



FY 2026/27 ADOPTED BUDGET

CITY OF FORT BRAGG





TABLE OF CONTENTS

Transmittal Letter	5
Award	16
Demographics	17
Reader's Guide	22
Basis of Budgeting	23
Budget Organization & Fund Structure	25
Budgeting Process	28
History of the City	30
Elected Officials	35
Organizational Chart	36
Fiscal Policies	38
Investment Policies	46
All Fund Summary	50
Budget Summary - General Fund	52
Long-Range Operating Plan	82
FY2025/26 Article XIII B Appropriations Limit	85
Full Cost Allocation Plan	88
EXECUTIVE SUMMARY	89
READING THE PLAN	92
ORGANIZATIONAL CHART	93
SUMMARY OF RESULTING OVERHEAD ALLOCATIONS	94
SUMMARY OF FUNCTIONS AND ALLOCATION BASES	109
CENTRAL SERVICES DEPARTMENTS (PROVIDERS)	111
GRANTEE DEPARTMENTS (RECEIVERS)	112
COST ALLOCATION PLAN	115
Departments	178
City Council	179
Administration	189
Tourism Marketing and Promotion Department	205
Economic Development Department	216
Finance Department	228
Non-Departmental	240
Police Department	247
Fire Department	266
Community Development Department	270
Public Works Department	284
Internal Service Funds (ISF)	304
Facilities Department	305
Information Technology Department	314
Fleet Department	327
Debt Services	335
Debt Management Policy	336
Interfund Loan Policy	343

General Fund - 2021 Lease Revenue Bonds	344
General Fund - 2025 Solar Lease Payable	345
Broadband Enterprise - 2025 Purchase Agreement	347
WW Enterprise-2018 Certificate of Participation	349
RDA 2015 Tax Allocation Refunding Bonds	351
Fort Bragg Redevelopment Successor Agency	353
Enterprise Funds	359
Water Department	360
Waste Water Department	375
CV Starr Department	390
Broadband Utility Department	406
Special Revenue Fund- Restricted	417
Special Revenue Fund- Grants	432
Capital Improvement Plan	448
CIP 5 Year Summary	450
Municipal Facilities	456
Guest House Rehabilitation	457
Broadband Fiber	458
Corp Yard Office Training Center Construction	459
City Hall - Siding Replace - South & East Side	460
Emergency Operations Center - Veterans Memorial	461
E. City Hall Rehabilitation & Stabilization	462
Facilities Door & Security Retrofit	463
Main St. Fire Station Rehab - North	464
Police Dept. Paint & Repairs- Exterior	465
Microgrid	466
City Hall Stair Lift	467
Parks & Community Services	468
Pomo Bluffs Park-Bathroom Replacement	469
Pomo Bluffs Park- Parking Lot Rehab	470
Otis Johnson Trail Restoration	471
Highway 20 Forest and Recreation Area	472
Downtown Franklin Plaza / Public Square	473
Street Maintenance & Traffic Safety	474
Rule 20 (Utility Underground)	475
Systematic Improvements at Unsignalized	476
SS4A City-Wide Sign Replacement	477
CBD Coastal Trail Connection	478
Willow St. Pedestrian Improvement - HSIP	479
City-Wide Sidewalk Rehabilitation	480
Roadway Revitalization	481
Red Streets and Alley Rehabilitation	482
CV Starr Enterprise	483
Resiliency Center - CV Starr Center	484
Replace Small HVAC Systems	485
Charge Up CV Starr	486
Boiler Replacement Leisure Pool and Hydronic	487
Water Enterprise	488
Madsen Hole Rainey - Design	489

Desalination- Ocean Intake - Pilot Project	490
Noyo River Crossing	491
Pudding Creek Water Main Relocation	492
Raw Water Line - All Phases	493
Raw Water Reservoirs - 135 AF	494
Pudding Creek Water Main Paint	495
Water Main Extension North Fort Bragg	496
Recycled Water	497
Water Tank #1 Replacement	498
Brush Creek Culvert Replacement	499
Cedar Street Water Line Replacement	500
Willow Street Pump Station	501
Oak Street Valves	502
System Renewal - Pipe Replacement	503
Wastewater Enterprise	504
Collection System Rehabilitation	505
Pudding Creek Sewer Main Relocation	506
CIPP-Force Mains Project	507
Sewer Main Extension North Fort Bragg	508
Biosolids Dryer Building	509
Chief Celeri Sewer Main Replacement	510
Elm Street Force Main CIPP Lining	511
E Alder St Sewer Main Replacement	512
WWTP Inflow Sewer Main Replacement	513
E Oak St Replacement IV	514
Sewer Main Replacement	515
Lift Stations Rehabilitation	516
CCTV Condition Inspection	517
Storm Water	518
Trash Capture Device	519
Trash Cans City Wide (Art and Beautification Project)	520
Minnesota/ Riverview Storm Drain Repair	521
Stormwater Program Asset Management Plan	522
Stormwater Drain Master Plan Repairs	523
Statistical Data	524
Demographic Information	525
Land Use	530
Tax Rates	531
Principle Property Tax Payers	532
Principle Sales Tax	533
Historical Sales Tax Amounts	534
Principal Employers	535
Top 15 RDA	536
Appendix	537
Glossary	538

CITY OF FORT BRAGG

FY 2026/27 Budget Transmittal Letter



June 19, 2026

Honorable Mayor, Vice Mayor, City Council members, and the Fort Bragg Community,

It is my privilege to present the City of Fort Bragg's \$83.3 million Operating and Capital Budget for Fiscal Year 2026–2027.

Fort Bragg is in a season of significant movement. Across the organization, the City is advancing major infrastructure projects, modernizing internal systems, supporting housing and economic development, strengthening public safety, expanding community programming, and responding with urgency to the challenges and opportunities before us. This budget reflects that momentum. It is built around action, accountability, and a clear understanding that our community expects local government to be responsive, practical, and focused on results.

The FY 2026–27 Adopted Budget is fiscally responsible and protects essential services while making targeted investments in organizational modernization, public safety, infrastructure, housing, economic development, parks and recreation, and community engagement. It is also a budget prepared under challenging circumstances. Like many local governments across California, Fort Bragg is facing rising costs for labor, medical benefits, CalPERS pension obligations, liability and workers' compensation insurance, technology, utilities, facilities, and contracted services.

The budget I am presenting is balanced, and I want to be clear about what that balance represents. It reflects discipline, restraint, and the careful use of one-time resources. It protects the City's ability to function, maintains core services, and continues progress on City Council priorities. However, it does not eliminate the long-term structural pressure created when ongoing costs grow faster than ongoing revenues.

This budget gives the City time, but it is not a reason to become comfortable. The work of aligning revenues, expenditures, service levels, staffing, and community expectations must continue. Moving forward, the City must remain nimble, prudent, and willing to adjust as conditions change. We are moving with urgency, but we must do so with focus, discipline, and a continued commitment to protecting Fort Bragg's long-term financial future.

Budget Process

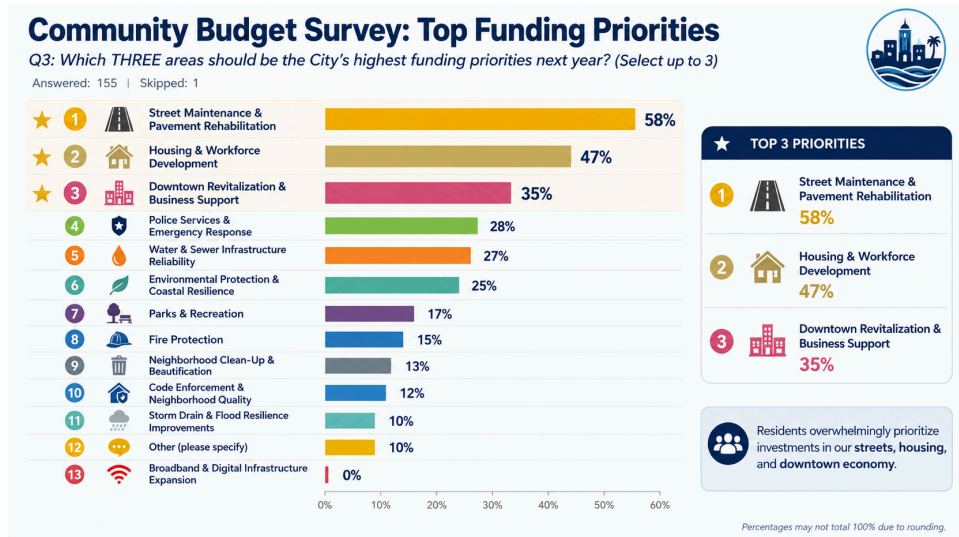
The City's budget process is an ongoing cycle of planning, public engagement, review, prioritization, and accountability. The process begins well before the start of the fiscal year, with staff evaluating current-year financial trends, department needs, capital priorities, and long-term fiscal conditions.

As part of the FY 2026–27 budget process, the City released a community budget survey in February and March to better understand residents' priorities and perspectives. The survey provided an opportunity for community members to share what services, programs, and investments they believe should be prioritized as the City works to balance



rising costs with available resources. This input helped inform the budget discussion and provided an additional public engagement tool for understanding community values.

Following the survey and mid-year budget review, the City Council provided direction on budget priorities. Staff then developed a adopted budget that aligns available resources with Council direction, operational needs, strategic goals, community input, and long-term financial realities.



The FY 2026–27 Adopted Budget will be reviewed during public budget workshops and public hearings before final adoption. The adopted budget will take effect on July 1, 2026. This process is intended to ensure that the budget is more than a financial document. It is a work plan, a policy statement, and a public commitment to how the City will use community resources responsibly.

Strategic Plan Alignment

The FY 2026–27 Adopted Budget continues to be guided by the City Council's adopted Strategic Plan and the following goals:

1. Invigorate Economic Opportunity and Community Vibrancy
2. Implement Resilient Infrastructure and Encourage Environmental Stewardship
3. Strengthen Public Safety and Emergency Preparedness
4. Enhance Public Places, Promote Recreation, and Cultivate Civic Pride
5. Fund Our Future with Financial and Fiscal Responsibility
6. Champion a Sustainable Municipal Organization
7. Communicate with Active Community Engagement

These goals remain the foundation for budget development. They guide how the City evaluates competing priorities, invests in services, and measures progress.

Street Maintenance and Sidewalk Rehabilitation

The FY 2026–27 Budget includes continued investment in street repairs, pavement maintenance, and sidewalk rehabilitation. These improvements are a core part of the City's responsibility to maintain safe, accessible, and reliable public infrastructure for residents, businesses, visitors, pedestrians, cyclists, and drivers.

The budget builds on equipment investments made in the prior FY 2025–26 Budget, which better position the Corporation Yard and Streets Division to perform more maintenance work in-house. By pairing equipment investments with additional staffing capacity, the City is taking a more proactive approach to pavement preservation, sidewalk repairs, and routine street maintenance.

The FY 2026–27 Budget includes the addition of one Maintenance Worker II position and two seasonal employees to assist the Corporation Yard and Streets Division with street maintenance activities. This added capacity will support

planned street maintenance work beginning in August and September 2026, including street repairs, pavement-related work, sidewalk rehabilitation support, and other priority maintenance needs.

These investments reflect the City's commitment to responding to community priorities, improving neighborhood infrastructure, extending the useful life of City streets, and strengthening the City's ability to maintain public assets more efficiently over time.

Organizational Modernization and AI Investment

The FY 2026–27 Budget includes funding to launch a Citywide Artificial Intelligence and Innovation Program focused on improving customer service, increasing organizational efficiency, reducing administrative workload to reduce staff hours on tasks, and enhancing data-driven decision-making while maintaining appropriate governance, cybersecurity, and public transparency standards.

For a city the size of Fort Bragg, the responsible approach is to start small, focus on practical use cases, and build internal capacity before making major technology investments. The initial phase of this effort will include ChatGPT Team licenses for managers and department heads, development of a City AI policy, staff training, and exploration of a City document search assistant to help staff and the public more easily access City information, policies, codes, and records.

These investments are not intended to replace staff judgment, professional expertise, or public accountability. Rather, they are tools to help a lean municipal workforce manage increasing service demands, improve response times, reduce repetitive administrative work, and allow employees to focus more time on problem-solving, customer service, and higher-value work.

The City is already exploring AI-supported tools and process improvements in several areas, including meeting minutes, invoice review, public records redaction, Police Department report writing, citizen code search, website navigation, staff training, and internal research. These tools will be implemented carefully, with attention to privacy, data security, accuracy, legal compliance, and human review.

The budget also supports continued implementation and use of key modernization systems, including Accela for permitting, FMX for facility bookings, Comcate for code enforcement, ClearGov for budget transparency, and Revize for the new City website. In Public Works, the budget supports implementation of task management and asset management software to improve work order tracking, maintenance scheduling, infrastructure documentation, project coordination, and accountability for field operations.

Together, these investments represent an important step toward a more modern, accessible, efficient, and responsive City organization.

Economic Opportunity and Community Vibrancy

A strong local economy is essential to Fort Bragg's long-term fiscal health, community well-being, and quality of life. The FY 2026-27 Budget continues to support economic development through the City's BEAR Strategy — Business Expansion, Attraction, and Retention — with a focus on helping existing businesses succeed, encouraging new investment, and strengthening the conditions needed for long-term economic resilience.

The City's approach is grounded in being a business-friendly and solution-oriented partner. Over the past year, the City Council has approved several initiatives to reduce barriers and support local business activity, including the first-year business license waiver and capacity fee deferral program. These tools are intended to help new and expanding businesses manage upfront costs, move through the development process more effectively, and invest with greater confidence in Fort Bragg.

Downtown revitalization remains a major priority. The City will continue supporting efforts that enhance downtown vitality, improve the visitor and customer experience, activate public spaces, support events, strengthen tourism, and make Fort Bragg's commercial core more welcoming and economically vibrant. These efforts are closely tied to business retention, local spending, and the City's broader goal of creating a downtown that serves both residents and visitors.

The Mill Site redevelopment also represents one of Fort Bragg's most important long-term economic opportunities. Thoughtful redevelopment of this property has the potential to diversify the local economy, create jobs, expand housing opportunities, reconnect the community with underutilized land, and support a more resilient economic future. The City will continue working to advance this opportunity in a way that aligns with community values, environmental stewardship, infrastructure capacity, and long-term fiscal sustainability.

The emergence of AI and other technology-driven changes will also affect the future of work, small business operations, and economic development. While the local impacts are still uncertain, Fort Bragg must continue investing in workforce readiness, broadband, digital tools, and public-private partnerships that help the community adapt to economic change. Given the City's fiscal constraints, economic development investments must be targeted, realistic, and measurable. The focus in FY 2026-27 will be on initiatives that support business resilience, expand local revenue, improve the customer experience, diversify the economy, and create long-term community value.

Broadband Completion, Customer Acquisition, and Service Activation

The FY 2026–27 Budget marks a major milestone for the City's municipal broadband effort. Construction of the City's fiber broadband network is expected to be substantially completed by the end of June 2026, allowing the City to shift from the construction phase into customer activation, service delivery, and long-term operation of the broadband enterprise.



This transition is significant. The broadband project represents one of the City's most important long-term infrastructure investments and is intended to provide high-speed fiber connectivity to homes and businesses throughout Fort Bragg. Reliable broadband supports digital equity, economic development, education, telehealth, remote work, public safety, and overall community resilience.

With construction nearing completion, the City's focus in FY 2026–27 will shift heavily toward marketing, outreach, customer sign-ups, service activation, and customer retention. A strong marketing effort

will be especially important during summer 2026 and throughout the remainder of the fiscal year as the City works to inform residents and businesses that service is becoming available, explain the benefits of the municipal broadband system, and encourage customers to transition to the City's fiber network. The FY 2026–27 Budget reflects this next phase of work. As more customers come online, revenues are expected to increase, while expenditures will support the staffing, technology, billing, customer service, installation, maintenance, marketing, and system reliability needed to operate the broadband utility successfully.

Broadband remains a foundational investment in Fort Bragg's future. The success of the project will depend not only on completing construction, but also on building public awareness, earning customer trust, delivering reliable service, and growing the subscriber base over time. Through focused marketing, responsive customer service, and continued operational discipline, the City will work to position the broadband enterprise as a long-term asset for residents, businesses, and the broader Fort Bragg community.

Transient Occupancy Tax, Visit Fort Bragg, and Tourism Reinvestment

Transient Occupancy Tax remains one of the City's most important General Fund revenue sources and is closely tied to the strength of Fort Bragg's visitor economy. TOT is paid for by visitors staying in local hotels, motels, inns, vacation rentals, and other lodging establishments, and it helps fund essential City services, infrastructure, public safety, parks, economic development, downtown vitality, and visitor-serving improvements.

For FY 2026–27, TOT revenue is budgeted at \$3,564,926, compared to the FY 2025–26 estimated year-end amount of \$3,545,655. This represents modest growth of approximately \$19,271, or 0.5%. The projection reflects a prudent and conservative outlook while recognizing the continued benefit of Measure U, which increased the City's TOT rate from 12% to 14%.

The City has also been deliberate about reinvesting a portion of TOT revenue back into the visitor economy. The FY 2026–27 Budget includes \$300,000 in TOT-supported funding for Visit Fort Bragg, destination marketing, and new event development. This reinvestment recognizes that tourism revenue does not grow on its own. It requires continued investment in marketing, visitor experience, events, downtown activity, and partnerships that encourage people to choose Fort Bragg, stay overnight, and support local businesses. A major focus of this strategy is strengthening shoulder-season tourism. The City is building on successful existing events such as the Whale Festival and Magic Market while supporting new and expanded events such as the Fort Bragg Blues Festival, Timber and Tides, and mountain bike events. These efforts are intended to attract visitors during slower periods of the year, increase overnight stays, activate downtown and public spaces, and generate additional spending at local hotels, restaurants, shops, attractions, and service businesses.

Looking ahead, the City is also evaluating the best long-term model for Visit Fort Bragg. This includes discussion of whether the current structure should continue, whether a partnership with Visit Mendocino could strengthen destination marketing, and whether additional collaboration could help leverage regional resources. One option under consideration could potentially add up to \$300,000 in additional revenue or marketing value to support Fort Bragg destination marketing efforts, further expanding the City's ability to promote Fort Bragg as a year-round destination.

This approach treats tourism not only as a marketing function, but also as an economic development strategy. By reinvesting TOT dollars into Visit Fort Bragg, destination marketing, and events — and by evaluating stronger regional partnerships — the City is working to strengthen the local tax base, support small businesses, create more year-round economic activity, and improve long-term General Fund revenue stability. A stronger visitor economy benefits both residents and visitors by helping fund the public services and community investments that make Fort Bragg a vibrant coastal destination.

At the same time, the City remains cautious in its revenue assumptions. TOT can be affected by weather, fuel prices, lodging rates, regional competition, consumer confidence, seasonal travel patterns, and broader economic conditions. Staff will continue to monitor occupancy, average daily rate, event impacts, and seasonal trends throughout FY 2026–27 and will adjust strategies as needed.

The City's goal is clear: use TOT responsibly, reinvest strategically, evaluate the best structure for destination marketing, and continue positioning Fort Bragg as a welcoming, year-round destination that supports local businesses, strengthens the economy, and improves the quality of life for the community.



Public Safety and Emergency Preparedness

Public safety remains a core responsibility of local government and one of the City Council's highest priorities. The FY 2026-27 Public Safety Budget of \$6.3 million continues to support police services, the grant-funded Care Response Unit, emergency preparedness, disaster response planning, public safety technology, and regional coordination.

The budget includes funding for a new Community Service Officer position, a Task Force officer, a School Resource officer and continued investment in the Police Department's RIMS system, body-worn cameras, Tasers supporting operational capacity, reporting, records management, and service delivery. These investments are intended to strengthen public safety operations and allow sworn officers and support staff to work more effectively.

The City is also exploring responsible use of AI-supported tools to assist with report writing and administrative efficiency in public safety operations. These tools will be implemented carefully, with appropriate review, policy direction, and staff oversight.

Emergency preparedness also remains a priority, with \$20,000 included in the budget for this purpose. Wildfire, earthquake, tsunami, severe weather, infrastructure failure, and public health events all require a prepared and coordinated local response. The City will continue to improve emergency planning, inter-agency coordination, communications, and community readiness.

Parks, Recreation, and the CV Starr Center

Parks, recreation, public spaces, and community facilities are central to the quality of life in Fort Bragg. They are also a core function of local government. Cities have an important responsibility to provide safe, accessible, and well-maintained public spaces where residents can gather, recreate, exercise, build community, and participate in civic life.

The FY 2026-27 Parks, Recreation, and CV Starr Budget of \$2.85 million continues to support parks, recreation programming, facility maintenance, CV Starr Community Center operations, public space improvements, and community events that bring residents together. These investments support not only recreation, but also public health, youth engagement, senior services, family connection, community resilience, and civic pride.

As the City expands programming, our goal is not to duplicate services already provided by valued community partners such as the Mendocino Coast Recreation and Park District, schools, nonprofits, and local organizations. Instead, the City's approach is to complement existing programs, fill service gaps where appropriate, and strengthen partnerships, so residents have more opportunities to participate in recreation and community life.

In FY 2026-27, the City is planning community-centered programming such as FIFA World Cup watch parties, Movies in the Park, Music in the Park, and expanded use of the CV Starr Community Center. A particular focus will be ensuring that every youth in Fort Bragg has an opportunity to experience and benefit from the Center, whether through aquatics, recreation, wellness, or community programming.

The City is also pursuing grant opportunities to support the next phase of CV Starr Community Center improvements, including potential Phase 3 expansion concepts such as basketball courts, a commercial kitchen, a stage, and community resilience center improvements. These investments would strengthen the Center's role as both a recreation hub and a community resilience asset during emergencies, extreme weather, and other community needs.

Through thoughtful programming, stronger partnerships, and strategic facility investments, the City will continue enhancing public spaces and recreation opportunities for residents and visitors.

Capital Improvement Program



The FY 2026-27 Adopted Budget includes approximately \$20.0 million in capital investments focused on infrastructure reliability, public safety, water resilience, transportation, municipal facilities, stormwater, broadband, and long-term community assets.

The largest FY 2026-27 capital investments are in the Water Enterprise Fund, Street Maintenance and Traffic Safety, Municipal Facilities, and Wastewater Enterprise Fund. These investments reflect the City's continued commitment to maintaining essential infrastructure, improving public safety, protecting public health, and positioning Fort Bragg for long-term resilience.

Major FY 2026–27 projects include continued investment in broadband fiber infrastructure, Guest House rehabilitation and brick pointing, City Hall accessibility improvements, facility security improvements, roadway revitalization, citywide sidewalk improvements, Willow Street pedestrian improvements, systematic intersection safety improvements, the Safe Streets For All citywide sign replacement project, and key stormwater improvements.

The Water Enterprise Fund includes several major FY 2026–27 projects that support long-term water reliability and drought resilience, including the Raw Water Line project, Noyo River Crossing, Pudding Creek Water Main Relocation, Oneka desalination work, Madsen Hole Ranney design, Brush Creek Culvert Replacement, and continued distribution system improvements.

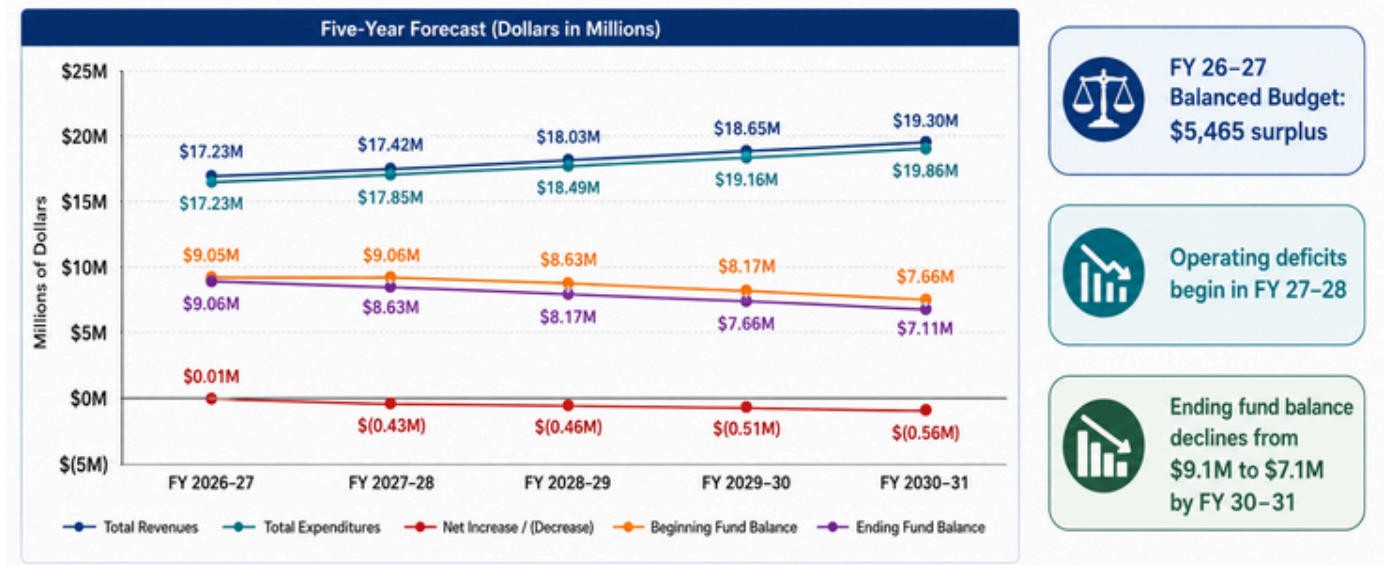
The Wastewater Enterprise Fund continues to prioritize system reliability and regulatory compliance through FY 2026–27 investments such as the Pudding Creek Sewer Main Relocation, CIPP Force Mains Project, Chief Celeri Sewer Main Replacement, Biosolids Dryer Building improvements, and other sewer system rehabilitation work.

Together, these FY 2026-27 capital investments demonstrate the City's commitment to responsible stewardship of public infrastructure. Many of these projects are supported by grants, enterprise funds, special funding sources, and outside funding partnerships, helping reduce direct pressure on the General Fund while advancing essential community priorities.



Long-Term General Fund Forecast

The accompanying five-year General Fund forecast chart highlights both the City's current fiscal stability and the warning signs ahead. While the FY 2026–27 Budget is balanced and projects an ending fund balance of approximately \$9.06 million, the forecast shows that ongoing expenditures are expected to grow faster than ongoing revenues in future years. Beginning in FY 2027–28, the City is projected to face annual operating deficits, with the ending fund balance gradually declining over the forecast period to approximately \$7.1 million by FY 2030–31.



Top 25 Sales Tax Remitters

ARCO AM/PM MINI MARTS
 CHEVRON SERVICE STATIONS
 CVS/PHARMACY
 DAVID'S DELI
 DENNY'S RESTAURANTS
 DOLLAR TREE STORES
 EMERALD TRIANGLE CANNABIS - MMD
 GEO AGGREGATES
 HARVEST MARKET
 KEMPPE LIQUID GAS
 MCDONALD'S RESTAURANTS
 MENDO MILL & LUMBER COMPANY
 NOYO HARBOR INN
 NOYO RIVER GRILL
 O'REILLY AUTO PARTS
 REDWOOD COAST FUELS
 RESTAURANTE LOS GALLITOS
 RINO SERVICE STATIONS
 RITE AID DRUG STORES
 ROSSI BUILDING MATERIALS
 SAFEWAY STORES
 SINCLAIR SERVICE STATIONS
 SPORT CHRYSLER-JEEP-DODGE
 TACO BELL
 THE BREWERY SHOP

These trends do not signal an immediate fiscal crisis, but they are important warning signs. Rising salaries, benefits, CalPERS costs, insurance, materials and services, and internal service costs continue to place increasing pressure on the General Fund. The forecast reinforces the need for the City to remain prudent and nimble moving forward, avoid overcommitting ongoing resources, continue protecting reserves, and make strategic decisions that align long-term expenditures with sustainable revenue growth.

The forecast also makes clear that the City must continue looking for ways to grow and diversify its local tax base. The closure of Rite Aid, which had been one of the City's top 25 sales tax-generating businesses, demonstrates how vulnerable local revenues can be when a major retailer leaves the community. The impact of this loss has been offset in the near term by voter approval of Measure T, but Measure T alone cannot be the City's long-term economic strategy. This is why the City is placing a strong focus on economic development, business retention and attraction, downtown revitalization, tourism reinvestment, broadband, housing, and redevelopment opportunities that can strengthen local revenues over time.

Growing the tax base is essential to maintaining services, funding infrastructure, supporting public safety, and protecting long-term fiscal stability. The City must continue to be proactive in creating the conditions for business investment, supporting existing employers, filling vacant commercial spaces, attracting new revenue-generating uses, and building a more resilient local economy.



General Fund Summary

The FY 2026-27 Proposed General Fund Budget projects revenues of \$17,230,630 and expenditures of \$17,228,508, resulting in a projected surplus of \$2,122. On a \$17.2 million General Fund budget, this represents an essentially balanced budget.

Compared to the FY 2025-26 year-end estimate, General Fund revenues are projected to increase by \$2,933,197, or approximately 20.5%, while expenditures are projected to increase by \$2,953,757, or approximately 20.7%. The FY 2025-26 year-end estimate projects revenues of \$14,297,433 and expenditures of \$14,274,751, resulting in a modest surplus of \$22,682.

The FY 2026-27 Proposed Budget is balanced, but only narrowly. This underscores the importance of continued cost control, conservative revenue projections, careful use of one-time resources, and ongoing long-term financial planning.

Major General Fund Cost Pressures

The FY 2026-27 General Fund Budget reflects significant increases in the cost of maintaining current municipal services and meeting required obligations. The largest pressures are related to personnel and benefit costs, including a 5% cost-of-living adjustment for employees, higher medical insurance premiums, increased CalPERS pension costs, workers' compensation, and retiree medical obligations.

Medical insurance remains one of the most significant cost drivers, with the City continuing to pay 80% of eligible employee medical premiums while employees contribute 20%. CalPERS unfunded accrued liability costs are also increasing by approximately \$192,000, adding further pressure to the General Fund.

The budget is also impacted by several major operational cost increases, including higher CIRA general liability and workers' compensation insurance costs, increased solar-related costs, public safety technology needs, and internal service allocations for information technology, facilities, and fleet services.

The FY 2026-27 Budget also reflects targeted staffing and service capacity decisions, including filling the Community Development Director position, funding a Community

Service Officer, and continuing support for the Task Force Officer and School Resource Officer. The School Resource Officer position is 70% funded by the Fort Bragg Unified School District. These investments support planning, housing, permitting, code compliance, public safety operations, and customer service.

These increases are not driven by a single program or discretionary expense. Rather, the General Fund is absorbing broad cost increases across labor, benefits, pensions, insurance, technology, utilities, internal services, and core staffing. More detailed variance information is included in the General Fund summary and department expenditure sections of the budget document.

Balancing the Budget

To balance the FY 2026-27 Proposed General Fund Budget, staff reviewed expenditures carefully, used conservative revenue assumptions, limited new ongoing commitments, and identified one-time resources that can be used responsibly.

The proposed budget includes recognition of \$400,000 in previously obligated American Rescue Plan Act State and Local Fiscal Recovery Funds under the revenue replacement / provision of government services category. These funds were previously authorized by the City Council and obligated through inter-agency service agreements for eligible government services. The proposed use will reimburse eligible General Fund government service costs and reduce near-term budget pressure.

This use of ARPA funds is a one-time stabilization strategy. It allows the City to preserve essential services in FY 2026-27 while continuing to evaluate longer-term structural budget solutions. Because these funds are one-time in nature and must be expended by the federal deadline, they are not being treated as ongoing operating revenue.

The City will continue to address long-term budget pressures through forecasting, economic development, cost containment, service prioritization, grant funding, and careful review of future staffing and program commitments.



Enterprise Fund Highlights

The City's enterprise funds continue to support essential infrastructure, recreation, broadband, and long-term community resilience. The FY 2026-27 Proposed Budget reflects continued attention to operational sustainability, capital reinvestment, and responsible service delivery.

MCN / Broadband Enterprise Fund

The FY 2026-27 MCN / Broadband Enterprise Fund projects revenues of \$3,204,975.50 and expenditures of \$3,158,586, resulting in a projected operating surplus of \$46,389.50. Compared to the FY 2025-26 year-end estimate, revenues are projected to increase by \$948,408.50, while expenditures are projected to increase by \$730,940.

The proposed budget reflects continued work to stabilize and grow the City's broadband enterprise. With construction expected to be completed by the end of June 2026 and customer drops beginning in summer 2026, the City is entering an important implementation phase. The increase in revenues reflects the continued integration and operation of MCN as a municipal broadband utility as more customers come online, while the increase in expenditures reflects the operational costs necessary to support service delivery, staffing, technology, customer support, and system reliability.

Broadband remains a long-term investment in digital equity, economic opportunity, education, business development, public safety, and community resilience. Staff will continue to monitor customer revenues, operating costs, staffing, capital needs, and long-term financial performance as the enterprise matures.

Water Enterprise Fund

The FY 2026-27 Water Enterprise Fund projects revenues of \$3,099,000 and expenditures of \$2,823,970, resulting in a projected operating surplus of \$275,030. Compared to the FY 2025-26 year-end estimate, revenues are projected to increase by \$82,926, while expenditures are projected to decrease by \$239,589.

The Water Fund continues to support the operation, maintenance, and long-term reliability of the City's water system. The City remains focused on water treatment plant improvements, raw water line replacement, water storage, metering, conservation, and long-term water resilience.

These investments are essential to public health, emergency preparedness, environmental stewardship, and the City's long-term economic stability.

Wastewater Enterprise Fund

The FY 2026-27 Wastewater Enterprise Fund projects revenues of \$3,683,138 and expenditures of \$3,403,398, resulting in a projected operating surplus of \$279,740. Compared to the FY 2025-26 year-end estimate, revenues are projected to decrease by \$350,562, while expenditures are projected to decrease by \$409,362.

The Wastewater Fund remains focused on regulatory compliance, system maintenance, capital reinvestment, and long-term operational sustainability. The proposed budget reflects continued efforts to manage operating costs while maintaining reliable wastewater services. Staff will continue to monitor utility, insurance, chemical, equipment, regulatory, and capital costs to ensure the fund remains financially stable and capable of meeting current and future infrastructure needs.

CV Starr Community Center

The FY 2026-27 CV Starr Community Center budget projects revenues and expenditures of \$2,783,424, resulting in a balanced operating budget. The FY 2025-26 year-end estimate projects revenues of \$2,478,962 and expenditures of \$2,264,712.

The Center experienced revenue impacts during FY 2025-26 due to facility renovations in December and January, which affected membership activity and related program revenues. The FY 2026-27 Proposed Budget assumes a return to more stable operations as improvements are completed, and membership activity continues to recover.

CV Starr remains a cornerstone of community wellness, aquatics, recreation, youth programming, senior activities, and family services. The City will continue to focus on operational efficiency, membership growth, program development, and facility improvements to ensure the Center remains accessible, financially sustainable, and responsive to community needs.



Conclusion and Acknowledgments

The FY 2026-27 Proposed Budget represents a year of responsible decision-making. It acknowledges the real financial pressures facing the City while continuing to protect the services, infrastructure, workforce, and community priorities that matter most. This budget is balanced, but it is not easy. Rising costs and limited ongoing revenue growth require the City to be disciplined, transparent, and strategic. We must continue to protect reserves, use one-time resources carefully, monitor long-term trends, and make decisions that keep Fort Bragg financially strong.

At the same time, Fort Bragg continues to move forward. We are investing in infrastructure, supporting local businesses, advancing housing, strengthening public safety, modernizing operations, improving public spaces, and building an organization prepared for the future.

I would like to thank the City Council for your leadership, support, and strategic policy direction throughout this budget process. I also want to thank our Executive Leadership Team, department heads, department budget leads, and the many City staff who collaborated and contributed to the development of the FY 2026-27 Proposed Budget.

A citywide budget requires countless hours of teamwork, patience, analysis, and problem-solving. I want to extend a special thank you to the Finance Team for their dedication, professionalism, and steady work in preparing this budget. Their expertise, adaptability, and attention to detail were instrumental in navigating a complex and evolving budget process.

Finally, I want to thank all City employees who serve our community every day with dedication, care, and a heart for public service. The strength of this organization is reflected in the people who show up each day to keep Fort Bragg moving forward.

To the residents, businesses, and community partners of Fort Bragg, thank you for your continued trust, engagement, and belief in our City.

It is an honor to serve as your City Manager. I look forward to continuing this work together as we build a stronger, more resilient, and more vibrant Fort Bragg.

Respectfully submitted,

Isaac Whippy
City Manager

GFOA Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Fort Bragg
California**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

Demographics

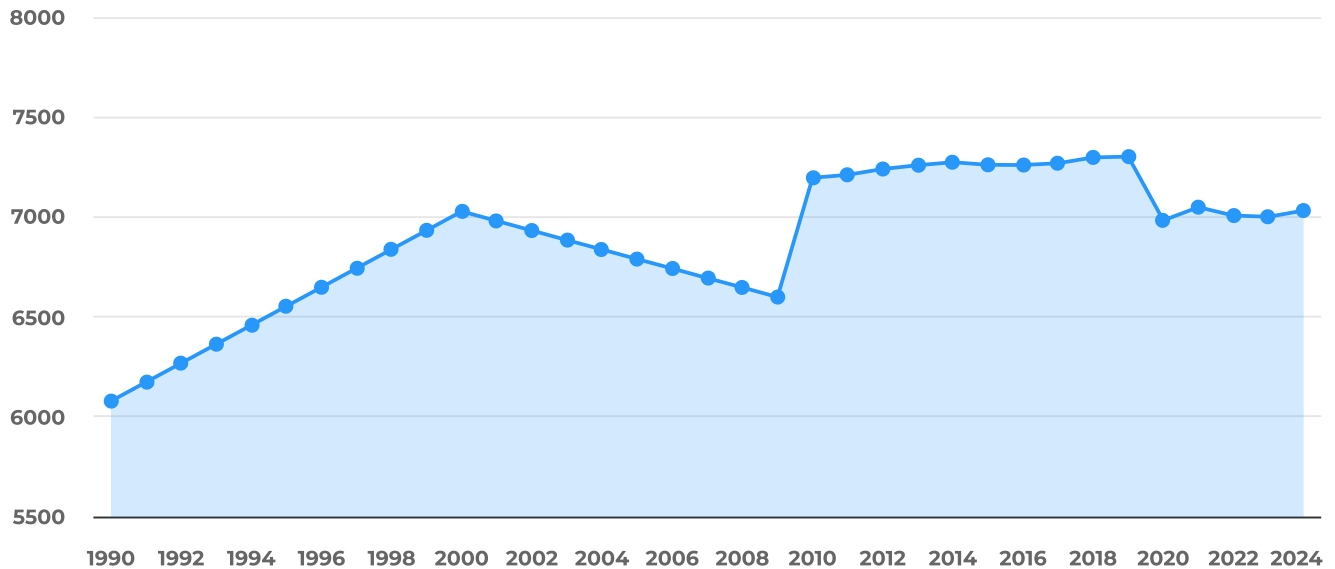
Population



TOTAL POPULATION

7,032**0.44%**
vs. 2023

GROWTH RANK

151 out of **506** Municipalities in California

* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



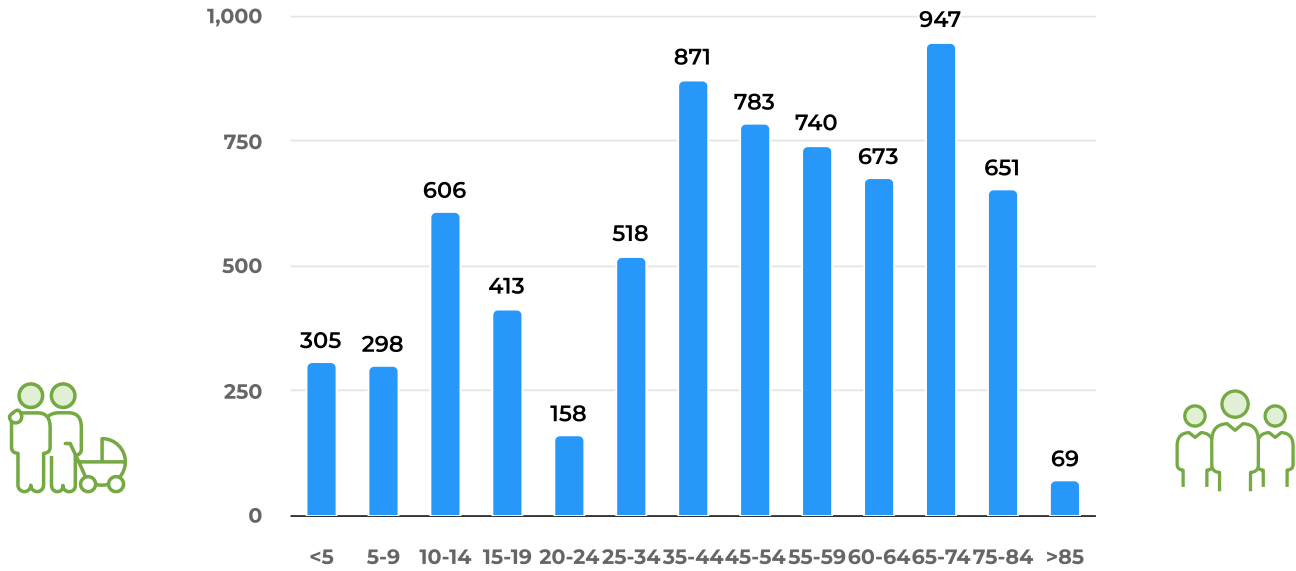
DAYTIME POPULATION

8,343

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

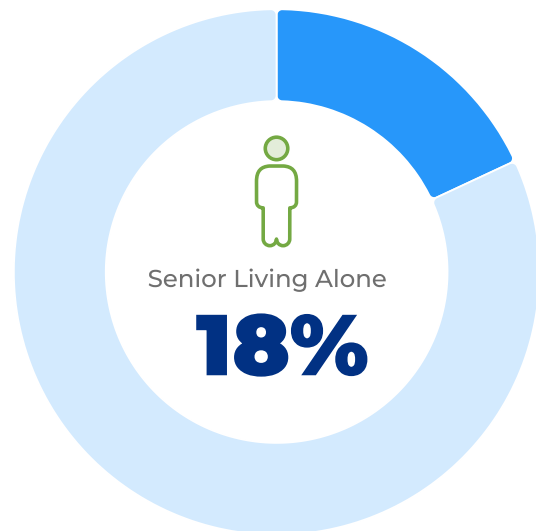
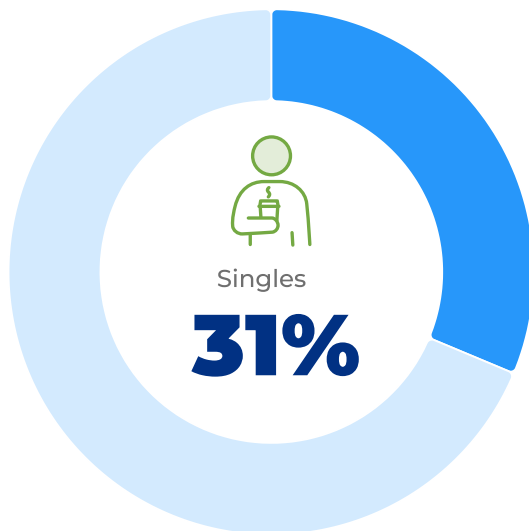
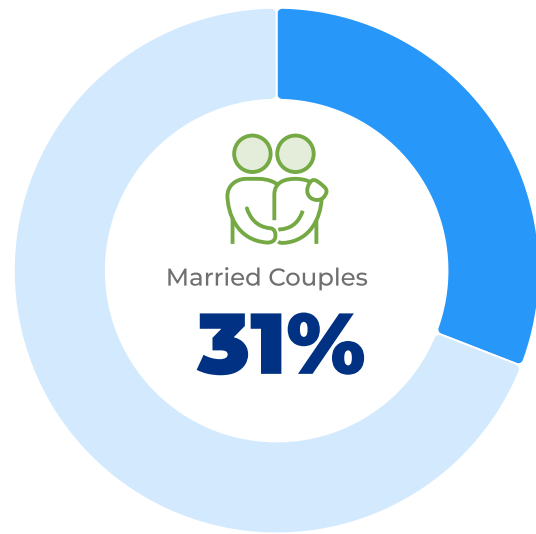
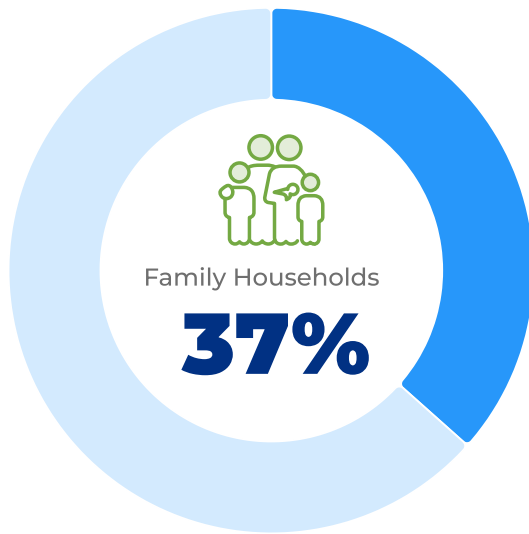
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

3,135

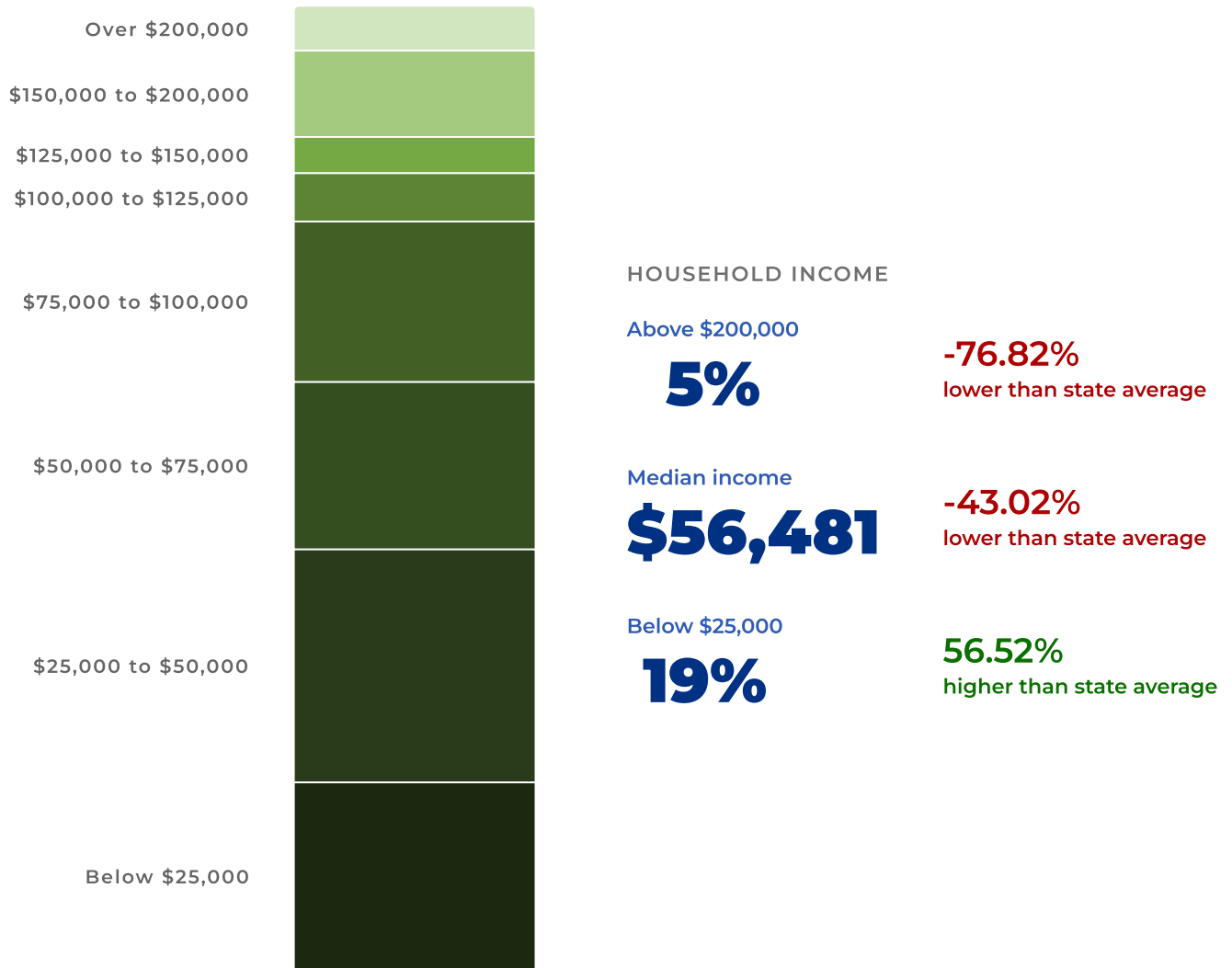
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



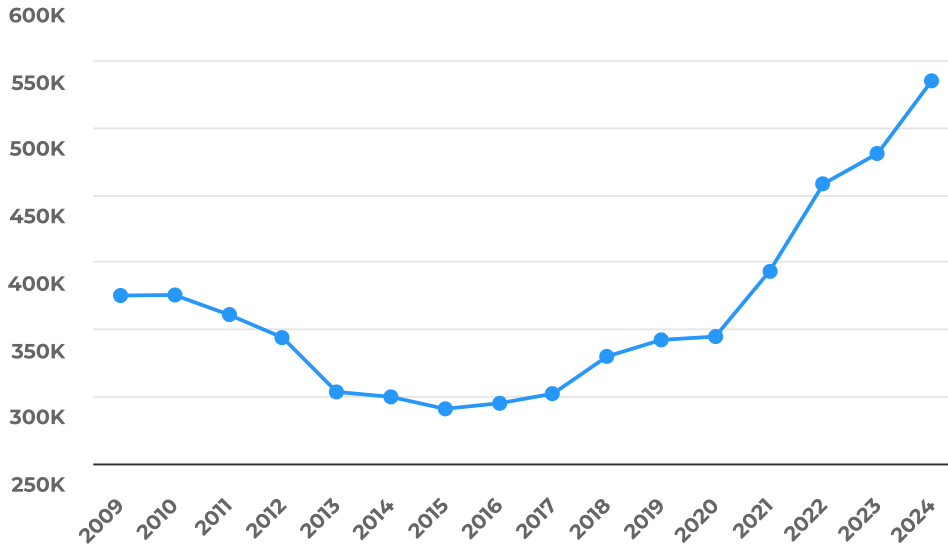
* Data Source: American Community Survey 5-year estimates

Housing



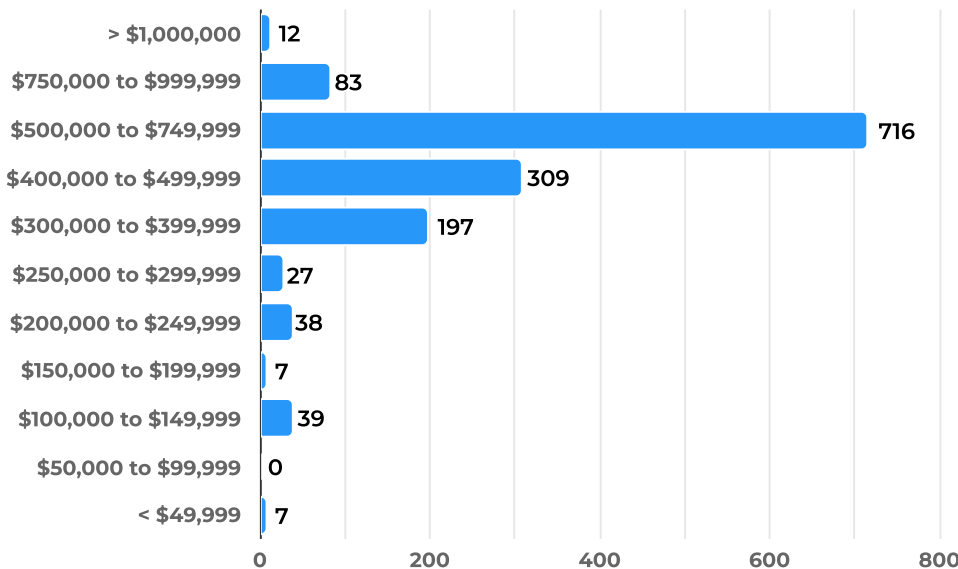
2024 MEDIAN HOME VALUE

\$535,400



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION

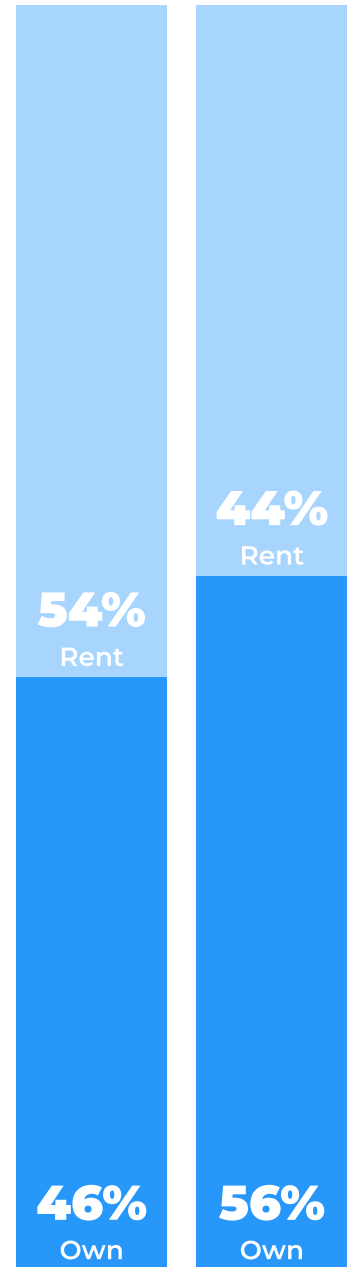


* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Fort Bragg

State Avg.



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Guide to the Document

The functions of local government stem from three levels of policy direction: federal, state, and local. Within this intergovernmental system, local government is responsible for providing basic public services, such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection while addressing the expectations and values of its citizens. For local governments, the primary tool used to coordinate the provision of governmental services and to provide legal authorization for the expenditure of funds is the annual budget. A local government budget is a financial plan that matches existing resources with the needs of the community.

The City of Fort Bragg's budget is developed and adopted by the City Council and provides Fort Bragg residents and City staff with a plan for implementation of the services, goals, and objectives specified by the City Council. The City's Wastewater Enterprise is operated by the Municipal Improvement District No. 1 (MID) Board. The City Council serves concurrently as the MID Board of Directors. The budget for the Wastewater Enterprise is included in this budget document.

The Operating Budget is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The Five-Year Capital Improvement Program (CIP) and Capital Projects Budget provide citizens and City officials with detailed information about capital projects that are planned for near or midterm implementation.

This budget outlines the many municipal services, programs, and projects provided by the City of Fort Bragg over the course of the fiscal year. It identifies revenue projections and specific expenditures necessary to deliver services to the community. The budget is intended to provide transparency to City residents about programs and services as well as the policies underlying the City Council's spending decisions.

Basis of Budgeting

The annual operating budget is the primary short-term financial plan for the City and the Municipal Improvement District No. 1. The operating budget serves as the policy document to implement City Council goals and objectives. It sets forth estimates of resources available to fund services consistent with Council directives. Since no budget is an absolute accurate predictor of future events, there must be some flexibility to make adjustments during the year, provided these adjustments do not materially alter the general intent of the City Council when adopting the budget. These guidelines are intended to provide that flexibility and to establish adequate controls through budget monitoring and periodic reporting, ensuring that the overall distribution of resources achieves the results intended by the City Council.

Each year, as the budget is prepared, the City Council identifies priorities to provide guidance to management in preparing the budget. Through its legislative authority, the Council approves and adopts the budget by resolution. The City Manager is responsible for proposing to the City Council an annual operating budget and a capital projects budget which are consistent with the Council's service level priorities and sound business practices. The City Manager is also responsible for establishing a system for the preparation, execution, and control of the budget which provides reasonable assurances that the intent of Council policies is met. The Finance Director is responsible for providing periodic budget status reports to the City Manager, the City Council, and Department Heads to facilitate control and compliance with the budget. Department Heads are responsible for monitoring their respective budgets for compliance with the intent of Council priorities and for ensuring that appropriations for their departments are not exceeded.

1. **Basis of Budgeting.** The City's operating and capital projects budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are considered budgetary expenditures in the year of the commitment to purchase, and capital project expenditures are budgeted on a project length basis rather than a fiscal year. For all governmental funds, revenues and expenditures are budgeted on a modified accrual basis. For all proprietary funds, revenues and expenditures are budgeted on an accrual basis.
2. **Budget Calendar.** A budget preparation calendar is provided to Department Heads and to the City Council at the beginning of the budget process each year. The calendar sets forth dates for the review of service level priorities by the City Council at a mid-year budget workshop and a presentation of the City Manager's Adopted budget to the City Council, which should be adopted no later than the end of June.
3. **Form and Content of the Proposed and Adopted Budget.** The proposed and adopted Budget should be presented in a form which is sufficient to allow the City Council to determine and review:
 - Provision of City Council priorities;
 - Projected revenues by major category;
 - Operating expenditures by department or program, and by fund;
 - Staffing by department;
 - Service levels;
 - Statements of objectives and accomplishments;
 - Recommendations for policy changes;
 - Capital improvement appropriations for the project.

The proposed and adopted Budget should provide a comparison with the preceding year's actual results and the current year's projected results for each category of revenue and expenditure shown in the budget. Descriptions of service levels to be provided under the proposed and adopted Budget will be included along with statements of services reduced or eliminated and services improved or added, as compared to the current year.

4. **City Council's Budget Principles.** Each year, the proposed and adopted Budget is developed in accordance with the Council's established budget principles:
 - Conservative revenue projections should be incorporated into the budget.



- The City strives to balance the operating budgets of each of the City's three major funds (General Fund, Water Enterprise, and Wastewater Enterprise) such that anticipated revenues meet projected expenditure obligations.
 - Recurring annual expenditures (e.g., personnel costs, supplies, equipment, operating and maintenance costs, debt service, legal costs, audit costs, etc.) should be funded with on-going annual revenues and should not rely upon one-time revenues, reserves, or the use of unassigned fund balances.
 - If unassigned fund balances are expended, uses should be restricted to funding one-time expenditures, not ongoing operations.
 - Expenditures should be contained to the maximum extent possible. To the extent that line item cost increases occur, they should be limited to purchases necessary to support existing operations, essential capital improvement projects, mandated costs, and the City's contractual obligations.
 - Each year, the budget should be prepared in accordance with the City's Fund Balance & Reserve policies and the Council should allocate specific amounts to each of the City's established reserves.
5. **Adoption of the Budget.** The City Council should adopt the budget by resolution no later than June 30 of the previous fiscal year, setting forth the amount of appropriations and authority of the City Manager to administer the adopted budget. Unless otherwise directed, all funds that are presented in the operating budget document are subject to appropriation.
6. **Budget Amendments by the City Council.** The City Council may, from time to time, approve expenditures and identify funding sources not provided for in the adopted budget, including those expenditures funded through unassigned fund balances.
7. **Automatic Adjustments and Re-appropriations.** Outstanding encumbrances at prior fiscal year-end will automatically be carried over to current year's budgets. Unspent appropriations that are authorized and funded by grant revenues from prior fiscal year will automatically be carried over to the current year's budget. Incomplete multiple year project balances will be automatically carried over to the current year's budget.
8. **Budget Monitoring and Reporting.** The Finance Department will prepare a monthly budget report including actual expenditures and encumbrances for distribution to the City Manager and Department Heads to facilitate monitoring of the budget. The Finance Department will prepare a first-quarter and mid-year budget status report for presentation to the City Council. At a minimum, the report will include the status of General Fund revenues and expenditures, and Water, Wastewater, and C.V. Starr enterprise fund revenues and expenditures.
9. **Reserves.** Various unallocated reserves are established in the City's funds to protect the City in emergencies and times of economic uncertainty and to finance unforeseen opportunities and/or requirements. Reserve policies for various funds are described in detail in the section entitled "Fiscal Policies."

Budget Organization & Fund Structure

Budget Organization

The FY 2026/27 Budget includes eight basic sections as follows:

1. **City Manager's Transmittal.** Provides an introduction to the budget including a summary of critical economic issues, Council-directed core services, and basic operational and strategic goals for FY 2026/27.
2. **Introduction.** Includes this Users' Guide, a directory of elected and appointed City officials, a Citywide organization chart, an overview of the City of Fort Bragg, a definition of the funds included in the financial reporting model of the City, and the City's budget guidelines and fiscal policies. This section provides the reader with the policies and documents that guide the City's financial practices.
3. **Summary.** It includes a comprehensive overview of fund balance projections and individual summaries of revenues and expenditures for all funds and the General Fund. Also included are interfund transfers, interfund cost reimbursements, and the City's cost allocation plan. Summaries for the Water, Wastewater, and C.V. Starr Enterprise Funds are included in the detail section for each fund.
4. **Fund Detail - Departmental Summaries.** Presents detailed information on the City's operating departments and Enterprise funds as follows:

City Council	Public Works
Administration	Internal Services
Tourism Marketing & Promotions	Debt Service
Economic Development	Fort Bragg Redevelopment Successor Agency
Finance	Water Enterprise
Non-Departmental	Wastewater Enterprise
Public Safety	C.V. Starr Center Enterprise
Community Development	Broadband Utility - MCN

Additional information about services provided by the City is included in each departmental section. Department summary information includes organizational charts, departmental service descriptions, summaries of accomplishments and goals, a comparison of the total adopted budget to the prior fiscal year, and a summary of expenditures over three fiscal years. More specific information about the current year's appropriations is provided in the budget detail section. With the FY 2026/27 Budget, the presentation was expanded to include a summary of revenue generated by each department.

5. **Grants and Special Revenue Funds.** Provides an overview of each of the City's Special Revenue Funds, including fund descriptions, revenues, and expenditures. Special Revenue Funds are classified into one of four categories: Revenue, Grants, Internal Service Funds, and Trust and Agency.
6. **Capital Improvement Program (CIP) and Capital Projects Budget.** The Multi-Year CIP includes descriptions of individual projects and details the acquisition, construction, or rehabilitation of major capital facilities and infrastructure. The Capital Projects Budget is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years.
7. **Statistical Data.** Presents historical information for the past 10 years regarding the City's finances, operations, constituents, and the local economy.
8. **Glossary.** A list of specialized words and acronyms used in the budget document and their definitions.



Budget Process & Adoption

The City develops an annual budget according to legal and policy direction which includes:

- Prepare a budget for all funds of the City.
- Strive to adopt a budget that is balanced as to resources and appropriations.
- Adopt a budget that does not exceed state constitutional limits.
- Adopt a budget prior to the beginning of the fiscal year in which it is to take effect.
- Allow for adjustments to the budget with proper approval.
- Strive to maintain reserves in accordance with established Council policies.
- Utilize encumbrances of appropriations as a budgetary control technique.
- Adopt the budget through City Council and Municipal Improvement District Board resolutions.
- Exercise budgetary controls at the department level.

The City of Fort Bragg operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared by the Finance Department under the supervision of the City Manager. The budget process typically begins in January once the audit reports for the prior fiscal year are complete. The Finance Department prepares a Mid-Year Performance Report and the City Council conducts a Mid-Year Budget Workshop (typically in March). At that workshop, revenue and expense projections are presented for the current fiscal year and the Council provides policy direction to staff regarding preparation of the budget for the coming fiscal year. Following the mid-year workshop, an Adopted Budget is assembled for the next fiscal year, and it is reviewed by the Council and the public at a budget workshop (typically in May). Following the budget workshop, a revised Budget is prepared and transmitted to the City Council in June for further review, public input, deliberation, and adoption prior to the beginning of each new fiscal year (July 1).

Copies of the Adopted Budget are made available to the general public prior to the City Council's budget workshop. After providing opportunities for public review and discussion at the budget workshop(s), the budget is adopted by the City Council prior to June 30 at either a regular or special City Council meeting. After adoption, the budget may be amended by City Council resolution.

Basis of Accounting and Fund Definitions

The modified accrual basis of accounting is used by all General, Special Revenue, and Capital Projects Funds. This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The accrual basis of accounting is utilized by all Enterprise and Internal Service Funds. This means that revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

To demonstrate fiscal accountability, various funds are established in accordance with the objectives of special regulations, restrictions, and/or limitations. Each fund is considered a separate accounting entity with a self-balancing set of accounts. The funds that are used in the financial reporting model for the City of Fort Bragg as follows:

The **General Fund** is the City's primary operating fund. It is used to account for resources traditionally associated with general government activities which are not required (legally or by sound fiscal management) to be accounted for in another fund.

Special Revenue Funds are used to account for revenues that are legally restricted for a particular purpose. The City has several Special Revenue Funds including the Special Sales Tax for Street Repairs, Asset Forfeiture, General Plan Maintenance Fee, Gas Taxes and Fire Equipment Tax. Special Revenue Funds are also used to account for grants obtained to fund City projects and activities.

Capital Project Funds are used to account for financial resources to be used for construction or acquisition of fixed assets, such as buildings, equipment, or roads. A Capital Project Fund exists only until completion of the project.

Internal Service Funds are used by the City to account for the financing of goods and services provided by one department to other departments within a government organization on a cost-reimbursement basis. They are set up to take advantage of economies of scale, to avoid duplication of effort, and to accurately identify costs of specific governmental services. The City utilizes three Internal Service Funds: Facilities Repair & Maintenance, Technology Replacement & Maintenance and Fleet & Equipment Services.

Enterprise Funds are used to account for operations that are supported by a fee charged to external users for services, similar to a private business. The City has three Enterprise Funds: Water, Wastewater, and C. V. Starr Center.

Fiduciary Funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and therefore cannot be used to support the government's own programs. The City has one fiduciary fund: Successor Agency to Fort Bragg Redevelopment Agency.

Cost Allocation Plan and Direct Charges

The City employs a multistep process for distributing the indirect costs of central service departments (City Council, Administration, Finance, Non-Departmental and Public Works Administration) and the City's Internal Service Funds to various departments and funds.

Costs of the City's central service departments are allocated through the City's Cost Allocation Plan (CAP). The CAP allocates costs that originate in one department but benefit one or more other departments. By way of example, the Administrative Services Department (City Clerk) performs the function of "Records Management", which benefits multiple other departments within the City organization. The costs associated with "Records Management" are allocated from the Administrative Services Department to the multiple other departments that benefit from the service. Each year, a year-end true-up is performed so that allocations are based on actual results rather than budgeted forecasts. For example, if actual administrative costs end the year less than budgeted, then allocated costs will be revised down.

Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue and expenditure estimates based on trends and forecasts available as of June 2026. These estimates take into account what has happened in the local economy, current revenue and expenditure experiences, and, to the extent possible, what is projected to happen over the next 14 months.

Budgeting Process

The City of Fort Bragg utilizes a transparent and strategic annual budget process to responsibly plan for the upcoming fiscal year, align expenditures with community priorities, and ensure long-term financial sustainability. The process includes the following phases:

1. Mid-Year Budget Review (March)

Each March, the City conducts a Mid-Year Budget Review to evaluate year-to-date financial performance and seek input from the City Council on priorities for the upcoming fiscal year. This provides early direction to guide the development of the budget and helps identify emerging needs or opportunities.

2. Budget Development (April – May)

Department Heads review current operations and submit budget requests to the City Manager. These requests must align with the City's Strategic Goals and include any proposed changes in service levels, staffing, or capital needs. At the same time, the Finance Department prepares updated **revenue forecasts** and **long-term financial projections** based on current trends, grant funding, and economic conditions.

3. City Manager Review & Draft Budget Preparation (May/June)

The City Manager evaluates departmental budget requests in light of fiscal constraints and strategic priorities, preparing a **Proposed Budget** that reflects a balanced approach to meeting service demands, investing in infrastructure, and ensuring responsible financial management.

4. Budget Workshop & Community Feedback (May – June)

The Proposed Budget is presented during a publicly noticed **Budget Workshop** held in May or June. During this session, Department Heads present their budget priorities, and the City Council and community members are invited to provide feedback. This collaborative dialogue helps refine the final budget before adoption.

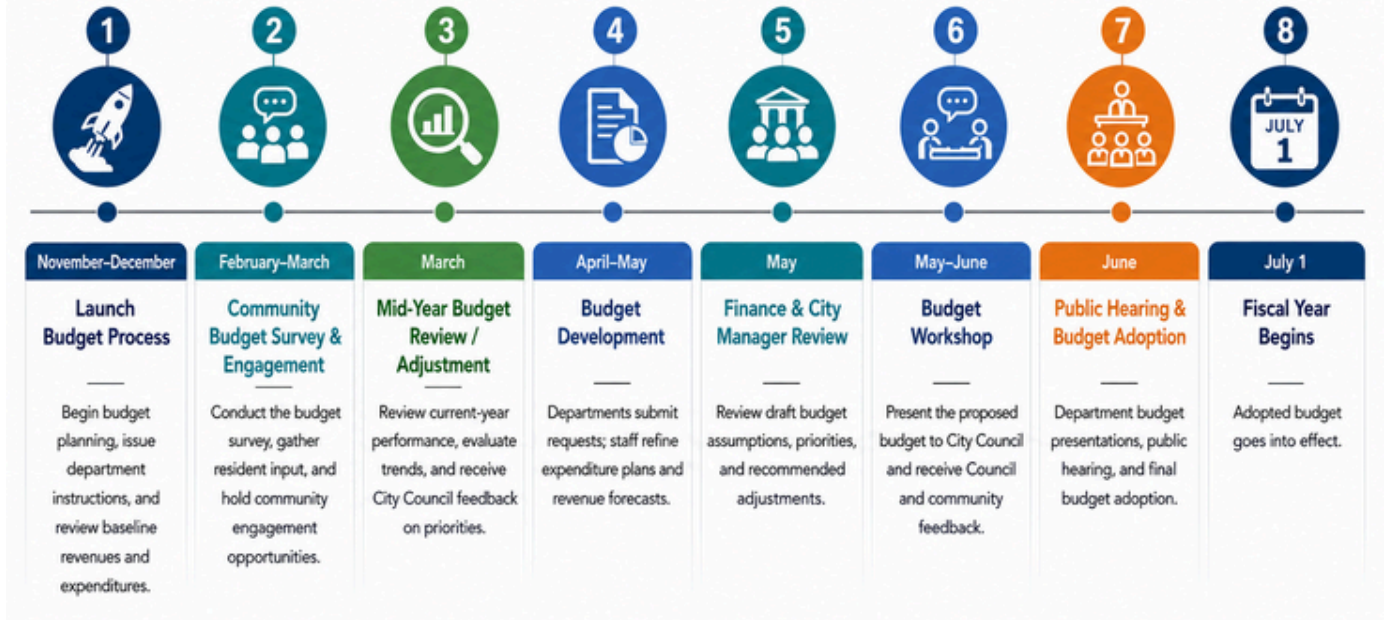
5. Budget Adoption (June)

Following the Budget Workshop, any necessary adjustments are made, and the **Final Budget** is presented to the City Council for formal adoption in June, prior to the start of the new fiscal year on July 1.

This inclusive and strategic process helps ensure that the City's budget reflects community values, supports long-term goals, and maintains the financial health of the City of Fort Bragg.

City of Fort Bragg Budget Development Roadmap

A collaborative process. Fiscally responsible. Community focused.



City of Fort Bragg Overview



History of Fort Bragg

The north coast of Mendocino County was inhabited by Native Americans of the Pomo tribe for approximately 10,000 years. The Pomo people were hunter-gatherers with a close relationship to the land and the sea. Seasonal Pomo villages were located along the coast with permanent villages located north of the Ten Mile River.

In 1855, an exploration party from the Bureau of Indian Affairs visited the area in search of a site on which to create a reservation and, the following year, the Mendocino Indian Reservation was established. It spanned an area from the south side of the Noyo River to the north of the Ten Mile River and east to Little Valley and Glen Blair. In 1857, the Fort Bragg military post was installed on the Mendocino Indian Reservation approximately 1½ miles north of the Noyo River and its purpose was to maintain order on the reservation. During the same year, a lumber mill was established on the Noyo River, starting what would become the major industry of the region. The military post was short-lived and records show that November 23, 1861, was the last date on which army units occupied the fort. In 1865, after 300 Native

Americans were marched forcibly from the Mendocino Indian Reservation to a reservation in Round Valley, Fort Bragg as a military post was abandoned.

On August 5, 1889, Fort Bragg was incorporated as a city. C.R. Johnson, president of the Fort Bragg Redwood Company, was the first mayor and his company laid out the town much as it exists today – with a uniform street grid and mid-block alleys. In 1893, the Union Lumber Company was created when the Fort Bragg Redwood Company absorbed some of the smaller lumber companies in the area. In 1901, the Union Lumber Company incorporated the National Steamship Company to carry lumber, passengers, and supplies. The steamships provided Fort Bragg's only link to manufactured comforts and staples like sugar and coffee. In 1905, the California Western Railroad was formed, and a rail line was established from Fort Bragg to Willits where train connections could be made to San Francisco. The 1906 Earthquake resulted in a fire at the lumber mill that threatened the entire City. Brick buildings throughout the City were damaged, if not destroyed completely, and many frame homes were knocked off their piers. The fire burned the downtown area bordered by Franklin Street, Redwood Avenue, and McPherson Street. Within 12 months following the earthquake, all downtown reconstruction was completed. The earthquake brought prosperity to Fort Bragg as the mills furnished lumber for the rebuilding of San Francisco. By 1916, Fort Bragg had become a popular place to visit – and to settle.

Commercial fishing also played an important role in the formation of the economic base of Fort Bragg. Noyo Harbor was once a major commercial fishing port known for its quality fish products that were distributed to major metropolitan markets. In recent years, the fishing industry has declined and Fort Bragg's economic base has transitioned from "resource extraction" (i.e., timber and fishing industries) to a more service-oriented economy serving a regional coastal population of approximately 20,000 residents as well as hundreds of thousands of visitors each year.



City Geography

The City of Fort Bragg is located approximately 165 miles north of San Francisco and 185 miles west of Sacramento on the scenic coast of Mendocino County. The City occupies 2.7 square miles. The 2022 Census places the City's population at 7,007. Although it is quite small, Fort Bragg is the largest city on the coast between San Francisco and Eureka. The largest employment categories in the City include services, wholesale and retail trade, local government, public education, health care, tourism, and fishing. The mild climate and picturesque coastline make Fort Bragg a popular tourist and recreational area.

City Authority

Fort Bragg is a general law city under California state law and its rights, powers, privileges, authority, and functions are established through the State constitution. These statutory rights include the power to: sue and be sued; purchase,

receive by gift or bequest and hold land, make contracts and purchases and hold personal property necessary for the exercise of its powers; manage, sell, lease, or otherwise dispose of its property as the interest of its inhabitants require; levy and collect taxes authorized by law and exercise such other and further powers as may be especially conferred by law or as may be necessarily implied from those expressed.

City Council

The voters elect members of the Fort Bragg City Council to serve overlapping four-year terms. The Mayor is elected by and from the City Council for a two-year term. The Council sets policy and exercises the legislative authority of the City. The Council holds meetings on the second and fourth Mondays of each month and at such other times as necessary. Current City Council members and the dates upon which their respective terms expire are as follows:

Mayor Jason Godeke December 2026

Vice Mayor Marcia Rafanan December 2026

Councilmember Tess Albin-Smith December 2026

Councilmember Scott Hockett December 2028

Councilmember Lindy Peters December 2028

Administration and Management

Fort Bragg operates under the Council-Manager form of government. The City Council appoints the City Manager who appoints other City staff and is charged with overseeing the City's daily operations. Several boards, commissions, and committees assist the City Council and administration in carrying out various aspects and functions of city government.

City Services

The City provides a wide range of services to its residents, including public safety services, construction and maintenance of streets and infrastructure, water service, community development, financial management, and administrative services. Special Districts and Joint Power Authorities (JPAs) under the jurisdiction of the City provide emergency services, fire protection, and wastewater treatment services. Other entities, not under the City's jurisdiction, that provide services to the City's population include the school district, hospital district, recreation district, harbor district, and other special districts.

Fort Bragg Municipal Improvement District No. 1

The members of the City Council serve concurrently as the Fort Bragg Municipal Improvement District No. 1 (MID) Board of Directors. The MID was formed in 1969 for the purpose of acquiring and constructing wastewater system improvements including the construction of a wastewater treatment plant. The wastewater system serves approximately 3,000 residential and commercial connections in an area that includes the City of Fort Bragg and small areas of unincorporated territory on the periphery of the City. The MID Board of Directors meets on the same schedule as the City Council and can schedule special meetings as necessary. The MID is referred to within the Budget as the "Wastewater Enterprise Fund."

Successor Agency to Fort Bragg Redevelopment Agency

From 1986 to 2012, the Fort Bragg Redevelopment Agency carried out redevelopment projects and promoted and supported economic development and affordable housing development in the redevelopment project area, an area which generally included properties within the Central Business District, commercial and industrial lands along Main Street, and the former Georgia Pacific mill site. In early 2012, the Redevelopment Agency was dissolved (as required by

A.B. 1X26) and the City Council opted to serve as the Successor Agency to the Fort Bragg Redevelopment Agency. The Successor Agency is the legal entity tasked with winding down the affairs of the former Redevelopment Agency under the supervision of an Oversight Board. The Successor Agency plays a key day-to-day role in assuring that the existing debt service and other enforceable obligations of the former Redevelopment Agency are properly paid based upon a Recognized Obligation Payment Schedule (ROPS) approved by the Oversight Board and the State Department of Finance.

C. V. Starr Community Center

The C.V. Starr Community Center and Sigrid & Harry Spath Aquatic Facility (the "C.V. Starr Center") is a 43,000-square-foot recreation and aquatic facility that was built by the Mendocino Coast Recreation and Parks District (MCRPD), a special district providing recreational services to residents of the Mendocino Coast. The facility includes an indoor water park with an eight-lane competition pool and diving board, a leisure pool with a water slide and a 'lazy river', a cardio-fitness center and weight room, and facilities for other fitness classes and enrichment activities. In addition, the C.V. Starr Center has meeting rooms for parties and community events, and the grounds include a dog park, a skateboard park, petanque courts, and picnic/BBQ facilities.

After the C.V. Starr Center opened in 2009, MCRPD faced challenges due to insufficient operating revenues. In March 2012, the voters of Fort Bragg approved a special sales tax to fund the operation, maintenance, and capital improvements at the C.V. Starr Center. The ballot measure mandated the transfer of ownership of the C.V. Starr Center to the City of Fort Bragg and required MCRPD to allocate a portion of its property tax revenues to the City. The facility reopened under City ownership in July 2012. On August 2, 2023, the MCRPD Board unanimously voted to terminate the operating agreement of the C.V. Starr Community Center and provided the City of Fort Bragg notice to begin the process of dissolving the operating agreement immediately. During the January 22, 2024, meeting, the City Council passed a resolution for the absorption of the C.V. Starr Community Center as a city-owned and city-operated facility, which was approved to be effective on February 11, 2024.

Broadband Infrastructure Enterprise – Mendocino Community Network (MCN)

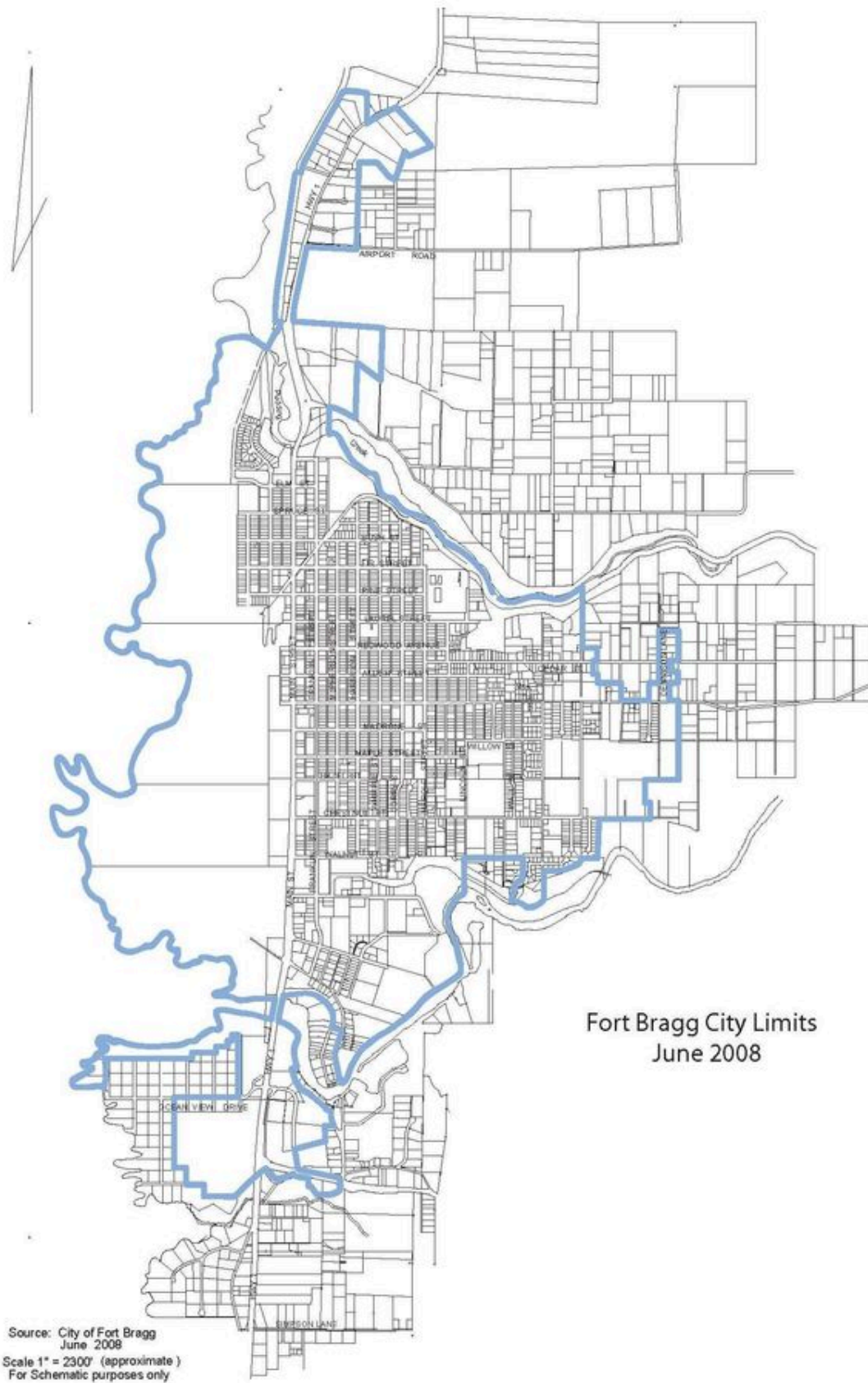
In May 2025, the City of Fort Bragg finalized the acquisition of Mendocino Community Network (MCN) a pivotal step in the creation of the City's Broadband Infrastructure Enterprise. Effective July 1, 2025, MCN will formally operate under City ownership and serve as the City's municipal Internet Service Provider (ISP). This initiative marks a major milestone in the City's long-term vision to expand digital equity, enhance connectivity, and improve internet affordability for residents and businesses.

The City is investing \$17.45 million in the installation of a new fiber-optic broadband network, representing one of the largest infrastructure projects in Fort Bragg's recent history. Of this total investment, \$10.4 million in grant funding was secured through the California Public Utilities Commission (CPUC), supported by the federal Infrastructure Investment and Jobs Act. The remaining project costs are funded through a combination of local match, enterprise debt financing, and internal resources.

The MCN Enterprise Fund is included in the FY 2026–2027 budget and will be managed as a standalone municipal enterprise, similar to the City's Water and Wastewater Funds. This structure ensures financial transparency and allows revenues generated by broadband services to be reinvested directly into system maintenance, upgrades, and debt repayment.

With MCN operating as a publicly owned ISP, Fort Bragg will offer competitive high-speed internet services across all neighborhoods, support local businesses with affordable connectivity options, and strengthen public access to critical digital infrastructure, laying the foundation for smart city technologies and future economic growth.

This initiative directly supports the City's Strategic Plan goals related to infrastructure modernization, economic opportunity, and equitable access to essential services.



Elected Officials



Jason Godeke

Mayor



Marcia Rafanan

Vice Mayor



Tess Albin- Smith

Councilmember



Lindy Peters

Councilmember



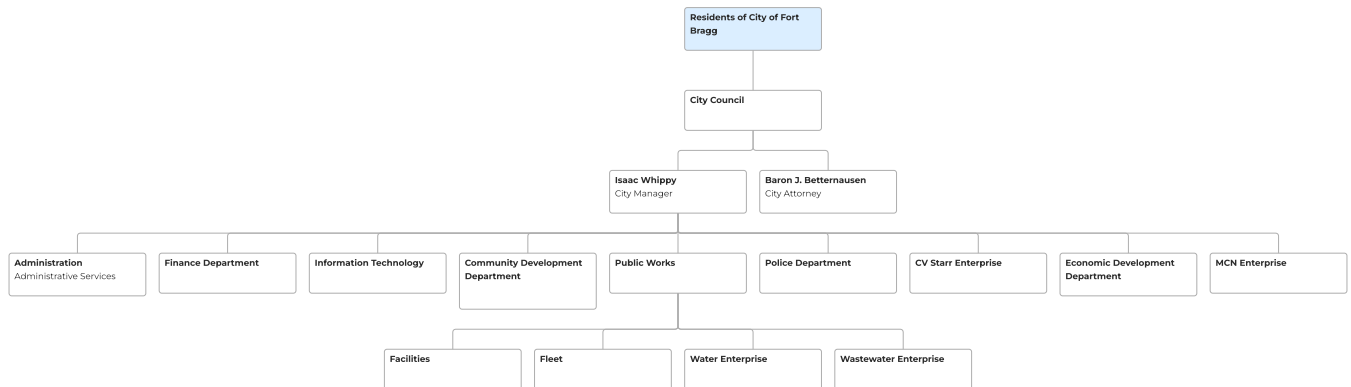
Scott Hockett

Councilmember



City of Fort Bragg Organizational Chart

City of Fort Bragg Organizational Chart



Fiscal Policies



The City of Fort Bragg's fiscal policies are established to ensure that the finances of the City and the Municipal Improvement District No. 1 (collectively referred to as "the City") are managed in a manner that will:

- Maintain a financially viable local government that provides adequate levels of municipal services for its citizens.
- Provide financial flexibility to adapt to local and regional economic changes.
- Preserve and enhance the sound fiscal condition of the City.

1. Operating Budget Policies

- a. The City Council/MID Board should adopt a balanced budget by June 30 of each year. The base operating budget will be developed by realistically projecting revenues and expenditures for the current and forthcoming fiscal year. During the annual budget development process, the existing base budget will be thoroughly examined to ensure the cost-effectiveness of the services or programs provided. The annual operating budget will include the cost of operations of new capital projects. The City's operating budget will be prepared on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are considered budgetary expenditures in the year of the commitment to purchase and expenditures for multi-year capital projects are budgeted in their entirety in the year construction commences. The remaining expenditures are carried forward in subsequent years.
- b. The City will avoid balancing the current budget at the expense of future budgets unless the use of unassigned fund balance and/or reserves is expressly authorized by the City Council.
- c. The City will develop and maintain financial management programs to ensure its long-term ability to pay the costs necessary to provide the services required by its citizens.

2. Budgetary Controls

- a. Adopted budget appropriations should not be adjusted subsequently unless specifically authorized by a Council/District resolution identifying the fund from which the appropriation is to be made, the amount of the appropriation, and an account number.

b. The City Manager has the authority to approve transfers of budget appropriations within any fund budget provided:

- Both line items are budgeted; and
- Transfers from salary accounts and benefit accounts to non-personnel accounts are not allowed.
 - c. Interfund transfers require Council/District approval.
 - d. The City Manager may review and approve change orders in accordance with established purchasing procedures. The City Manager may approve purchase orders for budgeted expenditures and unbudgeted purchase orders in accordance with established purchasing procedures.
 - e. Annually, a report estimating the year-end results will be presented to the Council following the close of the fiscal year being reported. The report will compare revenue estimates with actual collections and appropriations budgets with actual expenditures, and revenues to expenditures in major budgetary funds. This report will be followed by a presentation of the Comprehensive Annual Financial Report to the Council before January 31.
 - f. Semi-annually, at a mid-year budget session, there will be a comprehensive review of the operations to date in comparison to the existing budget. Projections of revenues and expenditures through the end of the fiscal year will be submitted to the City Council at the mid-year budget session.

3. Revenue Policies

- a. The City strives to maintain a diversified and stable revenue stream to avoid overreliance on any one revenue source.
- b. The City estimates its annual revenues by an objective, analytical process utilizing trends, judgment, and statistical analysis as appropriate. Revenue estimates are to be realistic and sensitive to both local and regional economic conditions.
- c. The City maximizes the availability of revenue proceeds through responsible collection and auditing of amounts owed to the City.
- d. The City actively pursues federal, state, and other grant opportunities when deemed appropriate. Before accepting any grant, the City should consider the implications in terms of ongoing obligations that will be required in connection with acceptance of the grant.
- e. The City seeks reimbursement for mandated costs whenever possible.
- f. User fees are reviewed annually for potential adjustments to recover the full cost of services provided, except when the City Council determines that a subsidy is in the public interest. The City's user fee policy:

- Imposes user fees when appropriate to capture the cost for the delivery of services and goods; and
- Attempts to establish levels of cost recovery that support all costs including administrative overhead and depreciation; and
- Determines the minimum frequency of user fee reviews.
 - g. General Fund revenues are pooled and allocated according to Council goals and established policy.
 - h. Grant revenue is recognized when eligible expenditures have been incurred against a fully executed grant agreement. Such accrued revenue is considered available even if it is not received within 60 days of year-end. This method provides improved reporting and control at the program level because it appropriately matches funding sources and uses.
 - i. Enterprise funds and other legally-restricted sources are allocated according to their respective special purposes.
 - j. One-time revenues should be used for one-time expenditures only, including capital outlay and reserves.

4. Expenditure Policies

- a. The City strives to maintain levels of service, as determined by the City Council, to provide for the public well-being and safety of the residents of the community.
- b. The City strives to maintain employee benefits and salaries at competitive levels with local labor markets.

- c. Fixed assets should be maintained and replaced as necessary and deferred maintenance should be minimized. A facilities maintenance reserve is maintained to provide for timely maintenance and replacement of fixed assets.
- d. The City should use technology and productivity enhancements that are cost effective and help to reduce or avoid increased personnel costs.
- e. Surplus fund balances (and working capital in enterprise funds) may be used to increase reserves, fund Capital Improvement Projects, fund capital outlay, or be carried forward to fund one-time special project/program expenses.

5. Utility Rates and Fees

- a. Water and sewer utility customer rates and fees are reviewed and adjusted annually, if necessary.
- b. All utility enterprise funds are operated in a manner similar to private enterprise. As such, the City Council sets fees and user charges for each utility fund at a level that fully supports the total direct and indirect cost of the activity, including depreciation of assets, overhead charges, and reserves for unanticipated expenses and capital projects.

6. Capital Budget Policies

- a. The City has a Five-Year Capital Improvement Program (CIP) that is designed to construct and maintain infrastructure to support existing residences and businesses and future development. The CIP identifies the estimated cost of each project including administration, design, development and implementation, and operating costs once the projects are completed. The CIP identifies potential funding sources for each adopted capital project. When appropriate, the CIP identifies outside funding sources such as state and federal funds, and leverages these funding sources with public money to help meet the highest priority community needs.
- b. The funding for the first year of each five-year CIP is appropriated as a component of the annual operating budget.
- c. Funding for future projects identified in the five-year CIP which has not been secured or legally authorized is subject to change.

7. Debt Management Policy

- a. The City Council has adopted guidelines and policies intended to guide decisions related to debt issued by the City. Debt issuance should be evaluated on a case-by-case basis and considered within the context of the City's overall capital structure and policy objectives. Adherence to the debt management policy is essential to ensure that the City maintains a sound debt position and to protect the credit quality of its debt obligations. The full text of the City's Debt Management Policy is presented in the Debt Service section of the budget. Key components of the City's Debt Management Policy are:
 - The City will limit long-term debt to only those capital improvements or long-term liabilities that cannot be financed from current revenue sources.
 - The City will utilize debt financing for projects that have a useful life that can reasonably be expected to exceed the period of debt service for the project.
 - The City will strive to maintain or improve the City's bond rating.
- b. The City may utilize interfund loans rather than outside debt to meet short-term cash flow needs. If interfund loans are undertaken, formal promissory notes are prepared and interest is charged as required by the City's Interfund Loan Policy.

a. Interfund Loan Policy

- b. City Council approval by resolution is required for any interfund loan. All interfund loans must be documented by formal agreements that specify the terms and conditions.
- c. All interfund loans are interest bearing and the amount of interest to be paid on the loan must be at least equal to the investment earnings the fund making the loan would have received had the loan not occurred.
- d. The term of an interfund loan is established by the City Council and typically should not exceed five years.

- e. The interfund loan is callable by the lending fund if needed to ensure that the lending fund has sufficient operating funds.
- f. All interfund loan proposals require a feasibility analysis demonstrating that:
 - The borrowing fund has the capacity to repay the debt;
 - The lending fund has the capacity to lend the funds, beyond its own operating and capital needs; and
 - The loan does not violate any debt covenants or other provisions of the borrowing and lending funds.
- f. As part of the due diligence, each interfund loan proposal must demonstrate that the loan can be repaid. It is important to avoid masking an operating deficiency in one fund with an interfund loan from another fund. This is the centerpiece of the policy, which seeks to avoid loans that fail the fundamental test of performance (repayment) under the contract.
- If a feasibility analysis does not show that the loan can be safely repaid, the appropriate recommendation may be a revenue enhancement or another correction of the underlying reason for the funding deficiency. An alternative financing recommendation may be a fund balance donation.
- f. There is no prepayment penalty on an interfund loan. Interest is to be paid quarterly, and principal payments are subject to the feasibility analysis of cash projections.
- g. The interest expense paid on interfund loans is to be treated as user fund expense, while the interest income is to be treated as interest revenue to the loaning fund.

h. Fund Balance & Reserve Policies

- i. The City's Fund Balance & Reserve policies are intended to ensure the continued financial well-being of the City by planning for unanticipated emergency and contingency needs. The City Council periodically reviews and updates these guidelines to ensure that the City has sufficient resources to adequately provide for emergencies, economic uncertainties, unforeseen operating or capital needs, economic development opportunities, and cash flow requirements.
- j. The City Council may direct any portion of its General Fund, Water Enterprise Fund, or Wastewater Enterprise Fund revenue that is not required to balance the annual operating budget to one or more of the following reserves, subject to consistency with the allowable uses of the enterprise funds.

c. General Fund Reserves.

- o General Fund Operating Reserve: The City will maintain an unrestricted fund balance of at least 15% to 20% of the annual operating expenditures in the General Fund, as an "Operating Reserve" to ensure liquidity of the General Fund and to ensure adequate cash flow throughout the year. This reserve is necessary to accommodate fluctuations in the timing of expenditures and the receipt of revenues. The reserve is a committed fund balance and may be tapped into, with Council authorization, for unforeseen operating or capital needs. In FY 2026/27 the reserve is funded at 20%.
 - o Litigation Reserve: The City will maintain a Litigation Reserve to cover unforeseen legal expenses, including unbudgeted legal, defense, and settlement costs that are not covered by the City's insurance pool. The Litigation Reserve is replenished each year through the budget process. The City Manager shall approve all charges against this reserve and, on a quarterly basis, the Finance Director shall report to the City Council the amount and types of litigation that have been funded by the Litigation Reserve. In FY 2026/27 the reserve is funded at \$200k.
 - o Recession Reserve: The General Fund will maintain a Recession Reserve to stabilize the delivery of City services during periods of severe operational budget deficits and to mitigate the effects of major unforeseen changes in revenues and/or expenditures as typically experienced during times of recession. The fund is established at an amount equivalent to 10% of the City's annual operating budget. City Council approval is required before expending any portion of this committed fund balance.
- d. **Water, Wastewater (Municipal Improvement District #1), and C.V. Starr Enterprise Capital Reserves.** The City maintains capital reserves in the Water, Wastewater, and C.V. Starr Enterprise Funds to provide for future capital

projects and unanticipated emergencies. Each year, all unrestricted net position in the Enterprise Funds in excess of 25% of the prior year's operating expenditures is transferred to these reserves. The 25% that is retained in the Enterprise Fund functions as an Operating Reserve.

- Recession Reserve: The Water Enterprise and the Wastewater Enterprise will each maintain a Recession Reserve for the purpose of stabilizing the delivery of City services during periods of severe operational budget deficits and to mitigate the effects of major unforeseen changes in revenues and/or expenditures as typically experienced during times of recession. The fund is established at an amount equivalent to 10% of each Enterprise Fund's operating budget. City Council approval is required before expending any portion of this committed net position.
- e. **Internal Service Fund Reserves.** Each year, the unrestricted net position in each of the City's Internal Service Funds is held in reserve within the Internal Service Fund. These reserves are intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs.
- Facility Repair & Maintenance Reserve. The reserve is funded based on an analysis of expected repairs and useful lives of the buildings and equipment funded by the Facilities Repair & Maintenance Internal Service Fund. A ten-year Facilities Maintenance & Repair Plan which provides guidance for establishing the required annual contributions to the Facility Maintenance & Repair reserve has been established. The plan is adjusted annually as part of the budget preparation process.
 - Fleet & Equipment Services Reserve. The City maintains a reserve in the Fleet & Equipment Services Internal Service Fund to enable the timely replacement of vehicles and depreciable equipment. A ten-year Vehicle and Equipment Replacement Plan has been established.
 - Information Technology (I.T.) Reserve. The City maintains a reserve in the Technology Maintenance & Replacement Internal Service fund to enable the timely replacement of depreciable equipment. A five-year I.T. long-term plan has been established.
- f. **Debt Service Reserves.** Reserve levels for Debt Service Funds are established and maintained as prescribed by the bond covenants authorized at the time of debt issuance.
- g. **Unfunded Liabilities.** Prepayments made against unfunded liabilities may lower the unfunded liability and result in significant savings in the long term. Each year, 50% of any realized year-end surplus shall be applied to the City's two unfunded liabilities. Priority shall be given to the CalPERS plan unfunded liability over the OPEB plan unfunded liability. Any payment of unfunded liabilities shall be considered a one-time payment and will not be included in the calculation of the City's operating deficit/surplus:
- CalPERS. The City continues to accrue liabilities relating to the California Public Employees' Retirement System pension plan provided to its employees.
 - OPEB Trust Fund. The City maintains an irrevocable trust fund for retiree medical benefit obligations.
 - Section 115 Trust. The City maintains a trust for future CalPERS liabilities. Assets in the Section 115 Pension Trust may be used only for pension-related costs and at the direction of the City Council. Once the targeted funding level is reached, the earnings on the assets in the Trust may be applied to offset a portion of the City's annual pension contributions to CalPERS or make additional discretionary payments to CalPERS.

10. Investment Policy

The complete investment policy is presented at the end of the Policy Section of the City's Budget. Key components of the City's investment policy are:

1.
 - a. The Finance Director/City Treasurer annually renders an investment policy for City Council's review and modification as appropriate. The review must take place at a public meeting and the policy must be adopted by resolution of the City Council.



- b. City funds and the investment portfolio should be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. Reports on the City's investment portfolio and cash position are developed by the Finance Director/City Treasurer and reviewed by the Finance & Administration Committee and the City Council at first quarter, mid-year and fiscal year end.
- c. Generally Accepted Accounting Principles require that differences between the costs of the investment portfolio and the fair value of the securities be recognized as income or losses in a government's annual financial report. These variances should not be considered as budgetary resources or uses of resources unless the securities are sold before maturity or the values of the investments are permanently impaired.

2. Accounting, Auditing, and Financial Reporting Policies

- a. The City's accounting and financial reporting systems are maintained in conformance with generally accepted accounting principles as they apply to governmental accounting.
- b. An annual audit will be performed by an independent public accounting firm with the subsequent issuance of a Comprehensive Annual Financial Report, within seven months of the close of the previous fiscal year.
- c. Periodic financial and status reports will be submitted to the City Council and be made available to the public.

3. Asset Forfeiture Expenditure Policy

4. Asset Forfeiture Discretionary Funds

- Expenditures under \$5,000 may be decided by the Police Chief.
- Expenditures of between \$5,000 and \$10,000 require approval of the City Manager. Expenditures over \$10,000 require approval of the City Council and the Asset Forfeiture budget will be amended at the time of approval.
- Staff reports to the City Council will be provided on significant Asset Forfeiture expenditures identified by the City Manager.

b. Asset Forfeiture Education Funds

- Expenditures must meet the mandated education and prevention guidelines.

c. Year-End Reporting

- Prior to the close-out of each fiscal year, a report listing all Asset Forfeiture Discretionary and Education Fund expenditures will be brought forward to the Finance & Administration Committee for review. Line item budget appropriations, as necessary, will be agendaized for City Council action.

13. Payment of Employee Compensation Costs

- 14. **City Employee Compensation.** The City strives to attract and retain the best talent to manage the City and serve Fort Bragg residents and businesses. The City accomplishes this by offering attractive and competitive salaries and benefits that reflect the value of the various jobs, the duties, level, and responsibility of each position, and the fiscal condition of the City. Compensation information specific to each employee group is summarized below.
- 15. **City Manager Duties and Compensation.** The City of Fort Bragg is a general law city with a Council-Manager form of government. Fort Bragg Municipal Code Section 2.16.050 establishes that the City Council is the appointing authority for the City Manager and City Attorney. All other positions are appointed by the City Manager. The City Manager's terms of employment, including compensation and benefits, are established by an employment agreement authorized by Council resolution.
- 16. **City Attorney Services.** The City Attorney is not a City employee. City Attorney services are provided in accordance with a professional services agreement. Funds for the City Attorney's services are included in the Administrative Services Department.
- 17. **Executive Management (Department Head) and Mid-Management Compensation.** The terms of employment for Executive and Mid-Management classifications, including compensation and benefits, are established by Council resolution.

18. **Non-Management Employee Compensation.** The City of Fort Bragg has two non-management employee groups.

- The Fort Bragg Employee Organization (FBEO) represents all City non-exempt employees other than Safety Employees and Confidential and Non-Bargaining employees. The FBEO is affiliated with the Service Employees International Union (SEIU). Compensation and benefits are negotiated and documented in a Memorandum of Understanding (MOU).
- The City's Safety Employees are represented by the Fort Bragg Police Association (FBPA), an unaffiliated employee organization. Compensation and benefits are negotiated and documented in a Memorandum of Understanding (MOU).

f. **Compensation and benefits of employees** not represented by the FBEO and FBPA are established by Council resolution.

g. **Additional Sources of Information.** The current employment agreements, resolutions, and MOUs noted above can be found on the City's website.

h. Pension Policy

- i. **Actuarially Determined Contributions:** Each fiscal year, the City will contribute to CalPERS the amount determined by CalPERS actuaries to be the minimum required employer contribution for that year. The minimum contribution consists of two components, normal cost and unfunded accrued liability (UAL). The normal cost is expressed as a rate that is applied to pensionable payroll costs and reflects the cost of pension benefits earned by employees in the current fiscal year. The UAL payment is a flat dollar amount that represents a portion of the cost of past benefits earned by employees, but for which, because of deviations in actual experience and changes in assumptions about investment performance, the normal cost rates established for those prior years has been determined to be insufficient to provide the promised retirement benefit. The CalPERS actuaries recalculate the total UAL each year and an updated multi-year amortization schedule is provided to show the projected annual minimum payments.
- j. **Annual UAL Prepayment:** CalPERS offers the option to make monthly payments on the UAL or prepay the entire annual amount at a discounted level by the end of July. The City will prepay its annual obligation each year to achieve budgetary savings.
- k. **Section 115 Pension Trust:** The City will establish and maintain a pension stabilization fund in the form of a Section 115 Pension Trust. The targeted funding level for this fund is the City Council policy that fifty percent (50%) of any surplus in the General Fund at year-end will be used to reduce the current UAL. Assets in the Section 115 Pension Trust may be used only for pension related costs and at the direction of the City Council. Once the targeted funding level is reached, the earnings on the assets in the Trust may be applied to offset a portion of the City's annual pension contributions to CalPERS or make additional discretionary payments to CalPERS.
- l. **Targeted Funding Level:** The City's goal is to achieve and maintain a funded status for each of its plans of between 90% and 100%. A funded status of 100% signifies that the City's pension assets with CalPERS match its accrued liabilities.
- m. **Additional Discretionary Payments:** CalPERS allows member agencies to make additional discretionary payments at any time and in any amount, which would serve to reduce the UAL and future required contributions. The City will consider this option in the context of its annual evaluation of reserve levels and budgetary requirements.
- n. **Transparency and Reporting:** Funding of the City's pension plans should be transparent to vested parties including plan participants, annuitants, the City Council, and Fort Bragg residents. In order to achieve this transparency, the following information shall be available:
 - a. Copies of the annual actuarial valuations for the City's CalPERS plans.
 - b. The City's Comprehensive Annual Financial Report shall be published on the City's website. This report includes information on the City's annual contributions to the pension system and its funded status.
 - c. The City's annual operating budget shall include the City's contributions to CalPERS.
- o. **Pension Obligation Bonds (POBs):** POBs or a similar debt issuance such as Lease Revenue Bonds (LRBs) used to make payments towards the City's UAL are tools that can be used to provide an additional discretionary payment

to CalPERS upon the determination that the cost to borrow the funds for the payment is less than continuing to make the projected prescribed UAL payments at the current discount rate. If the City issues POBs or LRBs, the following guidelines will apply:

- a. Expert advice and analysis by actuaries and municipal advisors will be utilized to stress test the risk of a market crash and the threshold at which the City would be worse off issuing POBs or LRBs versus not.
 - b. The interest rate on the POBs or LRBs shall be at least 2.5% less than the current CalPERS discount rate.
 - c. The final maturity date for the POBs or LRBs will be no more than the current term of the UAL.
 - d. The POBs or LRBs structure will contain an early call provision.
- p. Review of Funding Policy: Funding a defined pension plan requires a long-term horizon. As such, the City will review this policy at least every five years to determine if changes to this policy are needed to ensure adequate resources are being funded to the UAL.

Investment Policies

Introduction

The City Council of the City of Fort Bragg recognizes its responsibility to properly direct the investment of funds for the City and its component units. The purpose of this Investment Policy is to provide guidelines for the investment of funds based upon prudent cash management practices and in conformity with all applicable statutes. Related activities that comprise good cash management include accurate cash projections, the expeditious collection of revenue, cost-effective banking relations, and the control of disbursements.

Scope

This policy covers the investment activities of all contingency reserves and inactive cash under the direct authority of the City of Fort Bragg and Municipal Improvement District #1. Policy statements outlined in this document focus on the City of Fort Bragg's pooled funds but also apply to all other funds under the City Treasurer's span of control unless exempted by resolution or statute. Investments in the City and its component units will be made on a pooled basis including, but not limited to, the City of Fort Bragg, Municipal Improvement District #1, and Fort Bragg Redevelopment Successor Agency. The City's Comprehensive Annual Financial Report identifies the fund types involved as follows:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds
- Trust Funds
- Miscellaneous Special Funds
- Any new funds created by the City Council unless specifically exempted.

Investments of bond proceeds will be held separately when required by the bond indentures or when necessary to meet arbitrage regulations. If allowed by the bond indentures, or if the arbitrage regulations do not apply, investments of bond proceeds will be held as part of the pooled investments.

Prudence

Section 53600.3 of the California Government Code identifies as trustees those persons authorized to make investment decisions on behalf of a local agency. As a trustee, the standard of prudence to be used shall be the "prudent investor" standard and shall be applied in the context of managing the overall portfolio. The trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

It is the policy of the City Council that investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk changes or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

Investment Objectives



Section 53600.5 of the California Government Code outlines the primary objectives of a trustee investing public money. The primary objectives, in order of priority, of the City's investment activities shall be:

- **Statutory compliance.** To assure compliance with all federal, state, and local laws governing the investment of monies.
- **Safety.** The safety of the principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- **Liquidity.** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated.
- **Return on investment.** Investment return becomes a consideration only after the basic requirements of safety and liquidity have been met. The City Treasurer shall attempt to realize a yield on investments consistent with California statutes and the City's Investment Policy.

The City Treasurer shall strive to maintain the level of investment of all contingency reserves and inactive funds as close to one hundred percent (100%) as possible. While the objectives of safety and liquidity must first be met, it is recognized that portfolio assets represent a potential source of significant revenues. It is to the benefit of the City that these assets be managed to realize a yield on investments consistent with California statutes and the City's Investment Policy.

Duties and Responsibilities

The management of inactive cash and the investment of funds is the responsibility of the City Treasurer (or his/her designee) as directed by the City Council. Under the authority granted by the City Council, no person may engage in an investment transaction covered by the terms of this policy unless directed by the City Treasurer or designee.

In the execution of this delegated authority, the City Treasurer may establish accounts with qualified financial institutions and brokers/dealers for the purpose of effecting investment transactions in accordance with this policy. In selecting financial institutions, the creditworthiness of institutions shall be considered and the City Treasurer shall conduct a comprehensive review of prospective depository's credit characteristics and financial history.

A written copy of this Investment Policy shall be presented to any person offering to engage in an investment transaction with the City. Investments shall only be made with those business organizations (including money market mutual funds and local government investment pools), which have provided the City certification of having received and reviewed the City's Investment Policy.

The City Treasurer may designate in writing a Deputy City Treasurer who, in the absence of the City Treasurer, will assume the City Treasurer's duties and responsibilities. The City Treasurer shall retain full responsibility for all transactions undertaken under the terms of this policy.

Ethics and Conflict of Interest

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment recommendations and decisions. Investment officials and employees shall make all disclosures appropriate under the Fair Political Practices Act and may seek the advice of the City Attorney and the Fair Political Practices Commission whenever there is a question of personal financial or investment positions that could represent potential conflicts of interest.

Collateralization

When required by California statute or this Investment Policy, any investment capable of being collateralized shall be collateralized by the required amounts imposed by law. To give greater security to the City's investments, when an



investment is collateralized and not perfected under existing law, an attempt to perfect the collateralization should be made.

Authorized Investments

The City Treasurer may invest City funds in the following instruments as specified in the California Government Code Section 53601 and as further limited in this policy.

Federally insured bank/ time Certificates of Deposit (CDs): Certificates of Deposit shall not exceed five years to maturity. Investments in Certificates of Deposit and Checking Accounts shall be fully insured up to the amount allowed per account by the Federal Deposit Insurance Corporation or the National Credit Union Administration. Furthermore, the combined investments in Certificates of Deposit and Prime Commercial Paper, if a private sector entity is used, shall not exceed, in total, more than fifty percent (50%) of the portfolio.

U.S. Treasury Bills, Notes, and Bonds: Obligations of the U.S. Government and its agencies or those for which the full faith and credit of the United States are pledged for payment of principal and interest. The maximum maturity length shall not exceed five years.

General Obligations of any State or local political subdivision: Must be rated A.A./Aa/A.A. or higher by one of the following: Standard & Poor's, Moody's, or Fitch.

Repurchase Agreements: Repurchase Agreements with a maximum maturity of one year. Repurchase Agreements may not exceed five percent 5% of the portfolio. The market value of securities that underlay a Repurchase Agreement shall be valued at one hundred two percent 102% or greater of the funds borrowed against those securities.

Money Market/Mutual Funds: Money Market or Mutual Fund investments holding only U.S. Treasury and Government Agency obligations and cash.

Local Agency Investment Fund (LAIF): Local Agency Investment Fund (LAIF) of the State of California. Investments will be made in accordance with the laws and regulations governing those Funds.

Investment Trust of California (CalTRUST): Investments in CalTRUST will be made in accordance with the laws and regulations governing those funds.

New Securities: New types of securities authorized by California law, but which are not currently allowed by this investment policy, must first be approved by the City Council.

Unauthorized Investments / Investment Activities

Instruments not expressly authorized are prohibited. In accordance with California Government Code Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited, as are derivatives. In addition, and more generally, investments are further restricted as follows:

- No investment will be made in any security that could result in zero interest accrual if held to maturity.
- No investment will be made that could cause the portfolio to be leveraged.
- Purchases of investments on margin will not be made.

Investment Strategy

Pooled Investments: A buy-and-hold strategy will generally be followed; that is, investments once made will usually be held until maturity. A buy-and-hold strategy will result in unrealized gains or losses as market interest rates fall or rise from the coupon rate of the investment. Unrealized gains or losses, however, will diminish as the maturity dates of the investments are approached or as market interest rates move closer to the coupon rate of the investment. A buy-and-

hold strategy requires that the portfolio be kept sufficiently liquid to preclude the undesired sale of investments prior to maturity. Occasionally, the City Treasurer may find it advantageous to sell an investment prior to maturity, but this should only be on an exception basis and only when it is in the best interest of the City.

Investments Held Separately: Investments held separately for bond proceeds will follow the trust indenture for each issue.

Diversification

The portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions. In addition to the limitations on specific security types indicated in this Investment Policy, and with the exception of U.S. Treasury/Federal agency securities and authorized pools, no more than five percent 5% of the City's portfolio will be placed with any single issuer.

Internal Controls

The City Manager and the Finance Director are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Due to the need to preserve the segregation of duties and check and balance, all outgoing wire transfers shall be confirmed by the bank with a second person prior to the completion of the transfer.

Reporting

Sections 53607 and 53646 of the California Government Code allow the City Council, at its discretion, to require reports meeting the standards set forth in these sections, as well as any additional information desired. A report for pooled investments will be made to the City Council at the mid-year budget review session and at a public meeting following the close of the fiscal year.

Investment Policy Review and Adoption

Section 53646(a) (2) of the California Government Code allows the City Treasurer to render a statement of investment policy to the City Council and the Finance Committee and recommends that one be presented each year. Therefore, the City's investment policy and any modifications thereto shall be considered no less often than annually at a public meeting. Adoption of the investment policy and any changes must be made by resolution of the City Council.

All Fund Summary

City of Fort Bragg FY2026/27 Summary of Revenue, Expenditures & Fund Balance										
			FY 2025/26 PROJECTIONS				FY 2026/27 BUDGET			
Fund		Audited Fund Balance	Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/26	FY 2026/27 Budget		Net Transfers	Projected Fund Balance at 06/30/27
No.	Fund Type/Name	at 06/30/25					Revenue	Appropriations		
110	General Fund									
110	Unassigned	\$ 2,375,943	\$ 14,297,434	\$ 14,481,751	(53,274)	\$ 2,138,351	\$ 16,764,898	17,128,509	369,076	\$ 2,143,816
	Section 115 Contribution	3,560,798			-	3,560,798				3,560,798
	Nonspendable	214,688	-	-	-	214,688				214,688
110	GF Operating Reserve- Committed	2,679,348	-	-	-	2,679,348				2,679,348
112	GF Recession Reserve	1,876,059	-	-	-	1,876,059				1,876,059
114	GF Litigation Reserve	200,000	-	-	-	200,000				200,000
Total General Fund excluding Committed Funds		10,906,836	14,297,434	14,481,751	(53,274)	10,669,244	16,764,898	17,128,509	369,076	10,674,709
Special Revenue Funds, Restricted***										
116	General Plan Maint Fee Fund	210,524	20,000	-	-	230,524				230,524
117	Housing Trust Funds	80,001	2,500	-	-	82,501				82,501
118	PLHA	387,638	-	-	-	387,638	549,121	549,121		387,638
120	Parking	38,829	1,500	-	-	40,329				40,329
122	Parkland Monitoring/Reporting	139,533	6,000	-	-	145,533				145,533
124	Tobacco License Fee	30,733	4,172	-	-	34,905				34,905
125	State Disability Access Fee	24,768	5,200	-	-	29,968				29,968
139	Cops AB1913 Allocation	61,496	194,663	194,663	-	61,496				61,496
162	CDBG Program Income Account	466,850	14,376			481,226				481,226
167	Asset Forfeiture	297,273	27,000	369,000	-	(44,727)	49,000	39,000		(34,727)
176	RDA Housing Successor	205,454	7,000	-	-	212,454				212,454
190	Construction/Demolition Ord Fees	142,948	-	-	-	142,948				142,948
220	Waste Mgt Community Benefit Pymt	269	-	-	-	269				269
221	Highway User Tax (Gas Tax)	34,197	222,823	220,642	-	36,378	215,427	1,157		250,648
222	RMRA - Gas Tax	44,978	594,432	194,432	(400,000)	44,978	1,207,838		(790,060)	462,756
223	STPD1 MCOG Streets/Hwy **	1,133	-	-	-	1,133				1,133
230	Traffic & Safety	764	1,076	1,076	-	764				764
250	Special Sales Tax-Street Repair	699,382	1,263,469	291,114	(2,279,275)	(607,538)	1,242,779		(283,721)	351,520
280	Fire Equipment Fund	155,638	3,700	-	53,274	212,612				212,612
285	OJ Park Maintenance Fund	2,110	-	-	-	2,110				2,110
286	Caspar JPA Transfer Station	453,959	72,631			526,590				526,590
287	SB 1383	338,833	22,813			361,646				361,646
	Total Special Rev Funds, Restricted	3,817,309	2,463,356	1,270,927	(2,626,001)	2,383,737	3,264,165	589,278	(1,073,781)	3,984,843
Special Revenue Funds, Grants***										
131	CDBG Unclassified Program Income	7,025	-	-	-	7,025				7,025
314	MCOG OWP	-	-	-	-	-	67,066		(67,066)	-
315	2014 CDBG Grants	24,188	-	-	-	24,188				24,188
319	Department of Water Resources	122,266	5,100,000	-	(5,100,000)	122,266	5,406,893		(5,406,893)	122,266
326	HCD HOME Grant - 2013 (TBRA Program)	-	-	-	-	-	1,500,000	1,500,000		-
329	State Grants	(91,378)	8,738,559	549,309	(7,649,052)	448,820	5,768,422	5,692,776	(1,781,162)	(1,256,696)
330	Federal Grants	72,601	-	-	-	72,601	789,785		(802,750)	59,636
331	CDBG 2016	10,308	-			10,308				10,308
332	Other Grants	39,404	36,183	-	-	75,587	55,183	55,183		75,587
334	2020 CDBG Grants	32,106	-	-		32,106				32,106
336	ARPA Funds	1,381,470	794,150	102,702	-	2,072,918	1,187,096	1,187,096		2,072,918
337	Noyo Harbor Blue Economy	(109,365)	505,726	240,418		155,943	283,467	283,467		155,943
339	CDBG 2024	-	-		-	-	4,396,310	796,310	(3,600,000)	-
	Total Special Rev Funds, Grants	1,488,626	15,174,618	892,429	(12,749,052)	3,021,762	19,454,222	9,514,832	(11,657,870)	1,303,281



City of Fort Bragg FY2026/27 Summary of Revenue, Expenditures & Fund Balance										
Fund No.	Fund Type/Name	Audited Fund Balance at 06/30/25	FY 2025/26 PROJECTIONS				FY 2026/27 BUDGET			
			Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/26	FY 2026/27 Budget		Net Transfers	Projected Fund Balance at 06/30/27
							Revenue	Appropriations		
Capital Project Funds:										
407	Coastal Trail Construction	13,408	-	-	-	13,408				13,408
410	Solar Facilities	4,219,825	-	4,219,825	-	-				-
415	Central Coastal Trail Construction	(13,408)	-	-	-	(13,408)				(13,408)
416	Guest House	-	-	-	-	-		120,000	120,000	-
417	Cith Hall Rehab	-	-	65,000	65,000	-				-
419	Bainbridge Park Improvements	-	-	1,849,052	1,849,052	-				-
421	2025 Streets Pavement Project	-	-	2,722,221	2,679,275	(42,946)	4,117,446	4,117,446		(42,946)
422	Rt 1 Pedestrian Access Improvements	-	-	8,800	-	(8,800)				(8,800)
423	Town Hall Bathroom and Windows	-	-	683,625	683,625	-				-
426	Municipal Broadband	-	-	10,000,000	10,000,000	-	2,980,204	2,980,204		-
429	Streets Project 2025/26	800,000	-	629,400		170,600	754,750	754,750		170,600
430	Storm Water Asset Management	-				-			67,066	67,066
450	Municipal Facilities CIP	-				-	569,000	569,000		-
452	Storm Water CIP	-				-	60,000	60,000		-
	Total Capital Project Funds	5,019,825	-	20,177,923	15,276,952	118,854	-	8,601,400	8,668,466	185,920
Internal Service Funds*										
520	Facilities Maint & Repair	(140,124)	355,156	136,498	(748,625)	(670,091)	149,998	75,569	(689,000)	(1,284,662)
521	Technology Maint & Repair	270,011	924,371	1,221,036	-	(26,654)	1,256,667	1,351,936		(121,923)
522	Fleet & Equipment Services	430,894	774,041	687,250		517,685	835,504	776,208		576,981
	Total Internal Service Funds	560,781	2,053,568	2,044,785	(748,625)	(179,060)	2,242,169	2,203,713	(689,000)	(829,604)
Enterprise Funds*										
610	Water Enterprise O&M	(142,323)	3,016,074	3,063,559	(600,000)	(789,807)	3,099,000	2,625,983	(197,988)	(514,778)
640	Water Enterprise Capacity Fees	21,699	35,000	-	-	56,699				56,699
614	Water Enterprise Non-Routine Maintenance	166	200	-	-	366		160,000	160,000	366
612	Water Enterprise Recession Reserve	267,314	-	-	-	267,314				267,314
615	Water Enterprise Capital Reserve	2,639,449	70,000	-	600,000	3,309,449			(3,348,663)	(39,214)
651	Water Capital Projects	(1,855,562)	-	7,936,318	5,100,000	(4,691,880)		8,755,556	8,755,556	(4,691,880)
	Total Water Enterprise Unrestricted Net Position	930,744	3,121,274	10,999,877	5,100,000	(1,847,859)	3,099,000	11,541,539	5,368,905	(4,921,493)
710	Wastewater Enterprise O&M	(1,331,932)	3,683,138	3,217,724	(185,210)	(1,051,727)	4,033,700	3,614,772	(220,778)	(853,577)
720	Clean Water Education Fund	2,795	-	-	-	2,795				2,795
740	Wastewater Enterprise Capacity Fees	143,022	25,000	-	(175,072)	(7,050)				(7,050)
712	Wastewater Enterprise Recession Reserve	256,373	-	-	-	256,373				256,373
714	Wastewater Enterprise Non-Routine Maintenance	170,744	-	30,000	-	140,744		135,000		5,744
715	Wastewater Enterprise Capital Reserve	2,257,793	45,000	-	(1,017,421)	1,285,372			(1,938,713)	(653,341)
716	Wastewater Capital Projects	863,993	-	1,691,683	1,192,493	364,803		2,578,023	2,238,713	25,493
717	USDA Debt Service Reserve	37,180	-	-	-	37,180				37,180
	Wastewater Unrestricted Net Position before Debt	2,399,968	3,753,138	4,939,406	(185,210)	1,028,490	4,033,700	6,327,795	79,222	(1,186,383)
717	JPFA - Wastewater Treatment Plant	(4,461,000)	-	185,675	185,210	(4,461,465)		185,250	185,250	(4,461,465)
	Total Wastewater Enterprise Unrestricted	(2,061,033)	3,753,138	5,125,081	-	(3,432,975)	4,033,700	6,513,045	264,472	(5,647,848)
510	Broadband Utility	-	2,256,567	2,427,646	-	(171,079)	2,906,992	3,158,587	297,984	(124,690)
512	Recession Reserve - Broadband	-				-				-
517	Broadband Debt Service Reserve	673,198				673,198				673,198
511	Broadband Loan - 20 year	7,879,810			(4,200,000)	3,679,810			(1,274,688)	2,405,122
	Total Broadband Unrestricted Net Position	8,553,009	2,256,567	2,427,646	(4,200,000)	4,181,929	2,906,992	3,158,587	(976,705)	2,953,630
810	CV Starr Operating Enterprise	2,717,674	2,479,962	2,264,713	(1,687,950)	1,244,973	2,743,700	2,783,425	40,000	1,245,248
851	CV Starr Capital Projects	745,000		2,152,668	1,687,950	280,282		85,447	85,447	280,282
812	CV Starr Recession Reserve	216,071	-	-	-	216,071				216,071
	Total CV Starr Center Enterprise Unrestricted	3,678,745	2,479,962	4,417,381	-	1,741,326	2,743,700	2,868,872	125,447	1,741,601
	Total Enterprise Funds	11,101,465	11,610,942	22,969,985	900,000	642,421	12,783,392	24,082,042	4,782,119	(5,874,110)
	Total - All Funds	\$ 32,894,843	\$ 45,599,918	\$ 61,837,800	\$ -	\$ 16,656,958	\$ 54,508,846	\$ 62,119,774	\$ 399,010	\$ 9,445,039
175	Successor Agency to RDA	\$ (2,347,115)	\$ 648,613	375,538	-	\$ (2,074,040)	\$ 374,751	376,911		\$ (2,076,200)
	Total Fiduciary Funds	(2,347,115)	648,613	375,538	-	(2,074,040)	374,751	376,911	-	(2,076,200)

* Enterprise and Internal Service funds do not include fixed assets, restricted for debt service or depreciation expense



General Fund - Budget Summary

The General Fund is the City's primary operating fund. It is used to account for resources traditionally associated with general government activities that are not required (legally or by sound fiscal management) to be accounted for in another fund.

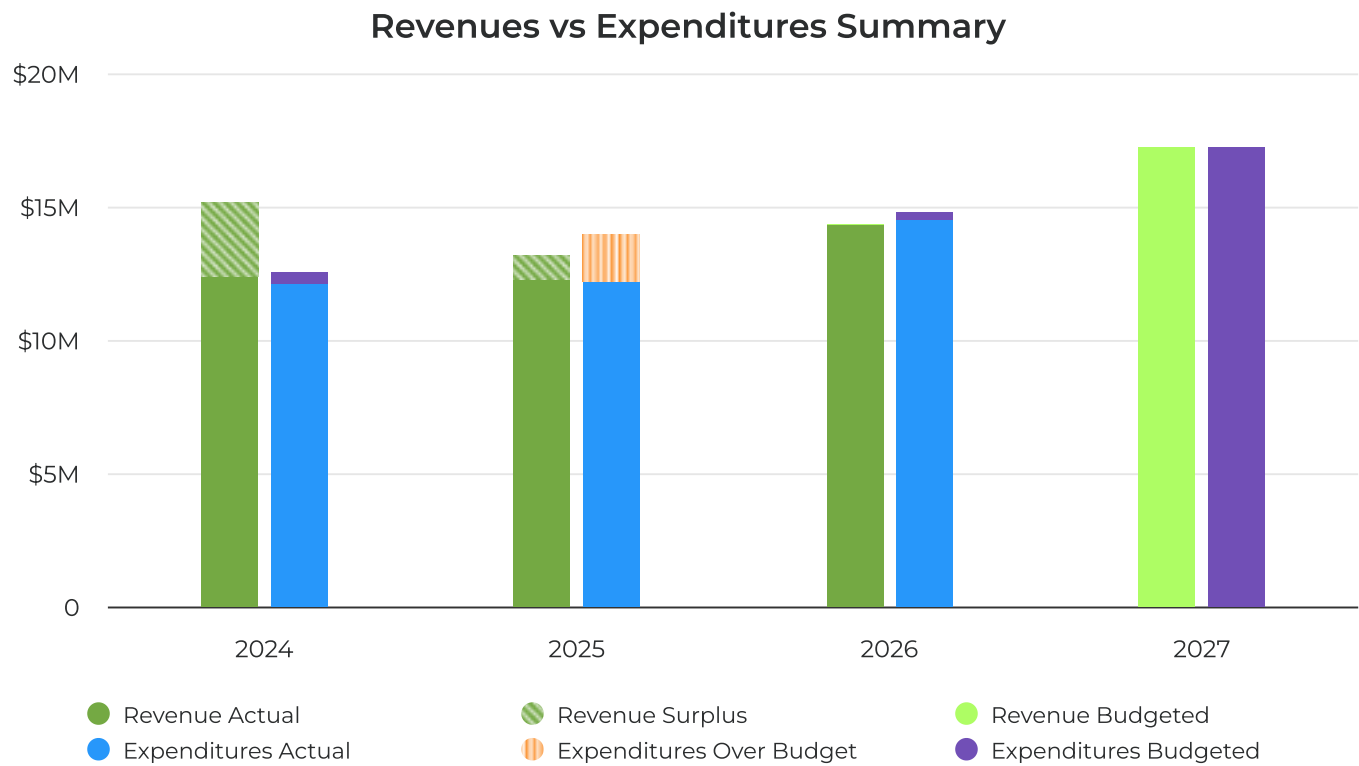
Summary

The City of Fort Bragg's General Fund supports essential municipal services, including Public Safety, Community Development, Park Maintenance, and Street Maintenance. These core functions are integral to maintaining the quality of life for residents and are closely tied to the City's economic health and development activities.

At the Mid-Year Budget Workshop in March 2026, the City Council established six budget goals to guide development of the FY 2026–27 General Fund Budget: adopt a balanced budget; provide additional contributions to the Section 115 Pension Trust; maintain the current level of service with no staff layoffs or program cuts; maintain operating and litigation reserves; provide funding for recession/emergency reserves; and provide a cost-of-living adjustment for staff. The FY 2026–27 Adopted Budget accomplishes these goals. The General Fund is balanced, essential services are maintained, reserves remain protected, and the budget includes continued investment in the City's workforce and long-term financial stability. Meeting all six goals in a year of rising costs reflects the City Council's disciplined policy direction and the organization's commitment to prudent fiscal management.

PRIORITY	GOAL	ACHIEVED
1	Adopt a balanced budget	
2	Provide additional contributions to Section 115	
3	Maintain current level of service (no staff layoffs, no program cuts)	
4	Maintain Operating Reserves and Litigation Reserves (15%-20%)	
5	Provide funding for Recession/Emergency Reserves (10%)	
6	Provide Cost of Living Adjustment for Staff	

In the General Fund for 2027, the budgeted expenditures are set at \$17.2 million, representing a 16.53% increase from the 2026 budgeted expenditures of \$14.8 million. This follows a 21.08% increase from the prior period to 2026. The 2026 actual expenditures were \$14.3 million, which was 96.7% of the budgeted amount for that year and only a 2.47% increase from the previous actual expenditures.



On the revenue side, the 2027 budgeted revenue is also \$17.2 million, marking a 19.93% increase from the 2026 budgeted revenue of \$14.4 million. This continues the upward trend from the prior period, which saw a 17.49% increase to 2026. The 2026 actual revenue was \$14.3 million, achieving 99.43% of the budgeted revenue and reflecting an 8.51% increase from the previous actual revenue.

Overall, the 2027 budget projects balanced revenues and expenditures at \$17.2 million each, with both categories showing significant increases compared to the 2026 budget. The revenue budget increase of 19.93% slightly outpaces the expenditure budget increase of 16.53%, continuing the growth trend observed in the prior years.

The budget also maintains strong reserve levels, including:

- \$1.8 million in recession reserves (10% of operating expenditures), providing a financial cushion against economic downturns;
- \$1.9 million in operating reserves, representing 25% of General Fund expenditures. While slightly below the Government Finance Officers Association (GFOA) due to the increase in General Fund Expenditures of the recommended 30%, it reflects continued progress toward that benchmark.
- Continued contributions to the City’s Section 115 Pension Trust, which now holds over \$3.7 million, help to mitigate future pension cost increases.

The FY 2027 Budget also includes cost-of-living adjustments for employees represented by SEIU, Mid-Management, Executive Management, and the Fort Bragg Police Association, consistent with their respective Memoranda of Understanding. These adjustments are important for workforce stability and retention, but they also add to the City’s



ongoing cost pressures, along with increases in medical insurance, pension obligations, workers' compensation, liability insurance, technology, utilities, and internal service costs.

Overall, the FY 2027 General Fund Budget reflects the City's commitment to conservative fiscal management while remaining realistic about the challenges ahead. The current budget is balanced, but the margin is narrow. Looking ahead, the City's long-term forecast shows continued pressure from rising operating costs, limited ongoing revenue growth, and the potential for economic slowdown or revenue softening. For that reason, the City must remain disciplined, protect reserves, distinguish between one-time and ongoing revenues, and continue evaluating strategies to preserve essential services while maintaining long-term financial resilience.

General Fund Comprehensive Fund Summary

The City of Fort Bragg's General Fund operations are primarily supported by Sales and Use Tax, Transient Occupancy Tax, Property Tax, reimbursements, intergovernmental revenues, service charges, licenses and permits, and other locally generated revenues. These revenues fund core municipal services, including public safety, emergency preparedness, parks and recreation, street maintenance, community development, housing, economic development, and general government operations.

For FY 2026–27, total General Fund revenues are budgeted at \$17,233,974, representing an increase of approximately \$2.94 million, or 20.6%, compared to the FY 2025–26 estimated year-end revenue of \$14,297,434. This increase is driven largely by reimbursements, intergovernmental revenues, transfers from other funds, continued implementation of voter-approved local revenue measures, and targeted grant reimbursement activity.

The City continues to use a conservative and “most likely” forecasting approach that balances historical performance, current revenue trends, known policy changes, economic conditions, and operational needs. While revenues are increasing, the City remains cautious. Inflation, higher interest rates, insurance costs, labor costs, pension obligations, construction costs, and the potential for economic softening continue to create uncertainty. For that reason, the FY 2026–27 revenue budget is built to support current service levels while maintaining a prudent outlook for the long-term forecast.

Revenue Composition

Taxes remain the largest source of General Fund revenue. Major tax revenues include Sales and Use Tax, Transient Occupancy Tax, Property Tax, and Other Taxes. Together, these revenues are budgeted at approximately \$9.09 million and provide the foundation for essential City services.

Reimbursements are also a major General Fund revenue source, budgeted at \$5,976,649 for FY 2026–27. These reimbursements primarily reflect cost allocation and administrative support provided by the General Fund to enterprise funds, special revenue funds, and other City operations. They help ensure that shared administrative, personnel, technology, facilities, and overhead costs are allocated appropriately across the organization.

Intergovernmental revenues are budgeted at \$842,270 for FY 2026–27. These revenues include funds from other governmental agencies and support specific programs, services, or eligible activities. Grant reimbursements are budgeted at \$180,000 and reflect continued efforts to secure outside funding to support City priorities and reduce pressure on local revenues.

Comprehensive Fund Summary

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Beginning Fund Balance	\$9,178,358	\$8,830,777	\$9,053,459	2.5%
Revenues				
Property Tax	\$1,282,310	\$1,254,718	\$1,309,219	4.3%
Sales & Use Tax	\$2,465,543	\$3,172,000	\$3,153,382	-0.6%
Transient Occupancy Tax	\$3,158,742	\$3,545,655	\$3,564,926	0.5%
Other Taxes	\$846,802	\$972,214	\$1,053,141	8.3%
Reimbursements	\$4,449,336	\$4,142,749	\$5,976,549	44.3%
Intergovernmental	\$483,420	\$93,000	\$842,270	805.7%
Charges for Services	\$85,854	\$611,948	\$143,511	-76.5%
Fines & Forfeitures	\$46,210	\$12,650	\$33,000	160.9%
Use of Money & Property	\$590,575	\$233,500	\$314,500	34.7%
Licenses & Permits	\$84,412	\$74,200	\$111,800	50.7%
Other Revenue	\$81,082	\$49,800	\$82,600	65.9%
Transfer from Other Funds	-\$514,151	-	\$469,076	-
Grant Reimbursements	\$115,997	\$135,000	\$180,000	33.3%
Total Revenues	\$13,176,131	\$14,297,434	\$17,233,974	20.5%
Expenditures				
Principal	\$446,238	\$559,055	\$625,232	11.8%
Salaries	\$4,452,752	\$5,483,517	\$5,662,368	3.3%
Benefits	\$2,508,743	\$3,178,487	\$3,481,630	9.5%
Materials & Services	\$3,430,045	\$4,596,166	\$4,196,853	-8.7%
Allocation to ISF	\$1,886,749	-\$371,390	\$2,980,542	-902.5%
Other Expenditures	\$396,955	\$283,318	\$181,885	-35.8%
Allocated Personnel Costs	-	\$723,098	-	-100.0%
Transfer Out	\$809,048	\$53,274	\$100,000	87.7%
Capital Outlay	-	\$29,500	-	-100.0%
Total Expenditures	\$13,930,531	\$14,535,025	\$17,228,509	18.5%
Total Revenues Less Expenditures	-\$754,400	-\$237,592	\$5,465	-102.3%
Ending Fund Balance	\$8,423,958	\$8,593,185	\$9,058,924	5.4%

Major General Fund Revenue Sources

Sales and Use Tax

Sales and Use Tax remains one of the most important revenue sources for Fort Bragg's General Fund. It supports core services such as public safety, infrastructure maintenance, parks and recreation, community development, and general municipal operations. Sales tax revenue is closely tied to local business activity, tourism, consumer spending, online sales, construction-related purchases, and broader economic conditions.



For FY 2026–27, Sales and Use Tax revenue is budgeted at \$3,163,382. This is generally consistent with the FY 2025–26 estimated year-end amount of \$3,172,000 and reflects a cautious forecast after the implementation of Measure T. Measure T has strengthened the City's ongoing revenue base and provides important support for maintaining essential services and advancing City Council priorities.

Although Measure T has improved the City's fiscal position, the City is not assuming aggressive growth in Sales and Use Tax revenue. Consumer spending remains sensitive to inflation, interest rates, fuel costs, household budgets, and broader economic uncertainty. The City will continue to monitor sales tax performance closely throughout the year, particularly in retail, restaurants, lodging-related activity, construction, and online sales.

The FY 2026–27 Sales and Use Tax projection reflects a prudent approach: recognizing the benefit of Measure T while avoiding overreliance on uncertain economic growth.

Transient Occupancy Tax

Transient Occupancy Tax remains one of the City's most important General Fund revenue sources and is closely tied to the strength of Fort Bragg's visitor economy. TOT is paid for by visitors staying in local hotels, motels, inns, vacation rentals, and other lodging establishments, and it helps fund essential City services, infrastructure, public safety, parks, economic development, downtown vitality, and visitor-serving improvements.

For FY 2026–27, TOT revenue is budgeted at \$3,564,926, compared to the FY 2025–26 estimated year-end amount of \$3,545,655. This represents modest growth of approximately \$19,271, or 0.5%. The projection reflects a prudent and conservative outlook while recognizing the continued benefit of Measure U, which increased the City's TOT rate from 12% to 14%.

The City has also been deliberate about reinvesting a portion of TOT revenue back into the visitor economy. The FY 2026–27 Budget includes \$300,000 in TOT-supported funding for Visit Fort Bragg, destination marketing, and new event development. This reinvestment recognizes that tourism revenue does not grow on its own. It requires continued investment in marketing, visitor experience, events, downtown activity, and partnerships that encourage people to choose Fort Bragg, stay overnight, and support local businesses.

A major focus of this strategy is strengthening shoulder-season tourism. The City is building on successful existing events such as the Whale Festival and Magic Market while supporting new and expanded events such as the Fort Bragg Blues Festival, Timber and Tides, and mountain bike events. These efforts are intended to attract visitors during slower periods of the year, increase overnight stays, activate downtown and public spaces, and generate additional spending at local hotels, restaurants, shops, attractions, and service businesses.

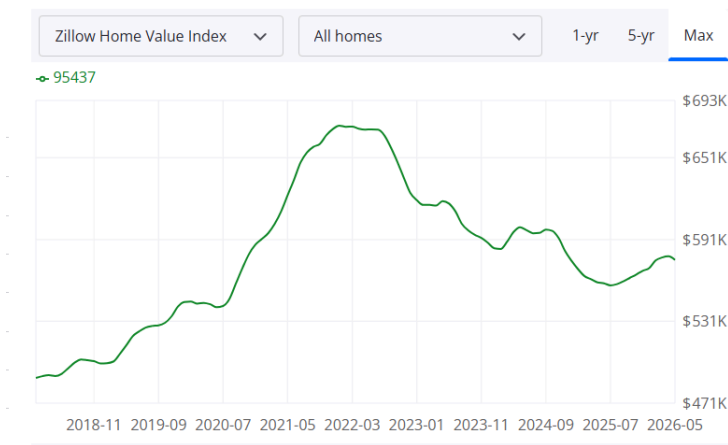
This approach treats tourism not only as a marketing function, but also as an economic development strategy. By reinvesting TOT dollars into Visit Fort Bragg, destination marketing, and events, the City is working to strengthen the local tax base, support small businesses, create more year-round economic activity, and improve long-term General Fund revenue stability. A stronger visitor economy benefits both residents and visitors by helping fund the public services and community investments that make Fort Bragg a vibrant coastal destination.

At the same time, the City remains cautious in its revenue assumptions. TOT can be affected by weather, fuel prices, lodging rates, regional competition, consumer confidence, seasonal travel patterns, and broader economic conditions. Staff will continue to monitor occupancy, average daily rate, event impacts, and seasonal trends throughout FY 2026–27 and will adjust strategies as needed.

Property Tax

Property Tax is one of the City's most stable and predictable General Fund revenue sources. It supports essential municipal operations and is less volatile than Sales Tax or TOT. Property Tax is based on assessed property value and is collected by Mendocino County before being distributed to local agencies according to State formulas.





For FY 2026–27, Property Tax revenue is budgeted at \$1,309,219, compared to the FY 2025–26 estimated year-end amount of \$1,254,718. This represents an increase of approximately \$54,501, or 4.3%. Property Tax growth reflects assessed value changes, property transfers, limited new development, and Proposition 13 assessment adjustments. While Fort Bragg receives only a portion of the base 1% property tax, this revenue remains an important and reliable component of the General Fund.

The City will continue to monitor real estate activity, assessed valuation trends, property transfers, new construction, assessment appeals, and broader

housing market conditions. Property Tax is expected to remain a stable revenue source, but housing affordability, interest rates, construction costs, and limited development capacity continue to affect the local property market.

Other Taxes

Other Taxes are budgeted at \$1,053,141 for FY 2026–27, compared to the FY 2025–26 estimated year-end amount of \$972,214. These revenues include locally generated tax sources outside of Sales and Use Tax, Transient Occupancy Tax, and Property Tax. They provide additional support for General Fund services and contribute to the City's overall revenue stability.

The major sources within this category include Business License Tax and franchise fees from utility and service providers, including Cable TV, C&S Waste Solutions, and PG&E. Business License Tax revenue is tied to local business activity and serves as one indicator of the overall health of Fort Bragg's business environment. While not as large as Sales Tax or TOT, it remains an important local revenue source that supports the City's ability to provide core services and maintain a business-friendly regulatory environment.

Franchise fees are paid by companies that use the public right-of-way to provide services within the City. These revenues help compensate the City for the private use of public infrastructure and rights-of-way. PG&E franchise revenue remains an important component of this category and is generally tied to utility activity within the City. C&S Waste Solutions franchise revenue also provides a stable and locally generated revenue source connected to solid waste collection services.

Cable franchise fees, however, continue to face long-term decline as consumer behavior shifts away from traditional cable television toward streaming and internet-based services. This is a structural change affecting many cities and is expected to continue over time. As a result, the City should not rely on cable franchise fees as a growing revenue source in the long-term forecast.

Overall, Other Taxes provide useful diversification within the General Fund revenue base. While some components are stable, others are sensitive to economic activity, utility usage, business conditions, and changes in consumer behavior. The FY 2026–27 Budget reflects a prudent approach to these revenues while recognizing their continued importance in supporting General Fund operations

Reimbursements

Reimbursements are budgeted at \$5,976,649 for FY 2026–27, an increase from the FY 2025–26 estimated year-end amount of \$4,142,749. This increase reflects the City's continued effort to properly allocate shared costs across departments, enterprise funds, special revenue funds, grants, and programs that receive administrative, financial, technology, facilities, personnel, and management support from the General Fund.

A portion of the increase is related to grant reimbursement activity, including Community Development Block Grant funds, the Care Response Unit supported by the Proposition 47 grant, and the Youth Opioid Response 4 PRN grant. These grants support important City and community programs, but they also require staff time, administration, reporting, fiscal oversight, and program management. Reimbursement revenues help ensure that eligible costs are recovered and that the General Fund is not absorbing expenses that should be charged to grant-funded activities.

The budget also includes reimbursements for staff time associated with grant-funded and partner-funded initiatives, including Coastal Commission-supported BEVRI Plan work and Noyo Harbor Blue Economy efforts. These projects advance important planning, resilience, environmental, and economic development goals, while ensuring that eligible staff costs are appropriately reimbursed to the General Fund.

In addition, the FY 2026–27 Budget includes reimbursement revenue for the School Resource Officer position. This reflects the cost-sharing partnership with the Fort Bragg Unified School District and helps support public safety, student engagement, and school-based community policing while reducing the net General Fund cost of the position.

The FY 2026–27 Budget also reflects the results of the updated cost allocation study completed by Matrix Consulting in 2025. The study reviewed the cost of centralized City services and updated how those costs are allocated to the departments, enterprise funds, special revenue funds, grants, and programs that benefit from them. This resulted in increased reimbursements to the General Fund for services such as finance, human resources, information technology, facilities, legal, administration, and other internal support functions.

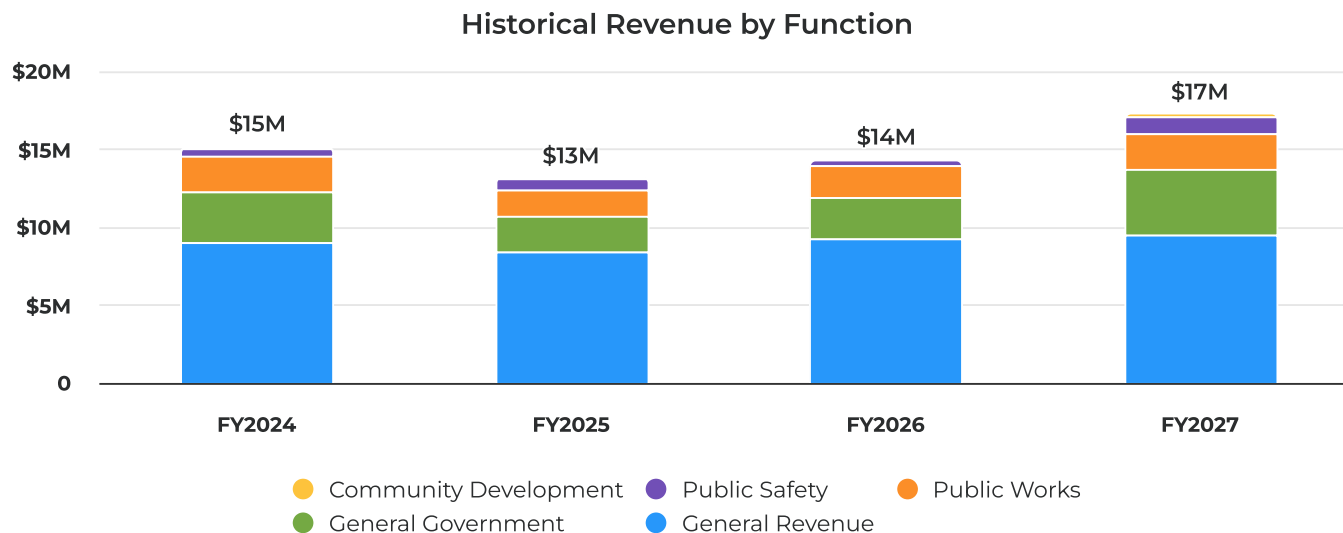
These reimbursements are important because they ensure that the General Fund is not carrying costs that should be shared by other funds, grants, partner agencies, or programs. As the City's operations become more complex, accurate cost allocation remains essential to transparency, financial accountability, and long-term sustainability. This approach also supports more accurate budgeting by showing the true cost of operating City programs and delivering services across the organization.

Intergovernmental Revenues

Intergovernmental revenues are budgeted at \$842,270 for FY 2026–27, compared to the FY 2025–26 estimated year-end amount of \$93,000. Grant reimbursements are budgeted at \$180,000. These revenues reflect funding from other governmental agencies and reimbursement-based funding sources that support eligible City programs, projects, or services.

The City continues to pursue grants and outside funding to advance Council priorities, support infrastructure, strengthen public safety, expand housing and economic development efforts, and reduce reliance on unrestricted General Fund revenues. While grant funding is valuable, it is often restricted, reimbursement-based, and tied to specific eligible uses. For that reason, the City does not treat grant revenues as a substitute for ongoing General Fund operating revenue.

Revenues by Function

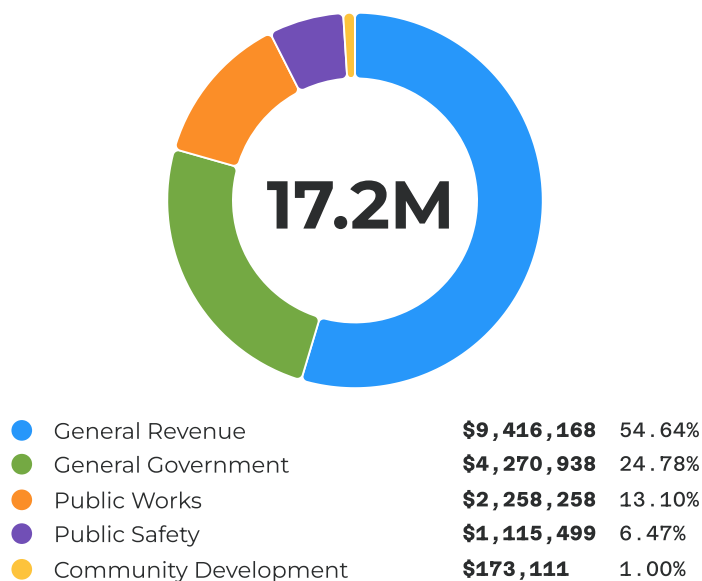


The total revenue for FY2027 is \$17.2 million, representing a 20.54% increase from the FY2026 total of \$14.3 million. General Revenue remains the largest category at \$9.4 million, accounting for 54.64% of the total, with a modest increase of \$213,452 or 2.32% compared to FY2026.

General Government revenue shows a significant rise to \$4.3 million, which is 24.78% of the total and an increase of \$1.6 million or 57.43% from the previous year. Public Works revenue also grows to \$2.3 million, making up 13.1% of the total and increasing by \$221,194 or 10.86% from FY2026.

Public Safety experiences a substantial increase to \$1.1 million, representing 6.47% of the total revenue and rising by \$771,770 or 224.53% compared to the prior year. Community Development revenue increases markedly to \$173,111, which is 1% of the total and reflects a \$172,111 or 17,211.1% increase from FY2026.

FY27 Revenues by Function



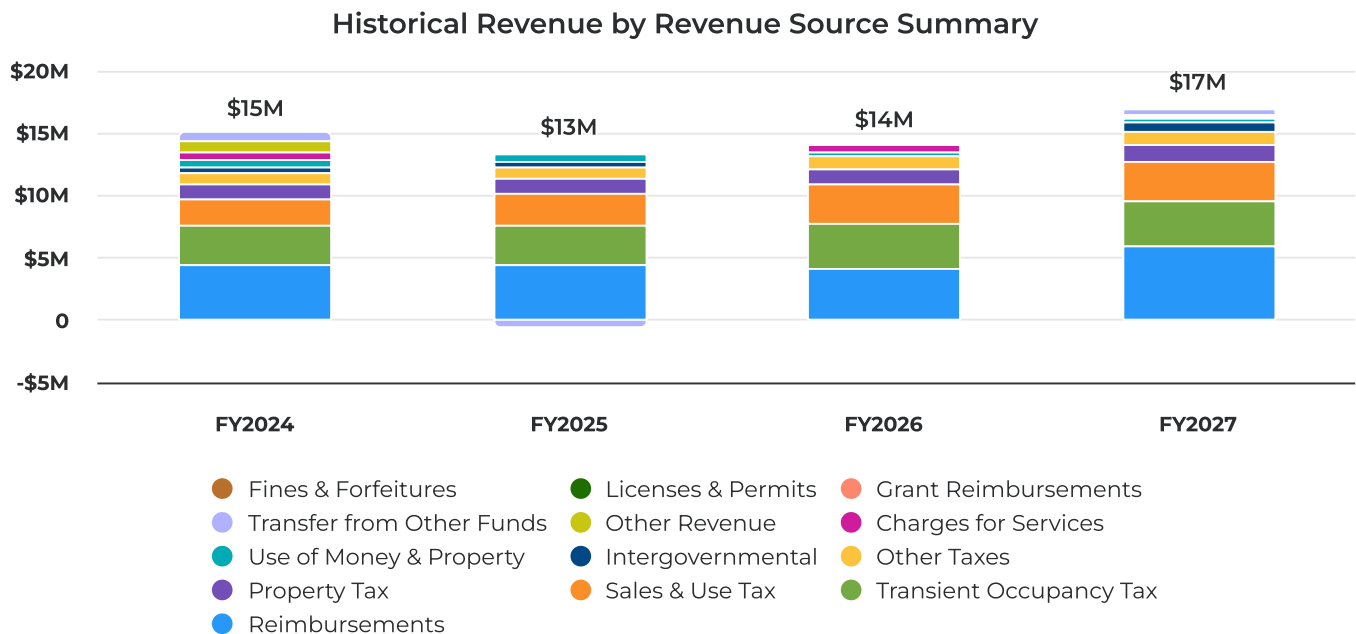
The Fiscal Year Revenue by Function for the General Fund includes General Revenue at \$9.4 million, which accounts for 54.64% of the total. General Government contributes \$4.3 million, representing 24.78%. Public Works provides \$2.3

million, or 13.1%. Public Safety adds \$1.1 million, making up 6.47%. Lastly, Community Development contributes \$173,111, which is 1% of the total revenue.

Revenues by Function

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted
General Revenue	\$8,381,500	\$9,202,716	\$9,416,168
Public Safety	\$758,350	\$343,729	\$1,115,499
General Government	\$2,269,594	\$2,712,925	\$4,270,938
Public Works	\$1,689,715	\$2,037,064	\$2,258,258
Community Development	\$76,972	\$1,000	\$173,111
Total Revenues	\$13,176,131	\$14,297,434	\$17,233,974

Revenues by Revenue Source Summary



The FY2027 General Fund budget totals \$17.2 million, marking a 20.54% increase from the FY2026 total of \$14.3 million. The largest revenue source in FY2027 is Reimbursements at \$6 million, which represents 34.68% of the total and increased by \$1.8 million or 44.27% compared to FY2026. This is a notable rise following a previous decrease in that category.

Transient Occupancy Tax remains a significant source at \$3.6 million, accounting for 20.69% of the total, with a slight increase of \$19,271 or 0.54% from the prior year. Sales & Use Tax holds steady at \$3.2 million but shows a minor decrease of \$18,618 or 0.59%, representing 18.3% of the total budget.

Property Tax increased by \$54,501 or 4.34% to \$1.3 million, making up 7.6% of the total. Other Taxes rose by \$80,927 or 8.32% to \$1.1 million, which is 6.11% of the budget. Intergovernmental revenue experienced a substantial increase of \$749,270 or 805.67%, reaching \$842,270 and representing 4.89% of the total.

Transfer from Other Funds appears as a new revenue source at \$469,076, comprising 2.72% of the total. Use of Money & Property increased by \$81,000 or 34.69% to \$314,500, accounting for 1.82% of the budget. Grant Reimbursements rose

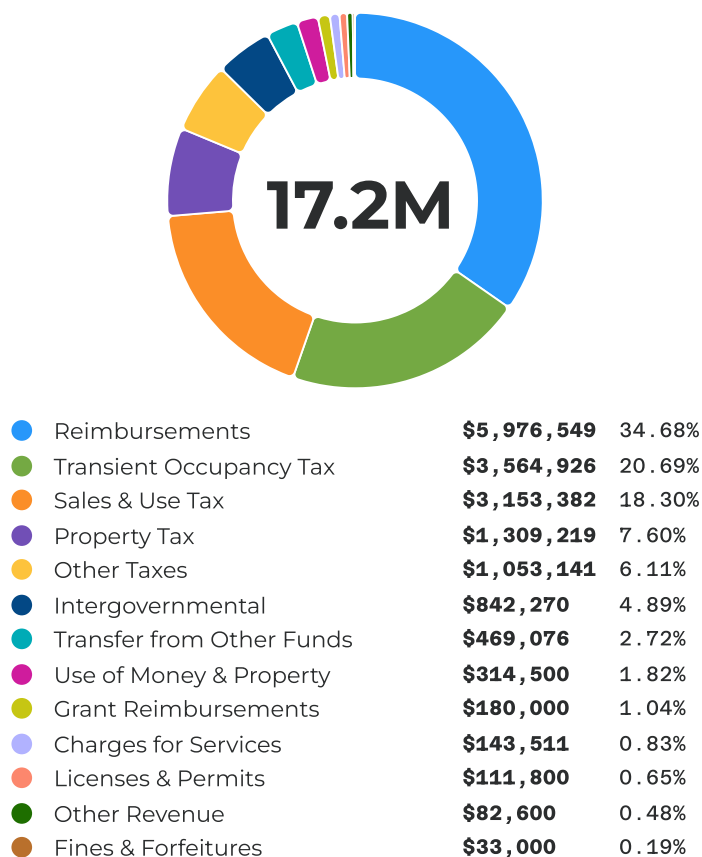


by \$45,000 or 33.33% to \$180,000, which is 1.04% of the total.

Charges for Services decreased significantly by \$468,437 or 76.55% to \$143,511, now representing 0.83% of the total budget. Licenses & Permits increased by \$37,600 or 50.67% to \$111,800. Other Revenue and Fines & Forfeitures also increased by \$32,800 (65.86%) and \$20,350 (160.87%) respectively.

Overall, the FY2027 budget shows growth in total revenue with notable increases in Reimbursements, Intergovernmental, and several smaller categories, while Charges for Services and Sales & Use Tax experienced slight declines or significant decreases.

FY27 Revenues by Revenue Source Summary



The Fiscal Year Revenue by Revenue Source Summary for the General Fund includes Reimbursements at \$6 million, accounting for 34.68% of the total revenue. Transient Occupancy Tax contributes \$3.6 million, which is 20.69%. Sales & Use Tax provides \$3.2 million, representing 18.3%. Property Tax amounts to \$1.3 million, or 7.6%, while Other Taxes total \$1.1 million, making up 6.11% of the revenue.

Intergovernmental revenue is \$842,270, comprising 4.89%. Transfer from Other Funds is \$469,076, which is 2.72%. Use of Money & Property contributes \$314,500, or 1.82%. Grant Reimbursements amount to \$180,000, representing 1.04%, and Charges for Services total \$143,511, accounting for 0.83% of the revenue. Three smaller categories are not included in this summary.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Property Tax		\$1,282,310	\$1,254,718	\$1,309,219	4.3%
Sec. Property Tax, Current Year	110-0000-3110	\$409,684	\$404,802	\$414,513	2.4%
Homeowners Property Tax Relief	110-0000-3112	-	\$3,271	-	-100.0%
Unsec. Property Tax, Curr Year	110-0000-3113	\$16,282	\$19,743	\$21,236	7.6%
Unsec. Property Tax, Prior Years	110-0000-3114	\$975	\$855	\$1,262	47.6%
Highway Property Rental-County	110-0000-3115	\$3,278	\$1,713	\$3,394	98.2%
Motor Vehicle Lic Fees	110-0000-3122	\$11,319	\$11,319	\$11,862	4.8%
Property Tax in Lieu of VLF	110-0000-3138	\$801,072	\$776,189	\$815,663	5.1%
Transfer Tax	110-0000-3141	\$31,628	\$29,612	\$32,628	10.2%
Supplement Prop Tax SB813	110-0000-3205	\$8,071	\$7,214	\$8,661	20.1%
Sales & Use Tax		\$2,465,543	\$3,172,000	\$3,153,382	-0.6%
Sales Tax	110-0000-3131	\$2,396,086	\$3,145,000	\$3,131,382	-0.4%
Proposition 172 - Sales Tax	110-0000-3133	\$69,456	\$27,000	\$22,000	-18.5%
Transient Occupancy Tax		\$3,158,742	\$3,545,655	\$3,564,926	0.5%
TOT Penalties/Interest	110-0000-3136	\$12,666	\$6,000	\$10,000	66.7%
Transient Occupancy Tax	110-0000-3137	\$3,146,076	\$3,539,655	\$3,554,926	0.4%
Other Taxes		\$846,802	\$972,214	\$1,053,141	8.3%
Franchise - Cable TV	110-0000-3151	\$37,481	\$40,000	\$37,665	-5.8%
Franchise - C&S	110-0000-3152	\$492,000	\$606,000	\$686,000	13.2%
Franchise - PG&E	110-0000-3153	\$91,289	\$91,289	\$92,562	1.4%
Business License Tax	110-0000-3703	\$226,032	\$234,925	\$236,914	0.8%
Reimbursements		\$4,449,336	\$4,142,749	\$5,976,549	44.3%
SB 90 Reimbursement	110-0000-3203	\$576	\$1,000	\$1,000	-
Overhead/Admin Cost Recovery	110-0000-3499	-	\$121,949	\$121,949	-
Personnel Cost Allocations	110-4110-3499	\$224,042	\$203,361	\$316,531	55.6%
Training Reimbursements- Admin	110-4130-3201	-	\$1,000	\$1,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
City Reimb-DDA	110-4130-3415	\$142	\$1,000	\$600	-40.0%
Interfund Cost Reimbursement	110-4130-3497	\$305	\$10,000	\$3,000	-70.0%
Personnel Cost Allocations	110-4130-3499	\$692,948	\$411,046	\$1,121,543	172.9%
City Reimb-DDA	110-4131-3415	\$3,243	\$2,000	\$2,000	-
Interfund Cost Reimbursement	110-4131-3497	\$245	-	-	-
City Exp Reimb-DDA	110-4150-3415	\$621	-	\$1,000	-
Personnel Cost Allocations	110-4150-3499	\$727,420	\$641,229	\$1,042,344	62.6%
Personnel Cost Allocations	110-4190-3499	\$883,623	\$522,739	\$895,695	71.3%
DNA Reimbursement	110-4200-3200	\$4,379	\$4,000	\$4,000	-
Training Reimbursements-PD	110-4200-3201	\$56,689	\$49,000	\$49,000	-
Stored Vehicle Release	110-4200-3425	\$9,200	\$8,000	\$6,000	-25.0%
Abandoned Vehicle Abatement	110-4200-3426	-	\$5,000	-	-100.0%
Interfund Reimb-Public Safety	110-4200-3497	\$170,230	\$170,229	\$170,229	-
Restitution - Damaged Property	110-4200-3512	\$611	\$1,000	\$1,000	-
DUI Cost Recovery	110-4200-3513	\$1,766	\$1,000	\$1,000	-
Booking Fee Reimbursement	110-4200-3719	\$11,550	\$15,000	\$10,000	-33.3%
City Exp Reimb - DDA	110-4320-3415	\$17,551	-	\$40,000	-
Interfund Reimb - CDD	110-4320-3497	-	-	\$1,000	-
City Exp Reimb-DDA	110-4330-3415	\$22,481	\$10,329	\$10,000	-3.2%
Personnel Cost Allocations	110-4330-3499	\$255,897	\$632,598	\$354,243	-44.0%
Events	110-4390-3998	\$4,950	\$5,303	\$2,000	-62.3%
Interfund Reimb-PW	110-4520-3497	\$360,903	\$455,030	\$481,810	5.9%
Interfund Reimb	110-4522-3497	\$91,216	\$209,790	\$117,557	-44.0%
Grant Staff Time Rimb	110-4570-3318	\$515	-	\$125,000	-
Personnel Cost Allocations	110-4570-3499	\$842,875	\$525,152	\$976,796	86.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Interfund Reimbursement	110-4840-3497	\$65,360	\$135,993	\$120,252	-11.6%
Intergovernmental		\$483,420	\$93,000	\$842,270	805.7%
Grant staff time Reimb	110-4130-3318	\$708	\$8,000	\$2,500	-68.8%
Grant Staff Time Reimb	110-4150-3318	\$11,438	-	\$6,000	-
Intergovernmental	110-4190-3205	\$24,184	\$25,000	\$25,000	-
Grant Staff Time Rimb	110-4200-3318	\$55,261	-	\$150,000	-
Grant Reimbursement	110-4202-3318	\$335,408	-	\$603,770	-
Grant Staff Time Reimb	110-4320-3318	\$994	-	\$10,000	-
Grant:Staff Time Reimb	110-4330-3318	\$55,428	\$60,000	\$45,000	-25.0%
Charges for Services		\$85,854	\$611,948	\$143,511	-76.5%
Returned Check Fee	110-0000-3711	\$42	\$100	-	-100.0%
Document Copies	110-4130-3419	\$602	\$1,000	\$500	-50.0%
Returned Check Fee	110-4150-3711	\$1,974	\$2,000	\$2,000	-
Credit Card Fee 2.5%	110-4190-3710	\$1,788	\$2,000	\$3,500	75.0%
Copies - PD	110-4200-3419	\$3,852	\$4,000	\$4,000	-
Police Fingerprints	110-4200-3422	\$49,247	\$47,000	\$49,000	4.3%
Police Witness Fee	110-4200-3718	-	\$1,000	\$1,000	-
Interfund Reimb-Public Safety	110-4202-3497	-	\$548,848	-	-100.0%
Const & Demo Ord. Fee	110-4320-3424	\$1,815	-	\$5,000	-
Community Dev Fees	110-4320-3734	\$19,576	-	\$51,511	-
Plan Checks/Bldg Inspections	110-4320-3736	-	-	\$20,000	-
Engineering Plan Review	110-4330-3734	\$6,958	\$6,000	\$7,000	16.7%
Fines & Forfeitures		\$46,210	\$12,650	\$33,000	160.9%
Parking Fines	110-0000-3511	-	-	\$500	-
Miscellaneous Fines	110-0000-3519	\$5	\$150	\$500	233.3%
Miscellaneous Revenue	110-4150-3519	\$18,117	\$10,000	\$10,000	-
Parking Fines	110-4200-3511	\$3,075	\$2,500	\$10,000	300.0%
Code Enforcement Fees	110-4320-3735	\$25,012	-	\$12,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Use of Money & Property		\$590,575	\$233,500	\$314,500	34.7%
Investment Interest Earned	110-0000-3611	\$318,858	\$215,000	\$295,000	37.2%
Loan Interest Earned	110-0000-3613	\$2,092	-	-	-
Sale of Surplus Assets	110-0000-3910	\$1,325	\$5,000	\$5,000	-
Unrealized Gain or Loss	110-0000-3916	\$256,492	-	-	-
Rents & Concessions	110-4130-3905	\$9,329	\$10,000	\$12,000	20.0%
Rents & Concessions	110-4190-3905	\$2,479	\$3,500	\$2,500	-28.6%
Licenses & Permits		\$84,412	\$74,200	\$111,800	50.7%
Bingo/Taxis/Weapons Permits	110-0000-3708	\$60	\$100	\$100	-
Film Permit Fee	110-0000-3709	-	\$100	\$100	-
Business License Fee	110-4150-3701	\$62,063	\$62,000	\$65,000	4.8%
Business License Surcharge	110-4320-3702	\$2,391	-	\$3,000	-
Sign Application	110-4320-3715	-	-	\$200	-
Grading Permits	110-4320-3732	\$1,185	-	\$1,400	-
Building Permit Surcharge	110-4320-3733	\$8,449	-	\$12,000	-
Encroachment Permit	110-4330-3731	\$10,264	\$12,000	\$30,000	150.0%
Other Revenue		\$81,082	\$49,800	\$82,600	65.9%
Miscellaneous Revenue	110-0000-3998	\$4,275	\$5,000	\$5,000	-
Cash Over and Short	110-0000-3999	-\$87	\$300	-	-100.0%
Miscellaneous Revenue	110-4110-3998	\$9,228	-	-	-
Miscellaneous Revenue	110-4130-3998	\$10,539	\$9,000	\$6,000	-33.3%
Miscellaneous Revenue	110-4150-3998	\$320	-	-	-
Miscellaneous Revenue	110-4200-3998	\$56,507	\$35,000	\$20,000	-42.9%
Miscellaneous Revenue	110-4202-3998	-	-	\$35,000	-
Miscellaneous	110-4320-3998	-	-	\$1,000	-
Miscellaneous Revenue	110-4321-3998	-	-	\$15,000	-

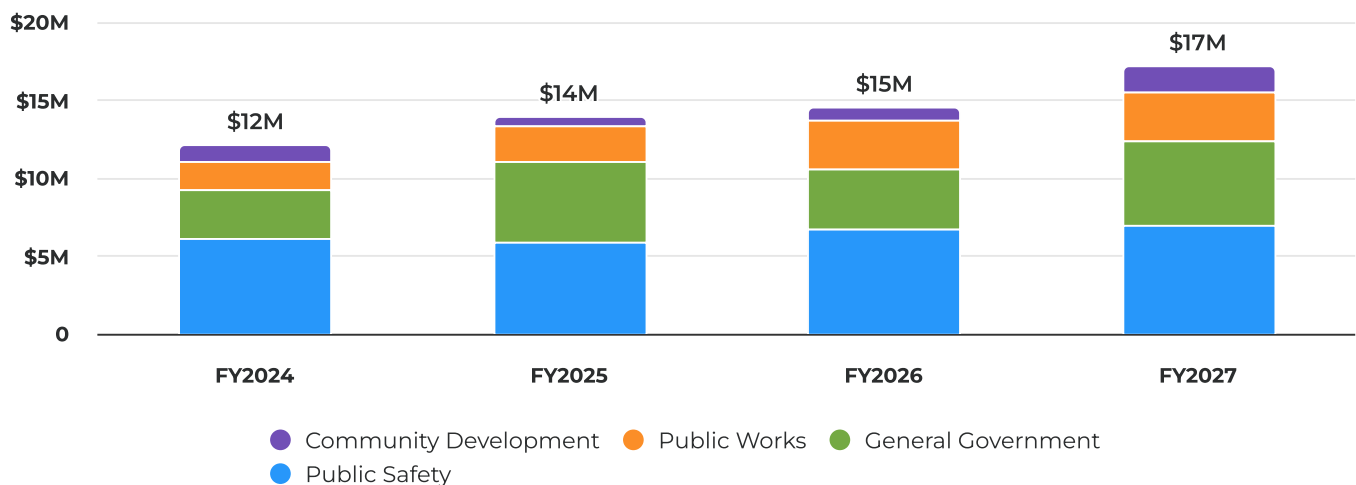


Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Miscellaneous Revenue	110-4330-3998	\$300	\$500	\$600	20.0%
Transfer from Other Funds		-\$514,151	-	\$469,076	-
Transfer from Other Funds	110-7999-7999	-\$514,151	-	\$469,076	-
Grant Reimbursements		\$115,997	\$135,000	\$180,000	33.3%
Grant Staff Time Reimb	110-4131-3318	\$115,997	\$135,000	\$180,000	33.3%
Total Revenues		\$13,176,131	\$14,297,434	\$17,233,974	20.5%

Expenditures by Function

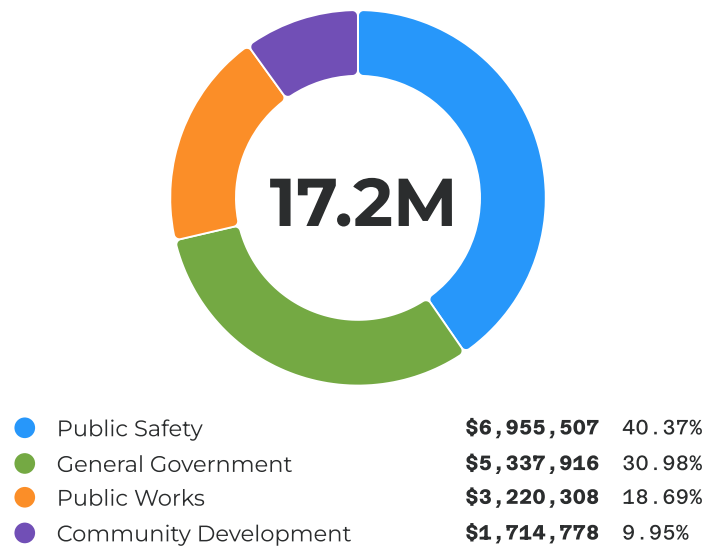
The FY 2026–27 General Fund Budget allocates expenditures to major functional areas that reflect the City's core service responsibilities: General Government, Public Safety, Public Works, and Community Development. These functional categories help show how General Fund resources are used to support day-to-day operations, maintain essential services, and advance City Council priorities.

Historical Expenditures by Function



General government expenditures are budgeted at approximately \$5.3 million. This category includes the City Council, Administration, Finance, Legal Services, Non-Departmental costs, and Visit Fort Bragg. These functions provide the administrative, financial, policy, legal, economic support, and organizational infrastructure necessary for the City to operate effectively. General Government also includes costs that support the entire organization, such as citywide insurance, audit, legal support, financial management, strategic planning, destination marketing, and other shared obligations that are not assigned to a single operating department.

FY27 Expenditures by Function



Public Safety is the largest General Fund expenditure category, budgeted at approximately \$6.9 million. This includes the Police Department and the Care Response Unit. Public Safety remains one of the City Council's highest priorities and represents the largest use of General Fund resources. These investments support patrol services, investigations, dispatch-related costs, public safety technology, records management, community policing, emergency response, the School Resource Officer, the Task Force Officer, and behavioral health and crisis response services through the Care Response Unit. The size of this category reflects the City's commitment to maintaining public safety, improving response capacity, and addressing complex community needs.

Expenditures by Function

Category	FY 2024 Audited Final Numbers	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted
General Government	\$3,126,562	\$5,167,745	\$3,828,396	\$5,337,916
Public Safety	\$6,098,674	\$5,866,204	\$6,688,964	\$6,955,507
Community Development	\$1,078,406	\$622,891	\$920,445	\$1,714,778
Public Works	\$1,839,006	\$2,273,691	\$3,097,220	\$3,220,308
Total Expenditures	\$12,142,647	\$13,930,531	\$14,535,025	\$17,228,509

Public Works expenditures are budgeted at approximately \$3.2 million. This function includes Streets, Engineering, Storm Drains, Parks, and Facilities. These services are essential to maintaining the City's physical infrastructure and public spaces. Funding supports street maintenance, sidewalk rehabilitation, storm drain maintenance, engineering support, park maintenance, facility repairs, Corporation Yard operations, and other work necessary to keep City infrastructure safe, accessible, and reliable. The FY 2026–27 Budget also supports increased capacity for street maintenance through prior-year equipment investments, the addition of one Maintenance Worker II position, and two seasonal employees to assist with street and sidewalk work beginning in August and September 2026.

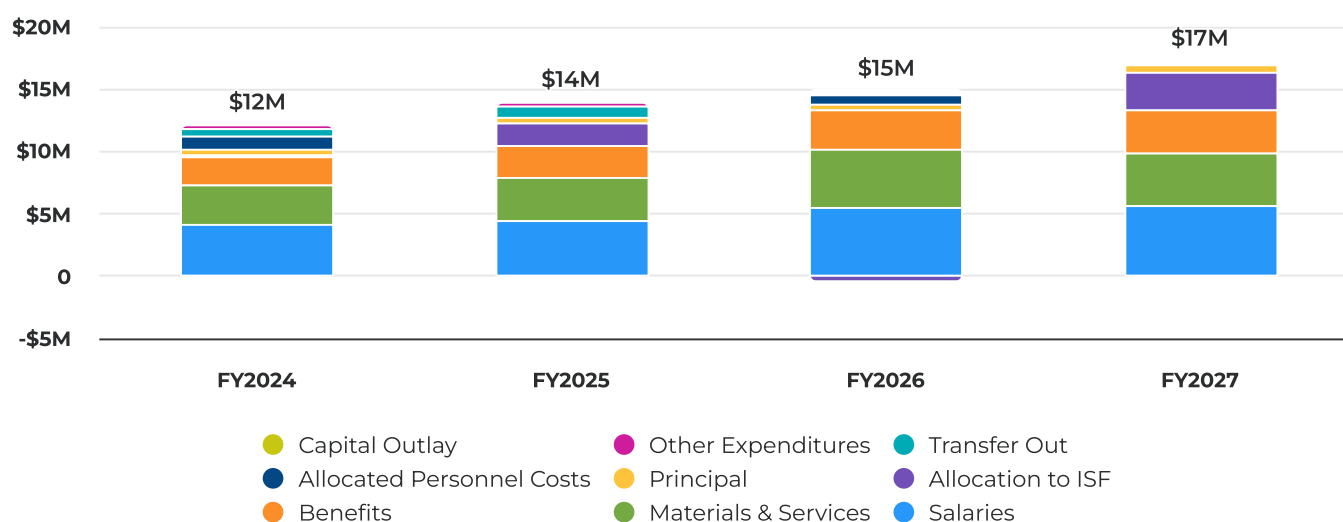
Community Development expenditures support Planning, Grants, and Economic Development. This function advances housing, permitting, code compliance, land use planning, grant administration, business support, downtown revitalization, blue economy initiatives, and long-term economic development. These services are critical to implementing the City's housing goals, supporting local businesses, pursuing outside funding, improving the development process, and helping Fort Bragg respond to both current community needs and long-term growth opportunities.

Overall, the FY 2026–27 General Fund expenditure budget reflects the cost of maintaining core municipal services while responding to community priorities. Public Safety remains the largest General Fund investment, while General Government, Public Works, and Community Development provide the foundation needed to operate the City, maintain infrastructure, support economic vitality, and deliver services to residents, businesses, and visitors.

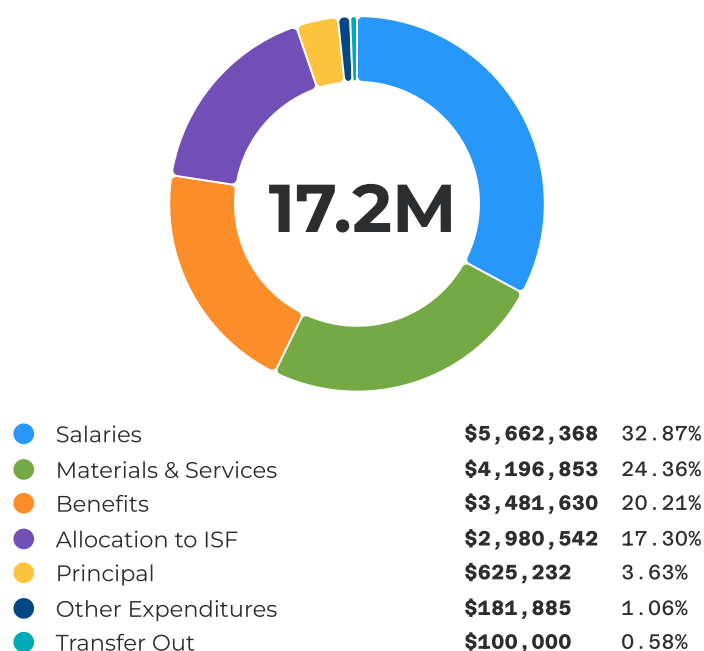
Expenditures by Expense Account Summary

The FY 2026–27 General Fund Budget includes total expenditures of approximately \$17.2 million. When reviewed by expense function, the largest portion of General Fund spending is dedicated to salaries, benefits, materials and services, and internal service fund allocations. This reflects the cost of maintaining core municipal services, staffing City operations, supporting public safety, maintaining infrastructure, and providing the administrative and operational support necessary to serve the community.

Historical Expenditures by Expense Account Summary



FY27 Expenditures by Expense Account Summary



Salaries represent the largest expense category at \$5,662,368, or 32.87% of total General Fund expenditures. This reflects the City's investment in the employees who deliver public safety, community development, finance, administration, parks, streets, facilities, and other core services. The FY 2026–27 Budget includes cost-of-living adjustments and other negotiated compensation obligations consistent with the City's labor agreements.

Materials and Services total \$4,196,853, or 24.36% of General Fund expenditures. This category includes the contracted services, supplies, utilities, professional services, software, maintenance, legal, audit, insurance-related services, and other operating costs necessary to support City functions. Many of these costs are non-discretionary and have increased due to inflation, insurance market pressures, technology needs, facility costs, and higher costs for contracted services.

Benefits are budgeted at \$3,481,630, or 20.21% of total General Fund expenditures. This includes medical insurance, CalPERS retirement costs, payroll taxes, workers' compensation, and other employee benefit obligations. Benefit costs remain one of the City's most significant budget pressures, particularly due to increases in medical premiums, pension costs, workers' compensation, and retiree medical obligations.

Allocations to Internal Service Funds total \$2,980,542, or 17.30% of General Fund expenditures. These allocations support citywide internal services such as information technology, facilities maintenance, fleet, equipment replacement, and administrative support. Internal service allocations help ensure that the true cost of operating City programs is reflected in the budget and that shared costs are distributed across departments and funds in a transparent and accountable manner.

Principal payments are budgeted at \$625,232, or 3.63% of General Fund expenditures. This category primarily reflects the City's debt and financing obligations, including the solar debt payment and the Lease Revenue Bonds issued in 2021 to restructure the City's unfunded accrued liability pension debt. The solar debt payment is partially offset by anticipated electricity cost savings, while the 2021 Lease Revenue Bonds were used as a long-term financial strategy to manage pension obligations and reduce exposure to CalPERS cost volatility over time

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Principal		\$446,238	\$559,055	\$625,232	11.8%
Principal	110-4916-0911	\$190,000	\$225,000	\$297,329	32.1%
Interest	110-4916-0912	\$241,439	\$332,055	\$325,903	-1.9%
Fees	110-4916-0913	\$14,799	\$2,000	\$2,000	-
Salaries		\$4,452,752	\$5,483,517	\$5,662,368	3.3%
Salaries & Wages, Regular	110-4110-0101	\$33,419	\$35,331	\$57,000	61.3%
Other Pay	110-4110-0109	\$120	\$2,680	\$1,440	-46.3%
Salaries & Wages, Regular	110-4130-0101	\$471,441	\$518,056	\$630,131	21.6%
Overtime	110-4130-0102	\$7,889	\$4,059	\$4,648	14.5%
Comp Time Payout	110-4130-0103	\$1,336	\$2,283	-	-100.0%
Vacation Payout	110-4130-0104	\$20,707	\$18,570	\$18,000	-3.1%
Sick Leave Payout	110-4130-0105	\$227	-	-	-
Other Pay	110-4130-0109	\$13,769	\$21,006	\$3,091	-85.3%

Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries & Wages, Regular	110-4131-0101	\$172,792	\$182,952	\$193,465	5.7%
Overtime	110-4131-0102	\$1,574	-	\$600	-
Comp Time Payout	110-4131-0103	-	\$279	-	-100.0%
Other Pay	110-4131-0109	-	\$1,000	\$2,611	161.1%
Salaries & Wages, Regular	110-4150-0101	\$308,362	\$391,476	\$396,883	1.4%
Overtime	110-4150-0102	\$12,145	\$7,000	\$17,173	145.3%
Comp Time Payout	110-4150-0103	\$2,434	\$5,000	-	-100.0%
Vacation Payout	110-4150-0104	-	\$10,188	-	-100.0%
Sick Leave Payout	110-4150-0105	-	\$3,065	-	-100.0%
Other Pay	110-4150-0109	\$2,086	\$15,791	\$2,086	-86.8%
Salaries & Wages, Regular	110-4200-0101	\$1,735,095	\$1,857,523	\$1,868,376	0.6%
Overtime	110-4200-0102	\$168,246	\$200,000	\$170,415	-14.8%
Comp Time Payout	110-4200-0103	\$38,293	\$56,000	\$62,000	10.7%
Vacation Payout	110-4200-0104	\$1,398	\$50,210	\$5,000	-90.0%
Sick Leave Payout	110-4200-0105	-	\$14,647	\$6,000	-59.0%
Holiday Pay	110-4200-0106	\$81,283	\$109,130	\$79,228	-27.4%
Other Pay	110-4200-0109	\$58,140	\$231,857	\$76,663	-66.9%
Salaries & Wages	110-4202-0101	\$221,560	\$295,000	\$405,372	37.4%
Overtime	110-4202-0102	\$2,231	\$1,560	\$3,000	92.3%
Comp Time Payout	110-4202-0103	\$347	\$1,190	\$1,402	17.8%
Other Pay	110-4202-0109	\$10,960	\$1,434	\$6,104	325.7%
Misc Insurance Premium	110-4202-0210	\$545	\$765	\$610	-20.3%
Salaries & Wages, Regular	110-4320-0101	\$184,474	\$266,033	\$414,071	55.6%
Overtime	110-4320-0102	\$695	\$500	\$3,755	650.9%
Comp Time Payout	110-4320-0103	\$3,464	\$6,000	-	-100.0%
Vacation Payout	110-4320-0104	\$614	\$2,644	-	-100.0%
Sick Leave Payout	110-4320-0105	-	\$1,612	-	-100.0%
Other Pay	110-4320-0109	-	\$600	\$480	-20.0%
Salaries & Wages, Regular	110-4330-0101	\$542,368	\$595,000	\$713,078	19.8%
Overtime	110-4330-0102	\$1,069	\$2,500	\$6,512	160.5%
Comp Time Payout	110-4330-0103	\$352	\$183	\$1,000	446.4%
Vacation Payout	110-4330-0104	-	\$5,286	-	-100.0%
Other Pay	110-4330-0109	\$31,214	\$40,856	\$11,640	-71.5%
Salaries & Wages, Regular	110-4570-0101	\$300,908	\$490,960	\$485,337	-1.1%
Overtime	110-4570-0102	\$5,580	\$7,996	\$10,772	34.7%
Comp Time Payout	110-4570-0103	\$2,279	\$5,000	-	-100.0%
Vacation Payout	110-4570-0104	\$686	\$3,000	-	-100.0%



Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Other Pay	110-4570-0109	\$12,651	\$17,293	\$4,427	-74.4%
Benefits		\$2,508,743	\$3,178,487	\$3,481,630	9.5%
Misc Insurance Premiums & Fees	110-4110-0210	\$205	\$215	\$218	1.4%
Medical Premium Contribution	110-4110-0211	\$125,430	\$136,824	\$140,640	2.8%
Dental Premiums	110-4110-0213	\$5,292	\$6,900	\$5,712	-17.2%
Vision Care	110-4110-0214	\$1,092	\$1,092	\$2,373	117.3%
Worker's Comp Premium	110-4110-0231	\$538	\$567	\$475	-16.3%
FICA/Medicare	110-4110-0252	\$2,565	\$2,907	\$4,361	50.0%
Misc Insurance Premiums & Fees	110-4130-0210	\$1,452	\$1,399	\$1,034	-26.1%
Medical Premium Contribution	110-4130-0211	\$80,589	\$94,532	\$148,275	56.9%
Dental Premiums	110-4130-0213	\$3,779	\$4,247	\$5,181	22.0%
Vision Care	110-4130-0214	\$1,006	\$1,270	\$2,847	124.2%
Pers	110-4130-0220	\$37,828	\$40,719	\$76,218	87.2%
Vehicle Allowance	110-4130-0223	\$4,211	\$4,210	\$4,200	-0.2%
Other Benefits	110-4130-0227	\$6,024	\$5,973	-	-100.0%
Other Benefits	110-4130-0229	\$40	-	-	-
Worker's Comp Premium	110-4130-0231	\$8,510	\$10,428	\$10,209	-2.1%
FICA/Medicare	110-4130-0252	\$38,436	\$40,393	\$48,205	19.3%
Legal	110-4130-0321	-	\$11,500	-	-100.0%
Misc Insurance Premiums & Fees	110-4131-0210	\$509	-	\$319	-
Medical Premium Contribution	110-4131-0211	\$42,564	\$50,253	\$57,926	15.3%
Dental Premiums	110-4131-0213	\$1,783	\$1,847	\$2,054	11.2%
Vision Care	110-4131-0214	\$439	\$449	\$949	111.3%
Pers	110-4131-0220	\$14,493	\$15,535	\$24,157	55.5%
Other Benefits	110-4131-0229	\$440	\$480	-	-100.0%
Worker's Comp Premium	110-4131-0231	\$2,649	\$2,641	\$2,001	-24.2%
FICA/Medicare	110-4131-0252	\$12,630	\$13,496	\$14,800	9.7%
Training/Travel Reimbursement	110-4131-0366	\$1,199	\$3,000	\$4,000	33.3%
Allocation to IT Services	110-4131-0396	-	\$3,000	\$3,000	-
Alloc to Facilities Maint	110-4131-0397	-	\$3,000	\$3,000	-
Salary/Benefits Allocation	110-4131-0801	-	-	\$87,042	-



Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Misc Insurance Premiums & Fees	110-4150-0210	\$1,047	\$1,106	\$540	-51.2%
Medical Premium Contribution	110-4150-0211	\$94,491	\$90,360	\$103,130	14.1%
Dental Premiums	110-4150-0213	\$3,855	\$3,948	\$3,772	-4.5%
Vision Care	110-4150-0214	\$899	\$1,079	\$2,373	119.9%
Pers	110-4150-0220	\$23,780	\$33,736	\$52,974	57.0%
Worker's Comp Premium	110-4150-0231	\$5,682	\$6,665	\$6,158	-7.6%
FICA/Medicare	110-4150-0252	\$22,549	\$29,871	\$30,362	1.6%
Retiree Medical Benefits	110-4190-0224	\$361,911	\$350,463	\$352,420	0.6%
OPEB Funding	110-4190-0225	\$5,000	\$5,000	\$5,000	-
Worker's Comp Deductible	110-4190-0232	\$4,698	-	-	-
Workers Compensation Assess	110-4190-0233	-	\$36,000	-	-100.0%
Unemployment Insurance	110-4190-0251	\$5,316	\$8,000	\$8,000	-
PERS UAL Additional Payment	110-4190-0387	-	\$150,000	-	-100.0%
Misc Insurance Premiums & Fees	110-4200-0210	\$4,323	\$4,213	\$5,813	38.0%
Medical Premium Contribution	110-4200-0211	\$296,784	\$363,107	\$463,483	27.6%
Uniforms	110-4200-0212	\$16,529	\$18,317	\$20,200	10.3%
Dental Premiums	110-4200-0213	\$14,199	\$15,702	\$20,794	32.4%
Vision Care	110-4200-0214	\$3,477	\$3,513	\$8,541	143.2%
Pers	110-4200-0220	\$362,256	\$386,406	\$529,993	37.2%
Educational Reimbursement	110-4200-0221	\$696	\$2,200	\$2,200	-
Worker's Comp Premium	110-4200-0231	\$138,581	\$188,527	\$127,083	-32.6%
Worker's Comp Deductible	110-4200-0232	\$8,180	\$8,108	\$3,000	-63.0%
FICA/Medicare	110-4200-0252	\$152,687	\$173,145	\$138,653	-19.9%
Worker's Comp Premium	110-4201-0231	\$8,461	\$8,954	\$24,863	177.7%
Medical Premium Contributions	110-4202-0211	\$48,009	\$92,437	\$5,200	-94.4%
Dental Premiums	110-4202-0213	\$2,326	\$2,000	\$3,355	67.8%
Vision Care	110-4202-0214	\$599	\$874	\$2,373	171.5%
Pers	110-4202-0220	\$17,590	\$23,500	\$53,502	127.7%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Workers Compensation	110-4202-0231	-	\$6,000	\$6,290	4.8%
FICA/Medicare	110-4202-0252	\$17,549	\$23,500	\$31,011	32.0%
Pers	110-4220-0220	\$15,359	\$23,500	\$16,276	-30.7%
Misc Insurance Premiums & Fees	110-4320-0210	\$493	\$682	\$638	-6.5%
Medical Premium Contribution	110-4320-0211	\$27,262	\$42,727	\$80,720	88.9%
Dental Premiums	110-4320-0213	\$924	\$1,600	\$3,161	97.6%
Vision Care	110-4320-0214	\$218	\$500	\$1,424	184.7%
Pers	110-4320-0220	\$15,438	\$22,691	\$50,199	121.2%
Worker's Comp Premium	110-4320-0231	\$2,525	\$7,198	\$20,997	191.7%
FICA/Medicare	110-4320-0252	\$14,477	\$21,039	\$31,676	50.6%
Misc Insurance Premiums & Fees	110-4330-0210	\$1,608	\$1,410	\$1,071	-24.0%
Medical Premium Contribution	110-4330-0211	\$75,227	\$83,080	\$119,056	43.3%
Dental Premiums	110-4330-0213	\$3,786	\$4,470	\$6,739	50.8%
Vision Care	110-4330-0214	\$1,196	\$1,182	\$3,322	181.1%
Pers	110-4330-0220	\$67,220	\$82,569	\$94,635	14.6%
Worker's Comp Premium	110-4330-0231	\$28,843	\$47,103	\$30,278	-35.7%
FICA/Medicare	110-4330-0252	\$42,444	\$49,530	\$54,550	10.1%
Misc Ins Premiums & Fees	110-4570-0210	\$1,190	\$1,500	\$771	-48.6%
Medical Premium Contribution	110-4570-0211	\$81,993	\$119,562	\$131,880	10.3%
Uniforms	110-4570-0212	\$7,372	\$5,000	-	-100.0%
Dental Premiums	110-4570-0213	\$3,936	\$6,000	\$5,650	-5.8%
Vision Care	110-4570-0214	\$1,104	\$1,590	\$2,950	85.5%
Pers	110-4570-0220	\$45,504	\$76,000	\$64,890	-14.6%
Worker's Comp Premium	110-4570-0231	\$22,177	\$46,954	\$63,342	34.9%
Worker's Comp Deductible	110-4570-0232	\$9,178	\$163	-	-100.0%
FICA/Medicare	110-4570-0252	\$24,092	\$38,828	\$37,128	-4.4%
Materials & Services		\$3,430,045	\$4,596,166	\$4,196,853	-8.7%
Election Costs	110-4110-0315	\$20,410	\$14,530	\$40,000	175.3%
Professional Ser/Council Goals	110-4110-0319	\$6,116	\$74,467	-	-100.0%
Training/Travel Reimbursement	110-4110-0366	\$12,941	\$15,000	\$15,000	-
Meetings/City Business	110-4110-0371	\$1,893	\$1,357	\$3,000	121.1%



Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
City Attorney	110-4130-0311	\$448,332	\$509,203	\$270,000	-47.0%
Pre-Employment Costs	110-4130-0316	\$7,419	\$10,000	\$10,000	-
Recruitment Costs	110-4130-0317	\$8,691	\$48,133	\$10,000	-79.2%
Professional Services	110-4130-0319	\$91,056	\$56,000	\$70,000	25.0%
Dues & Memberships	110-4130-0320	\$8,127	\$7,130	\$5,000	-29.9%
Legal Notices	110-4130-0364	\$6,902	\$5,010	\$5,000	-0.2%
Training/Travel Reimbursement	110-4130-0366	\$20,161	\$14,922	\$15,000	0.5%
Meetings/City Business	110-4130-0371	\$469	\$1,556	\$2,000	28.6%
General Supplies	110-4130-0375	\$506	\$290	\$500	72.2%
Medical/Safety Supplies	110-4130-0376	\$891	-	-	-
Small Tools & Equipment	110-4130-0381	\$1,850	\$1,556	\$1,000	-35.7%
Professional Services	110-4131-0319	\$14,583	\$30,000	\$30,000	-
Rentals - Space	110-4131-0357	-	\$3,000	-	-100.0%
Downtown Revitalization	110-4131-0367	\$4,763	\$36,313	\$15,000	-58.7%
Auditing & Accounting	110-4150-0312	\$29,215	\$17,853	\$22,675	27.0%
Professional Services	110-4150-0319	\$56,284	\$67,490	\$50,000	-25.9%
Dues & Memberships	110-4150-0320	-	\$155	\$500	222.6%
Legal Notices	110-4150-0364	\$216	\$161	\$1,000	519.8%
Training/Travel Reimbursement	110-4150-0366	\$13,943	\$4,731	\$6,000	26.8%
Small Tools & Equipment	110-4150-0381	\$682	\$1,685	\$1,000	-40.7%
Professional Services	110-4190-0319	\$45,272	\$45,618	\$45,000	-1.4%
Dues & Memberships	110-4190-0320	\$19,829	\$20,308	\$25,000	23.1%
Emergency	110-4190-0351	\$15,312	\$16,947	\$20,000	18.0%
Equipment Leases	110-4190-0355	\$8,311	\$60,000	\$32,000	-46.7%
Rentals - Equipment & Vehicles	110-4190-0356	\$4,486	\$8,980	\$12,000	33.6%
Liability Premium	110-4190-0358	\$370,343	\$472,058	\$640,675	35.7%
Liability Deductible	110-4190-0359	\$7,317	\$10,171	\$10,000	-1.7%
Property Premium	110-4190-0360	\$100,383	\$109,065	\$111,634	2.4%



Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Telephone & Communication	110-4190-0362	\$23,237	\$23,089	\$25,000	8.3%
Copying/Printing Bid Docs	110-4190-0365	\$1,171	\$29,499	\$12,000	-59.3%
Meetings/City Business	110-4190-0371	\$10,941	\$15,000	\$20,000	33.3%
Postage	110-4190-0372	\$6,177	\$8,000	\$8,000	-
General Supplies	110-4190-0375	\$10,645	\$9,800	\$12,000	22.4%
Finance Charges	110-4190-0380	\$1,887	\$2,500	-	-100.0%
Utilities	110-4190-0383	\$104,288	\$86,961	\$40,000	-54.0%
Books & Subscriptions	110-4190-0384	\$363	\$100	-	-100.0%
Laboratory	110-4200-0313	\$2,354	\$1,629	\$4,500	176.3%
Animal Care & Control	110-4200-0314	\$32,725	\$60,000	\$100,000	66.7%
Investigative Medical Serv	110-4200-0318	\$1,780	-	\$7,000	-
Professional Services	110-4200-0319	\$37,346	\$103,251	\$80,000	-22.5%
Dues & Memberships	110-4200-0320	\$1,641	\$4,000	\$4,000	-
Rental-Equip & Vehicles	110-4200-0356	\$1,071	-	-	-
Rentals - Space	110-4200-0357	\$5,045	\$5,211	\$5,211	-
Telephone & Communication	110-4200-0362	\$33,665	\$23,764	\$25,000	5.2%
Advertising & Publishing	110-4200-0363	-	-	\$10,000	-
Copying/Printing	110-4200-0365	\$2,470	\$1,374	\$3,000	118.4%
Training/Travel Reimbursement	110-4200-0366	\$61,022	\$40,000	\$40,000	-
PD Recruit Training	110-4200-0367	\$13,550	\$9,000	\$21,000	133.3%
Meetings/City Business	110-4200-0371	\$834	\$800	\$800	-
Postage	110-4200-0372	\$2,332	\$3,000	\$3,000	-
Evidence Supplies	110-4200-0374	\$671	\$1,000	\$1,000	-
General Supplies	110-4200-0375	\$6,077	\$1,000	\$5,000	400.0%
Medical/Safety Supplies	110-4200-0376	\$2,938	\$2,910	\$2,500	-14.1%
Small Tools & Equipment	110-4200-0381	\$23,647	\$100,000	\$20,000	-80.0%
Utilities	110-4200-0383	\$8,828	\$22,331	\$20,000	-10.4%
Dispatch Services	110-4200-0386	\$425,578	\$450,385	\$450,385	-
Towing	110-4200-0387	-	-	\$2,000	-
Range - Ammo	110-4200-0388	\$3,011	\$2,100	\$3,100	47.6%



Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Range - Supplies	110-4200-0389	\$763	\$500	\$500	-
IT Services	110-4200-4111	-	-	\$234,692	-
Professional Services	110-4202-0319	\$984	\$994	\$500	-49.7%
Professional Services	110-4220-0319	\$451,742	\$364,074	\$479,882	31.8%
Professional Services	110-4320-0319	\$76,250	\$50,000	\$10,000	-80.0%
Dues & Memberships	110-4320-0320	\$361	\$500	\$500	-
Legal Notices	110-4320-0364	\$5,502	\$4,000	\$6,000	50.0%
Training/Travel Reimbursement	110-4320-0366	\$5,583	\$4,000	\$8,000	100.0%
Meetings/City Business	110-4320-0371	\$206	\$500	\$1,000	100.0%
Small Tools & Equipment	110-4320-0381	\$1,606	\$1,289	\$1,000	-22.4%
Books & Subscriptions	110-4320-0384	\$115	-	-	-
Professional Services	110-4321-0319	\$191,734	\$180,000	\$180,000	-
Meetings/Marketin g & Promotion	110-4321-0371	\$365	\$886	-	-100.0%
VFB Committee	110-4321-0382	\$42,101	\$100,000	\$140,000	40.0%
Books & Subscription	110-4321-0384	\$931	-	-	-
Engineering	110-4330-0310	\$51,097	\$35,000	\$55,000	57.1%
Professional Services	110-4330-0319	\$15,893	\$2,000	\$20,000	900.0%
Dues & Memberships	110-4330-0320	-	-	\$800	-
Training/Travel Reimbursement	110-4330-0366	\$5,998	\$3,000	\$8,000	166.7%
Meetings / City Busines	110-4330-0372	-	-	\$500	-
Licenses & Permits	110-4330-0373	-	-	\$600	-
Boot Expense	110-4330-0377	-	\$393	\$1,200	205.3%
Small Tools & Equipment	110-4330-0381	\$500	\$700	\$5,000	614.3%
Books & Subscriptions	110-4330-0384	\$178	\$200	\$200	-
Chamber of Commerce	110-4390-0621	\$2,000	\$2,000	\$2,000	-
PEG TV	110-4390-0623	\$46	-	-	-
Professional Services	110-4392-0319	\$8,853	\$8,000	\$20,000	150.0%



Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Park Maintenance	110-4392-0353	\$11,557	\$56,000	\$45,000	-19.6%
Trees	110-4392-0354	-	\$1,500	\$6,000	300.0%
Facilities Cleaning	110-4392-0355	-	\$10,000	\$45,000	350.0%
Training/Travel Reimbursement	110-4392-0366	-	-	\$2,000	-
General Supplies	110-4392-0375	\$25,389	\$25,600	\$25,598	-
Small Tools & Equipment	110-4392-0381	\$2,386	\$2,300	\$16,000	595.7%
Professional Services	110-4520-0319	\$30,209	\$38,500	\$138,000	258.4%
General Supplies	110-4520-0375	\$10,763	\$12,000	\$28,000	133.3%
Safety Maintenance	110-4520-0376	\$3,390	\$5,000	\$5,000	-
Small Tools & Equipment	110-4520-0381	-	\$571,845	\$10,000	-98.3%
Utilities	110-4520-0383	\$102,927	\$130,000	\$130,000	-
Professional Services	110-4522-0319	\$42,128	\$53,000	\$50,000	-5.7%
Training/Travel Reimbursement	110-4522-0366	-	\$500	\$500	-
Licenses & Permits	110-4522-0373	\$7,665	\$7,700	\$7,800	1.3%
General Supplies	110-4522-0375	\$2,336	\$5,000	\$5,000	-
Professional Services	110-4570-0319	-	-	\$12,000	-
Dues & Memberships	110-4570-0320	\$600	\$800	\$800	-
Training/Travel Reimbursement	110-4570-0366	\$210	\$1,000	\$3,000	200.0%
Licenses & Permits	110-4570-0373	\$2,190	\$2,400	\$2,400	-
General Supplies	110-4570-0375	\$5,701	\$6,000	\$6,000	-
Medical/Safety Supplies	110-4570-0376	\$6,500	\$4,000	\$4,500	12.5%
Boot Expense	110-4570-0377	\$2,152	\$2,200	\$3,600	63.6%
Small Tools & Equipment	110-4570-0381	\$993	\$1,000	\$2,300	130.0%
Professional Services	110-4840-0319	-	\$65,000	\$50,000	-23.1%
General Supplies	110-4840-0375	\$18,725	\$20,000	\$20,000	-
Utilities	110-4840-0383	\$17,017	\$9,500	\$9,500	-
Professional Services	110-4915-0319	\$122,402	\$136,892	-	-100.0%
Allocation to ISF		\$1,886,749	-\$371,390	\$2,980,542	-902.5%
Allocation to IT Services	110-4110-0396	\$45,279	\$47,129	\$103,320	119.2%
Alloc to Facilities Maint	110-4110-0397	\$2,755	\$11,663	\$2,755	-76.4%



Budget Summary - General Fund

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Cost Allocation Contra Exp	110-4110-0802	-	-\$225,725	-	-100.0%
Fleet Services	110-4130-0322	\$15,143	\$11,346	-	-100.0%
Allocation to IT Services	110-4130-0396	\$53,511	\$41,949	\$122,106	191.1%
Alloc to Facilities Maint	110-4130-0397	\$6,877	\$29,111	\$6,877	-76.4%
Cost Allocation contra exp	110-4130-0802	-	-\$695,545	-	-100.0%
Allocation to IT Services	110-4150-0396	\$57,628	\$55,932	\$131,499	135.1%
Alloc to Facilities Maint	110-4150-0397	\$2,116	\$6,238	\$2,116	-66.1%
Cost Allocation contra Exp	110-4150-0802	-	-\$269,027	-	-100.0%
Fleet Services	110-4190-0322	-	-	\$15,143	-
Cost Allocation contra exp	110-4190-0802	-	-\$751,203	-	-100.0%
Fleet Services	110-4200-0322	\$277,625	-	\$277,625	-
Allocation to IT Service	110-4200-0396	\$193,464	\$178,416	\$441,460	147.4%
Alloc to Facilities Maint	110-4200-0397	\$8,341	\$70,904	\$8,341	-88.2%
Overhead Allocation	110-4200-0800	\$577,776	\$1,018,951	\$511,160	-49.8%
Cost Allocation contra exp	110-4200-0802	-	-\$22,000	-	-100.0%
Alloc to Facilities Maint	110-4220-0397	\$15,709	-	-	-
Allocation to IT IS	110-4320-0396	\$37,046	\$26,745	\$84,535	216.1%
Alloc to Facilities Maint	110-4320-0397	\$9,123	\$895	\$9,123	918.9%
Overhead Allocation	110-4320-0800	-	\$336,668	\$581,500	72.7%
Cost Allocation contra exp	110-4320-0802	-	-\$217,101	-	-100.0%
Allocations to IT IS	110-4330-0396	\$61,744	\$85,584	\$140,892	64.6%
Alloc to Facilities Main	110-4330-0397	\$1,587	\$6,718	\$1,587	-76.4%
Cost Allocation Contra Exp	110-4330-0802	-	-\$38,129	-	-100.0%
Fleet Services	110-4392-0322	\$82,166	\$12,902	\$82,166	536.8%
Allocation to IT Int Serv Fund	110-4392-0396	-	\$5,349	-	-100.0%
Alloc to Facilities Maint	110-4392-0397	\$14,126	\$61,236	\$14,126	-76.9%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Overhead Allocation	110-4392-0800	\$124,526	\$142,098	\$150,676	6.0%
Fleet Services	110-4520-0322	\$19,069	\$52,312	\$19,069	-63.5%
Overhead Allocation	110-4520-0800	\$194,544	\$153,855	\$151,741	-1.4%
Fleet Services	110-4522-0322	\$7,852	\$11,570	\$7,852	-32.1%
Overhead Allocation	110-4522-0800	\$33,000	\$71,617	\$46,751	-34.7%
Allocation to IT Int Serv Fund	110-4570-0396	\$8,233	\$13,983	\$18,786	34.3%
Alloc to Fac Maint Fund	110-4570-0397	\$7,892	\$33,407	\$7,892	-76.4%
Cost Allocation Contra Exp	110-4570-0802	-	-\$826,137	-	-100.0%
Fleet Services	110-4840-0322	\$15,704	\$4,552	\$15,704	245.0%
Overhead Allocation	110-4840-0800	\$13,914	\$124,025	\$25,741	-79.2%
Salary/Benefit Allocation	110-4840-0801	-	\$58,326	-	-100.0%
Other Expenditures		\$396,955	\$283,318	\$181,885	-35.8%
Miscellaneous	110-4130-0619	-	-	\$15,000	-
Miscellaneous	110-4190-0619	\$46,023	-	-	-
Wellness	110-4200-0380	\$9,199	\$15,000	\$15,000	-
Outreach	110-4200-0385	-	\$5,000	-	-100.0%
Miscellaneous	110-4200-0619	\$1,281	\$500	-	-100.0%
Supplies - CRU	110-4202-0375	\$15,363	\$4,500	\$4,500	-
Grant Expenses	110-4202-0379	\$216,972	-	-	-
Emergency Winter Shelter	110-4202-0380	-	\$27,552	\$27,552	-
Events/Fireworks	110-4321-0619	\$1,383	\$50,000	\$35,000	-30.0%
Miscellaneous	110-4390-0619	\$106,385	\$180,166	\$84,833	-52.9%
Caspar Landfill Property Tax	110-4915-0607	\$349	\$600	-	-100.0%
Allocated Personnel Costs		-	\$723,098	-	-100.0%
Salary/Benefits Allocation	110-4110-0801	-	\$85,718	-	-100.0%
Salary/Benefits Allocation	110-4130-0801	-	\$29,111	-	-100.0%
Salary/Benefits Allocation	110-4150-0801	-	\$289,231	-	-100.0%
Salary/Benefits Allocation	110-4320-0801	-	-\$3,263	-	-100.0%
Salary/Benefits Allocation	110-4330-0801	-	\$2,370	-	-100.0%



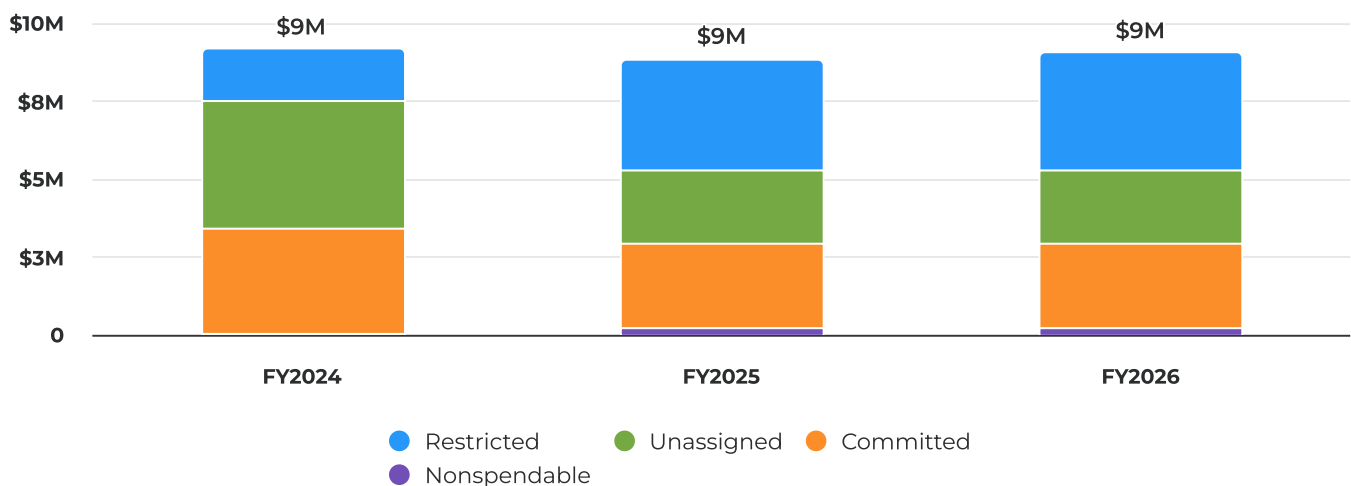
Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salary/Benefits Allocation	110-4392-0801	-	\$198,796	-	-100.0%
Salary/Benefit Allocation	110-4520-0801	-	\$75,863	-	-100.0%
Salary/Benefits Allocation	110-4522-0801	-	\$33,403	-	-100.0%
Salary/Benefits Allocation	110-4570-0801	-	\$11,869	-	-100.0%
Transfer Out		\$809,048	\$53,274	\$100,000	87.7%
Transfer to Other Funds	110-7999-0799	\$1,473,198	\$53,274	\$100,000	87.7%
Transfers to Other Funds	112-7999-0799	-\$664,150	-	-	-
Capital Outlay		-	\$29,500	-	-100.0%
PD Equipment	110-4200-0741	-	\$29,500	-	-100.0%
Total Expenditures		\$13,930,531	\$14,535,025	\$17,228,509	18.5%

Overall, the FY 2026–27 expenditure mix shows that the General Fund is primarily committed to maintaining people, services, operations, and shared infrastructure. Salaries and benefits together account for approximately 53% of General Fund expenditures, while materials and services and internal service allocations account for another 42%. This leaves limited flexibility for new discretionary spending and reinforces the importance of careful cost control, grant funding, accurate cost allocation, and long-term financial planning.

General Fund Balance

The FY 2026–27 Budget projects a General Fund ending fund balance of approximately \$9.06 million, representing a 2.3% increase compared to the FY 2025–26 estimated year-end fund balance. As shown in the fund balance projection chart, the City has maintained a relatively stable General Fund balance over the past several fiscal years, with total fund balance remaining near \$9 million.

Fund Balance Projections



The fund balance is made up of several categories, including restricted, committed, unassigned, and nonspendable balances. The restricted fund balance primarily reflects the City's Section 115 Pension Trust, which is set aside to help manage future CalPERS pension cost volatility and reduce long-term pressure on the General Fund. Committed fund balance includes amounts set aside for the City's operating reserves and recession/emergency reserves, which are intended to protect the organization during economic downturns, emergencies, revenue losses, or unexpected expenditure increases.

Unassigned fund balance provides the greatest flexibility and is an important indicator of the City's ability to respond to unforeseen needs without immediately reducing services or relying on new revenue. Nonspendable fund balance represents amounts that are not available for current spending.

The chart also shows that while the total fund balance has remained stable, the composition of the balance has shifted over time. This is important because not all fund balances is available for general discretionary use. The Section 115 Pension Trust serves a specific long-term pension stabilization purpose, while committed reserves are set aside to protect the City's fiscal health and service continuity. As a result, the City must continue to distinguish between funds that are available for flexible use and funds that are reserved or committed for specific long-term financial purposes.

The projected fund balance provides an important financial foundation for the City. It allows Fort Bragg to maintain liquidity, respond to emergencies, manage revenue volatility, and absorb unexpected cost increases without immediately reducing services. This is particularly important in the current budget environment, where the City is facing rising costs for labor, benefits, pension obligations, insurance, utilities, technology, facilities, and contracted services.

Financial Summary

Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Unassigned	\$2,398,625.00		-100.00%	-\$2,398,625.00
Committed	\$2,679,348.00		-100.00%	-\$2,679,348.00
Restricted	\$3,760,798.00		-100.00%	-\$3,760,798.00
Nonspendable	\$214,688.00		-100.00%	-\$214,688.00
Total Fund Balance	\$9,053,459.00		-100.00%	-\$9,053,459.00

While the FY 2026–27 General Fund Budget is balanced, the operating margin remains narrow. The projected increase in fund balance is modest and should not be viewed as excess capacity for new ongoing commitments. Rather, it demonstrates that the City is maintaining fiscal stability while continuing to protect essential services and advance City Council priorities.

Maintaining a healthy fund balance is especially important as the City looks ahead to the long-term forecast. Economic uncertainty, tourism volatility, inflationary pressures, CalPERS cost increases, and insurance market conditions could continue to affect future budgets. For that reason, the City must remain prudent and nimble, protect reserves, distinguish between one-time and ongoing resources, and continue making decisions that support long-term financial resilience.

Long-Range Operating Plan

Long-term financial planning is essential to maintaining the City of Fort Bragg's fiscal sustainability. It allows the City to deliver reliable, high-quality services while preparing for future economic, operational, and infrastructure challenges. The City annually updates its five-year General Fund financial forecast to evaluate fiscal health, support informed budget development, and guide decision-making.

The updated forecast serves as a strategic tool to anticipate future revenue and expenditure trends, assess reserve needs, identify structural budget pressures, and align funding with the City's long-term goals. The forecast is not intended to predict the future with certainty. Rather, it provides a planning framework to help the City understand whether current service levels, staffing, capital needs, and ongoing obligations are sustainable under reasonable assumptions.

For FY 2026–27, the Proposed General Fund Budget projects revenues of \$17,233,974 and expenditures of \$17,228,509, resulting in a modest surplus of \$5,465. The projected ending fund balance is approximately \$9.06 million, representing a 2.3% increase compared to the FY 2025–26 estimated year-end fund balance. While this reflects a balanced budget and continued fund balance stability, the margin is narrow and reinforces the need for continued caution.

Economic Trends — FY 2026–27 Outlook

The national economy continues to show signs of stability, but uncertainty remains. Economic growth has moderated, interest rates remain elevated compared to pre-pandemic levels, and inflationary pressure continues to affect the cost of labor, materials, insurance, utilities, construction, equipment, and contracted services. While the economy has avoided a major downturn, local governments continue to face the challenge of delivering services in a higher-cost environment.

For Fort Bragg, the local economy remains closely tied to tourism, consumer spending, small business activity, housing, construction, public investment, and regional economic conditions. Sales and Use Tax, Transient Occupancy Tax, and Property Tax remain the City's core tax revenue sources. Measures T and U have strengthened the City's ongoing revenue base and helped support essential services, but these revenues are being absorbed quickly by rising operating costs.

Tourism remains one of Fort Bragg's most important economic drivers. The City continues to invest in Visit Fort Bragg, destination marketing, downtown vitality, and shoulder-season events to support overnight stays and local business activity. However, tourism-related revenue remains sensitive to weather, travel behavior, fuel prices, lodging rates, consumer confidence, and regional competition.

The City is also moving into a period of significant infrastructure and organizational transition. Broadband completion, customer activation, water and wastewater infrastructure needs, street maintenance, sidewalk rehabilitation, public facility needs, parks and recreation programming, and technology modernization will all shape the City's financial outlook. These investments are necessary, but they also require disciplined financial planning and careful prioritization.

Forecast Assumptions

The five-year General Fund forecast begins with the FY 2026–27 Proposed Budget and uses conservative assumptions for both revenues and expenditures.

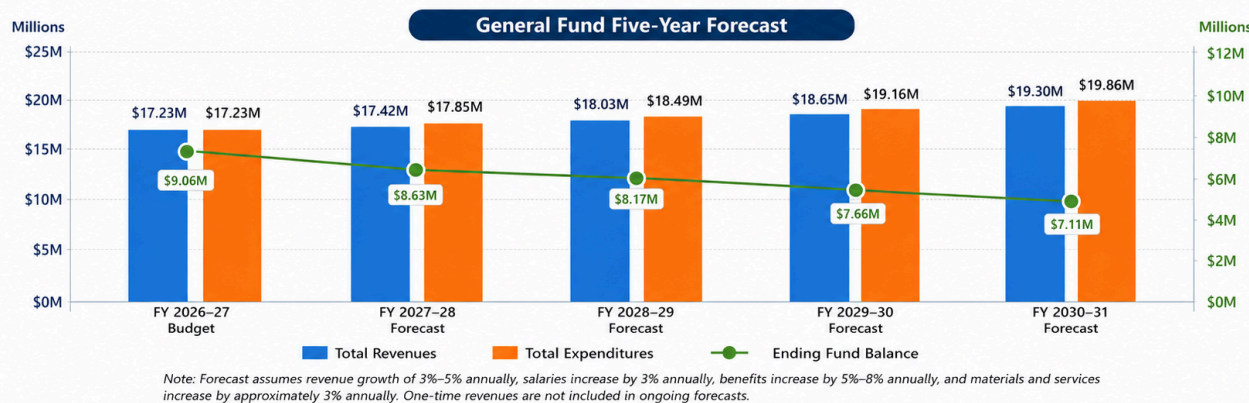
Revenue assumptions include moderate annual growth of approximately 3% to 5% for major ongoing revenue sources, including Sales and Use Tax, Property Tax, Transient Occupancy Tax, reimbursements, and other locally generated revenues. The forecast assumes continued benefit from Measures T and U, but does not assume aggressive growth in



consumer spending or tourism activity. One-time revenues, including ARPA/revenue replacement funds, are not treated as ongoing revenue in future years.

City of Fort Bragg | General Fund Five-Year Forecast

Category	FY 2026–27 Budget	FY 2027–28 Forecast	FY 2028–29 Forecast	FY 2029–30 Forecast	FY 2030–31 Forecast
Beginning Fund Balance	\$9,053,459	\$9,058,924	\$8,632,826	\$8,169,515	\$7,662,783
Total Revenues	\$17,233,974	\$17,419,368	\$18,025,540	\$18,653,241	\$19,303,249
Total Expenditures	\$17,228,509	\$17,845,466	\$18,488,851	\$19,159,973	\$19,860,213
Net Increase / (Decrease)	\$5,465	\$(426,098)	\$(463,311)	\$(506,732)	\$(556,964)
Ending Fund Balance	\$9,058,924	\$8,632,826	\$8,169,515	\$7,662,783	\$7,105,819



Expenditure assumptions reflect continued pressure from labor, benefits, insurance, technology, internal service costs, facilities, utilities, and contracted services. Salaries are projected to increase by approximately 3% annually. Benefits are projected to grow at a higher rate, generally between 5% and 8%, due to medical insurance, CalPERS pension obligations, workers' compensation, retiree medical costs, and other employee benefit pressures. Materials and services, other operating costs, and internal service allocations are projected to increase based on inflationary trends, service demands, capital support needs, and cost allocation requirements.

Fiscal Stability in Uncertain Conditions

Maintaining fiscal stability remains a top priority, especially in an unpredictable economic environment. The FY 2026–27 Budget maintains a balanced General Fund, protects essential services, avoids staff layoffs and major program reductions, and preserves a strong fund balance position.

The City continues to maintain important reserves, including operating reserves and recession/emergency reserves. These reserves provide liquidity and protect the City during economic downturns, emergencies, revenue losses, or unexpected expenditure increases. The City has also invested more than \$3.7 million in its Section 115 Pension Trust, which is intended to help manage future CalPERS pension cost volatility and reduce long-term pressure on the General Fund.

However, the five-year forecast shows that the City cannot become comfortable. Under the baseline scenario, the General Fund begins showing operating deficits in FY 2027–28, with annual shortfalls growing over the forecast period. Although the City's fund balance remains positive, the trend shows ongoing expenditures growing faster than ongoing revenues.

Key Economic and Fiscal Risks

This forecast accounts for several risks that could affect the City's financial outlook:



1. Revenue volatility. Sales Tax and TOT are sensitive to consumer spending, tourism activity, lodging demand, fuel prices, weather, and broader economic conditions.
2. Rising personnel and benefit costs. Salaries, medical insurance, CalPERS pension costs, workers' compensation, and retiree medical obligations are expected to continue increasing.
3. Insurance and liability costs. General liability, workers' compensation, and property insurance costs continue to rise due to broader market conditions, public agency risk exposure, and claims experience.
4. Infrastructure and capital needs. Streets, sidewalks, storm drains, facilities, parks, water, wastewater, broadband, and public safety infrastructure all require ongoing investment.
5. Grant and reimbursement timing. Many City projects depend on grants or reimbursement-based funding, which can create cash flow and timing challenges.
6. Economic uncertainty. Interest rates, inflation, housing affordability, construction costs, labor market conditions, and state and federal policy changes could affect both revenues and expenditures.
7. Tourism sensitivity. The City's visitor economy is strong but remains vulnerable to regional competition, travel trends, weather events, lodging rates, and consumer confidence.

Forward Planning and Revenue Strategy

Looking ahead, the City must remain nimble, prudent, and disciplined. Measures T and U have strengthened the City's revenue base, but they do not eliminate the need for careful long-term planning. The City must avoid using one-time revenues for ongoing costs, continue protecting reserves, monitor expenditure growth, and evaluate service levels against realistic revenue expectations.

The City will continue to focus on strategies that support long-term financial resilience, including economic development, business retention and attraction, tourism reinvestment, grant funding, accurate cost allocation, operational efficiencies, technology modernization, and infrastructure planning. Continued investment in Visit Fort Bragg, destination marketing, shoulder-season events, downtown revitalization, and broadband implementation is intended to strengthen the local economy and support future revenue growth.

The municipal broadband project is also expected to support long-term economic opportunity by improving digital access, supporting businesses and remote workers, closing the digital divide, and increasing community resilience. As broadband transitions from construction to customer activation, the City will need to monitor revenues, operating costs, customer growth, and long-term enterprise performance.

The five-year forecast makes clear that the FY 2026–27 Budget provides stability, but structural pressure remains. The City is financially stable today because of past discipline, voter-approved local revenue measures, strong reserves, and careful budgeting. Maintaining that stability will require continued focus, restraint, and willingness to adjust as conditions change.

By incorporating conservative forecasting, thoughtful investment, proactive risk planning, and disciplined financial management, the City of Fort Bragg is positioned to continue delivering essential services while preparing for the challenges ahead.

FY2025/26 Article XIIB Appropriations Limit

The Appropriations Limit imposed by Proposition 4 and modified by Propositions 98 and 111 creates a restriction on the amount of revenue that can be appropriated in any fiscal year. The Appropriations Limit is based on actual appropriations during FY 1978/79 and is increased each year using the growth of the population and inflation. The only revenues that are restricted by the Appropriations Limit are those referred to as “proceeds of taxes.” Some examples of taxes are sales tax, property tax, transient occupancy tax, and State motor vehicles in lieu tax.

During any fiscal year, a city may not appropriate any proceeds of taxes it receives in excess of its Appropriations Limit. If the city receives excess funds in any one year, it can carry them into the subsequent year to be used if the city falls below its Appropriations Limit in that year. Any excess funds remaining after the second year must be returned to the taxpayers by reducing tax rates or fees. As an alternative, a majority of the voters may approve an “override” to increase the Appropriations Limit. The City of Fort Bragg’s budgeted expenditures have always been well below its annual Appropriations Limit.

The factors used are:

- **Population Factor** – At the City’s choice, either the annual change in City or County population.
- **Price Factor** – At the City’s choice, either the change in California per capita income or an increase in non-residential assessed valuation due to new construction.

The formula to be used in calculating the growth rate is:

$$\frac{\% \text{ Change in population} + 100.00}{100.00}$$

100.00

Multiplied by either

$$\frac{\$ \text{ Change in per capita income} + 100.00}{100.00}$$

100.00

Or

$$\frac{\text{Change in non-residential assessments} + 100.00}{100.00}$$

100.00

The resultant rate multiplied by the previous appropriation limit equals the new appropriation limit. In May 2024, the California State Department of Finance notified cities of the population change and the per capita personal income factor to be used to determine the appropriation limit. Using the change in per capita income method, the calculation as applied to the City of Fort Bragg for FY 2024/25 is:

- The population change on January 1 of the previous year for the County is <-0.08> and for the City is <2.16%>. The City population change is the greater of the two therefore it is the percentage that will be used.
- The per capita income percentage change is 3.62%.

The factor for determining the year-to-year increase is computed as:

$$\frac{3.62 + 100.00}{100.00} \times \frac{2.16 + 100.00}{100.00} = 1.05858$$

100.00 100.00



Applying this year's factor to last year's limit of \$11,699,780, the appropriations limit for FY 2024/25 is \$12,385,176. With appropriations subject to the limitation totaling approximately \$7,432,932, the City of Fort Bragg is not at risk of exceeding the Gann Limit.

City of Fort Bragg Appropriation Limit Applied to FY 24/25 Budget

Proceeds of Taxes

Property & Other Taxes

Property Taxes	\$ 1,163,199
Sales & Use Taxes, Prop 172 Taxes	2,059,200
Transient Occupancy Taxes	3,146,240
Franchise Taxes	735,754
Transfer Taxes	50,591
Business License Taxes	217,700
Subtotal - Taxes	7,372,683

Proceeds of Non Taxes

Licenses & Permits	85,200
Fines & Forfeitures	18,000
Use of Money & Property (less interest earned)	123,000
Intergovernmental	849,476
Charges for Services	3,761,123
Other Revenues	16,000
Subtotal - Non Taxes	4,852,799

Total Non Taxes & Taxes **12,225,482**

Allocate Interest Based on Ratios

Non Taxes (33%)	39,694
Taxes (67%)	60,306
Total Interest	100,000

Total Revenue **\$ 12,325,482**

FY 2024//24 Appropriations Limit	12,385,176
Less Proceeds of Taxes	7,432,989
Under Maximum Appropriation Limit	\$ 4,952,186



FULL COST ALLOCATION PLAN

Based on 2025 / 2026 Budgeted Expenses

AUGUST 2025

CITY OF FORT BRAGG, CALIFORNIA

Prepared by: MATRIX CONSULTING GROUP

EXECUTIVE SUMMARY

The Matrix Consulting Group has prepared this Full Cost Allocation Plan (CAP) for the City of Fort Bragg, California. The report, which follows, presents a summary of the comprehensive analysis undertaken to identify the appropriate distribution of citywide administrative and support costs to all City operating departments and programs.

METHODOLOGY

ALLOCATION PRINCIPLES

This plan was compiled in accordance with Generally Accepted Accounting Principles and is also based on many of the methods of indirect cost allocation defined by the federal Office of Management and Budget's (OMB) Title 2 CFR 200. These principles can be summarized in the following points:

- **Necessary and reasonable:** costs included for allocation should be necessary to the purpose of a department and the services it provides. Expenditures should be in alignment with reasonable costs associated with services, not arbitrarily or intentionally inflated.
- **Determined by allocation "bases" that relate to benefit received:** allocation metrics used to allocate costs should have a nexus to the service being provided and generally reflect associated service levels.

Following the above principles ensures the production of an equitable and fair plan.

DOUBLE-STEP DOWN METHOD

In addition, OMB guidelines outline a method for allocating indirect costs called the double-step down allocation method, which utilizes two "steps" or "passes" to fully allocate costs. The double-step down procedure is reflected in this plan, and ensures that the benefit of services between Central Service support departments are recognized first, before final allocations to receivers of services are made. For example:

- **First Step:** Central Service department expenditures are allocated to other Central Service departments such as Human Resources, Information Technology, etc., as well as to Receiving departments.
- **Second Step:** Distributes Central Service department expenses and first step allocations to Receiving departments only.

Other methods of distributing Central Service costs to Receivers do exist, however, the project team used the double-step down method as it is the most equitable means to distribute costs.

TYPES OF COST ALLOCATION PLANS

It should be noted that there are two types of cost allocation plans: Full Cost and OMB Compliant. The below dot points outline the two types of plans and provide examples of plan utilization.

- **Full Cost Allocation Plan:** is generally concerned with determining indirect costs associated with non-general fund sources, as well as funds and departments that charge fees for service. For example, a Full Cost Allocation Plan could be used to justify transfers from non-general fund sources or included in a cost-of-service study to account for indirect overhead.
- **OMB Compliant Plan:** is generally concerned with the use of the resulting cost allocations to develop, submit, and secure approval for claims. For example, OMB Compliant allocations could be used to reimburse indirect costs associated with the administration of State and/or Federal grants. An OMB Compliant Plan is far more sensitive in terms of recovering administrative costs within the framework of the specific federal requirements outlined by OMB.

This plan is a **Full Cost Allocation Plan**.

PROJECT STEPS

The project team, along with City staff, went through the following steps to develop this CAP:

- Meet with the Fort Bragg' administrative staff to customize the structure of the plan
- Identify / classify Central Service support departments
- Determine the major services or "functions" provided by each Central Service support department
- Establish the optimal allocation basis for each function
- Identify the source and collect allocation basis data and statistics
- Populate the analytical model and calculate results
- Employ quality control processes for accurate results
- Review results with the organization
- Revise and finalize
- Discuss implementation strategies
- Document and communicate results

The results of this effort are detailed in the following report.

SUMMARY

In summary, key project details for the cost plan are as follows:

- Cost figures are based on Fiscal Year 2025-2026 budgeted expenditures
- The allocation methodology is **Full Cost**, not OMB Title 2 CFR 200 Compliant
- The results presented in this plan were derived using a double “step-down” allocation process

The following report provides a well-documented and defensible basis for the City's indirect overhead costs, including the full detail regarding how cost centers were derived, the allocation bases used to allocate associated costs, and a summary schedule that illustrates the total indirect costs associated with Receiving departments and funds.

READING THE PLAN

The final documentation of a CAP can be hundreds of pages in length. The following provides a guide for navigating and reviewing the plan:

- **Table of Contents:** All summary and detail allocation schedules can be referenced here; and appear in the same order as shown.
- **Summary of Overhead Allocations:** Lists Central Service departments on one axis and Receiving departments on the other. Shows how much was allocated from each Central Service department to each Receiving department. Summarized with unallocated and direct billed entries and produces a grand total for each axis.
- **Summary of Functions and Allocation Bases:** Recaps the source and basis for each function of each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage and the source would potentially be blueprints of the building or square footage records.
- **Central Service Departments:** Lists all Central Service departments, including their fund, department, and or division number, along with expenditure totals per department, subtotal of disallowed costs, and a total of all expenditures being allocated through the plan.
- **Grantee Departments:** Lists all Receiving departments, including their fund, department, and or division number.
- **Detail Reports:** There is one set of reports for each Central Service department in the plan. The reports show an aggregate picture of the department's expenses, a function-by-function breakdown of the expenses, each function's allocation, and an allocation summary. Each set of Detail Reports contains:
 - **Narrative:** This is a summary of the Central Service department including a brief description of the activities performed, the major functions and services provided, and how costs associated with each function are allocated to Receiving departments, or those departments and programs within the City that benefit from services.
 - **Costs to Be Allocated:** This is a summary of the costs being allocated for the identified Central Service department. This worksheet shows the total expenditures for the Central Service department, along with the incoming allocations from all other Central Service departments.
 - **Departmental Expense Detail:** This worksheet details the Central Service's direct expenditures, provides a recap of the incoming expenses, and arrives at a total this department encumbers on each pass of allocations. Additionally, this worksheet compounds incoming allocations and breaks total costs down by function. Lastly, it demonstrates how the G&A (General and Administrative)

column is reallocated and displays subtotals for each pass of allocations. Here, unallocated functions are dropped from the Plan's calculations.

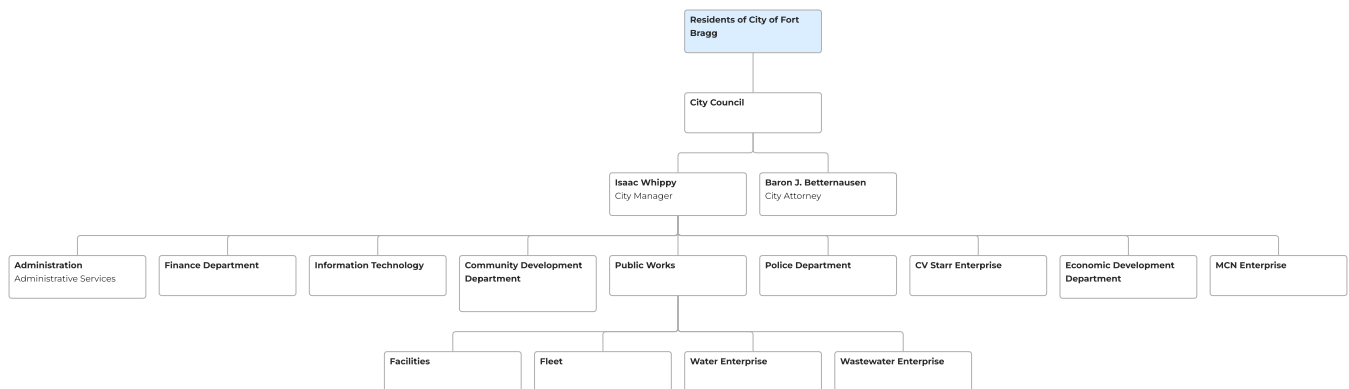
- **Allocation Detail:** For each allocable function, this report shows the Receiving departments its costs are allocated to and shows the dollar amount of allocations per pass.
- **Allocation Summary:** This worksheet shows the total costs being allocated to Receiving departments by function.

The Summary of Resulting Overhead Allocations and the Summary of Functions and Allocation Bases are the optimal documents for beginning review of the Cost Allocation Plan. The Summary of Resulting Overhead Allocations provides a summary of results and "bottom-line" picture of the analysis. The reviewer may then refer to the Detail Reports for more information on how allocations are derived and shown on the Summary of Overhead Allocations. The Summary of Functions and Allocation Bases provides a matrix detailing the allocation methodology applied to each Central Service department along with the source of the data.

ORGANIZATIONAL CHART

The organizational chart below shows the overall structure for the City of Fort Bragg, including illustrating how each of the City's departments are organized.

City of Fort Bragg Organizational Chart



SUMMARY OF OVERHEAD ALLOCATIONS

Provided on the following pages are a summary of results and a “bottom-line” picture of the resulting CAP analysis. This summary shows how much was allocated from each Central Service department to each end Receiving department. Departmental costs have been summarized with unallocated and direct billed entries and produces a grand total for each Central Service and Receiving department. The Central Service departments are listed down the left-hand side, with Receiving departments across the top.

Fund #	Fund Desc	Dept #	Dept Name	110-General Fund-4131 Economic Development	110-General Fund-4200 Police - Operations	110-General Fund-4202 Police - Support Services	110-General Fund-4220 Fire - District/city	110-General Fund-4320 Community Development
110	General Fund	4190	Non-Departmental	23,844	252,354	71,532	48,660	66,164
110	General Fund	4110	City Council	16,985	40,917	-	20,845	162,126
110	General Fund	4130	City Manager	41,269	177,266	20,902	45,886	336,858
110	General Fund	4150	Finance	4,944	40,623	7,913	405	16,352
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-
Total Allocated				87,042	511,160	100,347	115,795	581,500
Direct Bill Adjustments								
Proposed Costs				87,042	511,160	100,347	115,795	581,500

SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	110-General Fund-4321Market ing & Promotions	110-General Fund-4390 Community Contributions	110-General Fund-4392 Parks & Facilities	110-General Fund-4520 Street Maintenance	110-General Fund-4522 Streets-Storm Drains
110	General Fund	4190	Non-Department al	-	-	64,338	-	-
110	General Fund	4110	City Council	-	-	13,896	4,632	7,720
110	General Fund	4130	City Manager	3,270	1,950	28,860	15,261	16,138
110	General Fund	4150	Finance	4,051	585	8,155	1,292	1,017
110	General Fund	4330	PW Admin / Engineering	-	-	9,428	34,746	5,822
110	General Fund	4570	Corporation Yard	-	-	25,998	95,810	16,053
Total Allocated				7,321	2,535	150,676	151,741	46,751
Direct Bill Adjustments								
Proposed Costs				7,321	2,535	150,676	151,741	46,751



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	110-General Fund-4840 Traffic Safety	110-General Fund-4915 Caspar Landfill & GF Debt	112-Economic Stabilization Reserve	116-General Plan Maint Fee Fund	117-Housing Trust Fund
110	General Fund	4190	Non-Departmental	-	-	-	-	-
110	General Fund	4110	City Council	-	6,176	-	-	-
110	General Fund	4130	City Manager	1,060	13,544	-	-	-
110	General Fund	4150	Finance	2,359	183	53	4,340	289
110	General Fund	4330	PW Admin / Engineering	5,941	-	-	-	-
110	General Fund	4570	Corporation Yard	16,381	-	-	-	-
Total Allocated				25,741	19,904	53	4,340	289
Direct Bill Adjustments								
Proposed Costs				25,741	19,904	53	4,340	289



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	118- Permanent Local Housing PLHA	119- Developme nt Projects Fund	122- Parkland Monitoring / Reporting	124- Tobacco License Fee	125-St Mandated Disab Access Fee
110	General Fund	4190	Non- Departmenta l	-	-	-	-	-
110	General Fund	4110	City Council	-	-	-	-	-
110	General Fund	4130	City Manager	-	-	-	-	-
110	General Fund	4150	Finance	105	4,647	53	999	500
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-
Total Allocated				105	4,647	53	999	500
Direct Bill Adjustments								
Proposed Costs				105	4,647	53	999	500



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	131-CDBG Funds	139-Cops Ab1913 Allocation	162-Cdbg Program Income Account	167-Police Asset Seizure Revenue	175-Successor Agency	176-LMIH Successor Agency
110	General Fund	4190	Non-Departmental	-	-	-	-	-	-
110	General Fund	4110	City Council	4,632	-	-	-	3,088	-
110	General Fund	4130	City Manager	9,059	-	-	1,659	7,345	-
110	General Fund	4150	Finance	-	684	14,095	4,638	816	26
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-	-
Total Allocated				13,691	684	14,095	6,297	11,249	26
Direct Bill Adjustments									
Proposed Costs				13,691	684	14,095	6,297	11,249	26



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	221-Gas Taxes - HUTA	222-Gas taxes-RMRA	223-Stp D1 Streets & Hwys Alloc	230-Traffic & Safety	250-Dist Sales Tax-Street Repair	280-Fire Tax Fire Equip. Fund
110	General Fund	4190	Non-Departmental	-	-	-	-	-	-
110	General Fund	4110	City Council	-	-	-	-	-	-
110	General Fund	4130	City Manager	-	-	-	-	-	-
110	General Fund	4150	Finance	1,157	1,210	316	368	789	210
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-	-
Total Allocated				1,157	1,210	316	368	789	210
Direct Bill Adjustments									
Proposed Costs				1,157	1,210	316	368	789	210



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	286-Caspar JPA With County	287-SB 1383 C&S	288-Fire Facilities Capacity Fee	289-Police Facilities Capacity Fee	290-Storm Drain Capacity Fees
110	General Fund	4190	Non-Departmental	-	-	-	-	-
110	General Fund	4110	City Council	-	-	-	-	-
110	General Fund	4130	City Manager	-	-	-	-	-
110	General Fund	4150	Finance	736	1,788	289	289	500
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-
Total Allocated				736	1,788	289	289	500
Direct Bill Adjustments								
Proposed Costs				736	1,788	289	289	500



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	314-MCOG OWP Funding	319-Dept. Water Resources - Prop84	322-Cal Trans State Funding	329-Other State Grants	330-Other Federal Grants
110	General Fund	4190	Non-Departmental	-	-	-	-	-
110	General Fund	4110	City Council	-	-	-	3,088	-
110	General Fund	4130	City Manager	-	-	-	11,822	-
110	General Fund	4150	Finance	53	736	26	10,677	53
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-
Total Allocated				53	736	26	25,587	53
Direct Bill Adjustments								
Proposed Costs				53	736	26	25,587	53



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	332-Other Small Grants	334-CDBG 2020	335-CDBG-COVID Grants	336-No Section Header	337-Blue Economy - Harbor Activity	338-CV Starr Aquatics
110	General Fund	4190	Non-Departmental	-	-	-	-	-	-
110	General Fund	4110	City Council	-	-	-	-	-	-
110	General Fund	4130	City Manager	-	-	-	-	-	-
110	General Fund	4150	Finance	2,051	3,524	476	2,682	3,109	53
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-	-
Total Allocated				2,051	3,524	476	2,682	3,109	53
Direct Bill Adjustments									
Proposed Costs				2,051	3,524	476	2,682	3,109	53



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	410-Solar-City Facilities	417-Solar-City Facilities	419-Bainbridge Park Improvements	421-2022 Street Rehab	422-Rt 1 Pedestrian Access Improv
110	General Fund	4190	Non-Departmental	-	-	-	-	-
110	General Fund	4110	City Council	-	-	-	-	-
110	General Fund	4130	City Manager	37,466	696	19,793	28,680	-
110	General Fund	4150	Finance	736	552	2,612	5,682	633
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-
Total Allocated				38,202	1,248	22,405	34,363	633
Direct Bill Adjustments								
Proposed Costs				38,202	1,248	22,405	34,363	633



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	423-Town Hall Bathrooms and Window	424-Main Street Fire Station Rehab	426-CIP-Broadband	427-Roof Replacement	428-EV Charging	429-Streets project 2025/26
110	General Fund	4190	Non-Departmental	-	-	-	-	-	-
110	General Fund	4110	City Council	-	-	-	-	-	-
110	General Fund	4130	City Manager	7,318	-	-	-	-	-
110	General Fund	4150	Finance	1,290	1,120	2,787	1,112	1,692	53
110	General Fund	4330	PW Admin / Engineering	-	-	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-	-	-
Total Allocated				8,608	1,120	2,787	1,112	1,692	53
Direct Bill Adjustments									
Proposed Costs				8,608	1,120	2,787	1,112	1,692	53



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	510- Broadband Utility	520- Facilities Maint & Repair	521- Technology Maint & Repair	522-Fleet Services	610-Water Works O & M
110	General Fund	4190	Non- Departmental	-	-	29,805	11,922	-
110	General Fund	4110	City Council	-	-	7,720	-	12,352
110	General Fund	4130	City Manager	24,530	471	26,940	10,138	43,942
110	General Fund	4150	Finance	-	4,183	22,545	25,018	324,983
110	General Fund	4330	PW Admin / Engineering	-	2,639	-	42,756	110,852
110	General Fund	4570	Corporation Yard	-	7,277	-	117,897	305,666
Total Allocated				24,530	14,569	87,010	207,731	797,795
Direct Bill Adjustments								
Proposed Costs				24,530	14,569	87,010	207,731	797,795



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	614-Non-Routine Maintenance-Water	640-Water Works Capacity Fees	651-Water Capital Projects	710-Wastewater O & M	714-Non-Routine Maintenance- WWtr
110	General Fund	4190	Non-Departmental	-	-	-	106,702	-
110	General Fund	4110	City Council	-	-	-	-	-
110	General Fund	4130	City Manager	-	-	4,175	47,788	-
110	General Fund	4150	Finance	394	526	64,528	321,545	184
110	General Fund	4330	PW Admin / Engineering	-	-	-	142,058	-
110	General Fund	4570	Corporation Yard	-	-	-	391,714	-
Total Allocated				394	526	68,703	1,009,807	184
Direct Bill Adjustments								
Proposed Costs				394	526	68,703	1,009,807	184



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	716-WW Treatment Plant - Rehab	740- Wastewater Capacity Fees	810-CV Starr Center	851-No Section Header
110	General Fund	4190	Non- Departmental	-	-	220,374	-
110	General Fund	4110	City Council	-	-	12,352	-
110	General Fund	4130	City Manager	30,159	-	89,229	18,069
110	General Fund	4150	Finance	4,824	473	104,657	-
110	General Fund	4330	PW Admin / Engineering	-	-	-	-
110	General Fund	4570	Corporation Yard	-	-	-	-
Total Allocated				34,983	473	426,612	18,069
Direct Bill Adjustments							
Proposed Costs				34,983	473	426,612	18,069



SUMMARY OF RESULTING OVERHEAD ALLOCATIONS

Fund #	Fund Desc	Dept #	Dept Name	Subtotal	Direct Billed	Unallocated	Total
110	General Fund	4190	Non-Departmental	895,695	-	150,220	1,045,915
110	General Fund	4110	City Council	316,531	-	158,452	474,983
110	General Fund	4130	City Manager	1,121,543	-	8,791	1,130,334
110	General Fund	4150	Finance	1,042,344	-	118,562	1,160,906
110	General Fund	4330	PW Admin / Engineering	354,243	-	797,816	1,152,059
110	General Fund	4570	Corporation Yard	976,796	-	-	976,796
Total Allocated				4,707,152	-	1,233,842	5,940,994
Direct Bill Adjustments				-			
Proposed Costs				4,707,152	-	1,233,842	\$ 5,940,994



SUMMARY OF FUNCTIONS AND ALLOCATION BASES

The Summary of Functions and Allocation Bases provided on the following pages shows a recap of the allocation methodology applied to each Central Service department. For example, if the Building Maintenance function of the Facilities Management Department allocates by square footage, then the basis for the allocation of that function shown on this schedule would be square footage and the source would potentially be blueprints of the building or square footage records.

SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	SUPPORT %	ALLOCATION BASIS	SOURCE
110-General Fund-4190 Non-Departmental				
	Employee Support	44%	# of FTE per Fund / Dept	Staffing Report
	Liability	32%	# of FTE per Fund / Dept	Staffing Report
	Property Support	14%	Sq. Ft. of Properties Supported	Building Listing
	Citywide Services	10%	Not Allocated	-
110-General Fund-4110 City Council				
	Citywide Support	75%	# of Agenda Items per Fund / Dept	Agenda Log
	Legislative Support	25%	Not Allocated	-
110-General Fund-4130 City Manager				
	Counsel Support	49%	# of Agenda Items per Fund / Dept	Agenda Log
	Citywide Support	25%	Budgeted Expenditures	Budgeted Expenditures
	City Clerk -Citywide Support	11%	# of Agenda Items per Fund / Dept	Agenda Log
	HR - Employee Support	15%	# of FTE per Fund / Dept	Staffing Report
	Elections	1%	Not Allocated	-
110-General Fund-4150 Finance				



SUMMARY OF FUNCTIONS AND ALLOCATION BASES

CS DEPARTMENT	FUNCTION	SUPPORT %	ALLOCATION BASIS	SOURCE
	Utility Billing	28%	Direct to Water & Wastewater	-
	Investments	5%	Dollar Value of Fund Balance	Fund Balance
	Fiscal Support	58%	# of Transactions per Fund / Dept	AP & JE Transaction Report
	Business License / Sales Tax	9%	Not Allocated	-
110-General Fund-4330 PW Admin / Engineering				
	PW Admin	33%	Public Works Budget	Budgeted Expenditures
	Engineering	67%	Not Allocated	-
110-General Fund-4570 Corporation Yard				
	Corp Yard Support	100%	Public Works Budget	Budgeted Expenditures



CENTRAL SERVICE DEPARTMENTS (PROVIDERS)

The table provides a list of all the departments included as Central Services, including their fund, department, and or division number, expenditure totals per department, a subtotal of disallowed costs, and a total of all expenditures allocated through the plan.

Fund #	Fund Desc	Dept #	Dept Name	Functional Expenditures	Disallowed Costs	Cost Adjustments	Total
110	General Fund	4190	Non-Departmental	713,273	-	751,203	1,464,476
110	General Fund	4110	City Council	145,439	(5,000)	225,725	366,164
110	General Fund	4130	City Manager	705,374	(139,250)	695,545	1,261,670
110	General Fund	4150	Finance	799,686	-	269,027	1,068,713
110	General Fund	4330	PW Admin / Engineering	996,866	-	38,129	1,034,995
110	General Fund	4570	Corporation Yard	(81,161)	-	826,137	744,976

TOTAL ALLOCATED EXPENDITURES

5,940,994



GRANTEE DEPARTMENTS (RECEIVERS)

The following page provides a list of all the departments included as receiving departments, including their fund, department, and/or division number.

Fund #	Fund Desc	Dept #	Dept Name
110	General Fund	4131	Economic Development
110	General Fund	4200	Police - Operations
110	General Fund	4202	Police - Support Services
110	General Fund	4220	Fire - District/city
110	General Fund	4320	Community Development
110	General Fund	4321	Marketing & Promotions
110	General Fund	4390	Community Contributions
110	General Fund	4392	Parks & Facilities
110	General Fund	4520	Street Maintenance
110	General Fund	4522	Streets-Storm Drains
110	General Fund	4840	Traffic Safety
110	General Fund	4915	Caspar Landfill & GF Debt
112	Economic Stabilization Reserve	-	-
116	General Plan Maint Fee Fund	-	-
117	Housing Trust Fund	-	-
118	Permanent Local Housing PLHA	-	-
119	Development Projects Fund	-	-
122	Parkland Monitoring / Reporting	-	-
124	Tobacco License Fee	-	-
125	St Mandated Disab Access Fee	-	-
131	CDBG Funds	-	-
139	Cops Ab1913 Allocation	-	-
162	Cdbg Program Income Account	-	-
167	Police Asset Seizure Revenue	-	-



Fund #	Fund Desc	Dept #	Dept Name
175	Successor Agency	-	-
176	LMIH Successor Agency	-	-
221	Gas Taxes - HUTA	-	-
222	Gas taxes- RMRA	-	-
223	Stp D1 Streets & Hwys Alloc	-	-
230	Traffic & Safety	-	-
250	Dist Sales Tax-Street Repair	-	-
280	Fire Tax - Fire Equip. Fund	-	-
286	Caspar JPA With County	-	-
287	SB 1383 C&S	-	-
288	Fire Facilities Capacity Fee	-	-
289	Police Facilities Capacity Fee	-	-
290	Storm Drain Capacity Fees	-	-
314	MCOG OWP Funding	-	-
319	Dept.WaterResources - Prop84	-	-
322	Cal Trans State Funding	-	-
329	Other State Grants	-	-

Fund #	Fund Desc	Dept #	Dept Name
330	Other Federal Grants	-	-
332	Other Small Grants	-	-
334	CDBG 2020	-	-
335	CDBG- COVID Grants	-	-
336	No Section Header	-	-
337	Blue Economy - Harbor Activity	-	-
338	CV Starr Aquatics	-	-
410	Solar- City Facilities	-	-
417	Solar- City Facilities	-	-
419	Bainbridge Park Improvements	-	-
421	2022 Street Rehab	-	-



Fund #	Fund Desc	Dept #	Dept Name
422	Rt 1 Pedestrian Access Improv	-	-
423	Town Hall Bathrooms and Window	-	-
424	Main Street Fire Station Rehab	-	-
426	CIP-Broadband	-	-
427	Roof Replacement	-	-
428	EV Charging	-	-
429	Streets project 2025/26	-	-
510	Broadband Utility	-	-
520	Facilities Maint & Repair	-	-
521	Technology Maint & Repair	-	-
522	Fleet Services	-	-
610	Water Works O & M	-	-
614	Non-Routine Maintenance-Water	-	-
640	Water Works Capacity Fees	-	-
651	Water Capital Projects	-	-
710	Wastewater O & M	-	-
714	Non-Routine Maintenance-WWtr	-	-
716	WW Treatment Plant - Rehab	-	-
740	Wastewater Capacity Fees	-	-
810	CV Starr Center	-	-
851	No Section Header	-	-



COST ALLOCATION PLAN

The following points highlight the information included for each Central Service department for the CAP:

- **Departmental narrative:** This describes the overall services provided by each Central Service department, the different functions associated with the department, as well as the allocation bases used to allocate costs to Receiving departments.
- **Costs to be allocated:** This details the total functional cost associated with a department as well as any cost adjustments and incoming costs from other Central Service departments.
- **Departmental expense detail:** This provides a detailed breakout of the expenditures associated with each Central Service department (including personnel and non-personnel expenses), any cost adjustments, disallowed costs, incoming costs, and any unallocated costs.
- **Allocation detail:** This details the allocation metric(s) used to determine the percentage of support and ultimate cost allocated to Receiving departments; and accounts for any direct bills for services paid for by departments to the particular Central Service department.
- **Allocation summary:** This summarizes the total costs allocated to departments by Central Service functional areas.

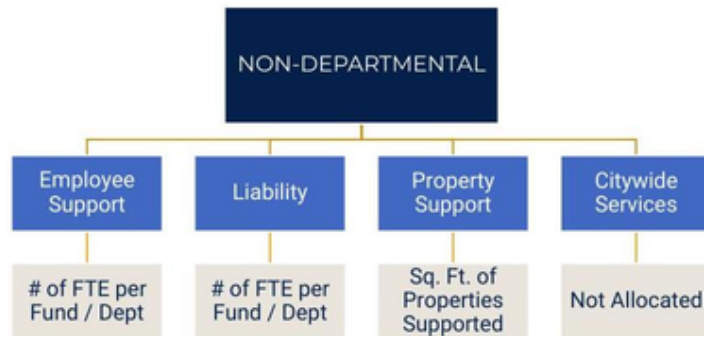
The following pages provide the detailed information outlined above for each Central Service department.

1 NON-DEPARTMENTAL

Non-Departmental houses expenditures which are used Citywide rather than by a particular City Department. Non-Departmental's costs are allocated to Receiving Departments as follows:

- **Employee Support** – represents costs associated with PERS, medical, unemployment, and OPEB benefits, along with general supplies and telephone communication etc. These costs have been allocated based on the number of full-time employees per fund / department.
- **Liability** – represents costs associated with the City's liability premium. These costs have been allocated based on the number of full-time employees per fund / department.
- **Property Support** – represents costs associated utilities and alarm monitoring for City facilities, along with the associated property premiums. These costs have been allocated based on the square footage of properties supported
- **Citywide Services** – represents costs associated with property tax, equipment and vehicles leases, various memberships (LAFCO, League of CA Cities, etc.), and miscellaneous expenditures. As these costs are not in direct support of a City department, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate Non-Departmental costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO ALLOCATED

110-General Fund-4190 Non-Departmental	First Allocation	Second Allocation	Total
Functional Expenditures	713,273		713,273
Total Disallowed Costs	-		-
Incoming Costs			
110-General Fund-4130 City Manager		13,800	13,800
110-General Fund-4150 Finance		26,816	26,816
Total Incoming Costs	-	40,617	40,617
Cost Allocation Contra Exp	751,203		
Total Cost Adjustments	751,203		751,203
Total Costs to be Allocated	\$1,464,476	\$40,617	\$ 1,505,093

110-General Fund-4190 Non-Departmental

EXPENSE DETAIL

Expense Type	Expense (\$)	Employee Support	Liability	Property Support	Citywide Services
Personnel					
Subtotal Personnel Cost	-	-	-	-	-
Operating Services & Supplies					
Cost Allocation Contra Exp	(751,203)	(187,801)	(187,801)	(187,801)	(187,801)
Professional Services	45,518	-	-	-	45,518
Supplies & Services	152,449	60,100	-	-	92,349
Utilities	90,000	-	-	90,000	-
Employee Support	587,752	587,752	-	-	-
Equipment Leases & Rentals	7,300	-	-	-	7,300
Liability & Property	580,458	-	465,017	115,441	-
Misc	1,000	-	-	-	1,000
Subtotal Operating Cost	713,273	460,051	277,216	17,640	(41,634)
FUNCTIONAL EXPENDITURES	713,273	460,051	277,216	17,640	(41,634)
Disallowed Costs					
Subtotal Disallowed Costs	-	-	-	-	-
Cost Adjustments					
Cost Allocation Contra Exp	751,203	187,801	187,801	187,801	187,801
Subtotal Cost Adjustments	751,203	187,801	187,801	187,801	187,801
FUNCTIONAL COST	1,464,476	647,852	465,017	205,441	146,167
First Allocation					
Incoming - All Others	-	-	-	-	-



Expense Type	Expense (\$)	Employee Support	Liability	Property Support	Citywide Services
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	(146,167)	-	-	-	(146,167)
Subtotal of First Allocation	1,318,310	647,852	465,017	205,441	-
Second Allocation					
Incoming - All Others	40,617	17,968	12,897	5,698	4,054
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	(4,054)	-	-	-	(4,054)
Subtotal of Second Allocation	36,563	17,968	12,897	5,698	-
TOTAL ALLOCATED	\$1,354,872	\$665,820	\$477,914	\$211,139	\$ -



110-General Fund-4190 Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Employee Support							
110-General Fund-4110 City Council	5.00	5.212%	33,765		33,765	936	34,702
110-General Fund-4130 City Manager	7.00	7.297%	47,271		47,271	1,311	48,582
110-General Fund-4150 Finance	5.00	5.212%	33,765		33,765	936	34,702
110-General Fund-4330 PW Admin / Engineering	7.00	7.297%	47,271		47,271	1,311	48,582
110-General Fund-4570 Corporation Yard	9.00	9.381%	60,778		60,778	1,686	62,463
110-General Fund-4131 Economic Development	2.00	2.085%	13,506		13,506	375	13,881
110-General Fund-4200 Police - Operations	19.00	19.805%	128,308		128,308	3,559	131,867
110-General Fund-4202 Police - Support Services	6.00	6.254%	40,518		40,518	1,124	41,642
110-General Fund-4320 Community Development	5.00	5.212%	33,765		33,765	936	34,702
521-Technology Maint & Repair	2.50	2.606%	16,883		16,883	468	17,351
522-Fleet Services	1.00	1.042%	6,753		6,753	187	6,940
710-Wastewater O & M	8.95	9.329%	60,440		60,440	1,676	62,116
810-CV Starr Center	18.48	19.268%	124,828		124,828	3,462	128,290
Total	95.93	100.000%	647,852	-	647,852	17,968	\$ 665,820
Allocation Basis: # of FTE per Fund / Dept							
Source of Allocation: Staffing Report							

Allocation Basis: # of FTE per Fund/ Dept; Source of Allocation: Staffing Report



110-General Fund-4190 Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Liability							
110-General Fund-4110 City Council	5.00	5.212%	24,236		24,236	672	24,908
110-General Fund-4130 City Manager	7.00	7.297%	33,931		33,931	941	34,872
110-General Fund-4150 Finance	5.00	5.212%	24,236		24,236	672	24,908
110-General Fund-4330 PW Admin / Engineering	7.00	7.297%	33,931		33,931	941	34,872
110-General Fund-4570 Corporation Yard	9.00	9.381%	43,625		43,625	1,210	44,835
110-General Fund-4131 Economic Development	2.00	2.085%	9,694		9,694	269	9,963
110-General Fund-4200 Police - Operations	19.00	19.805%	92,097		92,097	2,554	94,652
110-General Fund-4202 Police - Support Services	6.00	6.254%	29,083		29,083	807	29,890
110-General Fund-4320 Community Development	5.00	5.212%	24,236		24,236	672	24,908
521-Technology Maint & Repair	2.50	2.606%	12,118		12,118	336	12,454
522-Fleet Services	1.00	1.042%	4,847		4,847	134	4,982
710-Wastewater O & M	8.95	9.329%	43,383		43,383	1,203	44,586
810-CV Starr Center	18.48	19.268%	89,599		89,599	2,485	92,084
Total	95.93	100.000%	465,017	-	465,017	12,897	\$ 477,914

Allocation Basis: # of FTE per Fund/ Dept

Source of Allocation: Staffing Report



110-General Fund-4190 Non-Departmental

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Property Support							
110-General Fund-4110 City Council	2,786.00	4.042%	8,304		8,304	230	8,534
110-General Fund-4130 City Manager	6,953.92	10.089%	20,727		20,727	575	21,302
110-General Fund-4150 Finance	2,139.67	3.104%	6,377		6,377	177	6,554
110-General Fund-4330 PW Admin / Engineering	1,604.75	2.328%	4,783		4,783	133	4,916
110-General Fund-4570 Corporation Yard	7,980.00	11.578%	23,785		23,785	660	24,445
110-General Fund-4200 Police - Operations	8,434.00	12.236%	25,138		25,138	697	25,836
110-General Fund-4220 Fire - District/city	15,885.00	23.046%	47,347		47,347	1,313	48,660
110-General Fund-4320 Community Development	2,139.67	3.104%	6,377		6,377	177	6,554
110-General Fund-4392 Parks & Facilities	21,003.00	30.472%	62,602		62,602	1,736	64,338
Total	68,926.00	100.000%	205,441	-	205,441	5,698	\$ 211,139

Allocation Basis: Sq. Ft. of Properties Supported

Source of Allocation: Building Listing



110-General Fund-4190 Non-Departmental

ALLOCATION SUMMARY

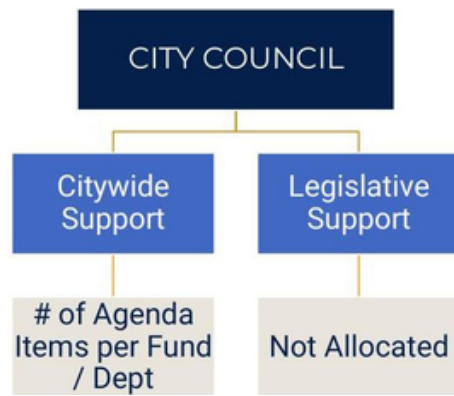
110-General Fund-4190 Non-Departmental	Employee Support	Liability	Property Support	Total
110-General Fund-4110 City Council	34,702	24,908	8,534	68,144
110-General Fund-4130 City Manager	48,582	34,872	21,302	104,756
110-General Fund-4150 Finance	34,702	24,908	6,554	66,164
110-General Fund-4330 PW Admin / Engineering	48,582	34,872	4,916	88,370
110-General Fund-4570 Corporation Yard	62,463	44,835	24,445	131,743
110-General Fund-4131 Economic Development	13,881	9,963	-	23,844
110-General Fund-4200 Police - Operations	131,867	94,652	25,836	252,354
110-General Fund-4202 Police - Support Services	41,642	29,890	-	71,532
110-General Fund-4220 Fire - District/city	-	-	48,660	48,660
110-General Fund-4320 Community Development	34,702	24,908	6,554	66,164
110-General Fund-4392 Parks & Facilities	-	-	64,338	64,338
521-Technology Maint & Repair	17,351	12,454	-	29,805
522-Fleet Services	6,940	4,982	-	11,922
710-Wastewater O & M	62,116	44,586	-	106,702
810-CV Starr Center	128,290	92,084	-	220,374
Total	665,820	477,914	211,139	1,354,872

2 CITY COUNCIL

City Council functions as the governing body of Fort Bragg, as such, is responsible for enacting policy and legislation on behalf of the City and its constituents. City Council's costs are allocated to Receiving Departments as follows:

- **Citywide Support** – represents costs associated administrative support provided to City Departments. These costs have been allocated based on the number of agenda items per fund / department.
- **Legislative Support** – represents costs associated with providing guidance to City staff on agenda items. As these costs are not in direct support of a City department, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate City Council costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-General Fund-4110 City Council	First Allocation	Second Allocation	Total
Functional Expenditures	145,439		145,439
Election Costs	(5,000)		
Total Disallowed Costs	(5,000)		(5,000)
Incoming Costs			
110-General Fund-4190 Non-Departmental	66,305	1,839	68,144
110-General Fund-4110 City Council		50,742	50,742
110-General Fund-4130 City Manager		143,983	143,983
110-General Fund-4150 Finance		4,776	4,776
Total Incoming Costs	66,305	201,340	267,645
Cost Allocation Contra Exp	225,725		
Total Cost Adjustments	225,725		225,725
Total Costs to be Allocated	\$432,469	\$201,340	\$ 633,809

110-General Fund-4110 City Council

EXPENSE DETAIL

Expense Type	Expense (\$)	Citywide Support	Legislative Support
Personnel			
Salary	35,059	26,294	8,765
Benefits	143,095	107,321	35,774
Salary/Benefits Allocation	85,718	64,289	21,430
Subtotal Personnel Cost	263,872	197,904	65,968
Operating Services & Supplies			
ISF Allocation	58,792	44,094	14,698
Cost Allocation Contra Exp	(225,725)	(169,294)	(56,431)
Election Costs	5,000	3,750	1,250
Professional Services	25,000	18,750	6,250
Supplies & Services	18,500	13,875	4,625
Subtotal Operating Cost	(118,433)	(88,825)	(29,608)
FUNCTIONAL EXPENDITURES	145,439	109,079	36,360
Disallowed Costs			
Election Costs	(5,000)	(3,750)	(1,250)
Subtotal Disallowed Costs	(5,000)	(3,750)	(1,250)
Cost Adjustments			
Cost Allocation Contra Exp	225,725	169,294	56,431
Subtotal Cost Adjustments	225,725	169,294	56,431
FUNCTIONAL COST	366,164	274,623	91,541
First Allocation			
Incoming - All Others	66,305	49,729	16,576
Reallocate Admin Costs	-	-	-
Unallocated Costs	(108,117)	-	(108,117)
Subtotal of First Allocation	324,352	324,352	-
Second Allocation			
Incoming - All Others	201,340	151,005	50,335
Reallocate Admin Costs	-	-	-



Expense Type	Expense (\$)	Citywide Support	Legislative Support
Unallocated Costs	(50,335)	-	(50,335)
Subtotal of Second Allocation	151,005	151,005	-
TOTAL ALLOCATED	475,357	475,357	-

110-General Fund-4110 City Council

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
110-General Fund-4110 City Council	51.00	15.644%	50,742		50,742		50,742
110-General Fund-4130City Manager	42.00	12.883%	41,788		41,788	23,063	64,850
110-General Fund-4150Finance	17.00	5.215%	16,914		16,914	9,335	26,249
110-General Fund-4330PW Admin / Engineering	7.00	2.147%	6,965		6,965	3,844	10,808
110-General Fund-4570Corporation Yard	4.00	1.227%	3,980		3,980	2,196	6,176
110-General Fund-4131Economic Development	11.00	3.374%	10,944		10,944	6,040	16,985
110-General Fund-4200Police - Operations	26.50	8.129%	26,366		26,366	14,551	40,917
110-General Fund-4220Fire - District/city	13.50	4.141%	13,432		13,432	7,413	20,845
110-General Fund-4320Community Development	105.00	32.209%	104,469		104,469	57,656	162,126
110-General Fund-4392Parks & Facilities	9.00	2.761%	8,954		8,954	4,942	13,896
110-General Fund-4520Street Maintenance	3.00	0.920%	2,985		2,985	1,647	4,632
110-General Fund-4522Streets-Storm Drains	5.00	1.534%	4,975		4,975	2,746	7,720
110-General Fund-4915Caspar Landfill & GF Debt	4.00	1.227%	3,980		3,980	2,196	6,176
131-CDBG Funds	3.00	0.920%	2,985		2,985	1,647	4,632
175-Successor Agency	2.00	0.613%	1,990		1,990	1,098	3,088
329-Other State Grants	2.00	0.613%	1,990		1,990	1,098	3,088
521-Technology Maint & Repair	5.00	1.534%	4,975		4,975	2,746	7,720



COST ALLOCATION PLAN

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
610-Water Works O & M	8.00	2.454%	7,960		7,960	4,393	12,352
810-CV Starr Center	8.00	2.454%	7,960		7,960	4,393	12,352
Total	326.00	100.000%	324,352	-	324,352	151,005	475,357

Allocation Basis: of Agenda Items per Fund / Dept

Source of Allocation: Agenda Log



110-General Fund-4110 City Council

ALLOCATION SUMMARY

110-General Fund-4110 City Council	Citywide Support	Total
110-General Fund-4110 City Council	50,742	50,742
110-General Fund-4130 City Manager	64,850	64,850
110-General Fund-4150 Finance	26,249	26,249
110-General Fund-4330 PW Admin / Engineering	10,808	10,808
110-General Fund-4570 Corporation Yard	6,176	6,176
110-General Fund-4131 Economic Development	16,985	16,985
110-General Fund-4200 Police - Operations	40,917	40,917
110-General Fund-4220 Fire - District/city	20,845	20,845
110-General Fund-4320 Community Development	162,126	162,126
110-General Fund-4392 Parks & Facilities	13,896	13,896
110-General Fund-4520 Street Maintenance	4,632	4,632
110-General Fund-4522 Streets-Storm Drains	7,720	7,720.26
110-General Fund-4915 Caspar Landfill & GF Debt	6,176	6,176
131-CDBG Funds	4,632	4,632
175-Successor Agency	3,088	3,088
329-Other State Grants	3,088	3,088
521-Technology Maint & Repair	7,720	7,720
610-Water Works O & M	12,352	12,352
810-CV Starr Center	12,352	12,352
Total	475,357	475,357

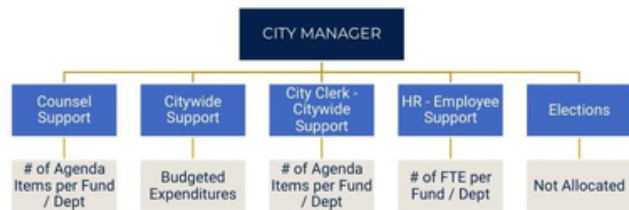


3 CITY MANAGER

The City Manager's Office acts as the administrative head of the City and is responsible for general administrative and managerial support Citywide. Additionally, this department includes the Human Resources and City Attorney functions. As such, the department is responsible for administering employee benefits and providing legal counsel and representation. City Manager's costs are allocated to Receiving Departments as follows:

- **Counsel Support** – represents costs associated with providing legal advice and counsel to all departments and functions within the City. These costs have been allocated based on the number of agenda items per fund / department.
- **Citywide Support** – represents costs associated with general managerial and administrative oversight. These costs have been allocated based on budgeted expenditures.
- **City Clerk – Citywide Support** – represents costs associated with maintaining City records, attending board and commission meetings, preparation of agenda packets, insurance and legal notice coordination, and oversight of contracts. These costs have been allocated based on the number of agenda items per fund / department.
- **HR – Employee Support** – represents costs associated with general employee labor relations; including, grievance investigation, recruitment, training, benefits administration, policy updates, and maintaining compensation schedules. These costs have been allocated based on the number of full-time employees per fund / department.
- **Elections** – represents costs associated with management and oversight of municipal elections. As these costs are not in direct support of a City department, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate City Manager costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary



COSTS TO BE ALLOCATED

110-General Fund-4130 City Manager	First Allocation	Second Allocation	Total
Functional Expenditures	705,374		705,374
Litigation	(139,250)		
Total Disallowed Costs	(139,250)		(139,250)
Incoming Costs			
110-General Fund-4190Non-Departmental	101,929	2,827	104,756
110-General Fund-4110 City Council	41,788	23,063	64,850
110-General Fund-4130City Manager		132,376	132,376
110-General Fund-4150Finance		19,063	19,063
Total Incoming Costs	143,716	177,329	321,045
Cost Allocation Contra Exp	695,545		
Total Cost Adjustments	695,545		695,545
Total Costs to be Allocated	\$1,405,386	\$177,329	\$1,582,715

110-General Fund-4130 City Manager

EXPENSE DETAIL

Expense Type	Expense (\$)	General Admin	Counsel Support	Citywide Support	City Clerk - Citywide Support	HR - Employee Support	Elections
Personnel							
Salary	635,809	213,776	-	221,721	93,770	101,607	4,935
Benefits	202,027	67,927	-	70,451	29,795	32,285	1,568
Salary/Benefits Allocation	84,677	28,471	-	29,529	12,488	13,532	657
Subtotal Personnel Cost	922,514	310,173	-	321,702	136,054	147,424	7,161
Operating Services & Supplies							
ISF Allocation	71,060	23,892	-	24,780	10,480	11,356	552
Cost Allocation Contra Exp	(695,545)	(233,861)	-	(242,553)	(102,580)	(111,153)	(5,399)
Professional Services	70,000	23,536	-	24,411	10,324	11,186	543
Supplies & Services	27,500	9,246	-	9,590	4,056	4,395	213
City Attorney	278,500	-	278,500	-	-	-	-
Fleet	11,346	3,815	-	3,957	1,673	1,813	88
Human Resources	20,000	-	-	-	-	20,000	-
Subtotal Operating Cost	(217,139)	(173,372)	278,500	(179,815)	(76,047)	(62,403)	(4,002)
FUNCTIONAL EXPENDITURES	705,374	136,802	278,500	141,886	60,006	85,021	3,158
Disallowed Costs							
Litigation	(139,250)	(139,250)	-	-	-	-	-
Subtotal Disallowed Costs	(139,250)	(139,250)	-	-	-	-	-
Cost Adjustments							
Cost Allocation Contra Exp	695,545	695,545	-	-	-	-	-



COST ALLOCATION PLAN

Expense Type	Expense (\$)	General Admin	Counsel Support	Citywide Support	City Clerk - Citywide Support	HR - Employee Support	Elections
Subtotal Cost Adjustments	695,545	695,545	-	-	-	-	-
FUNCTIONAL COST	1,261,670	693,097	278,500	141,886	60,006	85,021	3,158
First Allocation							
Incoming - All Others	143,716	78,951	31,724	16,162	6,835	9,685	360
Reallocate Admin Costs	0	(772,048)	378,167	192,663	81,481	115,448	4,288
Unallocated Costs	(7,806)		-	-	-	-	(7,806)
Subtotal of First Allocation	1,397,580		688,391	350,712	148,323	210,154	-
Second Allocation							
Incoming - All Others	177,329	97,415	39,143	19,942	8,434	11,950	444
Reallocate Admin Costs	0	(97,415)	47,716	24,310	10,281	14,567	541
Unallocated Costs	(985)		-	-	-	-	(985)
Subtotal of Second Allocation	176,344		86,860	44,252	18,715	26,517	-
TOTAL ALLOCATED	1,573,923		775,251	394,964	167,038	236,671	\$ -



110-General Fund-4130 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Counsel Support							
110-General Fund-4110 City Council	51.00	15.644%	107,693		107,693		107,693
110-General Fund-4130 City Manager	42.00	12.883%	88,688		88,688		88,688
110-General Fund-4150 Finance	17.00	5.215%	35,898		35,898	6,337	42,235
110-General Fund-4330 PW Admin / Engineering	7.00	2.147%	14,781		14,781	2,610	17,391
110-General Fund-4570 Corporation Yard	4.00	1.227%	8,447		8,447	1,491	9,938
110-General Fund-4131 Economic Development	11.00	3.374%	23,228		23,228	4,101	27,329
110-General Fund-4200 Police - Operations	26.50	8.129%	55,958		55,958	9,879	65,837
110-General Fund-4220 Fire - District/city	13.50	4.141%	28,507		28,507	5,033	33,540
110-General Fund-4320 Community Development	105.00	32.209%	221,721		221,721	39,143	260,864
110-General Fund-4392 Parks & Facilities	9.00	2.761%	19,005		19,005	3,355	22,360
110-General Fund-4520 Street Maintenance	3.00	0.920%	6,335		6,335	1,118	7,453
110-General Fund-4522 Streets-Storm Drains	5.00	1.534%	10,558		10,558	1,864	12,422
110-General Fund-4915 Caspar Landfill & GF Debt	4.00	1.227%	8,447		8,447	1,491	9,938
131-CDBG Funds	3.00	0.920%	6,335		6,335	1,118	7,453
175-Successor Agency	2.00	0.613%	4,223		4,223	746	4,969
329-Other State Grants	2.00	0.613%	4,223		4,223	746	4,969
521-Technology Maint & Repair	5.00	1.534%	10,558		10,558	1,864	12,422
610-Water Works O & M	8.00	2.454%	16,893		16,893	2,982	19,875



COST ALLOCATION PLAN

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
810-CV Starr Center	8.00	2.454%	16,893		16,893	2,982	19,875
Total	326.00	100.000%	688,391	-	688,391	86,860	\$ 775,251

Allocation Basis: # of Agenda Items per Fund/ Dept

Source of Allocation: Agenda Log



110-General Fund-4130 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Citywide Support							
110-General Fund-4190 Non-Departmental	1,464,476.10	3.935%	13,800		13,800		13,800
110-General Fund-4110City Council	226,312.76	0.608%	2,133		2,133		2,133
110-General Fund-4130 City Manager	980,996.45	2.636%	9,244		9,244		9,244
110-General Fund-4150Finance	715,811.67	1.923%	6,745		6,745	917	7,662
110-General Fund-4330PW Admin / Engineering	927,921.97	2.493%	8,744		8,744	1,189	9,933
110-General Fund-4570Corporation Yard	694,768.60	1.867%	6,547		6,547	890	7,437
110-General Fund-4131Economic Development	283,927.91	0.763%	2,676		2,676	364	3,039
110-General Fund-4200Police - Operations	4,635,399.50	12.455%	43,682		43,682	5,938	49,620
110-General Fund-4202Police - Support Services	547,739.93	1.472%	5,162		5,162	702	5,863
110-General Fund-4220Fire - District/city	478,252.00	1.285%	4,507		4,507	613	5,119
110-General Fund-4320Community Development	677,752.08	1.821%	6,387		6,387	868	7,255
110-General Fund-4321Marketing & Promotions	305,500.00	0.821%	2,879		2,879	391	3,270
110-General Fund-4390Community Contributions	182,166.00	0.489%	1,717		1,717	233	1,950
110-General Fund-4392Parks & Facilities	157,202.00	0.422%	1,481		1,481	201	1,683
110-General Fund-4520Street Maintenance	579,334.94	1.557%	5,459		5,459	742	6,201
110-General Fund-4522Streets-Storm Drains	97,070.24	0.261%	915		915	124	1,039



COST ALLOCATION PLAN

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
110-General Fund-4840Traffic Safety	99,051.75	0.266%	933		933	127	1,060
110-General Fund-4915Caspar Landfill & GF Debt	136,892.30	0.368%	1,290		1,290	175	1,465
167-Police Asset Seizure Revenue	155,000.00	0.416%	1,461		1,461	199	1,659
175-Successor Agency	121,949.00	0.328%	1,149		1,149	156	1,305
329-Other State Grants	540,198.00	1.451%	5,091		5,091	692	5,783
410-Solar- City Facilities	3,500,000.00	9.404%	32,982		32,982	4,483	37,466
417-Solar- City Facilities	65,000.00	0.175%	613		613	83	696
419-Bainbridge Park Improvements	1,849,052.00	4.968%	17,425		17,425	2,369	19,793
421-2022Street Rehab	2,679,275.00	7.199%	25,248		25,248	3,432	28,680
423-Town Hall Bathrooms and Window	683,625.00	1.837%	6,442		6,442	876	7,318
510-Broadband Utility	2,291,605.00	6.157%	21,595		21,595	2,936	24,530
520-Facilities Maint & Repair	44,000.00	0.118%	415		415	56	471
521-Technology Maint & Repair	520,841.88	1.399%	4,908		4,908	667	5,575
522-Fleet Services	712,889.52	1.916%	6,718		6,718	913	7,631
610-Water Works O & M	1,848,268.78	4.966%	17,417		17,417	2,368	19,785
651-Water Capital Projects	390,000.00	1.048%	3,675		3,675	500	4,175
710-Wastewater O & M	2,368,576.05	6.364%	22,320		22,320	3,034	\$ 25,354



110-General Fund-4130 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
716-WW Treatment Plant - Rehab	2,817,421.00	7.570%	26,550		26,550	3,609	30,159
810-CV Starr Center	1,750,585.12	4.704%	16,497		16,497	2,242	18,739
851-No Section Header	1,687,950.00	4.535%	15,906		15,906	2,162	18,069
Total	37,216,812.5 5	100.000%	350,712	-	350,712	44,252	\$ 394,96 4

Allocation Basis: Budgeted Expenditures

Source of Allocation: Budgeted Expenditures



110-General Fund-4130 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
City Clerk -Citywide Support							
110-General Fund-4110 City Council	51.00	15.644%	23,204		23,204		23,204
110-General Fund-4130City Manager	42.00	12.883%	19,109		19,109		19,109
110-General Fund-4150 Finance	17.00	5.215%	7,735		7,735	1,365	9,100
110-General Fund-4330 PW Admin / Engineering	7.00	2.147%	3,185		3,185	562	3,747
110-General Fund-4570 Corporation Yard	4.00	1.227%	1,820		1,820	321	2,141
110-General Fund-4131 Economic Development	11.00	3.374%	5,005		5,005	884	5,888
110-General Fund-4200 Police - Operations	26.50	8.129%	12,057		12,057	2,129	14,185
110-General Fund-4220 Fire - District/city	13.50	4.141%	6,142		6,142	1,084	7,227
110-General Fund-4320 Community Development	105.00	32.209%	47,773		47,773	8,434	56,207
110-General Fund-4392 Parks & Facilities	9.00	2.761%	4,095		4,095	723	4,818
110-General Fund-4520 Street Maintenance	3.00	0.920%	1,365		1,365	241	1,606
110-General Fund-4522 Streets-Storm Drains	5.00	1.534%	2,275		2,275	402	2,677
110-General Fund-4915 Caspar Landfill & GF Debt	4.00	1.227%	1,820		1,820	321	2,141
131-CDBG Funds	3.00	0.920%	1,365		1,365	241	1,606
175-Successor Agency	2.00	0.613%	910		910	161	1,071
329-Other State Grants	2.00	0.613%	910		910	161	1,071
521-Technology Maint & Repair	5.00	1.534%	2,275		2,275	402	2,677
610-Water Works O & M	8.00	2.454%	3,640		3,640	643	4,282



COST ALLOCATION PLAN

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
810-CV Starr Center	8.00	2.454%	3,640		3,640	643	4,282
Total	326.00	100.000%	148,323	-	148,323	18,715	\$ 167,038

Allocation Basis: # of Agenda Items per Fund / Dept

Source of Allocation: Agenda Log



110-General Fund-4130 City Manager

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
HR - Employee Support							
110-General Fund-4110 City Council	5.00	5.212%	10,953		10,953		10,953
110-General Fund-4130 City Manager	7.00	7.297%	15,334		15,334		15,334
110-General Fund-4150 Finance	5.00	5.212%	10,953		10,953	1,580	12,533
110-General Fund-4330 PW Admin / Engineering	7.00	7.297%	15,334		15,334	2,211	17,546
110-General Fund-4570 Corporation Yard	9.00	9.381%	19,715		19,715	2,843	22,559
110-General Fund-4131 Economic Development	2.00	2.085%	4,381		4,381	632	5,013
110-General Fund-4200 Police - Operations	19.00	19.805%	41,621		41,621	6,003	47,624
110-General Fund-4202 Police - Support Services	6.00	6.254%	13,144		13,144	1,896	15,039
110-General Fund-4320 Community Development	5.00	5.212%	10,953		10,953	1,580	12,533
521-Technology Maint & Repair	2.50	2.606%	5,476		5,476	790	6,266
522-Fleet Services	1.00	1.042%	2,191		2,191	316	2,507
710-Wastewater O & M	8.95	9.329%	19,606		19,606	2,827	22,433
810-CV Starr Center	18.48	19.268%	40,492		40,492	5,840	46,332
Total	95.93	100.000%	210,154	-	210,154	26,517	\$ 236,671

Allocation Basis: # of FTE per Fund / Dept

Source of Allocation: Staffing Report



110-General Fund-4130 City Manager

ALLOCATION SUMMARY

110-General Fund-4130 City Manager	Counsel Support	Citywide Support	City Clerk -Citywide Support	HR - Employee Support	Total
110-General Fund-4190 Non-Departmental	-	13,800	-	-	13,800
110-General Fund-4110City Council	107,693	2,133	23,204	10,953	143,983
110-General Fund-4130 City Manager	88,688	9,244	19,109	15,334	132,376
110-General Fund-4150Finance	42,235	7,662	9,100	12,533	71,530
110-General Fund-4330 PW Admin / Engineering	17,391	9,933	3,747	17,546	48,617
110-General Fund-4570Corporation Yard	9,938	7,437	2,141	22,559	42,075
110-General Fund-4131 Economic Development	27,329	3,039	5,888	5,013	41,269
110-General Fund-4200Police - Operations	65,837	49,620	14,185	47,624	177,266
110-General Fund-4202 Police - Support Services	-	5,863	-	15,039	20,902
110-General Fund-4220Fire - District/city	33,540	5,119	7,227	-	45,886
110-General Fund-4320 Community Development	260,864	7,255	56,207	12,533	336,858
110-General Fund-4321Marketing & Promotions	-	3,270	-	-	3,270
110-General Fund-4390 Community Contributions	-	1,950	-	-	1,950
110-General Fund-4392Parks & Facilities	22,360	1,683	4,818	-	28,860
110-General Fund-4520 Street Maintenance	7,453	6,201	1,606	-	15,261
110-General Fund-4522Streets-Storm Drains	12,422	1,039	2,677	-	16,137.67
110-General Fund-4840 Traffic Safety	-	1,060	-	-	1,060



COST ALLOCATION PLAN

110-General Fund-4130 City Manager	Counsel Support	Citywide Support	City Clerk -Citywide Support	HR - Employee Support	Total
110-General Fund-4915Caspar Landfill & GF Debt	9,938	1,465	2,141	-	13,544
131-CDBG Funds	7,453	-	1,606	-	9,059
167-Police Asset Seizure Revenue	-	1,659	-	-	1,659
175-Successor Agency	4,969	1,305	1,071	-	7,345
329-Other State Grants	4,969	5,783	1,071	-	11,822
410-Solar- City Facilities	-	37,466	-	-	37,466
417-Solar- City Facilities	-	696	-	-	696
419-Bainbridge Park Improvements	-	19,793	-	-	19,793.14
421-2022Street Rehab	-	28,680	-	-	28,680
423-Town Hall Bathrooms and Window	-	7,318	-	-	7,318
510-Broadband Utility	-	24,530	-	-	24,530
520-Facilities Maint & Repair	-	471	-	-	471
521-Technology Maint & Repair	12,422	5,575	2,677	6,266	26,940
522-Fleet Services	-	7,631	-	2,507	10,138
610-Water Works O & M	19,875	19,785	4,282	-	43,942
651-Water Capital Projects	-	4,175	-	-	4,175
710-Wastewater O & M	-	25,354	-	22,433	47,788
716-WW Treatment Plant - Rehab	-	30,159	-	-	30,159
810-CV Starr Center	19,875	18,739	4,282	46,332	89,229
851-No Section Header	-	18,069	-	-	18,069
Total	775,251	394,964	167,038	236,671	1,573,923

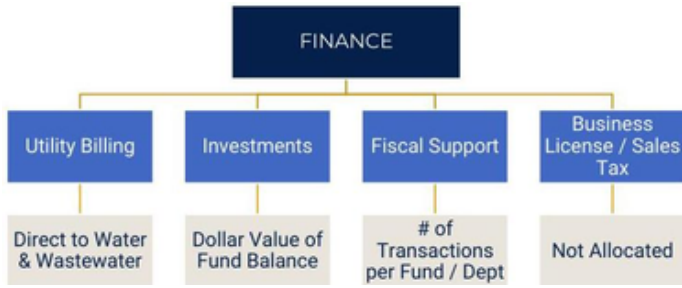


4 FINANCE

The Finance department is responsible for all fiscal management within the City; including, finance planning and forecasting, investments, audits, general ledger, and cash reconciliation. Finance's costs are allocated to Receiving Departments as follows:

- **Utility Billing** – represents costs associated with administering and collection of utility payments, along with providing customer service support. These costs were directly allocated to Water and Wastewater.
- **Investments** – represents costs associated with investing the City portfolio and managing interest earned. These costs have been allocated based on the dollar value of fund balance.
- **Fiscal Support** – represents costs associated with providing general fiscal functions; including, budget development, bank reconciliations, audits, and cash management. These costs have been allocated based on number of transactions per fund / department.
- **Business License / Sales Tax** – represents costs associated with oversight and management of business licenses and sales tax within the City. As these costs are not in direct support of a City department, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate Finance costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-General Fund-4150 Finance	First Allocation	Second Allocation	Total
Functional Expenditures	799,686		799,686
Total Disallowed Costs	-		-
Incoming Costs			
110-General Fund-4190 Non-Departmental	64,379	1,786	66,164
110-General Fund-4110City Council	16,914	9,335	26,249
110-General Fund-4130 City Manager	61,331	10,199	71,530
110-General Fund-4150Finance		45,193	45,193
Total Incoming Costs	142,624	66,513	209,136
Cost Allocation Contra Exp	269,027		
Total Cost Adjustments	269,027		269,027
Total Costs to be Allocated	\$1,211,337	\$66,513	\$1,277,849

110-General Fund-4150 Finance

EXPENSE DETAIL

Expense Type	Expense (\$)	Utility Billing	Investment s	Fiscal Support	Business License / Sales Tax
Personnel					
Salary	425,642	127,693	21,282	234,103	42,564
Benefits	204,031	61,209	10,202	112,217	20,403
Salary/Benefits Allocation	289,231	86,769	14,462	159,077	28,923
Subtotal Personnel Cost	918,904	275,671	45,945	505,397	91,890
Operating Services & Supplies					
ISF Allocation	62,170	18,651	3,109	34,194	6,217
Cost Allocation Contra Exp	(269,027)	(80,708)	(13,451)	(147,965)	(26,903)
Professional Services	45,000	-	-	45,000	-
Supplies & Services	9,500	2,850	475	5,225	950
City Attorney	1,000	300	50	550	100
Auditing & Accounting	32,139	-	-	32,139	-
Subtotal Operating Cost	(119,219)	(58,907)	(9,818)	(30,858)	(19,636)
FUNCTIONAL EXPENDITURES	799,686	216,764	36,127	474,540	72,255
Disallowed Costs					
Subtotal Disallowed Costs	-	-	-	-	-
Cost Adjustments					
Cost Allocation Contra Exp	269,027	80,708	13,451	147,965	26,903
Subtotal Cost Adjustments	269,027	80,708	13,451	147,965	26,903
FUNCTIONAL COST	1,068,713	297,472	49,579	622,505	99,157
First Allocation					
Incoming - All Others	142,624	39,699	6,616	83,076	13,233
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	(112,390)	-	-	-	(112,390)
Subtotal of First Allocation	1,098,946	337,171	56,195	705,580	-
Second Allocation					
Incoming - All Others	66,513	18,514	3,086	38,742	6,171



Expense Type	Expense (\$)	Utility Billing	Investments	Fiscal Support	Business License / Sales Tax
Reallocate Admin Costs	-	-	-	-	-
Unallocated Costs	(6,171)	-	-	-	(6,171)
Subtotal of Second Allocation	60,341	18,514	3,086	38,742	-
TOTAL ALLOCATED	1,159,288	355,685	59,281	744,322	-

110-General Fund-4150 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Utility Billing							
610-Water Works O & M	0.50	50.000%	168,586		168,586	9,257	177,842
710-Wastewater O & M	0.50	50.000%	168,586		168,586	9,257	177,842
Total	1.00	100.000%	337,171	-	337,171	18,514	\$ 355,685

Allocation Basis: Direct Water & Wastewater

110-General Fund-4150 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Fiscal Support							
110-General Fund-4190 Non-Departmental	1,078.00	3.778%	26,655		26,655		26,655
110-General Fund-4110 City Council	193.00	0.676%	4,772		4,772		4,772
110-General Fund-4130 City Manager	767.00	2.688%	18,965		18,965		18,965
110-General Fund-4150 Finance	1,827.00	6.402%	45,174		45,174		45,174
110-General Fund-4330 PW Admin / Engineering	414.00	1.451%	10,237		10,237	650	10,887
110-General Fund-4570 Corporation Yard	385.00	1.349%	9,519		9,519	605	10,124
110-General Fund-4131 Economic Development	186.00	0.652%	4,599		4,599	292	4,891
110-General Fund-4200 Police - Operations	1,513.00	5.302%	37,410		37,410	2,376	39,786
110-General Fund-4202 Police - Support Services	297.00	1.041%	7,344		7,344	466	7,810



COST ALLOCATION PLAN

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
110-General Fund-4220 Fire - District/city	12.00	0.042%	297		297	19	316
110-General Fund-4320 Community Development	618.00	2.166%	15,281		15,281	970	16,251
110-General Fund-4321Marketing & Promotions	152.00	0.533%	3,758		3,758	239	3,997
110-General Fund-4390 Community Contributions	21.00	0.074%	519		519	33	552
110-General Fund-4392 Parks & Facilities	309.00	1.083%	7,640		7,640	485	8,126
110-General Fund-4520 Street Maintenance	45.00	0.158%	1,113		1,113	71	1,183
110-General Fund-4522 Streets-Storm Drains	38.00	0.133%	940		940	60	999
110-General Fund-4840 Traffic Safety	89.00	0.312%	2,201		2,201	140	2,340
110-General Fund-4915 Caspar Landfill & GF Debt	6.00	0.021%	148		148	9	158
112-Economic Stabilization Reserve	2.00	0.007%	49		49	3	53
116-General Plan Maint Fee Fund	164.00	0.575%	4,055		4,055	258	4,313
117-Housing Trust Fund	11.00	0.039%	272		272	17	289
118-Permanent Local Housing PLHA	4.00	0.014%	99		99	6	105
119-Development Projects Fund	176.00	0.617%	4,352		4,352	276	4,628
122-Parkland Monitoring / Reporting	2.00	0.007%	49		49	3	53
124-Tobacco License Fee	38.00	0.133%	940		940	60	999
125-St Mandated Disab Access Fee	19.00	0.067%	470		470	30	500
139-Cops Ab1913 Allocation	26.00	0.091%	643		643	41	684
162-Cdbg Program Income Account	536.00	1.878%	13,253		13,253	842	14,095
167-Police Asset Seizure Revenue	174.00	0.610%	4,302		4,302	273	4,576



COST ALLOCATION PLAN

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
175-Successor Agency	31.00	0.109%	767		767	49	815
176-LMIH Successor Agency	1.00	0.004%	25		25	2	26
221-Gas Taxes - HUTA	44.00	0.154%	1,088		1,088	69	1,157
222-Gas taxes- RMRA	46.00	0.161%	1,137		1,137	72	1,210
223-Stp D1 Streets & Hwys Alloc	12.00	0.042%	297		297	19	316



110-General Fund-4150 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
230-Traffic & Safety	14.00	0.049%	346		346	22	368
250-Dist Sales Tax-Street Repair	30.00	0.105%	742		742	47	789
280-Fire Tax - Fire Equip. Fund	8.00	0.028%	198		198	13	210
286-Caspar JPA With County	28.00	0.098%	692		692	44	736
287-SB 1383 C&S	68.00	0.238%	1,681		1,681	107	1,788
288-Fire Facilities Capacity Fee	11.00	0.039%	272		272	17	289
289-Police Facilities Capacity Fee	11.00	0.039%	272		272	17	289
290-Storm Drain Capacity Fees	19.00	0.067%	470		470	30	500
314-MCOG OWP Funding	2.00	0.007%	49		49	3	53
319-Dept. Water Resources - Prop84	28.00	0.098%	692		692	44	736
322-Cal Trans State Funding	1.00	0.004%	25		25	2	26
329-Other State Grants	402.00	1.409%	9,940		9,940	631	10,571
330-Other Federal Grants	2.00	0.007%	49		49	3	53
332-Other Small Grants	78.00	0.273%	1,929		1,929	122	2,051
334-CDBG 2020	134.00	0.470%	3,313		3,313	210	3,524
335-CDBG- COVID Grants	18.00	0.063%	445		445	28	473
336-No Section Header	102.00	0.357%	2,522		2,522	160	2,682
337-Blue Economy - Harbor Activity	118.00	0.414%	2,918		2,918	185	3,103
338-CV Starr Aquatics	2.00	0.007%	49		49	3	53
410-Solar- City Facilities	28.00	0.098%	692		692	44	736
417-Solar- City Facilities	21.00	0.074%	519		519	33	552



COST ALLOCATION PLAN

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
419-Bainbridge Park Improvements	86.00	0.301%	2,126		2,126	135	2,261
421-2022 Street Rehab	88.00	0.308%	2,176		2,176	138	2,314
422-Rt 1 Pedestrian Access Improv	24.00	0.084%	593		593	38	631
423-Town Hall Bathrooms and Window	48.00	0.168%	1,187		1,187	75	1,262
424-Main Street Fire Station Rehab	42.00	0.147%	1,038		1,038	66	1,104
426-CIP-Broadband	106.00	0.371%	2,621		2,621	166	2,787
427-Roof Replacement	42.00	0.147%	1,038		1,038	66	1,104
428-EV Charging	61.00	0.214%	1,508		1,508	96	1,604
429-Streets project 2025/26	2.00	0.007%	49		49	3	53
520-Facilities Maint & Repair	157.00	0.550%	3,882		3,882	247	4,129
521-Technology Maint & Repair	857.00	3.003%	21,190		21,190	1,346	22,536
522-Fleet Services	951.00	3.333%	23,514		23,514	1,493	25,008
610-Water Works O & M	5,595.00	19.607%	138,342		138,342	8,786	147,128
614-Non-Routine Maintenance-Water	15.00	0.053%	371		371	24	394
640-Water Works Capacity Fees	20.00	0.070%	495		495	31	526



110-General Fund-4150 Finance

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
651-Water Capital Projects	509.00	1.784%	12,586		12,586	799	13,385
710-Wastewater O & M	5,450.00	19.099%	134,756		134,756	8,558	143,315
714-Non-Routine Maintenance-WWtr	7.00	0.025%	173		173	11	184
716-WW Treatment Plant - Rehab	122.00	0.428%	3,017		3,017	192	3,208
740-Wastewater Capacity Fees	18.00	0.063%	445		445	28	473
810-CV Starr Center	3,975.00	13.930%	98,286		98,286	6,242	104,528
Total	28,536.00	100.000%	705,580	-	705,580	38,742	\$ 744,322

Allocation Basis: #of Transactions per Fund / Dept

Source of Allocation: AP & JE Transaction Report



110-General Fund-4150 Finance

ALLOCATION SUMMARY

110-General Fund-4150 Finance	Utility Billing	Investments	Fiscal Support	Total
110-General Fund-4190 Non-Departmental	-	162	26,655	26,816
110-General Fund-4110 City Council	-	4	4,772	4,776
110-General Fund-4130 City Manager	-	98	18,965	19,063
110-General Fund-4150 Finance	-	19	45,174	45,193
110-General Fund-4330 PW Admin / Engineering	-	52	10,887	10,939
110-General Fund-4570 Corporation Yard	-	32	10,124	10,156
110-General Fund-4131 Economic Development	-	53	4,891	4,944
110-General Fund-4200 Police - Operations	-	837	39,786	40,623
110-General Fund-4202 Police - Support Services	-	103	7,810	7,913
110-General Fund-4220 Fire - District/city	-	90	316	405
110-General Fund-4320 Community Development	-	101	16,251	16,352
110-General Fund-4321Marketing & Promotions	-	54	3,997	4,051
110-General Fund-4390 Community Contributions	-	33	552	585
110-General Fund-4392 Parks & Facilities	-	29	8,126	8,155
110-General Fund-4520 Street Maintenance	-	108	1,183	1,292
110-General Fund-4522 Streets-Storm Drains	-	18	999	1,017.43
110-General Fund-4840 Traffic Safety	-	19	2,340	2,359
110-General Fund-4915 Caspar Landfill & GF Debt	-	26	158	183
112-Economic Stabilization Reserve	-	-	53	53
116-General Plan Maint Fee Fund	-	27	4,313	4,340
117-Housing Trust Fund	-	-	289	289.26
118-Permanent Local Housing PLHA	-	-	105	105
119-Development Projects Fund	-	19	4,628	4,647
122-Parkland Monitoring / Reporting	-	-	53	53
124-Tobacco License Fee	-	-	999	999
125-St Mandated Disab Access Fee	-	-	500	500
139-Cops Ab1913 Allocation	-	-	684	684
162-Cdbg Program Income Account	-	-	14,095	14,095



110-General Fund-4150 Finance	Utility Billing	Investments	Fiscal Support	Total
167-Police Asset Seizure Revenue	-	62	4,576	4,638
175-Successor Agency	-	1	815	816

110-General Fund-4150 Finance

ALLOCATION SUMMARY

110-General Fund-4150 Finance	Utility Billing	Investments	Fiscal Support	Total
176-LMIH Successor Agency	-	-	26	26
221-Gas Taxes - HUTA	-	-	1,157	1,157
222-Gas taxes- RMRA	-	-	1,210	1,210
223-Stp D1 Streets & Hwys Alloc	-	-	316	315.56
230-Traffic & Safety	-	-	368	368
250-Dist Sales Tax-Street Repair	-	-	789	789
280-Fire Tax - Fire Equip. Fund	-	-	210	210
286-Caspar JPA With County	-	-	736	736
287-SB 1383 C&S	-	-	1,788	1,788
288-Fire Facilities Capacity Fee	-	-	289	289
289-Police Facilities Capacity Fee	-	-	289	289
290-Storm Drain Capacity Fees	-	-	500	500
314-MCOG OWP Funding	-	-	53	53
319-Dept.WaterResources - Prop84	-	-	736	736
322-Cal Trans State Funding	-	-	26	26
329-Other State Grants	-	106	10,571	10,677
330-Other Federal Grants	-	-	53	53
332-Other Small Grants	-	-	2,051	2,051
334-CDBG 2020	-	-	3,524	3,524
335-CDBG- COVID Grants	-	2	473	476
336-No Section Header	-	-	2,682	2,682
337-Blue Economy - Harbor Activity	-	6	3,103	3,109
338-CV Starr Aquatics	-	-	53	53
410-Solar- City Facilities	-	-	736	736
417-Solar- City Facilities	-	-	552	552
419-Bainbridge Park Improvements	-	351	2,261	2,612.09
421-2022 Street Rehab	-	3,368	2,314	5,682
422-Rt 1 Pedestrian Access Improv	-	1	631	633
423-Town Hall Bathrooms and Window	-	28	1,262	1,290



110-General Fund-4150 Finance	Utility Billing	Investments	Fiscal Support	Total
424-Main Street Fire Station Rehab	-	15	1,104	1,120

110-General Fund-4150 Finance

ALLOCATION SUMMARY

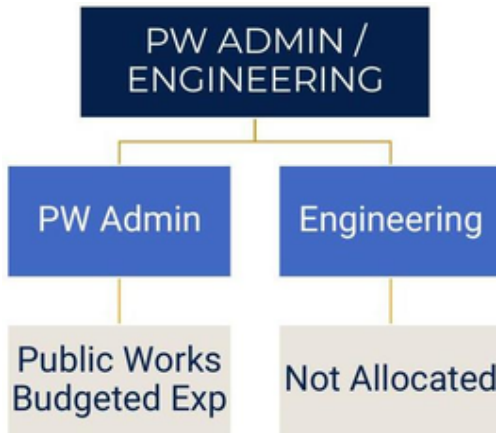
110-General Fund-4150 Finance	Utility Billing	Investments	Fiscal Support	Total
426-CIP-Broadband	-	-	2,787	2,787
427-Roof Replacement	-	8	1,104	1,112
428-EV Charging	-	88	1,604	1,692
429-Streets project 2025/26	-	-	53	53
520-Facilities Maint & Repair	-	54	4,129	4,183
521-Technology Maint & Repair	-	9	22,536	22,545
522-Fleet Services	-	10	25,008	25,018
610-Water Works O & M	177,842	12	147,128	324,983
614-Non-Routine Maintenance-Water	-	-	394	394
640-Water Works Capacity Fees	-	-	526	526
651-Water Capital Projects	-	51,143	13,385	64,528
710-Wastewater O & M	177,842	388	143,315	321,545
714-Non-Routine Maintenance-WWtr	-	-	184	184
716-WW Treatment Plant - Rehab	-	1,616	3,208	4,824
740-Wastewater Capacity Fees	-	-	473	473
810-CV Starr Center	-	129	104,528	104,657
Total	355,685	59,281	744,322	1,159,288

5 PW ADMIN / ENGINEERING

PW Admin / Engineering is responsible for the overseeing the daily operations of the City's Public Works Department and its staff. Additionally, this Division provides engineering services to the community and manages the implementation of Capital Improvement Program. PW Admin / Engineering' costs are allocated to Receiving Departments as follows:

- **PW Admin** – represents costs associated managerial oversight the Public Works Department. These costs have been allocated based on budgeted expenditures for Public Works' divisions.
- **Engineering** – represents costs associated with overseeing the engineering services contract and associated staff. As these costs are not in direct support of a City department, they are not allocated.

The chart on the following page illustrates the functions and measures used to allocate PW Admin / Engineering's costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.



COSTS TO BE ALLOCATED

110-General Fund-4330 PW Admin / Engineering	First Allocation	Second Allocation	Total
Functional Expenditures	996,866		996,866
Total Disallowed Costs	-		-
Incoming Costs			
110-General Fund-4190 Non-Departmental	85,985	2,385	88,370
110-General Fund-4110City Council	6,965	3,844	10,808
110-General Fund-4130 City Manager	42,045	6,572	48,617
110-General Fund-4150Finance	10,286	653	10,939
Total Incoming Costs	145,280	13,453	158,734
Cost Allocation Contra Exp	38,129		
Total Cost Adjustments	38,129		38,129
Total Costs to be Allocated	\$1,180,275	\$13,453	\$ 1,193,729

110-General Fund-4330 PW Admin / Engineering

EXPENSE DETAIL

Expense Type	Expense (\$)	PW Admin	Engineering
Personnel			
Salary	663,504	228,905	434,600
Benefits	218,944	75,534	143,409
Salary/Benefits Allocation	2,370	818	1,552
Subtotal Personnel Cost	884,818	305,257	579,562
Operating Services & Supplies			
ISF Allocation	92,302	31,844	60,458
Cost Allocation Contra Exp	(38,129)	(13,154)	(24,975)
Professional Services	8,000	2,760	5,240
Supplies & Services	9,875	3,407	6,468
Engineering	40,000	-	40,000
Subtotal Operating Cost	112,048	24,856	87,192
FUNCTIONAL EXPENDITURES	996,866	330,112	666,753
Disallowed Costs			
Subtotal Disallowed Costs	-	-	-
Cost Adjustments			
Cost Allocation Contra Exp	38,129	13,154	24,975
Subtotal Cost Adjustments	38,129	13,154	24,975
FUNCTIONAL COST	1,034,995	343,267	691,728
First Allocation			
Incoming - All Others	145,280	48,184	97,097
Reallocate Admin Costs	-	-	-
Unallocated Costs	(788,825)	-	(788,825)
Subtotal of First Allocation	391,451	391,451	-
Second Allocation			
Incoming - All Others	13,453	4,462	8,991

Expense Type	Expense (\$)	PW Admin	Engineering
Reallocate Admin Costs	-	-	-
Unallocated Costs	(8,991)	-	(8,991)
Subtotal of Second Allocation	4,462	4,462	-
TOTAL ALLOCATED	395,912	395,912	\$ -

110-General Fund-4330 PW Admin / Engineering

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
PW Admin							
110-General Fund-4570 Corporation Yard	694,768.60	10.525%	41,200		41,200	470	41,670
110-General Fund-4392 Parks & Facilities	157,202.00	2.381%	9,322		9,322	106	9,428
110-General Fund-4520 Street Maintenance	579,334.94	8.776%	34,355		34,355	392	34,746
110-General Fund-4522 Streets-Storm Drains	97,070.24	1.471%	5,756		5,756	66	5,822
110-General Fund-4840 Traffic Safety	99,051.75	1.501%	5,874		5,874	67	5,941
520-Facilities Maint & Repair	44,000.00	0.667%	2,609		2,609	30	2,639
522-Fleet Services	712,889.52	10.799%	42,275		42,275	482	42,756
610-Water Works O & M	1,848,268.78	27.999%	109,603		109,603	1,249	110,852
710-Wastewater O & M	2,368,576.05	35.881%	140,457		140,457	1,601	142,058
Total	6,601,161.88	100.000%	391,451	-	391,451	4,462	\$ 395,912

Allocation Basis: Public Works Budget

Source of Allocation: Budgeted Expenditures



110-General Fund-4330 PW Admin / Engineering

ALLOCATION DETAIL

110-General Fund-4330 PW Admin / Engineering	PW Admin	Total
110-General Fund-4570 Corporation Yard	41,670	41,670
110-General Fund-4392 Parks & Facilities	9,428	9,428
110-General Fund-4520 Street Maintenance	34,746	34,746
110-General Fund-4522 Streets-Storm Drains	5,822	5,821.90
110-General Fund-4840 Traffic Safety	5,941	5,941
520-Facilities Maint & Repair	2,639	2,639
522-Fleet Services	42,756	42,756
610-Water Works O & M	110,852	110,852
710-Wastewater O & M	142,058	142,058
Total	395,912	395,912



6 CORPORATION YARD

Corporation Yard is responsible for routine and emergency maintenance of the City's streets and water and wastewater infrastructure; including storm drains, water distribution systems, utility meters. Corporation Yard's costs are allocated to Receiving Departments as follows:

- **Corp Yard Support** – represents staff costs associated with maintaining the City's streets, storm drains, fire hydrants, utility meters, etc. These costs have been allocated based on budgeted expenditures for Public Works' division that provide those services¹.

The chart on the following page illustrates the functions and measures used to allocate Corporation Yard costs. The top tier shows the Central Service department, the second tier shows the functions developed, and the third tier shows the measures used to allocate costs citywide. The pages following the chart provide an aggregate picture of the department's expenses, a function-by-function breakdown of expenses, each function's allocation, and an allocation summary.

¹ The budget for corporation yard is excluded from this metric as this function is meant to distribute cost to the divisions which utilize the corporation yard.



COSTS TO BE ALLOCATED

110-General Fund-4570 Corporation Yard	First Allocation	Second Allocation	Total
Functional Expenditures	(81,161)		(81,161)
Total Disallowed Costs	-		-
Incoming Costs			
110-General Fund-4190 Non-Departmental	128,188	3,555	131,743
110-General Fund-4110City Council	3,980	2,196	6,176
110-General Fund-4130 City Manager	36,529	5,546	42,075
110-General Fund-4150Finance	9,550	606	10,156
110-General Fund-4330 PW Admin / Engineering	41,200	470	41,670
Total Incoming Costs	219,446	12,373	231,820
Cost Allocation Contra Exp	826,137		
Total Cost Adjustments	826,137		826,137
Total Costs to be Allocated	\$964,423	\$12,373	\$976,796

110-General Fund-4570 Corporation Yard

EXPENSE DETAIL

Expense Type	Expense (\$)	Corp Yard Support
Personnel		
Salary	418,025	418,025
Benefits	258,476	258,476
Salary/Benefits Allocation	11,869	11,869
Subtotal Personnel Cost	688,369	688,369
Operating Services & Supplies		
ISF Allocation	33,407	33,407
Cost Allocation Contra Exp	(826,137)	(826,137)
Professional Services	2,000	2,000
Supplies & Services	21,200	21,200
Subtotal Operating Cost	(769,530)	(769,530)
FUNCTIONAL EXPENDITURES	(81,161)	(81,161)
Disallowed Costs		
Subtotal Disallowed Costs	-	-
Cost Adjustments		
Cost Allocation Contra Exp	826,137	826,137
Subtotal Cost Adjustments	826,137	826,137
FUNCTIONAL COST	744,976	744,976
First Allocation		
Incoming - All Others	219,446	219,446
Reallocate Admin Costs	-	-
Unallocated Costs	-	-
Subtotal of First Allocation	964,423	964,423
Second Allocation		
Incoming - All Others	12,373	12,373
Reallocate Admin Costs	-	-
Unallocated Costs	-	-
Subtotal of Second Allocation	12,373	12,373



Expense Type	Expense (\$)	Corp Yard Support
TOTAL ALLOCATED	\$976,796	\$ 976,796

110-General Fund-4570 Corporation Yard

ALLOCATION DETAIL

	Allocation Units	Allocated Percent	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total
Corp Yard Support							
110-General Fund-4392 Parks & Facilities	157,202.00	2.662%	25,669		25,669	329	25,998
110-General Fund-4520 Street Maintenance	579,334.94	9.809%	94,596		94,596	1,214	95,810
110-General Fund-4522 Streets-Storm Drains	97,070.24	1.643%	15,850		15,850	203	16,053
110-General Fund-4840 Traffic Safety	99,051.75	1.677%	16,174		16,174	208	16,381
520-Facilities Maint & Repair	44,000.00	0.745%	7,185		7,185	92	7,277
522-Fleet Services	712,889.52	12.070%	116,404		116,404	1,493	117,897
610-Water Works O & M	1,848,268.7 8	31.293%	301,794		301,794	3,872	305,66 6
710-Wastewater O & M	2,368,576.0 5	40.102%	386,752		386,752	4,962	391,714
Total	5,906,393. 28	100.000%	964,423	-	964,423	12,373	\$ 976,79 6

Allocation Basis: Public Works Budget

Source of Allocation: Budgeted Expenditures



110-General Fund-4570 Corporation Yard

ALLOCATION SUMMARY

110-General Fund-4570 Corporation Yard	Corp Yard Support	Total
110-General Fund-4392 Parks & Facilities	25,998	25,998
110-General Fund-4520 Street Maintenance	95,810	95,810
110-General Fund-4522 Streets-Storm Drains	16,053	16,053.42
110-General Fund-4840 Traffic Safety	16,381	16,381
520-Facilities Maint & Repair	7,277	7,277
522-Fleet Services	117,897	117,897
610-Water Works O & M	305,666	305,666
710-Wastewater O & M	391,714	391,714
Total	976,796	976,796

Departments



City Council



A five-member elected City Council provides governance over the City of Fort Bragg's services to approximately 7,000 residents. Each Council member is elected at large and serves a four-year term. At the regular meeting in December, City Council shall choose one of its members to serve as Mayor and one of its members as Vice Mayor. The Mayor and Vice Mayor shall serve in their respective positions until the City Council chooses a successor Mayor and/or Vice Mayor. The Council convenes in regular session on the 2nd and 4th Mondays of each month. All regular meetings are held in Fort Bragg Town Hall and are open to the public.

As the primary legislative body for Fort Bragg, the City Council's authority is to provide fiscally responsible leadership that protects and promotes Fort Bragg's unique quality of life for the full enjoyment of its residents, visitors, and business owners.

The City of Fort Bragg is a general law city under California State law. The State constitution and law establish its rights, powers, privileges, authority, and functions. Operating under a Council-Manager form of government, the five Fort Bragg City Council members are elected at large by the community and, therefore, residents of the entire community. The Council-Manager form of local government combines the strong policy and political leadership of the City Council with the City Manager's professional experience. Power and authority are concentrated in the elected City Council, while the City Manager implements its policies.

While being a City Council member is considered a part-time job, the actual time commitment is significant. In addition to City Council and Council Committee meetings, council members hold special local and regional committee assignments, meet frequently with residents, business owners, and City staff to discuss issues and projects, and regularly attend a variety of community events. The Council establishes policies for City operations, approves all budgets, and ensures appropriate representation and responses to community interests. The City Council appoints the City Manager who supports the City Council in its policy development functions and ensures that the City Council's policies, programs, and priorities are addressed through the work of City staff.

Elected Officials



Jason Godeke
Mayor



Marcia Rafanan
Vice Mayor



Tess Albin- Smith
Councilmember



Lindy Peters
Councilmember



Scott Hockett
Councilmember

Strategic Goals and Objectives

CITY COUNCIL GOALS & STRATEGIC PLANNING FY 2024-2028

City Council has continued with the 2024–2028 Strategic Plan, establishing a clear roadmap to guide City

Committee Appointees:

Community Development Committee: Mayor Jason Godeke and Vice Mayor Marcia Rafanan

operations, budgeting, and long-term priorities. Developed through a robust community engagement process, the plan reflects the input of residents, business owners, staff, and the City Council, and defines the City's Mission, Vision, and Core Values.

Here are the 7 Strategic Goals of the City of Fort Bragg's Strategic Plan:

1. Promote Housing, Economic Development, and Land Use

Support diverse housing options, business growth, and effective land use that reflect community needs and values.

2. Build and Maintain Infrastructure and Facilities

Invest in sustainable infrastructure, resilient utilities, and well-maintained public facilities to serve the community reliably.

3. Strengthen Public Safety and Emergency Preparedness

Enhance emergency readiness and support modern, responsive public safety services to protect people, property, and neighborhoods.

4. Enhance Public Spaces, Promote Recreation, and Cultivate Civic Pride

Expand access to parks, recreation, and cultural resources while investing in public spaces that inspire community pride.

5. Fund Our Future with Financial and Fiscal Responsibility

Ensure sound financial management, long-term fiscal health, and transparent budgeting aligned with community priorities.

6. Champion a Sustainable Municipal Organization

Build a service-oriented, high-performing organization that values staff wellness, innovation, and continuous improvement.

7. Communicate with Active Community Engagement

Foster meaningful connections with residents and businesses through open communication, inclusive outreach, and civic participation.

Finance and Administration Committee: Council member Tess Albin-Smith and Vice Mayor Marcia Rafanan

Public Safety Committee: Councilmembers Lindy Peters and Scott Hockett

Public Works and Facilities Committee: Mayor Jason Godeke and Council member Scott Hockett

Visit Fort Bragg Committee: Council members Lindy Peters and Council member Tess Albin-Smith

Ad-hoc Committees:

Mill Site Committee: Mayor Jason Godeke, Council member Lindy Peters

Local Cultural Committee: Mayor Jason Godeke and Vice Mayor Marcia Rafanan

Animal Shelter Committee: Vice Mayor Marcia Rafanan and Council member Lindy Peters

Parks and Recreation Committee: Vice Mayor Marica Rafanan and Council member Tess Albin-Smith

Broadband Committee: Council member Tess Albin-Smith and Vice Mayor Marcia Rafanan

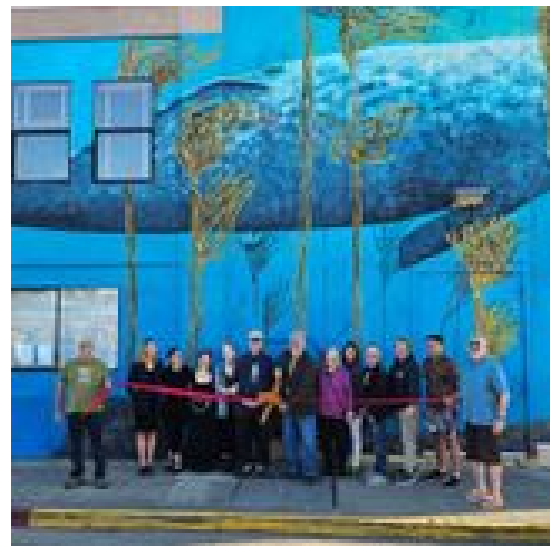
Bee City USA & Bee Garden Committee: Council members Lindy Peters

Fiscal year 2025-26 Top Accomplishments

- Provided much needed assistance to the Mendocino Coast Humane Society by allocating \$40,000 from Police Asset Forfeiture Funds.
- Alleviated some financial strain to the Fort Bragg Food Bank by presenting a check for \$58,000 that came from the FY 24-25 surplus.
- Following historical litigation stays, the City Council shifted to a cooperative strategy for the Mill Site, moving forward with Phases 1 and 2 of a Master Development Agreement (MDA) in collaboration with Mendocino

Railway.

- Completed Downtown Revitalization efforts: (Way-finding Signage, Flower Baskets, Murals)
- Economic Development Initiatives: 1st Time Business Fee Waivers, Expanding Capacity Fees Deferment to other Commercial Zones
- Approval of the Commercial Vacant Registry Ordinance to address vacant buildings.
- Approval of the Entertainment Zone launch in the CBD.
- Discussed and approved the Summer Youth Program at CV Starr
- Approval of Binoculars on the Coastal Trail in partnership with Blue Zone
- In tandem with Economic & Planning Systems (EPS) a new economic analysis conducted was refined through multiple public workshops.
- Coordinated a community-wide Mill Site and economic development survey was deployed alongside utility billing to directly influence upcoming development phases.
- Completed several goals that were outlined in the Strategic Plan, which included, the new Tribal Learning Center at the old fort building next to City Hall.
- Establishing a vacancy registry to continue with the downtown revitalization.
- Most City-owned facilities have been equipped with Solar Energy Systems.
- Welcome visitors from our sister city, Otsuchi.



Fiscal Year 2026-27 Top Priorities

The Strategic Plan outlines measurable goals and focus areas that are fully integrated into the FY 2026–2027 Proposed Budget. City departments have aligned their work plans with these goals to ensure that resources are allocated strategically, operations remain transparent, and services are delivered effectively. The plan also provides a framework for regularly evaluating progress and adapting to changing community needs, ensuring we stay on course while remaining flexible and responsive.

Continue to work on accomplishing the **CITY COUNCIL GOALS & STRATEGIC PLANNING FY 2024-2028**

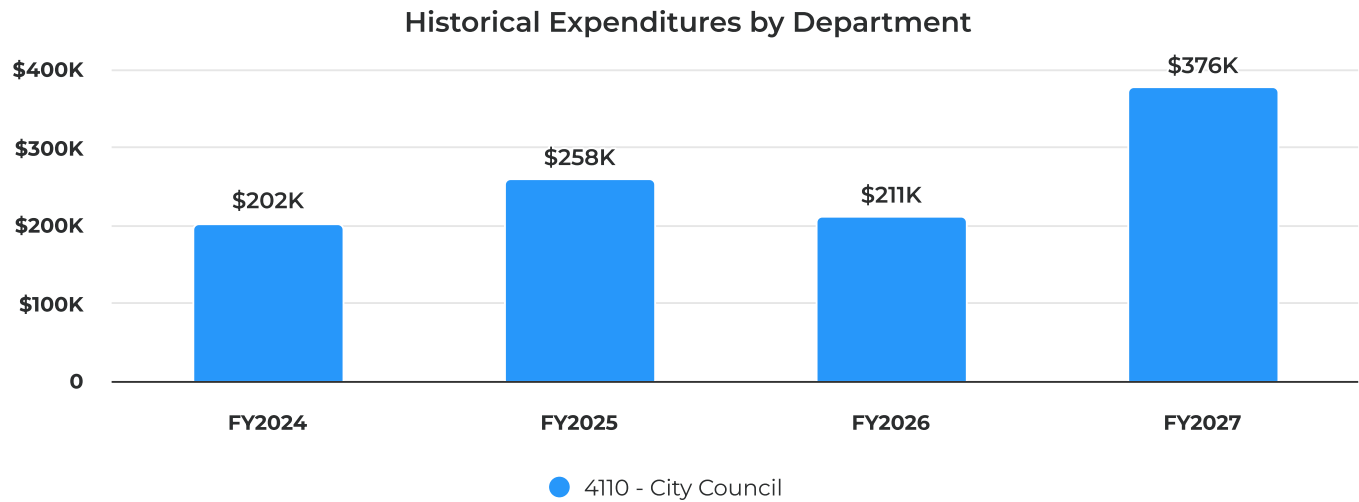
1. **Promote Housing, Economic Development, and Land Use**
2. **Build and Maintain Infrastructure and Facilities**
3. **Strengthen Public Safety and Emergency Preparedness**
4. **Enhance Public Spaces, Promote Recreation, and Cultivate Civic Pride**
5. **Fund Our Future with Financial and Fiscal Responsibility**
6. **Champion a Sustainable Municipal Organization**

7. Communicate with Active Community Engagement





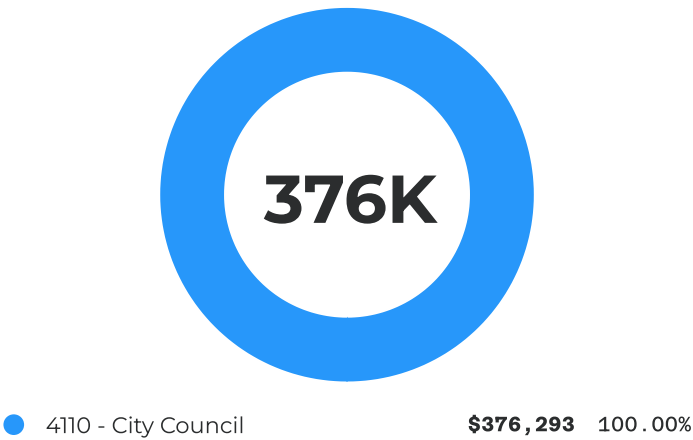
Expenditures by Department



In FY2027, the total expenditures for the City Council are budgeted at \$376,293, representing a significant increase of 78.63% compared to the FY2026 total of \$210,655. The City Council remains the sole department in the budget, accounting for 100% of the total expenditures in both years.

The City Council's budget increased by \$165,638 from FY2026 to FY2027, reversing the previous year's decrease of \$47,399. This increase is the largest change in the historical expenditures by department for the City Council, highlighting a substantial rise in allocated funds for FY2027.

FY27 Expenditures by Department



The Fiscal Year Expenditures by Department for the City Council consist solely of the category 4110 - City Council, which accounts for \$376,293, representing 100% of the expenditures.

Expenditures by Department

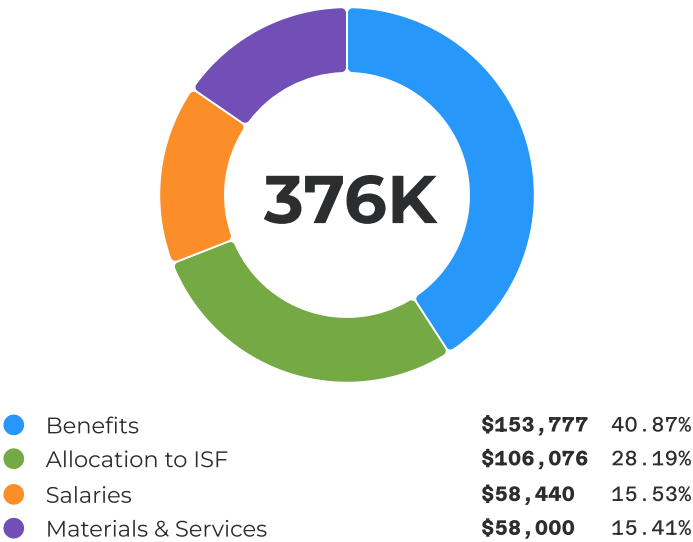
Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4110 - City Council	\$258,054	\$210,655	\$376,293	78.6%
Total Expenditures	\$258,054	\$210,655	\$376,293	78.6%



Expenditures by Expense Account Summary

The FY 2026–27 City Council budget totals \$376,293, representing an increase of \$165,634, or 78.63%, compared to the FY 2025–26 estimated year-end amount. The increase is primarily driven by changes in internal service fund allocations, City Council compensation adjustments, increased medical benefit costs, and election-related costs.

FY27 Expenditures by Expense Account Summary



Salaries and benefits remain the largest direct cost category for the City Council budget, totaling \$153,777, or 40.87% of the total budget. Salaries are budgeted at \$58,440, reflecting an increase associated with the City Council monthly stipend adjustment from \$450 per month to \$950 per month beginning in December 2026. Benefit costs have also increased due to higher medical insurance costs across the organization through the City’s medical insurance program.

The budget also includes \$40,000 for election-related costs. This amount is intended to cover the City’s share of ballot measure and election costs conducted in coordination with Mendocino County. Election costs can vary depending on the number of measures, required notices, ballot materials, County charges, and election administration requirements.

Materials and Services are budgeted at \$58,000, a decrease of 44.95% from the FY 2025–26 estimated year-end amount. This category includes City Council training, travel, memberships, and related professional development expenses. Funding supports participation in Cal Cities, Redwood Empire Division activities, and other training opportunities that help Councilmembers stay informed on legislative, governance, fiscal, and policy issues affecting local government.

The Allocation to Internal Service Funds category is budgeted at \$106,076, representing 28.19% of the total City Council budget. This is a significant change from the prior year, which reflected a negative allocation of \$166,933. The increase is primarily related to updated internal service and cost allocation methodology, which more accurately assigns shared organizational costs to departments and functions that benefit from citywide services.

Allocated Personnel Costs were eliminated in FY 2026–27, decreasing from \$85,718 in FY 2025–26 to \$0. This change reflects a budget presentation and allocation adjustment rather than a reduction in City Council service capacity.

Due to current budget constraints, a separate \$25,000 City Council goals budget was not included in FY 2026–27. However, the City Council’s priorities are reflected throughout the overall budget, including investments in public safety, infrastructure, housing, economic development, parks and recreation, downtown revitalization, broadband, financial stability, and organizational modernization.



Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$33,538.85	\$38,011.27	\$58,440.00	53.74%
Salaries & Wages, Regular	110-4110-0101	\$33,418.85	\$35,331.27	\$57,000.00	61.33%
Other Pay	110-4110-0109	\$120.00	\$2,680.00	\$1,440.00	-46.27%
Benefits		\$135,122.14	\$148,505.19	\$153,777.48	3.55%
Misc Insurance Premiums & Fees	110-4110-0210	\$205.32	\$214.72	\$217.68	1.38%
Medical Premium Contribution	110-4110-0211	\$125,430.00	\$136,824.00	\$140,640.00	2.79%
Dental Premiums	110-4110-0213	\$5,291.76	\$6,900.00	\$5,712.00	-17.22%
Vision Care	110-4110-0214	\$1,092.00	\$1,092.00	\$2,372.50	117.26%
Worker's Comp Premium	110-4110-0231	\$538.20	\$567.46	\$474.80	-16.33%
FICA/Medicare	110-4110-0252	\$2,564.86	\$2,907.01	\$4,360.50	50.00%
Materials & Services		\$41,359.49	\$105,353.98	\$58,000.00	-44.95%
Election Costs	110-4110-0315	\$20,410.29	\$14,530.00	\$40,000.00	175.29%
Professional Ser/Council Goals	110-4110-0319	\$6,115.82	\$74,467.08		-100.00%
Training/Travel Reimbursement	110-4110-0366	\$12,940.74	\$15,000.00	\$15,000.00	
Meetings/City Business	110-4110-0371	\$1,892.64	\$1,356.90	\$3,000.00	121.09%
Allocation to ISF		\$48,033.97	-\$166,933.27	\$106,075.66	-163.54%
Allocation to IT Services	110-4110-0396	\$45,278.78	\$47,129.00	\$103,320.47	119.23%
Alloc to Facilities Maint	110-4110-0397	\$2,755.19	\$11,663.00	\$2,755.19	-76.38%
Cost Allocation Contra Exp	110-4110-0802		-\$225,725.27		-100.00%
Allocated Personnel Costs			\$85,718.00		-100.00%
Salary/Benefits Allocation	110-4110-0801		\$85,718.00		-100.00%
Total Expenditures		\$258,054.45	\$210,655.17	\$376,293.14	78.63%

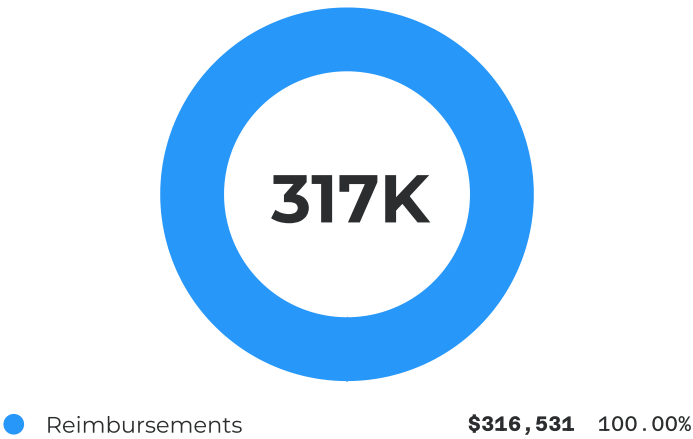
Overall, the FY 2026–27 City Council budget reflects the cost of governance, election administration, training, compensation, benefits, and shared organizational support. While the department budget increased significantly on paper, much of the increase is attributable to allocation changes, election costs, and benefit-related increases rather than discretionary program expansion.



Revenues by Revenue Source Summary

In FY2027, the total revenue for the City Council is budgeted at \$316,531, representing a 55.65% increase from the FY2026 total of \$203,361. The entire revenue amount continues to come from Reimbursements, which increased by \$113,170 or 55.65% compared to the previous year. Other Revenue remains at \$0, consistent with FY2026. This marks a significant growth in the Reimbursements category, which remains the sole source of revenue for the City Council in FY2027.

FY27 Revenues by Revenue Source Summary



For the City Council's Fiscal Year Revenue by Revenue Source Summary, the total revenue is \$316,531, which accounts for 100% from Reimbursements.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements		\$224,042	\$203,361	\$316,531	55.6%
Personnel Cost Allocations	110-4110-3499	\$224,042	\$203,361	\$316,531	55.6%
Other Revenue		\$9,228	-	-	-
Miscellaenous Revenue	110-4110-3998	\$9,228	-	-	-
Total Revenues		\$233,270	\$203,361	\$316,531	55.6%

Administration



Isaac Whippy

City Manager

The City's Administration includes the City Attorney, City Manager, and the Administrative Services Department. Each entity contributes to the professional leadership of the organization, implementation of City Council policy objectives, and administration of City services and programs. The City's Administration works closely and provides support to other City departments with the goals of ensuring the professional delivery of quality public services; an efficient, responsive, and accountable government; fiscal stability; economic vitality; quality of life; and effective citizen engagement.

The City of Fort Bragg is a Council-Manager form of government. Our five elected city council members serve as the City's primary legislative body, which sets City policy and establishes goals. They also appoint a chief executive officer, the City Manager, to oversee day-to-day municipal operations and implement the Council policy direction. The City Manager oversees the Administrative Services Department, which includes the contract City Attorney, the City Clerk, and Human Resources. The Department has six full-time staff:

- City Manager
- City Clerk
- Administrative Assistant
- Public Experience Liaison
- Human Resources Manager
- Senior Administrative Analyst

CITY MANAGER

Under the policies established by the City Council, the City Manager is responsible for the efficient management of all affairs and departments operating within the City and serves as the Executive Director of the City's Municipal Finance Authority. The City Manager is the City's chief executive officer, employed by and directly responsible to the City Council. The City Manager organizes and directs an executive and management team to implement programs and deliver public services.

The primary duties and services the City Manager performs include the following:

- Provide professional expertise to the City Council in their role of making public policy decisions.
- Implement policies and directives from the City Council.
- Provide strategic direction and management for citywide operations and service delivery.
- Prepare a sound, fiscally sustainable budget that identifies all the revenues and expenditures anticipated in the forthcoming and future fiscal years.
- Oversee the process for development of capital and infrastructure projects and strive to ensure that capital projects are successfully accomplished on-time.
- Ensure the City is delivering cost-effective services that meet the needs of the community.
- Engage residents, foster community partnerships and inter-agency collaborations through strategic communication efforts.
- Ensure the highest level of customer service to residents and businesses.

In cooperation with the Finance Director, the Manager prepares the annual budget for the Council's consideration; serves as the City Council's chief advisor and carries out the Council's policies.

Council members count on the Manager to provide complete and objective information, pros and cons of policy alternatives, and long-term planning for programs that meet our community's needs and ultimately

ensure sound and effective management practices for City staff and resources.

The Administrative Services Department is responsible for a wide array of support services including:

CITY ATTORNEY

The City contracts with Jones & Mayer, a firm specializing in municipal law, for City Attorney services. The City Attorney, appointed by the City Council, is the chief legal advisor and provides professional legal services to the City Council, the City Manager, City departments, and the Planning Commission. Services include advising Council and staff during public meetings, providing legal opinions, reviewing and drafting legal documents and contracts, providing advice regarding public officials' conflicts of interest, personnel, and labor law issues, and representing the City in litigation. The City Attorney is also responsible for assigning legal work to various specialists in the firm or to outside counsel, as needed. The City Manager continues to control assignment of work to the City Attorney as a method of containing costs.

CITY CLERK

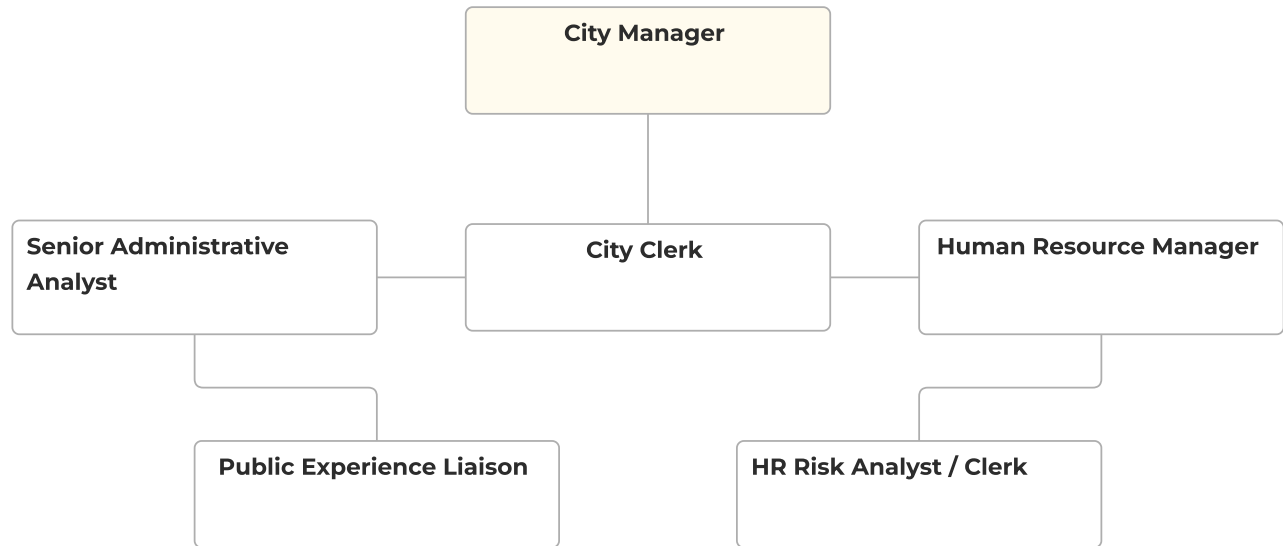
The City Clerk's Office provides staff support to the Mayor and City Council. As the Office of Record, the City Clerk is responsible for maintaining official records of City Council actions in accordance with the legal requirements for public meetings. The Clerk maintains and preserves municipal archival records and materials as well as records of adopted municipal codes, general bylaws and zoning bylaws, resignations, appointments, petitions, publications, budgets, municipal elections, and minutes for public meetings. The City Clerk also acts as Secretary for all City Council meetings.

HUMAN RESOURCES

Human Resources (HR) provides professional services and support to the City Council, City management, employees, and the public. HR provides organizational strategy and analytical information to the City Manager to accomplish key Council goals, promote organizational transparency, and plan for future workforce demands. HR is committed to offering sound, diversified training opportunities to its employees, which not only builds employee capabilities but also addresses current and future community needs. In its efforts to minimize the City's risk exposure, HR continues to be a valuable resource for employment law and best practices, including such areas as workers' compensation, safety, liability prevention, employee discipline, hiring protocols, and benefits administration.

Organizational Chart

Administration Department



Strategic Goals and Objectives

- Exercise overall responsibility for sound and effective management by the City government. Recommend administrative, fiscal, and operational policies to the City Council to improve the efficiency and effectiveness of the City's operations.
- Ensure agenda items for the City Council's agenda are complete and sufficient for Council decision-making, and make appropriate recommendations on each item.
- Implement the City Council's goals and objectives by assuring that the actions and programs necessary to achieve the Council's priorities are integrated into the day-to-day work programs of City departments.
- Ensure that sound fiscal management policies are implemented throughout the organization.
- Direct administration of City personnel policies and administrative procedures includes employee recruitment, retention, examination, appointment, and dismissal.
- Encourage the professional development and training of all employees to develop competency to perform in accordance with the values of leadership, performance excellence, team building, and customer service.
- Monitor and work with other City Departments to ensure the City's safety programs are deployed and compliant with requirements.
- Ensure that the City is prepared for natural, civil, and other emergencies and disasters by coordinating planning, training, and emergency operations drills.

Fiscal year 2025-26 Top Accomplishments

- Successfully launched Fort Bragg's Municipal Internship Program following City Council approval, onboarding its first unpaid intern for a multi-month term. The program now serves as a structured pipeline for local talent to gain hands-on public sector experience while strengthening operational capacity across city departments.
- Secured City Council authorization for the second phase of the youth initiative, establishing the Fort Bragg Youth Council and Youth Impact Fund as permanent civic-leadership infrastructure that embeds youth governance into long-term strategy and drives measurable, youth-led community outcomes.
- Led a high-volume recruitment strategy across diverse municipal roles, modernizing outreach and streamlining hiring workflows to reduce vacancies, rebuild organizational capacity, and sustain continuity of public services.
- Administered and executed multiple complex employee open-enrollment cycles, coordinating with healthcare providers and labor groups to ensure accurate benefits processing, comprehensive information delivery, and full regulatory compliance for all city personnel.
- Established and staffed the Public Experience Liaison function, transforming City Hall's public-facing infrastructure by delivering immediate resident navigation support, managing the City's growing social media presence, and removing barriers to accessing municipal services.
- Elevated Fort Bragg's regional profile by hosting the League of California Cities Redwood Empire Division meeting, convening municipal leaders, city managers, and elected officials from across Northern California to advance shared legislative, economic, and infrastructure priorities.
- Coordinated and facilitated City Council participation in the League of California Cities Annual Conference, ensuring Fort Bragg's leadership remained aligned with statewide practices, emerging legislative mandates, and innovative policy frameworks.
- Advanced professional development for the City Clerk by supporting their participation in the International Institute of Municipal Clerks (IIMC), strengthening the City's long-term governance capacity.
- The City Manager's office has implemented the monthly City Manager Round-Up and the Year in review, resulting in increased community engagement for a consecutive year.
- Launched Entertainment Zone as a pilot program in the Central Business District, created by City Council to advance the Strategic Plan's tourism goals, permitting open-container consumption during major community events to increase foot traffic and drive customers into local dining and brewing establishments.
- Initiated multiple successful surveys to gather community input.
- Generated growth and engagement on the City of Fort Bragg Social Media platforms.
- Through continued implementation of the Fiscal Recovery and Sustainability Plan, controlling expenditures, and conservative revenue projections, we achieved a General Fund Reserve balance equivalent to over 30% of expenditures, well above the minimum required by the City's Comprehensive Financial Policy and the GFOA recommended minimum standard of 17%.
- Continued work on Strategic Planning initiatives for the City of Fort Bragg focuses on aligning City Staff operations with the broader City Council Strategic Plan.
- Oversaw the Visit Fort Bragg Committee and destination marketing team to implement special events and seasonal marketing campaigns, such as the Magic Market, Winter Wonderland, and more.
- Managed Visit Fort Bragg's ongoing public relations and marketing campaign to promote tourism by advertising Fort Bragg's unique qualities statewide.
- Establishing the annual Blues Festival as a cornerstone event for the City as it returned for the second year.
- To support public agency transparency, the City Clerk reviewed almost 4,152 public documents in response to over 186 Public Records Requests.
- The City Clerk individually prepared over 123 complex contracts for various consultant contracts for City projects and implemented digital files to reduce paper.
- The City Clerk processed 16 Ordinances and 133 Resolutions along with completing the finalized backlog of minutes.
- Launched Volunteer Central, a digital platform to connect with volunteers and city events.
- Enhanced City Hall lobby with resources and a friendly staff member to direct community members.
- Human Resources open enrollment moved from REMIF to CIRA.



- Human Resources developed new benefit videos.
- Human Resources successfully integrated MCN group into Fort Bragg Employee Organization.
- Human Resources conducted 16 recruitments, 32 new hires, and 12 internal promotions.



Performance/ Workload Metrics

INDICATORS	FY21	FY22	FY23	FY24	FY25
HUMAN RESOURCES					
Number of job postings	16	17	15	12	16
Number of applications received and reviewed	365	217	110	82	305
Open Enrollment Compliance and Meetings held	100%	100%	100%	3 Meetings	3 Meetings
Number of new hires	8	17	15	21	32
Safety Meetings	2	3	2	0	0
CITY CLERK					
Ordinances Processed	8	13	6	9	16
Resolutions Processed	122	148	145	116	133
Contracts Processed	61	97	57	101	123
City Council Meeting Agenda Packets	53	42	53	37	40
PRAs Processed /Records Reviewed	146 /12,027	294 / 8,868	212/ 6,137	202/8402	186/4152
Weddings Performed	2	4	12	0	0

Fiscal Year 2026-27 Top Priorities

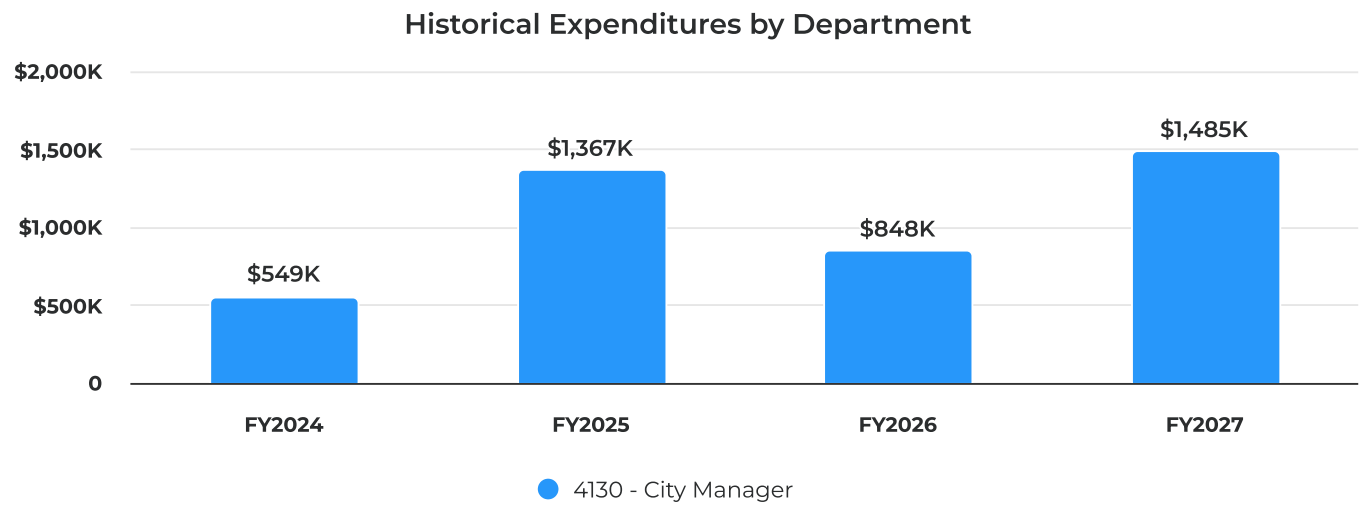
- Supporting the nomination process and will be administering the November 2026 General Municipal Election to fill three City Council seats, in compliance with all applicable regulations.
- Complete and implement the City of Fort Bragg Strategic Plan 2025-2028.
- Launch a digital platform to record, track, and report the progress of the City Council's Strategic Priorities. Implement Diversity, Equity, and Inclusion (DEI) training for employees.
- Continue to work with departments to fill critical departments in the current recruitment market using strategies that diversify candidate pools.
- Facilitating potential ballot measures for November 2026.
- Research and implement citywide technical automation of current manual tasks to increase staff productivity and accuracy.
- Focus on engaging technology to streamline internal processes in an effort to reduce staff time required to administer services and support.
- Successfully established the City's Economic Development Department.
- Provides strategic communications, public relations, and multimedia services for the City and its departments.
- Increase digital engagement across the City's social media platforms. Enhance community outreach and engagement to all Fort Bragg residents. Complete Community Survey
- Update City Communication Policies and Procedures
- Support business retention and attraction activities/campaigns.
- Expand the use of the City's electronic records management system, focusing on areas to increase public transparency and information, as well as increase paperless processes.
- Research and collaborate with technical experts to update Personnel Rules and Regulations and revise Workplace Violence Prevention policies.
- Identify and cultivate new income streams to fund and broaden essential services. Continue the successful implementation of the Volunteer Program.
- Continue to provide cost-effective employee training, and health and retirement resources.



Personnel Summary

AUTHORIZED FTE	FY16	FY17	FY18	FY19	FY20	FY 21	FY 22	FY 23	FY 24	FY25
Administration Dept.	6.5	7	7	6	6	6	7	7	5	6

Expenditures by Department



In FY2027, the total expenditures for the Administration department increased significantly to \$1.5 million, representing a 74.98% rise from the FY2026 total of \$848,417. The City Manager category remained the largest expenditure, accounting for 100% of the total budget in both years. Specifically, the City Manager budget increased by \$636,104, or 74.98%, rising from \$848,417 in FY2026 to \$1.5 million in FY2027. This marks a notable reversal from the previous year's decrease of 37.94% in the same category.

FY27 Expenditures by Department



For the fiscal year, the Administration's expenditures by department include the City Manager, with a total of \$1.5 million, representing 100% of the Administration's fiscal year expenditures.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4130 - City Manager	\$1,367,178	\$848,417	\$1,484,521	75.0%
Total Expenditures	\$1,367,178	\$848,417	\$1,484,521	75.0%



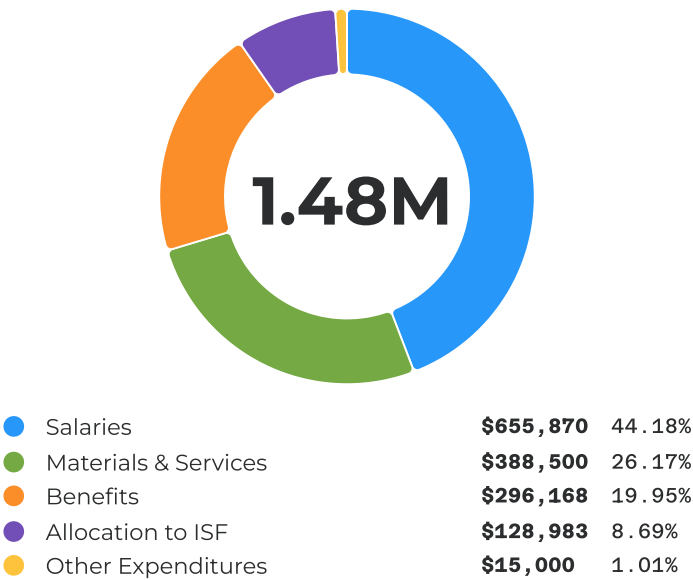
Expenditures by Expense Account Summary

The FY 2026–27 Administration budget totals approximately \$1.5 million, representing an increase of \$636,083, or 74.98%, compared to the FY 2025–26 estimated year-end amount of \$848,417. The Administration budget includes the City Manager’s Office, City Attorney, City Clerk, Human Resources, and administrative support staff. These functions provide the organizational backbone for policy implementation, agenda management, public records compliance, risk management, labor relations, legal support, employee support, records management, grants coordination, and executive leadership.

Salaries are budgeted at \$655,870, an increase of \$91,895, or 16.29%, compared to FY 2025–26. This increase is primarily driven by cost-of-living adjustments, the return of a senior administration employee, and the addition of the Public Experience Liaison position that was approved during the prior fiscal year. This position supports the City’s effort to improve responsiveness, customer service, public-facing communication, and coordination across departments.

Benefits are budgeted at \$296,168, an increase of \$81,497, or 37.96%. This increase is largely due to higher medical and dental insurance costs across the organization, as well as the benefit impacts associated with staffing changes and filled positions. Benefit cost growth remains one of the key pressures affecting department budgets citywide.

FY27 Expenditures by Expense Account Summary



The Administration budget also reflects a growing need for dedicated support in the City Clerk and Human Resources functions. As the organization has grown and service demands have increased, these areas are facing greater workload related to Public Records Act requests, agenda preparation and publication, records management, recruitment, onboarding, employee relations, training, insurance requirements, risk management, and compliance responsibilities. The City intends to evaluate the vacant Administration position in July and transition it into a more focused role supporting Human Resources, City Clerk functions, and risk mitigation in coordination with CIRA. This shift is intended to strengthen internal capacity, improve compliance, and reduce organizational risk.

Materials and Services are budgeted at \$388,500, a decrease of \$265,300, or 40.58%, from the FY 2025–26 estimated year-end amount of \$653,800. This category includes professional services, consulting, legal support, compliance services, and other administrative operating costs. The FY 2026–27 Budget includes funding for grant consulting support, Affordable Care Act reporting and compliance services, and consulting work related to the Mill Site. Outsourcing specialized functions such as ACA compliance allows the City to meet technical requirements while

limiting the need for additional internal staffing.

City Attorney costs were elevated in FY 2025–26, with estimated year-end costs reaching approximately \$509,000. These costs were driven by a number of significant legal matters, including the Mill Site stay process and related work with EPS, outside independent investigations, broadband-related legal work, code enforcement matters, and other legal support needs. For FY 2026–27, City Attorney costs are budgeted at a more manageable level of approximately \$270,000. Looking ahead, the City Manager will work closely with the City Attorney to identify opportunities to manage and reduce legal costs where appropriate, while still ensuring the City receives necessary legal support and risk protection.

The Allocation to Internal Service Funds category is budgeted at \$128,983, representing 8.69% of the total Administration budget. This reflects a significant change from FY 2025–26, when the category showed a negative allocation of \$613,139. The shift reflects changes in the City's internal cost allocation methodology and budget presentation, which more accurately assign shared organizational costs to departments and functions that benefit from Citywide services.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$515,369	\$563,975	\$655,870	16.3%
Salaries & Wages, Regular	110-4130-0101	\$471,441	\$518,056	\$630,131	21.6%
Overtime	110-4130-0102	\$7,889	\$4,059	\$4,648	14.5%
Comp Time Payout	110-4130-0103	\$1,336	\$2,283	-	-100.0%
Vacation Payout	110-4130-0104	\$20,707	\$18,570	\$18,000	-3.1%
Sick Leave Payout	110-4130-0105	\$227	-	-	-
Other Pay	110-4130-0109	\$13,769	\$21,006	\$3,091	-85.3%
Benefits		\$181,874	\$214,671	\$296,168	38.0%
Misc Insurance Premiums & Fees	110-4130-0210	\$1,452	\$1,399	\$1,034	-26.1%
Medical Premium Contribution	110-4130-0211	\$80,589	\$94,532	\$148,275	56.9%
Dental Premiums	110-4130-0213	\$3,779	\$4,247	\$5,181	22.0%
Vision Care	110-4130-0214	\$1,006	\$1,270	\$2,847	124.2%
Pers	110-4130-0220	\$37,828	\$40,719	\$76,218	87.2%
Educational Reimbursement	110-4130-0221	-	-	-	-
Vehicle Allowance	110-4130-0223	\$4,211	\$4,210	\$4,200	-0.2%
Other Benefits	110-4130-0227	\$6,024	\$5,973	-	-100.0%
Other Benefits	110-4130-0229	\$40	-	-	-
Worker's Comp Premium	110-4130-0231	\$8,510	\$10,428	\$10,209	-2.1%
Worker's Comp Deductible	110-4130-0232	-	-	-	-
FICA/Medicare	110-4130-0252	\$38,436	\$40,393	\$48,205	19.3%
Legal	110-4130-0321	-	\$11,500	-	-100.0%
Materials & Services		\$594,403	\$653,800	\$388,500	-40.6%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Legal	110-4120-0311	-	-	-	-
Professional Services	110-4120-0319	-	-	-	-
City Attorney	110-4130-0311	\$448,332	\$509,203	\$270,000	-47.0%
Pre-Employment Costs	110-4130-0316	\$7,419	\$10,000	\$10,000	-
Recruitment Costs	110-4130-0317	\$8,691	\$48,133	\$10,000	-79.2%
Professional Services	110-4130-0319	\$91,056	\$56,000	\$70,000	25.0%
Dues & Memberships	110-4130-0320	\$8,127	\$7,130	\$5,000	-29.9%
Advertising & Publishing	110-4130-0363	-	-	-	-
Legal Notices	110-4130-0364	\$6,902	\$5,010	\$5,000	-0.2%
Copying/Printing	110-4130-0365	-	-	-	-
Training/Travel Reimbursement	110-4130-0366	\$20,161	\$14,922	\$15,000	0.5%
Meetings/City Business	110-4130-0371	\$469	\$1,556	\$2,000	28.6%
General Supplies	110-4130-0375	\$506	\$290	\$500	72.2%
Medical/Safety Supplies	110-4130-0376	\$891	-	-	-
Small Tools & Equipment	110-4130-0381	\$1,850	\$1,556	\$1,000	-35.7%
Books & Subscriptions	110-4130-0384	-	-	-	-
Allocation to ISF		\$75,531	-\$613,139	\$128,983	-121.0%
Fleet Services	110-4130-0322	\$15,143	\$11,346	-	-100.0%
Allocation to IT Services	110-4130-0396	\$53,511	\$41,949	\$122,106	191.1%
Alloc to Facilities Maint	110-4130-0397	\$6,877	\$29,111	\$6,877	-76.4%
Cost Allocation contra exp	110-4130-0802	-	-\$695,545	-	-100.0%
Other Expenditures		-	-	\$15,000	-
Miscellaneous	110-4130-0619	-	-	\$15,000	-
Allocated Personnel Costs		-	\$29,111	-	-100.0%
Salary/Benefits Allocation	110-4130-0801	-	\$29,111	-	-100.0%
Capital Outlay		-	-	-	-
Machinery & Equipment	110-4130-0741	-	-	-	-
Total Expenditures		\$1,367,178	\$848,417	\$1,484,521	75.0%



Other expenditures are budgeted at \$15,000, representing 1.01% of the total Administration budget. Allocated Personnel Costs were eliminated in FY 2026–27, decreasing from \$29,111 in FY 2025–26 to \$0. This reflects a budget allocation and presentation change rather than a reduction in administrative service needs.

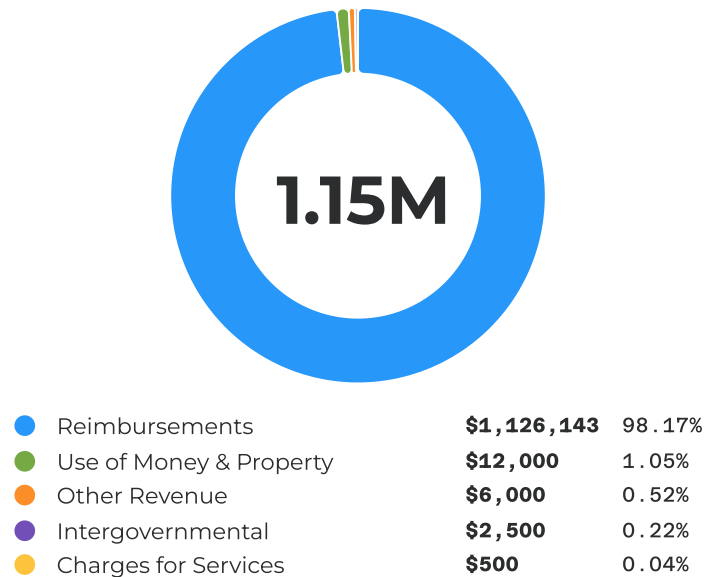
Overall, the FY 2026–27 Administration budget reflects the growing complexity of City operations and the need to strengthen core internal functions. The increase is driven by staffing, benefits, legal support, compliance needs, risk management, and updated internal service allocations. While the budget increases significantly compared to the prior year, much of the change reflects the real cost of supporting a larger and more complex organization, improving compliance, managing legal exposure, and providing the administrative capacity needed to implement City Council priorities.

Revenues by Revenue Source Summary

The Administration's total revenue for FY2027 is \$1.1 million, marking a significant increase of 154.33% compared to FY2026's total of \$451,046. The largest revenue source remains reimbursements, which increased by \$703,097 or 166.2%, now comprising 98.17% of the total revenue, up from 93.79% in the previous year.

Use of Money & Property also saw an increase, rising by \$2,000 or 20% to \$12,000, representing 1.05% of total revenue. Conversely, Intergovernmental revenue decreased by \$5,500 or 68.75% to \$2,500, reducing its share to 0.22% of the total. Other Revenue declined by \$3,000 or 33.33% to \$6,000, now 0.52% of total revenue. Charges for Services dropped by \$500 or 50% to \$500, accounting for 0.04% of the total.

FY27 Revenues by Revenue Source Summary



For the fiscal year, the Administration's revenue by source is primarily composed of Reimbursements, totaling \$1.1 million and representing 98.17% of the revenue. Use of Money & Property contributes \$12,000, which is 1.05%. Other Revenue accounts for \$6,000 or 0.52%, while Intergovernmental revenue is \$2,500, making up 0.22%. Charges for Services provide \$500, representing 0.04% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements		\$693,394	\$423,046	\$1,126,143	166.2%
Training Reimbursements-Admin	110-4130-3201	-	\$1,000	\$1,000	-
City Reimb-DDA	110-4130-3415	\$142	\$1,000	\$600	-40.0%
Interfund Cost Reimbursement	110-4130-3497	\$305	\$10,000	\$3,000	-70.0%
Personnel Cost Allocations	110-4130-3499	\$692,948	\$411,046	\$1,121,543	172.9%
Intergovernmental		\$708	\$8,000	\$2,500	-68.8%

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Grant staff time Reimb	110-4130-3318	\$708	\$8,000	\$2,500	-68.8%
Charges for Services		\$602	\$1,000	\$500	-50.0%
Document Copies	110-4130-3419	\$602	\$1,000	\$500	-50.0%
Use of Money & Property		\$9,329	\$10,000	\$12,000	20.0%
Rents & Concessions	110-4130-3905	\$9,329	\$10,000	\$12,000	20.0%
Other Revenue		\$10,539	\$9,000	\$6,000	-33.3%
Miscellaneous Revenue	110-4130-3998	\$10,539	\$9,000	\$6,000	-33.3%
Total Revenues		\$714,573	\$451,046	\$1,147,143	154.3%

The Administration budget includes total revenues of approximately \$1.1 million in FY 2026–27, representing an increase of \$696,097, or 154.33%, compared to the FY 2025–26 estimated year-end amount of \$451,046. The increase is primarily driven by higher reimbursement revenue associated with the City's updated Cost Allocation Plan.

Reimbursements are the largest revenue source in the Administration budget, totaling approximately \$1.1 million and representing 98.17% of total departmental revenue. This is an increase of \$703,097, or 166.2%, compared to the prior year. The increase reflects the implementation of the updated Cost Allocation Plan, which more accurately allocates the cost of centralized administrative services to the departments, enterprise funds, special revenue funds, grants, and programs that benefit from those services.

Administration provides citywide support functions, including executive management, City Clerk services, Human Resources, risk management, legal coordination, agenda management, public records compliance, labor relations, insurance coordination, and general administrative support. These services benefit the entire organization and should be appropriately shared across the funds and programs that rely on them. The increased Cost Allocation Plan reimbursement helps ensure that the General Fund is not carrying costs that should be supported by other funds, programs, or grants.

Other Administration revenue sources are comparatively small. Use of Money and Property is budgeted at \$12,000, an increase of \$2,000, or 20%, and represents 1.05% of total revenue. Intergovernmental revenue is budgeted at \$2,500, a decrease of \$5,500, or 68.75%. Other Revenue is budgeted at \$6,000, a decrease of \$3,000, or 33.33%, while Charges for Services are budgeted at \$500, a decrease of \$500, or 50%.

Overall, the FY 2026–27 Administration revenue budget reflects a more accurate and transparent allocation of centralized service costs. The significant increase in reimbursements is not the result of new discretionary revenue, but rather a better alignment of costs with the departments, funds, and programs that receive administrative support. This strengthens financial accountability, improves budget transparency, and reduces the net General Fund impact of essential citywide administrative functions.

Tourism Marketing and Promotion



Isaac Whippy

City Manager

Promote Fort Bragg's vibrant tourism economy; strengthen the Fort Bragg tourism experience; and increase Transient Occupancy Tax and Sales tax revenues.

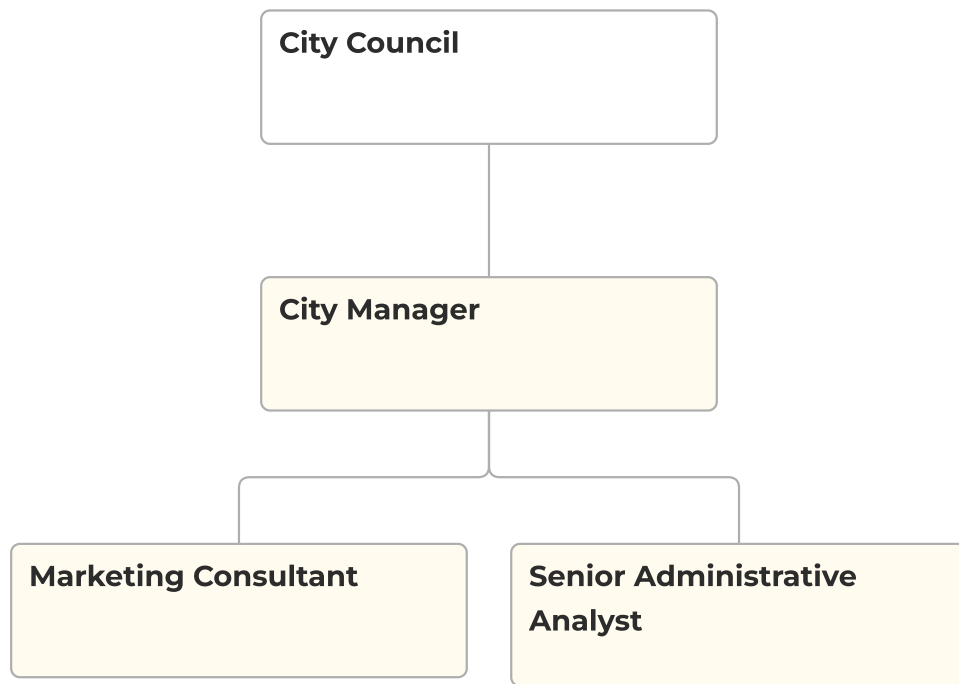
The City Manager's Office oversees the implementation of Fort Bragg's Visit Fort Bragg/Marketing & Promotion Plan, which is funded from the increased Transient Occupancy Tax (TOT) revenues per Measures AA and AB. The Marketing & Promotion Plan includes the following primary tasks which have been undertaken through contracts with consultants and partner agencies:

- Branding
- Advertising
- Public Relations & Media Outreach
- Website Development
- Interactive & Social Media Marketing
- Collateral & Visitor Information
- Content Development (word/photo/video)
- Creative Support Visit Fort Bragg Committee Special Events



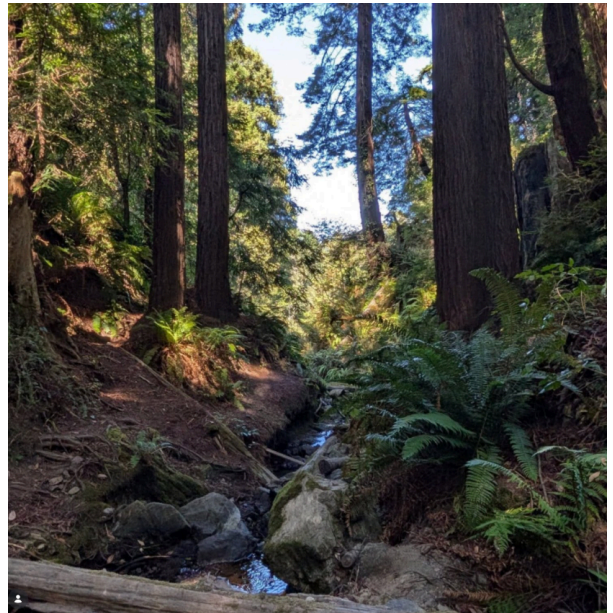
Organizational Chart

Tourism Marketing and Promotion



Strategic Goals and Objectives

- Continue working on the revised 2024-2025 Integrated Communications Strategy, building on early successes and learning gathered about how programs and promotions can be improved.
- Set a first month Strategic Evaluation to confirm continued promotions and revised KPI's for the coming year.
- Maintain and expand the refined Visit Fort Bragg creative direction, continuing promotions around the Wander theme, adding relevance and meaning to the concept with core audiences.
- Keep the current promotional calendar structure (with the return of the Fort Bragg Photo Contest), building on learning from both previously established and new promotions to increase participation and effectiveness.
- Maintain an online search optimized content strategy, with new content created for the Visit Fort Bragg website and outbound communications tied to increases in site traffic.
- Maintain Shoulder Season Prioritization, using the bulk of promotional resources to drive measurable visitation during traditionally slow periods.
- Maintain momentum and worked towards finalized dates for the two major, tourist-attracting events: Fort Bragg Bike Race and Fort Bragg Music Festival.
- Continue to focus on lodging communities with promotions tied directly to measurable impact for local hotels.
- Maintain merchant support with ongoing content and promotions driving customers to local businesses.
- Continue to focus on younger audiences in all communications and promotions. Develop specific KPI's to track age demographics.
- Promote and nurture Fort Bragg's role in a regional Blue Economy initiative through targeted campaigns focusing on the marine environment, sustainability, and technology.



Fiscal year 2025-26 Top Accomplishments

- A fully revised Integrated Communications Strategy was developed to drive all destination market efforts for the City of Fort Bragg, including a new Strategic Positioning Concept and refined Communications Goals & Priorities.
- Substantial Increase in Paid Media Effectiveness.
- With a significantly lower investment, Paid Promotions during shoulder season delivered substantially higher impressions and clicks.
- The newly implemented Ongoing Paid Media campaign was launched and will continue to learn and grow.
- Continue and Improve Search-Optimized Content.
- Multiple online articles were created in a “listicle” or “top 10” style that is highly favored by search engine algorithms. (ex: [Watering Holes](#), [Vintage Shopping](#), [Girls Trip](#))
- Substantial Increase in Shoulder Season Website Acquisition.
- Aided by increased paid media effectiveness, site visits from January through March increased in 2026 from 29K to 40K unique visitors.
- Substantial Increase in Annual Website Acquisition.
- Aided by increased paid media effectiveness, site visits from June 2025 through May 26 increased from 103K to 129K unique visitors.
- Creative Campaign Awareness Growing.
- Having introduced the “Wander” creative direction, promoting Fort Bragg as a “hub” or “stepping off point” for activities on the North Coast, the direction infused a sense of fun and discovery into all communications.
- Increased Hotelier Engagement & Promotions.
- The return of the [Great Fort Bragg Photo Contest](#) – with the introduction of prizes, including \$1,000 in cash to drive participation.
- [Room With A Brew](#) – New promotion offering hotel vouchers for local beer during Brew Fest.
- [Winter Visit](#) – The second year of the Winter Wonderland promotion featured a new sweepstakes for newsletter sign-ups offering a prize package with hotel stays, Skunk Train tickets, Botanical Gardens, whale watching, and more.
- [Whale Fest](#) – Multiple events over one weekend with seasonal whale watching promoted.
- [Fort Bragg Blues Festival](#) – Promotional support and expanded website revisions to introduce several new features of the festival.
- Increased Merchant Support.
- Fall and Summer [Events Calendars](#) – Updated and featured in outbound communications.
- [Gift Shopping](#) – New landing page created to showcase gifts and categorize stores.



Performance/ Workload Metrics

Organic Digital Engagement (July 2025 to May 2026)

- eNewsletter – 9,000 to 12,000 subscribers
- Instagram – 24,700 to 25,500 followers
- Facebook – 69,000 to 74,000 followers

Paid Media – Online Shoulder Season Promotions

- 405,000 to 641,000 Impressions
- 6,510 to 21,800 Site Clicks

Winter Site Traffic – January > March

- 17,000 – 2022
- 22,000 – 2023
- 27,000 – 2024
- 29,000 – 2025
- 40,000 – 2026

Annual Site Traffic (June > May)

- 62,300 – 2021 > 22
- 68,400 – 2022 > 23
- 94,000 – 2023 > 24
- 103,000 – 2024 > 25
- 129,000 – 2025 > 26



Fiscal Year 2026-27 Top Priorities

The primary objectives and priorities for the Visit Fort Bragg campaign moving into the 2026 summer season are to:

Keep alignment with the City of Fort Bragg Strategic Plan. Goal: 7 Communicate with Active Community Engagement. Promote the image of Fort Bragg: Build on the City Brand that celebrates and promotes Fort Bragg's unique identity and offerings.

Continue to Wander Creative Direction:

- Infuse all destination marketing communications with calls to use Fort Bragg as a home base for visitation.

SEO Focus:

- Continue site traffic growth
- Sharpen target focus

Continue to Improve Paid Media Effectiveness:

- Continue ongoing paid media campaign
- Exceed success results from previous year in all promotions

Major Event Progress:

- Music Festival – Prepare for Fort Bragg Music Festival in fall of 2027

Shoulder Season Prioritization:

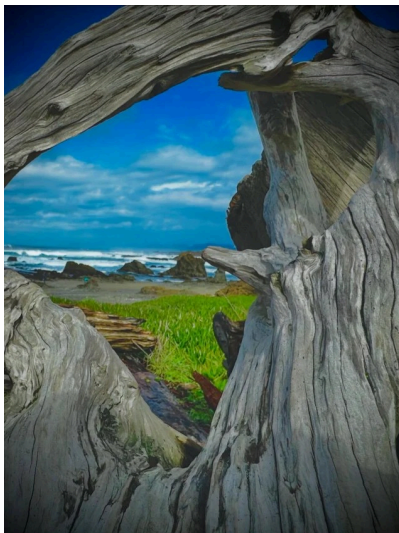
- Continue budget “bulge” to achieve a significant increase in visitor engagement during shoulder season.

Younger Demographic Skew:

- Continue targeting younger audience

Photo Contest:

- Return and expand Great Fort Bragg Photo Contest

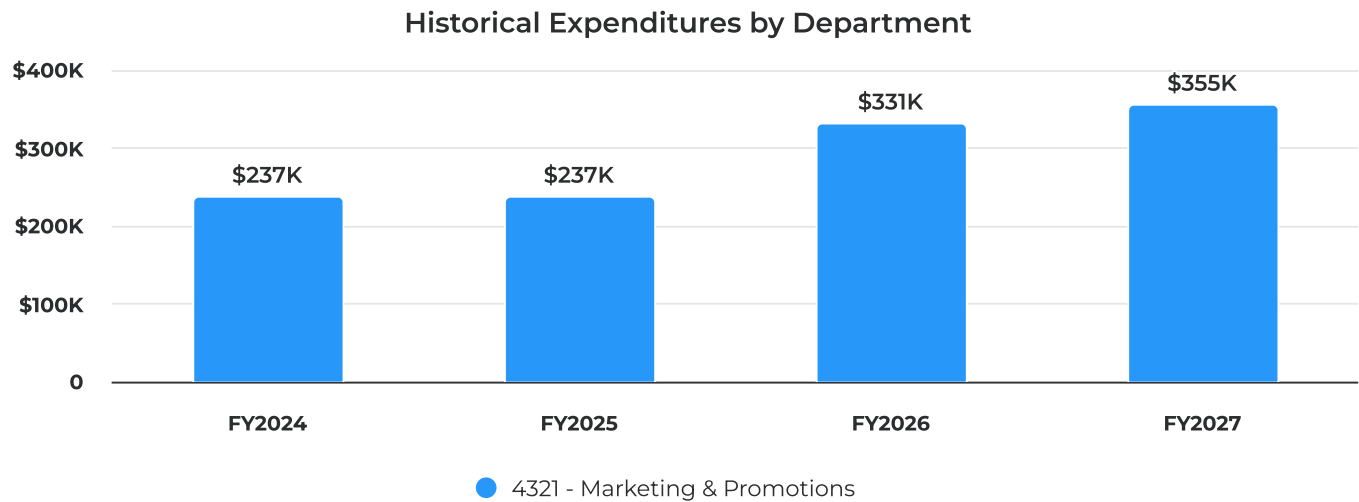


Expenditures by Department

A major focus of the FY 2026–27 budget is strengthening shoulder-season tourism. The City is building on successful existing events such as the Whale Festival and Magic Market while supporting new and expanded events such as the Fort Bragg Blues Festival, Timber and Tides, and mountain bike events. These efforts are intended to increase overnight stays, activate downtown and public spaces, support restaurants and retailers, and generate additional local spending during slower periods of the year.

The increased investment in Visit Fort Bragg also supports broader destination marketing efforts that promote Fort Bragg as a year-round coastal destination. This includes marketing campaigns, event promotion, visitor engagement, brand development, digital outreach, and partnerships that improve the City’s ability to compete for visitors in a changing tourism market.

Looking ahead, the City is also evaluating the best long-term model for Visit Fort Bragg. This may include discussion of stronger regional partnerships, including potential collaboration with Visit Mendocino, to expand marketing reach, leverage additional resources, and strengthen Fort Bragg’s position within the broader Mendocino Coast visitor economy.



Visit Fort Bragg / Tourism Marketing and Promotion

The FY 2026–27 Tourism Marketing and Promotion budget totals \$355,000, which is consistent with the FY 2025–26 estimated year-end amount. This reflects the City’s continued commitment to reinvesting tourism-related revenue back into destination marketing, visitor attraction, community events, and visitor-serving activities.

FY27 Expenditures by Department



● 4321 - Marketing & Promotions **\$355,000** 100.00%

For the Tourism Marketing and Promotion Department's Fiscal Year Expenditures by Department, the total expenditure is \$355,000, which accounts for 100% of the department's fiscal year expenditures. This amount is allocated entirely to the category 4321 - Marketing & Promotions.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4321 - Marketing & Promotions	\$236,514	\$330,886	\$355,000	7.3%
Total Expenditures	\$236,514	\$330,886	\$355,000	7.3%



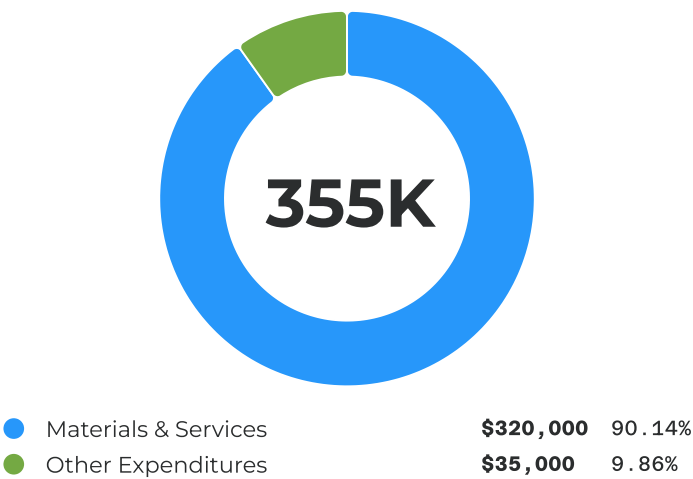
Expenditures by Expense Account Summary

In FY2027, the Tourism Marketing and Promotion Department's total expenditures increased significantly to \$355,000, representing a 135.28% rise from FY2026's total of \$150,886. The largest category, Materials & Services, grew substantially to \$320,000, accounting for 90.14% of the total budget. This category increased by \$219,114, or 217.19%, compared to the previous year.

Conversely, Other Expenditures decreased to \$35,000 in FY2027, making up 9.86% of the total budget. This category saw a reduction of \$15,000, or 30%, from FY2026. Notably, this marks a reversal from the prior year's trend where Other Expenditures had increased dramatically.

Overall, the FY2027 budget reflects a major shift with a strong emphasis on Materials & Services, which now constitutes the vast majority of expenditures, while Other Expenditures have declined both in absolute terms and as a share of the total budget.

FY27 Expenditures by Expense Account Summary



For the Tourism Marketing and Promotion Department's Fiscal Year Expenditures by Expense Account Summary, Materials & Services account for \$320,000, representing 90.14% of the total expenditures. Other Expenditures make up \$35,000, which is 9.86% of the total.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Materials & Services		\$235,131	\$280,886	\$320,000	13.9%
Professional Services	110-4321-0319	\$191,734	\$180,000	\$180,000	-
Meetings/Marketing & Promotion	110-4321-0371	\$365	\$886	-	-100.0%
VFB Committee	110-4321-0382	\$42,101	\$100,000	\$140,000	40.0%
Books & Subscription	110-4321-0384	\$931	-	-	-
Other Expenditures		\$1,383	\$50,000	\$35,000	-30.0%
Events/Fireworks	110-4321-0619	\$1,383	\$50,000	\$35,000	-30.0%



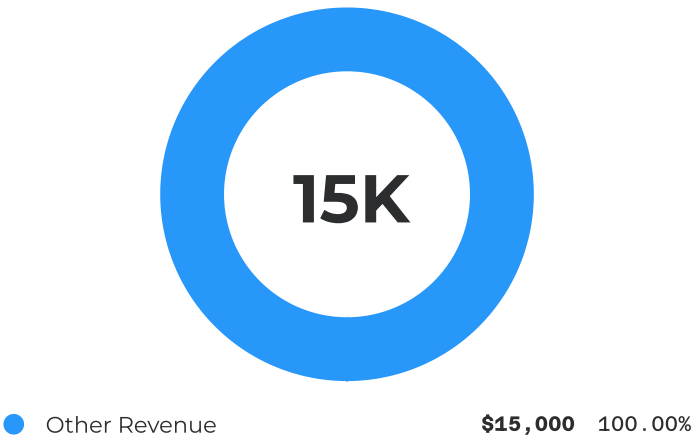
Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total Expenditures		\$236,514	\$330,886	\$355,000	7.3%

Overall, the FY 2026–27 Visit Fort Bragg budget reflects a clear reinvestment strategy. By increasing funding for marketing, events, promotions, and visitor-serving activities, the City is working to strengthen the local tax base, support small businesses, increase year-round economic activity, and improve long-term General Fund revenue stability. The goal is to use tourism dollars responsibly and strategically to support both residents and visitors while reinforcing Fort Bragg’s identity as a vibrant and welcoming coastal destination.

Revenues by Revenue Source Summary

In FY2027, the Tourism Marketing and Promotion Department's total revenue is budgeted at \$15,000, representing a 100% increase from the previous year's total of \$0 in FY2026. The entire revenue amount in FY2027 comes from the category "Other Revenue," which accounts for 100% of the total revenue. This marks a significant change from FY2026, where "Other Revenue" was \$0 and contributed 0% to the total revenue. The introduction of \$15,000 in "Other Revenue" is the largest increase observed in the department's revenue sources for FY2027.

FY27 Revenues by Revenue Source Summary



The Tourism Marketing and Promotion Department's Fiscal Year Revenue by Revenue Source Summary consists solely of Other Revenue, which amounts to \$15,000 and represents 100% of the total revenue for the fiscal year.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Other Revenue		-	-	\$15,000	-
Miscellaneous Revenue	110-4321-3998	-	-	\$15,000	-
Total Revenues		-	-	\$15,000	-

Economic Development



Isaac Whippy

City Manager

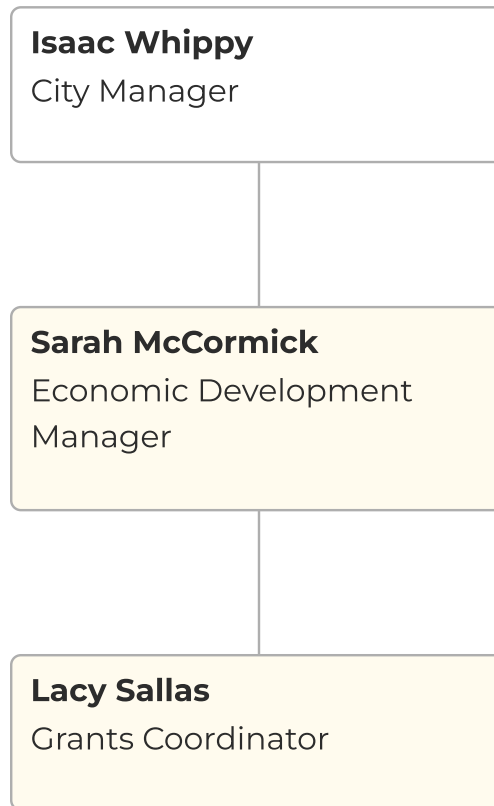
The Economic Development Department exists to help Fort Bragg grow a stronger, more resilient, and more diverse local economy by serving as a facilitator, problem-solver, and partner to the business community. Our mission is to support existing businesses, attract new investment, grow the City's tax base, expand local job opportunities, strengthen commercial districts, and advance projects that create long-term community value.

Through strategic partnerships, responsive service, business retention and attraction efforts, destination development, and targeted programs, the Department works to remove barriers, connect people with resources, and create the conditions for private investment and local entrepreneurship to succeed. This work is essential to the City's long-term fiscal health, because a stronger economy supports the revenues needed to fund public safety, infrastructure, parks, housing, and other essential City services.

The Department's approach is grounded in collaboration, practicality, and respect for Fort Bragg's unique character. Economic development is not just about growth for growth's sake; it is about creating opportunity, strengthening local businesses, supporting working families, improving the visitor and customer experience, and building a more vibrant and sustainable future for Fort Bragg.

Organizational Chart

Economic Development Department



Strategic Goals and Objectives

The Economic Development Department directly supports the City Council's Strategic Plan goal to Invigorate Economic Opportunity and Community Vibrancy. This goal recognizes that a strong local economy is essential to Fort Bragg's fiscal sustainability, quality of life, job creation, business retention, and long-term community resilience.

The City Manager spearheads and helps lead many of the City's economic development efforts, working closely with the Economic Development Department, City departments, business owners, property owners, regional partners, and community organizations to move priority initiatives forward. This leadership role is especially important in advancing a facilitator mindset across the organization — helping the City become more responsive, solution-oriented, and focused on removing barriers where appropriate.

The Department's work is organized around the City's BEAR Strategy: Business Expansion, Attraction, and Retention. This strategy reflects a practical and proactive approach to economic development. The City is focused on helping existing businesses succeed, attracting new investment, filling vacant commercial spaces, expanding local job opportunities, strengthening the tax base, and improving the overall business climate.

Through the implementation work of the City Manager's Office and the Economic Development Department, the BEAR Strategy helps turn the City's Strategic Plan into action. The goal is not growth for growth's sake, but thoughtful economic development that supports local businesses, creates jobs, expands the tax base, improves community vibrancy, and helps fund the public services and infrastructure Fort Bragg residents depend on.

Key strategic goals include:

Business Retention and Expansion: Support existing Fort Bragg businesses by helping them navigate City processes, access resources, resolve barriers, and identify opportunities for growth.

Business Attraction and Investment: Attract new businesses, employers, developers, and entrepreneurs that align with Fort Bragg's community values, workforce needs, commercial districts, and long-term revenue goals.

Grow the Local Tax Base: Strengthen Sales Tax, Transient Occupancy Tax, business license, and other local revenue sources by supporting business activity, tourism, downtown vitality, redevelopment, and commercial investment.

Job Creation and Workforce Opportunity: Encourage projects and partnerships that create local jobs, support working families, expand career pathways, and connect residents to economic opportunity.

Downtown and Commercial District Vitality: Continue investing in downtown revitalization, events, public spaces, storefront activity, tourism, beautification, and visitor experience to strengthen Fort Bragg's role as a vibrant coastal destination.

Facilitator and Problem-Solver Culture: Serve as a responsive partner to businesses, developers, property owners, and community organizations by helping move good projects forward while maintaining transparency, fairness, and accountability.

Economic Resilience and Diversification: Advance opportunities in tourism, blue economy, broadband, housing, the Mill Site, small business development, and destination development to reduce reliance on any single sector and build a more resilient local economy.

Fiscal year 2025-26 Top Accomplishments

Key accomplishments include:

Advanced Downtown Revitalization Efforts: Continued work to strengthen downtown Fort Bragg through business support, storefront activation, beautification, visitor experience improvements, and strategies that encourage local spending and community activity in the City's commercial core.

Supported Downtown Events Through Fee Waivers: Implemented and supported downtown event waiver efforts to reduce barriers for community events, increase downtown activity, and support local businesses through increased foot traffic and visitor engagement.

Expanded the Fort Bragg Business Boost Program: Provided financing support to more than five local businesses through the Fort Bragg Business Boost Program, helping businesses access capital for startup, expansion, equipment, working capital, and other eligible business needs.

Expanded the Capacity Fee Deferral Program: Expanded the Capacity Fee Deferral Program beyond the Central Business District, reducing upfront development costs and supporting broader business investment and redevelopment opportunities throughout Fort Bragg.

Supported Façade Improvement Grants: Continued façade improvement grant efforts to support exterior business improvements, strengthen commercial district appearance, improve the customer experience, and encourage private reinvestment in local properties.

Spotlighted Local Businesses: Continued efforts to spotlight and promote Fort Bragg businesses through City communication channels, helping increase visibility for local entrepreneurs, retailers, restaurants, and service providers.

Launched the First-Year Business Incentive Program: Created a pilot fee-waiver program to eliminate select administrative and City-imposed startup fees for qualifying new small businesses. This program lowers the entry barrier for entrepreneurs, supports business formation, and encourages the activation of vacant storefronts.

Established Monthly Business Roundtables: Began hosting Business Roundtable meetings at Town Hall on the first Wednesday of each month from 10:00 a.m. to 11:00 a.m. These meetings provide a regular forum for business owners to share feedback, discuss challenges, learn about City programs, and collaborate on ways to strengthen the local economy.

Continued the \$989,000 Noyo Harbor Blue Economy and Coastal Resilience Effort: Continued work on the four-year grant to develop the Noyo Harbor Blue Economy Visioning, Resiliency, and Implementation Plan. This effort will establish baseline information on existing social, economic, physical, and environmental conditions; identify opportunities and constraints for blue economy investment; and evaluate adaptation and resiliency measures.

Deployed the FortBraggBiz.com Platform: Launched the City's Doing Business in Fort Bragg digital portal, centralizing business resources, planning toolkits, a resource library, and access to revolving loan fund information. The platform makes it easier for entrepreneurs, property owners, and existing businesses to find City resources and navigate the business development process.

Established Weekly Office Hours: Created a direct channel for business and community support by offering weekly office hours every Tuesday. These office hours provide face-to-face assistance for site selection, troubleshooting, financial referrals, permitting questions, and general business support.

Initiated the Business and Downtown Survey: Launched a data-gathering effort to collect direct feedback from local business owners. The survey is intended to help shape future City initiatives, identify barriers to business success, and



ensure economic development programs are responsive to real business needs.

Together, these accomplishments reflect the Department's facilitator mindset and practical approach to economic development. The focus remains on helping businesses succeed, reducing barriers where appropriate, growing the tax base, supporting job creation, strengthening downtown, and building a more resilient local economy.



State and Federal Partnerships

Fiscal Year 2026-27 Top Priorities

Top priorities include:

Expand Business Retention and Outreach: Continue proactive business retention visits, weekly office hours, and monthly Business Roundtable meetings to hear directly from business owners, identify barriers, connect businesses with resources, and strengthen the City's role as a facilitator and problem-solver.

Advance Downtown Revitalization and Activation: Continue downtown revitalization efforts through storefront activation, events, beautification, seasonal lighting, public space improvements, way finding, local business spotlights, and programs that increase foot traffic and support the commercial core.

Launch Vacant-to-Vibrant Strategies: Explore tools to activate vacant storefronts through temporary uses, pop-ups, art activations, window displays, and short-term business concepts. This effort is intended to reduce visible vacancies, support entrepreneurs, and create more energy downtown.

Strengthen Business Incentives and Financing Tools: Continue supporting the Fort Bragg Business Boost Program, façade improvement grants, first-year business incentive program, and expanded capacity fee deferral program. These tools help reduce upfront costs, support reinvestment, and make it easier for new and existing businesses to open, expand, and succeed.

Continue to Improve the Business Experience and Permitting Process: Work with Community Development and other departments to support a business concierge or navigator approach, pre-development meetings, permit tracking, small business-friendly review, and customer-service-focused process improvements. The goal is to help good projects move forward while maintaining fairness, accountability, and regulatory compliance.

Support Events and Shoulder-Season Economic Activity: Continue using events as an economic development tool, including downtown event support, event fee waivers where appropriate, shoulder-season programming, and partnerships that bring residents and visitors into the downtown and commercial districts.

Modernize Food Truck and Mobile Vending Regulations: Work with Community Development, Public Works, and other partners to evaluate updates to the City's food truck and mobile vending regulations. This may include exploring designated vending areas, food truck hubs, rotational permits, expanded operating areas, and clear standards that support downtown activation, entrepreneurship, visitor experience, and local food access while balancing impacts to existing businesses, traffic, safety, and public spaces.

Explore Cottage Kitchen and Microenterprise Food Opportunities: Evaluate opportunities to support cottage food, home-based food businesses, and microenterprise kitchen concepts that can help local entrepreneurs test products, start small, and grow into larger business opportunities. This work may include reviewing local rules, identifying barriers, coordinating with County health requirements, and exploring how Fort Bragg can support small-scale food entrepreneurship in a safe, practical, and business-friendly way.

Develop a Business Recruitment and Retail Gap Strategy: Prepare recruitment materials and use business survey data, community feedback, and retail gap analysis to identify missing business sectors, target appropriate businesses, and market Fort Bragg to entrepreneurs, investors, and employers that align with local needs and community values.

Leverage Broadband for Economic Development: Coordinate with MCN and City leadership to use the municipal broadband project as an economic development asset. Priorities include supporting remote workers, digital businesses, entrepreneurs, education, and business attraction opportunities that depend on reliable high-speed connectivity.



Advance Blue Economy and Coastal Resilience Work: Continue implementation of the Noyo Harbor Blue Economy Visioning, Resiliency, and Implementation Plan. This work will help identify opportunities for blue economy investment, assess constraints, support harbor-related economic activity, and plan for long-term coastal resilience.

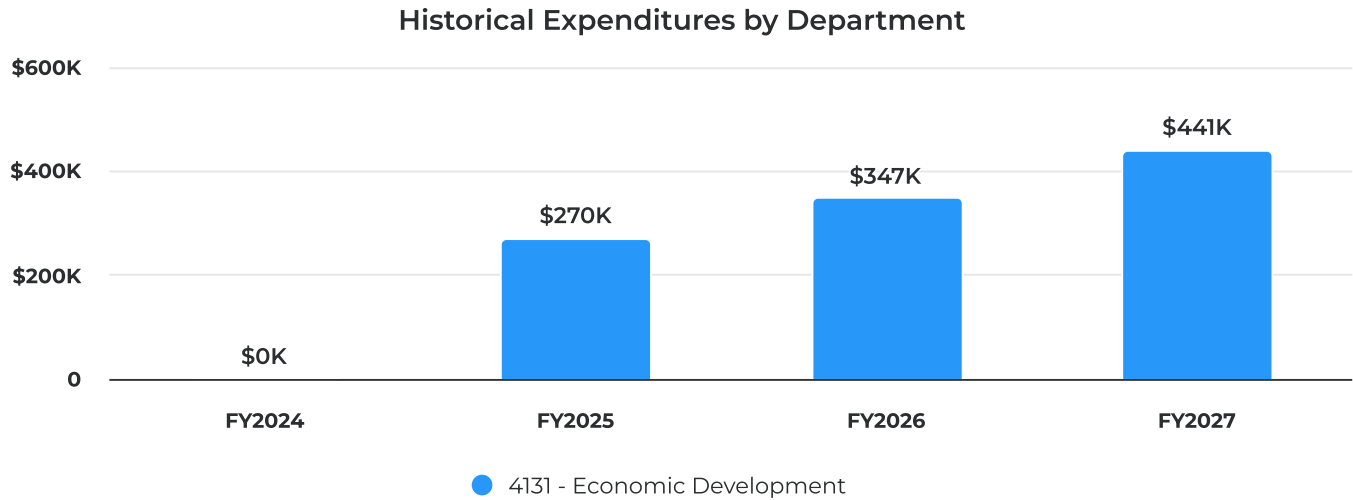
Support Local Branding and Shop Local Efforts: Explore “Shop Local” campaigns, local maker promotion, “Made on the Mendocino Coast” branding, business spotlights, and digital marketing assistance to help local businesses reach residents, visitors, and new customers.

These priorities reflect a shift from waiting for economic activity to happen toward a more proactive model: creating energy, reducing friction, activating spaces, supporting entrepreneurs, and building partnerships. The goal is to strengthen Fort Bragg’s economy in a way that grows local revenues, supports jobs, improves community vibrancy, and preserves the character that makes Fort Bragg unique.

Personnel Summary

AUTHORIZED FTE	FY 23	FY 24	FY25
Economic Development	2	2	2

Expenditures by Department

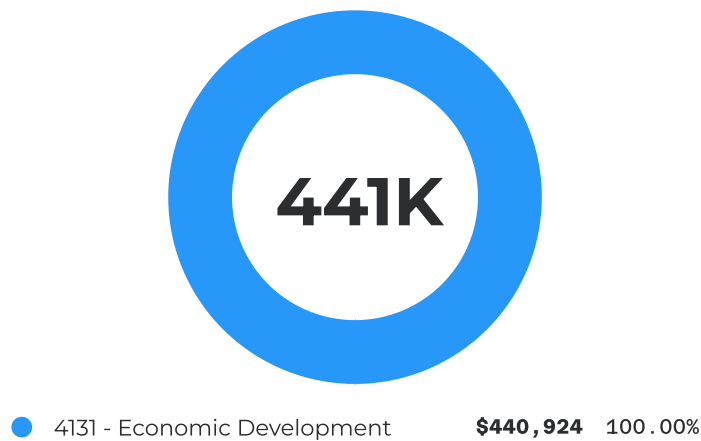


In FY2027, the Economic Development Department's total expenditures are budgeted at \$440,924, representing a 37.68% increase from the FY2026 total of \$320,245. This department continues to account for 80-100% of the total expenditures in both years.

The FY 2026–27 Economic Development Department expenditure budget totals \$440,924. The Department is currently staffed with two positions: the Economic Development Manager and the Grants Analyst. These positions are essential to advancing business support, grant administration, downtown revitalization, blue economy initiatives, business attraction and retention, and implementation of the City's BEAR Strategy. A significant portion of these positions, approximately 80% to 90%, is supported by grant funding, reducing the net impact on the General Fund.

If HOME funding is approved for the tenant rental assistance program, the City may need to add a third staff position to administer the program. This would be necessary to manage grant compliance, eligibility review, reporting, coordination with applicants, and program delivery. As with the existing positions, staff will seek to maximize grant reimbursement and outside funding to reduce the General Fund impact of any added administrative capacity.

FY27 Expenditures by Department

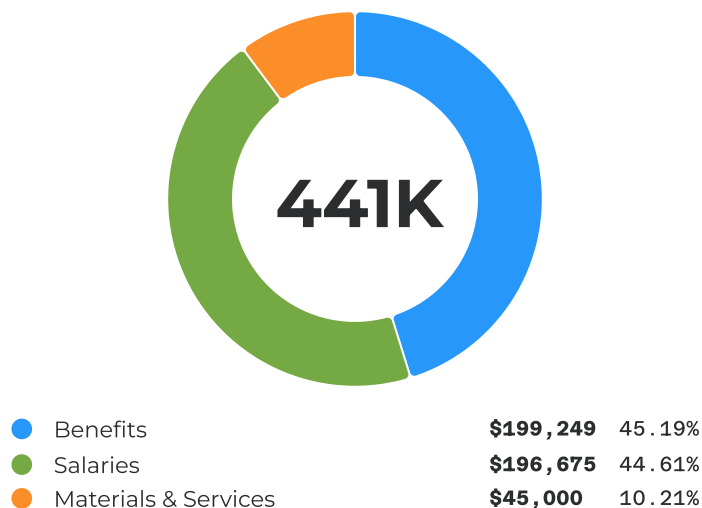


For the Economic Development Department, the total fiscal year expenditures amount to \$440,924, which represents 100% of the department's budget.

Expenditures by Expense Account Summary

In FY2027, the Economic Development Department's total expenditures increased by 37.68% to \$440,924 compared to FY2026. Benefits became the largest expense category, rising by 112.64% to \$199,249 and representing 45.19% of the total budget. Salaries followed closely at \$196,675, an increase of 6.75%, accounting for 44.61% of the total. Materials & Services also grew by 6.35% to \$45,000, making up 10.21% of the budget. This shift highlights a significant increase in Benefits expenditures, which more than doubled from the previous year, while Salaries and Materials & Services saw more moderate growth.

FY27 Expenditures by Expense Account Summary



Salaries are budgeted at \$196,675, representing 44.61% of total departmental expenditures. Benefits are budgeted at \$199,249, or 45.19% of the total. Benefits are slightly higher than salaries and reflect increased medical, dental, retirement, payroll tax, and other employee benefit costs. This mirrors a broader citywide trend where benefit costs continue to place pressure on department budgets.

Materials and Services are budgeted at \$45,000, representing 10.21% of total expenditures. This category includes \$30,000 for professional services and economic development contracts, which may include partnerships with organizations such as West Company, Retail Coach for business recruitment, and consulting support related to Mill Site economic development studies. This funding level is consistent with the prior year and provides the City with flexibility to bring in specialized expertise where needed.

The budget also includes approximately \$10,000 for downtown revitalization efforts. These funds may support events, murals, placemaking, lighting, benches, and other small-scale initiatives that help activate downtown and improve the visitor and customer experience. A significant amount of downtown revitalization investment was completed in the prior fiscal year, so the FY 2026–27 budget is focused more on targeted follow-through and maintenance of momentum rather than major new one-time investments.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$174,366	\$184,231	\$196,675	6.8%
Salaries & Wages, Regular	110-4131-0101	\$172,792	\$182,952	\$193,465	5.7%



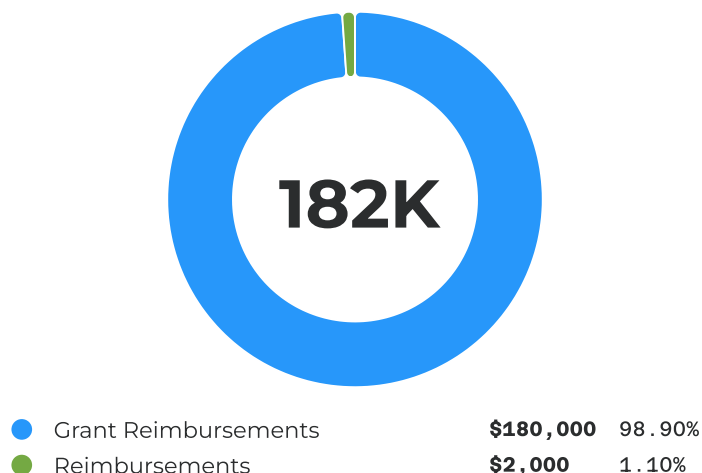
Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Overtime	110-4131-0102	\$1,574	-	\$600	-
Comp Time Payout	110-4131-0103	-	\$279	-	-100.0%
Other Pay	110-4131-0109	-	\$1,000	\$2,611	161.1%
Benefits		\$76,707	\$93,701	\$199,249	112.6%
Misc Insurance Premiums & Fees	110-4131-0210	\$509	-	\$319	-
Medical Premium Contribution	110-4131-0211	\$42,564	\$50,253	\$57,926	15.3%
Dental Premiums	110-4131-0213	\$1,783	\$1,847	\$2,054	11.2%
Vision Care	110-4131-0214	\$439	\$449	\$949	111.3%
Pers	110-4131-0220	\$14,493	\$15,535	\$24,157	55.5%
Other Benefits	110-4131-0229	\$440	\$480	-	-100.0%
Worker's Comp Premium	110-4131-0231	\$2,649	\$2,641	\$2,001	-24.2%
FICA/Medicare	110-4131-0252	\$12,630	\$13,496	\$14,800	9.7%
Training/Travel Reimbursement	110-4131-0366	\$1,199	\$3,000	\$4,000	33.3%
Allocation to IT Services	110-4131-0396	-	\$3,000	\$3,000	-
Alloc to Facilities Maint	110-4131-0397	-	\$3,000	\$3,000	-
Salary/Benefits Allocation	110-4131-0801	-	-	\$87,042	-
Materials & Services		\$19,346	\$69,313	\$45,000	-35.1%
Professional Services	110-4131-0319	\$14,583	\$30,000	\$30,000	-
Rentals - Space	110-4131-0357	-	\$3,000	-	-100.0%
Downtown Revitalization	110-4131-0367	\$4,763	\$36,313	\$15,000	-58.7%
Total Expenditures		\$270,419	\$347,245	\$440,924	27.0%

Overall, the FY 2026–27 Economic Development budget is lean and heavily leveraged through grant support. The Department's expenditures are primarily personnel-driven, reflecting the staff capacity needed to pursue grants, support businesses, implement economic development programs, and coordinate priority initiatives. The budget maintains core economic development capacity while continuing to rely on partnerships, grants, and targeted professional services to advance the City's goals of growing the tax base, supporting jobs, revitalizing downtown, and strengthening Fort Bragg's long-term economic resilience.



Revenues by Revenue Source Summary

FY27 Revenues by Revenue Source Summary



For the Economic Development Department in the fiscal year, Grant Reimbursements accounted for \$180,000, representing 98.9% of the total revenue. Reimbursements contributed \$2,000, making up 1.1% of the revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements		\$3,488	\$2,000	\$2,000	-
City Reimb-DDA	110-4131-3415	\$3,243	\$2,000	\$2,000	-
Interfund Cost Reimbursement	110-4131-3497	\$245	-	-	-
Grant Reimbursements		\$115,997	\$135,000	\$180,000	33.3%
Grant Staff Time Reimb	110-4131-3318	\$115,997	\$135,000	\$180,000	33.3%
Total Revenues		\$119,485	\$137,000	\$182,000	32.8%

Economic Development revenues are primarily made up of grant reimbursements for eligible staff time and program administration. For FY 2026–27, total grant reimbursements are budgeted at approximately \$182,000. These reimbursements support staff work associated with Community Development Block Grant activities, the Noyo Harbor Blue Economy Visioning, Resiliency, and Implementation Plan funded through the Coastal Commission, Sea Grant-related work, and coastal resiliency efforts. These grant reimbursements are important because they allow the City to advance economic development, blue economy, resilience, and business-support initiatives while reducing the net impact on the General Fund.

Finance



Isaac Whippy

City Manager/Acting Finance Director

The Finance Department is responsible for maintaining the City's financial integrity by providing oversight of the City's fiscal management, maintaining accurate financial records and reports, and providing advice regarding fiscal policies and transactions.

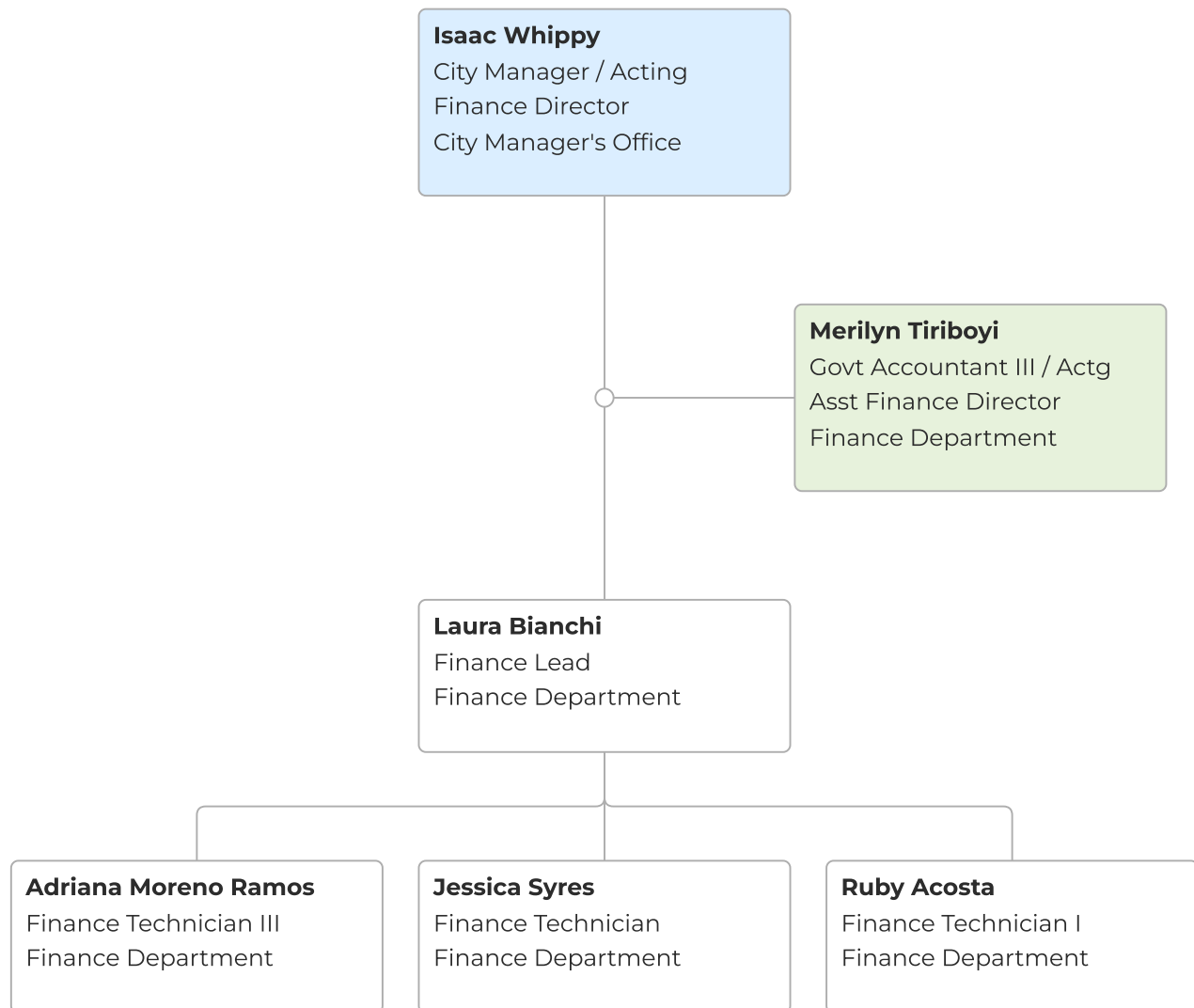
The Finance Department is a General Government support function. In FY 2026, the Department had five full-time staff members, supervised by the City Manager / Acting Finance Director. Department staff included two Government Accountants and three Finance Technicians.

The Finance Department coordinates and directs all fiscal operations of the City. This includes directing, monitoring, and controlling all assets and financial operations and providing a framework for financial planning and analysis to support the operation and management of City departments. The functions of the Finance Department include utility billing, business licensing, transient occupancy tax collections, accounts payable, accounts receivable, payroll, purchase orders, financial reporting to federal, state, and other outside agencies, treasury and cash management, budget preparation, budgetary control, audit liaison and oversight of other fiscal activities of the City, CV Starr, Municipal Improvement District #1, and the Successor Agency to the Fort Bragg Redevelopment Agency.



Organizational Chart

Finance Department



Strategic Goals and Objectives

- Maintain the City's fiscal health and ensure the provision of adequate resources to fund City services for the community.
- Perform financial responsibilities in accordance with statutory regulations and standards required by State and federal regulatory agencies as well as with the Government Finance Officers Association Code of Professional Ethics.
- Account for the City's fiscal activities in an accurate and timely manner within generally accepted accounting principles (GAAP) and other legal requirements.
- Ensure completion of the City's financial statements in a timely manner.
- Assist the City Manager in preparing a balanced budget and implementing fiscal and budget policies established by the City Council.
- Safeguard the City's assets and invest available cash in accordance with the City Council's adopted investment policy.
- Provide financial services such as accounts payable, payroll, cash receipts
- Accurately bill utility customers and provide friendly and helpful customer service.

Fiscal year 2025-26 Top Accomplishments

- Completed Utility Billing rate study.
- Streamlined both personnel and operating budgeting by implementing two new ClearGov modules.
- Hired and begin training with a new Finance Technician to fill a vacancy.
- Completed comprehensive fee study to generate new fees
- Sent two Finance Technicians to Springbrook conference to enhance use of Springbrook software.
- Transitioned MCN employees to the City of Fort Bragg.
- Mailed 1010 business license renewals in calendar year 2026
- Processed 132 new business license applications in calendar year 2025.
- Continued to use Watersmart software to immediately notify customers of leaks.
- Began business license fee waiver incentive program.
- Worked with Community Development to implement payment software (Accela).
- Worked with Code Enforcement to streamline City procedures for business license enforcement.



Performance/ Workload Metrics

INDICATORS	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
BUDGET/CAFR/AUDIT				
Receive GFOA Distinguished Budget award	Yes	Yes	Yes	Yes
Receive GFOA Award for Excellence in Financial Reporting	Yes	Yes	No	Not Tracked
Audit Findings	Nil	Nil	Nil	
REVENUE COLLECTION & UTILITY BILLING				
Ave.number open Water/Sewer Accounts	2868 / 2788	2807 / 2792	2808/2775	2849/2804
Total Amount Billed(Water/Sewer)	\$3.1m/ \$3.5m	\$3.0m/ \$3.4m	\$2.98m/\$3.5m	\$2.91m/\$3.27m
% of payments processed through external automated/electronic process (Ebox, lockbox, ACH/CC)	64.20%	70.30%	69.90%	72.80%
Number of Utility accounts participating in paperless billing (e-bills)	Not Tracked	Not Tracked	Not Tracked	986
Number of Utility accounts participating in automatic payment	Not Tracked	Not Tracked	Not Tracked	1165
Business license renewal notices mailed	895	921	874	1010
% of business licenses processed within 30 days of receipt	100%	100%	100%	97%
Avg. number of monthly payments processed internally	956	774	823	795
Avg. number of monthly water delinquent notices mailed	433	442	617	431
Avg. Monthly Number of Turn-Offs- Non Payment	9	8	8	10
ACCOUNTS PAYABLE/PAYROLL				
Average days for Invoices to be Paid (turned into Finance)	14 days	10 days	14 days	Not Tracked
% of Staff cross-trained in Payroll process	60%	75%	40%	40%
% of Staff cross-trained in AP process	80%	100%	100%	100%
% of employees signed up for direct deposit	98.50%	88.00%	90.00%	88.50%

Fiscal Year 2026-27 Top Priorities

Utility Billing

- Work with Beacon Software to troubleshoot final 79 meters with activation issues
- Continue to encourage auto-pay and e-billing through Xpress Bill Pay
- Continue to monitor leaks and encourage customers to sign up for leak alerts in VxSmart
- Research and consider utilizing collection software

Business Licenses

- Provide Welcome Kit for new businesses
- Research and implement business licensing software

Financial Operating, Budgeting, and Reporting

- Transition banking services to local bank
- Continue to reduce paper and paper filing by utilizing electronic filing
- Update all Finance Forms and have them available electronically
- Assist City Manager and City Council in the establishment of new or enhanced revenue sources

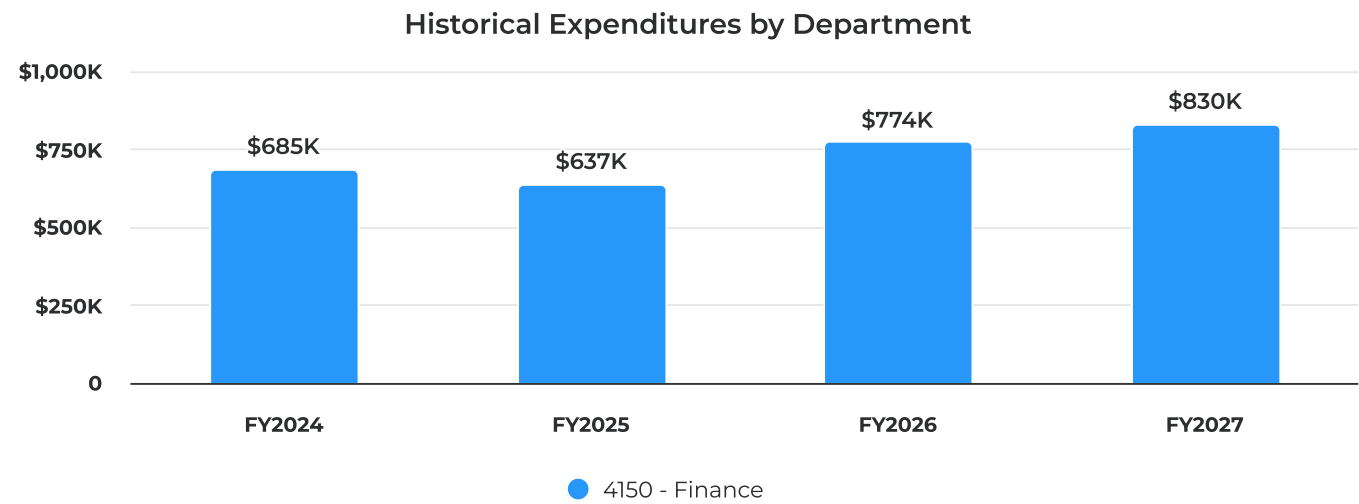
Finance Personnel

- Continue to train new Finance Technician
- Seek opportunities for staff development

Personnel Summary

AUTHORIZED FTE	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Finance Department	4	4	4	4	3	4.8	4	5	4	5

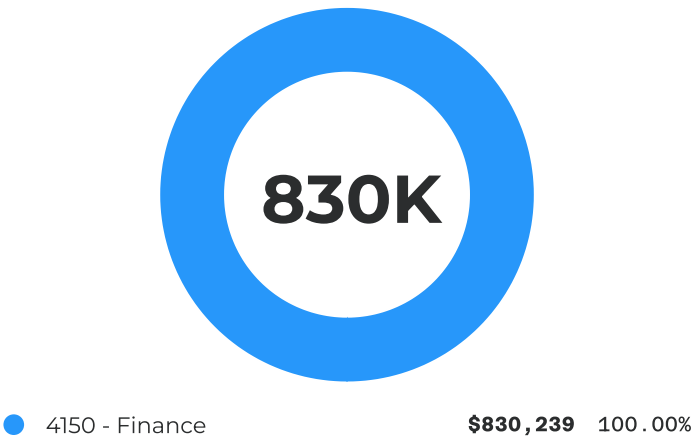
Expenditures by Department



In FY2027, the Finance Department's total expenditures amount to \$830,239, representing a 7.3% increase from the previous year's total of \$773,735 in FY2026. The Finance category remains the largest and sole category, accounting for 100% of the total expenditures in both years.

The Finance category itself increased by \$56,504, or 7.3%, compared to FY2026. This follows a significant increase of \$136,322, or 21.39%, from the prior period to FY2026. Overall, the FY2027 budget continues the upward trend in expenditures for the Finance Department, though at a more moderate rate than the previous year.

FY27 Expenditures by Department



The Finance Department's fiscal year expenditures total \$830,239, representing 100% of the department's budget.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4150 - Finance	\$637,413	\$773,735	\$830,239	7.3%
Total Expenditures	\$637,413	\$773,735	\$830,239	7.3%



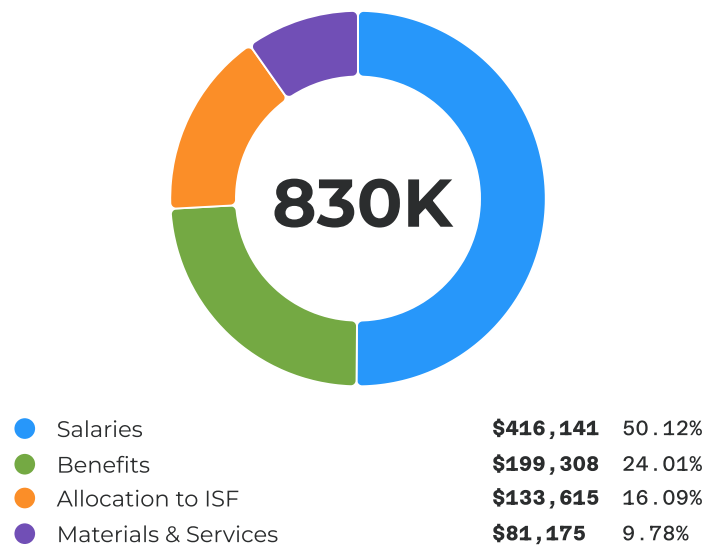
Expenditures by Expense Account Summary

The Finance Department's total expenditures for FY2027 increased by 7.3% to \$830,239 compared to FY2026's total of \$773,735. Salaries, the largest expense category, decreased by 3.79% to \$416,141, representing 50.12% of the total budget, down from 55.9% in the previous year. Benefits rose significantly by 19.51% to \$199,308, increasing their share from 21.55% to 24.01% of total expenditures.

Allocation to ISF shifted notably from a negative \$206,857 in FY2026 to a positive \$133,615 in FY2027, marking an increase of \$340,472 and changing from -26.73% to 16.09% of the total budget. Materials & Services expenses decreased by 11.84% to \$81,175, reducing their portion from 11.9% to 9.78% of total expenditures. Allocated Personnel Costs were eliminated entirely, dropping from \$289,231 (37.38% of total) in FY2026 to \$0 in FY2027.

Overall, the largest increases in FY2027 were in Allocation to ISF and Benefits, while the most significant decreases occurred in Allocated Personnel Costs, Salaries, and Materials & Services.

FY27 Expenditures by Expense Account Summary



For the Finance Department's Fiscal Year Expenditures by Expense Account Summary, Salaries account for \$416,141, representing 50.12% of the total expenditures. Benefits follow with \$199,308, making up 24.01%. Allocation to ISF is \$133,615, which is 16.09% of the expenditures. Materials & Services comprise \$81,175, accounting for 9.78% of the total.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$325,027	\$432,520	\$416,141	-3.8%
Salaries & Wages, Regular	110-4150-0101	\$308,362	\$391,476	\$396,883	1.4%
Overtime	110-4150-0102	\$12,145	\$7,000	\$17,173	145.3%
Comp Time Payout	110-4150-0103	\$2,434	\$5,000	-	-100.0%
Vacation Payout	110-4150-0104	-	\$10,188	-	-100.0%
Sick Leave Payout	110-4150-0105	-	\$3,065	-	-100.0%
Other Pay	110-4150-0109	\$2,086	\$15,791	\$2,086	-86.8%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Benefits		\$152,302	\$166,765	\$199,308	19.5%
Misc Insurance Premiums & Fees	110-4150-0210	\$1,047	\$1,106	\$540	-51.2%
Medical Premium Contribution	110-4150-0211	\$94,491	\$90,360	\$103,130	14.1%
Dental Premiums	110-4150-0213	\$3,855	\$3,948	\$3,772	-4.5%
Vision Care	110-4150-0214	\$899	\$1,079	\$2,373	119.9%
Pers	110-4150-0220	\$23,780	\$33,736	\$52,974	57.0%
Worker's Comp Premium	110-4150-0231	\$5,682	\$6,665	\$6,158	-7.6%
FICA/Medicare	110-4150-0252	\$22,549	\$29,871	\$30,362	1.6%
Materials & Services		\$100,340	\$92,076	\$81,175	-11.8%
Auditing & Accounting	110-4150-0312	\$29,215	\$17,853	\$22,675	27.0%
Professional Services	110-4150-0319	\$56,284	\$67,490	\$50,000	-25.9%
Dues & Memberships	110-4150-0320	-	\$155	\$500	222.6%
Legal Notices	110-4150-0364	\$216	\$161	\$1,000	519.8%
Training/Travel Reimbursement	110-4150-0366	\$13,943	\$4,731	\$6,000	26.8%
Small Tools & Equipment	110-4150-0381	\$682	\$1,685	\$1,000	-40.7%
Allocation to ISF		\$59,744	-\$206,857	\$133,615	-164.6%
Allocation to IT Services	110-4150-0396	\$57,628	\$55,932	\$131,499	135.1%
Alloc to Facilities Maint	110-4150-0397	\$2,116	\$6,238	\$2,116	-66.1%
Cost Allocation contra Exp	110-4150-0802	-	-\$269,027	-	-100.0%
Allocated Personnel Costs		-	\$289,231	-	-100.0%
Salary/Benefits Allocation	110-4150-0801	-	\$289,231	-	-100.0%
Total Expenditures		\$637,413	\$773,735	\$830,239	7.3%

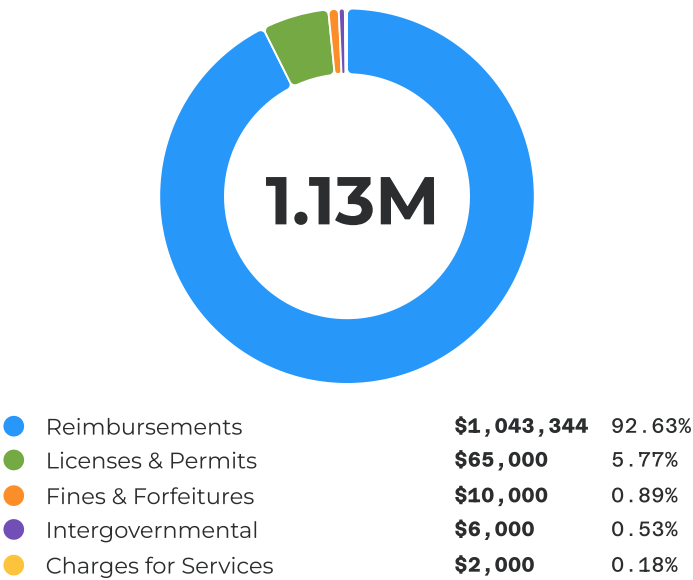


Revenues by Revenue Source Summary

In FY2027, the Finance Department's total revenue is budgeted at \$1.1 million, representing an 84.07% increase from the FY2026 total of \$611,925. The largest revenue source remains Reimbursements, which increased by \$505,419 or 93.96%, rising to \$1 million and accounting for 92.63% of the total revenue, up from 87.91% in the previous year.

Licenses & Permits also saw growth, increasing by \$3,000 or 4.84% to \$65,000, though its share of total revenue decreased to 5.77% from 10.13%. Fines & Forfeitures remained steady at \$10,000, maintaining 0.89% of the total revenue with no change from FY2026. Intergovernmental revenue, which was \$0 in FY2026, is budgeted at \$6,000 in FY2027, representing a new revenue source at 0.53% of the total. Charges for Services stayed constant at \$2,000, comprising 0.18% of the total revenue, with no change from the prior year. Other Revenue remains at \$0.

FY27 Revenues by Revenue Source Summary



The Finance Department's Fiscal Year Revenue by Revenue Source Summary includes Reimbursements totaling \$1 million, which accounts for 92.63% of the revenue. Licenses & Permits contribute \$65,000, representing 5.77%. Fines & Forfeitures amount to \$10,000, or 0.89%. Intergovernmental revenue is \$6,000, making up 0.53%, and Charges for Services are \$2,000, comprising 0.18% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements		\$728,041	\$641,229	\$1,043,344	62.7%
City Exp Reimb-DDA	110-4150-3415	\$621	-	\$1,000	-
Personnel Cost Allocations	110-4150-3499	\$727,420	\$641,229	\$1,042,344	62.6%
Intergovernmental		\$11,438	-	\$6,000	-
Grant Staff Time Reimb	110-4150-3318	\$11,438	-	\$6,000	-
Charges for Services		\$1,974	\$2,000	\$2,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Returned Check Fee	110-4150-3711	\$1,974	\$2,000	\$2,000	-
Fines & Forfeitures		\$18,117	\$10,000	\$10,000	-
Miscellaneous Revenue	110-4150-3519	\$18,117	\$10,000	\$10,000	-
Licenses & Permits		\$62,063	\$62,000	\$65,000	4.8%
Business License Fee	110-4150-3701	\$62,063	\$62,000	\$65,000	4.8%
Other Revenue		\$320	-	-	-
Miscellaneous Revenue	110-4150-3998	\$320	-	-	-
Total Revenues		\$821,953	\$715,229	\$1,126,344	57.5%

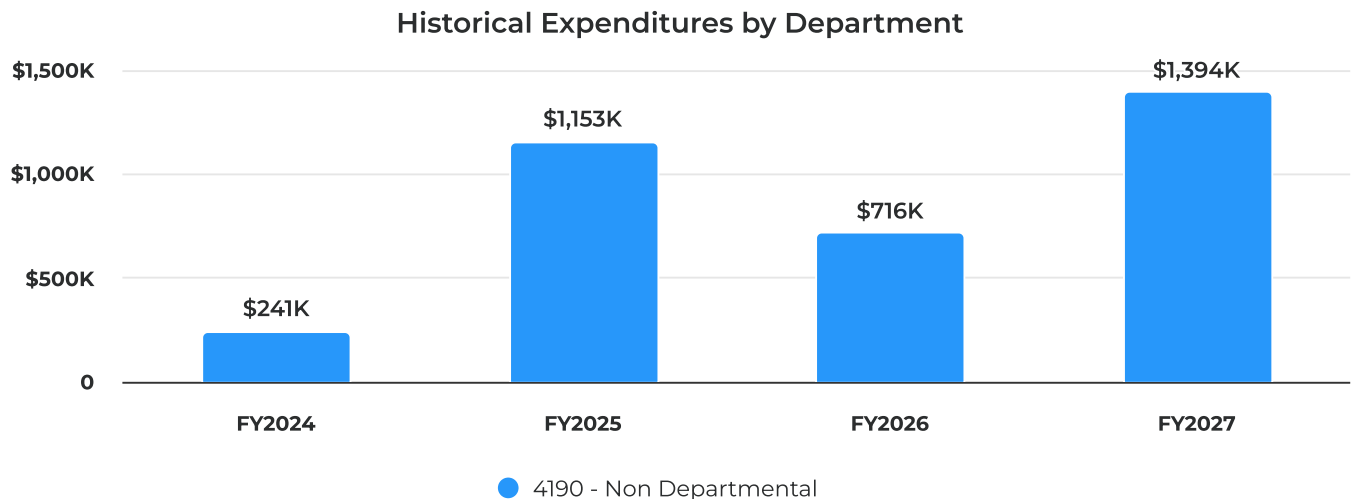


Non-Departmental



The following expenses are included in the Non-Departmental budget: costs associated with the City's support of two Community Organizations: Public Education and Government (PEG) television services; Caspar Landfill closure and Caspar Transfer Station costs; retiree health benefits; liability and property insurance premiums; and materials and services procured for the benefit of all City departments. A true-up of budgeted vs. actual costs in Non-Departmental has undertaken annually, and budgeted cost allocations are adjusted accordingly.

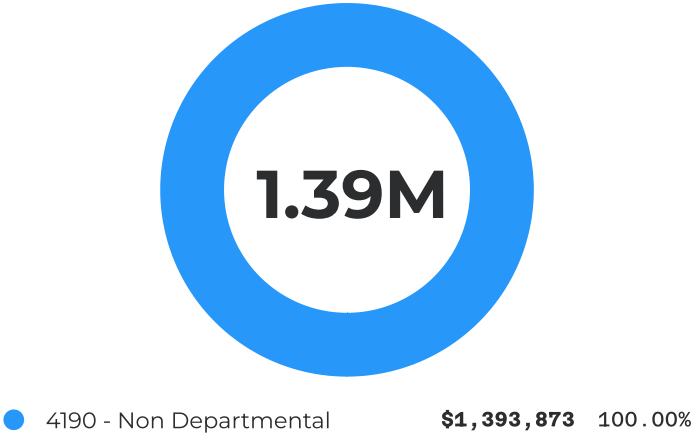
Expenditures by Department



In FY2027, the total expenditures for the Non-Departmental category increased significantly to \$1.4 million, representing a 94.58% rise from the FY2026 total of \$716,356. The Non-Departmental category remained the largest expenditure, accounting for 100% of the total in both years.

This increase of \$677,517 in the Non-Departmental expenditures contrasts sharply with the previous year's decrease of \$436,554, or 37.87%, highlighting a substantial reversal in spending trends within this category.

FY27 Expenditures by Department



The "Non-Departmental" category for Fiscal Year Expenditures by Department totals \$1.4 million, representing 100% of the expenditures within this category.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4190 - Non Departmental	\$1,152,910	\$716,356	\$1,393,873	94.6%
Total Expenditures	\$1,152,910	\$716,356	\$1,393,873	94.6%

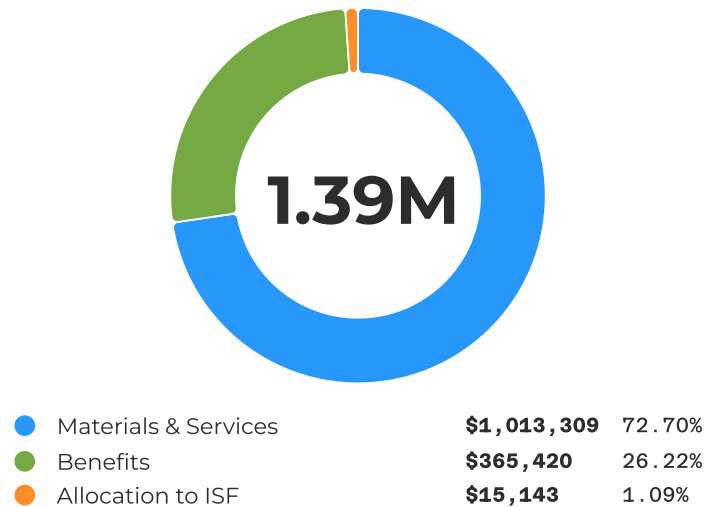


Expenditures by Expense Account Summary

The total budget for Non-Departmental in FY2027 is \$1.4 million, representing a 94.58% increase from the FY2026 total of \$716,356. Materials & Services remains the largest expense category, accounting for 72.7% of the total at \$1 million, which is a 10.37% increase of \$95,213 compared to FY2026.

Benefits decreased significantly by 33.5%, falling from \$549,463 in FY2026 to \$365,420 in FY2027, now representing 26.22% of the total budget. Allocation to ISF shifted from a negative allocation of -\$751,203 in FY2026 to a positive \$15,143 in FY2027, marking an increase of \$766,346 and accounting for 1.09% of the total budget. Other Expenditures remained at \$0 in FY2027, consistent with the previous year.

FY27 Expenditures by Expense Account Summary



For the fiscal year expenditures in the Non-Departmental category, Materials & Services account for \$1 million, representing 72.7% of the total. Benefits comprise \$365,420, which is 26.22%. The Allocation to ISF is \$15,143, making up 1.09% of the expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Benefits		\$376,926	\$549,463	\$365,420	-33.5%
Retiree Medical Benefits	110-4190-0224	\$361,911	\$350,463	\$352,420	0.6%
OPEB Funding	110-4190-0225	\$5,000	\$5,000	\$5,000	-
Worker's Comp Deductible	110-4190-0232	\$4,698	-	-	-
Workers Compensation Assess	110-4190-0233	-	\$36,000	-	-100.0%
Unemployment Insurance	110-4190-0251	\$5,316	\$8,000	\$8,000	-
PERS UAL Additional Payment	110-4190-0387	-	\$150,000	-	-100.0%

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Materials & Services		\$729,961	\$918,096	\$1,013,309	10.4%
Professional Services	110-4190-0319	\$45,272	\$45,618	\$45,000	-1.4%
Dues & Memberships	110-4190-0320	\$19,829	\$20,308	\$25,000	23.1%
Emergency	110-4190-0351	\$15,312	\$16,947	\$20,000	18.0%
Equipment Leases	110-4190-0355	\$8,311	\$60,000	\$32,000	-46.7%
Rentals - Equipment & Vehicles	110-4190-0356	\$4,486	\$8,980	\$12,000	33.6%
Liability Premium	110-4190-0358	\$370,343	\$472,058	\$640,675	35.7%
Liability Deductible	110-4190-0359	\$7,317	\$10,171	\$10,000	-1.7%
Property Premium	110-4190-0360	\$100,383	\$109,065	\$111,634	2.4%
Telephone & Communication	110-4190-0362	\$23,237	\$23,089	\$25,000	8.3%
Copying/Printing Bid Docs	110-4190-0365	\$1,171	\$29,499	\$12,000	-59.3%
Meetings/City Business	110-4190-0371	\$10,941	\$15,000	\$20,000	33.3%
Postage	110-4190-0372	\$6,177	\$8,000	\$8,000	-
General Supplies	110-4190-0375	\$10,645	\$9,800	\$12,000	22.4%
Finance Charges	110-4190-0380	\$1,887	\$2,500	-	-100.0%
Utilities	110-4190-0383	\$104,288	\$86,961	\$40,000	-54.0%
Books & Subscriptions	110-4190-0384	\$363	\$100	-	-100.0%
Allocation to ISF		-	-\$751,203	\$15,143	-102.0%
Fleet Services	110-4190-0322	-	-	\$15,143	-
Cost Allocation contra exp	110-4190-0802	-	-\$751,203	-	-100.0%
Other Expenditures		\$46,023	-	-	-
Miscellaneous	110-4190-0619	\$46,023	-	-	-
Total Expenditures		\$1,152,910	\$716,356	\$1,393,873	94.6%

The FY 2026–27 Non-Departmental budget totals approximately \$1.3 million. This budget supports Citywide obligations that are not assigned to a single operating department but are essential to the City's overall fiscal stability, risk management, legal compliance, and long-term financial health.

The largest cost driver in the FY 2026–27 Non-Departmental budget is liability insurance. Liability premiums are budgeted at approximately \$640,000, reflecting an increase of approximately 35%. This increase is consistent with broader insurance market pressures affecting public agencies across California, including higher claims costs, increased risk exposure, reinsurance costs, and overall market volatility. These costs are largely non-discretionary and are necessary to protect the City against legal, operational, and financial risk.

The budget also includes approximately \$365,000 for retiree medical costs, reflecting the City's ongoing obligation to



provide post-employment health benefits to eligible retirees. Retiree medical remains an important long-term cost that must be monitored carefully as part of the City's overall financial forecast.

In addition, the FY 2026–27 Non-Departmental budget includes \$20,000 for emergency planning. This funding supports Citywide preparedness efforts related to wildfire, earthquake, tsunami, severe weather, infrastructure failure, public health events, and other emergencies that require coordinated local response.

Unlike the prior fiscal year, the FY 2026–27 Budget does not include a direct contribution to the City's Section 115 Pension Trust. The City's adopted policy is to contribute 50% of the year-end General Fund surplus to the Section 115 Trust when available. In the prior fiscal year, the City contributed \$400,000 to the Trust, strengthening the City's long-term strategy to manage CalPERS pension cost volatility and reduce future pressure on the General Fund. While no new contribution is budgeted in FY 2026–27, the City remains committed to using the Section 115 Trust as a long-term pension stabilization tool when fiscal conditions allow.

Overall, the Non-Departmental budget reflects the cost of Citywide obligations that support fiscal resilience, risk mitigation, emergency readiness, and long-term financial planning. While these expenditures do not always appear as direct service delivery, they are essential to protecting the organization, maintaining compliance, meeting long-term obligations, and preserving the City's ability to respond to future uncertainty.

Revenues by Revenue Source Summary

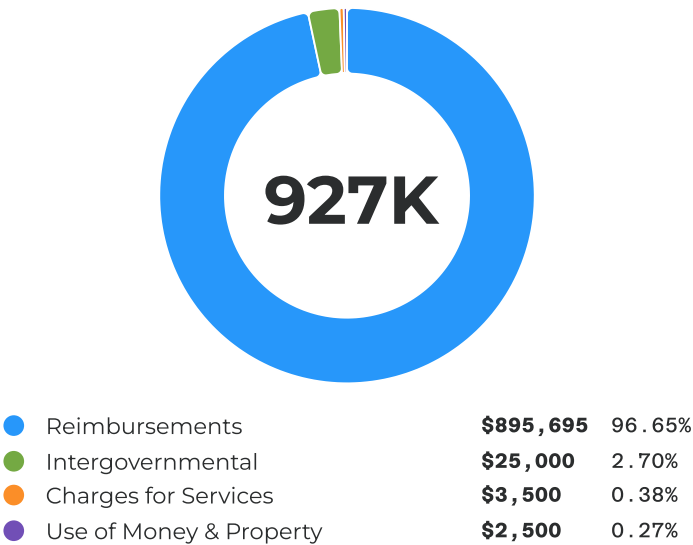
The total revenue for Non-Departmental in FY2027 is \$926,695, representing a 67.5% increase from the FY2026 total of \$553,239. The largest revenue source remains Reimbursements, which increased by \$372,956 or 71.35%, rising from \$522,739 in FY2026 to \$895,695 in FY2027. This category now accounts for 96.65% of the total revenue, up from 94.49% the previous year.

Intergovernmental revenue remains steady at \$25,000, maintaining its FY2026 level with no change and representing 2.7% of the total revenue in FY2027, down from 4.52% in FY2026 due to the overall increase in total revenue.

Charges for Services increased by \$1,500 or 75%, from \$2,000 in FY2026 to \$3,500 in FY2027, making up 0.38% of the total revenue, a slight increase from 0.36% the previous year.

Use of Money & Property decreased by \$1,000 or 28.57%, falling from \$3,500 in FY2026 to \$2,500 in FY2027. This category's share of total revenue declined to 0.27% from 0.63% in FY2026.

FY27 Revenues by Revenue Source Summary



For the fiscal year, the Non-Departmental revenue is primarily composed of Reimbursements, which account for \$895,695 or 96.65% of the total. Intergovernmental revenue contributes \$25,000, representing 2.7%. Charges for Services make up \$3,500, equivalent to 0.38%, while Use of Money & Property adds \$2,500, or 0.27% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements		\$883,623	\$522,739	\$895,695	71.3%
Personnel Cost Allocations	110-4190-3499	\$883,623	\$522,739	\$895,695	71.3%
Intergovernmental		\$24,184	\$25,000	\$25,000	-
Intergovernmental	110-4190-3205	\$24,184	\$25,000	\$25,000	-
Charges for Services		\$1,788	\$2,000	\$3,500	75.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Credit Card Fee 2.5%	110-4190-3710	\$1,788	\$2,000	\$3,500	75.0%
Use of Money & Property		\$2,479	\$3,500	\$2,500	-28.6%
Rents & Concessions	110-4190-3905	\$2,479	\$3,500	\$2,500	-28.6%
Total Revenues		\$912,075	\$553,239	\$926,695	67.5%



Police



Eric Swift

Chief

The Fort Bragg Police Department will show concern for our community, have compassion for all those we serve, and exemplify courage to do the right thing.

The Fort Bragg Police Department functions with three divisions consisting of an Administrative Division, Patrol Division, and a Special Operations Division.

The Administrative Division comprises the Chief of Police, one Administrative Analyst, one Administrative Assistant, one part-time Administrative Assistant, and one Special Investigator. The Patrol Division comprises one Commander, three Sergeants, eight patrol officers, and one School Resource Officer. The Special Operations Division comprises one Captain, one Task Force Officer, four Social Services Liaisons, and one part-time Grants Analyst.

The Chief of Police serves as the liaison between the City Hall administration, City Council, and other state and local agencies, as well as acting as the head administrator of the Department.

The Administrative Division handles multiple tasks, including the Department's Evidence Room, lost and found property, and staff member's training files to ensure compliance with various oversight authorities, including the California Peace Officer Standards and Training regulations (POST) and the Department of Justice, as well as maintaining all records both generated and sent to the Department, while following the strict guidelines of maintaining and providing copies to the general public upon record requests. The Administrative Division also handles and recovers revenue for the Department through fingerprinting services, stored vehicle releases, and the processing of parking citations. The Administrative Analyst handles the Human Resources duties of police personnel.

Under the Administrative Division, the Administrative Analyst and Assistant provide a variety of services to the public through both front office visits and phone calls. All written and electronic records are managed by this unit as well as Public Records Act requests, bills, requests for information, fingerprinting, sex registrants, and personnel files. The Administrative Division is also responsible for providing Livescan services. Currently, FBPD is the only publicly available Livescan service on the coast. Last year, over 1,064 customers used this service.

The Commander oversees the Patrol Division. At times, the Commander acts as the relief Sergeant assisting in covering shift vacancies and normal patrol duties during times of increased calls for service. The Patrol Division Commander is responsible for preparing training plans for the Patrol Division and auditing all patrol activities to ensure compliance with state and local standards. The Patrol Division is divided into four defined 12 hours shifts of service, which, when fully staffed, are comprised of one Sergeant and two Patrol Officers. Without an Investigations Section, all Patrol members are generalists and are proficient in all aspects of law enforcement investigations. Currently, the Patrol Division is at 75% due to lack of staffing. Our Department continues to be in compliance with POST, as was evident in us passing the POST audit. Officers continued to attend compliance and advanced training to stay updated with best practice and current laws. The School Resource Officer (SRO) was an invaluable partner with the school district, assisting the schools with a variety of issues including social media and gangs.

The Special Operations Division is led by the Captain. The Captain oversees the Social Services Unit and associated programs. The Captain is also the City's Emergency Manager and FBUSD's Emergency Manager, developing Emergency Operation Plans, conducting training and exercises, and developing disaster preparedness strategies. We were finally able to assign an officer to the Mendocino County Major Crimes Task Force. Having an officer in this role as a Task Force Officer allows them to be trained in numerous complex investigation classes and then assist other

county and state agencies with these investigations with a nexus to our county. Being assigned to this Task Force also allows FBPD to receive 12% from Asset Forfeiture cases.

The Department' has continued with our Wellness Program, which involves a comprehensive approach, including the Mind Health Checkup program, which mandates all PD employees to see a contracted psychologist twice per year for a checkup. Many of our staff have taken advantage of optional visits in addition to the two mandatory visits. These visits are confidential, but the psychologist provides general themes to the Chief about the wellness of the Department, to allow for better decisions for the staff. We're currently working on improving our Peer Support Team along with building a Chaplaincy program.

The Department provides public safety services 24-hours a day, seven-days a week, and prides itself on its dedicated approach to community policing and enhancing quality of life for the community. The Department handles all law enforcement investigations within their jurisdiction, ranging from animal control complaints to the reporting of traffic collisions. While the population of Fort Bragg is roughly only 7,000 people, being a notable service hub for the surrounding rural community, combined with the bustling tourist economy, means that the Department is often policing up to 30,000 people during the busy summer months.

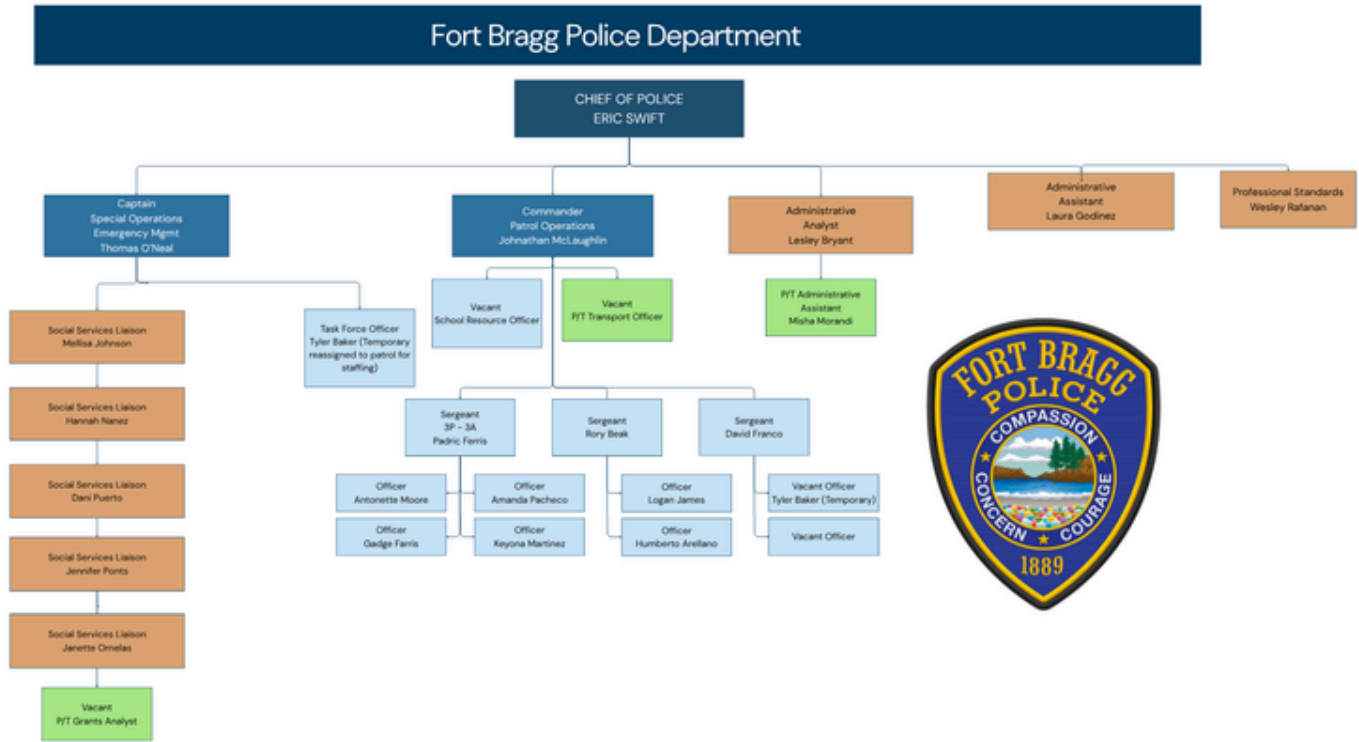
The Care Response Unit (CRU) has grown from three Social Services Liaisons, two part-time Grants Analysts, and one seasonal Emergency Weather Shelter Clerk to five full time Social Services Liaisons and one part-time Grants Analysts. CRU continues to work directly with the Courts, District Attorney's Office, and Mendocino County Probation to successfully transition community members from the criminal justice system to appropriate treatment prior to them returning to our community.

CRU continues it's crucial involvement with the citywide Fentanyl Task Force to address the opioid crisis on the Mendocino coast. The Fentanyl Task Force comprises over twenty diverse community leaders and has made significant progress in educating the public and increasing access to substance use treatment.

CRU also houses our Department's Project Right Now (PRN), which is focused on connecting struggling youth with available services related to substance use disorder and mental health illness. PRN continues to be one of the leading providers of Narcan training on the Mendocino Coast, and we are working on expanding the services we provide to our local schools with the goal of preventing substance use disorders before they start.

CRU's final major responsibility is operating the Extreme Weather Shelter (EWS) for the Mendocino coast. This year marked the third season that CRU has operated the shelter, and we were able to shelter more individuals than ever before. The EWS has repeatedly demonstrated its effectiveness through a reduction in police calls for service involving homeless individuals during the winter season.

Organizational Chart



Strategic Goals and Objectives

Short term Goals (1-3 years)

- Retention and recruitment efforts to improve staffing ON GOING
- Establish Community Academy _ IN PROGRESS
- Establish a High School and College Internship program _ IN PROGRESS
- Upgrade the RMS _ IN PROGRESS
- Establish an AI report writing system _ IN PROGRESS

Long term Goals (3-10 years)

- Special assignments for growth – K9 PROGRAM
- Comprehensive Wellness Program - PEER SUPPORT AND CHAPLAINCY PROGRAM
- Audit – POST ADMINISTRATIVE AND OPERATIONAL REVIEW
- Formal accreditation – CPCA ACCREDITATION PROGRAM
- Plan for new police department facility

Fiscal year 2025-26 Top Accomplishments

- Promoted two Officers to Sergeants (First Line Supervisors)
- Assigned an officer full-time to the Mendocino County Major Crimes Task Force
- Relevant and free training from partner law enforcement agencies (on gangs, evidence processing, etc.)
- AI Report writing program to save time, which helps with short staffing
- Developed Recruiting team
- Secured multi-year grant funding for the Extreme Weather Shelter (EWS)



Performance/ Workload Metrics

INDICATORS	FY 16	FY 17	FY 18	FY 19	FY 20	FY21	FY 22	FY 23	FY24	FY25	YTD FY26
PUBLIC SAFETY											
Incident Cases	-	-	1,505	3,624	4,271	3,481	4,103	4,575	3,856	2,650	229
Calls for Service	14,731	14,494	14,532	19,893	12,106	11,579	14,248	16,486	16,027	10,052	3,013
Crime Reports	1,487	1,534	1,554	1,320	1,268	1,131	1,147	1,059	921	1,022	249
Traffic Citations	813	918	941	648	508	362	392	364	342	305	55
Bookings	587	732	793	496	521	520	660	725	568	416	100
DUI	42	39	49	35	24	41	113	99	91	66	9
Traffic Accidents	183	147	145	145	141	152	139	103	115	79	23

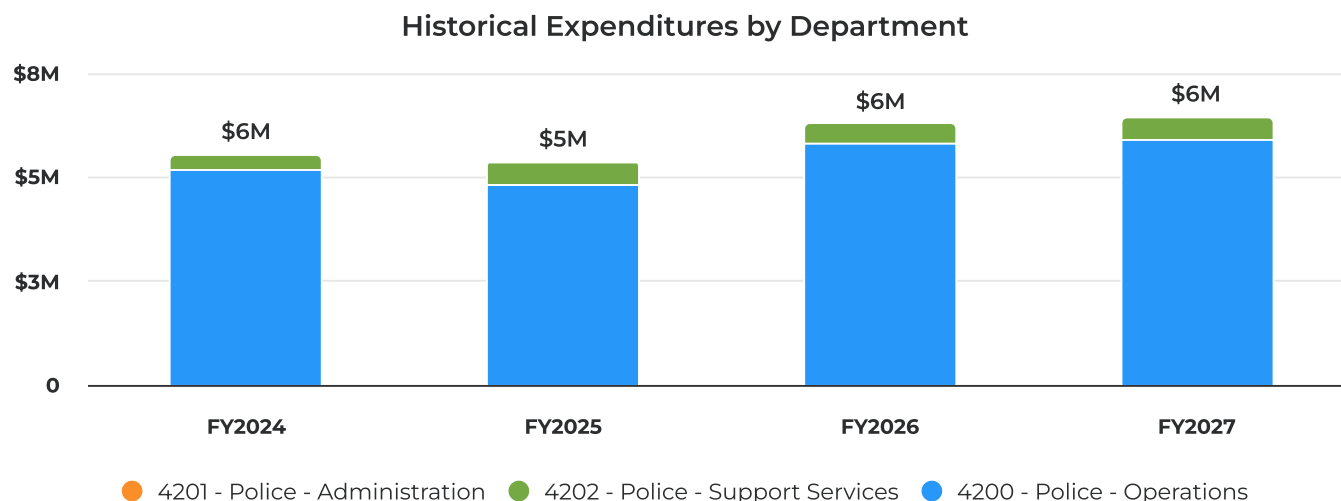
Fiscal Year 2026-27 Top Priorities

- Develop the Department's 5-year Strategic Plan.
- Develop staffing and structure.
- Hire and retain personnel achieving full staffing.
- Implement our High School and College Internship Programs.
- Establish an annual “Community Academy” for community members to learn more about the Police Department and Government.

Personnel Summary

AUTHORIZED FTE	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Police Department	22	22	22	22	22	22	26	25	22	23

Expenditures by Department

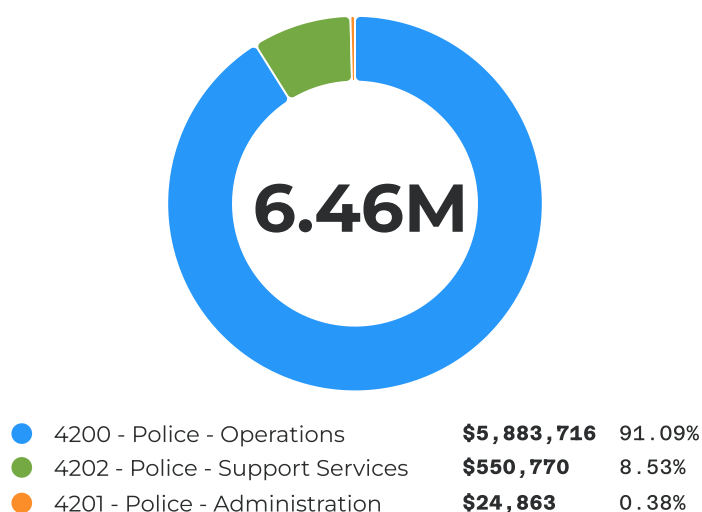


The Police Department's total budget for FY2027 is \$6.4 million, reflecting a 2.08% increase from the FY2026 total of \$6.3 million. The largest expenditure remains Police Operations, which accounts for 91.05% of the total at \$5.9 million. This category increased by \$45,587, or 0.78%, compared to the previous year.

Police Support Services saw a notable increase to \$550,770, representing 8.56% of the total budget. This is a \$69,464 rise, or 14.43%, reversing the prior year's decrease. The Police Administration also increased significantly to \$24,863, now 0.39% of the total, with a \$15,909 increase or 177.67% growth from FY2026.

Overall, the Police Department's budget shows modest growth with the largest share continuing to be allocated to Operations, while Support Services and Administration experienced the most substantial percentage increases in FY2027. Details of Expenditures below.

FY27 Expenditures by Department



The Police Department's Fiscal Year Expenditures by Department are divided into three categories. Police - Operations accounts for \$5.9 million, representing 91.05% of the total expenditures. Police - Support Services comprises \$550,770, which is 8.56% of the total. Police - Administration makes up \$24,863, or 0.39% of the expenditures.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4200 - Police - Operations	\$4,815,202	\$5,811,129	\$5,883,716	1.2%
4201 - Police - Administration	\$8,461	\$8,954	\$24,863	177.7%
4202 - Police - Support Services	\$555,034	\$481,306	\$550,770	14.4%
Total Expenditures	\$5,378,696	\$6,301,390	\$6,459,349	2.5%



Expenditures by Expense Account Summary

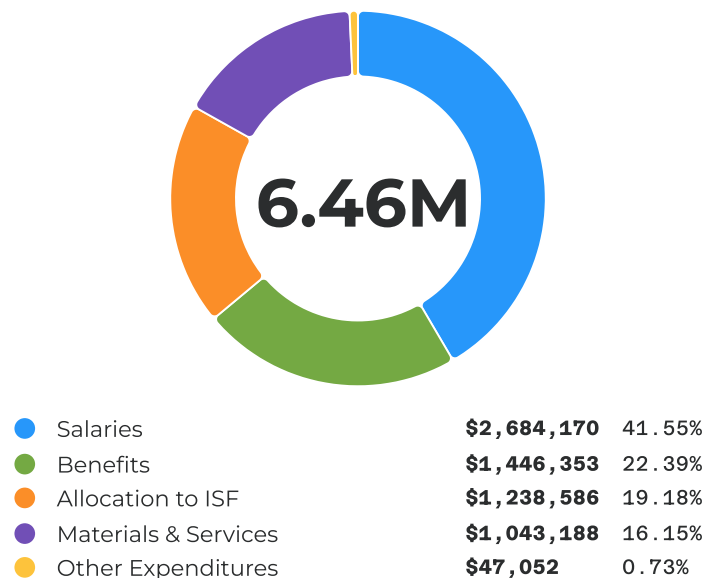
The FY 2026–27 Police Department budget supports the City's core public safety operations and remains the largest General Fund service investment. The department's operating structure includes nine police officers, one Community Service Officer, one part-time Transport Officer, three Sergeants, two Commanders, and the Police Chief. The budget also continues support for an officer assigned to the regional Task Force and a School Resource Officer position, with approximately 70% of the School Resource Officer cost reimbursed by the Fort Bragg Unified School District.

The Police Department's total expenditures for FY2027 are \$6.4 million, reflecting a 2.08% increase from the previous year's \$6.3 million. Salaries, the largest expense category, decreased by \$162,146 or 5.75%, accounting for 41.31% of the total budget compared to 44.74% in FY2026. Benefits increased by \$125,851 or 9.53%, representing 22.49% of the total, up from 20.96% the prior year.

The Allocation to ISF slightly decreased by \$7,685 or 0.62%, making up 19.26% of the budget, down from 19.78%. Materials & Services saw a significant increase of \$209,940 or 25.2%, rising to \$1 million and 16.22% of the total budget, up from 13.22%. Other Expenditures decreased by \$5,500 or 10.47%, now 0.73% of the total, down from 0.83%. Capital Outlay was eliminated entirely, dropping \$29,500 or 100% from the previous year.

Overall, the FY2027 budget shows a modest total increase driven primarily by growth in Materials & Services and Benefits, while Salaries and Capital Outlay experienced notable declines.

FY27 Expenditures by Expense Account Summary



The Police Department's FY 2026–27 expenditures total approximately \$6.5 million. Salaries are the largest expense category at approximately \$2.7 million, representing 41.31% of total expenditures. Benefits total approximately \$1.4 million, or 22.49% of the department budget. Benefit costs increased significantly, by approximately 38%, due to higher medical, dental, retirement, workers' compensation, and related personnel costs. Public safety CalPERS rates are also higher than miscellaneous employee rates, which places additional pressure on the Police Department budget.

Overtime continues to be a significant cost driver. The department has been short-staffed, resulting in overtime costs approaching approximately \$200,000. While overtime is necessary to maintain minimum staffing, response capacity, and public safety coverage, it is not the most sustainable long-term staffing model. The City is placing a strong emphasis on recruitment, retention, and training to reduce reliance on overtime over time.

The Police Department's Fiscal Year Expenditures by Expense Account Summary includes salaries at \$2.7 million, representing 41.31% of the total expenditures. Benefits account for \$1.4 million, which is 22.49%. Allocation to ISF is \$1.2 million, making up 19.26%. Materials & Services total \$1 million, or 16.22%. Other Expenditures amount to \$47,052, comprising 0.73% of the expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries					
4200 - Police - Operations					
Salaries & Wages, Regular	110-4200-0101	\$1,735,095	\$1,857,523	\$1,868,376	0.6%
Overtime	110-4200-0102	\$168,246	\$200,000	\$170,415	-14.8%
Comp Time Payout	110-4200-0103	\$38,293	\$56,000	\$62,000	10.7%
Vacation Payout	110-4200-0104	\$1,398	\$50,210	\$5,000	-90.0%
Sick Leave Payout	110-4200-0105	-	\$14,647	\$6,000	-59.0%
Holiday Pay	110-4200-0106	\$81,283	\$109,130	\$79,228	-27.4%
Other Pay	110-4200-0109	\$58,140	\$231,857	\$76,663	-66.9%
Total 4200 - Police - Operations		\$2,082,454	\$2,519,367	\$2,267,682	-10.0%
4202 - Police - Support Services					
Salaries & Wages	110-4202-0101	\$221,560	\$295,000	\$405,372	37.4%
Overtime	110-4202-0102	\$2,231	\$1,560	\$3,000	92.3%
Comp Time Payout	110-4202-0103	\$347	\$1,190	\$1,402	17.8%
Other Pay	110-4202-0109	\$10,960	\$1,434	\$6,104	325.7%
Misc Insurance Premium	110-4202-0210	\$545	\$765	\$610	-20.3%
Total 4202 - Police - Support Services		\$235,642	\$299,949	\$416,488	38.9%
Total Salaries		\$2,318,096	\$2,819,316	\$2,684,170	-4.8%
Benefits					
4200 - Police - Operations					
Misc Insurance Premiums & Fees	110-4200-0210	\$4,323	\$4,213	\$5,813	38.0%
Medical Premium Contribution	110-4200-0211	\$296,784	\$363,107	\$463,483	27.6%
Uniforms	110-4200-0212	\$16,529	\$18,317	\$20,200	10.3%
Dental Premiums	110-4200-0213	\$14,199	\$15,702	\$20,794	32.4%
Vision Care	110-4200-0214	\$3,477	\$3,513	\$8,541	143.2%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Pers	110-4200-0220	\$362,256	\$386,406	\$529,993	37.2%
Educational Reimbursement	110-4200-0221	\$696	\$2,200	\$2,200	-
Worker's Comp Premium	110-4200-0231	\$138,581	\$188,527	\$127,083	-32.6%
Worker's Comp Deductible	110-4200-0232	\$8,180	\$8,108	\$3,000	-63.0%
FICA/Medicare	110-4200-0252	\$152,687	\$173,145	\$138,653	-19.9%
Total 4200 - Police - Operations		\$997,712	\$1,163,237	\$1,319,760	13.5%
4201 - Police - Administration					
Worker's Comp Premium	110-4201-0231	\$8,461	\$8,954	\$24,863	177.7%
Total 4201 - Police - Administration		\$8,461	\$8,954	\$24,863	177.7%
4202 - Police - Support Services					
Medical Premium Contributions	110-4202-0211	\$48,009	\$92,437	\$5,200	-94.4%
Dental Premiums	110-4202-0213	\$2,326	\$2,000	\$3,355	67.8%
Vision Care	110-4202-0214	\$599	\$874	\$2,373	171.5%
Pers	110-4202-0220	\$17,590	\$23,500	\$53,502	127.7%
Workers Compensation	110-4202-0231	-	\$6,000	\$6,290	4.8%
FICA/Medicare	110-4202-0252	\$17,549	\$23,500	\$31,011	32.0%
Total 4202 - Police - Support Services		\$86,073	\$148,311	\$101,731	-31.4%
Total Benefits		\$1,092,246	\$1,320,503	\$1,446,353	9.5%
Materials & Services					
4200 - Police - Operations					
Laboratory	110-4200-0313	\$2,354	\$1,629	\$4,500	176.3%
Animal Care & Control	110-4200-0314	\$32,725	\$60,000	\$100,000	66.7%
Investigative Medical Serv	110-4200-0318	\$1,780	-	\$7,000	-
Professional Services	110-4200-0319	\$37,346	\$103,251	\$80,000	-22.5%
Dues & Memberships	110-4200-0320	\$1,641	\$4,000	\$4,000	-
Rental-Equip & Vehicles	110-4200-0356	\$1,071	-	-	-
Rentals - Space	110-4200-0357	\$5,045	\$5,211	\$5,211	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Telephone & Communication	110-4200-0362	\$33,665	\$23,764	\$25,000	5.2%
Advertising & Publishing	110-4200-0363	-	-	\$10,000	-
Copying/Printing	110-4200-0365	\$2,470	\$1,374	\$3,000	118.4%
Training/Travel Reimbursement	110-4200-0366	\$61,022	\$40,000	\$40,000	-
PD Recruit Training	110-4200-0367	\$13,550	\$9,000	\$21,000	133.3%
Meetings/City Business	110-4200-0371	\$834	\$800	\$800	-
Postage	110-4200-0372	\$2,332	\$3,000	\$3,000	-
Evidence Supplies	110-4200-0374	\$671	\$1,000	\$1,000	-
General Supplies	110-4200-0375	\$6,077	\$1,000	\$5,000	400.0%
Medical/Safety Supplies	110-4200-0376	\$2,938	\$2,910	\$2,500	-14.1%
Small Tools & Equipment	110-4200-0381	\$23,647	\$100,000	\$20,000	-80.0%
Utilities	110-4200-0383	\$8,828	\$22,331	\$20,000	-10.4%
Dispatch Services	110-4200-0386	\$425,578	\$450,385	\$450,385	-
Towing	110-4200-0387	-	-	\$2,000	-
Range - Ammo	110-4200-0388	\$3,011	\$2,100	\$3,100	47.6%
Range - Supplies	110-4200-0389	\$763	\$500	\$500	-
IT Services	110-4200-4111	-	-	\$234,692	-
Total 4200 - Police - Operations		\$667,350	\$832,254	\$1,042,688	25.3%
4202 - Police - Support Services					
Professional Services	110-4202-0319	\$984	\$994	\$500	-49.7%
Total 4202 - Police - Support Services		\$984	\$994	\$500	-49.7%
Total Materials & Services		\$668,334	\$833,248	\$1,043,188	25.2%
Allocation to ISF					
4200 - Police - Operations					
Fleet Services	110-4200-0322	\$277,625	-	\$277,625	-
Allocation to IT Service	110-4200-0396	\$193,464	\$178,416	\$441,460	147.4%
Alloc to Facilities Maint	110-4200-0397	\$8,341	\$70,904	\$8,341	-88.2%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Overhead Allocation	110-4200-0800	\$577,776	\$1,018,951	\$511,160	-49.8%
Cost Allocation contra exp	110-4200-0802	-	-\$22,000	-	-100.0%
Total 4200 - Police - Operations		\$1,057,205	\$1,246,271	\$1,238,586	-0.6%
Total Allocation to ISF		\$1,057,205	\$1,246,271	\$1,238,586	-0.6%
Other Expenditures					
4200 - Police - Operations					
Wellness	110-4200-0380	\$9,199	\$15,000	\$15,000	-
Outreach	110-4200-0385	-	\$5,000	-	-100.0%
Miscellaneous	110-4200-0619	\$1,281	\$500	-	-100.0%
Total 4200 - Police - Operations		\$10,480	\$20,500	\$15,000	-26.8%
4202 - Police - Support Services					
Supplies - CRU	110-4202-0375	\$15,363	\$4,500	\$4,500	-
Grant Expenses	110-4202-0379	\$216,972	-	-	-
Emergency Winter Shelter	110-4202-0380	-	\$27,552	\$27,552	-
Total 4202 - Police - Support Services		\$232,334	\$32,052	\$32,052	-
Total Other Expenditures		\$242,815	\$52,552	\$47,052	-10.5%
Capital Outlay					
4200 - Police - Operations					
PD Equipment	110-4200-0741	-	\$29,500	-	-100.0%
Total 4200 - Police - Operations		-	\$29,500	-	-100.0%
Total Capital Outlay		-	\$29,500	-	-100.0%
Total Expenditures		\$5,378,696	\$6,301,390	\$6,459,349	2.5%

Recruitment and training costs have increased from approximately \$9,000 to \$21,000 as the department sends more candidates to the academy and invests in developing future officers. The budget also brings back hiring bonus incentives as part of the City's effort to recruit qualified officers in a highly competitive law enforcement labor market.

Materials and Services total approximately \$1.0 million, representing 16.22% of the Police Department budget. This category includes several major operating costs necessary to support public safety services. Dispatch services through the City of Ukiah are budgeted at approximately \$450,000. The Humane Society animal control contract is budgeted at approximately \$100,000, an increase of approximately \$40,000 compared to the prior year. In the prior fiscal year, a one-time payment was made using Asset Forfeiture Funds; however, the FY 2026–27 Budget reflects the ongoing cost of providing animal control services.



The budget also includes \$15,000 for employee wellness support through Dr. Z. This investment recognizes the stress and demands placed on public safety personnel and supports the City's broader commitment to employee wellness, resilience, and retention.

Information technology and public safety technology costs are also a major component of the FY 2026–27 Police Department budget. The budget includes approximately \$234,692 for technology-related services and systems, including \$148,692 for RIMS report writing and AI-supported reporting tools, \$5,000 for Flock camera services, \$50,000 for body-worn cameras and Tasers, and \$25,000 for automated license plate reader technology. These costs had previously been paid through Asset Forfeiture Funds, but are now reflected in the operating budget to support ongoing public safety operations, records management, officer safety, accountability, and investigative capacity.

Allocations to Internal Service Funds total approximately \$1.2 million, or 19.26% of the Police Department budget. These allocations support shared Citywide costs such as fleet, facilities, information technology, equipment replacement, and administrative support necessary for Police Department operations. Other expenditures total \$47,052, or 0.73% of the budget.

Overall, the FY 2026–27 Police Department budget reflects the cost of maintaining public safety services in a challenging operating environment. The department continues to face pressure from staffing vacancies, overtime, recruitment needs, higher benefit costs, dispatch costs, animal control services, public safety technology, and internal service allocations. At the same time, the budget maintains core police operations, supports specialized assignments such as the Task Force Officer and School Resource Officer, invests in recruitment and training, and provides the tools needed to support effective and accountable public safety service delivery.

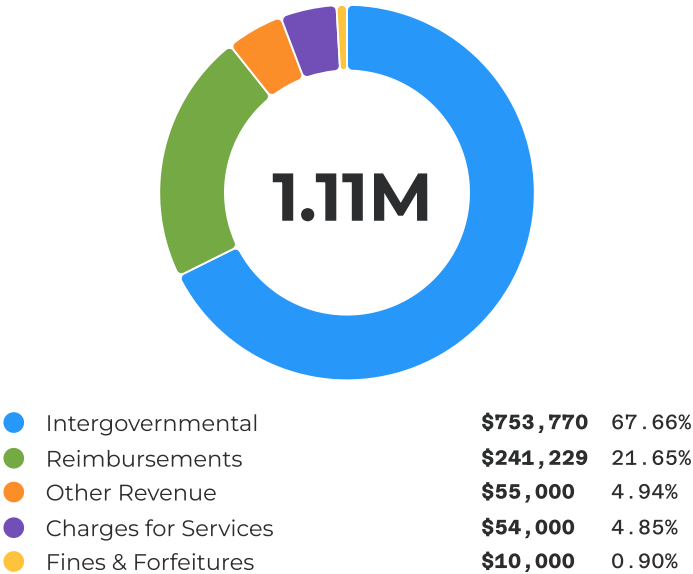
Revenues by Revenue Source Summary

The Police Department's total revenue for FY2027 is \$1.1 million, representing a 24.95% increase from FY2026's total of \$891,577. The largest revenue source in FY2027 is Intergovernmental revenue at \$753,770, which accounts for 67.66% of the total. This is a significant increase from FY2026, where Intergovernmental revenue was \$0, marking a 100% increase.

Reimbursements decreased by \$12,000, or 4.74%, from \$253,229 in FY2026 to \$241,229 in FY2027, now making up 21.65% of the total revenue. Other Revenue increased by \$20,000, or 57.14%, rising from \$35,000 to \$55,000 and representing 4.94% of the total.

Charges for Services saw a substantial decrease of \$546,848, or 91.01%, dropping from \$600,848 in FY2026 to \$54,000 in FY2027, and now constitute only 4.85% of the total revenue. Fines & Forfeitures increased by \$7,500, or 300%, from \$2,500 to \$10,000, accounting for 0.9% of the total revenue in FY2027.

FY27 Revenues by Revenue Source Summary



The Police Department's Fiscal Year Revenue by Revenue Source Summary includes Intergovernmental revenue at \$753,770, which accounts for 67.66% of the total. Reimbursements contribute \$241,229, representing 21.65%. Other Revenue amounts to \$55,000, making up 4.94%. Charges for Services provide \$54,000, or 4.85%, and Fines & Forfeitures add \$10,000, which is 0.9% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements					
4200 - Police - Operations					
DNA Reimbursement	110-4200-3200	\$4,379	\$4,000	\$4,000	-
Training Reimbursement	110-4200-3201	\$56,689	\$49,000	\$49,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
s-PD					
Stored Vehicle Release	110-4200-3425	\$9,200	\$8,000	\$6,000	-25.0%
Abandoned Vehicle Abatement	110-4200-3426	-	\$5,000	-	-100.0%
Interfund Reimb- Public Safety	110-4200-3497	\$170,230	\$170,229	\$170,229	-
Restitution - Damaged Property	110-4200-3512	\$611	\$1,000	\$1,000	-
DUI Cost Recovery	110-4200-3513	\$1,766	\$1,000	\$1,000	-
Booking Fee Reimbursement	110-4200-3719	\$11,550	\$15,000	\$10,000	-33.3%
Total 4200 - Police - Operations		\$254,425	\$253,229	\$241,229	-4.7%
Total Reimbursements		\$254,425	\$253,229	\$241,229	-4.7%
Intergovernmental					
4200 - Police - Operations					
Grant Staff Time Rimb	110-4200-3318	\$55,261	-	\$150,000	-
Total 4200 - Police - Operations		\$55,261	-	\$150,000	-
4202 - Police - Support Services					
Grant Reimbursement	110-4202-3318	\$335,408	-	\$603,770	-
Total 4202 - Police - Support Services		\$335,408	-	\$603,770	-
Total Intergovernmental		\$390,669	-	\$753,770	-
Charges for Services					
4200 - Police - Operations					
Copies - PD	110-4200-3419	\$3,852	\$4,000	\$4,000	-
Police Fingerprints	110-4200-3422	\$49,247	\$47,000	\$49,000	4.3%
Police Witness Fee	110-4200-3718	-	\$1,000	\$1,000	-
Total 4200 - Police - Operations		\$53,099	\$52,000	\$54,000	3.8%
4202 - Police - Support Services					



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Interfund Reimb- Public Safety	110-4202-3497	-	\$548,848	-	-100.0%
Total 4202 - Police - Support Services		-	\$548,848	-	-100.0%
Total Charges for Services		\$53,099	\$600,848	\$54,000	-91.0%
Fines & Forfeitures					
4200 - Police - Operations					
Parking Fines	110-4200-3511	\$3,075	\$2,500	\$10,000	300.0%
Total 4200 - Police - Operations		\$3,075	\$2,500	\$10,000	300.0%
Total Fines & Forfeitures		\$3,075	\$2,500	\$10,000	300.0%
Other Revenue					
4200 - Police - Operations					
Miscellaneous Revenue	110-4200-3998	\$56,507	\$35,000	\$20,000	-42.9%
Total 4200 - Police - Operations		\$56,507	\$35,000	\$20,000	-42.9%
4202 - Police - Support Services					
Miscellaneous Revenue	110-4202-3998	-	-	\$35,000	-
Total 4202 - Police - Support Services		-	-	\$35,000	-
Total Other Revenue		\$56,507	\$35,000	\$55,000	57.1%
Total Revenues		\$757,775	\$891,577	\$1,113,999	24.9%



Fire



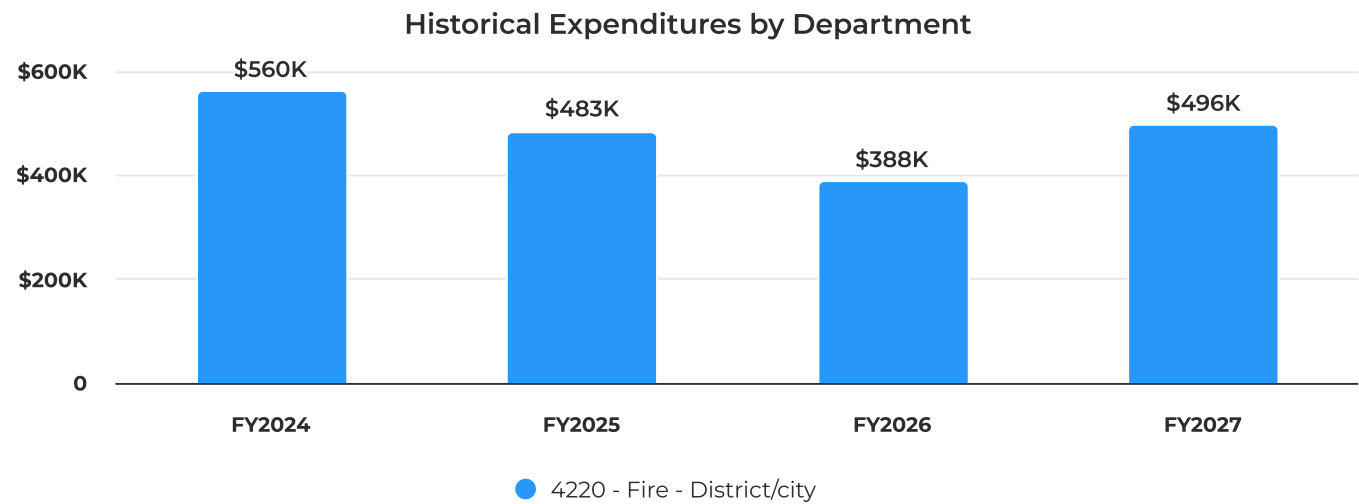
The City of Fort Bragg and the Fort Bragg Rural Fire Protection District (Rural Fire District) jointly provide fire services within their respective boundaries under a Joint Powers Agency (JPA) known as the Fort Bragg Fire Protection Authority (FBFPA). The JPA was formed in FY 1989/90. The FBFPA is a public entity that is separate and apart from both the City and the Rural Fire District. FBFPA has all the powers relating to fire protection, fire suppression and emergency rescue authorized by law and has the power to contract for the purchase, lease or rental of whatever services or equipment it deems appropriate for its mission. Debts, liabilities, or other obligations of the FBFPA do not accrue to the two agencies that entered into the JPA.

The FBFPA's budget is approved by the FBFPA Board of Directors, the Fort Bragg City Council, and the Rural Fire District Board of Directors. Funding responsibility is shared by the City and the Rural Fire District with the breakdown of operating costs based on a three-year average call ratio. Typically, the City averages a higher percentage of calls and therefore pays a higher percentage of the FBFPA's budget.

The paid staff of the FBFPA is composed of a Fire Chief, Fire Prevention Officer, Maintenance Engineer and Office Manager. The FBFPA has 29 volunteer firefighters who are also considered employees. Neither the Rural Fire District nor the City has employees whose job responsibilities include the provision of fire services.

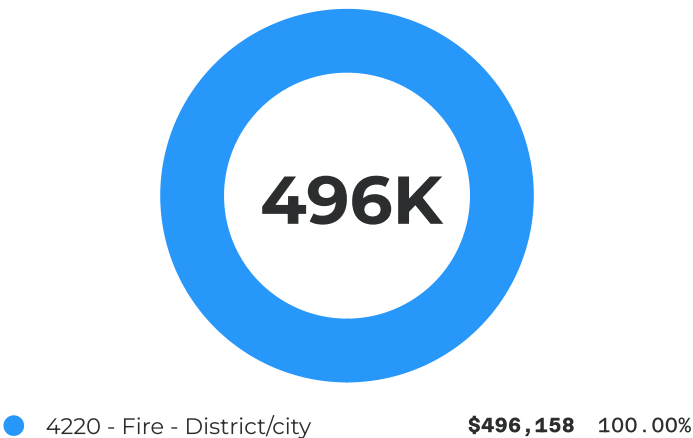


Expenditures by Department



In FY2027, the Fire Department's total expenditures increased to \$496,158, representing a 28.02% rise from the previous year's total of \$387,574 in FY2026. The entire budget for both years is allocated to the Fire - District/city category, which also saw a 28.02% increase, rising by \$108,584 from \$387,574 in FY2026 to \$496,158 in FY2027.

FY27 Expenditures by Department



For the Fire Department, the total fiscal year expenditures amount to \$496,158, which represents 100% of the department's budget.

Expenditures by Department

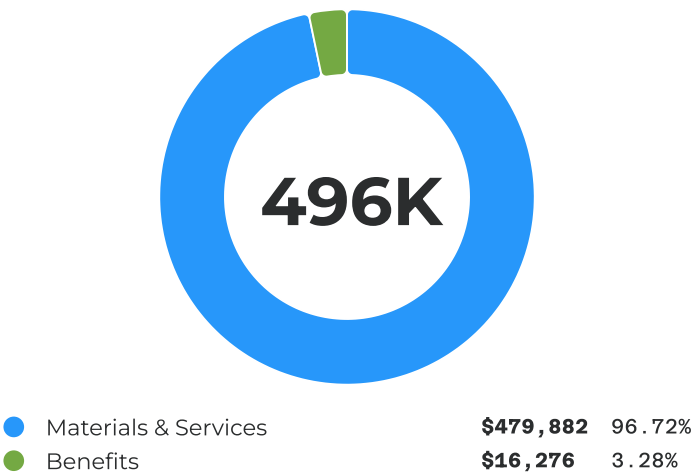
Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4220 - Fire - District/city	\$482,810	\$387,574	\$496,158	28.0%
Total Expenditures	\$482,810	\$387,574	\$496,158	28.0%



Expenditures by Expense Account Summary

The FY 2026–27 Fire Department budget totals \$496,158, representing an increase of \$108,584, or 28.02%, compared to the FY 2025–26 estimated year-end amount. The increase is primarily driven by the Materials and Services category, which totals \$479,882 and represents 96.72% of the Fire Department budget.

FY27 Expenditures by Expense Account Summary



The City’s allocation of \$479,882 is based on the Fire Department’s overall operating budget and the ratio of service calls occurring within City limits. This cost-sharing approach reflects the City’s responsibility to support fire protection and emergency response services for Fort Bragg residents, businesses, visitors, and properties.

Materials and Services increased by \$115,808, or 31.81%, compared to the prior year. These costs support the City’s share of fire protection services, emergency response capacity, equipment needs, operational support, and related service delivery. Fire protection remains a critical public safety function and an essential service for the community.

Benefits are budgeted at \$16,276, representing 3.28% of the total Fire Department budget. This is a decrease of \$7,224, or 30.74%, compared to FY 2025–26. The Allocation to Internal Service Funds remains at \$0, consistent with the prior year.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Benefits		\$15,359	\$23,500	\$16,276	-30.7%
Pers	110-4220-0220	\$15,359	\$23,500	\$16,276	-30.7%
Materials & Services		\$451,742	\$364,074	\$479,882	31.8%
Professional Services	110-4220-0319	\$451,742	\$364,074	\$479,882	31.8%
Allocation to ISF		\$15,709	-	-	-
Alloc to Facilities Maint	110-4220-0397	\$15,709	-	-	-
Total Expenditures		\$482,810	\$387,574	\$496,158	28.0%

Looking ahead, the City Council will be considering placement of a parcel tax measure on the November 2026 ballot to support the acquisition of a fire engine. This potential measure reflects the need to plan for major fire equipment



replacement and ensure that the Fort Bragg Fire Department has the equipment necessary to respond effectively to fires, medical emergencies, vehicle accidents, rescues, natural disasters, and other emergency calls.

Overall, the FY 2026–27 Fire Department budget reflects the City's continued commitment to public safety and emergency response. The increase is largely tied to the City's proportional share of fire service costs, while the potential ballot measure would provide a dedicated funding source for future fire equipment needs.

Community Development Department



Isaac Whippy

Acting CDD Director

Support the sustainable development of a vibrant economy, an attractive and functional built environment, and top-notch public and private development projects by providing exemplary:

- i. Long-range planning;
- ii. Current project permitting;
- iii. Housing & economic development;
- iv. Some grants

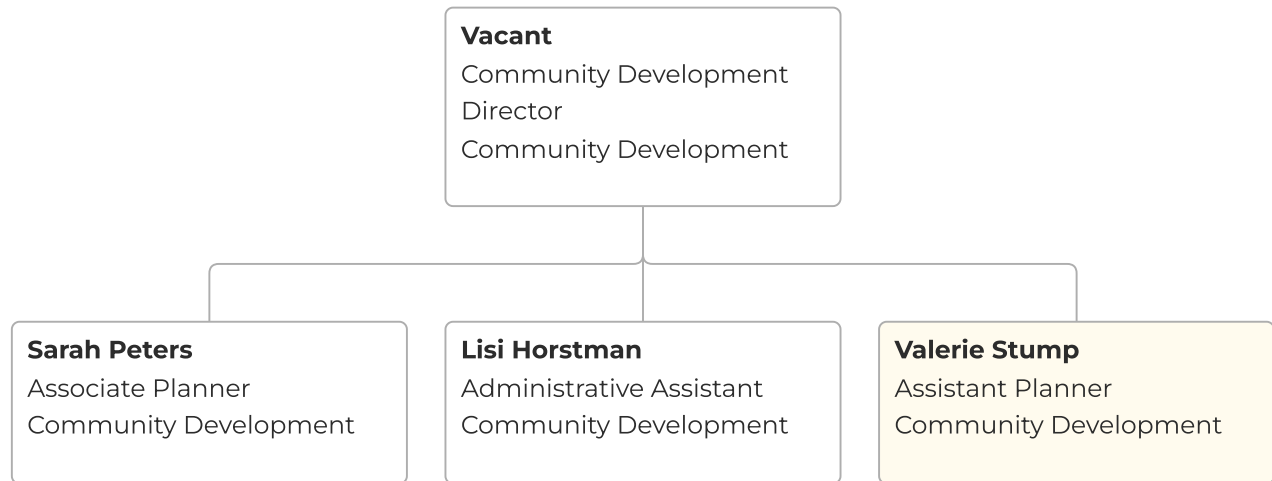
The Community Development Department is currently comprised of three staff positions; an Associate Planner, an Assistant Planner/Code Enforcement Officer, and an Administrative Assistant. Staffing is supplemented with the use of consultants as needed. The Community Development Department serves the community by planning for Fort Bragg's future, facilitating housing and economic development, facilitating development, and helping to plan and implement City projects. The Department's work spans a wide range of activities, including:

- Long-Range Planning: The Department engages the community, Planning Commission and Council to prepare and implement long-range planning projects such as: Rezoning and LCP Amendments, Land Use Code Updates, General Plan Amendments, and other projects.
- Special Projects: The Department seeks funding for, and oversees the planning and design process, permitting and environmental review, and engineering and construction management for special projects such as the Fort Bragg Coastal Trail and other projects.
- Current Planning: The Department works with developers, business owners, and property owners to find a path forward for new development proposals, while also ensuring that new development proposals comply with the City's General Plan and Land Use regulations through the City's permitting process.
- Permitting: CDD processes and approves all building permits, sign permits and Limited Term Permits. CDD also reviews all business licenses for approval.



Organizational Chart

Community Development Organizational Chart



Strategic Goals and Objectives

- Continue to work on improving permitting processes through implementation of new software, regulatory code amendments and coordination with other departments and agencies for a more streamlined, wholistic, and facilitative experience for applicants.
- Process all permits in a timely manner and with exceptional customer service.
- Implement policy changes to facilitate strategic goals for downtown revitalization.
- Continue efforts to stabilize and strengthen the Department through effective staff training and development programs and full staffing levels.
- Complete the LCP Amendment initiated in 2025, to bring the Coastal Land Use and Development Code in line with updates made to the Inland Land Use and Development Code.
- Conduct public outreach, assess community needs and update the 2019 Housing Element for adoption in 2027.
- Revise additional General Plan Elements, such as Conservation, Open Space, Energy, and Parks (Element 4) and Safety (Element 7), as required by HCD.
- Seek grants for priority City projects and activities.
- Continue to undertake and implement new City projects.

Fiscal year 2025-26 Top Accomplishments

- Implementation, in conjunction with Public Works, of a new, online permitting platform to streamline permitting.
- Implementation of new Code Enforcement software to better organize and streamline cases and advisory noticing.
- Several Entitlements were approved, including those for a large Multifamily Residential project, a new Library Annex, two Coastal Trail Scenic Tower Viewer Binoculars on the Coastal Trail, and assorted Coastal Development Permits, Lot Line Adjustments, and Design Reviews.
- 12 Housing Building Permit applications were processed and approved. These include Single Family Residences, Apartments and Accessory Dwelling Units.
- 26 solar installation applications were approved.
- Ordinance amendments adopted include: Pro Housing Parking, Prohousing Design Review, Emergency Shelters, Accessory Dwelling Units, and Urban Lot Splits, as well as a Local Coastal Plan Amendment to bring the Coastal Land Use and Development Code current with previous changes to the Inland Land Use and Development Code.
- Successful submittal of the Pro-housing application to the California Department of Housing and Community Development.
- Implementation of Central Business District Revitalization efforts.



Scenic Tower Viewers North Coastal Trail



Library Annex Site Plan

Performance/ Workload Metrics

INDICATORS	2022	2023	2024	2025
Development Permits (Coastal Development Permits, Use Permits, Design Review, Limited Term Permits, Subdivisions, etc.)	83	117	111	91
CEQA Documents (EIRs, MNDs, NDs)	2	1	1	1
Building Permits	136	172	145	134
Legislative Activity	4	7	12	14
Draft Work/Ongoing Tasks	1	1	9	11
Grants	1	14*	-	1
Business Licenses-New Awarded	90	146	96	124
Sign Permits	10	20	20	20
No. Planning Commission Staff Reports	21	10**	24	25
No. Planning Resolutions	30	10	26	19
No. CDC Staff Reports	12	13	15	8
Address Listings	8	9	18	19

Fiscal Year 2026-27 Top Priorities

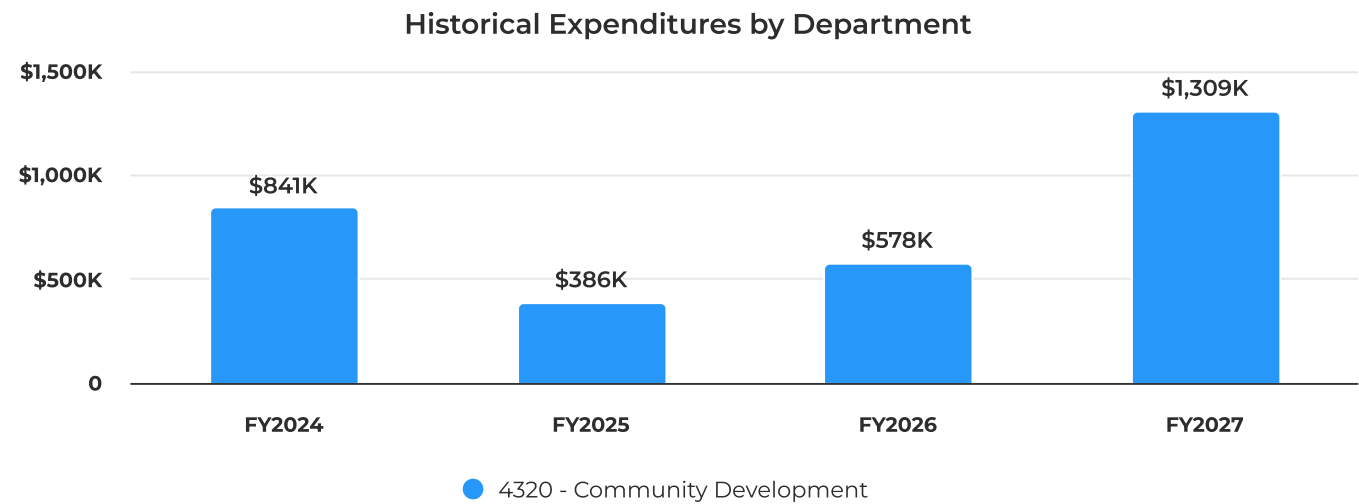
- Add to permit streamlining efforts underway by making refinements to the online permitting process and by increasing efficiencies between the City, third party building departments, and outside agencies.
- Conduct public outreach, assess community needs and update the 2019 Housing Element for adoption in 2027. Update Open Space and Safety elements as required by HCD.
- Strengthen the Community Development Department through effective staff training, mentorship, development and recruitment as needed.
- Process development, building and sign permits efficiently and with exceptional customer service.
- Enhance communication with the public regarding permit processes and application requirements through updated brochures and other media.
- Explore options for going paperless, including digitizing existing files.

Personnel Summary

AUTHORIZED FTE	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
CDD Department	4.3	4.8	4.8	3	3.5	4	4	3	3.5



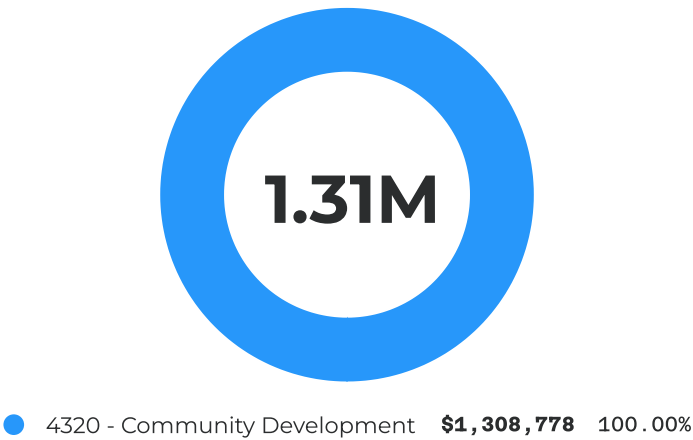
Expenditures by Department



In FY2027, the Community Development Department's total expenditures reached \$1.3 million, representing a 126.41% increase from the previous year's total of \$578,059. This department accounted for 100% of the total expenditures in both years.

The increase of \$730,719 in FY2027 is the largest change observed, significantly surpassing the \$191,682 increase seen in FY2026. This substantial growth highlights a major expansion in the Community Development Department's budget compared to the prior period.

FY27 Expenditures by Department



The Community Development Department's fiscal year expenditures total \$1.3 million, representing 100% of the department's budget.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4320 - Community Development	\$386,377	\$578,059	\$1,308,778	126.4%
Total Expenditures	\$386,377	\$578,059	\$1,308,778	126.4%

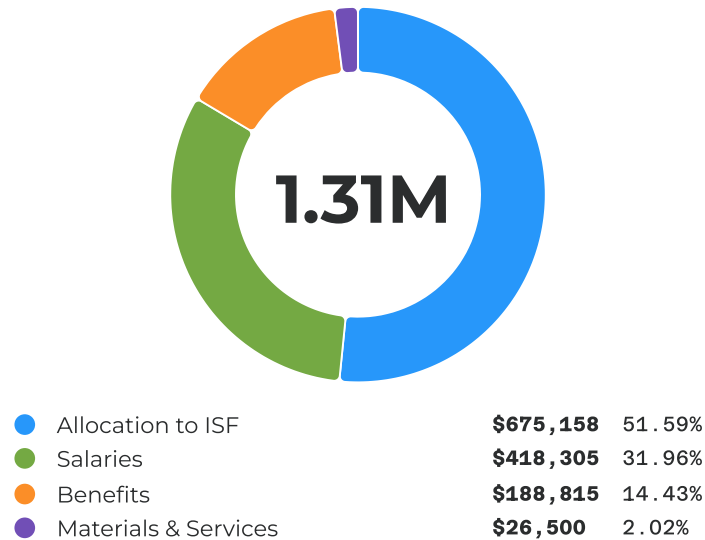




Expenditures by Expense Account Summary

The FY 2026–27 Community Development Department expenditure budget totals approximately \$1.31 million. The department includes planning, permitting, housing, code compliance, development review, and related community development functions that are essential to implementing City Council priorities around housing production, business support, permitting efficiency, economic development coordination, and long-term land use planning.

FY27 Expenditures by Expense Account Summary



Salaries are budgeted at \$418,305, representing 31.96% of total department expenditures. Salaries are projected to increase by approximately 55%, primarily due to the hiring of the new Community Development Director, who is expected to begin in July. The department has operated without a permanent director for the last couple of years, which has limited internal capacity and increased reliance on outside support. The prior fiscal year also included salary savings due to the Permit Technician position being vacant during the last two quarters of the fiscal year.

Benefits are budgeted at \$188,815, representing 14.43% of total expenditures, and are increasing from approximately \$96,000 in the prior year. This increase reflects the addition of the Community Development Director, filled staffing capacity, and higher medical, dental, retirement, payroll tax, and related benefit costs across the organization.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$189,248	\$277,389	\$418,305	50.8%
Salaries & Wages, Regular	110-4320-0101	\$184,474	\$266,033	\$414,071	55.6%
Overtime	110-4320-0102	\$695	\$500	\$3,755	650.9%
Comp Time Payout	110-4320-0103	\$3,464	\$6,000	-	-100.0%
Vacation Payout	110-4320-0104	\$614	\$2,644	-	-100.0%
Sick Leave Payout	110-4320-0105	-	\$1,612	-	-100.0%
Other Pay	110-4320-0109	-	\$600	\$480	-20.0%
Benefits		\$61,338	\$96,437	\$188,815	95.8%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Misc Insurance Premiums & Fees	110-4320-0210	\$493	\$682	\$638	-6.5%
Medical Premium Contribution	110-4320-0211	\$27,262	\$42,727	\$80,720	88.9%
Dental Premiums	110-4320-0213	\$924	\$1,600	\$3,161	97.6%
Vision Care	110-4320-0214	\$218	\$500	\$1,424	184.7%
Pers	110-4320-0220	\$15,438	\$22,691	\$50,199	121.2%
Worker's Comp Premium	110-4320-0231	\$2,525	\$7,198	\$20,997	191.7%
FICA/Medicare	110-4320-0252	\$14,477	\$21,039	\$31,676	50.6%
Materials & Services		\$89,623	\$60,289	\$26,500	-56.0%
Professional Services	110-4320-0319	\$76,250	\$50,000	\$10,000	-80.0%
Dues & Memberships	110-4320-0320	\$361	\$500	\$500	-
Legal Notices	110-4320-0364	\$5,502	\$4,000	\$6,000	50.0%
Training/Travel Reimbursement	110-4320-0366	\$5,583	\$4,000	\$8,000	100.0%
Meetings/City Business	110-4320-0371	\$206	\$500	\$1,000	100.0%
Small Tools & Equipment	110-4320-0381	\$1,606	\$1,289	\$1,000	-22.4%
Books & Subscriptions	110-4320-0384	\$115	-	-	-
Allocation to ISF		\$46,169	\$147,207	\$675,158	358.6%
Allocation to IT IS	110-4320-0396	\$37,046	\$26,745	\$84,535	216.1%
Alloc to Facilities Maint	110-4320-0397	\$9,123	\$895	\$9,123	918.9%
Overhead Allocation	110-4320-0800	-	\$336,668	\$581,500	72.7%
Cost Allocation contra exp	110-4320-0802	-	-\$217,101	-	-100.0%
Allocated Personnel Costs		-	-\$3,263	-	-100.0%
Salary/Benefits Allocation	110-4320-0801	-	-\$3,263	-	-100.0%
Total Expenditures		\$386,377	\$578,059	\$1,308,778	126.4%

Materials and Services are budgeted at \$26,500, representing 2.02% of total expenditures. With the addition of a permanent director and more stable staffing, the department is expected to rely less on outside contract planning support. Bringing more work in-house should improve consistency, responsiveness, institutional knowledge, and coordination with applicants, while reducing the need for certain outside planning and DDA-related contract services over time.

The largest expense category is Allocation to Internal Service Funds, budgeted at \$675,158, or 51.59% of total expenditures. This allocation reflects the department's share of citywide support costs, including information



technology, facilities, fleet, administration, finance, legal, and other internal services necessary to support Community Development operations.

Overall, the FY 2026–27 Community Development Department budget reflects an important rebuilding of internal capacity. The addition of a permanent director is a major step toward improving leadership, customer service, permitting coordination, housing implementation, code compliance, development review, and support for City Council priorities. While salaries and benefits are increasing, the investment is intended to strengthen department performance and reduce reliance on outside consultants where work can be handled more effectively in-house.

Revenues by Revenue Source Summary

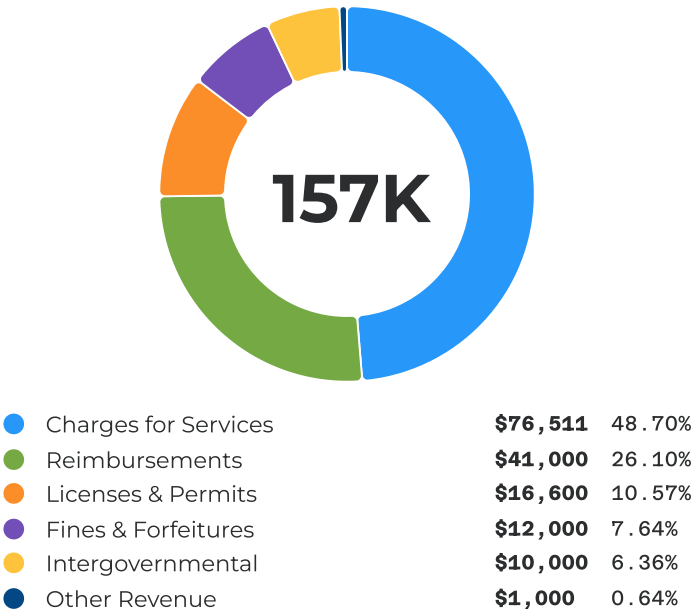
In FY2027, the Community Development Department's total revenue is budgeted at \$157,111, marking a significant increase from the previous year's total of \$0. This represents a complete restoration and growth of revenue sources compared to FY2026.

The largest revenue source in FY2027 is Charges for Services, accounting for \$76,511 or 48.7% of the total revenue. This category increased by \$76,511 from FY2026, where it had no recorded revenue. Reimbursements follow as the second largest source, contributing \$41,000 or 26.1% of total revenue, up from \$0 in the prior year.

Licenses & Permits generate \$16,600, representing 10.57% of the total, while Fines & Forfeitures contribute \$12,000 or 7.64%. Both categories also show increases from zero in FY2026. Intergovernmental revenue is budgeted at \$10,000, making up 6.36% of the total, and Other Revenue accounts for \$1,000 or 0.64% of the total budgeted revenue.

Overall, all major revenue categories experienced increases from FY2026 to FY2027, with Charges for Services and Reimbursements showing the most substantial growth. This shift reflects a full recovery and expansion of revenue streams for the department in FY2027.

FY27 Revenues by Revenue Source Summary



The Community Development Department's Fiscal Year Revenue by Revenue Source Summary includes Charges for Services at \$76,511, representing 48.7% of the total revenue. Reimbursements account for \$41,000, or 26.1%. Licenses & Permits contribute \$16,600, which is 10.57% of the revenue. Fines & Forfeitures make up \$12,000, equating to 7.64%. Intergovernmental revenue is \$10,000, comprising 6.36%. Lastly, Other Revenue totals \$1,000, representing 0.64% of the fiscal year revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements		\$17,551	-	\$41,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
City Exp Reimb - DDA	110-4320-3415	\$17,551	-	\$40,000	-
Interfund Reimb - CDD	110-4320-3497	-	-	\$1,000	-
Intergovernmental		\$994	-	\$10,000	-
Grant Staff Time Reimb	110-4320-3318	\$994	-	\$10,000	-
Charges for Services		\$21,391	-	\$76,511	-
Const & Demo Ord. Fee	110-4320-3424	\$1,815	-	\$5,000	-
Community Dev Fees	110-4320-3734	\$19,576	-	\$51,511	-
Plan Checks/Bldg Inspections	110-4320-3736	-	-	\$20,000	-
Fines & Forfeitures		\$25,012	-	\$12,000	-
Code Enforcement Fees	110-4320-3735	\$25,012	-	\$12,000	-
Licenses & Permits		\$12,025	-	\$16,600	-
Business License Surcharge	110-4320-3702	\$2,391	-	\$3,000	-
Sign Application	110-4320-3715	-	-	\$200	-
Grading Permits	110-4320-3732	\$1,185	-	\$1,400	-
Building Permit Surcharge	110-4320-3733	\$8,449	-	\$12,000	-
Other Revenue		-	-	\$1,000	-
Miscellaneous	110-4320-3998	-	-	\$1,000	-
Total Revenues		\$76,972	-	\$157,111	-



Public Works



John Smith

Director of Public Works

The Public Works Department provides, operates, and maintains the essential infrastructure and services that ensure a safe and convenient environment for Fort Bragg's residents, businesses, and visitors. The Department's core responsibilities encompass a wide range of municipal services, including mapping, inspection, and the management of capital projects. Key operations include the maintenance of City-owned facilities, parks, and streetscapes, as well as the management of water intake, treatment, and distribution. Additionally, the Department ensures environmental compliance through the implementation of organic food waste diversion (SB 1383) and storm water runoff management (NPDES), alongside the reliable collection and treatment of wastewater.

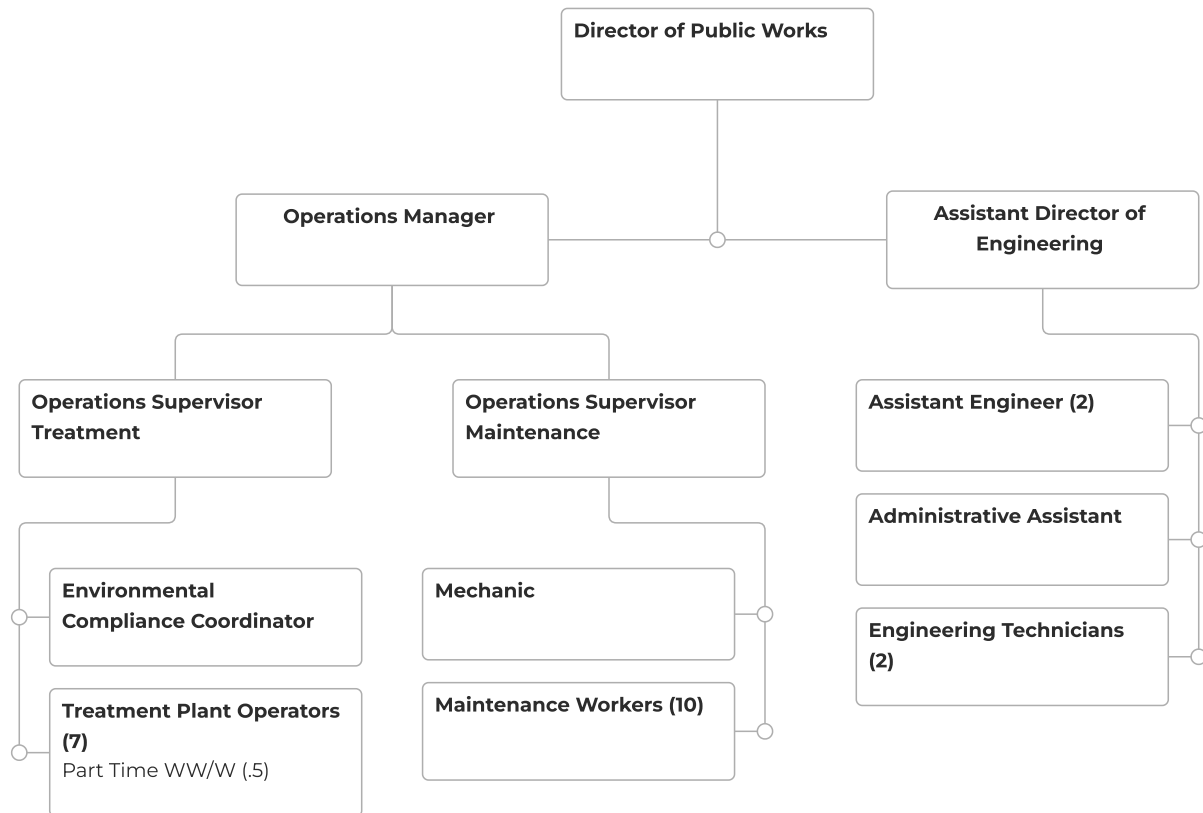
The Public Works Department operates through six specialized divisions: **Administration/Engineering, Parks & Facilities, Corporation Yard & Fleet, Street Maintenance, Water Enterprise, and Wastewater Enterprise.**

The **Administration and Engineering Division** provides essential fiscal management and technical support, overseeing the City's Capital Improvement Program (CIP) and maintaining regulatory permit compliance. **Parks & Facilities** manages the upkeep of City buildings, grounds, and street trees, while the **Corporation Yard & Fleet Division** handles street maintenance—including signage and striping—and the repair of critical utility infrastructure like water meters and fire hydrants. Our field crews remain on-call for emergency repairs, such as water leaks and sewage overflows, and provide vital support for civic events. Notably, the **Water and Wastewater Enterprises** are managed as distinct funds and are detailed in their own sections of this budget. To better meet community needs, the Department recently expanded its expertise to include housing and environmental review capabilities.



Organizational Chart

Public Works Department



Strategic Goals and Objectives

- Maintain 100% compliance with evolving federal, State, and local regulations across all City infrastructure and facility operations.
- Empower staff through comprehensive safety and technical skills training, ensuring team members have the resources to perform high-quality work safely.
- Deliver capital projects on time and within budget through rigorous inspection and management, whether handled internally or via expert consultants.
- Aggressively pursue external grants and innovative cost-saving measures to reduce the financial burden on the General and Enterprise Funds.
- Implement energy-efficient upgrades across City facilities and pioneer new sustainability initiatives in line with citywide environmental goals.
- Enhance the city's transportation network by prioritizing safety and accessibility for pedestrians, cyclists, and motorists alike.
- Prioritize customer satisfaction by maintaining a high standard of responsiveness to citizen inquiries and infrastructure concerns.

Fiscal year 2025-26 Top Accomplishments

- 2025 Streets Projects:** Under the **Pavement Preservation project**, 7.2 miles of City streets received a rapid-setting slurry seal, asphalt pavement patching, and crack sealing, along with the improvement of 17 curb ramps to ADA standards. This contract was awarded to Argonaut Constructors in June 2025 and reached completion in December 2025. Additionally, the **Stop Gap Patch Paving project** targeted severely degraded street segments not scheduled for improvement within the next three years, including South Street, Cypress Street, Pine Street, Harold Street, Cedar Street, and Taubold Court. Also awarded to Argonaut Constructors in June 2025, this secondary effort was completed in November 2025.
- Oneka Seawater Desalination Buoy Design Pilot Study:** The City and Oneka Technologies are partnering to deploy California's first wave-powered desalination project, which will take place approximately ½ mile offshore from a modular buoy. The system utilizes a wave-actuated pump to move seawater through reverse osmosis membranes, delivering fresh water to the City's Wastewater Treatment Facility via an underwater pipe. The City was awarded \$1,490,000 by the Department of Water Resources to complete this pilot study. All necessary permits for the project have now been obtained, and the buoy is expected to be in the water by June 2026.
- Facility Solar Project:** This project involves the installation of solar energy systems at six City facilities, including the Water Facility, Wastewater Facility, Police Department, Fire Department, and the CV Starr Community Center. The contract for this sustainability initiative was awarded to Syserco Energy Solutions in June 2024. Systems have been successfully installed at all project sites, with final system integration and project completion expected by June 2026.
- Bainbridge Park Improvements:** In June 2023, the City was awarded \$2M by the State Park Program Funding Prop 68 for the implementation of the Bainbridge Park Master Plan. A.B.S. Builders was awarded the construction contract in April 2025, and the project was successfully completed in April 2026. Improvements included the construction of a new multi-use pavilion and an artificial surface soccer pitch with lighting, alongside new public art, landscaping, and a master lighting control system. The project also featured the installation of poured ADA surfacing for the playground, a new camera system, cosmetic and maintenance upgrades to the existing bathroom facilities, and the successful incorporation of existing drainage into the park layout.
- Town Hall Retrofit & Bathroom Remodel:** This project addressed critical infrastructure needs by repairing moisture damage to the Town Hall building and modernizing the interior facilities. The scope included replacing windows and exterior molding, repairing structural damage near entryways, and updating storage and A/V areas. Additionally, the restrooms were fully retrofitted to improve visibility and accessibility for public use. The comprehensive project—which encompassed mechanical, electrical, and plumbing upgrades—was awarded in March 2025 and reached completion in December 2025.
- Raw Water Line Replacement :** The raw water line consists of 15,000 linear feet of transmission line and appurtenances stretching from the City's Water Treatment Facility to the Summers Lane Reservoir and from Highway 20 to Waterfall Gulch. This pipeline is critical to securing the supply of raw water from the City's highest-quality sources, as the existing infrastructure is nearing the end of its service life. In 2022/23, the City was awarded an \$8,800,000 grant for the completion of this project, and construction work officially commenced in April 2024 and is ongoing.
- Water Treatment Plant Overhaul :** The City completed a significant rehabilitation of the water treatment plant in January 2026. This extensive project, awarded to Wahlund Construction, included the rehabilitation of the Filter Treatment Units (FTUs) and Tank #2, as well as critical upgrades to plant piping, flow meters, and valves. Improvements also featured the repair and construction of treatment plant buildings, demolition of the old clarifier, and lining of the raw water and backwash ponds. Additionally, the project modernized operations with upgrades to the Supervisory Control and Acquisition (SCADA) system, replacement of chemical feed pumps, and relocation of the laboratory. This work was supported by a \$12,200,000 grant from the Drinking Water State Revolving Fund.
- EV Fleet and Charging Station:** Following City Council direction in September 2022, the City utilized USDA funding to acquire six fully electric vehicles for the Police Department. To support the transition, this project included the purchase and installation of specialized charging equipment, consisting of two Level-II AC Chargers and two Level-III DC Fast Chargers from ChargePoint. Construction was successfully completed in June 2025.
- Art and Recycling Beautification:** Supported by a \$267,000 grant from the Clean California Local Grant Program, this project was successfully completed in June 2026. The initiative resulted in the curation and installation of 55 new and 20 renovated dual waste/recycling bins, which feature eye-catching art wraps and are strategically placed in three high-trash generating areas across the City. A key highlight of the project was the City's partnership with the Fort Bragg Unified School District art department, which allowed for the use of student-created artwork to decorate the bins.
- Water Meter Replacement Project:** Funded by the Community Development Block Grant (CDBG) program, this project involved the comprehensive removal of existing water meters and the installation of new ultrasonic meters throughout the City of Fort Bragg. The system utilizes a cellular-based, fixed-network meter reading technology to improve accuracy and operational efficiency. Although the installation phase began in 2023 and faced industry-wide equipment delays, the project was successfully finalized and reached full completion in July 2025.



- **Police Department Security Retrofit:** This project enhanced the safety, accessibility, and utility of the Police Department facility through three primary improvements. The work included the installation of a new ADA-compliant, power-operated single-slide front entrance door system and the addition of a new fingerprint station near the lobby to improve employee safety and operational efficiency. Furthermore, the project involved significant upgrades to the interior flooring systems within the break and locker rooms. The contract was awarded to Jess Construction in April 2025, and all work was completed in April 2026.
- **Biosolids Material Storage Building:** To enhance wastewater operations, the City constructed a specialized facility at the Wastewater Treatment Plant designed for the protected drying of biosolids. The structure features a wood-frame design on a concrete stem wall with durable cement fiber siding and a membrane roof. Measuring 50 feet by 100 feet, the building provides a significant increase in sheltered storage capacity to protect byproducts from the elements. The contract was awarded to FRC, Inc. in August 2025, and the project was successfully completed in January 2026.
- **Dryer Building Reconstruction:** This project at the Wastewater Treatment Plant involves replacing the existing metal structure housing the biosolids dryer with a more durable wood-frame building. Constructed within the same footprint as the original structure, the project includes the demolition of the old building, foundation repairs, and the installation of two new rolling service doors. The contract was awarded to August-Jaye, Inc. in January 2026, with full completion anticipated by July 2026.
- **Municipal Broadband Utility Project:** This project involves the city-wide construction of a fiber-to-the-premise (FTTP) network, providing households and businesses throughout the community with access to reliable, high-speed broadband. The digital infrastructure consists of middle-mile distribution systems, a centralized data center at the CV Starr Center, and a network of distribution areas equipped with splitter vaults to serve residential and commercial locations. Designed for future growth, the network includes extra conduit capacity and features a partnership with the California Department of Technology for enhanced resiliency. The contract was awarded to HP Communications in March 2025, with infrastructure construction anticipated to be complete in June 2026, followed by restoration and customer drops as separate phases.
- **CV Starr Projects:** Several projects were completed at the C.V. Starr Community Center this fiscal year, including the **Skylight Replacement Project**, which replaced the south-facing fiberglass paneling on the ridge-mounted skylight system, and the **HVAC Replacement and Improvements Projects**, which involved installing two new central air handlers for the natatorium.
- **Projects In Design:** Reservoir property, Trash capture, Willow Street Pedestrian Improvements, Systematic Improvements to Unsignalized Intersections, Brush Creek Culvert Replacement,
- **Other Projects:** Other miscellaneous projects completed this year include, Facilities Camera and Police Department Access Control, Tribal Learning Center, City Hall Flooring Update, Recycled Water Feasibility Study, Biosolids Feasibility Study, Distribution System Master Plan, Collection System Master Plan



Performance/ Workload Metrics

INDICATORS	2019	2020	2021	2022	2023	2024	2025
PUBLIC WORKS							
Total cost of Projects budgeted - CIP	\$9.4 M	\$5 M	\$20 M	\$24 M	\$32 M	\$30.2 M	\$36 M
Grading Permits	6	3	1	1	5	2	3
Encroachment Permits issued	48	41	35	57	34	40	34
Traffic Committee requests processed	19	25	27	17	19	19	15
MAINTENANCE							
Streets (miles)	27.5	27.5	27.5	27.5	27.75	27.75	27.75
Alleys (miles)	19	19	19	19	19	19	19
Storm drains (miles)	10	10	10	10	10	10	10
Miles of Streets Swept					847.5	835	763.5
Potholes filled (yards)					60	80	80

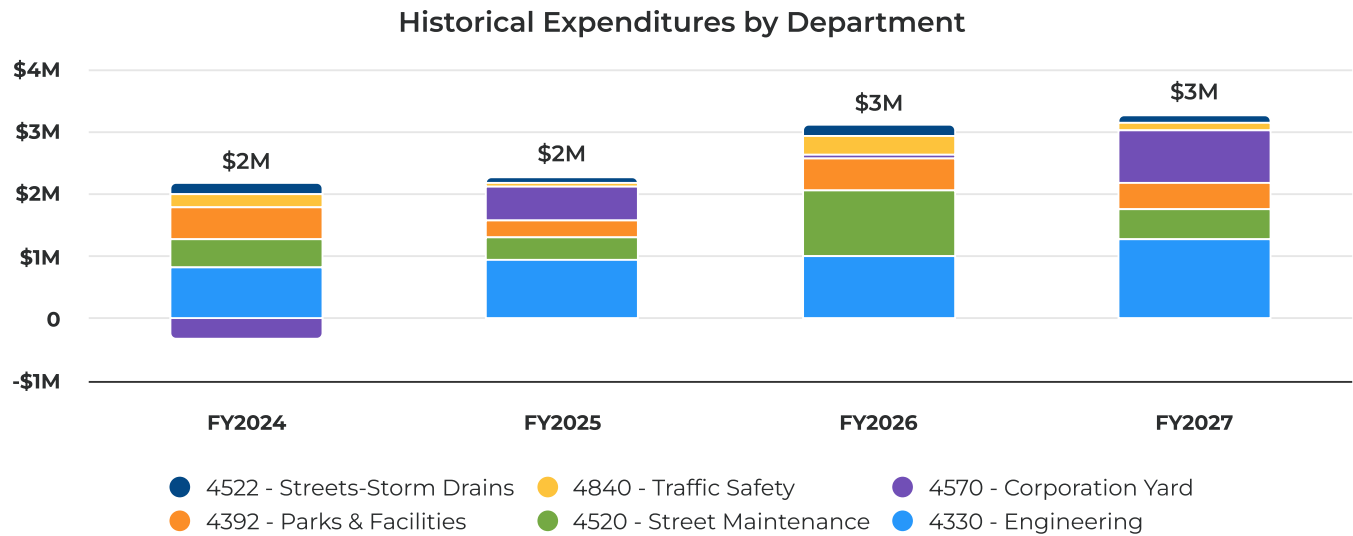
Fiscal Year 2026-27 Top Priorities

- **Workforce Excellence & Well-being:** Maintain an optimally sized, highly skilled workforce by prioritizing employee satisfaction and professional development to meet operational demands effectively.
- **Permitting Optimization:** Partner with the Planning Department to launch Accela, streamlining the permitting process for increased efficiency and transparency.
- Coordinate with the new Parks & Recreation Department to transition Parks and Facilities.
- **Infrastructure Reliability:** Execute regular maintenance of roads and sidewalks to ensure a safe transportation network. This year, Public Works will transition to self-performing asphalt repairs, a strategic shift designed to improve responsiveness to community complaints and elevate repair quality. To support this transition, the Department will invest in specialized heavy machinery, reducing reliance on external contractors and allowing for more agile, high-standard maintenance of the City's 27.75 miles of streets.
- **Water & Sewer Stewardship:** Ensure public health through the reliable operation of water and wastewater systems.
- **Emergency Preparedness:** Update and refine emergency response plans for natural disasters and extreme weather to bolster community resilience and safety.
- **Sustainable Waste Management:** Advance environmental goals by implementing robust recycling and organic food waste diversion programs to minimize landfill impact
- **Modernized Transportation:** Enhance traffic flow and road safety while developing sustainable, multi-modal transportation options for the community.
- **Climate Resilience Initiatives:** Prioritize long-term infrastructure viability through key projects, including the Facilities Solar Project, reservoir design, recycled water expansion, and Oneka desalination.
- **Community Collaboration:** Foster transparency and trust by engaging residents and stakeholders through proactive outreach and feedback loops on all public works initiatives.
- **Digital Transformation:** Expand the use of GIS mapping, asset management software, and smart sensors to drive data-informed decision-making and operational efficiency.

Personnel Summary

AUTHORIZED FTE	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Public Works Department	12.6	14	14	15.8	19	21.5	28	18.5	20.5	19
Enterprise Department	8	8	8	8	8	7	7.5	7.5	7.5	10

Expenditures by Department

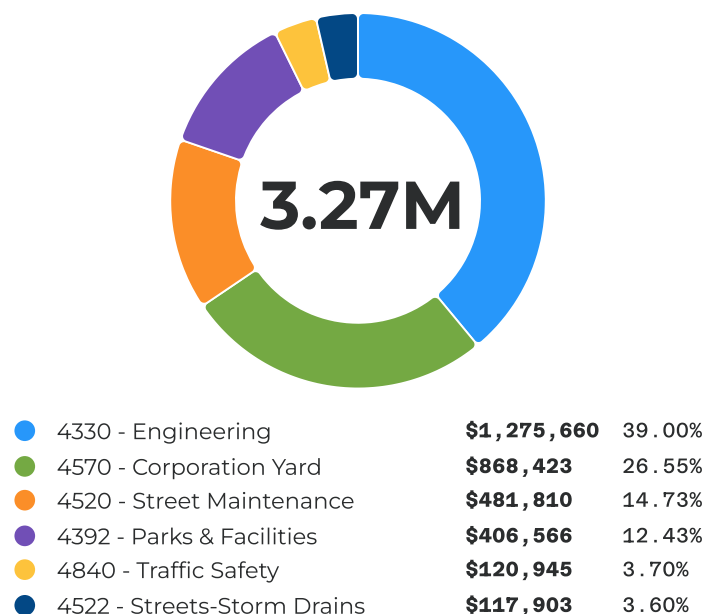


The Public Works Department's total expenditures for FY2027 increased by 5.23% to \$3.3 million compared to FY2026's \$3.1 million. Engineering became the largest expenditure category, rising 26.18% to \$1.3 million and representing 39% of the total budget, up from 32.52% the previous year.

The Corporation Yard category experienced the most significant increase, surging by 1,134.1% to \$868,423, which is 26.55% of the total budget, a substantial rise from its 2.26% share in FY2026. Conversely, Street Maintenance saw a notable decrease of 53.64%, dropping to \$481,810 and accounting for 14.73% of the total, down from 33.43% in the prior year.

Other categories with decreases include Parks & Facilities, which declined by 22.38% to \$406,566 (12.43% of total), Traffic Safety, down 57.02% to \$120,945 (3.7% of total), and Streets-Storm Drains, which fell 35.5% to \$117,903 (3.6% of total). These shifts reflect a redistribution of expenditures within the department, with Engineering and Corporation Yard gaining larger shares while several other categories contracted.

FY27 Expenditures by Department



The Public Works Department's Fiscal Year Expenditures by Department include Engineering at \$1.3 million, representing 39% of the total. The Corporation Yard accounts for \$868,423, or 26.55%. Street Maintenance expenditures are \$481,810, making up 14.73%. Parks & Facilities receive \$406,566, which is 12.43% of the budget. Traffic Safety is allocated \$120,945, corresponding to 3.7%, and Streets-Storm Drains have an expenditure of \$117,903, or 3.6%.

Expenditures by Department

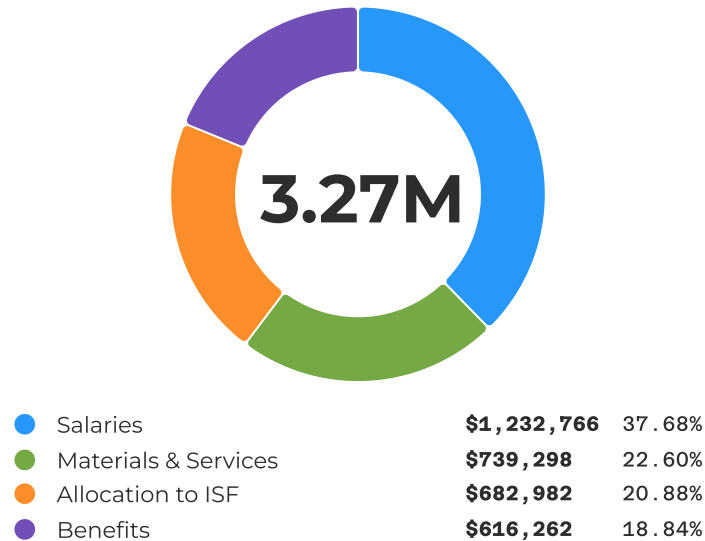
Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4330 - Engineering	\$932,323	\$1,011,004	\$1,275,660	26.2%
4392 - Parks & Facilities	\$269,003	\$523,781	\$406,566	-22.4%
4520 - Street Maintenance	\$360,903	\$1,039,375	\$481,810	-53.6%
4522 - Streets-Storm Drains	\$92,981	\$182,789	\$117,903	-35.5%
4570 - Corporation Yard	\$553,120	\$70,369	\$868,423	1,134.1%
4840 - Traffic Safety	\$65,360	\$281,402	\$120,945	-57.0%
Total Expenditures	\$2,273,691	\$3,108,720	\$3,271,308	5.2%



Expenditures by Expense Account Summary

The FY 2026–27 Public Works Department expenditure budget totals approximately \$3.3 million, representing an increase of \$162,515, or 5.23%, compared to the FY 2025–26 estimated year-end amount of approximately \$3.1 million. The department includes Streets, Engineering, Storm Drains, Parks, Facilities, and Corporation Yard operations. These services are essential to maintaining the City's physical infrastructure, public spaces, facilities, stormwater system, streets, sidewalks, and day-to-day operational support.

FY27 Expenditures by Expense Account Summary



Salaries are the largest expense category, budgeted at approximately \$1.2 million, or 37.68% of total department expenditures. Salaries are increasing by approximately 5.54%, primarily due to cost-of-living adjustments, internal promotions, step increases, and the addition of capacity within the Corporation Yard to bring their total FTE's back to pre-pandemic levels. The FY 2026–27 Budget includes a new Maintenance Worker II position to strengthen the City's internal Streets Division and improve the City's ability to perform street maintenance, sidewalk work, storm drain support, and other public infrastructure tasks in-house.

Benefits are budgeted at \$616,262, or 18.84% of total expenditures, representing an increase of approximately 9.08% from the prior year. Benefit costs continue to increase due to medical, dental, retirement, workers' compensation, and related personnel costs. Medical costs through CIRA remain a significant citywide pressure, with Public Works also experiencing higher benefit costs as part of this broader organizational trend.

Materials and Services are budgeted at \$739,298, or 22.60% of total expenditures. This represents a decrease of 31.56% compared to the FY 2025–26 estimated year-end amount. The reduction reflects changes in department operating needs and budget allocations, while still maintaining funding for contracted services, supplies, repairs, equipment, utilities, and other operating costs necessary to support Public Works operations.

The Corporation Yard budget also reflects the City's continued effort to improve service delivery and better align staff resources with community needs. The City has outsourced janitorial and landscaping services to free up Public Works staff for higher-priority maintenance, infrastructure, and facility tasks. This approach allows internal staff to focus more time on streets, sidewalks, storm drains, parks, facilities, and deferred maintenance needs.

The department is also working toward improved task tracking and asset management through software and process improvements. Better tracking of work orders, maintenance requests, assets, and staff assignments will help the City organize work more effectively, identify inefficiencies, prioritize maintenance needs, and improve accountability across Public Works operations.

Overall, the FY 2026–27 Public Works budget reflects a continued investment in the City's core infrastructure and maintenance responsibilities. While total expenditures are increasing moderately, the budget is focused on strengthening internal capacity, improving operational efficiency, reducing reliance on outside work where appropriate, and supporting safer, cleaner, and better-maintained public infrastructure for residents, businesses, and visitors.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries					
4330 - Engineering					
Salaries & Wages, Regular	110-4330-0101	\$542,368	\$595,000	\$713,078	19.8%
Overtime	110-4330-0102	\$1,069	\$2,500	\$6,512	160.5%
Comp Time Payout	110-4330-0103	\$352	\$183	\$1,000	446.4%
Vacation Payout	110-4330-0104	-	\$5,286	-	-100.0%
Other Pay	110-4330-0109	\$31,214	\$40,856	\$11,640	-71.5%
Total 4330 - Engineering		\$575,003	\$643,825	\$732,230	13.7%
4570 - Corporation Yard					
Salaries & Wages, Regular	110-4570-0101	\$300,908	\$490,960	\$485,337	-1.1%
Overtime	110-4570-0102	\$5,580	\$7,996	\$10,772	34.7%
Comp Time Payout	110-4570-0103	\$2,279	\$5,000	-	-100.0%
Vacation Payout	110-4570-0104	\$686	\$3,000	-	-100.0%
Other Pay	110-4570-0109	\$12,651	\$17,293	\$4,427	-74.4%
Total 4570 - Corporation Yard		\$322,105	\$524,249	\$500,536	-4.5%
Total Salaries		\$897,108	\$1,168,074	\$1,232,766	5.5%
Benefits					
4330 - Engineering					
Misc Insurance Premiums & Fees	110-4330-0210	\$1,608	\$1,410	\$1,071	-24.0%
Medical Premium Contribution	110-4330-0211	\$75,227	\$83,080	\$119,056	43.3%
Dental Premiums	110-4330-0213	\$3,786	\$4,470	\$6,739	50.8%
Vision Care	110-4330-0214	\$1,196	\$1,182	\$3,322	181.1%
Pers	110-4330-0220	\$67,220	\$82,569	\$94,635	14.6%
Worker's Comp Premium	110-4330-0231	\$28,843	\$47,103	\$30,278	-35.7%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
FICA/Medicare	110-4330-0252	\$42,444	\$49,530	\$54,550	10.1%
Total 4330 - Engineering		\$220,323	\$269,344	\$309,652	15.0%
4570 - Corporation Yard					
Misc Ins Premiums & Fees	110-4570-0210	\$1,190	\$1,500	\$771	-48.6%
Medical Premium Contribution	110-4570-0211	\$81,993	\$119,562	\$131,880	10.3%
Uniforms	110-4570-0212	\$7,372	\$5,000	-	-100.0%
Dental Premiums	110-4570-0213	\$3,936	\$6,000	\$5,650	-5.8%
Vision Care	110-4570-0214	\$1,104	\$1,590	\$2,950	85.5%
Pers	110-4570-0220	\$45,504	\$76,000	\$64,890	-14.6%
Worker's Comp Premium	110-4570-0231	\$22,177	\$46,954	\$63,342	34.9%
Worker's Comp Deductible	110-4570-0232	\$9,178	\$163	-	-100.0%
FICA/Medicare	110-4570-0252	\$24,092	\$38,828	\$37,128	-4.4%
Total 4570 - Corporation Yard		\$196,546	\$295,598	\$306,610	3.7%
Total Benefits		\$416,869	\$564,942	\$616,262	9.1%
Materials & Services					
4330 - Engineering					
Engineering	110-4330-0310	\$51,097	\$35,000	\$55,000	57.1%
Professional Services	110-4330-0319	\$15,893	\$2,000	\$20,000	900.0%
Dues & Memberships	110-4330-0320	-	-	\$800	-
Training/Travel Reimbursement	110-4330-0366	\$5,998	\$3,000	\$8,000	166.7%
Meetings/ City Busineses	110-4330-0372	-	-	\$500	-
Licenses & Permits	110-4330-0373	-	-	\$600	-
Boot Expense	110-4330-0377	-	\$393	\$1,200	205.3%
Small Tools & Equipment	110-4330-0381	\$500	\$700	\$5,000	614.3%
Books & Subscriptions	110-4330-0384	\$178	\$200	\$200	-
Total 4330 - Engineering		\$73,665	\$41,293	\$91,300	121.1%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4392 - Parks & Facilities					
Professional Services	110-4392-0319	\$8,853	\$8,000	\$20,000	150.0%
Park Maintenance	110-4392-0353	\$11,557	\$56,000	\$45,000	-19.6%
Trees	110-4392-0354	-	\$1,500	\$6,000	300.0%
Facilities Cleaning	110-4392-0355	-	\$10,000	\$45,000	350.0%
Training/Travel Reimbursement	110-4392-0366	-	-	\$2,000	-
General Supplies	110-4392-0375	\$25,389	\$25,600	\$25,598	-
Small Tools & Equipment	110-4392-0381	\$2,386	\$2,300	\$16,000	595.7%
Total 4392 - Parks & Facilities		\$48,185	\$103,400	\$159,598	54.4%
4520 - Street Maintenance					
Professional Services	110-4520-0319	\$30,209	\$38,500	\$138,000	258.4%
General Supplies	110-4520-0375	\$10,763	\$12,000	\$28,000	133.3%
Safety Maintenance	110-4520-0376	\$3,390	\$5,000	\$5,000	-
Small Tools & Equipment	110-4520-0381	-	\$571,845	\$10,000	-98.3%
Utilities	110-4520-0383	\$102,927	\$130,000	\$130,000	-
Total 4520 - Street Maintenance		\$147,290	\$757,345	\$311,000	-58.9%
4522 - Streets-Storm Drains					
Professional Services	110-4522-0319	\$42,128	\$53,000	\$50,000	-5.7%
Training/Travel Reimbursement	110-4522-0366	-	\$500	\$500	-
Licenses & Permits	110-4522-0373	\$7,665	\$7,700	\$7,800	1.3%
General Supplies	110-4522-0375	\$2,336	\$5,000	\$5,000	-
Total 4522 - Streets-Storm Drains		\$52,129	\$66,200	\$63,300	-4.4%
4570 - Corporation Yard					
Professional Services	110-4570-0319	-	-	\$12,000	-
Dues & Memberships	110-4570-0320	\$600	\$800	\$800	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Training/Travel Reimbursement	110-4570-0366	\$210	\$1,000	\$3,000	200.0%
Licenses & Permits	110-4570-0373	\$2,190	\$2,400	\$2,400	-
General Supplies	110-4570-0375	\$5,701	\$6,000	\$6,000	-
Medical/Safety Supplies	110-4570-0376	\$6,500	\$4,000	\$4,500	12.5%
Boot Expense	110-4570-0377	\$2,152	\$2,200	\$3,600	63.6%
Small Tools & Equipment	110-4570-0381	\$993	\$1,000	\$2,300	130.0%
Total 4570 - Corporation Yard		\$18,346	\$17,400	\$34,600	98.9%
4840 - Traffic Safety					
Professional Services	110-4840-0319	-	\$65,000	\$50,000	-23.1%
General Supplies	110-4840-0375	\$18,725	\$20,000	\$20,000	-
Utilities	110-4840-0383	\$17,017	\$9,500	\$9,500	-
Total 4840 - Traffic Safety		\$35,742	\$94,500	\$79,500	-15.9%
Total Materials & Services		\$375,357	\$1,080,138	\$739,298	-31.6%
Allocation to ISF					
4330 - Engineering					
Allocations to IT IS	110-4330-0396	\$61,744	\$85,584	\$140,892	64.6%
Alloc to Facilities Main	110-4330-0397	\$1,587	\$6,718	\$1,587	-76.4%
Cost Allocation Contra Exp	110-4330-0802	-	-\$38,129	-	-100.0%
Total 4330 - Engineering		\$63,331	\$54,173	\$142,479	163.0%
4392 - Parks & Facilities					
Fleet Services	110-4392-0322	\$82,166	\$12,902	\$82,166	536.8%
Allocation to IT Int Serv Fund	110-4392-0396	-	\$5,349	-	-100.0%
Alloc to Facilities Maint	110-4392-0397	\$14,126	\$61,236	\$14,126	-76.9%
Overhead Allocation	110-4392-0800	\$124,526	\$142,098	\$150,676	6.0%
Total 4392 - Parks & Facilities		\$220,818	\$221,584	\$246,968	11.5%
4520 - Street Maintenance					



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Fleet Services	110-4520-0322	\$19,069	\$52,312	\$19,069	-63.5%
Overhead Allocation	110-4520-0800	\$194,544	\$153,855	\$151,741	-1.4%
Total 4520 - Street Maintenance		\$213,614	\$206,167	\$170,810	-17.1%
4522 - Streets-Storm Drains					
Fleet Services	110-4522-0322	\$7,852	\$11,570	\$7,852	-32.1%
Overhead Allocation	110-4522-0800	\$33,000	\$71,617	\$46,751	-34.7%
Total 4522 - Streets-Storm Drains		\$40,852	\$83,187	\$54,603	-34.4%
4570 - Corporation Yard					
Allocation to IT Int Serv Fund	110-4570-0396	\$8,233	\$13,983	\$18,786	34.3%
Alloc to Fac Maint Fund	110-4570-0397	\$7,892	\$33,407	\$7,892	-76.4%
Cost Allocation Contra Exp	110-4570-0802	-	-\$826,137	-	-100.0%
Total 4570 - Corporation Yard		\$16,124	-\$778,747	\$26,677	-103.4%
4840 - Traffic Safety					
Fleet Services	110-4840-0322	\$15,704	\$4,552	\$15,704	245.0%
Overhead Allocation	110-4840-0800	\$13,914	\$124,025	\$25,741	-79.2%
Salary/Benefit Allocation	110-4840-0801	-	\$58,326	-	-100.0%
Total 4840 - Traffic Safety		\$29,618	\$186,902	\$41,445	-77.8%
Total Allocation to ISF		\$584,357	-\$26,735	\$682,982	-2,654.7%
Allocated Personnel Costs					
4330 - Engineering					
Salary/Benefits Allocation	110-4330-0801	-	\$2,370	-	-100.0%
Total 4330 - Engineering		-	\$2,370	-	-100.0%
4392 - Parks & Facilities					
Salary/Benefits Allocation	110-4392-0801	-	\$198,796	-	-100.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total 4392 - Parks & Facilities		-	\$198,796	-	-100.0%
4520 - Street Maintenance					
Salary/Benefit Allocation	110-4520-0801	-	\$75,863	-	-100.0%
Total 4520 - Street Maintenance		-	\$75,863	-	-100.0%
4522 - Streets- Storm Drains					
Salary/Benefits Allocation	110-4522-0801	-	\$33,403	-	-100.0%
Total 4522 - Streets-Storm Drains		-	\$33,403	-	-100.0%
4570 - Corporation Yard					
Salary/Benefits Allocation	110-4570-0801	-	\$11,869	-	-100.0%
Total 4570 - Corporation Yard		-	\$11,869	-	-100.0%
Total Allocated Personnel Costs		-	\$322,301	-	-100.0%
Total Expenditures		\$2,273,691	\$3,108,720	\$3,271,308	5.2%

The Allocation to Internal Service Funds category is budgeted at \$682,982, or 20.88% of total expenditures. This reflects a significant change from the prior year, when the department showed a negative allocation. The increase is tied to updated internal service and cost allocation methodology, which more accurately assigns citywide support costs such as fleet, facilities, information technology, equipment replacement, administration, and other shared services to the departments that use them.

Allocated Personnel Costs were eliminated in FY 2026–27, decreasing from \$322,301 in FY 2025–26 to \$0. This reflects a change in budget presentation and allocation methodology rather than a reduction in Public Works service responsibilities.



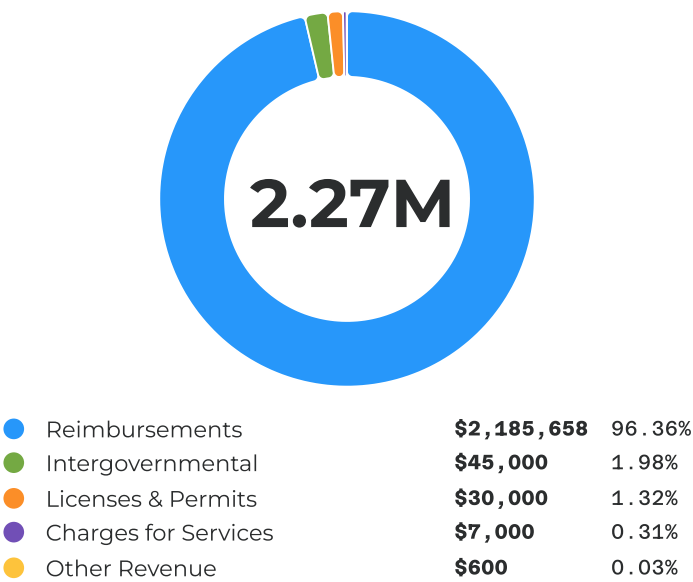
Revenues by Revenue Source Summary

The Public Works Department's total revenue for FY2027 is \$2.3 million, representing a 10.79% increase from FY2026's \$2 million total. Reimbursements remain the largest revenue source, increasing by \$216,765 or 11.01% to \$2.2 million, and now account for 96.36% of total revenue, slightly up from 96.17% in the previous year.

Licenses & Permits show a significant increase of \$18,000 or 150%, rising to \$30,000 and representing 1.32% of total revenue, up from 0.59% in FY2026. Charges for Services also increase by \$1,000 or 16.67% to \$7,000, making up 0.31% of the total, compared to 0.29% previously. Other Revenue grows by \$100 or 20% to \$600, now 0.03% of total revenue, up from 0.02%.

In contrast, Intergovernmental revenue decreases by \$15,000 or 25%, falling to \$45,000 and comprising 1.98% of total revenue, down from 2.93% in FY2026.

FY27 Revenues by Revenue Source Summary



The Public Works Department's Fiscal Year Revenue by Revenue Source Summary shows that Reimbursements account for \$2.2 million, representing 96.36% of the total revenue. Intergovernmental revenue contributes \$45,000, which is 1.98%. Licenses & Permits provide \$30,000, or 1.32%. Charges for Services amount to \$7,000, making up 0.31%, and Other Revenue totals \$600, comprising 0.03% of the revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Reimbursements					
4330 - Engineering					
City Exp Reimb-DDA	110-4330-3415	\$22,481	\$10,329	\$10,000	-3.2%
Personnel Cost Allocations	110-4330-3499	\$255,897	\$632,598	\$354,243	-44.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total 4330 - Engineering		\$278,377	\$642,928	\$364,243	-43.3%
4520 - Street Maintenance					
Interfund Reimb-PW	110-4520-3497	\$360,903	\$455,030	\$481,810	5.9%
Total 4520 - Street Maintenance		\$360,903	\$455,030	\$481,810	5.9%
4522 - Streets-Storm Drains					
Interfund Reimb	110-4522-3497	\$91,216	\$209,790	\$117,557	-44.0%
Total 4522 - Streets-Storm Drains		\$91,216	\$209,790	\$117,557	-44.0%
4570 - Corporation Yard					
Grant Staff Time Rimb	110-4570-3318	\$515	-	\$125,000	-
Personnel Cost Allocations	110-4570-3499	\$842,875	\$525,152	\$976,796	86.0%
Total 4570 - Corporation Yard		\$843,390	\$525,152	\$1,101,796	109.8%
4840 - Traffic Safety					
Interfund Reimbursement	110-4840-3497	\$65,360	\$135,993	\$120,252	-11.6%
Total 4840 - Traffic Safety		\$65,360	\$135,993	\$120,252	-11.6%
Total Reimbursements		\$1,639,247	\$1,968,893	\$2,185,658	11.0%
Intergovernmental					
4330 - Engineering					
Grant:Staff Time Reimb	110-4330-3318	\$55,428	\$60,000	\$45,000	-25.0%
Total 4330 - Engineering		\$55,428	\$60,000	\$45,000	-25.0%
Total Intergovernmental		\$55,428	\$60,000	\$45,000	-25.0%
Charges for Services					
4330 - Engineering					
Engineering Plan Review	110-4330-3734	\$6,958	\$6,000	\$7,000	16.7%
Total 4330 - Engineering		\$6,958	\$6,000	\$7,000	16.7%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total Charges for Services		\$6,958	\$6,000	\$7,000	16.7%
Licenses & Permits					
4330 - Engineering					
Encroachment Permit	110-4330-3731	\$10,264	\$12,000	\$30,000	150.0%
Total 4330 - Engineering		\$10,264	\$12,000	\$30,000	150.0%
Total Licenses & Permits		\$10,264	\$12,000	\$30,000	150.0%
Other Revenue					
4330 - Engineering					
Miscellaneous Revenue	110-4330-3998	\$300	\$500	\$600	20.0%
Total 4330 - Engineering		\$300	\$500	\$600	20.0%
Total Other Revenue		\$300	\$500	\$600	20.0%
Total Revenues		\$1,712,196	\$2,047,393	\$2,268,258	10.8%



Internal Service Funds

Facilities Repair & Maintenance



The **Facilities Repair & Maintenance Internal Service Fund** captures all expenditures related to the upkeep of public buildings. This includes both proactive preventative maintenance and essential daily repairs, primarily executed by dedicated Public Works staff to ensure the safety and longevity of City assets.

The Public Works Department supports City operations and the community by ensuring the longevity and safety of public facilities. Core responsibilities include the comprehensive maintenance of HVAC, plumbing, and electrical systems, along with essential structural repairs and interior improvements such as carpentry, roofing, flooring, and painting.



Strategic Goals and Objectives

- The primary mission of the Facilities Repair & Maintenance Fund is to provide high-quality, efficient upkeep of City assets. We strive to foster a safe, functional, and welcoming environment for both City employees and the residents of Fort Bragg.
- **Fiscal Responsibility:** Procure safe, durable equipment and products that represent a sound long-term investment at a competitive cost.
- **Proactive Planning:** Continuously identify and prioritize future infrastructure needs based on safety requirements and available funding.
- **Operational Excellence:** Improve internal and external communication channels to ensure transparency and responsiveness.
- **Innovation:** Stay current with emerging technology and industry trends to enhance service delivery and efficiency.

Five Year Maintenance Plan

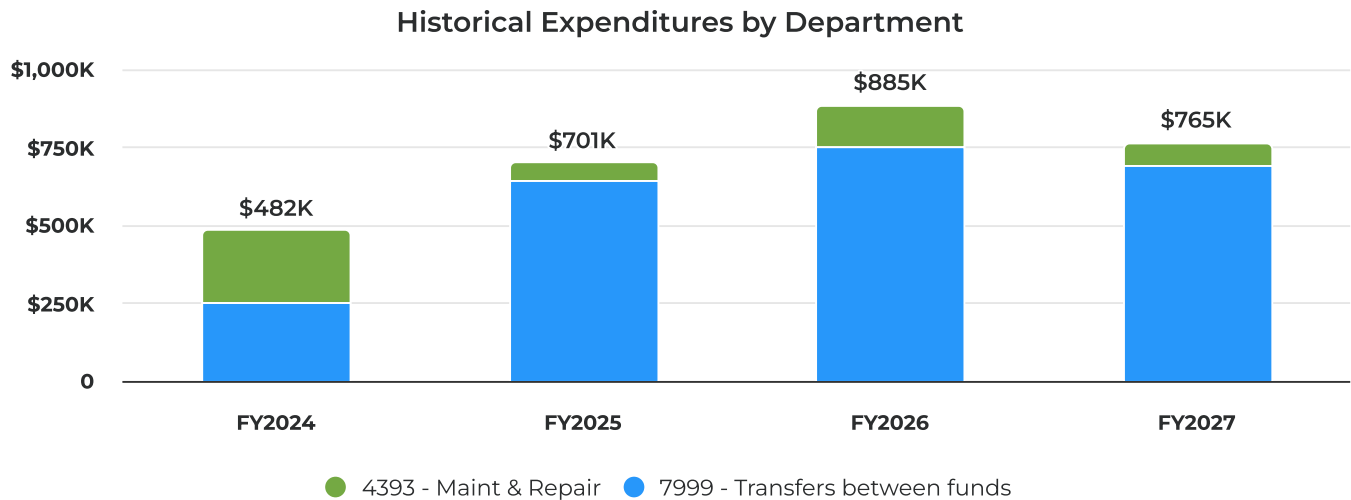
MAJOR PROJECTS/REPLACEMENTS									
	Notes	24/25	25/26	26/27	27/28	28/29	29/30	30/31	Total
City Hall:									
Flooring/ remodel									\$0
Paint	Exterior					\$60,000			\$60,000
Electric/Generator/ EV Charging Stations							\$20,000		\$20,000
Plumbing/Carpentry		\$32,000							\$32,000
HVAC	4 units		\$5,000						\$5,000
Roofing									\$0
ADA Doors								\$8,000	\$8,000
Electric Vehicle facility									\$0
	TOTAL City Hall	\$32,000	\$5,000	\$0	\$0	\$60,000	\$20,000	\$8,000	\$125,000
City Hall East:									
Electric									\$0
Lighting Gym									\$0
Doors	Double doors/heater room								\$0
Flooring	Hallway carpet								\$0
Roofing	Pool and offices								\$0
Bathrooms									\$0
Heaters	3 units			\$8,000		\$10,000			\$18,000
Pool	Incl structure								\$0
Fire Sprinkler System									\$0
	TOTAL City Hall East	\$0	\$0	\$8,000	\$0	\$10,000	\$0	\$0	\$18,000
Fort Building:									
Paint		\$10,000				\$0			\$10,000
	TOTAL Fort Building	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Town Hall:									
Paint	Exterior								\$0
Bathrooms	Flooring/Fixtures/Misc								\$0
Carpentry	Dais/Cabinets			\$3,000					\$3,000
HVAC	Heater				\$6,000				\$6,000
Doors/Windows									\$0
Landscaping									\$0
	TOTAL Town Hall	\$0	\$0	\$3,000	\$6,000	\$0	\$0	\$0	\$9,000
Guest House:									
Paint									\$0
Carpentry/Windows/Siding/Fencing									\$0
Walkways and Signage									\$0



	TOTAL Guest House	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Police Department:									
Paint	Exterior/Interior								\$0
Electric	Generator Shed								\$0
HVAC	8 units			\$8,000					\$8,000
Roofing									\$0
Emergency Generator									\$0
	TOTAL Police Department	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0	\$8,000
Bainbridge Park									
Wiggly Giggly			\$5,000						\$5,000
Tennis/Basketball									\$0
	TOTAL Bainbridge Park	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Noyo Headlands Park:									
Bathrooms	Hardware, locks, etc.	\$4,500			\$5,000			\$5,000	\$14,500
Equipment Rental		\$7,000							\$7,000
Fencing	Fence fabric	\$16,000				\$20,000			\$36,000
	TOTAL Noyo Headlands Park	\$27,500	\$0	\$0	\$5,000	\$0			\$57,500
Pomo Bluffs Park:									
Parking Lot	Resurface								\$0
Bathrooms	Roof/Bollards	\$10,000							\$10,000
	TOTAL Pomo Bluffs Park	\$10,000	\$0	\$0	\$0	\$0	\$0		\$10,000
Noyo Beach:									
General									\$0
	TOTAL Noyo Beach	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Harbor Lite Trail:									
Trail									\$0
	TOTAL Harbor Lite Trail	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL MAJOR PROJECT FUNDING NEEDS:		\$79,500	\$10,000	\$19,000	\$11,000	\$70,000	\$20,000	\$8,000	\$242,500



Expenditures by Department

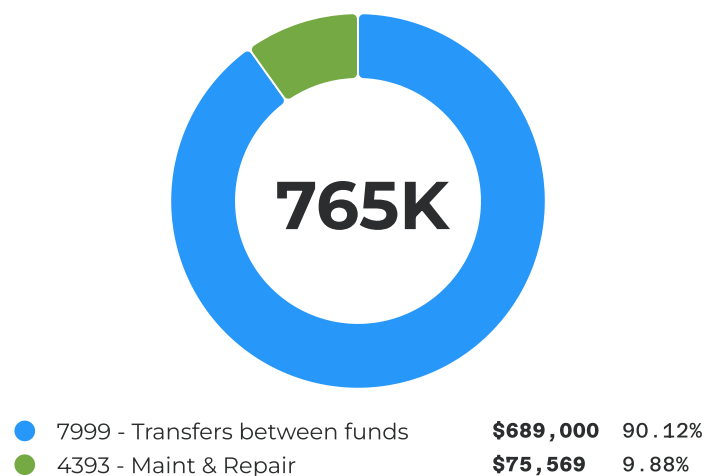


In FY2027, the Facilities Department's total expenditures increased significantly to \$764,569, representing a 460.13% rise from FY2026's total of \$136,498. The largest expenditure category shifted from Maint & Repair to Transfers between funds.

Transfers between funds rose dramatically to \$689,000 in FY2027, accounting for 90.12% of the total budget, up from \$0 in FY2026. This category experienced the largest increase in dollar amount.

Conversely, Maint & Repair expenditures decreased by \$60,929, or 44.64%, falling to \$75,569 in FY2027 and representing 9.88% of the total budget. This marks a notable reduction compared to FY2026, when Maint & Repair comprised 100% of the department's expenditures.

FY27 Expenditures by Department



The Facilities Department's Fiscal Year Expenditures by Department consist primarily of Transfers between funds, totaling \$689,000, which accounts for 90.12% of the expenditures. Maintenance and Repair expenses amount to \$75,569, representing 9.88% of the total expenditures.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4393 - Maint & Repair	\$58,022	\$136,498	\$75,569	-44.6%
7999 - Transfers between funds	\$643,225	\$748,625	\$689,000	-8.0%
Total Expenditures	\$701,247	\$885,123	\$764,569	-13.6%



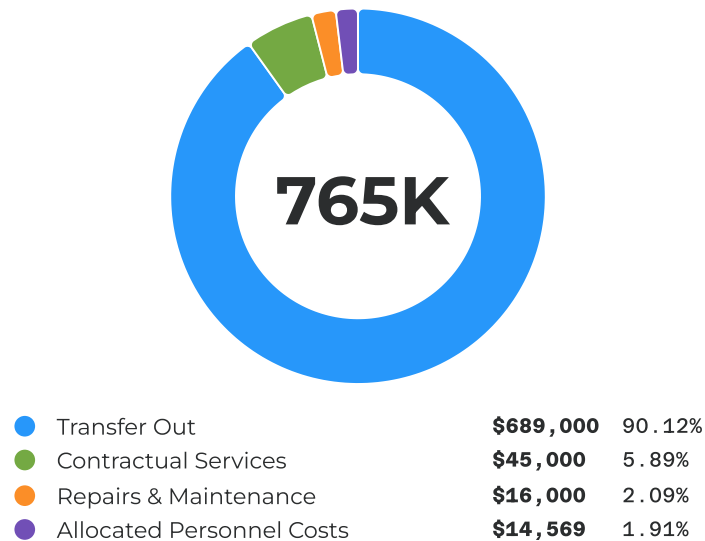
Expenditures by Expense Account Summary

In FY2027, the Facilities Department's total expenditures increased significantly to \$764,569, representing a 460.13% rise from FY2026's total of \$136,498. The most notable change was in the Transfer Out category, which rose dramatically to \$689,000, accounting for 90.12% of the total budget, up from \$0 in the previous year.

Contractual Services also saw a substantial increase, growing by \$37,000 or 462.5% to \$45,000, making up 5.89% of the total expenditures. In contrast, Allocated Personnel Costs decreased sharply by \$91,429 or 86.26%, falling to \$14,569 and representing only 1.91% of the total budget compared to 77.66% in FY2026.

Repairs & Maintenance expenditures declined by \$6,500 or 28.89%, totaling \$16,000 and comprising 2.09% of the budget, down from 16.48% the previous year. Depreciation remained at \$0 for both years.

FY27 Expenditures by Expense Account Summary



The Facilities Department's Fiscal Year Expenditures by Expense Account Summary includes Transfer Out at \$689,000, representing 90.12% of the total expenditures. Contractual Services account for \$45,000, or 5.89%. Repairs & Maintenance expenses are \$16,000, making up 2.09%, and Allocated Personnel Costs total \$14,569, which is 1.91% of the expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Allocated Personnel Costs		\$13,146	\$105,998	\$14,569	-86.3%
Salary/Benefit Allocation	520-4393-0801	\$13,146	\$105,998	\$14,569	-86.3%
Repairs & Maintenance		\$18,408	\$22,500	\$16,000	-28.9%
Facilities Maint & Repair	520-4393-0353	\$18,408	\$22,500	\$16,000	-28.9%
Contractual Services		\$18,988	\$8,000	\$45,000	462.5%

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Professional Services	520-4393-0319	\$18,988	\$8,000	\$45,000	462.5%
Transfer Out		\$643,225	\$748,625	\$689,000	-8.0%
Transfers to Other Funds	520-7999-0799	\$643,225	\$748,625	\$689,000	-8.0%
Depreciation		\$7,481	-	-	-
Depreciation- Facilities	520-4393-0499	\$7,481	-	-	-
Total Expenditures		\$701,247	\$885,123	\$764,569	-13.6%



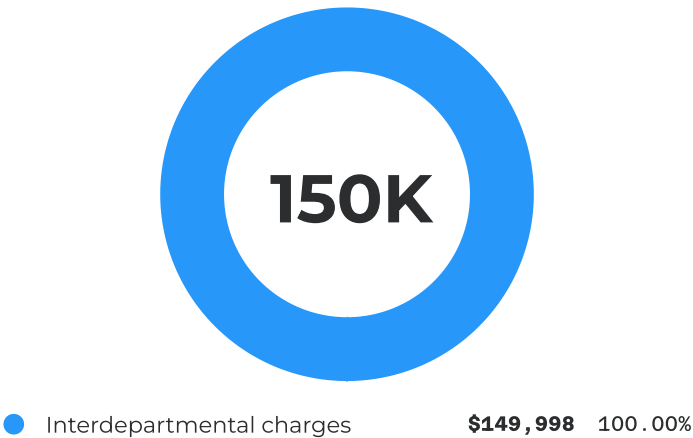
Revenues by Revenue Source Summary

In FY2027, the Facilities Department's total revenue is budgeted at \$149,998, representing a 57.77% decrease from the FY2026 total of \$355,156. The largest revenue source remains Interdepartmental charges, which account for 100% of the total in FY2027 with \$149,998. This is a decrease of \$200,158 or 57.16% compared to FY2026, when Interdepartmental charges were \$350,156 and made up 98.59% of total revenue.

Use of Money & Property revenue is budgeted at \$0 in FY2027, a complete decrease of \$5,000 or 100% from the \$5,000 recorded in FY2026, where it represented 1.41% of total revenue. Other Operating revenue remains at \$0 for both years.

Overall, the FY2027 budget shows a significant reduction in total revenue driven primarily by decreases in both Interdepartmental charges and Use of Money & Property revenue sources.

FY27 Revenues by Revenue Source Summary



The Facilities Department's Fiscal Year Revenue by Revenue Source Summary consists entirely of Interdepartmental charges, which amount to \$149,998 and represent 100% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Use of Money & Property		\$10,199	\$5,000	-	-100.0%
Interest Earned	520-0000-3611	\$10,199	\$5,000	-	-100.0%
Interdepartmental charges		\$149,998	\$350,156	\$149,998	-57.2%
Allocation - Int Serv Fund	520-0000-3498	\$149,998	\$350,156	\$149,998	-57.2%
Total Revenues		\$160,197	\$355,156	\$149,998	-57.8%

Technology Maintenance & Replacement



Deb Smith

IT Director

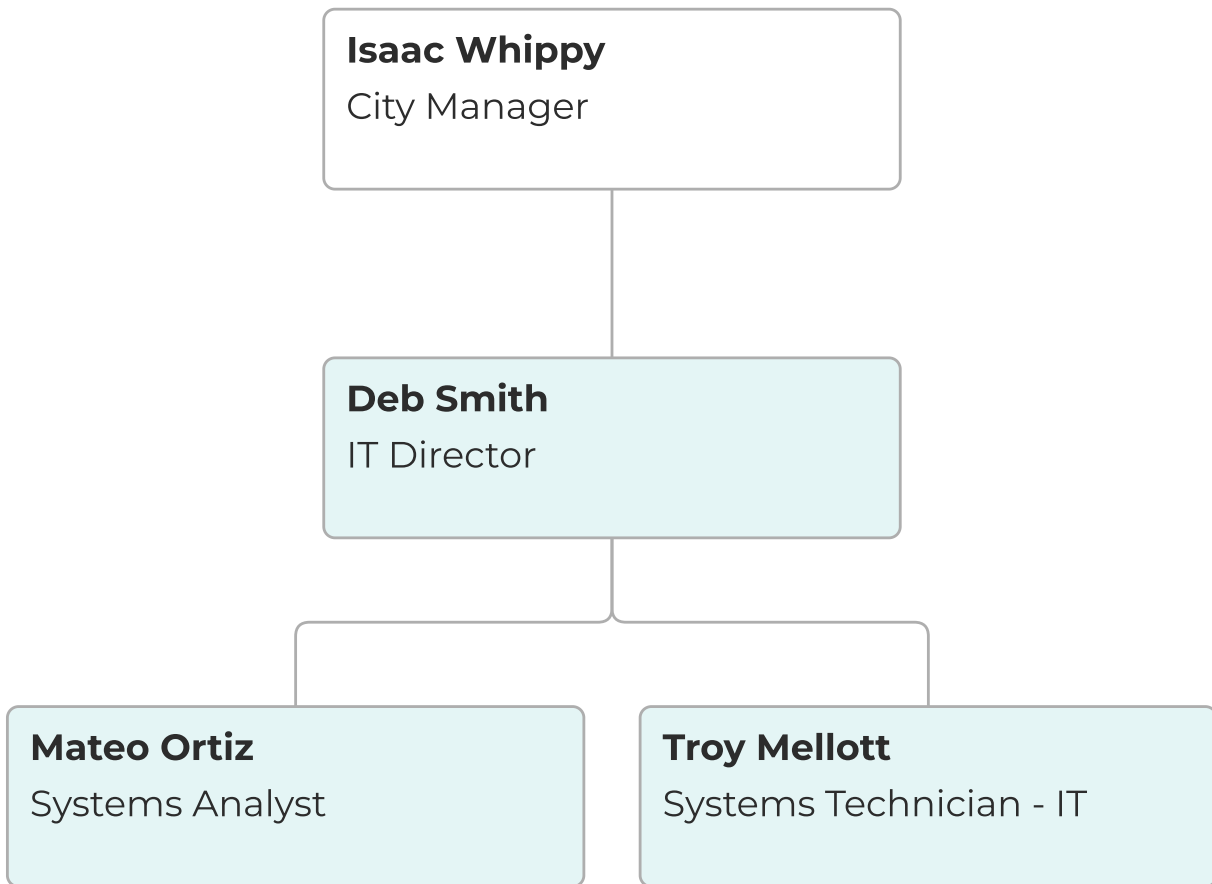
The Technology Maintenance & Replacement Internal Service Fund, accounts for all costs associated with the internal computing and technological resources for all departments throughout the City.

The Technology Maintenance & Replacement Internal Service Fund's costs include hardware, software, and service contracts associated with the City's computers and information technology infrastructure and personnel costs for the City's Information Technology division, which resides in the Administrative Services Department. The Information Technology division is responsible for the following:

- Workstation administration
- Server administration
- Mobile Device Management
- Network infrastructure administration
- Layered CyberSecurity defense administration
- Physical security technology administration
- Telecommunication administration and installation — On-site and Wireless
- Cloud services assessment and support
- Software assessment and purchasing
- Administration, user support, and maintenance of on-premise and cloud-based software services
- Asset tracking for IT equipment
- Social media and website maintenance
- AV production and Live Streaming of City Public Meetings
- AV support for Town Hall rentals
- Technical support for City/PD and other presenters at public meetings
- Wi-Fi administration and support
- Digital file archiving and distribution
- Public Access TV hardware allocation and administration

Organizational Chart

Organizational Chart



Fiscal year 2025-26 Top Accomplishments

Communication:

- Implemented an interim website for the City of Fort Bragg, and worked with the chosen vendor to design and implement a new, custom website.
- Implemented a higher resolution and much lower cost solution for streaming and storage of public meeting videos.
- Once Town Hall construction was completed, IT moved AV control systems into an improved AV control room, implementing several system improvements for stability and manageability in the process.
- Implemented new remote-controlled cameras in the Town Hall meeting chamber for greatly improved visibility and performance during meetings and live-streaming.
- Assessed and chose a new Mobile Device Management system for cell phones and tablets to be implemented in FY26-27 due to the upcoming End-of-Life of the current system.

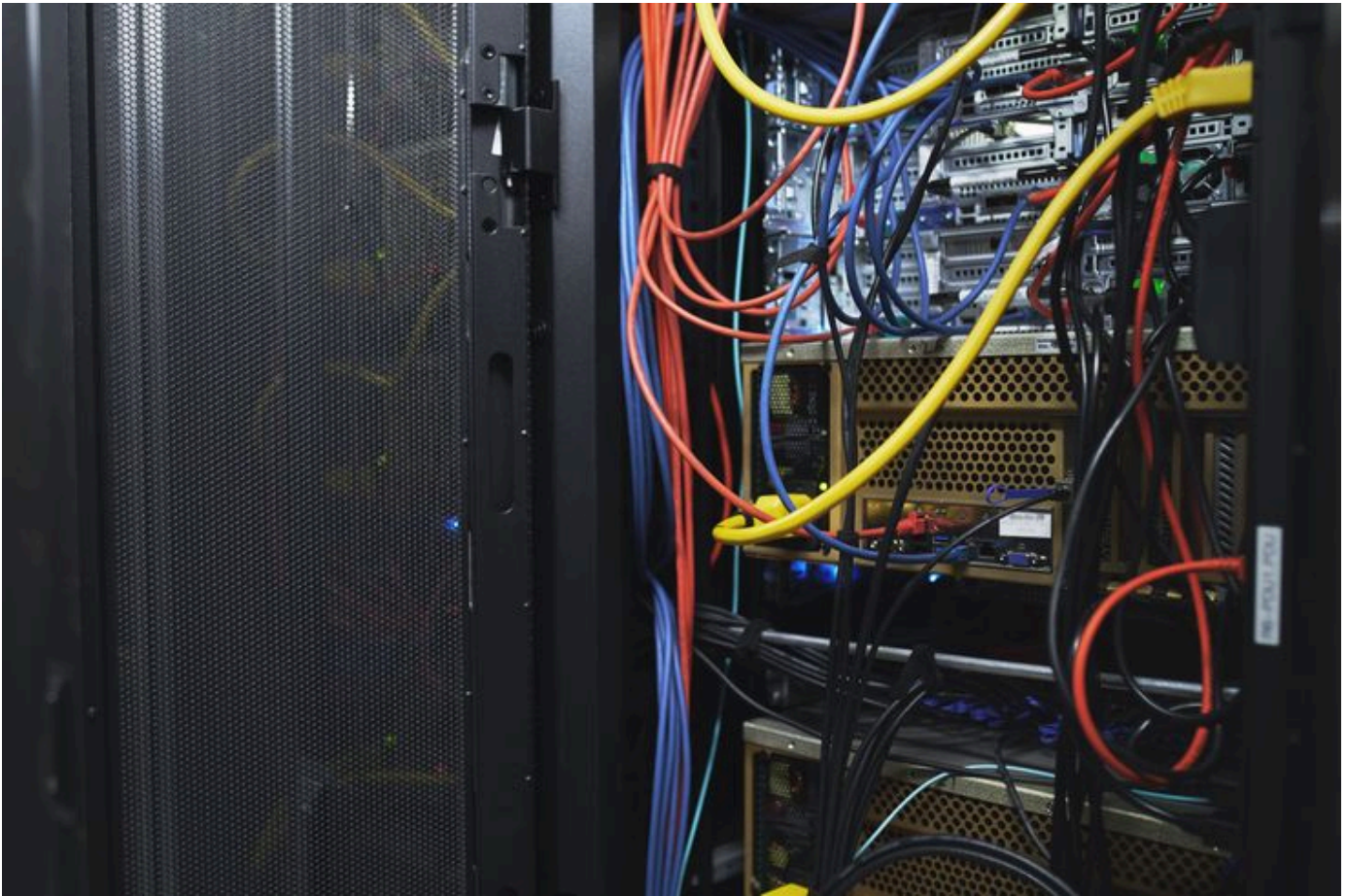
Data / Network Security:

- Extended secure cloud backup services to CV Starr servers.
- Continued expansion of Multi-Factor Authentication where supported.
- Assessed alternate solutions for integrated physical security monitoring cameras and door controls for implementation at additional sites beyond PD in FY26-27.
- Following an assessment of available AI tool policies for governmental organizations, we developed a draft and plan for implementation of policy applicable to the City.
- Continued roll-out of our Password Manager tool across the organization.
- Greatly expanded use of Password Manager for secure documentation of Information Technology knowledge, including: implementation processes and procedures for: new system installations, conference room and other meetings systems, common issues and solutions, troubleshooting of complex systems such as VPN remote access and Police vehicle technology systems, etc. The stored knowledge is available not only via cloud or when using onsite workstations, but also remotely via mobile devices, with or without access to the Internet.
- Responded within the target time-frame to address the greatly increased number of security updates to Firewalls and other technology / security infrastructure required due to a noticeable increase in vulnerabilities being discovered by AI tools.
- Continued government-approved, cloud-based server backups, with *secure isolation* of data from malware such as ransomware.
- Continued to perform penetration testing and vulnerability scanning using automated tools so we can have visibility into previously hidden weaknesses and prioritize addressing them.
- Continued automated email anti-“phishing” training campaigns via KnowBe4.
- Continued automated CyberSecurity online training campaigns, also via KnowBe4.

Infrastructure & Services Performance and Resiliency:

- Assessed alternate, lower-cost solutions for secure backups in light of greatly increased storage requirements due to digitization efforts in multiple City departments.
- Assisted the Police Department in assessing alternative solutions for providing report writing assistance, including automatic capture of dialogue from Body-Worn-Cameras.
- Expanded use of Mobile Device Manager to ease the burden of managing mobile devices.
- Largely completed project of improving network cabling infrastructure as part of the Town Hall remodel project by labeling cables, improving their organization and routing, and replacing them due to age or incorrect lengths as needed.
- Continued the process of improving the network design and implementation to improve performance and decrease single points of failure.
- Continued annual process of replacing the poorest performing endpoint hardware with new replacements. Continued replacement of older, poor-performing monitors with new ones that greatly improve user ergonomics.

- Continued roll-out of hardware upgrades that are required to maximize internal LAN switch availability, and the ability to prioritize Voice over IP traffic including complete upgrades of all LAN switches and the Firewall at the CV Starr Center.



Performance/ Workload Metrics

INDICATORS	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26
Views of Broadcasted meetings (via streaming provider and Facebook)	52782	9,648	3,424	6543	16,069
FaceBook Followers / # Reached (total that viewed content)	(N/A)	(N/A)	7591 / 125.1K	8063 / 692.1k	9591 / ~2.5M
Number of requests for repairs and/or technical assistance	1,398	1,064	1128	1570	~ 2140
Threats blocked by Edge Firewalls (Critical through Medium)	(N/A)	(N/A)	5550	7527	Unknown
Threats blocked by Endpoint Protection Software (i.e., threats that made it through Firewall and / or email protective services, blocked on the Workstation)	(N/A)	(N/A)	169	339	293
Threats blocked by XDR / Advanced Cloud Analytics (often behavioral or other more complex attacks)	x	x	x	82	33
Spam messages blocked (by older Email protections)	197,728	148,679	27,761	24,571	x
Phishing / Malware Threats blocked (by older Email protections)	(N/A)	(N/A)	3,457	4140	x
Threats that were blocked by additional layer of advanced email security:					
Malware:					~ 60
Phishing:					~ 876
Spam / other suspicious messages					~ 47,6k

Fiscal Year 2026-27 Top Priorities

Communication:

- Complete roll-out of our newly created, custom website that focuses on ease of use, accessibility, and security for residents and employees.
- Add the CV Starr Center to the City's onsite phone system, thereby improving usability, performance, and saving cost.
- Assess possible alternatives to current Public Records Request software.

Data / Network Security:

- Prepare for and assist chosen vendor in the implementation of integrated physical security monitoring cameras and door controls for additional sites beyond PD.
- Investigate solutions and implement choice for improving internal infrastructure login and identity security.
- Complete the approval process and implementation of the AI tool policy for the City.
- Continue implementation at all sites of the ability to "see" all network traffic, and to automatically detect, report, and block many types of malware that might try to remain stealthy and move within the network.
- Implement feature available to us in our new RMM system to allow contractors access to certain systems only, and track their access.
- Continue to perform regular penetration testing and vulnerability scanning using automated tools so we can have visibility into previously hidden weaknesses and prioritize addressing them.
- Continue automated email anti-"phishing" training campaigns.
- Continue automated CyberSecurity online training campaigns.
- Continue implementation of MFA where possible.

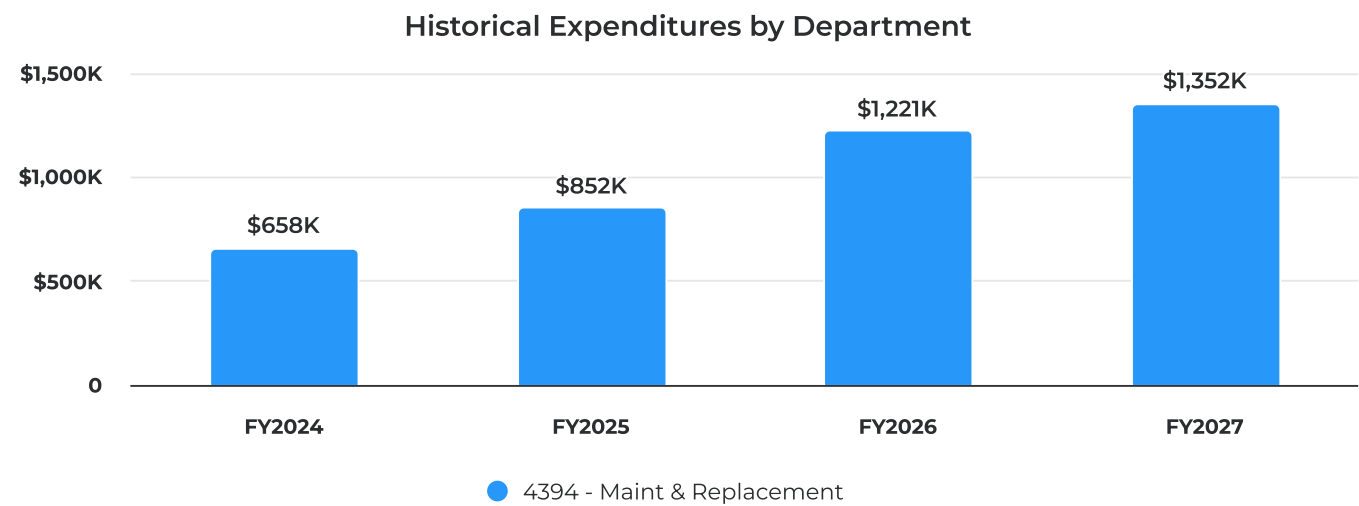
Infrastructure & Services Performance and Resiliency:

- Implement new hybrid onsite and cloud-based backup systems, including new NAS systems.
- Finish network infrastructure upgrades for the CV Starr Center, including telephones, Wi-Fi, and server hardware.
- Support the Police Department in moving to a new Records Management System.
- Implement additional Virtual Machine hosts to improve resiliency and lessen downtime requirements for applying updates and security patches.
- Continue eliminating other single points of failure, as budgets and time allow.
- Continue project of improving network cabling infrastructure by adding organizational systems, and labeling all cables.
- Implement additional security and ease of use features of the internal Wi-Fi system.
- Continue the annual process of replacing the poorest performing endpoint hardware with new replacements.
- Continue replacement of older, poor-performing monitors with new ones that greatly improve user ergonomics.

Personnel Summary

AUTHORIZED FTE	FY20	FY21	FY22	FY23	FY24	FY25
Information Technology	2	1	2	2	2.5	2.5

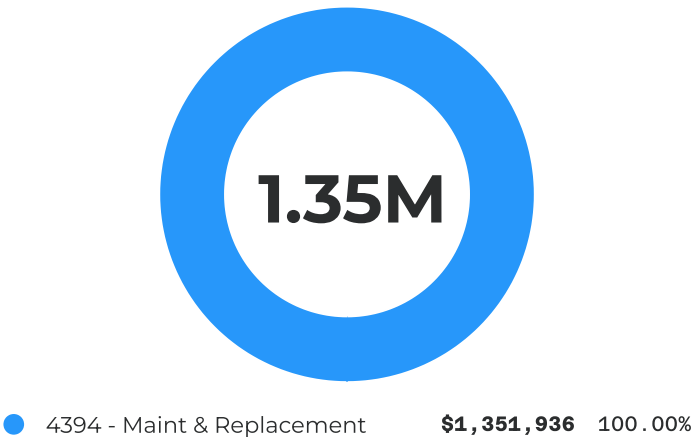
Expenditures by Department



In FY2027, the Information Technology Department's total expenditures are budgeted at \$1.4 million, representing a 10.72% increase from the FY2026 total of \$1.2 million. The entire budget continues to be allocated to category 4394 — Maintenance & Replacement, which remains the largest and sole expenditure category.

The Maintenance & Replacement category increases by \$130,900, or 10.72%, rising from \$1.2 million in FY2026 to \$1.4 million in FY2027. This follows a significant increase in the previous year, where the same category grew by \$368,566, or 43.23%. Overall, the FY2027 budget reflects continued growth in Maintenance & Replacement expenditures, maintaining its position as the department's exclusive spending area.

FY27 Expenditures by Department



The Information Technology Department's Fiscal Year Expenditures by Department consist solely of category 4394 — Maint & Replacement, which accounts for \$1.4 million, representing 100% of the expenditures.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4394 - Maint & Replacement	\$852,471	\$1,221,036	\$1,351,936	10.7%



Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total Expenditures	\$852,471	\$1,221,036	\$1,351,936	10.7%



Expenditures by Expense Account Summary

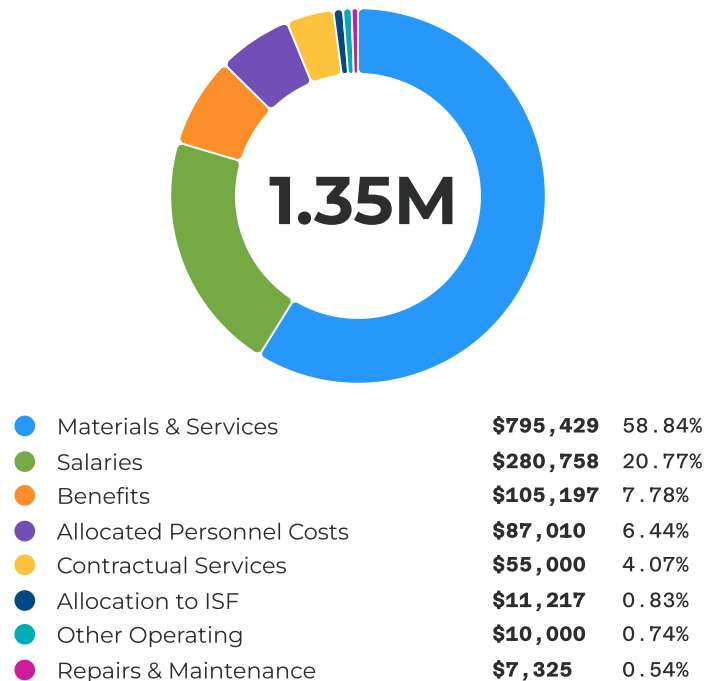
The Information Technology Department's total budget for FY2027 is \$1.4 million, reflecting a 10.72% increase from FY2026's \$1.2 million. Materials & Services remains the largest expense category at \$795,429, though it decreased slightly by \$10,707 or 1.33% compared to the previous year, now representing 58.84% of the total budget.

Salaries increased by \$10,937 or 4.05% to \$280,758, accounting for 20.77% of the total. Benefits saw a significant rise of \$41,522 or 65.21%, reaching \$105,197 and making up 7.78% of the budget. Allocated Personnel Costs experienced the largest percentage increase, growing by \$77,055 or 774.03% to \$87,010, now 6.44% of the total budget.

Contractual Services remained steady at \$55,000, representing 4.07% of the budget with no change from FY2026. Repairs & Maintenance increased by \$2,875 or 64.61% to \$7,325, now 0.54% of the total. Allocation to ISF returned to \$11,217, accounting for 0.83% of the budget after being zero the previous year.

Other operating expenses decreased by \$2,000 or 16.67% to \$10,000, making up 0.74% of the total. Depreciation remained at \$0. Overall, the budget shows notable increases in Allocated Personnel Costs, Benefits, and Repairs & Maintenance, while Materials & Services and Other Operating saw modest declines.

FY27 Expenditures by Expense Account Summary



The Information Technology Department's Fiscal Year Expenditures by Expense Account Summary includes Materials & Services at \$795,429, representing 58.84% of the total. Salaries account for \$280,758 or 20.77%, while Benefits are \$105,197, making up 7.78%. Allocated Personnel Costs total \$87,010, which is 6.44% of the expenditures. Contractual Services amount to \$55,000, comprising 4.07%. Allocation to ISF is \$11,217 or 0.83%, Other Operating expenses are \$10,000 at 0.74%, and Repairs & Maintenance are \$7,325, representing 0.54% of the total expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$202,724	\$269,821	\$280,758	4.1%
Salaries & Wages, Regular	521-4394-0101	\$198,250	\$262,321	\$272,983	4.1%
Overtime	521-4394-0102	-	\$1,000	\$6,425	542.5%
Comp Time Payout	521-4394-0103	\$2,433	\$4,000	-	-100.0%
Other Wages	521-4394-0109	\$2,041	\$2,500	\$1,349	-46.0%
Benefits		\$84,305	\$63,675	\$105,197	65.2%
Misc Insurance Premiums & Fees	521-4394-0210	\$616	\$500	\$356	-28.8%
Medical Premium Contribution	521-4394-0211	\$20,995	\$23,449	\$41,414	76.6%
Dental Premiums	521-4394-0213	\$1,110	\$1,227	\$1,832	49.2%
Vision Care	521-4394-0214	\$443	\$444	\$1,424	220.6%
Pers	521-4394-0220	\$14,471	\$15,498	\$34,625	123.4%
Workers' Comp Premium	521-4394-0231	\$31,528	\$4,707	\$4,663	-0.9%
FICA/Medicare	521-4394-0252	\$15,141	\$17,849	\$20,883	17.0%
Materials & Services		\$407,372	\$806,136	\$795,429	-1.3%
Training/Travel Reimbursement	521-4394-0366	\$5,444	\$6,750	\$9,605	42.3%
Hardware Exp	521-4394-0382	\$38,590	\$150,932	\$179,885	19.2%
Software Exp	521-4394-0383	\$37,241	\$35,583	\$47,221	32.7%
Licensing, Software & Maint	521-4394-0384	\$323,193	\$584,322	\$533,639	-8.7%
PEG & Related	521-4394-0619	\$2,904	\$28,549	\$25,079	-12.2%
Allocation to ISF		\$11,217	-	\$11,217	-
Fleet Services	521-4394-0322	\$11,217	-	\$11,217	-
Allocated Personnel Costs		\$73,864	\$9,955	\$87,010	774.0%
Salary/Benefit Allocation	521-4394-0801	\$73,864	\$9,955	\$87,010	774.0%
Repairs & Maintenance		\$5,357	\$4,450	\$7,325	64.6%
Equipment Repair & Maint	521-4394-0351	\$5,357	\$4,450	\$7,325	64.6%
Contractual Services		\$17,577	\$55,000	\$55,000	-
Professional Services	521-4394-0319	\$17,577	\$55,000	\$55,000	-
Depreciation		\$41,844	-	-	-
Depreciation	521-4394-0499	\$41,844	-	-	-
Other Operating		\$8,210	\$12,000	\$10,000	-16.7%
Small Tools & Equipment	521-4394-0381	\$8,210	\$12,000	\$10,000	-16.7%
Total Expenditures		\$852,471	\$1,221,036	\$1,351,936	10.7%





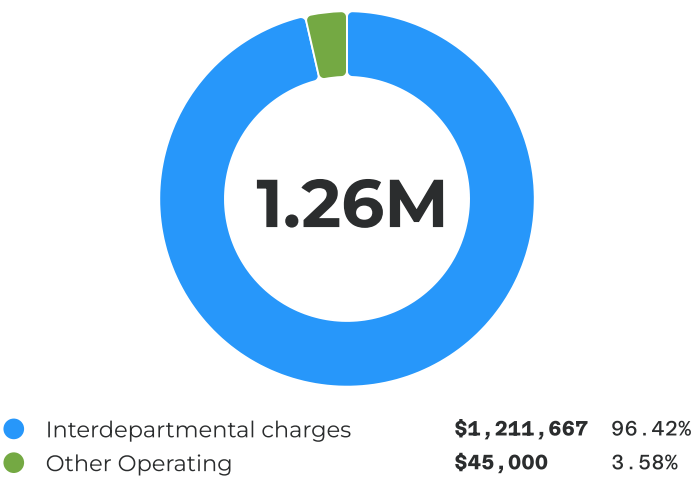
Revenues by Revenue Source Summary

In FY2027, the Information Technology Department's total revenue is budgeted at \$1.3 million, representing a 35.95% increase from the FY2026 total of \$924,371. The largest revenue source remains Interdepartmental charges, which account for 96.42% of the total at \$1.2 million. This category increased by \$287,296, or 31.08%, compared to the previous year.

Other operating revenue, which was \$0 in FY2026, is budgeted at \$45,000 in FY2027, making up 3.58% of the total revenue. This represents a new revenue source for the department, as it decreased by \$113 in the prior year to zero and now shows a positive amount.

Overall, the significant growth in Interdepartmental charges and the introduction of Other Operating revenue contributed to the total revenue increase of 35.95% in FY2027 compared to FY2026.

FY27 Revenues by Revenue Source Summary



The Information Technology Department's Fiscal Year Revenue by Revenue Source Summary consists primarily of Interdepartmental charges, which account for \$1.2 million or 96.42% of the total revenue. Additionally, Other Operating revenue contributes \$45,000, representing 3.58% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Interdepartmental charges		\$530,997	\$924,371	\$1,211,667	31.1%
Allocation - Int Serv Fund	521-0000-3498	\$530,997	\$924,371	\$1,211,667	31.1%
Other Operating		\$113	-	\$45,000	-
Misc Revenue	521-0000-3998	\$113	-	\$45,000	-
Total Revenues		\$531,109	\$924,371	\$1,256,667	35.9%



Fleet & Equipment

The **Fleet & Equipment Services Internal Service Fund** manages the acquisition, maintenance, and repair of all municipal vehicles and machinery. Under the direction of the City's Mechanic, the fund supports essential operations through preventative maintenance, diagnostic testing, welding, fabrication, and inventory management.

Fleet & Equipment Services ensures the City's operational readiness by maintaining a functional, reliable, and cost-effective fleet. Beyond daily oversight, the department manages the annual fleet budget, develops technical specifications for new equipment bids, and facilitates asset auctions. To maximize efficiency, staff also coordinate specialized external contracts for major repairs, including bodywork, engine rebuilds, heavy-duty suspension services, air conditioning service, and glass replacement.



Strategic Goals and Objectives

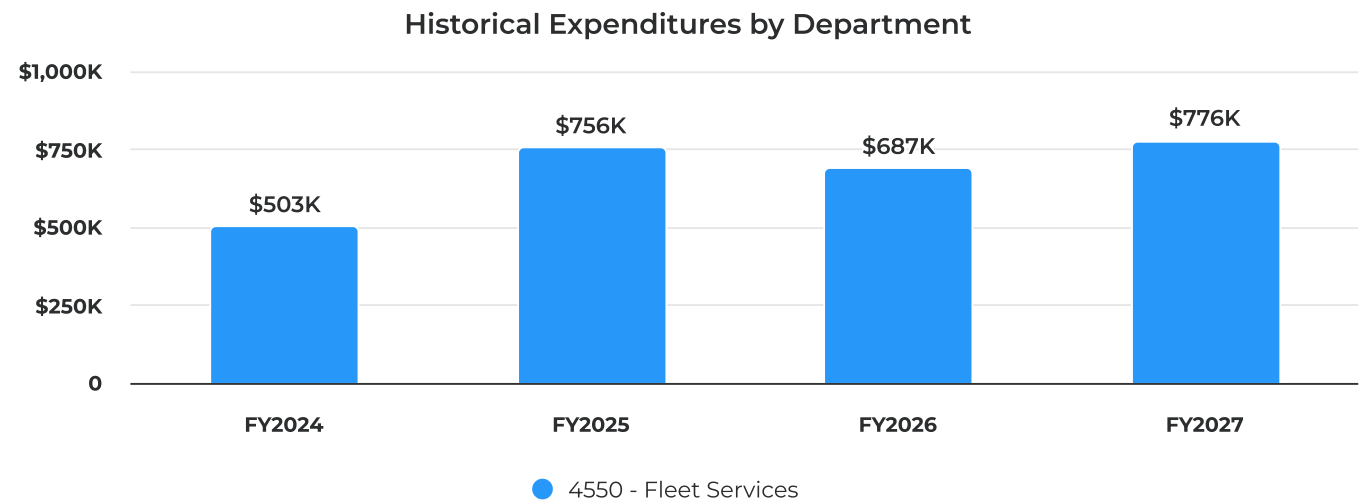
- **Deliver Comprehensive Fleet Maintenance:** Execute high-quality repairs and preventative services—including electrical, engine, brake, and tire servicing—to ensure the safety and longevity of all City assets.
- **Ensure Systematic Asset Oversight:** Conduct regular inspections and maintenance for the City's inventory of 52 primary vehicles (Public Works, Police, and Administration) and over 40 pieces of specialized equipment, ranging from street sweepers to mobile generators.
- **Promote Environmental Stewardship:** Reduce the City's carbon footprint by lowering vehicle miles traveled (VMT) and prioritizing the purchase of hybrid or alternative fuel vehicles during procurement cycles.
- **Optimize Fuel Efficiency:** Decrease reliance on petroleum-based fuels through meticulous engine tuning and the integration of high-efficiency equipment.
- **Maintain Fiscal Transparency:** Rigorously track all maintenance and repair expenditures to support the Finance Department with accurate year-end cost allocations and data-driven budget planning.

Vehicle Replacement Plan

Vehicle Replacement Plan										
Unit No.	Make	Yr.	Model	FY 25/26		FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
				Hours/Miles	Projected	Projecte	d	Projecte	d	Projecte
12	PETE	1997	DUMP TRUCK	430,255	\$25,000					
11	CAT	2005	BACKHOE	2,228				200000		
17	CAT	2005	LIFT TRUCK	292					50000	
34	KUBOTA	2009	TRACTOR	788						
49	FORD	2009	S.D. 550	17389						140000
56	GLOBAL	2016	M4	10,778			\$300,000			
	Heavy Equipment Total				\$225,000	\$0	\$300,000	\$200,000	\$50,000	\$140,000
Fleet Lease Total						\$197,397	\$215,901	\$429,516	\$428,529	\$426,606
Vehicle Setup		17 vehicles				\$51,000				
Vehicle equity						-\$106,388				
Vehicle Setup		1 vehicle					\$13,000			
Vehicle equity							-\$15,236			
Vehicle Setup		8 vehicles						\$73,000		
Vehicle equity								-\$173,770		
Vehicle Setup		1 vehicle							\$0	
Vehicle equity									\$9,987	
Vehicle Setup		1 vehicle								\$0
Vehicle equity										\$10,923
					\$64,000					
				Vehicle Total	\$64,000	\$142,009	\$213,665	\$328,746	\$438,516	\$437,529
Total Replacement Costs					\$289,000	\$142,009	\$513,665	\$528,746	\$488,516	\$577,529

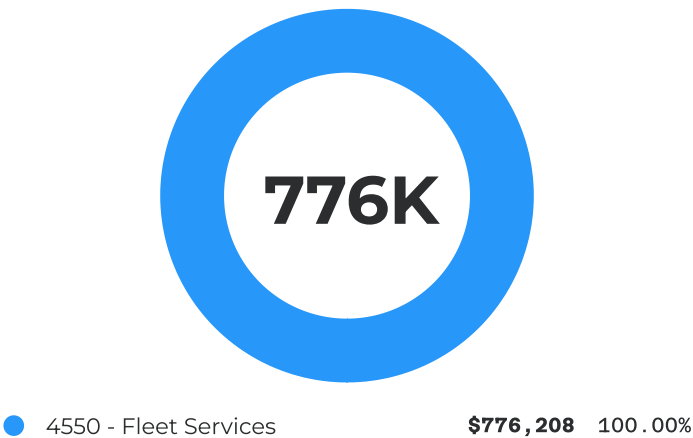


Expenditures by Department



In FY2027, the total expenditures for the Fleet Department increased to \$776,208, representing a 12.94% rise from the FY2026 total of \$687,250. The entire budget continues to be allocated to Fleet Services, which also saw a 12.94% increase, growing by \$88,958 from \$687,250 in FY2026 to \$776,208 in FY2027.

FY27 Expenditures by Department



For the Fleet Department's Fiscal Year Expenditures by Department, the total expenditure is \$776,208, which accounts for 100% under the category 4550 - Fleet Services.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4550 - Fleet Services	\$755,796	\$687,250	\$776,208	125.9%
Total Expenditures	\$755,796	\$687,250	\$776,208	125.9%



Expenditures by Expense Account Summary

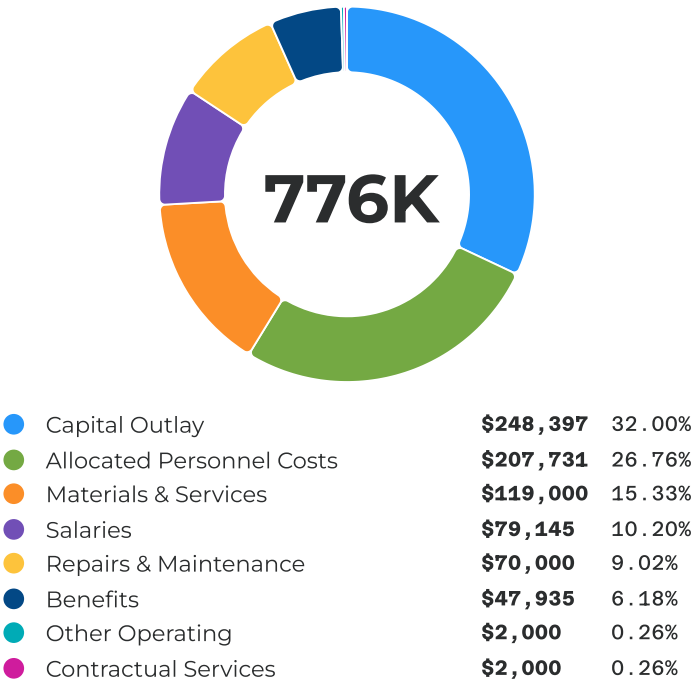
The Fleet Department's total expenditures for FY2027 increased by 12.94% to \$776,208 compared to FY2026's total of \$687,250. Capital Outlay, the largest category in FY2026 at \$358,000 (52.09% of total), decreased by 30.62% to \$248,397, representing 32% of the FY2027 total.

Allocated Personnel Costs saw a significant increase of 1,180.22%, rising from \$16,226 (2.36% of total) in FY2026 to \$207,731 (26.76% of total) in FY2027, becoming the second-largest expenditure category. Materials & Services increased slightly by 1.71% to \$119,000, accounting for 15.33% of the total budget.

Salaries remained relatively stable with a minor decrease of 0.51%, moving from \$79,550 (11.58%) to \$79,145 (10.2%). Repairs & Maintenance decreased by 9.09% to \$70,000, representing 9.02% of the total. Benefits increased by 26.23% to \$47,935, now 6.18% of the budget.

Contractual Services and Other Operating expenses both increased, with Contractual Services rising by 300% to \$2,000 (0.26%) and Other Operating doubling to \$2,000 (0.26%). Depreciation remained at \$0 for FY2027.

FY27 Expenditures by Expense Account Summary



The Fleet Department's Fiscal Year Expenditures by Expense Account Summary includes Capital Outlay at \$248,397, representing 32% of the total. Allocated Personnel Costs account for \$207,731, or 26.76%. Materials & Services make up \$119,000, which is 15.33%. Salaries are \$79,145, comprising 10.2% of the expenditures. Repairs & Maintenance total \$70,000, or 9.02%. Benefits are \$47,935, representing 6.18%. Contractual Services and Other Operating expenses are both \$2,000, each constituting 0.26% of the total expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$64,853	\$79,550	\$79,145	-0.5%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries & Wages, Regular	522-4550-0101	\$63,355	\$70,450	\$76,390	8.4%
Overtime	522-4550-0102	\$1,498	\$4,800	\$2,754	-42.6%
Comp Time	522-4550-0103	-	\$800	-	-100.0%
Other Pay	522-4550-0109	-	\$3,500	-	-100.0%
Benefits		\$90,731	\$37,974	\$47,935	26.2%
Misc Insurance Premiums & Fees	522-4550-0210	\$266	\$250	\$127	-49.3%
Medical Premium Contribution	522-4550-0211	\$21,619	\$23,540	\$28,963	23.0%
Dental Premiums	522-4550-0213	\$924	\$1,154	\$1,027	-11.0%
Vision Care	522-4550-0214	\$218	\$220	\$475	115.9%
Pers	522-4550-0220	\$5,211	\$6,153	\$10,314	67.6%
Workers' Comp Premium	522-4550-0231	\$58,063	\$1,190	\$1,185	-0.4%
FICA/Medicare	522-4550-0252	\$4,429	\$5,467	\$5,844	6.9%
Materials & Services		\$95,522	\$117,000	\$119,000	1.7%
Travel/Training Reimbursement	522-4550-0366	\$5,193	\$2,000	\$3,000	50.0%
General Supplies	522-4550-0375	\$9,456	\$8,000	\$10,000	25.0%
Fuel & Lubricants	522-4550-0382	\$78,051	\$104,000	\$104,000	-
Electric Charging	522-4550-0383	\$2,820	\$3,000	\$2,000	-33.3%
Mis Expenditures	522-4550-0619	\$1	-	-	-
Allocated Personnel Costs		\$243,327	\$16,226	\$207,731	1,180.2%
Salary/Benefit Allocation	522-4550-0801	\$243,327	\$16,226	\$207,731	1,180.2%
Repairs & Maintenance		\$58,979	\$77,000	\$70,000	-9.1%
Equipment Repair & Maint	522-4550-0351	\$17,272	\$12,000	\$25,000	108.3%
Vehicle Repair & Maint	522-4550-0352	\$41,707	\$65,000	\$45,000	-30.8%
Contractual Services		\$1,451	\$500	\$2,000	300.0%
Professional Services	522-4550-0319	\$1,451	\$500	\$2,000	300.0%
Capital Outlay		\$2,873	\$358,000	\$248,397	-30.6%
Vehicles	522-4550-0742	\$2,873	\$358,000	\$248,397	-30.6%
Depreciation		\$197,633	-	-	-
Depreciation Exp	522-4550-0499	\$197,633	-	-	-
Other Operating		\$429	\$1,000	\$2,000	100.0%
Small Tools & Equipment	522-4550-0381	\$429	\$1,000	\$2,000	100.0%
Total Expenditures		\$755,796	\$687,250	\$776,208	12.9%



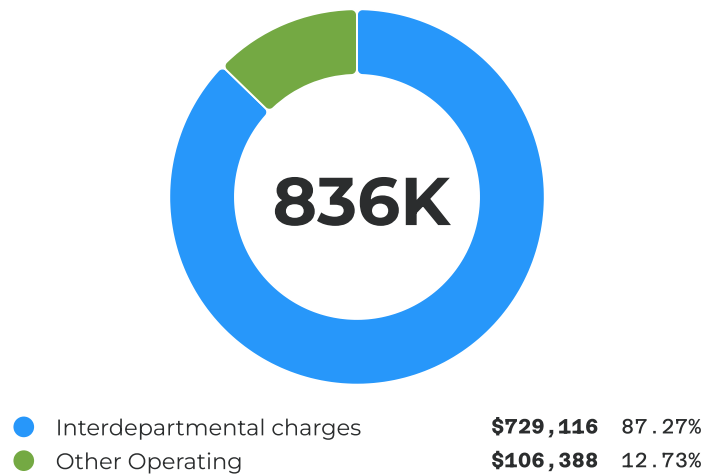
Revenues by Revenue Source Summary

The Fleet Department's total revenue for FY2027 is \$835,504, representing a 7.94% increase from the FY2026 total of \$774,041. The largest revenue source in FY2027 remains Interdepartmental charges at \$729,116, which accounts for 87.27% of the total revenue. This category decreased by \$44,425, or 5.74%, compared to FY2026 when it was \$773,541 and made up 99.94% of the total.

Other operating revenue experienced a significant increase in FY2027, rising to \$106,388 from \$500 in FY2026. This change represents an increase of \$105,888 or 21,177.6%, and it now constitutes 12.73% of the total revenue, up from 0.06% the previous year.

The Transfer from Other Funds category remained at \$0 in FY2027, consistent with FY2026, following a decrease of \$2,147 or 100% from the prior period.

FY27 Revenues by Revenue Source Summary



For the Fleet Department's Fiscal Year Revenue by Revenue Source Summary, Interdepartmental charges account for \$729,116, representing 87.27% of the total revenue. Other Operating contributes \$106,388, making up 12.73% of the revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Transfer from Other Funds		\$2,147	-	-	-
Transfer from Other Funds	522-7999-7999	\$2,147	-	-	-
Interdepartmental charges		\$729,116	\$773,541	\$729,116	-5.7%
Allocation - Int Serv Fund	522-0000-3498	\$729,116	\$773,541	\$729,116	-5.7%
Other Operating		-	\$500	\$106,388	21,177.6%
Misc Revenue	522-0000-3998	-	\$500	\$106,388	21,177.6%
Total Revenues		\$731,263	\$774,041	\$835,504	7.9%



Debt Services

Debt Management Policy

Introduction

The City of Fort Bragg and the Fort Bragg Municipal Improvement District No. 1 (collectively referred to as the “City”) have adopted the following “Debt Management Policy” which is intended to guide decisions related to debt issued by the City. Debt issuance should be evaluated on a case-by-case basis as well as within the context of the City’s overall capital structure and policy objectives. Adherence to the Debt Management Policy is necessary to ensure that the City maintains a sound debt position and that it protects the credit quality of its debt obligations.

Goals and Objectives

The Debt Management Policy formally establishes parameters for issuing debt and managing a debt portfolio which recognizes the City’s specific capital improvement needs, ability to repay financial obligations, and legal, economic, financial and capital market conditions. Specifically, the Debt Management Policy is intended to assist the City in the following:

- Promoting sound financial management through accurate and timely information on financial conditions,
- Evaluating critical debt issuance options,
- Protecting and enhancing the City’s credit rating.

The policies outlined in the Debt Management Policy are a tool to help ensure that adequate financial resources are available to support the City’s long-term capital needs.

Principles of Debt Management and Debt Issuance

- Factors to be considered when evaluating issuance or refunding of debt will include:
 - Intergenerational equity,
- Compliance with the City’s reserve policies,
- Cost of ongoing maintenance of new projects,
- Forgone interest earnings from the use of cash reserves or investments,
- Debt service requirements and affordability.
- The City will manage its debt to ensure high credit quality, access to capital markets, and financial flexibility.
- The City will seek to fund a portion of its overall capital program from current resources (pay-as-you-go) and reserves, depending upon the specific projects, annual budgetary constraints and availability and rate of investment earnings.
- The City will consider the use of debt in those cases where public policy, equity, and economic efficiency favor debt over cash (pay-as-you-go) financing.
- The City will not construct or acquire a facility or capital improvement if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
- The City will not fund working capital (general fund) reserves, or operating and maintenance costs through the issuance of debt.
- The City will utilize a multi-year capital financing plan to determine the affordability of debt. The capital financing plan will provide a multi-year forecast which shall include, but not be limited to; description of sources of funds; availability of current revenues, timing of capital projects, and debt service requirements.

Standards for Use of Debt Financing



City Council Consideration. The City Council shall endeavor to receive sufficient information about debt financing to understand the short- and long-term ramifications of each debt issuance. The Council shall meet as necessary with the City Manager, Finance Director and other appropriate advisors, if deemed necessary, for the purpose of reviewing and making a final determination related to each debt issuance.

Long-Term Capital Projects. The City Council will consider the use of debt to finance long-term capital projects only when paying for the facilities or equipment over their useful life and concurrent with the benefits derived from the use of such facilities, and when project revenues or specific resources will be sufficient to service the long-term debt. The final maturity of the bonds shall not exceed the expected useful life of each project.

Special Circumstances for Debt Issuance. Debt may be used in special circumstances for projects other than long-term capital projects (as an example, for pension obligations) only after careful policy evaluation by the City.

Debt Financing Mechanisms. The City will seek to utilize the most cost advantageous financing alternative available, taking into consideration policy objectives. The Finance Director shall evaluate the use of all financial alternatives available, including, but not limited to long-term debt, pay-as-you-go, joint financing, reserve fund releases, lease-purchase, special districts, special assessments, state and federal aid, tax-exempt leasing, public/private partnerships, and State revolving loan programs. The recommendation of the Finance Director shall be submitted to the City Manager and a staff recommendation shall be submitted to the Council.

Methods of Issuance. The City will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.

Credit Quality. All City debt management activities will be conducted to receive the highest credit ratings possible, consistent with the City's financing objectives and, at a minimum, to maintain current credit ratings assigned to the City's debt by the major credit rating agencies.

Debt Capacity. The City will carefully monitor its level of general purpose debt. Because the City's general purpose debt capacity is limited, it is important that the City only use general purpose debt financing for highpriority projects where other financing methods cannot be used. In evaluating debt capacity, general purpose annual debt service payments shall not exceed 10% of General Fund revenues. The City's Enterprise Fund debt capacity will be evaluated as an integral part of the City's rate review and setting process. The City will set Enterprise Fund service rates at levels needed to fully cover debt service, operations, maintenance, administration and capital improvement requirements.

Financing Criteria

When the City determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued:

Pay-As-You-Go Financing. The City will consider Pay-As-You-Go Financing if current revenues and adequate fund balances are available or project phasing can be accomplished. Other factors to be considered include: current debt levels, the effect of additional debt on the City's credit rating, anticipated difficulties in marketing debt, and stability of market conditions.

Long-Term Debt. The City may issue long-term debt when required capital improvements cannot be financed from current revenues or reserves without having an impact on the City's financial stability and/or operating flexibility. Long-term borrowing should not be used to finance current operations or normal maintenance and repairs.

Variable Rate Debt. To maintain a predictable debt service burden and rate structure, the City may give preference to debt that carries a fixed interest rate. The City, however, may consider variable rate debt, especially in periods of high interest rates, or when the revenue stream for repayment is variable.

Interfund or Short-Term Debt. Interfund or short-term borrowing may be utilized for temporary funding of operational cash flow deficits or anticipated revenues. Short-term debt may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Terms and Conditions of Bonds

The City shall establish all terms and conditions relating to the issuance of bonds, and will control, manage, and invest all bond proceeds. Unless otherwise authorized by the City Council, the following shall serve as bond requirements.

Maturity/Term. All capital improvements financed through the issuance of debt will be financed for a period not

to exceed the useful life of the improvements, but in no event will the term exceed 40 years.

Debt Service Structure. Debt issuance shall be planned to achieve relatively rapid repayment of debt while still matching debt service to the useful life of facilities. The City shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to meet aggregate debt service structuring objectives. Debt service should be structured primarily on an aggregate level annual basis, as opposed to on an escalating or deferred basis.

Coupon Structure. Debt may include par, discount, premium and capital appreciation bonds. Discount, premium, and capital appreciation bonds must be demonstrated to be advantageous relative to par bond structures.

Call Provisions. The City's securities should include an optional call feature, which typically is no later than 10 years from the date of delivery of the bonds. The City will avoid the sale of non-callable bonds absent careful evaluation by the City and its financial advisor with respect to the value of the call option.

Bond Insurance / Credit Enhancement. The City shall have the authority to purchase bond insurance or credit enhancement when such purchase is deemed prudent and advantageous. The determination shall be based on the net present value debt service cost comparison of insured/enhanced bonds versus uninsured/unenhanced bonds.

Debt Service Reserves. A reserve fund shall be funded from the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers, rating agencies, and investor demands. The reserve fund shall be treated as a Restricted Reserve as defined in the City Reserve Policy. The City shall have the authority to purchase reserve equivalents (i.e., the use of a reserve fund surety) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis, taking into account the impact of investments and arbitrage rebate considerations.

Refinancing Outstanding Debt

The Finance Director shall analyze outstanding bond issues for refunding opportunities that may be presented by underwriting firms. The City will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings. The City will refund debt when it is in the best financial interest of the City to do so. The City shall evaluate each refunding opportunity based on net present value savings, which shall take into account foregone interest earnings, all costs related to the refinancing, and arbitrage implications (i.e., net-tonet savings).

Restructuring. The City will only consider restructuring when it can be demonstrated that a proposed structure will assist the City in meeting at least one of several goals, including: meeting unanticipated revenue expectations, achieving cost savings, mitigating irregular debt service payments, releasing reserve funds or removing restrictive bond covenants.

Term of Refunding Issues. The City will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of intergenerational equity should guide this decision.

Escrow Structuring. The City shall utilize the least costly securities available in structuring refunding escrows. Arbitrage. The City shall take all necessary steps to optimize escrows and to minimize negative arbitrage in a refunding escrow, including evaluating the risks and benefits of an economic versus legal defeasance.

Market Relationships

Rating Agencies and Investors. The Finance Director shall be responsible for maintaining the City's relationships with rating agencies (i.e., Moody's Investors Service, Standard & Poor's and Fitch).

Continuing Disclosure. The City shall remain in compliance with Securities Exchange Commission (SEC) Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders within the deadlines imposed by Rule 15c-2-12. The City shall provide this information to the Municipal Securities Rulemaking Council (MSRB) Electronic Municipal Market Access Website (www.emma.msrb.org). The City will make this information available on its website.

Record Keeping/Reporting. The City shall maintain a repository for all debt-related records, which includes: all official statements, ordinances, indentures, trustee reports, leases, etc. for all City debt in electronic format. To the extent that official transcripts incorporate these documents, possession of a transcript will suffice.

Arbitrage Rebate. The City will account for all interest earnings in debt-related funds. The use of bond proceeds and their investments shall be monitored to ensure compliance with all debt covenants, legal requirements, and IRS arbitrage regulations. The City will endeavor to make investments that maximize the amount of the interest earnings it can retain (under IRS regulations) for all bond funds. The Finance Director shall ensure that proceeds and investments are tracked in a manner which facilitates accurate calculation and timely payment of rebates, if applicable.

Procurement and Selection of Financing Team

The City shall procure professional services as required to execute financing transactions and to provide advice on non-transaction related work. The City shall establish selection criteria for selecting its financing team members, which include financial advisor, bond counsel, and underwriter. The criteria may include, but are not limited to:

- Professional excellence,
- Demonstrated competence,
- Specialized experience performing similar services for California agencies,
- Education and experience of key personnel to be assigned,
- Geographic proximity,
- Staff capability,

- Ability to meet schedules,
- Nature and quality of similar completed work of the firm or individual,
- Reliability and continuity of the firm or individual.

Note: Definitions to financial terms used in this policy are found in the Glossary section of the budget.

Interfund Loan Policy

The purpose of the City's Interfund Loan Policy is to specify the principles under which interfund loans may be considered

and approved. The policy specifies the terms and conditions, it summarizes the due diligence necessary prior to the loan

and provides guidance as to the repayment and accounting for these loans. This policy was designed to avoid the problems in interfund loans experienced in the past, facilitate future loans in a structured manner and set clear accounting rules for these loans. The principles of City's Interfund Loan Policy are as follows:

- a. The City Council shall act by resolution to approve any proposed interfund loan. All interfund loans must be documented by formal agreements that specify the terms and conditions. The loan amount shall be approved at the amount minimally necessary to ensure the completion of the project for which the funding is required.
- b. All interfund loans shall be interest bearing and the amount of interest to be paid on the loan must be at least equal to the investment earnings the fund making the loan would have received had the loan not occurred.
- c. The term of an interfund loan shall be established by the City Council and typically shall not exceed five years.
- d. All interfund loan proposals require a feasibility analysis demonstrating that:
 - The borrowing fund has the capacity to repay the debt;
 - The lending fund has the capacity to lend the funds, beyond its own operating and capital needs; and
 - The loan does not violate any debt covenants or other provisions of the borrowing and lending funds.
- e. As part of the due diligence, each loan proposal must demonstrate that the loan can be repaid. It is important to avoid masking an operating deficiency in one fund with an interfund loan from another fund. This is the centerpiece of the policy, which seeks to avoid loans that fail the fundamental test of performance (repayment) under the contract.
- f. If a feasibility analysis does not show that the loan can be safely repaid, the appropriate recommendation may be a revenue enhancement or another correction of the underlying reason for the funding deficiency. An alternative financing recommendation may be a fund balance donation. This requirement is also intended to identify conflicts with specific restrictions or requirements pertaining to certain funds. Such conflicts may arise from applicable debt covenants, fiduciary requirements on funds held by the City or legal hurdles that the funding needs to overcome.
- g. There is to be no prepayment penalty, the interest is to be paid quarterly, and principle payments are subject to the feasibility analysis cash projections.
- h. The interest expense from interfund loans is to be treated as user fund expense, while the interest income is to be treated as interest revenue to the loaning fund.

General Fund - 2021 Lease Revenue Bonds

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/10/2021	-	-	-	-
11/01/2022	-	-	239,374.69	239,374.69
05/01/2023	-	-	122,756.25	122,756.25
11/01/2023	-	-	122,756.25	122,756.25
05/01/2024	195,000.00	1.110%	122,756.25	317,756.25
11/01/2024	-	-	121,674.00	121,674.00
05/01/2025	190,000.00	1.470%	121,674.00	311,674.00
11/01/2025	-	-	120,277.50	120,277.50
05/01/2026	225,000.00	1.620%	120,277.50	345,277.50
11/01/2026	-	-	118,455.00	118,455.00
05/01/2027	285,000.00	1.930%	118,455.00	403,455.00
11/01/2027	-	-	115,704.75	115,704.75
05/01/2028	330,000.00	2.130%	115,704.75	445,704.75
11/01/2028	-	-	112,190.25	112,190.25
05/01/2029	340,000.00	2.280%	112,190.25	452,190.25
11/01/2029	-	-	108,314.25	108,314.25
05/01/2030	355,000.00	2.410%	108,314.25	463,314.25
11/01/2030	-	-	104,036.50	104,036.50
05/01/2031	355,000.00	2.560%	104,036.50	459,036.50
11/01/2031	-	-	99,492.50	99,492.50
05/01/2032	355,000.00	3.400%	99,492.50	454,492.50
11/01/2032	-	-	93,457.50	93,457.50
05/01/2033	365,000.00	3.400%	93,457.50	458,457.50
11/01/2033	-	-	87,252.50	87,252.50
05/01/2034	375,000.00	3.400%	87,252.50	462,252.50
11/01/2034	-	-	80,877.50	80,877.50
05/01/2035	405,000.00	3.400%	80,877.50	485,877.50
11/01/2035	-	-	73,992.50	73,992.50
05/01/2036	415,000.00	3.400%	73,992.50	488,992.50
11/01/2036	-	-	66,937.50	66,937.50
05/01/2037	425,000.00	3.500%	66,937.50	491,937.50
11/01/2037	-	-	59,500.00	59,500.00
05/01/2038	410,000.00	3.500%	59,500.00	469,500.00
11/01/2038	-	-	52,325.00	52,325.00
05/01/2039	470,000.00	3.500%	52,325.00	522,325.00
11/01/2039	-	-	44,100.00	44,100.00
05/01/2040	435,000.00	3.500%	44,100.00	479,100.00
11/01/2040	-	-	36,487.50	36,487.50
05/01/2041	450,000.00	3.500%	36,487.50	486,487.50
11/01/2041	-	-	28,612.50	28,612.50
05/01/2042	570,000.00	3.500%	28,612.50	598,612.50
11/01/2042	-	-	18,637.50	18,637.50
05/01/2043	605,000.00	3.500%	18,637.50	623,637.50
11/01/2043	-	-	8,050.00	8,050.00
05/01/2044	460,000.00	3.500%	8,050.00	468,050.00
Total	\$8,015,000.00	-	\$3,708,392.94	\$11,723,392.94

	Principal	Interest	Total
FY 2026/27 Payment	\$285,000	\$240,555	\$465,555



General Fund - 2025 Solar Lease Payable

PAYMENT SCHEDULE

RENTAL PAYMENT DATE	RENTAL PAYMENT AMOUNT	INTEREST PORTION	PRINCIPAL PORTION	OUTSTANDING BALANCE	PREPAYMENT PRICE* (including prepayment premium, if applicable)
8/7/24				\$7,955,000.00	
2/1/25	\$ 171,483.28	\$ 171,483.28	\$ 0.00	7,955,000.00	NA
8/1/25	177,396.50	177,396.50	0.00	7,955,000.00	NA
2/1/26	177,396.50	177,396.50	0.00	7,955,000.00	NA
8/1/26	226,396.50	177,396.50	49,000.00	7,906,000.00	NA
2/1/27	176,303.80	176,303.80	0.00	7,906,000.00	NA
8/1/27	248,303.80	176,303.80	72,000.00	7,834,000.00	NA
2/1/28	174,698.20	174,698.20	0.00	7,834,000.00	NA
8/1/28	272,698.20	174,698.20	98,000.00	7,736,000.00	NA
2/1/29	172,512.80	172,512.80	0.00	7,736,000.00	NA
8/1/29	299,512.80	172,512.80	127,000.00	7,609,000.00	\$7,761,180.00
2/1/30	169,680.70	169,680.70	0.00	7,609,000.00	7,761,180.00
8/1/30	327,680.70	169,680.70	158,000.00	7,451,000.00	7,600,020.00
2/1/31	166,157.30	166,157.30	0.00	7,451,000.00	7,600,020.00
8/1/31	358,157.30	166,157.30	192,000.00	7,259,000.00	7,404,180.00
2/1/32	161,875.70	161,875.70	0.00	7,259,000.00	7,404,180.00
8/1/32	390,875.70	161,875.70	229,000.00	7,030,000.00	7,170,600.00
2/1/33	156,769.00	156,769.00	0.00	7,030,000.00	7,170,600.00
8/1/33	425,769.00	156,769.00	269,000.00	6,761,000.00	6,896,220.00
2/1/34	150,770.30	150,770.30	0.00	6,761,000.00	6,896,220.00
8/1/34	462,770.30	150,770.30	312,000.00	6,449,000.00	6,577,980.00
2/1/35	143,812.70	143,812.70	0.00	6,449,000.00	6,577,980.00
8/1/35	502,812.70	143,812.70	359,000.00	6,090,000.00	6,211,800.00
2/1/36	135,807.00	135,807.00	0.00	6,090,000.00	6,211,800.00
8/1/36	545,807.00	135,807.00	410,000.00	5,680,000.00	5,736,800.00
2/1/37	126,664.00	126,664.00	0.00	5,680,000.00	5,736,800.00
8/1/37	591,664.00	126,664.00	465,000.00	5,215,000.00	5,267,150.00
2/1/38	116,294.50	116,294.50	0.00	5,215,000.00	5,267,150.00
8/1/38	641,294.50	116,294.50	525,000.00	4,690,000.00	4,736,900.00
2/1/39	104,587.00	104,587.00	0.00	4,690,000.00	4,736,900.00
8/1/39	693,587.00	104,587.00	589,000.00	4,101,000.00	4,142,010.00
2/1/40	91,452.30	91,452.30	0.00	4,101,000.00	4,142,010.00
8/1/40	750,452.30	91,452.30	659,000.00	3,442,000.00	3,476,420.00
2/1/41	76,756.60	76,756.60	0.00	3,442,000.00	3,476,420.00

RENTAL PAYMENT DATE	RENTAL PAYMENT AMOUNT	INTEREST PORTION	PRINCIPAL PORTION	OUTSTANDING BALANCE	PREPAYMENT PRICE* (including prepayment premium, if applicable)
8/1/41	809,756.60	76,756.60	733,000.00	2,709,000.00	2,736,090.00
2/1/42	60,410.70	60,410.70	0.00	2,709,000.00	2,736,090.00
8/1/42	874,410.70	60,410.70	814,000.00	1,895,000.00	1,913,950.00
2/1/43	42,258.50	42,258.50	0.00	1,895,000.00	1,913,950.00
8/1/43	943,258.50	42,258.50	901,000.00	994,000.00	1,003,940.00
2/1/44	22,166.20	22,166.20	0.00	994,000.00	1,003,940.00
8/1/44	<u>1,016,166.20</u>	<u>22,166.20</u>	<u>994,000.00</u>	-	-
	<u>\$13,156,627.38</u>	<u>\$5,201,627.38</u>	<u>\$7,955,000.00</u>		

	Principal	Interest	Total
FY 2026/27 Payment	\$49,000	\$353,700	\$402,700

Broadband Enterprise - 2025 Purchase Agreement Loan

SCHEDULE OF INSTALLMENT PAYMENTS

Payment Date	Principal Component	Interest Rate*	Interest Component	Total Installment Payment
11/01/2025	-	4.850%	\$177,284.79**	\$177,284.79
05/01/2026	-	4.850%	191,085.40**	191,085.40
11/01/2026	-	4.850%	191,085.40**	191,085.40
05/01/2027	-	4.850%	191,085.40**	191,085.40
11/01/2027	-	4.850%	191,085.40	191,085.40
05/01/2028	\$145,513.72	4.850%	191,085.40	336,599.12
11/01/2028	149,042.42	4.850%	187,556.69	336,599.11
05/01/2029	152,656.70	4.850%	183,942.42	336,599.12
11/01/2029	156,358.63	4.850%	180,240.49	336,599.12
05/01/2030	160,150.32	4.850%	176,448.79	336,599.11
11/01/2030	164,033.97	4.850%	172,565.15	336,599.12
05/01/2031	168,011.79	4.850%	168,587.33	336,599.12
11/01/2031	172,086.08	4.850%	164,513.04	336,599.12
05/01/2032	176,259.17	4.850%	160,339.95	336,599.12
11/01/2032	180,533.45	4.850%	156,065.67	336,599.12
05/01/2033	184,911.39	4.850%	151,687.73	336,599.12
11/01/2033	189,395.49	4.850%	147,203.63	336,599.12
05/01/2034	193,988.33	4.850%	142,610.79	336,599.12
11/01/2034	198,692.55	4.850%	137,906.57	336,599.12
05/01/2035	203,510.84	4.850%	133,088.28	336,599.12
11/01/2035	208,445.98	4.850%	128,153.14	336,599.12
05/01/2036	213,500.79	4.850%	123,098.32	336,599.11
11/01/2036	218,678.19	4.850%	117,920.93	336,599.12
05/01/2037	223,981.13	4.850%	112,617.98	336,599.11
11/01/2037	229,412.68	4.850%	107,186.44	336,599.12
05/01/2038	234,975.93	4.850%	101,623.18	336,599.11
11/01/2038	240,674.10	4.850%	95,925.02	336,599.12
05/01/2039	246,510.45	4.850%	90,088.67	336,599.12
11/01/2039	252,488.33	4.850%	84,110.79	336,599.12
05/01/2040	258,611.17	4.850%	77,987.95	336,599.12
11/01/2040	264,882.49	4.850%	71,716.63	336,599.12
05/01/2041	271,305.89	4.850%	65,293.23	336,599.12
11/01/2041	277,885.06	4.850%	58,714.06	336,599.12
05/01/2042	284,623.77	4.850%	51,975.35	336,599.12
11/01/2042	291,525.90	4.850%	45,073.22	336,599.12
05/01/2043	298,595.40	4.850%	38,003.72	336,599.12
11/01/2043	305,836.34	4.850%	30,762.78	336,599.12
05/01/2044	313,252.87	4.850%	23,346.25	336,599.12

Payment Date	Principal Component	Interest Rate*	Interest Component	Total Installment Payment
11/01/2044	320,849.25	4.850%	15,749.87	336,599.12
05/01/2045	328,629.84	4.850%	7,969.27	336,599.11
Total	\$7,879,810.41		\$4,842,785.12	\$12,722,595.53

	Principal	Interest	Total
FY 2026/27 Payment	\$0	\$382,171	\$382,171



Wastewater Enterprise - 2018 Certificate of Participation

SCHEDULE OF INSTALLMENT PAYMENTS

Payment Date	Principal	Interest Rate	Interest	Semiannual Debt Service	Annual Debt Service
07/12/18	-		-	-	-
10/01/18	-		\$21,944.44	\$21,944.44	\$21,944.44
04/01/19	-		50,000.00	50,000.00	-
10/01/19	\$86,000	2.000%	50,000.00	136,000.00	186,000.00
04/01/20	-		49,140.00	49,140.00	-
10/01/20	87,000	2.000%	49,140.00	136,140.00	185,280.00
04/01/21	-		48,270.00	48,270.00	-
10/01/21	89,000	2.000%	48,270.00	137,270.00	185,540.00
04/01/22	-		47,380.00	47,380.00	-
10/01/22	91,000	2.000%	47,380.00	138,380.00	185,760.00
04/01/23	-		46,470.00	46,470.00	-
10/01/23	93,000	2.000%	46,470.00	139,470.00	185,940.00
04/01/24	-		45,540.00	45,540.00	-
10/01/24	95,000	2.000%	45,540.00	140,540.00	186,080.00
04/01/25	-		44,590.00	44,590.00	-
10/01/25	97,000	2.000%	44,590.00	141,590.00	186,180.00
04/01/26	-		43,620.00	43,620.00	-
10/01/26	99,000	2.000%	43,620.00	142,620.00	186,240.00
04/01/27	-		42,630.00	42,630.00	-
10/01/27	101,000	2.000%	42,630.00	143,630.00	186,260.00
04/01/28	-		41,620.00	41,620.00	-
10/01/28	103,000	2.000%	41,620.00	144,620.00	186,240.00
04/01/29	-		40,590.00	40,590.00	-
10/01/29	105,000	2.000%	40,590.00	145,590.00	186,180.00
04/01/30	-		39,540.00	39,540.00	-
10/01/30	107,000	2.000%	39,540.00	146,540.00	186,080.00
04/01/31	-		38,470.00	38,470.00	-
10/01/31	109,000	2.000%	38,470.00	147,470.00	185,940.00
04/01/32	-		37,380.00	37,380.00	-
10/01/32	111,000	2.000%	37,380.00	148,380.00	185,760.00
04/01/33	-		36,270.00	36,270.00	-
10/01/33	113,000	2.000%	36,270.00	149,270.00	185,540.00
04/01/34	-		35,140.00	35,140.00	-
10/01/34	115,000	2.000%	35,140.00	150,140.00	185,280.00
04/01/35	-		33,990.00	33,990.00	-
10/01/35	118,000	2.000%	33,990.00	151,990.00	185,980.00
04/01/36	-		32,810.00	32,810.00	-
10/01/36	120,000	2.000%	32,810.00	152,810.00	185,620.00
04/01/37	-		31,610.00	31,610.00	-
10/01/37	123,000	2.000%	31,610.00	154,610.00	186,220.00

04/01/38	-		30,380.00	30,380.00	-
10/01/38	125,000	2.000%	30,380.00	155,380.00	185,760.00
04/01/39	-		29,130.00	29,130.00	-
10/01/39	128,000	2.000%	29,130.00	157,130.00	186,260.00
04/01/40	-		27,850.00	27,850.00	-
10/01/40	130,000	2.000%	27,850.00	157,850.00	185,700.00
04/01/41	-		26,550.00	26,550.00	-
10/01/41	133,000	2.000%	26,550.00	159,550.00	186,100.00
04/01/42	-		25,220.00	25,220.00	-
10/01/42	135,000	2.000%	25,220.00	160,220.00	185,440.00
04/01/43	-		23,870.00	23,870.00	-
10/01/43	138,000	2.000%	23,870.00	161,870.00	185,740.00
04/01/44	-		22,490.00	22,490.00	-
10/01/44	141,000	2.000%	22,490.00	163,490.00	185,980.00
04/01/45	-		21,080.00	21,080.00	-
10/01/45	144,000	2.000%	21,080.00	165,080.00	186,160.00
04/01/46	-		19,640.00	19,640.00	-
10/01/46	146,000	2.000%	19,640.00	165,640.00	185,280.00
04/01/47	-		18,180.00	18,180.00	-
10/01/47	149,000	2.000%	18,180.00	167,180.00	185,360.00
04/01/48	-		16,690.00	16,690.00	-
10/01/48	152,000	2.000%	16,690.00	168,690.00	185,380.00
04/01/49	-		15,170.00	15,170.00	-
10/01/49	155,000	2.000%	15,170.00	170,170.00	185,340.00
04/01/50	-		13,620.00	13,620.00	-
10/01/50	159,000	2.000%	13,620.00	172,620.00	186,240.00
04/01/51	-		12,030.00	12,030.00	-
10/01/51	162,000	2.000%	12,030.00	174,030.00	186,060.00
04/01/52	-		10,410.00	10,410.00	-
10/01/52	165,000	2.000%	10,410.00	175,410.00	185,820.00
04/01/53	-		8,760.00	8,760.00	-
10/01/53	168,000	2.000%	8,760.00	176,760.00	185,520.00
04/01/54	-		7,080.00	7,080.00	-
10/01/54	172,000	2.000%	7,080.00	179,080.00	186,160.00
04/01/55	-		5,360.00	5,360.00	-
10/01/55	175,000	2.000%	5,360.00	180,360.00	185,720.00
04/01/56	-		3,610.00	3,610.00	-
10/01/56	179,000	2.000%	3,610.00	182,610.00	186,220.00
04/01/57	-		1,820.00	1,820.00	-
10/01/57	182,000	2.000%	1,820.00	183,820.00	185,640.00
Total	\$5,000,000		\$2,269,944.44	\$7,269,944.44	\$7,269,944.44

	Principal	Interest	Total
FY 2026/27 Payment	\$99,000	\$86,250	\$185,250



RDA 2015 Tax Allocation Refunding Bonds

Debt Service Schedule				
Fort Bragg Redevelopment Successor Agency (CA)				
Debt Service Date	Principal Due	Interest Due	Total Payment	Ending Balance
2/19/2015				4,040,000.00
9/1/2015	90,000	58,000.00	148,000.00	3,950,000.00
3/1/2016	-	53,475.00	53,475.00	3,950,000.00
9/1/2016	150,000	53,475.00	203,475.00	3,800,000.00
3/1/2017	-	51,975.00	51,975.00	3,800,000.00
9/1/2017	150,000	51,975.00	201,975.00	3,650,000.00
3/1/2018	-	50,475.00	50,475.00	3,650,000.00
9/1/2018	155,000	50,475.00	205,475.00	3,495,000.00
3/1/2019	-	48,925.00	48,925.00	3,495,000.00
9/1/2019	155,000	48,925.00	203,925.00	3,340,000.00
3/1/2020	-	47,375.00	47,375.00	3,340,000.00
9/1/2020	160,000	47,375.00	207,375.00	3,180,000.00
3/1/2021	-	45,775.00	45,775.00	3,180,000.00
9/1/2021	165,000	45,775.00	210,775.00	3,015,000.00
3/1/2022	-	44,125.00	44,125.00	3,015,000.00
9/1/2022	170,000	44,125.00	214,125.00	2,845,000.00
3/1/2023	-	42,425.00	42,425.00	2,845,000.00
9/1/2023	165,000	42,425.00	207,425.00	2,680,000.00
3/1/2024	-	40,775.00	40,775.00	2,680,000.00
9/1/2024	175,000	40,775.00	215,775.00	2,505,000.00
3/1/2025	-	39,025.00	39,025.00	2,505,000.00
9/1/2025	175,000	39,025.00	214,025.00	2,330,000.00
3/1/2026	-	36,400.00	36,400.00	2,330,000.00
9/1/2026	180,000	36,400.00	216,400.00	2,150,000.00
3/1/2027	-	33,700.00	33,700.00	2,150,000.00
9/1/2027	190,000	33,700.00	223,700.00	1,960,000.00
3/1/2028	-	30,850.00	30,850.00	1,960,000.00
9/1/2028	190,000	30,850.00	220,850.00	1,770,000.00
3/1/2029	-	28,000.00	28,000.00	1,770,000.00
9/1/2029	195,000	28,000.00	223,000.00	1,575,000.00
3/1/2030	-	25,075.00	25,075.00	1,575,000.00
9/1/2030	205,000	25,075.00	230,075.00	1,370,000.00
3/1/2031	-	22,000.00	22,000.00	1,370,000.00
9/1/2031	210,000	22,000.00	232,000.00	1,160,000.00
3/1/2032	-	18,850.00	18,850.00	1,160,000.00
9/1/2032	215,000	18,850.00	233,850.00	945,000.00
3/1/2033	-	15,356.25	15,356.25	945,000.00
9/1/2033	225,000	15,356.25	240,356.25	720,000.00
3/1/2034	-	11,700.00	11,700.00	720,000.00
9/1/2034	230,000	11,700.00	241,700.00	490,000.00
3/1/2035	-	7,962.50	7,962.50	490,000.00
9/1/2035	240,000	7,962.50	247,962.50	250,000.00
3/1/2036	-	4,062.50	4,062.50	250,000.00
9/1/2036	250,000	4,062.50	254,062.50	-
TOTAL	\$ 4,040,000	1,454,612.50	5,494,612.50	



	Principal	Interest	Total
FY 2026/27 Payment	\$180,000	\$70,100	\$250,100

Fort Bragg Redevelopment Successor Agency

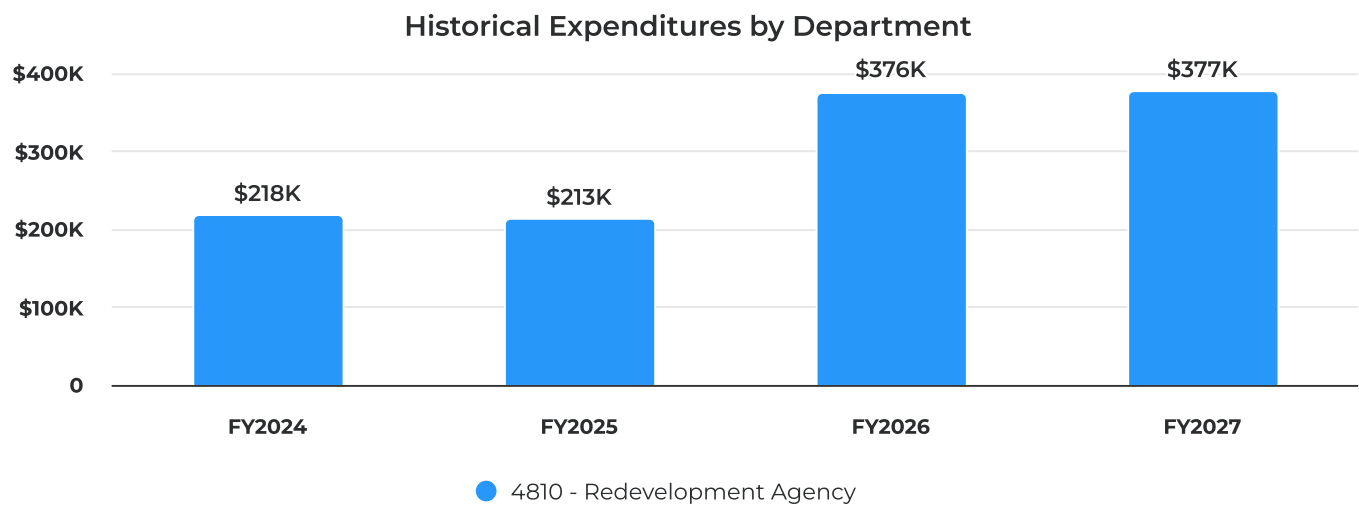


The Fort Bragg Redevelopment Successor Agency and its Oversight Board are responsible for winding down the functions of the former Fort Bragg Redevelopment Agency. As a result of legislation enacted in 2011, all Redevelopment Agencies (RDAs) in California were dissolved and the assets, liabilities and costs associated with the dissolution are now administered by Successor Agencies. Property tax revenues previously allocated to the RDAs are now used to pay required payments on existing bonds, other obligations, and pass-through payments to local governments (defined as enforceable obligations). The remaining property tax revenues (amounts exceeding the enforceable obligations) are retained by the County and allocated back to cities, counties and special districts.

Each Successor Agency (SA) has an Oversight Board that supervises its work. The Oversight Board is comprised of representatives of the local agencies that serve the redevelopment project area: the City, county, special districts, and K-14 educational agencies. Oversight Board members have a fiduciary responsibility to holders of enforceable obligations, as well as to the local agencies that would benefit from property tax distributions from the former redevelopment project area.

The SA reports enforceable obligations to the California Department of Finance (DOF) on an annual basis (starting in FY 2016/17). The enforceable obligations are subject to approval by the DOF. The City can report costs each year for the administration of the SA and winding down of enforceable obligations, subject to approval by the Oversight Board and DOF. If SA activities are reduced by the Oversight Board or by the DOF, through the disallowance of enforceable obligations, the administrative costs may be reduced accordingly. In FY 2016/17, the State of California began reducing the Fort Bragg Redevelopment Successor Agency's allowable administrative costs. The City received approval for \$121,949 of administrative costs for the period July 1, 2025 through June 30, 2026.

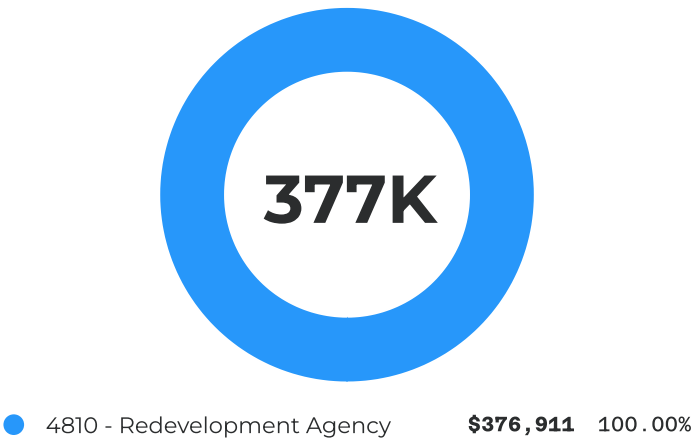
Expenditures by Department



In FY2027, the total expenditures for the Fort Bragg Redevelopment Successor Agency amounted to \$376,911, representing a slight increase of 0.37% from the previous year's total of \$375,538. The Redevelopment Agency remained the sole department in the budget, accounting for 100% of the total expenditures in both years.

The Redevelopment Agency's budget increased by \$1,373, or 0.37%, rising from \$375,538 in FY2026 to \$376,911 in FY2027. This marks a continuation of the department's dominant share of the budget, following a significant increase of 76.39% in the prior year.

FY27 Expenditures by Department



For the fiscal year expenditures by department of the Fort Bragg Redevelopment Successor Agency, the Redevelopment Agency accounts for \$376,911, representing 100% of the total expenditures.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4810 - Redevelopment Agency	\$212,900	\$375,538	\$376,911	0.4%
Total Expenditures	\$212,900	\$375,538	\$376,911	0.4%





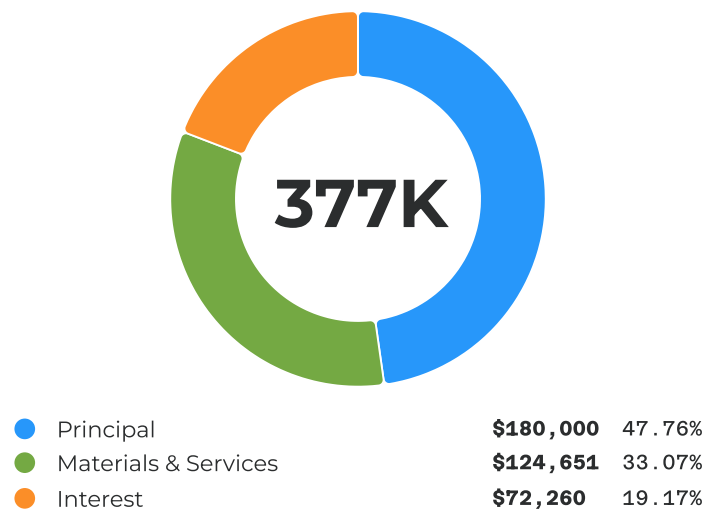
Expenditures by Expense Account Summary

In FY2027, the Fort Bragg Redevelopment Successor Agency's total expenditures by expense account increased slightly by 0.37% to \$376,911 compared to FY2026's total of \$375,538. The largest expenditure category remained Principal, which rose by \$5,000 or 2.86% to \$180,000, representing 47.76% of the total budget, up from 46.6% in the previous year.

Materials & Services also saw a modest increase of \$1,498 or 1.22%, reaching \$124,651 and accounting for 33.07% of total expenditures, slightly higher than the 32.79% share in FY2026. Conversely, interest expenses decreased by \$5,125 or 6.62% to \$72,260, making up 19.17% of the total, down from 20.61% the year before.

Overall, the budget shows small increases in principle and Materials & Services expenditures, while interest costs declined, contributing to the marginal overall growth in total expenditures for FY2027.

FY27 Expenditures by Expense Account Summary



For the fiscal year expenditures by expense account summary of the Fort Bragg Redevelopment Successor Agency, principal expenses amounted to \$180,000, representing 47.76% of the total expenditures. Materials & Services account for \$124,651, which is 33.07% of the expenditures. Interest expenses total \$72,260, making up 19.17% of the fiscal year expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Principal		-	\$175,000	\$180,000	2.9%
Principal	175-4810-0911	-	\$175,000	\$180,000	2.9%
Materials & Services		\$123,976	\$123,153	\$124,651	1.2%
Auditing & Accounting	175-4810-0312	-	\$1,204	\$1,300	8.0%
Successor Agency- RDA Admin All	175-4810-0399	\$123,976	\$121,949	\$123,351	1.1%
Interest		\$88,924	\$77,385	\$72,260	-6.6%
Interest Expense	175-4810-0912	\$86,764	\$75,425	\$70,100	-7.1%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Fees	175-4810-0913	\$2,160	\$1,960	\$2,160	10.2%
Total Expenditures		\$212,900	\$375,538	\$376,911	0.4%

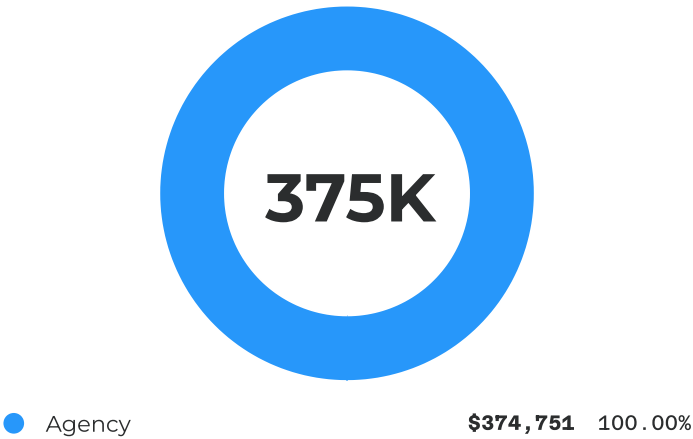


Revenues by Revenue Source Summary

In FY2027, the total revenue for the Fort Bragg Redevelopment Successor Agency is budgeted at \$374,751, representing a decrease of \$273,862 or 42.22% compared to the FY2026 total of \$648,613. The entire revenue amount in both years is attributed to the Agency category, which accounted for 100% of the total revenue in each year.

The Agency revenue itself decreased by \$273,862, or 42.22%, from \$648,613 in FY2026 to \$374,751 in FY2027. This marks a significant reduction in the largest and sole revenue source for the agency between these two years.

FY27 Revenues by Revenue Source Summary



The Fiscal Year Revenue by Revenue Source Summary for the Fort Bragg Redevelopment Successor Agency shows a total revenue of \$374,751, which represents 100% of the agency's revenue for the fiscal year.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Agency		\$488,133	\$648,613	\$374,751	-42.2%
Secured Property Tax	175-0000-3110	\$488,133	\$648,613	\$374,751	-42.2%
Total Revenues		\$488,133	\$648,613	\$374,751	-42.2%

Enterprise Funds

Water Enterprise



The Water Enterprise ensures the delivery of safe, high-quality water with consistent pressure and volume to all Fort Bragg residents, businesses, and public facilities.

The Water Department manages the full life cycle of the City's water supply, from raw water collection and advanced treatment to the reliable distribution of potable water for residential and commercial use. Beyond daily operations, the Water Enterprise ensures strict regulatory compliance and reporting, spearheads water conservation initiatives, and oversees the planning and construction of critical capital improvements. The department also supports community growth by reviewing new development projects and fostering public awareness through education and data-driven analysis.



Strategic Goals and Objectives

- **Water Security:** Guarantee a resilient supply of high-quality drinking water to support the current and future needs of the Fort Bragg community.
- **Environmental Stewardship:** Manage municipal water sources with a commitment to protecting both ecological integrity and public health.
- **Infrastructure Reliability:** Enhance system resilience through proactive maintenance and the strategic replacement of aging treatment and distribution infrastructure.
- **Fiscal Sustainability:** Aggressively pursue grants and low-interest financing to offset capital costs.
- **Operational Excellence:** Deliver cost-effective water services while maintaining an equitable and transparent utility rate structure.

Fiscal year 2025-26 Top Accomplishments

- **Water Treatment Plant Rehabilitation:** Successfully completed a \$12.2 million comprehensive overhaul of the water treatment facility in January 2026. Funded by the Drinking Water State Revolving Fund, this project included rehabilitating Filter Treatment Units (FTUs), upgrading critical piping and SCADA systems, and modernizing the laboratory to ensure long-term operational excellence.
- **Sustainable Supply Innovation:** Partnered with Oneka Technologies to advance a wave-powered, floating desalination pilot project to bolster future water security.
- **Renewable Energy Integration:** Successfully installed a solar array at the Water Treatment Plant to improve operational sustainability, with final system integration tracking for June 2026.
- **Infrastructure Modernization:** Completed the Citywide Water Distribution Master Plan and commenced construction on the Raw Water Line Replacement project.
- **Raw Water Reservoir Improvements:** Continued progress on the Raw Water Reservoir Project to increase storage capacity and system reliability.



Performance/ Workload Metrics

INDICATORS	FY24	FY25	FY26
WATER			
Avg. Number of Customer Accounts billed-Monthly	2807	2817	2849
Water annual demand in million gallons	166.5	173.2	191.3
Available supply of water in million gallons	211.9	216.9	225.2
Total Customer Service Calls	3816	2336	952
Meter Installs/removals/change outs	687	1468	35
Leak Investigations	63	85	154
Turn on/off	538	636	82
Manual Reads	2487	3810	3228

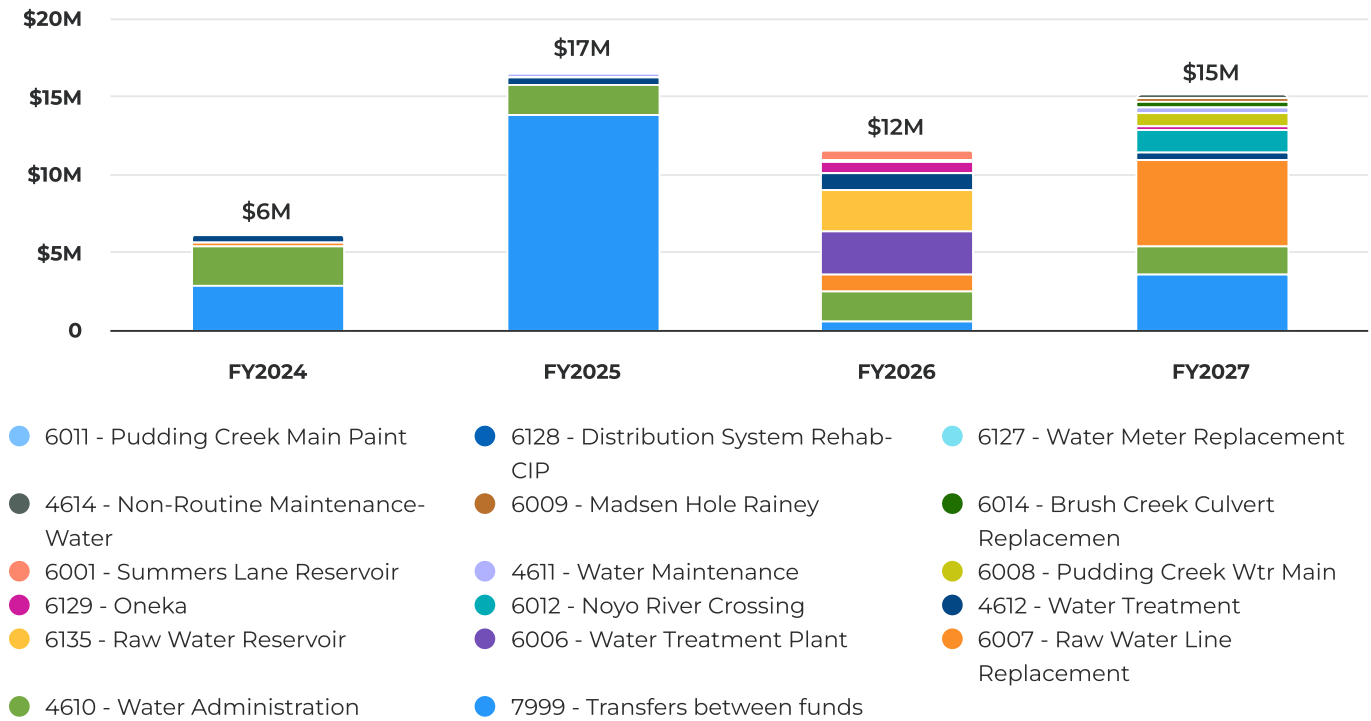


Fiscal Year 2026-27 Top Priorities

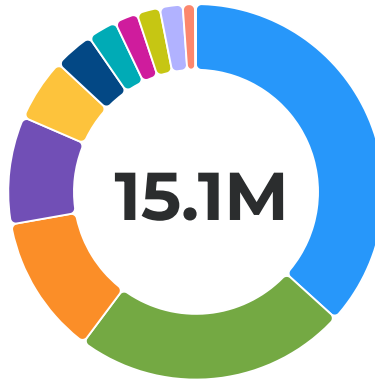
- **Infrastructure Replacement:** Replace the Sodium Hypochlorite Generator at the Water Treatment Plant to ensure reliable and safe disinfection processes.
- **Raw Water Reservoir Planning:** Complete the engineering and development planning phases for the Raw Water Reservoir Project to bolster long-term storage capacity.
- **Distribution System Modernization:** Finalize construction for the Raw Water Line Replacement Project to improve water transport efficiency and system resilience.
- **Reservoir Maintenance:** Execute the dredging of Waterfall Gulch Reservoir to restore capacity and improve water quality.
- **Storage Evaluation:** Conduct a formal evaluation for the replacement of Tank 1 to identify necessary structural or operational upgrades.

Expenditures by Department

Historical Expenditures by Department



FY27 Expenditures by Department



6007 - Raw Water Line Replacement	\$5,538,456	36.71%
7999 - Transfers between funds	\$3,546,651	23.51%
4610 - Water Administration	\$1,812,733	12.01%
6012 - Noyo River Crossing	\$1,400,000	9.28%
6008 - Pudding Creek Wtr Main	\$819,000	5.43%
4612 - Water Treatment	\$516,796	3.43%
6014 - Brush Creek Culvert Replacement	\$386,000	2.56%
6129 - Oneka	\$300,000	1.99%
6009 - Madsen Hole Rainey	\$300,000	1.99%
4611 - Water Maintenance	\$296,454	1.96%
4614 - Non-Routine Maintenance-Water	\$160,000	1.06%
6011 - Pudding Creek Main Paint	\$12,100	0.08%

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4610 - Water Administration	\$1,973,059	\$1,879,492	\$1,812,733	-3.6%
4611 - Water Maintenance	\$161,386	\$126,000	\$296,454	135.3%
4612 - Water Treatment	\$509,185	\$1,058,067	\$516,796	-51.2%
4614 - Non-Routine Maintenance-Water	\$85,705	-	\$160,000	-
6001 - Summers Lane Reservoir	\$130,307	\$500,000	-	-100.0%
6006 - Water Treatment Plant	-	\$2,700,000	-	-100.0%
6007 - Raw Water Line Replacement	\$23,679	\$1,100,000	\$5,538,456	403.5%
6008 - Pudding Creek Wtr Main	-	-	\$819,000	-
6009 - Madsen Hole Rainey	-	-	\$300,000	-
6127 - Water Meter Replacement	-	\$102,434	-	-100.0%

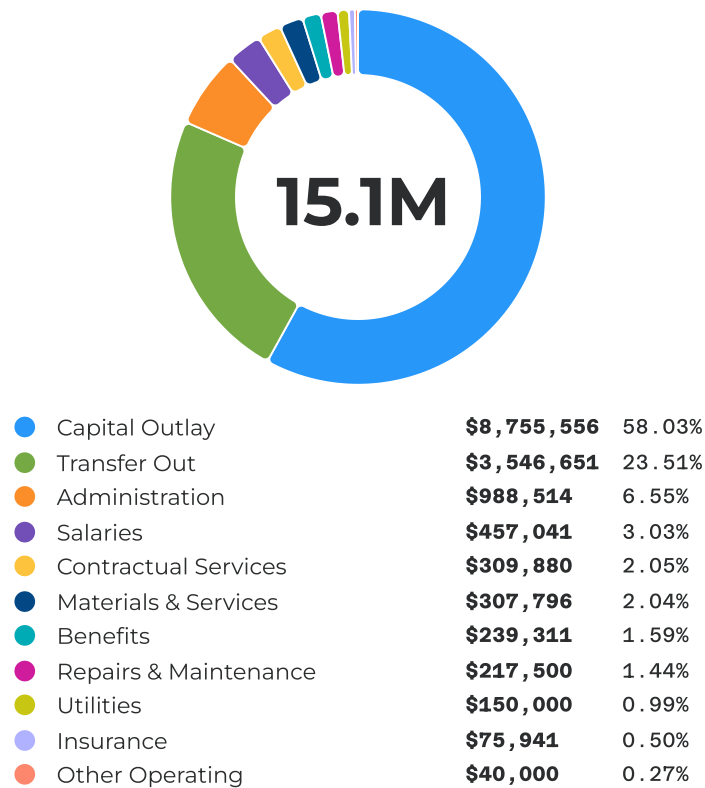


Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
6128 - Distribution System Rehab- CIP	-	\$44,313	-	-100.0%
6129 - Oneka	-	\$800,000	\$300,000	-62.5%
6135 - Raw Water Reservoir	-	\$2,689,571	-	-100.0%
7999 - Transfers between funds	\$13,753,551	\$600,000	\$3,546,651	491.1%
6012 - Noyo River Crossing	-	-	\$1,400,000	-
6014 - Brush Creek Culvert Replacemen	-	-	\$386,000	-
6011 - Pudding Creek Main Paint	-	-	\$12,100	-
Total Expenditures	\$16,636,872	\$11,599,877	\$15,088,190	30.1%



Expenditures by Expense Account Summary

FY27 Expenditures by Expense Account Summary



The FY 2026–27 Water Enterprise Fund expenditure budget totals approximately \$15.1 million, representing a decrease of \$11.5 million, or 43.26%, compared to the FY 2025–26 estimated year-end amount of \$26.6 million. This decrease is primarily driven by the timing of major capital projects rather than a reduction in the City's long-term water infrastructure needs.

Capital Outlay remains the largest expense category in the Water Fund, budgeted at approximately \$8.8 million, or 58.03% of total expenditures. This represents a decrease of approximately \$11.3 million, or 56.4%, compared to the prior year. The reduction reflects the completion, timing, or phasing of large capital projects that were more heavily budgeted in FY 2025–26. Even with this decrease, the Water Fund remains highly capital intensive, with continued investment needed for raw water infrastructure, treatment facilities, water mains, storage, resiliency, and long-term system reliability.

Transfers Out are budgeted at approximately \$3.5 million, representing 23.51% of total expenditures and an increase of \$342,201, or 10.68%, from the prior year. These transfers support related obligations and funding needs connected to the broader Water Enterprise operation, including capital, debt, administrative, and internal service requirements.

Administration costs are budgeted at \$988,514, an increase of \$491,139, or 98.75%, compared to FY 2025–26. This increase reflects the updated allocation of administrative and support costs to the Water Fund, including finance, human resources, legal, information technology, facilities, management, and other citywide services that support utility operations. While this increases the Water Fund budget, it also provides a more accurate picture of the true cost of operating the City's water utility.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Salaries		\$486,486	\$515,850	\$457,041	-11.4%
Salaries & Wages	610-4610-0101	\$431,223	\$454,852	\$435,989	-4.1%
Overtime	610-4610-0102	\$15,245	\$14,913	\$16,710	12.1%
Comp Time Payout	610-4610-0103	\$7,384	\$14,223	-	-100.0%
Vacation Payout	610-4610-0104	\$2,108	\$7,000	-	-100.0%
Other Pay	610-4610-0109	\$30,526	\$24,862	\$4,342	-82.5%
Benefits		\$261,419	\$285,778	\$239,311	-16.3%
Misc Insurance Premium	610-4610-0210	\$1,311	\$2,000	\$687	-65.7%
Medical Premium Contribution	610-4610-0211	\$93,865	\$93,865	\$125,356	33.5%
Uniforms	610-4610-0212	-	\$500	-	-100.0%
Dental Premiums	610-4610-0213	\$5,866	\$5,123	\$5,947	16.1%
Vision Care	610-4610-0214	\$1,322	\$1,300	\$2,428	86.8%
PERS	610-4610-0220	\$75,314	\$76,969	\$63,764	-17.2%
Retiree Medical Benefits	610-4610-0224	\$41,953	\$38,612	-	-100.0%
Workers Comp Premium	610-4610-0231	\$5,500	\$6,100	\$7,777	27.5%
Workers Comp Deductible	610-4610-0232	\$401	-	-	-
FICA/Medicare	610-4610-0252	\$35,888	\$36,309	\$33,353	-8.1%
PERS UAL Additional Payment	610-4610-0387	-	\$25,000	-	-100.0%
Materials & Services		\$314,657	\$263,348	\$307,796	16.9%
Postage	610-4610-0372	\$3,236	\$6,000	\$6,000	-
General Supplies	610-4610-0375	\$1,953	\$1,500	-	-100.0%
General Supplies	610-4611-0375	\$141,057	\$110,000	\$110,000	-
Laboratory	610-4612-0313	\$11,573	\$15,000	\$15,000	-
Fleet Services	610-4612-0322	\$101,796	\$58,348	\$101,796	74.5%
Laboratory Supplies	610-4612-0342	\$7,702	\$10,000	\$10,000	-
Chemicals	610-4612-0343	\$39,741	\$55,000	\$57,500	4.5%
General Supplies	610-4612-0375	\$6,440	\$4,000	\$4,000	-
Medical/Safety Supplies	610-4612-0376	\$1,158	\$3,500	\$3,500	-
Allocated Personnel Costs		\$461	\$469,234	-	-100.0%
Salary/Benefits Allocation	610-4610-0801	\$461	\$469,234	-	-100.0%
Repairs & Maintenance		\$160,262	\$57,000	\$217,500	281.6%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Equipment Repair & Maint	610-4612-0351	\$53,144	\$50,000	\$50,000	-
Vehicle Repair & Maint	610-4612-0352	\$166	-	-	-
Building Repair & Maint	610-4612-0353	\$2,440	\$5,000	\$5,000	-
Laundry/Cleaning/Janitorial	610-4612-0354	\$2,311	\$2,000	\$2,500	25.0%
Machinery & Equipment	610-4612-0741	\$16,495	-	-	-
CIP-Non-Routine Maint	614-4614-0731	\$85,705	-	\$25,000	-
Machinery & Equipment	614-4614-0741	-	-	\$135,000	-
Contractual Services		\$223,701	\$596,000	\$309,880	-48.0%
Legal	610-4610-0311	-	\$10,000	\$10,000	-
Auditing & Accounting	610-4610-0312	\$10,347	\$11,000	\$11,880	8.0%
Professional Services	610-4610-0319	\$58,806	\$35,000	\$65,000	85.7%
Professional Services	610-4611-0319	-	-	\$148,000	-
Professional Services	610-4612-0319	\$24,241	\$40,000	\$75,000	87.5%
Legal Recycled Water	651-6001-0311	\$130,307	\$500,000	-	-100.0%
Transfer Out		\$13,753,551	\$600,000	\$3,546,651	491.1%
Transfer to Other Funds	610-7999-0799	\$144,204	\$600,000	\$197,988	-67.0%
Transfer to Other Funds	615-7999-0799	\$544,632	-	\$3,348,663	-
Transfer to Other Funds	640-7999-0799	\$749,545	-	-	-
Transfer to Other Funds	651-7999-0799	\$12,315,169	-	-	-
Capital Outlay		\$29,211	\$7,694,543	\$8,755,556	13.8%
Infrastructure	610-4612-0751	\$5,531	\$258,225	-	-100.0%
CIP-Water Treatment Plant	651-6006-0731	-	\$2,700,000	-	-100.0%
Engineering-Raw Water Line Rep	651-6007-0310	\$23,679	-	-	-
CIP Raw Water Line Replacement	651-6007-0731	\$1	\$1,100,000	\$5,538,456	403.5%
CIP-Pudding Creek Wtr Main	651-6008-0731	-	-	\$819,000	-
Construction in Progress	651-6009-0731	-	-	\$300,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
CIP-Pudding CreekMain Paint	651-6011-0731	-	-	\$12,100	-
CIP-Noyo River Crossing	651-6012-0731	-	-	\$1,400,000	-
CIP-Brush Creek Culvert Replac	651-6014-0731	-	-	\$386,000	-
Water Meter Replacement CIP	651-6127-0731	-	\$102,434	-	-100.0%
Distribution System Rehab- CIP	651-6128-0731	-	\$44,313	-	-100.0%
Oneka	651-6129-0731	-	\$800,000	\$300,000	-62.5%
CIP- Raw Water Reservoir	651-6135-0731	-	\$2,689,571	-	-100.0%
Depreciation		\$338,922	-	-	-
Depreciation Expense	610-4610-0499	\$338,922	-	-	-
Administration		\$769,344	\$497,375	\$988,514	98.7%
Telephone & Communication	610-4610-0362	\$1,972	\$2,039	\$2,000	-1.9%
Licenses & Permits	610-4610-0373	-	-	\$1,000	-
Finance Charges	610-4610-0380	\$51	\$3,000	-	-100.0%
Allocation to IT Int Serv Fund	610-4610-0396	\$32,930	\$37,289	\$75,142	101.5%
Admin Costs Allocation	610-4610-0399	\$707,348	\$430,418	\$867,418	101.5%
Alloc to Facilities Maint	610-4611-0397	\$12,454	-	\$12,454	-
Dues & Memberships	610-4612-0320	\$185	\$500	\$500	-
Licenses & Permits	610-4612-0373	\$14,404	\$24,129	\$30,000	24.3%
Insurance		\$68,287	\$72,384	\$75,941	4.9%
Property Premium	610-4610-0360	\$68,287	\$72,384	\$75,941	4.9%
Other Operating		\$31,285	\$356,365	\$40,000	-88.8%
Miscellaneous	610-4610-0619	\$841	-	\$2,000	-
Training/Travel Reimbursement	610-4611-0366	\$2,817	\$8,000	\$8,000	-
Small Tools & Equipment	610-4611-0381	\$5,058	\$8,000	\$18,000	125.0%
Training/Travel Reimbursement	610-4612-0366	\$6,415	\$7,000	\$8,000	14.3%
Small Tools & Equipment	610-4612-0381	\$16,154	\$333,365	\$4,000	-98.8%
Utilities		\$199,288	\$192,000	\$150,000	-21.9%
Utilities	610-4612-0383	\$199,288	\$192,000	\$150,000	-21.9%
Total Expenditures		\$16,636,872	\$11,599,877	\$15,088,190	30.1%



Salaries are budgeted at \$457,041, or 3.03% of total expenditures, reflecting a decrease of \$58,809, or 11.4%, from the prior year. Benefits are budgeted at \$239,311, or 1.59% of total expenditures, reflecting a decrease of \$46,467, or 16.26%. Although the year-over-year budgeted benefit line is lower, the City continues to experience underlying pressure from medical, dental, retirement, workers' compensation, and other employee benefit costs across the organization.

Contractual Services are budgeted at \$309,880, a decrease of \$286,120, or 48.01%, compared to FY 2025–26. Materials and Services are budgeted at \$307,796, an increase of \$44,448, or 16.88%, reflecting the ongoing cost of supplies, services, and operational needs required to maintain the water system. Repairs and Maintenance are budgeted at \$217,500, an increase of \$160,500, or 281.58%, reflecting increased attention to system maintenance and the need to address aging infrastructure. Utilities are budgeted at \$150,000, a decrease of \$42,000, or 21.88%, while insurance is budgeted at \$75,941, an increase of \$3,556, or 4.91%.

In FY 2025–26, the City conducted a Water Rate Study during the second quarter. This was an important milestone because the City's last comprehensive water rate study was completed in 2014. Since that time, the cost of operating, maintaining, and reinvesting in the water system has increased significantly. Insurance, benefits, construction costs, materials, utilities, regulatory requirements, equipment, and capital replacement needs have all placed pressure on the Water Fund. The updated rate study is intended to help ensure that water rates are aligned with the true cost of service, long-term capital needs, debt obligations, and financial sustainability.

Allocated Personnel Costs and Other Operating expenses are eliminated or significantly reduced in FY 2026–27, reflecting changes in budget structure, cost allocation, and presentation, rather than a reduction in the City's responsibility to operate and maintain the water system.

Overall, the FY 2026–27 Water Enterprise Fund budget reflects a transition from the unusually high capital spending level in FY 2025–26 to a lower but still significant capital investment year. The fund continues to face long-term financial pressure from aging infrastructure, regulatory requirements, system resiliency needs, insurance, labor, benefits, and capital replacement costs. The Water Rate Study will be critical in helping the City evaluate long-term rate adequacy, maintain fiscal stability, and ensure the water system can continue providing reliable service to Fort Bragg residents, businesses, and visitors.

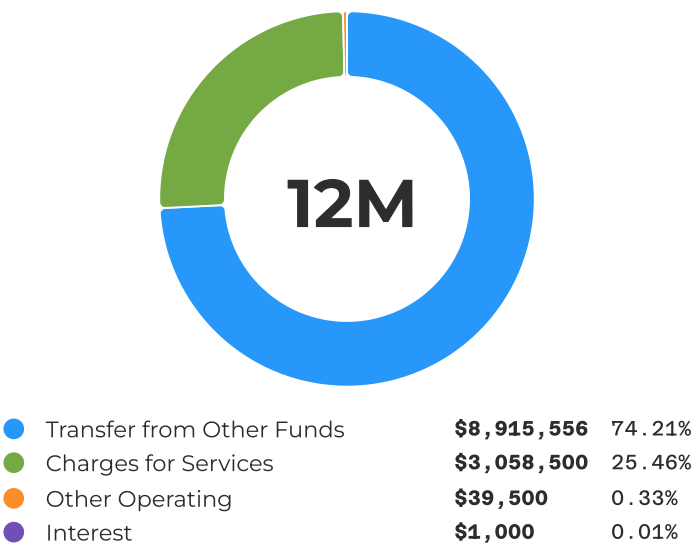
Revenues by Revenue Source Summary

In FY2027, the Water Department's total revenue is budgeted at \$12 million, representing a 26.19% decrease from the FY2026 total of \$16.3 million. The largest revenue source remains Transfers from Other Funds, accounting for 74.21% of the total at \$8.9 million, which is a decrease of \$4.2 million or 32.23% compared to the previous year.

Charges for Services increased to \$3.1 million, making up 25.46% of total revenue. This category saw a growth of \$83,426 or 2.8% from FY2026. Other Operating revenue is budgeted at \$39,500, a slight decrease of \$1,500 or 3.66% from the prior year, representing 0.33% of the total.

Interest income shows a significant decline to \$1,000, which is 0.01% of total revenue and a decrease of \$84,200 or 98.83% from FY2026. Other Non Operating revenue is budgeted at zero, a complete reduction of \$20,000 or 100% from the previous year.

FY27 Revenues by Revenue Source Summary



The Water Department's Fiscal Year Revenue by Revenue Source Summary includes four categories. Transfer from Other Funds accounts for \$8.9 million, representing 74.21% of the total revenue. Charges for Services contribute \$3.1 million, which is 25.46%. Other Operating revenue is \$39,500, making up 0.33%, and Interest revenue is \$1,000, comprising 0.01% of the total.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Charges for Services		\$2,953,561	\$2,975,074	\$3,058,500	2.8%
Water Sales - In City	610-0000-6101	\$2,902,565	\$2,903,044	\$3,000,000	3.3%
Water Sales - Out of City	610-0000-6102	-	-	\$1,000	-
Late Payment Penalties	610-0000-6103	\$26,836	\$40,000	\$30,000	-25.0%
Misc Water Sales	610-0000-6104	\$17,743	\$26,000	\$22,000	-15.4%
Permit Inspection Fee	610-0000-6105	\$520	\$500	-	-100.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Final Notice Fee	610-0000-6106	\$4,600	\$5,000	\$5,000	-
Received from Collection Acct	610-0000-6117	\$1,277	\$500	\$500	-
Card Processing Fee	610-0000-6121	\$20	\$30	-	-100.0%
Transfer from Other Funds		\$26,797,423	\$5,700,000	\$8,915,556	56.4%
Transfer from Other Funds	610-7999-7999	\$12,315,169	-	-	-
Transfer from Other Funds	614-7999-7999	\$69,204	-	\$160,000	-
Transfer from Other Funds	615-7999-7999	-	\$600,000	-	-100.0%
Transfers from Other Funds	651-7999-7999	\$14,413,049	\$5,100,000	\$8,755,556	71.7%
Other Operating		\$68,610	\$41,000	\$39,500	-3.7%
Miscellaneous Revenue	610-0000-3998	\$48,367	\$26,000	\$24,000	-7.7%
Utility Profile Fees	610-0000-6108	-	-	\$500	-
Water Lateral Install Fees	610-0000-6110	\$20,243	\$15,000	\$15,000	-
Interest		\$140,057	\$85,200	\$1,000	-98.8%
Investment Interest Earned	610-0000-3611	\$3,096	-	\$1,000	-
Investment Interest Earned	614-0000-3611	\$166	\$200	-	-100.0%
Investment Interest Earned	615-0000-3611	\$115,095	\$70,000	-	-100.0%
Investment Interest Earned	640-0000-3611	\$21,699	\$15,000	-	-100.0%
Other Non Operating		\$28,261	\$20,000	-	-100.0%
Water Capacity Fees-Resident.	640-0000-6302	\$28,261	\$20,000	-	-100.0%
Total Revenues		\$29,987,911	\$8,821,274	\$12,014,556	36.2%



Wastewater Treatment Enterprise



Operated by Municipal Improvement District No. 1, the **Wastewater Enterprise** maintains a safe, efficient sanitary sewer system for Fort Bragg's residents, businesses, and public facilities. The Enterprise is also responsible for managing the city's treatment plant in strict accordance with state and federal environmental regulations.

The Wastewater Enterprise manages the comprehensive operations, monitoring, and maintenance of the city's treatment plant and sanitary pumping stations. By utilizing both primary and secondary treatment processes—along with advanced solids conditioning—the facility produces high-quality effluent safe for ocean discharge.



Strategic Goals and Objectives

- **Operational Excellence:** Maintain and optimize the City's wastewater collection infrastructure and treatment facilities to ensure uninterrupted service.
- **Regulatory Stewardship:** Uphold 100% compliance with all state and federal mandates, prioritizing rigorous monitoring, transparent reporting, and industry-leading safety protocols.
- **Fiscal Sustainability:** Proactively pursue grants and low-interest financing to modernize aging infrastructure.
- **Resource Management:** Deliver cost-effective wastewater services through efficient resource allocation and continuous process improvement.

Fiscal year 2025-26 Top Accomplishments

- **Biological Process Control:** Successfully mitigated seasonal bulking conditions caused by filamentous bacteria, ensuring stable plant operations and effluent quality.
- **FOG Program Modernization:** Overhauled the Fats, Oils, and Grease (FOG) program to improve collection system efficiency and reduce maintenance costs.
- **Infrastructure Reliability:** Enhanced system resilience by installing a new pump at the Elm Street Lift Station and removing hazardous trees at the South Noyo Lift Station.
- **Facility Preservation:** Completed a comprehensive recoating of all flat-roofed buildings at the Wastewater Treatment Plant to extend asset life.
- **Capital Improvements:** Initiated construction on the new Dryer Building at the Wastewater Treatment Plant and completed the Biosolids Material Storage Building to enhance solids handling and operational efficiency.
- **Environmental Compliance:** Secured the renewal of the National Pollutant Discharge Elimination System (NPDES) ocean discharge permit, ensuring continued legal operations.
- **Sustainable Energy:** Completed the installation of solar panels to reduce facility energy costs and the city's carbon footprint.



Performance/ Workload Metrics

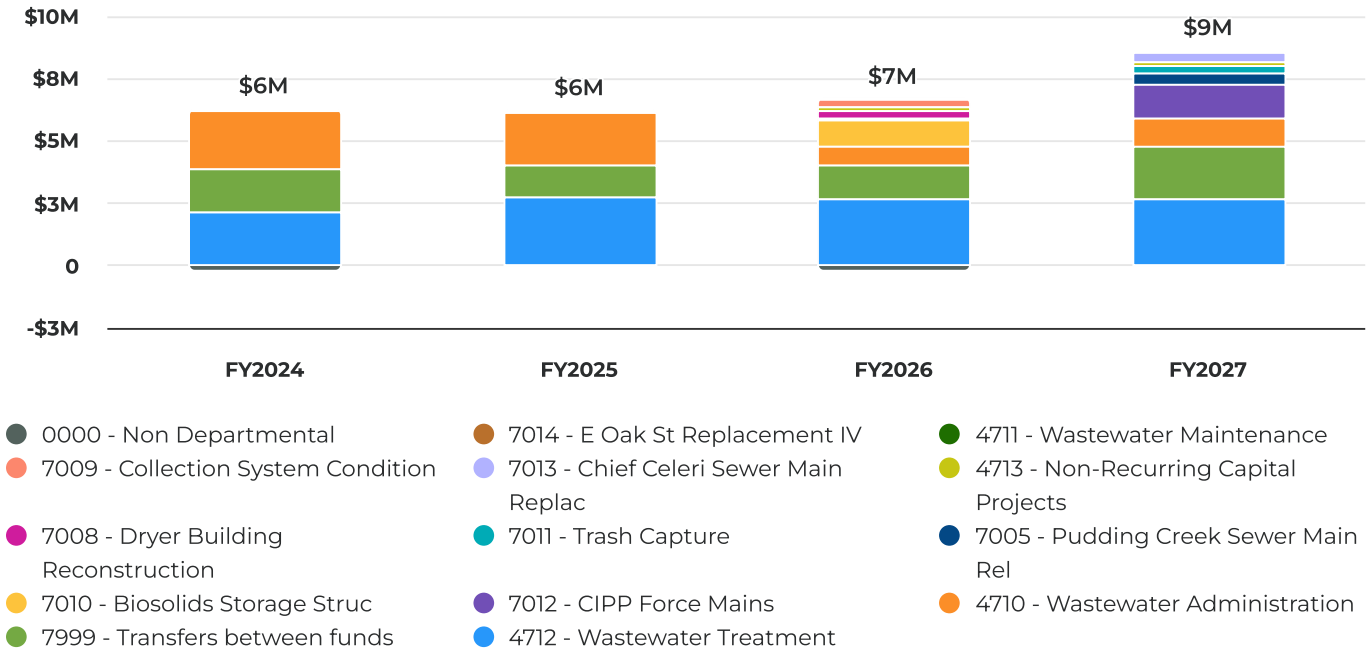
INDICATORS	2020	2021	2022	2023	2024	2025
WASTEWATER DEPARTMENT						
New customer sewer lines installed	0	2	1	8	4	3
Sewer mains cleaned/flushed in miles	16	18	15	12.8	6.6	5.92
Responses to System Blockages	23	57	41	35	33	71
Sewer manholes inspected	374	374	363	150	115	165
Sewer spill responses	1	2	5	3	1	0
Septage Received (Gallons)			225,102	274,854	573,461	276,589

Fiscal Year 2026-27 Top Priorities

- **Disinfection Infrastructure:** Complete the installation and integration of an onsite sodium hypochlorite generation system to enhance facility safety and operational reliability.
- **Sustainable Solids Management:** Initiate a pilot composting program for biosolids to evaluate long-term feasibility and landfill diversion strategies.
- **Revenue & Service Restoration:** Reinstall and modernize the septage receiving station to restore essential services for local haulers and optimize enterprise revenue.
- **Biological Process Optimization:** Refine suppression tactics for *Microthrix* filamentous bacteria to proactively prevent seasonal bulking and maintain effluent quality.
- **Regulatory Integration:** Systematically implement new State Water Resources Control Board (SWRCB) permit requirements to ensure continuous environmental compliance.

Expenditures by Department

Historical Expenditures by Department



The Waste Water Department's total expenditures for FY2027 increased by 33.36% to \$8.7 million compared to FY2026's \$6.5 million. The largest expenditure category in FY2027 was Wastewater Treatment at \$2.6 million, representing 30.34% of the total budget, which decreased by \$39,859 or 1.49% from the previous year.

Transfers between funds saw a significant increase of \$781,788 or 56.75%, rising to \$2.2 million and accounting for 24.9% of the total budget. A new major category, CIPP Force Mains, appeared with an allocation of \$1.4 million, making up 16.23% of the total expenditures.

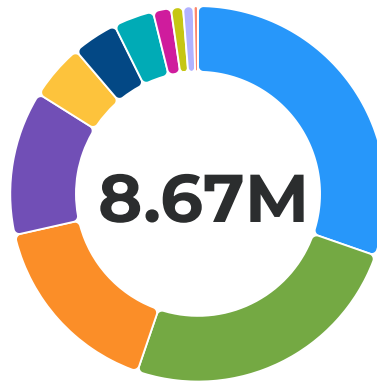
Wastewater Administration increased by \$328,910 or 43.8% to \$1.1 million, now representing 12.45% of the budget. Pudding Creek Sewer Main Replacement was introduced with \$420,000, accounting for 4.84% of the total. Chief Celeri Sewer Main Replacement also appeared with \$339,310, or 3.91% of the budget.

Trash Capture expenditures rose sharply by \$241,481 or 412.65% to \$300,000, increasing its share to 3.46%. Wastewater Maintenance increased by \$25,473 or 40.11% to \$88,973, representing 1.03% of the total. The E Oak St Replacement IV was added with \$79,213, making up 0.91% of the budget.

Several categories experienced notable decreases or were removed. Biosolids Storage Structure was eliminated, decreasing by \$1 million or 100%. Dryer Building Reconstruction dropped by \$303,392 or 90.46% to \$32,000. Collection System Condition was removed entirely, decreasing by \$278,550 or 100%. Non-Recurring Capital Projects slightly decreased by \$5,000 or 3.57% to \$135,000.

Overall, FY2027 shows a shift in expenditure focus with new capital projects and increased transfers between funds, alongside reductions or eliminations in some previous categories.

FY27 Expenditures by Department



4712 - Wastewater Treatment	\$2,631,176	30.34%
7999 - Transfers between funds	\$2,159,491	24.90%
7012 - CIPP Force Mains	\$1,407,500	16.23%
4710 - Wastewater Administration	\$1,079,873	12.45%
7005 - Pudding Creek Sewer Main Rel	\$420,000	4.84%
7013 - Chief Celeri Sewer Main Replac	\$339,310	3.91%
7011 - Trash Capture	\$300,000	3.46%
4713 - Non-Recurring Capital Projects	\$135,000	1.56%
4711 - Wastewater Maintenance	\$88,973	1.03%
7014 - E Oak St Replacement IV	\$79,213	0.91%
7008 - Dryer Building Reconstruction	\$32,000	0.37%

The Waste Water Department's fiscal year expenditures are primarily allocated to Wastewater Treatment at \$2.6 million, representing 30.34% of the total. Transfers between funds account for \$2.2 million or 24.9%. CIPP Force Mains receive \$1.4 million, which is 16.23% of the expenditures. Wastewater Administration is allocated \$1.1 million, making up 12.45%.

Additional expenditures include Pudding Creek Sewer Main Rel at \$420,000 (4.84%), Chief Celeri Sewer Main Replac at \$339,310 (3.91%), and Trash Capture at \$300,000 (3.46%). Non-Recurring Capital Projects are funded with \$135,000 (1.56%), Wastewater Maintenance with \$88,973 (1.03%), and E Oak St Replacement IV with \$79,213 (0.91%).

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
0000 - Non Departmental	-	-\$191,635	-	-100.0%
4710 - Wastewater Administration	\$2,097,284	\$750,963	\$1,079,873	43.8%
4711 - Wastewater Maintenance	\$41,087	\$63,500	\$88,973	40.1%
4712 - Wastewater Treatment	\$2,742,409	\$2,671,036	\$2,631,176	-1.5%
4713 - Non-Recurring Capital Projects	\$33,701	\$140,000	\$135,000	-3.6%



Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
7005 - Pudding Creek Sewer Main Rel	-	-	\$420,000	-
7008 - Dryer Building Reconstruction	-	\$335,392	\$32,000	-90.5%
7009 - Collection System Condition	-	\$278,550	-	-100.0%
7010 - Biosolids Storage Struc	-	\$1,019,221	-	-100.0%
7011 - Trash Capture	\$41,683	\$58,520	\$300,000	412.6%
7012 - CIPP Force Mains	-	-	\$1,407,500	-
7999 - Transfers between funds	\$1,308,219	\$1,377,703	\$2,159,491	56.7%
7013 - Chief Celeri Sewer Main Replac	-	-	\$339,310	-
7014 - E Oak St Replacement IV	-	-	\$79,213	-
Total Expenditures	\$6,264,383	\$6,503,249	\$8,672,536	33.4%



Expenditures by Expense Account Summary

The Waste Water Department's total expenditures for FY2027 are budgeted at \$8.7 million, representing a 33.36% increase from the FY2026 total of \$6.5 million. Capital Outlay remains the largest expense category, increasing by \$869,013 or 45.56% to \$2.8 million, and now accounts for 32.02% of the total budget, up from 29.33% in FY2026.

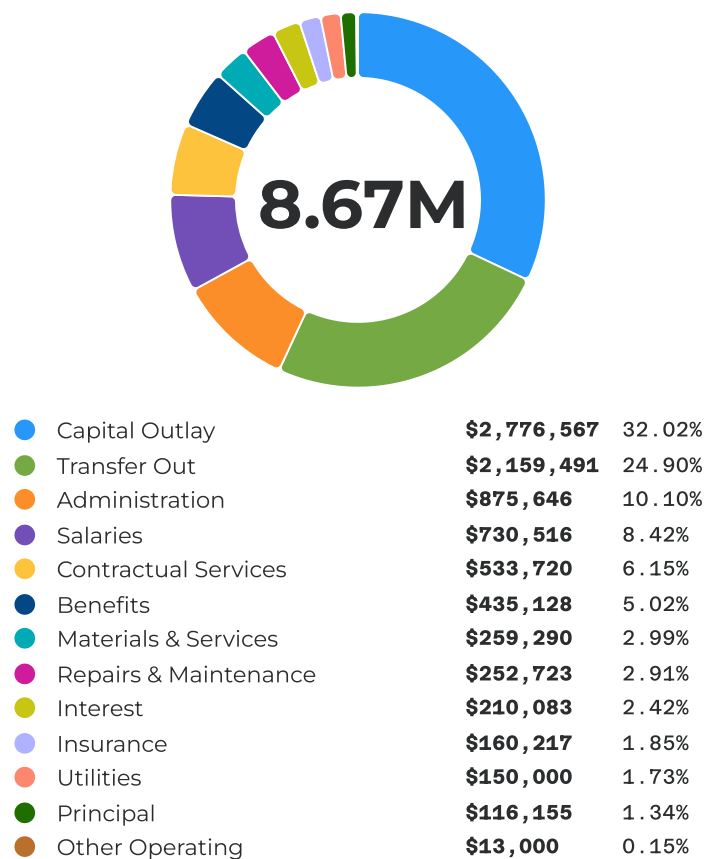
Transfer Out is the second largest category, rising by \$781,788 or 56.75% to \$2.2 million, which is 24.9% of the total budget compared to 21.18% previously. Administration expenses increased significantly by \$336,383 or 62.38% to \$875,646, making up 10.1% of the total, up from 8.29% in FY2026.

Salaries increased by \$92,372 or 14.48% to \$730,516, representing 8.42% of the total budget, a slight decrease in share from 9.81%. Contractual Services rose by \$38,772 or 7.83% to \$533,720, now 6.15% of the budget compared to 7.61% previously. Benefits increased by \$20,241 or 4.88% to \$435,128, accounting for 5.02% of the total, down from 6.38%.

Materials & Services grew by \$52,000 or 25.09% to \$259,290, representing 2.99% of the budget, up from 3.19%. Repairs & Maintenance decreased by \$46,277 or 15.48% to \$252,723, reducing its share to 2.91% from 4.6%. Interest expenses slightly declined by \$5,913 or 2.74% to \$210,083, now 2.42% of the total compared to 3.32% previously.

Utilities saw a notable decrease of \$165,000 or 52.38% to \$150,000. Insurance expenses increased modestly by \$3,117 or 1.98% to \$160,217, representing 1.85% of the total budget. Allocated Personnel Costs, which were negative in FY2026, returned to zero in FY2027, reflecting a \$171,634 increase.

FY27 Expenditures by Expense Account Summary



For the Waste Water Department's Fiscal Year Expenditures by Expense Account Summary, Capital Outlay accounts for \$2.8 million, representing 30.89% of the total expenditures. Administration expenses total \$875,646, making up 9.74%, while Salaries are \$730,516, which is 8.13% of the expenditures. Contractual Services amount to \$533,720, or 5.94%, and Benefits are \$435,128, comprising 4.84%. Materials & Services contribute \$259,290, equating to 2.88%, and

Repairs & Maintenance are \$252,723, or 2.81%. Interest expenses total \$210,083, representing 2.34%, and Insurance costs are \$160,217, which is 1.78% of the expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Principal		-	\$97,000	\$116,155	19.7%
Principal	710-4712-0911	-	-	\$17,155	-
Principal	717-4712-0911	-	\$97,000	\$99,000	2.1%
Salaries		\$615,334	\$638,144	\$730,516	14.5%
Salaries & Wages, Regular	710-4712-0101	\$537,681	\$549,575	\$698,114	27.0%
Overtime	710-4712-0102	\$27,927	\$28,435	\$27,707	-2.6%
Comp Time Payout	710-4712-0103	\$8,744	\$19,306	-	-100.0%
Vacation Payout	710-4712-0104	\$2,223	\$8,200	-	-100.0%
Other Pay	710-4712-0109	\$38,759	\$32,628	\$4,695	-85.6%
Benefits		\$852,393	\$414,887	\$435,128	4.9%
Misc Insurance Premiums & Fees	710-4712-0210	\$1,662	\$1,721	\$1,096	-36.3%
Medical Premium Contribution	710-4712-0211	\$155,700	\$160,135	\$227,314	42.0%
Uniforms	710-4712-0212	\$4,571	\$3,519	\$5,000	42.1%
Dental Premiums	710-4712-0213	\$7,619	\$7,691	\$9,505	23.6%
Vision Care	710-4712-0214	\$2,549	\$1,649	\$4,112	149.4%
Pers	710-4712-0220	\$579,335	\$70,990	\$95,634	34.7%
Retiree Medical Benefits	710-4712-0224	\$42,664	\$74,831	\$10,564	-85.9%
Worker's Comp Premium	710-4712-0231	\$7,592	\$22,260	\$28,497	28.0%
Worker's Comp Deductible	710-4712-0232	\$4,623	-	-	-
FICA/Medicare	710-4712-0252	\$46,078	\$47,090	\$53,406	13.4%
PERS UAL Additional Payment	710-4712-0387	-	\$25,000	-	-100.0%
Materials & Services		\$178,334	\$207,290	\$259,290	25.1%
Postage	710-4710-0372	\$3,226	\$2,090	\$2,090	-
Finance Charges	710-4710-0380	\$51	-	-	-
Miscellaneous	710-4710-0619	\$531	-	\$1,000	-
General Supplies	710-4711-0375	\$9,602	\$45,000	\$40,000	-11.1%
Laboratory Supplies	710-4712-0342	\$307	-	\$2,000	-
Chemicals	710-4712-0343	\$151,184	\$140,000	\$200,000	42.9%
Postage	710-4712-0372	-	\$8,000	-	-100.0%
General Supplies	710-4712-0375	\$5,388	\$4,500	\$5,000	11.1%
Medical/Safety Supplies	710-4712-0376	\$5,107	\$5,000	\$4,500	-10.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Boot Expense	710-4712-0377	\$2,628	\$2,700	\$2,400	-11.1%
Uniforms Expense	710-4712-0378	-	-	\$1,500	-
Miscellaneous	710-4712-0619	\$309	-	\$800	-
Allocated Personnel Costs		\$3,204	-\$171,634	-	-100.0%
Sal/Benefit Recovery Costs	710-0000-3499	-	-\$191,635	-	-100.0%
Salary/Benefits Allocation	710-4710-0801	\$3,204	\$20,001	-	-100.0%
Repairs & Maintenance		\$151,985	\$299,000	\$252,723	-15.5%
Equipment Repair & Maint	710-4711-0351	\$728	\$3,500	\$3,500	-
Alloc to Facilities Maint	710-4711-0397	\$28,473	-	\$28,473	-
Equipment Repair & Maint	710-4712-0351	\$80,521	\$85,000	\$85,000	-
Building Repair & Maint	710-4712-0353	\$7,795	\$70,000	\$10,000	-85.7%
Laundry/Cleaning/J anitorial	710-4712-0354	\$768	\$500	\$750	50.0%
Machinery & Equipment	710-4713-0741	\$33,701	\$110,000	-	-100.0%
Machinery & Equipment	714-4713-0741	-	-	\$65,000	-
Infrastructure	714-4713-0751	-	\$30,000	\$60,000	100.0%
Contractual Services		\$408,373	\$494,948	\$533,720	7.8%
Auditing & Accounting	710-4710-0312	\$8,000	\$9,000	\$9,720	8.0%
Professional Services	710-4710-0319	\$55,103	\$53,810	\$65,000	20.8%
Professional Services	710-4711-0319	-	\$7,000	\$7,000	-
Laboratory	710-4712-0313	\$39,543	\$40,000	\$57,000	42.5%
Professional Services	710-4712-0319	\$305,727	\$385,138	\$385,000	-
Professional Services	714-4713-0319	-	-	\$10,000	-
Transfer Out		\$1,308,219	\$1,377,703	\$2,159,491	56.7%
Transfer to Other Funds	710-7999-0799	\$260,130	\$185,210	\$220,778	19.2%
Transfer to Other Funds	715-7999-0799	-	\$1,017,421	\$1,938,713	90.6%
Transfer to other Funds	716-7999-0799	\$308,089	-	-	-
Transfer to Other Funds	740-7999-0799	\$740,000	\$175,072	-	-100.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Capital Outlay		\$240,226	\$1,907,554	\$2,776,567	45.6%
Fleet Services	710-4712-0322	\$198,544	\$215,871	\$198,544	-8.0%
Pudding Creek Sewer Main Rel	716-7005-0731	-	-	\$420,000	-
Dryer Building Reconstruction	716-7008-0731	-	\$335,392	\$32,000	-90.5%
Collection System Condition	716-7009-0731	-	\$278,550	-	-100.0%
Biosolids Storage Structure	716-7010-0731	-	\$1,019,221	-	-100.0%
Trash Capture	716-7011-0731	\$41,683	\$58,520	\$300,000	412.6%
CIPP Force Mains	716-7012-0731	-	-	\$1,407,500	-
Engineering	716-7013-0310	-	-	\$339,310	-
Engineering	716-7014-0310	-	-	\$79,213	-
Interest		\$90,130	\$215,996	\$210,083	-2.7%
Interest	710-4712-0912	-	\$127,321	\$123,833	-2.7%
Interest	717-4712-0912	\$89,655	\$88,210	\$86,250	-2.2%
Fees	717-4712-0913	\$475	\$465	-	-100.0%
Depreciation		\$814,971	-	-	-
Depreciation Expense	710-4710-0499	\$814,971	-	-	-
Administration		\$1,087,102	\$539,263	\$875,646	62.4%
Telephone & Communication	710-4710-0362	\$935	\$1,000	\$1,000	-
Allocation to IT Int Serv Fund	710-4710-0396	\$37,046	\$51,272	\$84,535	64.9%
Admin Costs Allocation	710-4710-0399	\$1,024,063	\$456,691	\$756,311	65.6%
Training/Travel Reimbursement	710-4711-0366	\$722	\$4,000	\$4,000	-
Dues & Memberships	710-4712-0320	\$230	\$800	\$1,000	25.0%
Training/Travel Reimbursement	710-4712-0366	\$5,336	\$8,500	\$8,500	-
Licenses & Permits	710-4712-0373	\$18,769	\$17,000	\$20,000	17.6%
Books & Subscriptions	710-4712-0384	-	-	\$300	-
Insurance		\$150,154	\$157,100	\$160,217	2.0%
Liability Deductible	710-4710-0359	\$6,085	\$100	-	-100.0%
Property Premium	710-4710-0360	\$144,070	\$157,000	\$160,217	2.0%
Other Operating		\$8,347	\$11,000	\$13,000	18.2%
Small Tools & Equipment	710-4711-0381	\$1,563	\$4,000	\$6,000	50.0%
Small Tools & Equipment	710-4712-0381	\$6,784	\$7,000	\$7,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Utilities		\$355,612	\$315,000	\$150,000	-52.4%
Utilities	710-4712-0383	\$355,612	\$315,000	\$150,000	-52.4%
Total Expenditures		\$6,264,383	\$6,503,249	\$8,672,536	33.4%



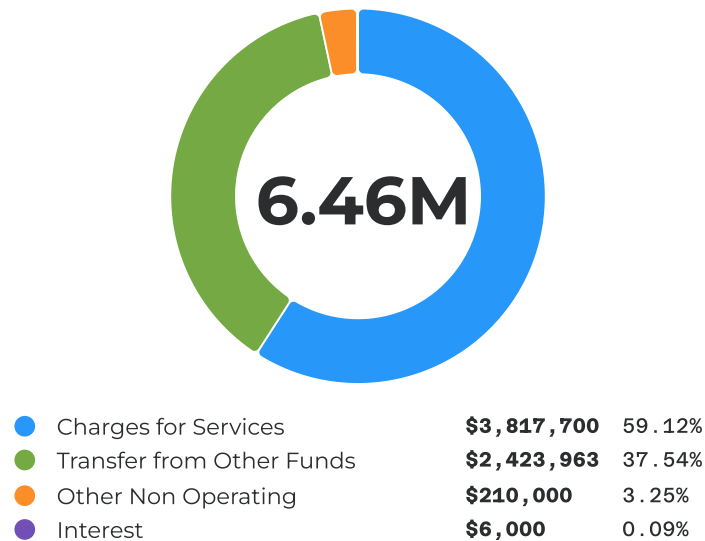
Revenues by Revenue Source Summary

The Waste Water Department's total revenue for FY2027 is \$6.5 million, marking a 25.86% increase from the FY2026 total of \$5.1 million. The largest revenue source remains Charges for Services, which increased by \$353,172 or 10.19% to \$3.8 million, though its share of total revenue decreased from 67.52% to 59.12%.

Transfer from Other Funds saw the most significant growth, rising by \$1 million or 75.94% to \$2.4 million, increasing its proportion of total revenue from 26.85% to 37.54%. This represents a notable shift in the revenue composition.

Other Non Operating revenue decreased by \$16,110 or 7.12% to \$210,000, reducing its share from 4.41% to 3.25%. Interest income experienced a substantial decline of \$56,500 or 90.4%, falling to \$6,000 and dropping its contribution from 1.22% to 0.09% of total revenue.

FY27 Revenues by Revenue Source Summary



The Waste Water Department's Fiscal Year Revenue by Revenue Source Summary includes Charges for Services at \$3.8 million, representing 59.12% of the total revenue. Transfers from Other Funds contribute \$2.4 million, accounting for 37.54%. Other Non Operating revenue amounts to \$210,000, which is 3.25%, and Interest revenue is \$6,000, making up 0.09% of the total.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Charges for Services		\$3,391,326	\$3,464,528	\$3,817,700	10.2%
Sewer Service	710-0000-6110	\$3,335,665	\$3,413,528	\$3,748,400	9.8%
Mackerricher Sewer Service	710-0000-6111	\$36,309	\$40,000	\$40,000	-
Permit/Inspection	710-0000-6112	\$800	\$700	-	-100.0%
Card Processing Fee	710-0000-6121	\$264	\$300	\$300	-
Grease Trap Fees	710-0000-6304	-	-	\$1,000	-
Drainage Fees	710-0000-6305	-	-	\$8,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Installation Fees	710-0000-6306	\$18,288	\$10,000	\$20,000	100.0%
Transfer from Other Funds		\$1,233,219	\$1,377,703	\$2,423,963	75.9%
Transfer from Other Funds	710-7999-7999	\$308,089	-	-	-
Transfer from Other Funds	716-7999-7999	\$740,000	\$1,192,493	\$2,238,713	87.7%
Transfer from Other Funds	717-7999-7999	\$185,130	\$185,210	\$185,250	-
Interest		\$95,696	\$62,500	\$6,000	-90.4%
Investment Interest Earned	710-0000-3611	-	\$2,500	\$6,000	140.0%
Investment Interest Earned	715-0000-3611	\$70,412	\$45,000	-	-100.0%
Investment Interest Earned	740-0000-3611	\$25,284	\$15,000	-	-100.0%
Other Non Operating		\$167,823	\$226,110	\$210,000	-7.1%
Leachate Disp Fees	710-0000-3995	-	-	\$10,000	-
Septic Dump Fees	710-0000-3996	-	-	\$190,000	-
Settlement Revenue	710-0000-3997	-	\$25,000	-	-100.0%
Miscellaneous Revenue	710-0000-3998	\$146,336	\$191,110	\$10,000	-94.8%
Sewer Capacity Fees-Resident.	740-0000-6307	\$19,194	\$10,000	-	-100.0%
Sewer Capacity Fees - Comm.	740-0000-6308	\$2,293	-	-	-
Total Revenues		\$4,888,064	\$5,130,841	\$6,457,663	25.9%



C.V. Starr Community Center Enterprise

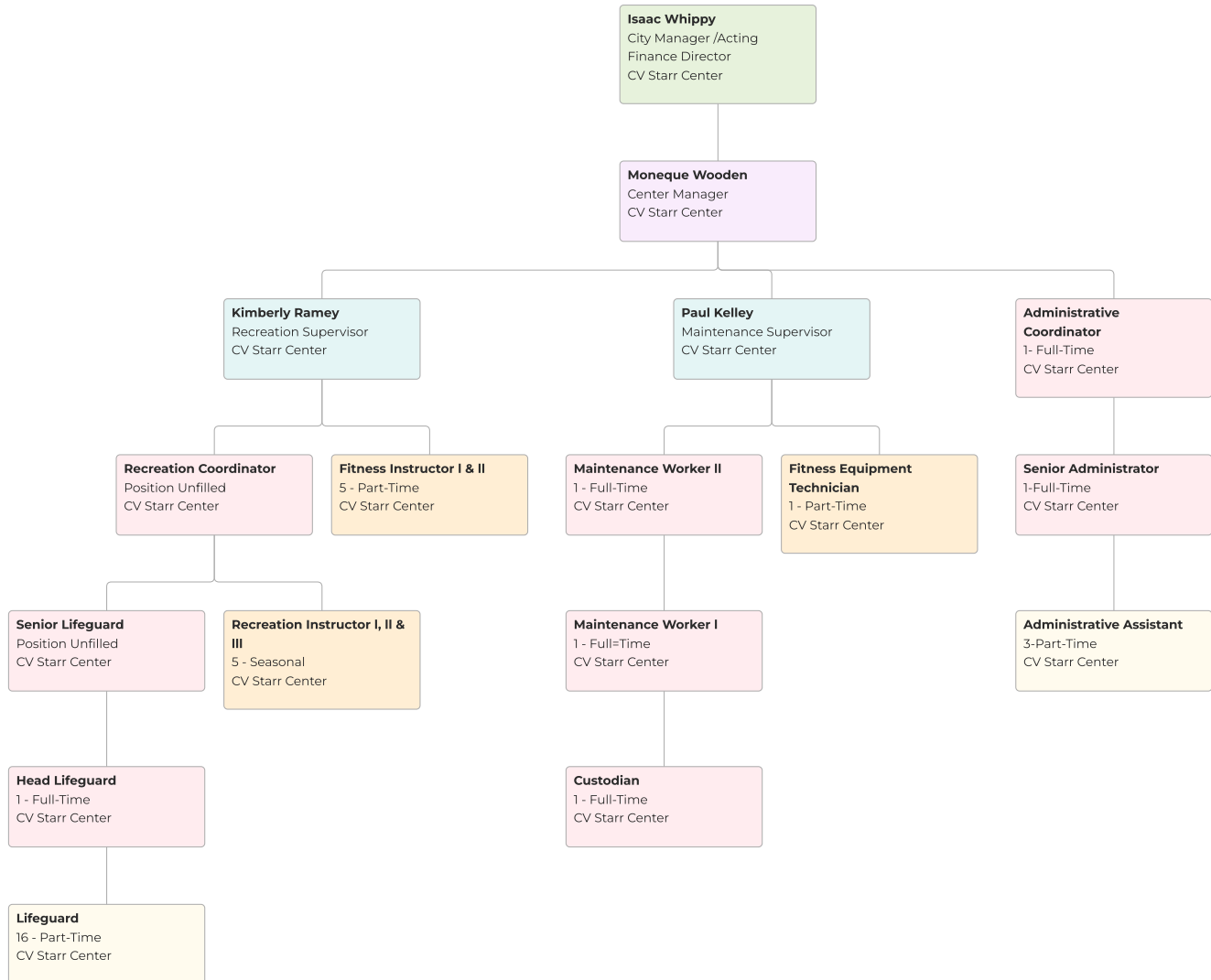


At C.V. Starr Community Center, we believe that community comes first. We strive to leave a legacy of access to the Center for future generations and those who live, work, play, and visit our community. We are committed to providing opportunities for everyone to achieve both physical and mental well-being, while prioritizing community needs, equity, and responsible use of resources.

The C.V. Starr Community Center (C.V. Starr Center) is a 43,000 square foot facility that includes an indoor water park, leisure and competition pool, fitness, spin, exercise and weight rooms and a multipurpose room used for birthday parties, programs and events. Its grounds include a dog park, a skateboard park, pétanque court and a community garden. The City owns the facility and receives restricted sales tax and property tax revenues to help offset the costs of operation, maintenance and capital improvements at the C.V. Starr Center. These restricted sales and property tax funds are held in the C.V. Starr Enterprise Fund.



Organizational Chart



Strategic Goals and Objectives

- Secure funding for the next phase of CV Starr Center to support a multitude of community needs, including a Resiliency Center with commercial kitchen, multipurpose courts and staging area for events and rentals.
- Promote free and fee-based multi-generational programs tailored to the needs and interests of youth to promote healthy lifestyles and social engagement, including after-school programs, at-risk youth programs and summer camps.
- Increase program availability during after-school hours, weekends, and summer months to serve diverse age groups and income levels
- Create an affordability plan to include discounts and scholarships for disadvantaged community members
- Maximize the use of City-owned facilities, including the newly developed Bainbridge Park, Old Rec Gym, CV Starr and Highway 20 property
- Enhance community engagement and wellness by promoting inclusive, low-cost or free community events and wellness initiatives to encourage physical activity, mental well-being and social connection. Share the City's parks with local street and food vendors for markets and fairs.
- Increase facility usage and visibility; launch targeted marketing and increase our social media presence to promote City parks and facilities.

Fiscal year 2025-26 Top Accomplishments

- Replaced the South side of Skylights over the Natatorium
- Replace HVAC for the Natatorium
- Replaced Leisure pool boiler
- Replaced existing boiler water loop system with newly upgraded pipes and fittings
- Extended facility hours by opening on Sundays
- Piloted our first Underserved Youth Program, by working with the Light House and Noyo School students all school year and ending the year by giving each student a summer pass to the Center to continue their mental and physical health journey.
- Held our 1st ever Boat Regatta
- Began transitioning the lobby into more of a community center by adding new snack machines offering a variety of foods. Adding a microwave and coffee maker allowing the community to heat up their food and relax.
- Received several grants: Community Foundation; supporting our Underserved Youth Program, Every Child is a Swimmer; supporting free swim lessons for those who qualify, Association of Aquatics Professionals; providing free life jackets to the center and, Step Into Swim; supporting our 2nd Grade Swim lesson program.



HVAC Installation



Underserved Wellness Program

Performance/ Workload Metrics

INDICATORS			
MONTHLY MEMBERSHIPS	FY 23/24	FY 24/25	FY 25/26
Memberships / Monthly& Recurring	1,413	1,826	1,815
Silver Sneakers & RenewActive	1,366	1,464	1,047
TOTAL ACTIVE MEMBERSHIPS	2,779	3,290	2,862
Drop in Daily Passes	11,053	11,822	11,048
Facility Attendance			
Fitness Classes	14,856	21,846	18,532
Cardio Room	3,207	11,886	11,338
Weight Room	6,027	17,060	16,658
Independent Contractor Classes	419	564	662
Leisure Pool	9,865	15,479	14,431
Lazy River – Water Walking	3,045	11,695	10,579
Competition Pool	16,326	21,067	16,883
Enrichment	2,760	3,317	2,544
Private Lessons	403	483	473
Facility Rental			
Party Room / Multi-purpose room	68	57	67
Miscellaneous			
Merchandise	433	447	469
Gift Certificates	134	29	58

Fiscal Year 2026-27 Top Priorities

- Develop a summer in the Park program with the newly hired Recreation Coordinator. Work with local artists and vendors.
- Look for ways to develop new programs within the CV Starr Center.
- Collaborate with Fort Bragg Unified School District's art department to create new murals in the center.
- Continue to work with Visit Fort Bragg, in an effort to bring more exposure to the Center while working toward s offering more events to the community.
- Continue to grow our memberships by offering various promotions throughout the year.
Membership growth of 10-15%
- Promote the Center for aquatic events , raise funds for Special Olympics, cancer research, etc.
- Transition City facility rentals to Recreation Coordinator.
- Expand lap pool swimming hours on Fridays.
- Look into offering logo merchandise for sale.
- Develop Teen Center hours.

Personnel Summary

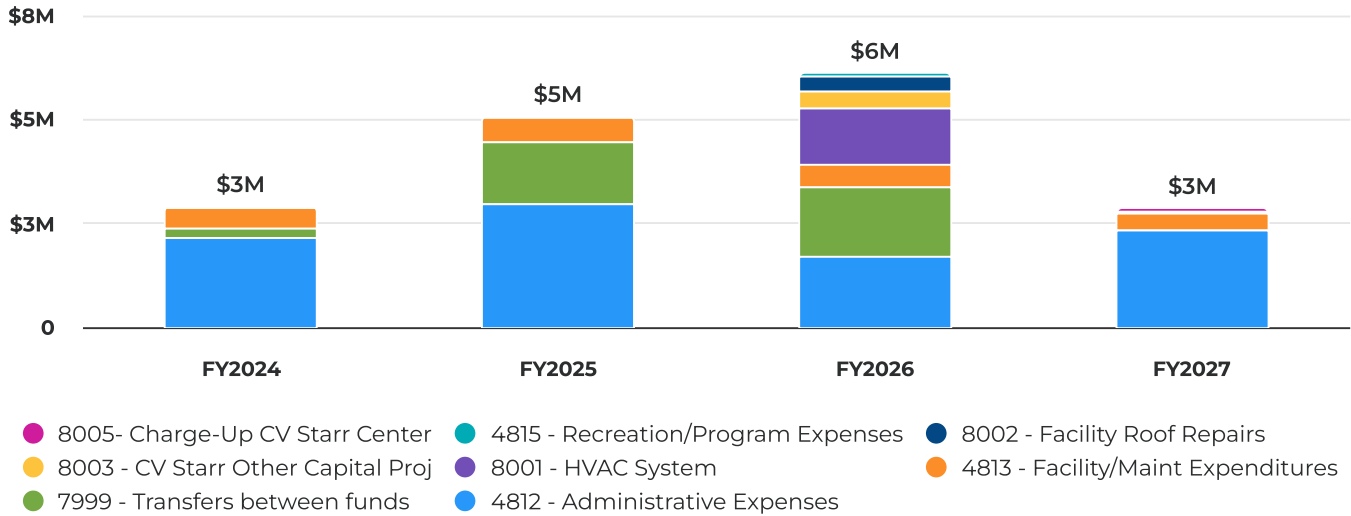
AUTHORIZED FTE	FY20	FY21	FY22	FY23	FY24	FY25	FY26
Maintenance Department	2	4	4	4	3	4	4
Guest Services	1	4	4	3	4	3	2
Aquatics \ Recreation	1	4	4	3	4	4	4



Expenditures by Department

The FY 2026–27 CV Starr Community Center expenditure budget totals approximately \$2.9 million, representing a decrease of approximately \$3.2 million, or 53.01%, compared to the FY 2025–26 estimated year-end amount of approximately \$6.1 million. This decrease is primarily due to the completion or removal of major one-time capital and transfer items that were included in the prior fiscal year, including transfers between funds, HVAC system work, facility roof repairs, and other CV Starr capital projects.

Historical Expenditures by Department

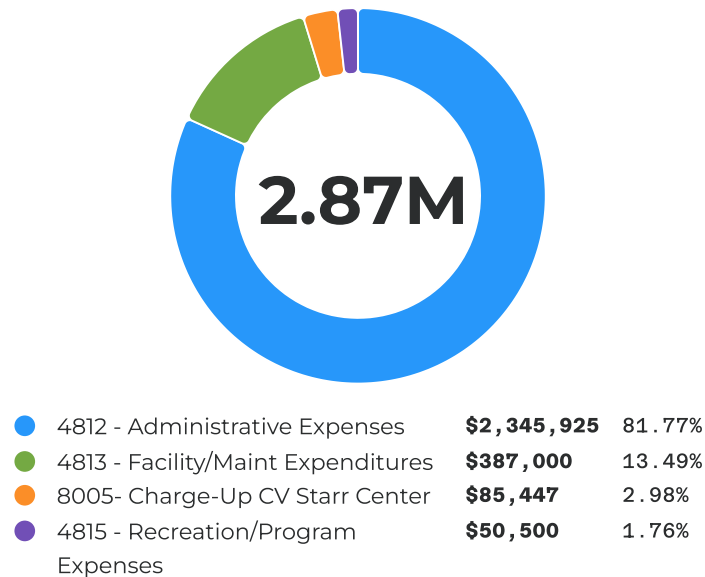


Administrative Expenses are the largest FY 2026–27 expenditure category, budgeted at approximately \$2.3 million, or 81.77% of total expenditures. This category increased by approximately \$669,507, or 39.94%, compared to FY 2025–26, reflecting the ongoing cost of operating the facility, staffing, administration, utilities, insurance, maintenance coordination, programming support, and other core operating needs.

Facility and Maintenance expenditures are budgeted at \$387,000, representing 13.49% of total expenditures and a decrease of \$145,295, or 27.30%, from the prior fiscal year. Recreation and Program expenses are budgeted at \$50,500, representing 1.76% of the budget and a decrease of \$5,500, or 9.82%. The FY 2026–27 Budget also includes \$85,447 for the Charge-Up CV Starr Center project, representing 2.98% of total expenditures.

CV Starr experienced a decline in revenues during the third quarter of FY 2025–26 due to the temporary closure of the pools. As the pools return to full operation and facility improvements are completed, revenues are expected to improve through memberships, program participation, aquatics, rentals, and community use of the Center.

FY27 Expenditures by Department



The department also hired a Recreation Coordinator to help maximize use of the CV Starr Community Center and expand recreation programming for youth, families, and the broader community. This position will support youth programs, aquatics and recreation activities, facility programming, and coordination with other parks and community events, including programming opportunities connected to Bainbridge Park. This aligns with the City's broader goal of making parks and recreation a core part of community health, wellness, youth engagement, civic pride, and quality of life.

During FY 2025–26, the department completed an updated fee schedule and a financial sustainability study. These efforts provide an important foundation for evaluating program fees, facility use, membership revenue, cost recovery, and long-term operational sustainability. The goal is to keep CV Starr accessible to the community while also improving the Center's financial position and reducing long-term pressure on the General Fund.

Overall, the FY 2026–27 CV Starr budget reflects a transition from a year with significant one-time capital investment to a more operationally focused budget. The City will continue working to rebuild revenues following the pool closure, expand programming, improve facility utilization, and implement recommendations from the fee schedule update and financial sustainability study. CV Starr remains a major community asset and a key part of the City's investment in recreation, wellness, youth opportunity, and community resilience.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
4812 - Administrative Expenses	\$2,959,758	\$1,676,418	\$2,345,925	39.9%
4813 - Facility/Maint Expenditures	\$585,202	\$532,295	\$387,000	-27.3%
4815 - Recreation/Program Expenses	\$27,632	\$56,000	\$50,500	-9.8%
7999 - Transfers between funds	\$1,500,900	\$1,687,950	-	-100.0%
8001 - HVAC System	-	\$1,355,591	-	-100.0%



Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
8002 - Facility Roof Repairs	-	\$367,077	-	-100.0%
8003 - CV Starr Other Capital Proj	-	\$430,000	-	-100.0%
8005- Charge-Up CV Starr Center	-	-	\$85,447	-
Total Expenditures	\$5,073,492	\$6,105,331	\$2,868,872	-53.0%



Expenditures by Expense Account Summary

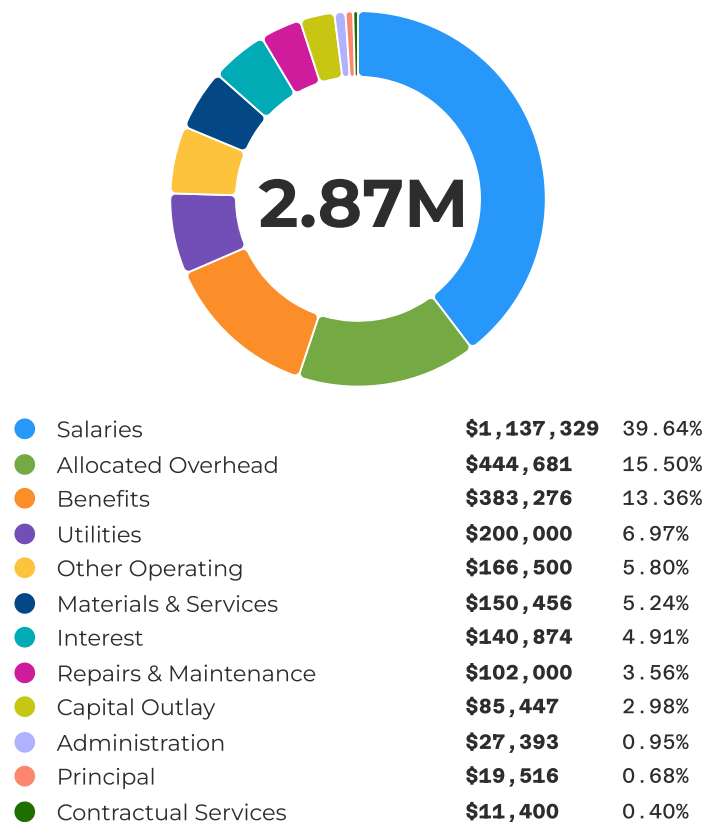
The total expenditures for the CV Starr Department in FY2027 are \$2.9 million, representing a 53.01% decrease from the previous year's total of \$6.1 million in FY2026. This significant reduction is primarily driven by a 96.03% decrease in Capital Outlay, which dropped from \$2.2 million (35.26% of total) to \$85,447 (2.98% of total).

Salaries increased notably by 28.49%, rising from \$885,137 (14.5% of total) in FY2026 to \$1.1 million (39.64% of total) in FY2027, becoming the largest expenditure category. Allocated Overhead also saw a substantial increase of 217.63%, growing from \$140,000 (2.29% of total) to \$444,681 (15.5% of total). Benefits rose by 62.52%, from \$235,838 (3.86% of total) to \$383,276 (13.36% of total).

Utilities expenditures decreased by 48.05%, falling from \$385,000 (6.31% of total) to \$200,000 (6.97% of total). Transfer Out was eliminated entirely, dropping from \$1.7 million (27.65% of total) to \$0. Contractual Services also declined sharply by 83.94%, from \$71,000 (1.16% of total) to \$11,400.

Other Operating expenses increased by 15.22%, from \$144,500 (2.37% of total) to \$166,500 (5.8% of total), while Repairs & Maintenance rose by 52.71%, from \$66,795 to \$102,000 (3.56% of total). Administration costs more than doubled, increasing by 102.91% from \$13,500 to \$27,393 (0.95% of total). Materials & Services decreased slightly by 7.75%, from \$163,100 (2.67% of total) to \$150,456 (5.24% of total). Interest expenses remained relatively stable, decreasing by 2.74% from \$144,842 (2.37% of total) to \$140,874 (4.91% of total).

FY27 Expenditures by Expense Account Summary



For the CV Starr Department's Fiscal Year Expenditures by Expense Account Summary, Salaries account for \$1.1 million, representing 39.64% of the total expenditures. Allocated Overhead follows with \$444,681, or 15.5%. Benefits make up \$383,276, which is 13.36% of the expenses. Utilities are \$200,000, comprising 6.97%, while other operating expenses total \$166,500, or 5.8%. Materials & Services amount to \$150,456, representing 5.24%, and Interest expenses are \$140,874, or 4.91%. Repairs & Maintenance account for \$102,000, which is 3.56%, and Capital Outlay is \$85,447, making

up 2.98%. Administration expenses are \$27,393, representing 0.95% of the total. Two smaller categories are not included in this summary.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Principal		-	-	\$19,516	-
Principal	810-4812-0911	-	-	\$19,516	-
Salaries		\$843,090	\$885,137	\$1,137,329	28.5%
Salaries & Wages	810-4812-0101	\$825,570	\$858,631	\$1,125,153	31.0%
Overtime	810-4812-0102	\$12,394	\$9,006	\$11,695	29.9%
Comp Payout	810-4812-0103	-	\$2,000	-	-100.0%
Vacation Payout	810-4812-0104	\$1,612	\$3,500	-	-100.0%
Other Pay	810-4812-0109	\$3,514	\$12,000	\$480	-96.0%
Benefits		\$462,250	\$235,838	\$383,276	62.5%
Misc Insurance Premiums & Fees	810-4812-0210	\$1,765	\$3,000	\$1,567	-47.8%
Medical Premium Contribution	810-4812-0211	\$74,509	\$76,108	\$156,355	105.4%
Dental Premiums	810-4812-0213	\$4,278	\$4,900	\$5,718	16.7%
Vision Benefits	810-4812-0214	\$1,952	\$2,100	\$4,745	126.0%
PERS	810-4812-0220	\$294,369	\$65,118	\$97,561	49.8%
Worker's Comp Premium	810-4812-0231	\$20,589	\$16,230	\$36,099	122.4%
FICA/MEDICARE	810-4812-0252	\$64,788	\$68,382	\$81,231	18.8%
Materials & Services		\$155,371	\$163,100	\$150,456	-7.8%
Property Ins. Premium	810-4812-0360	\$118,927	\$130,000	\$132,256	1.7%
Postage	810-4812-0372	\$44	\$100	\$200	100.0%
Merchandise & Art Sales	810-4812-0390	\$2,622	\$3,000	\$3,000	-
Marketing and Promotions	810-4812-0391	\$15,818	\$15,000	\$10,000	-33.3%
Sal/Benefit Allocation - CVSC	810-4812-0801	\$17,960	-	-	-
Other Recreation Activities	810-4815-0381	-	\$15,000	\$5,000	-66.7%
Repairs & Maintenance		\$94,114	\$66,795	\$102,000	52.7%
Equipment Repair & Maint	810-4812-0351	\$663	-	-	-
Equipment Repair & Maint	810-4813-0351	\$93,451	\$66,795	\$102,000	52.7%
Contractual Services		\$28,295	\$71,000	\$11,400	-83.9%
Auditing & Accting - CV Starr	810-4812-0312	\$3,738	\$5,000	\$5,400	8.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Professional Services	810-4812-0319	\$12,444	\$60,000	-	-100.0%
IT Services	810-4812-4111	\$7,733	-	-	-
Professional Services	810-4813-0319	\$4,381	\$6,000	\$6,000	-
Transfer Out		\$1,500,900	\$1,687,950	-	-100.0%
Transfer to Other Funds	810-7999-0799	\$750,450	\$1,687,950	-	-100.0%
Transfer to Other Funds	851-7999-0799	\$750,450	-	-	-
Capital Outlay		\$93,099	\$2,152,668	\$85,447	-96.0%
Capital	810-4812-0751	\$93,099	-	-	-
HVAC System	851-8001-0731	-	\$1,355,591	-	-100.0%
Facility Roof Repairs	851-8002-0731	-	\$367,077	-	-100.0%
Other Capital 2024	851-8003-0731	-	\$430,000	-	-100.0%
CIP-Charge-Up CV Starr Center	851-8005-0731	-	-	\$85,447	-
Interest		-	\$144,842	\$140,874	-2.7%
Interest	810-4812-0912	-	\$144,842	\$140,874	-2.7%
Allocated Overhead		\$497,320	\$140,000	\$444,681	217.6%
Admin Costs Allocation - CVSC	810-4812-0399	\$497,320	\$140,000	\$444,681	217.6%
Depreciation		\$700,585	-	-	-
Depreciation Expense	810-4812-0499	\$700,585	-	-	-
Administration		\$54,552	\$13,500	\$27,393	102.9%
Legal - CV Starr	810-4812-0311	\$2,539	\$3,000	\$5,000	66.7%
Travel and Training	810-4812-0366	\$1,563	\$2,000	\$3,500	75.0%
Uniforms	810-4812-0378	-	\$500	\$500	-
Allocation to IT Services	810-4812-0396	\$4,116	-	\$9,393	-
Alloc to Facilities Maint	810-4812-0397	\$40,547	-	-	-
Travel & Training	810-4813-0366	\$1,340	\$1,000	\$1,000	-
Travel and Training	810-4815-0366	\$2,115	\$5,000	\$5,000	-
Uniforms	810-4815-0378	\$2,332	\$2,000	\$3,000	50.0%
Insurance		-	\$15,000	-	-100.0%
Insurance	810-4812-4115	-	\$15,000	-	-100.0%
Other Operating		\$233,817	\$144,500	\$166,500	15.2%
Recruitment Costs	810-4812-0317	-	\$500	\$500	-
Dues and Memberships	810-4812-0320	\$701	\$3,000	\$3,000	-
Telephone & Communications	810-4812-0362	\$10,917	\$12,000	\$10,000	-16.7%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Printing & Copying Costs	810-4812-0365	\$5,012	\$6,500	\$6,500	-
License & Permits	810-4812-0373	\$6,692	\$5,000	\$6,000	20.0%
General Supplies	810-4812-0375	-\$1,142	\$2,000	\$2,000	-
Outreach	810-4812-0385	-	-	\$3,000	-
Miscellaneous	810-4812-0619	\$91,683	-	-	-
Bank Fees	810-4812-4116	\$20,837	\$8,000	\$20,000	150.0%
Chemicals	810-4813-0343	\$30,111	\$25,000	\$30,000	20.0%
General Supplies	810-4813-0375	\$43,159	\$45,000	\$45,000	-
Uniforms	810-4813-0378	\$1,180	\$2,000	\$1,000	-50.0%
Small Tools & Equipment	810-4813-0381	\$1,480	\$1,500	\$2,000	33.3%
Dues and Memberships	810-4815-0320	\$620	\$1,000	\$2,000	100.0%
License & Permits	810-4815-0373	\$7,004	\$8,000	\$7,000	-12.5%
General Supplies	810-4815-0375	\$320	\$1,000	\$1,000	-
Program Supplies	810-4815-0376	\$5,785	\$3,000	\$5,000	66.7%
Pool Side Supplies	810-4815-0377	\$2,587	\$10,000	\$7,000	-30.0%
Honorarium Expenses	810-4815-0379	\$2,137	\$2,000	\$3,500	75.0%
Gym Side Supplies	810-4815-0380	\$4,730	\$9,000	\$12,000	33.3%
Utilities		\$410,100	\$385,000	\$200,000	-48.1%
Utilities	810-4813-0383	\$410,100	\$385,000	\$200,000	-48.1%
Total Expenditures		\$5,073,492	\$6,105,331	\$2,868,872	-53.0%



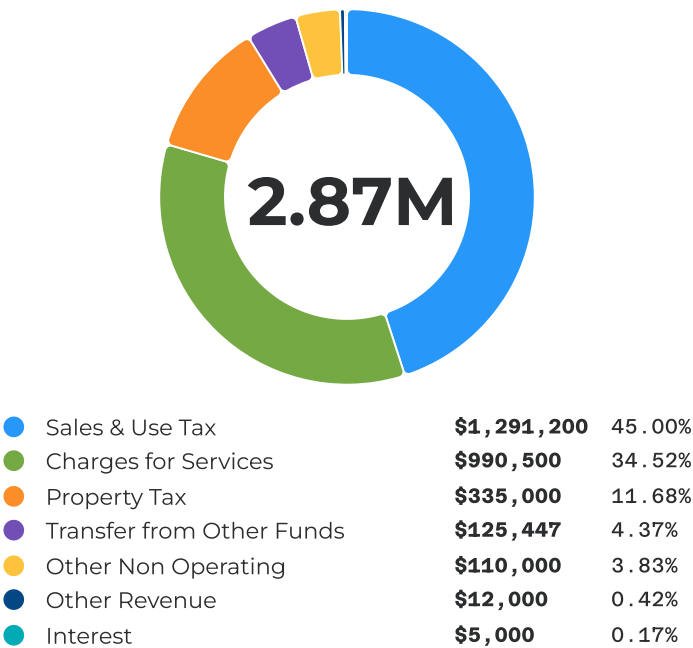
Revenues by Revenue Source Summary

The total revenue for the CV Starr Department in FY2027 is \$2.9 million, representing a 31.16% decrease from the previous year's total of \$4.2 million in FY2026. The largest revenue source in FY2027 is Sales & Use Tax, which amounts to \$1.3 million and constitutes 45% of the total revenue. This category increased by \$61,200, or 4.98%, compared to FY2026.

Charges for Services is the second largest revenue source in FY2027, totaling \$990,500 and making up 34.52% of the total. This category saw an increase of \$129,479, or 15.04%, from the prior year. Property Tax revenue also increased to \$335,000, accounting for 11.68% of the total and rising by \$23,353, or 7.49%.

Other Non Operating revenue showed a notable increase, rising by \$88,000, or 400%, to \$110,000, representing 3.83% of the total revenue. Capital Grant Revenues and Other Operating revenues remain at \$0 in FY2027.

FY27 Revenues by Revenue Source Summary



The CV Starr Department's Fiscal Year Revenue by Revenue Source Summary includes Sales & Use Tax at \$1.3 million, representing 45% of the total revenue. Charges for Services contribute \$990,500, which is 34.52%. Property Tax accounts for \$335,000 or 11.68%. Transfers from Other Funds amount to \$125,447, making up 4.37%. Other Non Operating revenue is \$110,000, representing 3.83%. Other Revenue totals \$12,000, which is 0.42%, and Interest income is \$5,000, comprising 0.17% of the revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Property Tax		\$326,804	\$311,647	\$335,000	7.5%
Sec Property Tax, Current Year	810-0000-3110	\$326,804	\$311,647	\$335,000	7.5%
Sales & Use Tax		\$1,350,872	\$1,230,000	\$1,291,200	5.0%
CV Starr Sales Tax	810-0000-3132	\$1,350,872	\$1,230,000	\$1,291,200	5.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Charges for Services		\$911,110	\$861,021	\$990,500	15.0%
CV Starr Facility Revenue	810-0000-6120	-\$104	\$1,000	-	-100.0%
Refunds & Rebates	810-0000-6121	\$22,399	-	-	-
Merchandise Sales, Net	810-0000-6122	\$4,683	\$4,000	\$12,000	200.0%
Facility Rentals	810-0000-6123	\$70,097	\$45,000	\$73,000	62.2%
Enrichment Programs	810-0000-6124	\$61,483	\$60,000	\$52,000	-13.3%
Facility Passes	810-0000-6125	\$748,904	\$747,521	\$850,000	13.7%
Commissions Revenue	810-0000-6127	\$3,648	\$3,500	\$3,500	-
Other Revenue		\$5,771	\$13,295	\$12,000	-9.7%
2nd Grade Swim Revenue	810-0000-6130	\$5,771	\$13,295	\$12,000	-9.7%
Transfer from Other Funds		\$1,500,900	\$1,687,950	\$125,447	-92.6%
Transfer from other Funds	810-7999-7999	\$750,450	-	\$40,000	-
Transfers from Other Funds	851-7999-7999	\$750,450	\$1,687,950	\$85,447	-94.9%
Other Operating		\$3	-	-	-
Cash Over/Short	810-0000-6129	\$3	-	-	-
Interest		\$113,035	\$42,000	\$5,000	-88.1%
Investment Interest Income	810-0000-3611	\$113,035	\$42,000	\$5,000	-88.1%
Other Non Operating		\$7,818	\$22,000	\$110,000	400.0%
Miscellaneous Revenue	810-0000-3998	\$7,818	\$22,000	\$110,000	400.0%
Total Revenues		\$4,216,313	\$4,167,912	\$2,869,147	-31.2%



Broadband Utility Enterprise

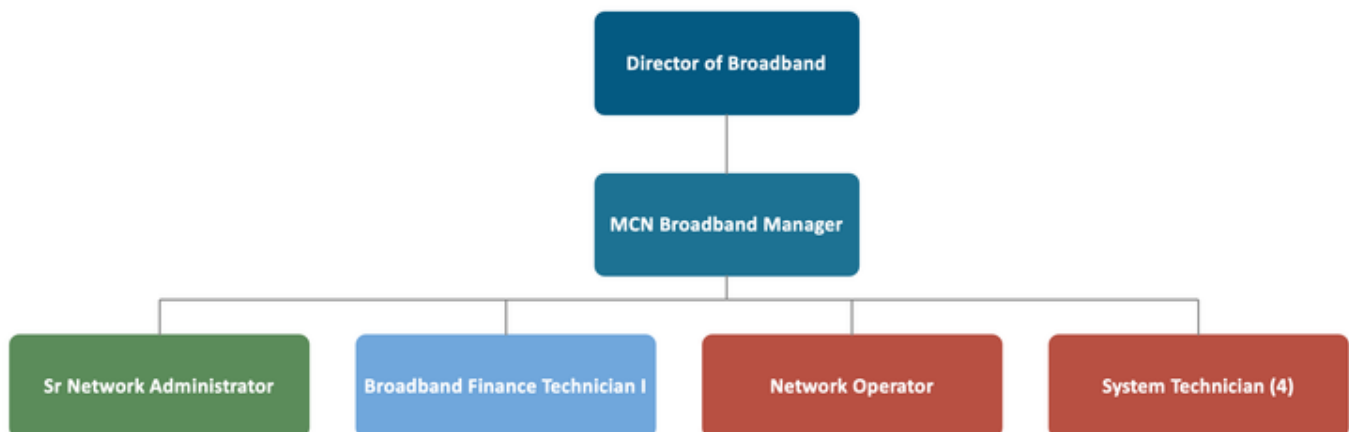


Sage Statham

Director of Broadband and Digital Infrastructure

The Broadband Department oversees the City of Fort Bragg's city-owned broadband utility, including the operation of MCN (Mendocino Community Network) and the buildout of Fort Bragg Fiber, a citywide fiber-to-the-home network delivering symmetrical gigabit internet service to residential and business customers. The department manages all aspects of the broadband enterprise: infrastructure construction, ISP operations, middle-mile coordination, and customer-facing service delivery. Fort Bragg Fiber represents the city's largest infrastructure investment in a generation and is designed to provide affordable, high-speed connectivity to the entire community for decades to come.

Organizational Chart



Strategic Goals and Objectives

- Complete Initial Fiber Installation for the FTTH Project
 - Finish construction of the City-owned fiber-optic network and bring it to service-ready status
 - Launch fiber service in Summer 2026 as planned
- Hire and Onboard Drop Technicians
 - Recruit, hire, and train the in-house drop technician team needed to connect homes to the network
 - Build internal installation capacity to control quality, cost, and scheduling
 - Equip and onboard staff ahead of the customer-acquisition push so installs can scale immediately at launch
- Install the First 500 FTTH Customers
 - Connect the first 500 fiber-to-the-home customers following service launch
 - Execute the customer transition strategy — migrating existing legacy customers onto City-owned fiber
 - Reduce Sonic resale costs as customers migrate, applying those savings toward the bonds funding the build
- Relocate the Broadband Office to Fort Bragg (Elm Street)
 - Complete the move into the new Elm Street broadband office
 - Consolidate operations, staff, and customer-facing services within city limits
 - Establish a permanent local presence supporting service, billing, and field operations

Fiscal year 2025-26 Top Accomplishments

- Completed conduit installation across the city and pulled fiber through more than half of the network
- Coordinated a joint-build agreement with the California Department of Technology to co-install approximately four miles of Middle Mile infrastructure along SR-1, connecting Fort Bragg to the state's backbone network
- Onboarded Sage Statham as the city's first Director of Broadband and Digital Infrastructure in September 2025, establishing dedicated departmental leadership for the broadband utility
- Completed the formal acquisition of MCN, transitioning a 30-year community ISP into city ownership
- Secured a lease for a new MCN office location in Fort Bragg, establishing a permanent operational home for the city's broadband utility



Fiscal Year 2026-27 Top Priorities

- Complete fiber-optic network construction and launch FTTH service in Summer 2026
- Hire and onboard drop technicians to build in-house installation capacity
- Connect the first 500 fiber customers and execute the legacy-to-fiber transition
- Relocate broadband operations to the new Elm Street office in Fort Bragg
- Migrate legacy customers off Sonic resale to reduce resale costs and support bond repayment
- Launch the marketing and customer-acquisition campaign to drive fiber subscriptions
- Maintain stable legacy service and revenue performance during the transition period

Personnel Summary

AUTHORIZED FTE	FY16	FY17	FY18	FY19	FY20	FY 21	FY 22	FY 23	FY 24	FY25
Broadband Utility Enterprise	0	0	0	0	0	0	0	0	0	0

Expenditures by Department

MCN / Broadband Five-Year Forecast

The five-year MCN forecast shows the broadband enterprise moving through an important transition period from construction, grant-supported implementation, and legacy customer migration into a more stable operating model. In FY 2026–27, total income is projected at approximately \$2.84 million, including \$536,337 in grant and bond funding, while total expenses are projected at approximately \$3.01 million. This results in a projected net loss of approximately \$169,735 in the first year of the forecast.

The forecast improves significantly in later years. By FY 2027–28, MCN is projected to generate a modest net income of approximately \$48,533. By FY 2028–29, projected net income increases to approximately \$365,835, and by FY 2030–31, net income is projected to reach approximately \$996,407. This improvement is driven by growth in broadband customers, continued activation of the City's fiber network, migration away from legacy services, and a reduction in certain resale and transitional operating costs.

Category	FY 2026-27 Budget	FY 2027-28 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-29 Forecast	FY 2029-30 Forecast
Beginning Fund Balance	0	-152,398	-86,529	279,306	942,737	1,939,144
Total Revenues	2,854,322	2,723,576	2,341,325	2,500,932	2,820,324	13,240,481
Total Expenditures	3,006,720	2,657,707	1,975,491	1,837,501	1,823,918	11,301,337
Net Increase / Decrease	-152,398	65,870	365,835	663,431	996,407	1,939,144
Ending Fund Balance	-152,398	-86,529	279,306	942,737	1,939,144	3,878,287

It is important to distinguish between total income and operating revenue. Total income includes temporary grant and bond funding, which declines from approximately \$536,337 in FY 2026–27 to zero by FY 2030–31. Operating revenue, which excludes grant and bond funding, grows from approximately \$2.30 million in FY 2026–27 to approximately \$2.82 million by FY 2030–31. This means the long-term success of the enterprise depends on converting temporary implementation funding into sustainable customer-based revenue.

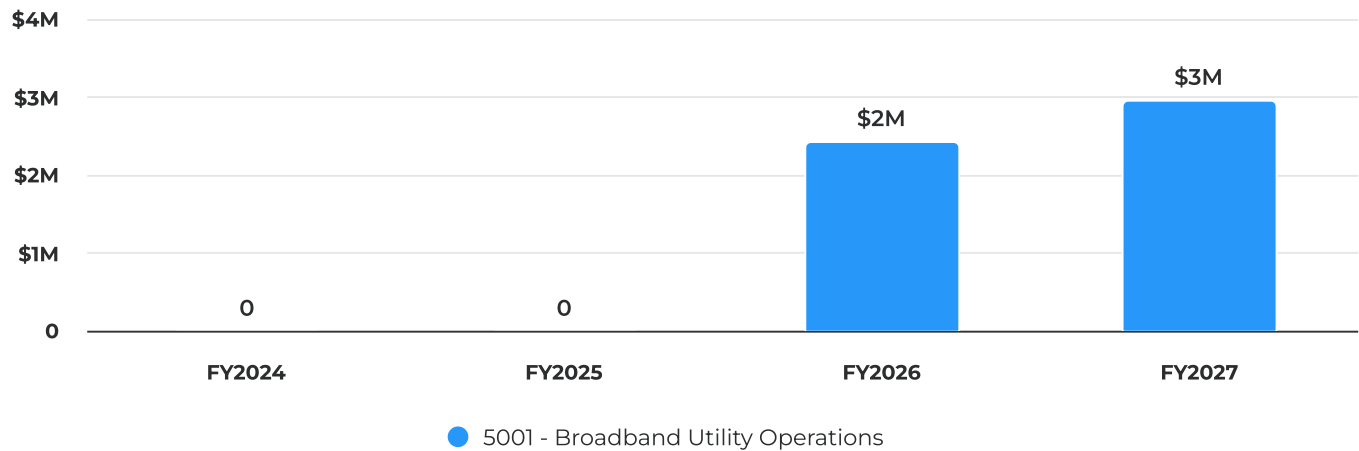
The customer count forecast reflects this transition. Total active subscriptions are projected to increase from approximately 5,261 in FY 2026–27 to approximately 7,373 by FY 2030–31. Broadband internet customers are projected to grow significantly, while legacy Fusion and Open Air services are expected to phase down over time. This shift is central to the long-term business model because the City's fiber network must replace declining legacy revenue with new broadband subscribers.

The forecast is encouraging, but it also carries important risks. The projected improvement depends on successful customer activations, strong marketing, reliable installation processes, customer retention, service quality, billing performance, and continued management of operating costs. The City should monitor customer conversion rates, monthly recurring revenue, installation capacity, churn, customer service performance, and operating margins closely during FY 2026–27 and FY 2027–28.

Overall, the forecast shows that MCN has the potential to become a positive long-term enterprise for the City. However, the next two years are critical. The City must focus on execution: completing customer drops, increasing public awareness, converting customers to the fiber network, maintaining reliable service, and managing costs as grant and bond funding phases out.

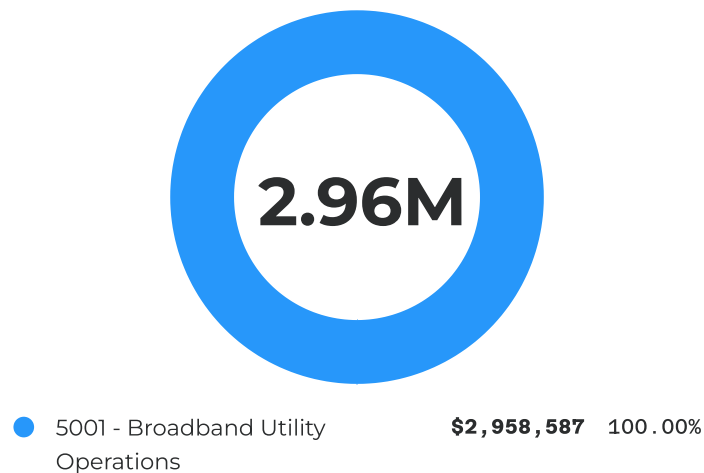


Historical Expenditures by Department



In FY2027, the Broadband Utility Department's total expenditures increased to \$3 million, representing a 21.87% rise from the FY2026 total of \$2.4 million. The entire budget continues to be allocated to Broadband Utility Operations, which also saw a 21.87% increase, growing by \$530,941 from \$2.4 million to \$3 million. This category remains the largest and sole expenditure within the department, maintaining 100% of the total budget in both years.

FY27 Expenditures by Department



For the Broadband Utility Department's Fiscal Year Expenditures by Department, the total expenditure is \$3 million, which accounts for 100% under the category 5001 — Broadband Utility Operations.

Expenditures by Department

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
5001 - Broadband Utility Operations	-	\$2,427,646	\$2,958,587	21.9%
Total Expenditures	-	\$2,427,646	\$2,958,587	21.9%

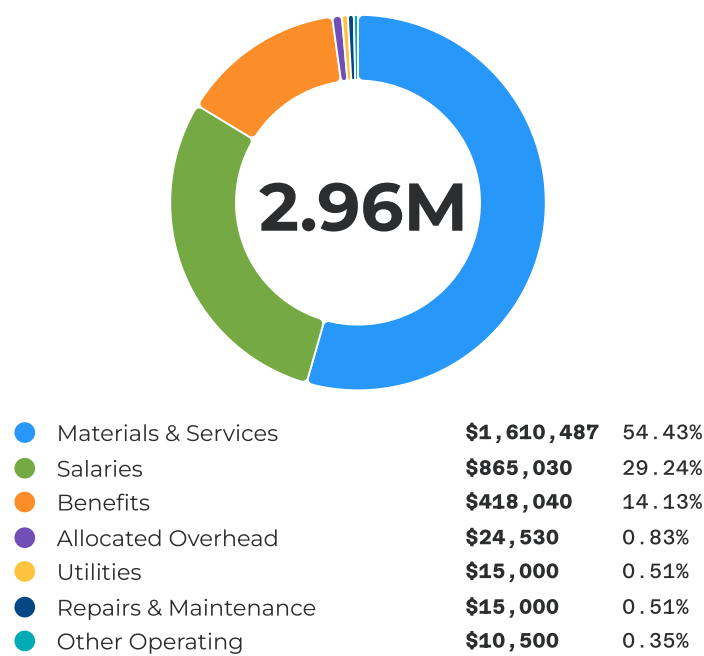
Expenditures by Expense Account Summary

The Broadband Utility Department's total expenditures for FY2027 are budgeted at \$3 million, representing a 21.87% increase from the FY2026 total of \$2.4 million. Materials & Services remain the largest expense category at \$1.6 million, accounting for 54.43% of the total budget. This category increased by \$104,144 or 6.91% compared to the previous year.

Salaries show a significant increase to \$865,030, which is 29.24% of the total budget and up by \$236,046 or 37.53% from FY2026. Benefits also rose notably to \$418,040, making up 14.13% of the total and increasing by \$174,167 or 71.42% over the prior year.

Allocated overhead expenditures increased by \$4,530 or 22.65% to \$24,530, maintaining a similar share of 0.83% of the total budget. Repairs & Maintenance more than doubled, rising by \$8,600 or 134.38% to \$15,000, now representing 0.51% of the total. Utilities increased by \$3,000 or 25% to \$15,000, also 0.51% of the budget. Other operating expenses saw a modest increase of \$454 or 4.52%, totaling \$10,500 and accounting for 0.35% of the budget.

FY27 Expenditures by Expense Account Summary



For the Broadband Utility Department's Fiscal Year Expenditures by Expense Account Summary, Materials & Services account for \$1.6 million, representing 54.43% of the total expenditures. Salaries amount to \$865,030, which is 29.24%. Benefits are \$418,040, making up 14.13%. Allocated Overhead is \$24,530, or 0.83%. Repairs & Maintenance and Utilities each total \$15,000, both constituting 0.51%. Other operating expenses are \$10,500, comprising 0.35% of the expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Proposed vs. FY 2027 Adopted Budget (% Change)
Salaries		-	\$628,984	\$865,030	28.7%
Salaries & Wages	510-5001-0101	-	\$592,123	\$851,488	28.6%
Overtime	510-5001-0102	-	\$8,236	\$13,542	35.4%
Comp Time Payout	510-5001-0103	-	\$3,500	-	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Proposed vs. FY 2027 Adopted Budget (% Change)
Other Pay	510-5001-0109	-	\$25,125	-	-
Benefits		-	\$243,873	\$418,040	32.1%
Misc Insurance Premium	510-5001-0210	-	\$3,000	\$1,693	-43.6%
Medical Premium Contribution	510-5001-0211	-	\$87,602	\$197,732	86.2%
Dental Premiums	510-5001-0213	-	\$4,578	\$8,799	55.0%
Vision Care	510-5001-0214	-	\$1,618	\$5,694	244.9%
PERS	510-5001-0220	-	\$85,684	\$128,547	7.1%
Vehicle Allowance	510-5001-0223	-	-	-	-100.0%
Workers Comp Premium	510-5001-0231	-	\$11,002	\$10,436	-55.2%
FICA/Medicare	510-5001-0252	-	\$50,389	\$65,139	17.3%
Materials & Services		-	\$1,506,343	\$1,610,487	32.8%
Legal	510-5001-0311	-	\$5,000	\$5,000	-
Auditing & Accounting	510-5001-0312	-	\$4,000	\$4,320	8.0%
Pre-Employment Costs	510-5001-0316	-	-	-	-100.0%
Professional Services	510-5001-0319	-	\$2,621	\$5,000	-50.0%
Dues & Memberships	510-5001-0320	-	\$10,380	\$11,000	-84.6%
Fleet Services	510-5001-0322	-	-	\$32,167	-
Equipment Leases	510-5001-0355	-	\$25,200	\$25,500	-
Rentals - Space	510-5001-0357	-	\$88,661	\$120,000	122.2%
Acquisition Costs	510-5001-0358	-	\$100,000	\$50,000	-50.0%
Legal Notices	510-5001-0364	-	-	-	-100.0%
Copying/Printing	510-5001-0365	-	\$565	\$1,000	-80.0%
Training/Travel Reimbursement	510-5001-0366	-	\$6,315	\$10,000	400.0%
Meetings/City Business	510-5001-0371	-	-	\$1,000	-
Postage	510-5001-0372	-	\$550	\$1,000	-
General Supplies	510-5001-0375	-	\$5,700	\$5,000	-12.3%
Program Supplies	510-5001-0376	-	\$55,545	\$226,000	236.1%
Small Tools & Equipment	510-5001-0381	-	\$20,000	\$10,000	-50.0%
Books & Subscriptions	510-5001-0384	-	\$18,167	\$20,000	-71.5%
Resale Services - Utilities	510-5001-0385	-	\$1,076,552	\$980,000	37.3%
Marketing	510-5001-0391	-	\$20,000	\$35,000	75.0%
Allocation to IT Int Serv Fund	510-5001-0396	-	-	\$10,000	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Proposed vs. FY 2027 Adopted Budget (% Change)
Insurance	510-5001-4115	-	\$13,000	-	-100.0%
Bank/CC Fees	510-5001-4116	-	\$54,087	\$58,500	30.0%
Repairs & Maintenance		-	\$6,400	\$15,000	-
Equipment Repair & Maint	510-5001-0351	-	\$6,400	\$5,000	-
Fuel & Lubricants	510-5001-0382	-	-	\$10,000	-
Allocated Overhead		-	\$20,000	\$24,530	-
Admin Costs Allocation	510-5001-0399	-	\$20,000	\$24,530	-
Other Operating		-	\$10,046	\$10,500	-
Telephone & Communication	510-5001-0362	-	\$7,546	\$8,000	-
Licenses & Permits	510-5001-0373	-	\$2,500	\$2,500	-
Utilities		-	\$12,000	\$15,000	-87.1%
Utilities	510-5001-0383	-	\$12,000	\$15,000	-87.1%
Total Expenditures		-	\$2,427,646	\$2,958,587	27.7%

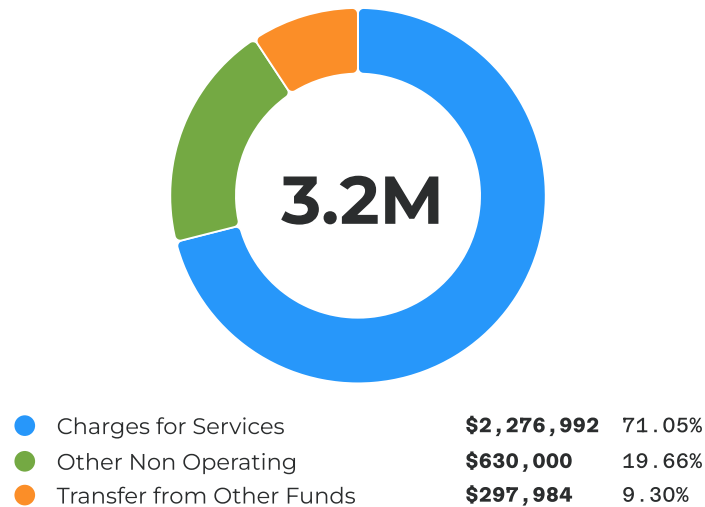


Revenues by Revenue Source Summary

In FY2027, the Broadband Utility Department's total revenue is budgeted at \$2.9 million, representing a 28.82% increase from the FY2026 total of \$2.3 million. Charges for Services remain the largest revenue source at \$2.3 million, accounting for 78.33% of the total revenue. This category shows a modest increase of \$20,425, or 0.91%, compared to the previous year.

Notably, the Other Non Operating category emerges as a new revenue source in FY2027, contributing \$630,000, which is 21.67% of the total revenue. This addition represents the largest increase in dollar amount among the revenue sources for the year.

FY27 Revenues by Revenue Source Summary



For the Broadband Utility Department's Fiscal Year Revenue by Revenue Source Summary, Charges for Services accounted for \$2.3 million, representing 78.33% of the total revenue. Other Non Operating revenue contributed \$630,000, making up 21.67% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Charges for Services		-	\$2,256,567	\$2,276,992	0.9%
BB Internet Serv Rev 1-10 Gbps	510-5001-6131	-	-	\$144,000	-
BB Voice Services (w/911)	510-5001-6132	-	-	\$3,900	-
BB Low Inc Serv Offer 500 Mbps	510-5001-6133	-	-	\$28,800	-
Email Hosting	510-5001-6134	-	\$176,072	\$181,718	3.2%
WebHost Domain	510-5001-6135	-	\$123,082	\$120,376	-2.2%
Legacy Fusion (Blended View)	510-5001-6136	-	\$1,185,507	\$1,039,165	-12.3%
Legacy Fusion Equip	510-5001-6137	-	\$14,345	\$14,000	-2.4%
Legacy Open Air	510-5001-6138	-	\$391,836	\$378,510	-3.4%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Legacy Digital Voice	510-5001-6139	-	\$305,498	\$306,523	0.3%
Miscellaneous Revenues	510-5001-6140	-	\$60,227	\$60,000	-0.4%
Transfer from Other Funds		-	-	\$297,984	-
Transfer from Other Funds	510-7999-7999	-	-	\$297,984	-
Other Non Operating		-	-	\$630,000	-
Contributed Capital	510-0000-3980	-	-	\$630,000	-
Total Revenues		-	\$2,256,567	\$3,204,976	42.0%



Special Revenue Fund- Restricted

Special Revenue Funds account for revenues received that have special restrictions placed on their use or are committed to expenditure for specified purposes either through statute or by Council policy. The City has a number of different special revenue funds which are part of the non-operating budget.

The City’s non major special revenue funds include the following: Special Sales Tax for Street Repairs, Asset Forfeiture, General Plan Maintenance Fee, Gas Taxes, and Fire Equipment Tax. Special Revenue Funds are also used to account for grants obtained to fund City projects and activities.

Revenues by Fund

The Special Revenue Fund- Restricted total revenue for FY2027 is \$3.6 million, reflecting a 14.96% increase from the FY2026 total of \$3.2 million. The largest revenue source remains the District Sales Tax-Street Repair at \$1.2 million, which accounts for 34.15% of the total but decreased by \$20,690 or 1.64% compared to FY2026.

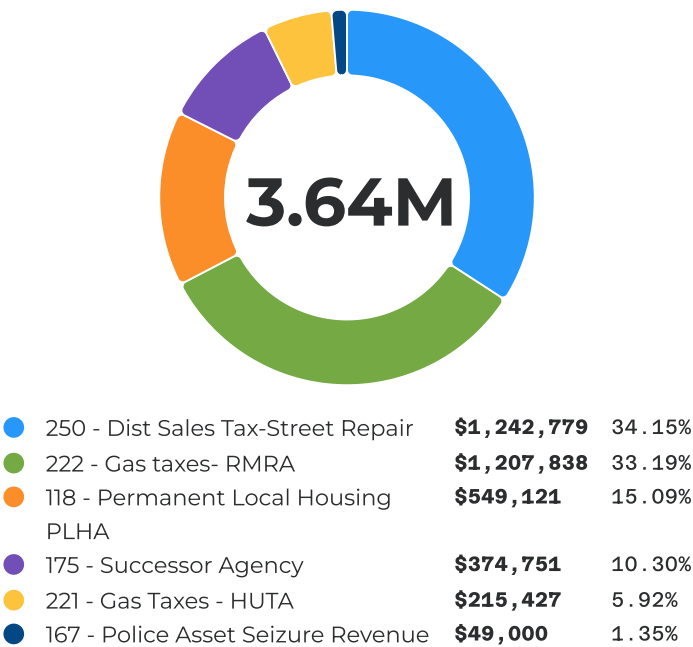
The Gas Taxes-RMRA category experienced the most significant growth, doubling to \$1.2 million, a 103.19% increase of \$613,406 from the previous year, and now represents 33.19% of total revenue. Permanent Local Housing PLHA appears as a new major category with \$549,121, making up 15.09% of the total revenue in FY2027.

The Successor Agency revenue decreased substantially by \$273,862 or 42.22%, down to \$374,751, which is 10.3% of the total. Police Asset Seizure Revenue increased by \$22,000 or 81.48% to \$49,000, now representing 1.35% of the total.

Several categories that contributed in FY2026 show complete elimination in FY2027, including Cops Ab1913 Allocation (\$0, down \$194,663), Caspar JPA With County (\$0, down \$72,631), Fire Tax - Fire Equip. Fund (\$0, down \$56,974), SB 1383 C&S (\$0, down \$22,813), General Plan Maint Fee Fund (\$0, down \$20,000), and Cdbg Program Income PI (\$0, down \$14,376). Gas Taxes - HUTA decreased slightly by \$7,396 or 3.32% to \$215,427.

Overall, FY2027 shows a shift in revenue composition with significant increases in Gas Taxes-RMRA and the introduction of Permanent Local Housing PLHA, alongside notable decreases or eliminations in several other revenue categories compared to FY2026.

FY27 Revenues by Fund



The Special Revenue Fund- Restricted for the fiscal year includes 250 - Dist Sales Tax-Street Repair at \$1.2 million (34.15%), 222 - Gas taxes- RMRA at \$1.2 million (33.19%), 118 - Permanent Local Housing PLHA at \$549,121 (15.09%), 175 - Successor Agency at \$374,751 (10.3%), 221 - Gas Taxes - HUTA at \$215,427 (5.92%), and 167 - Police Asset Seizure Revenue at \$49,000 (1.35%).

Revenues by Fund

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
116 - General Plan Maint Fee Fund	\$35,847	\$20,000	-	-100.0%
117 - Housing Trust Fund	\$2,530	\$2,500	-	-100.0%
118 - Permanent Local Housing PLHA	\$163,507	-	\$549,121	-
120 - Parking	\$1,211	\$1,500	-	-100.0%
122 - Parkland Monitoring/Reporting	\$4,439	\$6,000	-	-100.0%
124 - Tobacco License Fee	\$3,760	\$4,172	-	-100.0%
125 - St Mandated Disab Access Fee	\$771	\$5,200	-	-100.0%
139 - Cops Ab1913 Allocation	\$194,663	\$194,663	-	-100.0%
162 - Cdbg Program Income PI	\$147,370	\$14,376	-	-100.0%
167 - Police Asset Seizure Revenue	\$82,825	\$27,000	\$49,000	81.5%
175 - Successor Agency	\$488,133	\$648,613	\$374,751	-42.2%
176 - LMIH Successor Agency	\$6,407	\$7,000	-	-100.0%
190 - Construction/Demo Ordinance	\$28,981	-	-	-
221 - Gas Taxes - HUTA	\$243,367	\$222,823	\$215,427	-3.3%
222 - Gas taxes- RMRA	\$348,407	\$594,432	\$1,207,838	103.2%
223 - Stp D1 Streets & Hwys Alloc	\$439,356	-	-	-
230 - Traffic & Safety	\$1,819	\$1,076	-	-100.0%
250 - Dist Sales Tax-Street Repair	\$1,273,295	\$1,263,469	\$1,242,779	-1.6%
280 - Fire Tax - Fire Equip. Fund	\$56,736	\$56,974	-	-100.0%
286 - Caspar JPA With County	\$66,324	\$72,631	-	-100.0%
287 - SB 1383 C&S	\$204,078	\$22,813	-	-100.0%
288 - Fire Facilities Capacity Fee	\$1,811	-	-	-
289 - Police Facilities Capacity Fee	\$2,900	-	-	-



Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
290 - Storm Drain Capacity Fee	\$8,276	-	-	-
Total Revenues	\$3,806,815	\$3,165,243	\$3,638,916	15.0%

Revenues by Revenue Source Summary

The Special Revenue Fund- Restricted total revenue for FY2027 is \$3.6 million, representing a 14.96% increase from the FY2026 total of \$3.2 million. The largest revenue source in FY2027 is Intergovernmental revenue at \$2 million, which accounts for 54.2% of the total and increased by \$933,655 or 89.88% compared to FY2026. This marks a significant reversal from the prior year's decrease in this category.

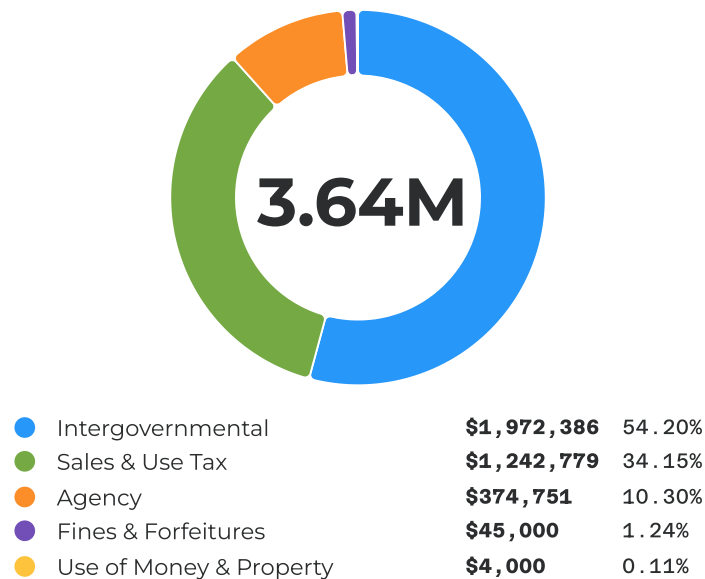
Sales & Use Tax remains the second largest source at \$1.2 million, comprising 34.15% of total revenue. This category increased by \$38,310 or 3.18% from FY2026, continuing its position as a major contributor despite a slight decline the previous year.

Agency revenue decreased notably to \$374,751, making up 10.3% of the total and declining by \$273,862 or 42.22% from FY2026. This contrasts with the prior year's increase in this category.

Fines & Forfeitures saw a substantial increase to \$45,000, representing 1.24% of total revenue and rising by \$34,924 or 346.6% from FY2026, reversing a significant prior decrease.

Use of Money & Property revenue dropped sharply to \$4,000, just 0.11% of the total, decreasing by \$110,600 or 96.51% from FY2026. Other categories including Other Revenue, Transfer from Other Funds, Charges for Services, and Licenses & Permits all declined to zero in FY2027, reflecting decreases ranging from 100% to 100% compared to FY2026.

FY27 Revenues by Revenue Source Summary



The Special Revenue Fund- Restricted for the fiscal year includes Intergovernmental revenue at \$2 million, representing 54.2% of the total. Sales & Use Tax contributes \$1.2 million, accounting for 34.15%. Agency revenue amounts to \$374,751, which is 10.3% of the total. Fines & Forfeitures provide \$45,000, making up 1.24%, and Use of Money & Property adds \$4,000, or 0.11% of the revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Property Tax		\$52,908	-	-	-
280 - Fire Tax - Fire Equip. Fund					
Fire Tax	280-0000-3142	\$52,908	-	-	-
Total 280 - Fire Tax - Fire Equip. Fund		\$52,908	-	-	-
Sales & Use Tax		\$1,246,647	\$1,204,469	\$1,242,779	3.2%
250 - Dist Sales Tax-Street Repair					
Special Sales Tax	250-0000-3132	\$1,246,647	\$1,204,469	\$1,242,779	3.2%
Total 250 - Dist Sales Tax-Street Repair		\$1,246,647	\$1,204,469	\$1,242,779	3.2%
Intergovernmental		\$1,593,378	\$1,038,731	\$1,972,386	89.9%
118 - Permanent Local Housing PLHA					
PLHA Grant	118-0000-3250	\$163,507	-	\$549,121	-
Total 118 - Permanent Local Housing PLHA		\$163,507	-	\$549,121	-
125 - St Mandated Disab Access Fee					
St Mandated Disab Access Fee	125-0000-3709	-	\$4,000	-	-100.0%
Total 125 - St Mandated Disab Access Fee		-	\$4,000	-	-100.0%
139 - Cops Ab1913 Allocation					
COP's AB1913 Allocation	139-0000-3162	\$194,663	\$194,663	-	-100.0%
Total 139 - Cops Ab1913 Allocation		\$194,663	\$194,663	-	-100.0%
221 - Gas Taxes - HUTA					
Noyo Lighting Dist Tax	221-0000-3144	\$8,298	-	-	-
Gas Tax 2105	221-0000-3206	\$48,413	\$44,583	\$46,498	4.3%
Gas Tax 2106	221-0000-3207	\$36,588	\$33,586	\$33,641	0.2%
Gas Tax 2107	221-0000-3208	\$64,432	\$63,266	\$62,147	-1.8%
Gas Tax 2107.5	221-0000-3209	\$2,000	\$2,000	\$2,000	-
Gas Tax 2103	221-0000-3224	\$74,043	\$67,232	\$71,141	5.8%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Hwy1 Sweeping- Caltrans	221-0000-3421	\$8,285	\$12,156	-	-100.0%
Investment Interest	221-0000-3611	\$1,308	-	-	-
Total 221 - Gas Taxes - HUTA		\$243,367	\$222,823	\$215,427	-3.3%
222 - Gas taxes- RMRA					
RMRA-LPP Revenue	222-0000-3220	-	\$400,000	\$202,215	-49.4%
HSIP Revenues	222-0000-3221	-	-	\$390,060	-
RMRA - Gas Tax	222-0000-3227	\$188,534	\$194,432	\$215,563	10.9%
LPP-SBI	222-0000-3236	\$159,873	-	\$400,000	-
Total 222 - Gas taxes- RMRA		\$348,407	\$594,432	\$1,207,838	103.2%
223 - Stp D1 Streets & Hwys Alloc					
MCOG Grant	223-0000-3222	\$439,356	-	-	-
Total 223 - Stp D1 Streets & Hwys Alloc		\$439,356	-	-	-
287 - SB 1383 C&S					
SB 1383 Revenues	287-0000-3154	\$204,078	\$22,813	-	-100.0%
Total 287 - SB 1383 C&S		\$204,078	\$22,813	-	-100.0%
Charges for Services		\$43,350	\$20,631	-	-100.0%
116 - General Plan Maint Fee Fund					
General Plan Maint Fees	116-0000-3720	\$29,763	\$20,000	-	-100.0%
Total 116 - General Plan Maint Fee Fund		\$29,763	\$20,000	-	-100.0%
286 - Caspar JPA With County					
Investment Revenues	286-0000-3611	\$600	\$631	-	-100.0%
Total 286 - Caspar JPA With County		\$600	\$631	-	-100.0%
288 - Fire Facilities Capacity Fee					
Impact Fees - Fire	288-0000-6307	\$1,811	-	-	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total 288 - Fire Facilities Capacity Fee		\$1,811	-	-	-
289 - Police Facilities Capacity Fee					
Impact Fees - Police	289-0000-6307	\$2,900	-	-	-
Total 289 - Police Facilities Capacity Fee		\$2,900	-	-	-
290 - Storm Drain Capacity Fee					
Impact Fees- Storm Drain	290-0000-6307	\$8,276	-	-	-
Total 290 - Storm Drain Capacity Fee		\$8,276	-	-	-
Fines & Forfeitures		\$100,805	\$10,076	\$45,000	346.6%
167 - Police Asset Seizure Revenue					
State Asset Forfeitures	167-0000-3212	\$70,005	\$9,000	\$45,000	400.0%
Total 167 - Police Asset Seizure Revenue		\$70,005	\$9,000	\$45,000	400.0%
190 - Construction/Dem o Ordinance					
Const. & Demo. Ord. Forfeiture	190-0000-3424	\$28,981	-	-	-
Total 190 - Construction/Dem o Ordinance		\$28,981	-	-	-
230 - Traffic & Safety					
Traffic Safety Road Fines	230-0000-3217	\$1,819	\$1,076	-	-100.0%
Total 230 - Traffic & Safety		\$1,819	\$1,076	-	-100.0%
Use of Money & Property		\$213,021	\$114,600	\$4,000	-96.5%
116 - General Plan Maint Fee Fund					
Investment Interest Earned	116-0000-3611	\$6,084	-	-	-
Total 116 - General Plan Maint Fee Fund		\$6,084	-	-	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
117 - Housing Trust Fund					
Investment Interest Earned	117-0000-3611	\$2,530	\$2,500	-	-100.0%
Total 117 - Housing Trust Fund		\$2,530	\$2,500	-	-100.0%
120 - Parking					
Investment Interest Earned	120-0000-3611	\$1,211	\$1,500	-	-100.0%
Total 120 - Parking		\$1,211	\$1,500	-	-100.0%
122 - Parkland Monitoring/Reporting					
Investment Interest Earned	122-0000-3611	\$4,439	\$6,000	-	-100.0%
Total 122 - Parkland Monitoring/Reporting		\$4,439	\$6,000	-	-100.0%
124 - Tobacco License Fee					
Interest Earned	124-0000-3611	\$912	\$1,324	-	-100.0%
Total 124 - Tobacco License Fee		\$912	\$1,324	-	-100.0%
125 - St Mandated Disab Access Fee					
Interest Earned	125-0000-3611	\$771	\$1,200	-	-100.0%
Total 125 - St Mandated Disab Access Fee		\$771	\$1,200	-	-100.0%
162 - Cdbg Program Income PI					
Grant Loan Principal Payments	162-0000-3317	\$131,016	-	-	-
Loan Interest Earned	162-0000-3613	\$16,354	\$14,376	-	-100.0%
Total 162 - Cdbg Program Income PI		\$147,370	\$14,376	-	-100.0%
167 - Police Asset Seizure Revenue					
Investment Interest Earned	167-0000-3611	\$12,820	\$18,000	\$4,000	-77.8%
Total 167 - Police Asset Seizure Revenue		\$12,820	\$18,000	\$4,000	-77.8%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
176 - LMIH Successor Agency					
Interest Earned	176-0000-3611	\$6,407	\$7,000	-	-100.0%
Total 176 - LMIH Successor Agency		\$6,407	\$7,000	-	-100.0%
250 - Dist Sales Tax-Street Repair					
Investment Interest Earned	250-0000-3611	\$26,648	\$59,000	-	-100.0%
Total 250 - Dist Sales Tax-Street Repair		\$26,648	\$59,000	-	-100.0%
280 - Fire Tax - Fire Equip. Fund					
Investment Interest Earned	280-0000-3611	\$3,828	\$3,700	-	-100.0%
Total 280 - Fire Tax - Fire Equip. Fund		\$3,828	\$3,700	-	-100.0%
Licenses & Permits		\$2,848	\$2,848	-	-100.0%
124 - Tobacco License Fee					
Tobacco License Fee	124-0000-3710	\$2,848	\$2,848	-	-100.0%
Total 124 - Tobacco License Fee		\$2,848	\$2,848	-	-100.0%
Other Revenue		\$65,724	\$72,000	-	-100.0%
286 - Caspar JPA With County					
Rent \$3 Tipping Fees	286-4959-3905	\$65,724	\$72,000	-	-100.0%
Total 286 - Caspar JPA With County		\$65,724	\$72,000	-	-100.0%
Transfer from Other Funds		-	\$53,274	-	-100.0%
280 - Fire Tax - Fire Equip. Fund					
Transfer fro Other Funds	280-7999-7999	-	\$53,274	-	-100.0%
Total 280 - Fire Tax - Fire Equip. Fund		-	\$53,274	-	-100.0%
Agency		\$488,133	\$648,613	\$374,751	-42.2%
175 - Successor Agency					
Secured Property Tax	175-0000-3110	\$488,133	\$648,613	\$374,751	-42.2%
Total 175 - Successor Agency		\$488,133	\$648,613	\$374,751	-42.2%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total Revenues		\$3,806,815	\$3,165,243	\$3,638,916	15.0%

Expenditures by Fund

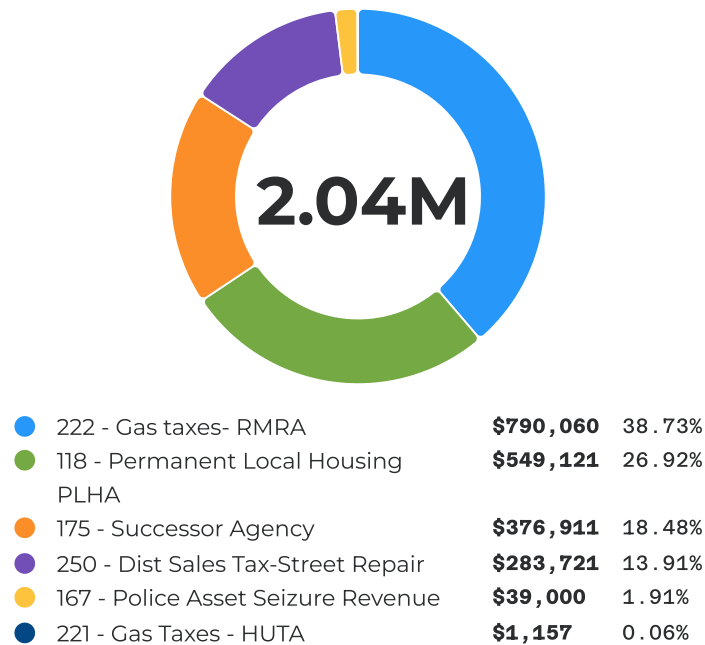
The Special Revenue Fund - Restricted total expenditures for FY2027 are \$2 million, representing a 52.84% decrease from the FY2026 total of \$4.3 million. The largest expenditure category in FY2027 is Gas taxes - RMRA at \$790,060, which accounts for 38.73% of the total and increased by \$195,628 or 32.91% compared to FY2026.

The Permanent Local Housing PLHA category appears in FY2027 with \$549,121, making up 26.92% of the total expenditures, marking a notable increase from \$0 in FY2026. The Successor Agency category remains relatively stable with \$376,911, representing 18.48% of the total and a slight increase of \$1,373 or 0.37% from the previous year.

There is a significant decrease in the Dist Sales Tax-Street Repair category, which dropped to \$283,721 in FY2027, comprising 13.91% of the total and decreasing by \$2.3 million or 88.96% from FY2026. Similarly, Police Asset Seizure Revenue declined sharply to \$39,000, 1.91% of the total, down \$330,000 or 89.43%. Gas Taxes - HUTA also decreased substantially to \$1,157, 0.06% of the total, a reduction of \$219,485 or 99.48% from the prior year.

Several categories that had expenditures in FY2026, such as Cops Ab1913 Allocation and Traffic & Safety, show no expenditures in FY2027, reflecting decreases of 100%. Other categories including General Plan Maint Fee Fund, Housing Trust Fund, Parking In Lieu Fees, and Parkland Monitoring/Reporting remain at \$0 in FY2027.

FY27 Expenditures by Fund



The Fiscal Year Expenditures by Fund for the Special Revenue Fund- Restricted are distributed across six categories. The largest expenditure is in 222 - Gas taxes- RMRA, accounting for \$790,060 or 38.73% of the total. Following this, 118 - Permanent Local Housing PLHA represents \$549,121 or 26.92%. The 175 - Successor Agency category comprises \$376,911 or 18.48%, while 250 - Dist Sales Tax-Street Repair accounts for \$283,721 or 13.91%. Smaller portions include 167 - Police Asset Seizure Revenue at \$39,000 or 1.91%, and 221 - Gas Taxes - HUTA with \$1,157 or 0.06% of the expenditures.



Expenditures by Fund

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
116 - General Plan Maint Fee Fund	\$550	-	-	-
117 - Housing Trust Fund	\$2,710	-	-	-
118 - Permanent Local Housing PLHA	-	-	\$549,121	-
122 - Parkland Monitoring/Reporting	\$3,516	-	-	-
139 - Cops Ab1913 Allocation	\$170,230	\$194,663	-	-100.0%
162 - Cdbg Program Income PI	-\$187,849	-	-	-
167 - Police Asset Seizure Revenue	\$267,034	\$369,000	\$39,000	-89.4%
175 - Successor Agency	\$212,900	\$375,538	\$376,911	0.4%
221 - Gas Taxes - HUTA	\$126,081	\$220,642	\$1,157	-99.5%
222 - Gas taxes- RMRA	\$363,839	\$594,432	\$790,060	32.9%
223 - Stp DI Streets & Hwys Alloc	\$439,489	-	-	-
230 - Traffic & Safety	\$374	\$1,076	-	-100.0%
250 - Dist Sales Tax- Street Repair	\$980,684	\$2,570,389	\$283,721	-89.0%
286 - Caspar JPA With County	\$1,199	-	-	-
287 - SB 1383 C&S	\$250	-	-	-
Total Expenditures	\$2,381,007	\$4,325,740	\$2,039,970	-52.8%

Expenditures by Expense Account Summary

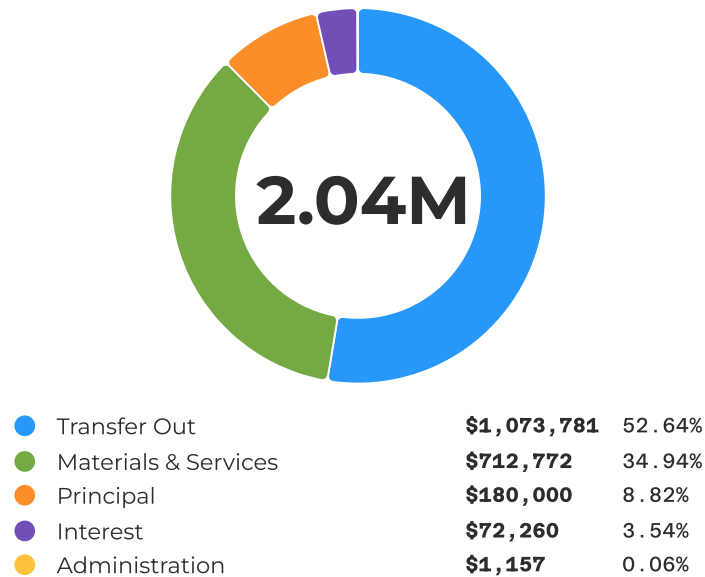
The total expenditures for the Special Revenue Fund- Restricted in FY2027 are \$2 million, representing a 52.84% decrease from the FY2026 total of \$4.3 million. The largest expenditure category in FY2027 is Transfer Out, which amounts to \$1.1 million or 52.64% of the total. This is a significant decrease of \$1.9 million, or 63.85%, compared to FY2026 when Transfer Out was \$3 million and accounted for 68.67% of total expenditures.

Materials & Services is the second largest category in FY2027, totaling \$712,772 and making up 34.94% of expenditures. This category decreased by \$390,194, or 35.38%, from the previous year's \$1.1 million, which was 25.5% of the total. Principal expenditures increased slightly to \$180,000 in FY2027, representing 8.82% of the total and a \$5,000 or 2.86% increase from FY2026's \$175,000 (4.05% of total).

Interest expenses decreased by \$5,125, or 6.62%, to \$72,260 in FY2027, accounting for 3.54% of total expenditures compared to \$77,385 and 1.79% in FY2026. Administration expenses appeared in FY2027 at \$1,157, representing 0.06% of the total, whereas there were no Administration expenses reported in FY2026.



FY27 Expenditures by Expense Account Summary



For the Special Revenue Fund- Restricted, the fiscal year expenditures by expense account summary show that Transfer Out accounts for \$1.1 million, representing 52.64% of the total expenditures. Materials & Services follow with \$712,772, making up 34.94%. Principal payments total \$180,000, which is 8.82%, while Interest expenses are \$72,260, or 3.54%. Administration costs are the smallest category at \$1,157, comprising 0.06% of the expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Principal		-	\$175,000	\$180,000	2.9%
175 - Successor Agency					
Principal	175-4810-0911	-	\$175,000	\$180,000	2.9%
Total 175 - Successor Agency		-	\$175,000	\$180,000	2.9%
Materials & Services		\$1,099,061	\$1,102,966	\$712,772	-35.4%
116 - General Plan Maint Fee Fund					
Interfund Cost Reimbursement	116-0000-0309	\$550	-	-	-
Total 116 - General Plan Maint Fee Fund		\$550	-	-	-
117 - Housing Trust Fund					
Reimbursement Funds Granted	117-4868-0635	\$2,710	-	-	-
Total 117 - Housing Trust Fund		\$2,710	-	-	-

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
118 - Permanent Local Housing PLHA					
Grant Activity	118-5081-0636	-	-	\$549,121	-
Total 118 - Permanent Local Housing PLHA		-	-	\$549,121	-
122 - Parkland Monitoring/Report ing					
Professional Services	122-4922-0319	\$3,516	-	-	-
Total 122 - Parkland Monitoring/Report ing		\$3,516	-	-	-
139 - Cops Ab1913 Allocation					
Interfund Cost Reimbursement	139-0000-0309	\$170,230	\$194,663	-	-100.0%
Total 139 - Cops Ab1913 Allocation		\$170,230	\$194,663	-	-100.0%
167 - Police Asset Seizure Revenue					
Professional Services	167-4215-0319	\$770	-	-	-
Equipment Repair & Maint	167-4215-0351	\$590	\$129,000	-	-100.0%
General Supplies	167-4215-0375	\$9,678	\$25,000	\$5,000	-80.0%
Small Tools & Equipment	167-4215-0381	\$214,193	\$100,000	\$5,000	-95.0%
Miscellaneous	167-4215-0619	\$650	-	-	-
Professional Services	167-4216-0319	-	\$45,000	\$6,000	-86.7%
General Supplies	167-4216-0375	\$5,355	\$25,000	\$8,000	-68.0%
Small Tools & Equipment	167-4216-0381	-	\$25,000	-	-100.0%
Outreach	167-4216-0385	-	\$10,000	\$15,000	50.0%
Miscellaneous	167-4216-0619	\$10,000	\$10,000	-	-100.0%
Small Tools & Equipment	167-4218-0381	\$23,653	-	-	-
Total 167 - Police Asset Seizure Revenue		\$264,887	\$369,000	\$39,000	-89.4%
175 - Successor Agency					



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Auditing & Accounting	175-4810-0312	-	\$1,204	\$1,300	8.0%
Successor Agency-RDA Admin All	175-4810-0399	\$123,976	\$121,949	\$123,351	1.1%
Total 175 - Successor Agency		\$123,976	\$123,153	\$124,651	1.2%
221 - Gas Taxes - HUTA					
Interfund Cost Reimbursement	221-0000-0309	\$126,081	\$220,642	-	-100.0%
Total 221 - Gas Taxes - HUTA		\$126,081	\$220,642	-	-100.0%
222 - Gas taxes- RMRA					
Interfund Cost Reimb-	222-0000-0309	\$203,966	\$194,432	-	-100.0%
Total 222 - Gas taxes- RMRA		\$203,966	\$194,432	-	-100.0%
223 - Stp D1 Streets & Hwys Alloc					
Interfund Cost Reimbursement	223-0000-0309	\$12,498	-	-	-
Total 223 - Stp D1 Streets & Hwys Alloc		\$12,498	-	-	-
230 - Traffic & Safety					
Interfund Cost Reimbursement	230-0000-0309	\$374	\$1,076	-	-100.0%
Total 230 - Traffic & Safety		\$374	\$1,076	-	-100.0%
250 - Dist Sales Tax-Street Repair					
Interfund Cost Reimb	250-0000-0309	\$188,824	-	-	-
Total 250 - Dist Sales Tax-Street Repair		\$188,824	-	-	-
286 - Caspar JPA With County					
Professional Services	286-4959-0319	\$1,199	-	-	-
Total 286 - Caspar JPA With County		\$1,199	-	-	-
287 - SB 1383 C&S					



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Dues & Memberships	287-0000-0320	\$250	-	-	-
Total 287 - SB 1383 C&S		\$250	-	-	-
Transfer Out		\$1,193,022	\$2,970,389	\$1,073,781	-63.9%
162 - Cdbg Program Income PI					
PI General Admin	162-4320-0631	\$159,947	-	-	-
Transfer to Other Funds	162-7999-0799	-\$347,795	-	-	-
Total 162 - Cdbg Program Income PI		-\$187,849	-	-	-
167 - Police Asset Seizure Revenue					
Transfer to Other Funds	167-7999-0799	\$2,147	-	-	-
Total 167 - Police Asset Seizure Revenue		\$2,147	-	-	-
222 - Gas taxes- RMRA					
Transfer to Other Funds	222-7999-0799	\$159,873	\$400,000	\$790,060	97.5%
Total 222 - Gas taxes- RMRA		\$159,873	\$400,000	\$790,060	97.5%
223 - Stp D1 Streets & Hwys Alloc					
Transfers to Other Funds	223-7999-0799	\$426,991	-	-	-
Total 223 - Stp D1 Streets & Hwys Alloc		\$426,991	-	-	-
250 - Dist Sales Tax-Street Repair					
Interfund Cost Reimbursement	250-4950-0309	-\$1,765	\$291,114	-	-100.0%
Transfer to Other Funds	250-7999-0799	\$793,625	\$2,279,275	\$283,721	-87.6%
Total 250 - Dist Sales Tax-Street Repair		\$791,860	\$2,570,389	\$283,721	-89.0%
Interest		\$88,924	\$77,385	\$72,260	-6.6%
175 - Successor Agency					



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Interest Expense	175-4810-0912	\$86,764	\$75,425	\$70,100	-7.1%
Fees	175-4810-0913	\$2,160	\$1,960	\$2,160	10.2%
Total 175 - Successor Agency		\$88,924	\$77,385	\$72,260	-6.6%
Administration		-	-	\$1,157	-
221 - Gas Taxes - HUTA					
Admin Allocation	221-4520-0399	-	-	\$1,157	-
Total 221 - Gas Taxes - HUTA		-	-	\$1,157	-
Total Expenditures		\$2,381,007	\$4,325,740	\$2,039,970	-52.8%



Special Revenue Fund

Special Revenue Funds account for revenues received that have special restrictions placed on their use or are committed to expenditure for specified purposes either through statute or by Council policy. The City has a number of different special revenue funds which are part of the non-operating budget. The City's non-major special revenue funds include the following: Special Sales Tax for Street Repairs, Asset Forfeiture, General Plan Maintenance Fee, Gas Taxes, and Fire Equipment Tax. Special Revenue Funds are also used to account for grants obtained to fund City projects and activities.

Fund Description	GRANT AWARDED AMOUNT	PRIOR YEAR(S) ACTMITY	FY 26/27 PROPOSED BUDGET
110			
Measure B (PD) (SSL)	250,000	125,000	125,000
Total:	250,000	125,000	125,000
118 Permanent Local Housing Allocation (PLHA)			
PLHA	549,121		549,121
Total:	549,121		549,121
222 RMRA-Local Partnership Program (LPP)			
Roadway Revitalization	403,450		400,000
Total:	403,450	-	400,000
222 Highway Safety Administration (HSIP)			
Systematic Improvements at Unsignalized Intersections	186,446		73,890
Willow St. Pedestrian Improvements	351,300	33,507	316,170
Total:	537,746	33,507	390,060
314 MCOG OWP			
Stormwater Program Asset Management Plan (SWAMP) Grant	82,566		67,066
Total:	82,566	-	67,066
319 Water Grants			
Raw Water Line - DWR	8,800,000	3,693,107	5,106,893
Oneka Buoy- Desalination DWR	1,490,000	353,781	300,000
Total:	10,290,000	4,046,888	5,406,893
326 HOME Investment Partnerships Program (HOME) 2023 Grant			
Tenant Based Rental Assistance	1,375,000		1,375,000
Tenant Based Rental Assistance	125,000		125,000
Total:	1,500,000	-	1,500,000
329 Other State Grants			
CPUC - Federal Funding Account (Broadband)	10,300,000	5,582,224	4,717,776
BSCC Proposition 47 Safe Neighborhoods and Schools Act Grant (PD) (SSL)	2,521,555	308,437	600,000
Youth Opioid Response 4 (PD) (SSL) (PRN)	580,764	155,500	375,000
Carbon Reduction Program	85,477	-	75,646
Total:	13,487,796	6,046,161	5,768,422
330 USDOT SS4A Grant			
SS4A City-Wide Sign Replacement Project	504,766		504,766
Total:	504,766	-	504,766
330 USDA CDS ReConnect 2026 Grant			
Broadband Fiber Project	750,000		285,019
Total:	750,000	-	285,019
332 Community Foundation of Mendocino County			
Tribal Learning Center Signage	4,500	2,385	2,115
HHAP Grant Extreme Weather Shelter (PD)	53,068		53,068
Total:	57,568	2,385	55,183
336 AMERICAN RESCUE PLAN FUND			
ARPA 2021			
Business Assistance Programs		481,045	318,955
Homeward Bound		-	40,000
IT Upgrades		62,064	42,098
Housing Initiatives		13,958	786,043
Total:	-	557,066	1,187,096
337 Noyo Harbor Blue Economy			
Local Coastal Program Grant - Harbor		615,523	283,467
Total:	-	615,523	283,467
339 CDBG 2024 Program Income Grant			
BALP		2,223	516,258
BALP General Administration		12,174	39,345
Total:	-	14,396	555,604
339 CDBG 2024 Grant			
UBAP		53,589	226,785
UBAP General Administration		5,704	13,922
City-Wide Sidewalks	3,300,000		3,300,000
Trash Capture Device Design Phase II	300,000		300,000
Total:	3,600,000	59,293	3,840,707
TOTAL Grant Activity	\$31,180,447	\$ 10,884,697	\$ 20,282,851



Fund	Description of Grants & Special Revenue Funds	FY 26/27 Narraritive
118	Permanent Local Housing Allocation (PLHA)	PLHA provides funding to local governments in California for housing-related projects and programs that assist in addressing the unmet housing needs of their local communities.
222	Highway Safety Improvement Program (HSIP)	The City revised its Local Road Safety Plan in September 2024. This document allowed the City to compete for HSIP funding. The City applied for and was awarded funding for two projects. 1) Willow St. between S Harold St. and Florence St., containing four (4) intersections and one (1) mid-block crossing. The Willow St. Pedestrian Improvements project will install a pedestrian crossing island, high visibility crosswalks, and ADA compliant sidewalk, curb gutter, curb ramps, and bulb outs to improve pedestrian safety on Willow St.; and 2) Systematic Improvements at Unsignalized Intersections- this project includes improvements at various intersections including Pine Street. .
222	RMRA-Local Streets and Roads (LSR) & Local Partnership Program LPP	RMRA has two apportionment accounts: 1) LPP money is only awarded on a project specific basis after review and confirmation of application and 2) Local Streets and Roads (LSR) funding is distributed as monthly payments based on a formula and available to city's who submit an eligible project list. The LPP Program cycle begins again this fall and the City intends to apply for \$5 million as a combination of Formulaic funds and competitive funding. These funds will be applied to the Roadway Revitalization project.
319	Department of Water Resources (DWR)	Raw Line Project: DWR through the Urban and Multibenefit Drought Relief Grant Program The City of Fort Bragg in Mendocino County will receive \$8.8 million for structural lining and reconstruction of 9,250 feet of pipeline that supplies over half the water used by the city, which faced acute water supply challenges earlier this year. The project will strengthen resilience by ensuring reliable delivery of water during future drought events.
319	Department of Water Resources (DWR)	Recycled Water Study: The Water Board awarded the City \$500,000 in March 2024 to perform a feasibility planning report to study the use of recycled water from the City's water treatment plant. The study included customer demand, source availability, hydrology, benefits, environmental impacts and more.

Fund	Description of Grants & Special Revenue Funds	FY 26/27 Narraritive
326	HOME Investment Partnerships Program (HOME) 2023 Grant	The HOME program assists cities with creation and retention of affordable housing. This grant will provide \$1,500,000 to support a tenant based rental assistance program, which will subsidize rent for eligible low-income residents.
329	Prop 47 Funding (BSCC funding)	Our Proposition 47 program supports local efforts to reduce recidivism and improve outcomes by investing in community-based services, including housing, treatment, and case management. As part of this approach, the Transitional Housing Program provides short-term, stable housing for individuals reentering the community or experiencing housing instability, helping them build a foundation for long-term success. By connecting participants with supportive services such as behavioral health care, employment assistance, and case management, the program promotes stability, reduces justice system involvement, and supports pathways toward self-sufficiency.
	Opioid Grant (PD)	The YOR grant will expand the services of the Police Department's CRU Team to include providing direct services to youth, ages 12-24 who currently have or are at risk of having a substance use disorder (SUD). Those direct services will include connecting youth with medical services, assisting with life skills, and supporting youth to successfully transition from incarceration.
330	U.S. Department of Transportation -Safe Streets and Roads for All (SS4A) Grant	The city has applied for the Safe Streets and Roads for All (SS4A) Grant from the U.S. Department of Transportation (USDOT) to improve, replace, or install new regulatory and warning signage city wide.
330	U.S. Department of Agriculture CDS ReConnect 2026 Grant	The City of Fort Bragg has been awarded \$750,000 through the United States Department of Agriculture (USDA) Rural Utilities Service (RUS) ReConnect Program. The award was made under the Consolidated Appropriations Act, 2026 (Public Law 119-37), which directed funding to the City as a Community Project Funding/Congressionally Directed Spending (CPF/CDS) recipient. These funds will be used to provide drop connections to homes in Fort Bragg as part of the City's Fiber-to-the-Home (FTTH) last mile project. As congressionally directed spending, the award carries specific terms that affect budget planning. No matching or local funds are required, so the full \$750,000 project cost is covered by the federal award.
332	Mendocino County Department of Health & Human Service	Approval of RFP for the next (3) years starting FY25/26. The Fort Bragg PD operates the Extreme Weather Shelter (EWS) which is an overflow shelter of the Hospitality House for unhoused individuals during extreme weather events.
332	Community Foundation of Mendocino County	The Community Foundation provided a grant for \$4,500 to assist with the fabrication of narrative and artistic signage to be installed at the Tribal Learning Center.
336	American Rescue Plan Fund ARPA 2021	This Special Revenue Fund accounts for funding authorized by the Federal American Rescue Plan Act (ARPA). Business Assistance Programs: \$800,000 Homeward Bound: \$40,000 IT Upgrades: \$104,162 Housing Initiatives: \$800,000

Fund	Description of Grants & Special Revenue Funds	FY 26/27 Narraritive
337	Noyo Harbor Blue Economy	The City received \$898,990 from the CA Coastal Commission for the Noyo Harbor Blue Economy Visioning, Resiliency, and Implementation Plan. This planning work will provide a comprehensive baseline analysis of the existing environmental, physical and economic conditions of Noyo Harbor, which will inform an update to the Local Coastal Plan.
339	Community Development Block Grant (CDBG) Program Income Funds	Business Asssitance Loan Program: The City is utilizing \$570,000 in Program Income (PI) for continuation of the Business Assistance Loan Program (BALP). Program Income funds are generated through repayment of prior CDBG-funded loans. The PI-funded BALP will run through July 2028 or until funds are fully expended, whichever occurs first. Through the program, low interest, flexible term loans are available to qualifying local business owners in order to support job retention and/or job creation. Utility Bill Asssitance Program: The City has received a \$300,000 grant from HCD to run a Utility Bill Assistance Program (UBAP). Through this program, short-term emergency subsistence payments are made directly to utility providers on behalf of qualifying low-moderate income households residing inside city limits that are experiencing financial emergency. The City also applied for two CDBG grant to fund 1) the city-wide sidewalk project for \$3,300,000 an 2) the Trash Capture Device Design Phase II for \$300,000.

Revenues by Fund

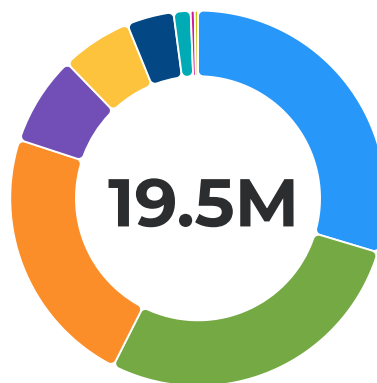
The Special Revenue Fund - Grants total revenue for FY2027 is \$19.5 million, representing a 33.02% increase from the FY2026 total of \$14.6 million. The largest revenue source in FY2027 is Other State Grants at \$5.8 million, which accounts for 29.65% of the total but decreased by \$2.4 million or 29.56% compared to FY2026.

Dept. Water Resources - Prop84 revenue increased by \$306,893 or 6.02% to \$5.4 million, making up 27.79% of the FY2027 total. A new significant category, CDBG 2024, contributes \$4.4 million or 22.6% of the total revenue in FY2027.

HCD HOME grants appear in FY2027 with \$1.5 million, representing 7.71% of total revenue. ARPA funding increased by \$392,946 or 49.48% to \$1.2 million, accounting for 6.1% of the total. Other Federal Grants also increased to \$789,785, making up 4.06% of the total.

Noyo Harbor Blue Economy funding decreased by \$222,259 or 43.95% to \$283,467, which is 1.46% of the FY2027 total. MCOG OWP Funding appears with \$67,066, and Other Small Grants increased by \$19,000 or 52.51% to \$55,183, representing 0.34% and 0.28% of the total, respectively. CDBG 2020 grants remain at zero in FY2027.

FY27 Revenues by Fund



329 - Other State Grants	\$5,768,422	29.65%
319 - Dept.WaterResources - Prop84	\$5,406,893	27.79%
339 - CDBG 2024	\$4,396,310	22.60%
326 - HCD HOME	\$1,500,000	7.71%
336 - ARPA	\$1,187,096	6.10%
330 - Other Federal Grants	\$789,785	4.06%
337 - Noyo Harbor Blue Economy	\$283,467	1.46%
314 - MCOG OWP Funding	\$67,066	0.34%
332 - Other Small Grants	\$55,183	0.28%

The Special Revenue Fund- Grants for the fiscal year includes several categories. The largest portion comes from 329 - Other State Grants at \$5.8 million, representing 29.65% of the total. Following closely is 319 - Dept.WaterResources - Prop84 with \$5.4 million, or 27.79%. The 339 - CDBG 2024 category contributes \$4.4 million, accounting for 22.6%. Next, 326 - HCD HOME provides \$1.5 million, which is 7.71% of the fund. The 336 - ARPA category adds \$1.2 million, making up 6.1%. Other Federal Grants under 330 contribute \$789,785, or 4.06%. Smaller amounts include 337 - Noyo Harbor Blue Economy at \$283,467 (1.46%), 314 - MCOG OWP Funding with \$67,066 (0.34%), and 332 - Other Small Grants at \$55,183 (0.28%).

Revenues by Fund

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
314 - MCOG OWP Funding	-	-	\$67,066	-
319 - Dept.WaterResources - Prop84	\$10,411,810	\$5,100,000	\$5,406,893	6.0%
326 - HCD HOME	-	-	\$1,500,000	-
329 - Other State Grants	\$2,133,584	\$8,189,250	\$5,768,422	-29.6%
330 - Other Federal Grants	\$42,942	-	\$789,785	-
332 - Other Small Grants	\$129,132	\$36,183	\$55,183	52.5%
334 - CDBG 2020	\$442,380	-	-	-
335 - CDBG- COVID Grants	\$260,471	-	-	-
336 - ARPA	-	\$794,150	\$1,187,096	49.5%
337 - Noyo Harbor Blue Economy	\$286,586	\$505,726	\$283,467	-43.9%
339 - CDBG 2024	-	-	\$4,396,310	-
Total Revenues	\$13,706,906	\$14,625,309	\$19,454,222	33.0%



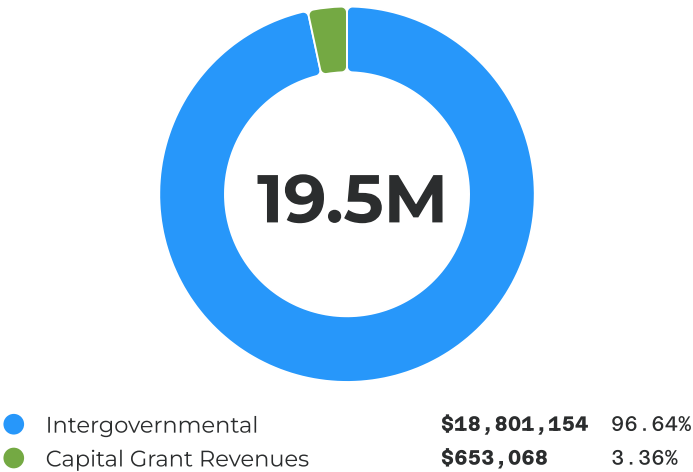
Revenues by Revenue Source Summary

In FY2027, the Special Revenue Fund - Grants total revenue is budgeted at \$19.5 million, representing a 33.02% increase from the FY2026 total of \$14.6 million. The largest revenue source remains Intergovernmental funds, which account for 96.64% of the total at \$18.8 million. This category increased by \$4.7 million, or 33.78%, compared to FY2026.

Capital Grant Revenues are budgeted at \$653,068 in FY2027, making up 3.36% of the total revenue. This category increased by \$81,187, or 14.2%, from the previous year. The Transfer from Other Funds category remains at \$0, consistent with FY2026.

Overall, the significant growth in Intergovernmental revenue is the primary driver of the total revenue increase in FY2027, with Capital Grant Revenues also showing a moderate increase.

FY27 Revenues by Revenue Source Summary



The Special Revenue Fund- Grants for the fiscal year includes Intergovernmental revenue totaling \$18.8 million, which represents 96.64% of the total revenue. Capital Grant Revenues amount to \$653,068, accounting for 3.36% of the total revenue.

Revenues by Revenue Source Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Intergovernmental		\$13,155,442	\$14,053,428	\$18,801,154	33.8%
314 - MCOG OWP Funding					
MCOG OWP - SWAMP	314-3024-3222	-	-	\$67,066	-
Total 314 - MCOG OWP Funding		-	-	\$67,066	-
319 - Dept.WaterResources - Prop84					
Grant Revenue	319-0000-3336	\$10,411,810	\$5,100,000	\$5,406,893	6.0%
Total 319 - Dept.WaterResour		\$10,411,810	\$5,100,000	\$5,406,893	6.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
ces - Prop84					
326 - HCD HOME					
CDBG HOME	326-0000-3301	-	-	\$1,500,000	-
Total 326 - HCD HOME		-	-	\$1,500,000	-
329 - Other State Grants					
Carbon Reduction Prog Grant	329-5070-3336	-	-	\$75,646	-
LEAP Grant Revenue	329-5077-0336	\$65,000	-	-	-
Grant Revenue - PRN	329-5213-3336	\$6,448	-	\$375,000	-
State-Trash Can Grant	329-6111-3336	\$19,122	-	-	-
Dept of Parks & Rec - Bainbrid	329-6133-3336	\$225,402	\$1,849,052	-	-100.0%
FFA Grant Revenue	329-6137-3336	\$1,294,824	\$5,800,000	\$4,717,776	-18.7%
Total 329 - Other State Grants		\$1,610,796	\$7,649,052	\$5,168,422	-32.4%
330 - Other Federal Grants					
USDA Vehicle Grant	330-5056-3336	\$42,942	-	-	-
USDOT SS4A Grant	330-5069-3336	-	-	\$504,766	-
USDA CDS ReConnect 2026 Grant	330-5071-3336	-	-	\$285,019	-
Total 330 - Other Federal Grants		\$42,942	-	\$789,785	-
332 - Other Small Grants					
Community Foundation of MC	332-5053-3337	-	\$4,500	\$2,115	-53.0%
Total 332 - Other Small Grants		-	\$4,500	\$2,115	-53.0%
334 - CDBG 2020					
CDBG 20 Revenue	334-0000-3250	\$790,176	-	-	-
Total 334 - CDBG 2020		\$790,176	-	-	-
335 - CDBG-COVID Grants					



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
CDBG CV Revenue	335-0000-3250	\$13,132	-	-	-
Total 335 - CDBG- COVID Grants		\$13,132	-	-	-
336 - ARPA					
ARPA COVID Funds	336-0000-3336	-	\$794,150	\$1,187,096	49.5%
Total 336 - ARPA		-	\$794,150	\$1,187,096	49.5%
337 - Noyo Harbor Blue Economy					
NoyoHarbor Blue Economy	337-0000-3336	-	\$505,726	\$283,467	-43.9%
Grant Revenues	337-5080-3336	\$286,586	-	-	-
Total 337 - Noyo Harbor Blue Economy		\$286,586	\$505,726	\$283,467	-43.9%
339 - CDBG 2024					
CDBG Grant Revenue	339-0000-3250	-	-	\$4,396,310	-
Total 339 - CDBG 2024		-	-	\$4,396,310	-
Transfer from Other Funds		-\$100,456	-	-	-
334 - CDBG 2020					
Transfer from other Funds	334-7999-7999	-\$347,795	-	-	-
Total 334 - CDBG 2020		-\$347,795	-	-	-
335 - CDBG- COVID Grants					
Transfer form other Funds	335-7999-7999	\$247,339	-	-	-
Total 335 - CDBG- COVID Grants		\$247,339	-	-	-
Capital Grant Revenues		\$651,920	\$571,881	\$653,068	14.2%
329 - Other State Grants					
Grant Revenue - Prop 47	329-5210-3336	-	\$540,198	-	-100.0%
Grant Revenue - CRU	329-5212-3336	\$522,788	-	\$600,000	-
Total 329 - Other State Grants		\$522,788	\$540,198	\$600,000	11.1%
332 - Other Small Grants					
Grant Revenue	332-5067-3336	\$50,300	\$31,683	-	-100.0%



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Grant Revenue- Winter Shelter	332-5214-3336	\$78,832	-	\$53,068	-
Total 332 - Other Small Grants		\$129,132	\$31,683	\$53,068	67.5%
Total Revenues		\$13,706,906	\$14,625,309	\$19,454,222	33.0%

Expenditures by Fund

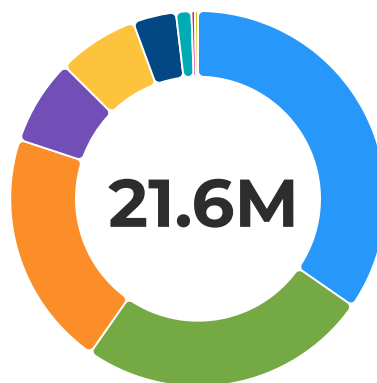
The Special Revenue Fund - Grants total budget for FY2027 is \$21.6 million, representing a 58.14% increase from the FY2026 total of \$13.6 million. The largest category in FY2027 is Other State Grants at \$7.5 million, which accounts for 34.65% of the total but decreased by \$724,424 or 8.84% compared to FY2026.

The Department of Water Resources - Prop84 category increased by \$306,893 or 6.02% to \$5.4 million, making up 25.06% of the FY2027 total. A new significant category in FY2027 is CDBG 2024, with \$4.4 million or 20.38% of the total budget.

ARPA funding saw a substantial increase of \$1.5 million or 1,445.34%, rising to \$1.6 million and representing 7.36% of the total. HCD HOME also appeared as a new category with \$1.5 million, accounting for 6.95% of the budget. Other Federal Grants increased to \$802,750, or 3.72% of the total.

Additional increases include Noyo Harbor Blue Economy, which rose by \$43,049 or 17.91% to \$283,467 (1.31% of total), MCOG OWP Funding at \$67,066 (0.31%), and Other Small Grants at \$55,183 (0.26%). The CDBG 2020 category remained at \$0.

FY27 Expenditures by Fund



329 - Other State Grants	\$7,473,938	34.65%
319 - Dept. Water Resources - Prop84	\$5,406,893	25.06%
339 - CDBG 2024	\$4,396,310	20.38%
336 - ARPA	\$1,587,096	7.36%
326 - HCD HOME	\$1,500,000	6.95%
330 - Other Federal Grants	\$802,750	3.72%
337 - Noyo Harbor Blue Economy	\$283,467	1.31%
314 - MCOG OWP Funding	\$67,066	0.31%
332 - Other Small Grants	\$55,183	0.26%

The Fiscal Year Expenditures by Fund for the Special Revenue Fund- Grants include Other State Grants at \$7.5 million (34.65%), Dept.WaterResources - Prop84 at \$5.4 million (25.06%), and CDBG 2024 at \$4.4 million (20.38%). Additional expenditures are ARPA with \$1.6 million (7.36%), HCD HOME at \$1.5 million (6.95%), and Other Federal Grants totaling \$802,750 (3.72%). Smaller amounts include Noyo Harbor Blue Economy at \$283,467 (1.31%), MCOG OWP Funding with \$67,066 (0.31%), and Other Small Grants at \$55,183 (0.26%).

Expenditures by Fund

Category	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
314 - MCOG OWP Funding	-	-	\$67,066	-
319 - Dept.WaterResources - Prop84	\$12,594,643	\$5,100,000	\$5,406,893	6.0%
326 - HCD HOME	-	-	\$1,500,000	-
329 - Other State Grants	\$1,995,464	\$8,198,361	\$7,473,938	-8.8%
330 - Other Federal Grants	-	-	\$802,750	-
332 - Other Small Grants	\$85,643	-	\$55,183	-
334 - CDBG 2020	\$930,157	-	-	-
335 - CDBG- COVID Grants	\$11,377	-	-	-
336 - ARPA	\$92,024	\$102,702	\$1,587,096	1,445.3%
337 - Noyo Harbor Blue Economy	\$405,496	\$240,418	\$283,467	17.9%
339 - CDBG 2024	-	-	\$4,396,310	-
Total Expenditures	\$16,114,804	\$13,641,481	\$21,572,702	58.1%

Expenditures by Expense Account Summary

In FY2027, the Special Revenue Fund - Grants budget totals \$21.6 million, marking a 58.14% increase from FY2026's \$13.6 million. The largest expenditure category remains Transfer Out at \$12.1 million, which represents 55.89% of the total budget but decreased by \$691,182 or 5.42% compared to the previous year.

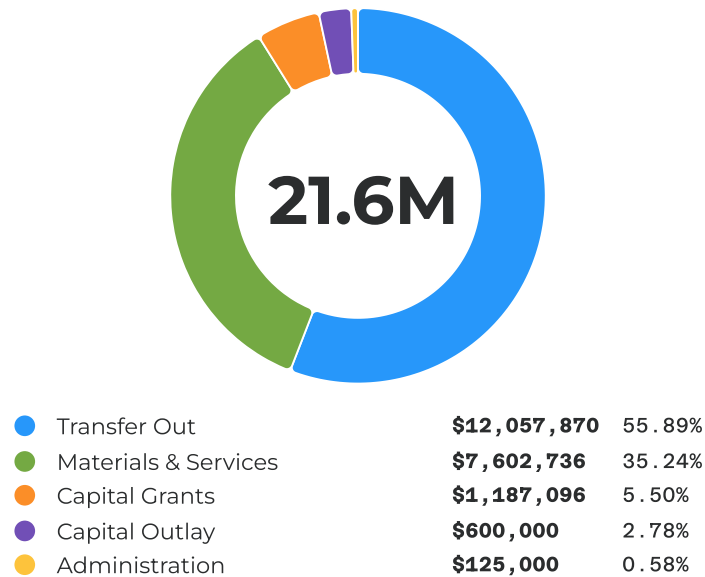
Materials & Services experienced a significant increase to \$7.6 million, accounting for 35.24% of the total budget. This category rose by \$7.4 million, a substantial 2,946.84% increase from FY2026. Capital Grants also saw a notable rise to \$1.2 million, or 5.5% of the total, increasing by \$1.1 million or 1,055.86% from the prior year.

Capital Outlay expenditures increased modestly to \$600,000, representing 2.78% of the total budget and growing by \$59,802 or 11.07%. Administration expenses, which were previously \$0, are budgeted at \$125,000, making up 0.58% of the total.

Overall, the FY2027 budget shows a marked shift with substantial increases in Materials & Services and Capital Grants, while Transfer Out decreased slightly but remains the largest single category by value.



FY27 Expenditures by Expense Account Summary



For the Special Revenue Fund- Grants fiscal year expenditures, Transfer Out accounts for \$12.1 million, representing 55.89% of the total. Materials & Services follow with \$7.6 million, or 35.24%. Capital Grants amount to \$1.2 million, making up 5.5%, while Capital Outlay is \$600,000, which is 2.78%. Administration expenses total \$125,000, comprising 0.58% of the expenditures.

Expenditures by Expense Account Summary

Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Materials & Services		\$743,982	\$249,529	\$7,602,736	2,946.8%
326 - HCD HOME					
Grant Activity - HOME	326-5010-0630	-	-	\$1,375,000	-
Total 326 - HCD HOME		-	-	\$1,375,000	-
329 - Other State Grants					
LEAP Grant	329-5077-0636	\$27,756	\$3,138	-	-100.0%
REAP Activity Delivery	329-5078-0630	\$26,013	\$1,836	-	-100.0%
Grant Activity - PRN	329-5213-0630	\$6,448	-	\$375,000	-
Trash Capture	329-6111-0630	\$24,946	-	-	-
Dept of Parks & Recreation	329-6133-0630	\$10,848	-	-	-
LATA Grant Activity	329-6134-0630	\$35,932	\$4,138	-	-100.0%
Grant Admin FFA	329-6137-0631	\$14,553	-	\$4,717,776	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Total 329 - Other State Grants		\$146,495	\$9,111	\$5,092,776	55,794.9%
332 - Other Small Grants					
Grant Activity	332-5053-0630	-	-	\$2,115	-
Grant Activity - Winter Shelter	332-5214-0630	\$60,265	-	\$53,068	-
Total 332 - Other Small Grants		\$60,265	-	\$55,183	-
334 - CDBG 2020					
Code Enforcement - Activity	334-5062-0630	\$10,958	-	-	-
Code Enforcement- General Admin	334-5062-0631	\$21,912	-	-	-
Microenterprise F/A Grant Acti	334-5064-0630	\$35,000	-	-	-
Water Meter Replacement Pro	334-6127-0630	\$22,333	-	-	-
Water Meter Rep Admin	334-6127-0631	\$30,145	-	-	-
Total 334 - CDBG 2020		\$120,349	-	-	-
335 - CDBG- COVID Grants					
BALP CV Activity	335-5066-0630	\$10,580	-	-	-
BALP-CV Admin	335-5066-0631	\$798	-	-	-
Total 335 - CDBG- COVID Grants		\$11,377	-	-	-
337 - Noyo Harbor Blue Economy					
Blue Economy - Harbor Activity	337-5080-0630	\$404,458	\$240,418	\$283,467	17.9%
Blue Economy - Grant Admin	337-5080-0631	\$1,038	-	-	-
Total 337 - Noyo Harbor Blue Economy		\$405,496	\$240,418	\$283,467	17.9%
339 - CDBG 2024					
BALP - Activity	339-5059-0630	-	-	\$516,258	-
BALP - General Admin	339-5059-0631	-	-	\$39,345	-
UB Assistance Activity	339-5065-0630	-	-	\$226,785	-



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
UB Assistance Gen Admin	339-5065-0631	-	-	\$13,922	-
Total 339 - CDBG 2024		-	-	\$796,310	-
Transfer Out		\$15,048,188	\$12,749,052	\$12,057,870	-5.4%
314 - MCOG OWP Funding					
Transfers to Other Funds	314-7999-0799	-	-	\$67,066	-
Total 314 - MCOG OWP Funding		-	-	\$67,066	-
319 - Dept.WaterResour ces - Prop84					
Transfer to Other Funds	319-7999-0799	\$12,594,643	\$5,100,000	\$5,406,893	6.0%
Total 319 - Dept.WaterResour ces - Prop84		\$12,594,643	\$5,100,000	\$5,406,893	6.0%
329 - Other State Grants					
Transfers Out	329-7999-0799	\$1,643,737	\$7,649,052	\$1,781,162	-76.7%
Total 329 - Other State Grants		\$1,643,737	\$7,649,052	\$1,781,162	-76.7%
330 - Other Federal Grants					
Transfer to Other Funds	330-7999-0799	-	-	\$802,750	-
Total 330 - Other Federal Grants		-	-	\$802,750	-
334 - CDBG 2020					
Transfer to other Funds	334-7999-0799	\$809,808	-	-	-
Total 334 - CDBG 2020		\$809,808	-	-	-
336 - ARPA					
Transfer to other Funds	336-7999-0799	-	-	\$400,000	-
Total 336 - ARPA		-	-	\$400,000	-
339 - CDBG 2024					
Transfer to other Funds	339-7999-0799	-	-	\$3,600,000	-
Total 339 - CDBG 2024		-	-	\$3,600,000	-
Capital Outlay		\$230,610	\$540,198	\$600,000	11.1%
329 - Other State Grants					



Category	Account ID	FY 2025 Audited Final Numbers	FY 2026 Estimated YE	FY 2027 Budgeted	FY 2026 Estimated YE vs. FY 2027 Adopted Budget (% Change)
Grant Activity - Prop 47	329-5210-0630	-	\$540,198	-	-100.0%
Grant Activity - CRU	329-5212-0630	\$205,232	-	\$600,000	-
Total 329 - Other State Grants		\$205,232	\$540,198	\$600,000	11.1%
332 - Other Small Grants					
Granty Activity	332-5067-0636	\$25,378	-	-	-
Total 332 - Other Small Grants		\$25,378	-	-	-
Capital Grants		\$92,024	\$102,702	\$1,187,096	1,055.9%
336 - ARPA					
ARPA Housing Initiatives	336-5507-0731	\$4,438	-	\$786,043	-
ARPA Business Assistance	336-5508-0731	\$33,362	\$52,766	\$318,955	504.5%
Technology Upgrades	336-5509-0731	\$54,225	\$49,937	\$42,098	-15.7%
ARPA Downtown Improvement Grant	336-5511-0731	-	-	\$40,000	-
Total 336 - ARPA		\$92,024	\$102,702	\$1,187,096	1,055.9%
Administration		-	-	\$125,000	-
326 - HCD HOME					
Grant Administration	326-5010-0631	-	-	\$125,000	-
Total 326 - HCD HOME		-	-	\$125,000	-
Total Expenditures		\$16,114,804	\$13,641,481	\$21,572,702	58.1%



Capital Improvement Plan

The City of Fort Bragg's Five-Year Capital Improvement Program (CIP) outlines current and future infrastructure needs and capital funding priorities in the following areas:

- i. Municipal Facilities,**
- ii. Parks & Community Services,**
- iii. Street Maintenance & Traffic Safety,**
- iv. CV Starr Enterprise,**
- v. Water Enterprise,**
- vi. Wastewater Enterprise,**
- vii. Storm Water.**

The CIP is an important planning tool that identifies and prioritizes all major capital projects in the City. It helps determine funding sources and needs.

In general, the CIP provides funding for infrastructure construction and non-routine maintenance, while funding for routine infrastructure maintenance is appropriated in the operating budget and in other special revenue funds. CIP projects, including streets, buildings, recreational facilities, and parks are defined as assets with an initial individual cost of at least \$50k and an estimated useful life of greater than two years. Acquisitions of other capital assets (such as machinery, furniture, and vehicles) are generally accounted for in an internal service fund or departmental account that is responsible for financing each expenditure. Cost estimates are prepared for each capital project using current year dollars.

The CIP shows detailed expenditures and funding for capital projects over the next five years, covering FY 2027 through FY 2031. "Prior Year" funding for projects which span multiple years is also shown. The CIP also includes a "Beyond CIP" category that recognizes the importance of planning for future significant capital projects beyond the five-year CIP time frame.

The projects planned for FY 2027 include expenditures that will be appropriated through the FY 2027 Budget adoption process. Projected expenditures shown for FY 2028 through FY 2031 and Beyond CIP are provided primarily for project planning and long-range financial planning purposes and do not reflect a commitment of funds. Expenditure approval will be sought for these projects during the appropriate fiscal year.

The CIP consists of projects with a total cost of approximately \$123.4 million. For FY 2027, projects totaling approximately \$20 million are recommended for appropriation.

The CIP is organized as follows:

1. FY 2027-2031 Five Year Capital Improvement Program – Expenditures by Category
2. FY 2027-2031 Five Year Capital Improvement Program – Expenditures by Source
3. FY 2027-2031 Capital Improvement Program Projects Detail



FY 2026-2031 Capital Improvement Program By Category

Fund	Column2 Project	Prior FY(s)	FY 26/27 Proposed Budget	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	Est. 5 year Total
MUNICIPAL FACILITIES								
416	Guest House Rehabilitation and Brick Pointing		120,000					\$ 120,000
	Broadband - Fiber	12,834,733	2,980,204					\$ 2,980,204
	Corp Yard Office Training Center Construction		250,000					\$ 250,000
	City Hall - Siding Replace -South and East Side				160,000			\$ 160,000
	Emergency Operations Center-Veterans Memorial		100,000	150,000	2,500,000			\$ 2,750,000
	E. City Hall, Rehabilitation & Stabilization			250,000	2,000,000			\$ 2,250,000
	Facilities Door & Security Retrofit		75,000					\$ 75,000
424	Main St Fire Station Rehab - North Wing	207,702			3,800,000			\$ 3,800,000
427	Police Department Paint & Repairs - External				70,000			\$ 70,000
	Microgrid	25,000				4,000,000		\$ 4,000,000
	City Hall Stair Lift		144,000					\$ 144,000
	Total Municipal Facilities	\$13,067,435	\$ 3,669,204	\$ 400,000	\$ 8,530,000	\$ 4,000,000	\$ -	\$ 16,599,204
PARKS & COMMUNITY SERVICES								
	Pomo Bluffs Park - Bathroom Replacement			90,000				\$90,000
	Pomo Bluffs Park - Parking lot rehabilitation			50,000				\$50,000
	Otis Johnson Trail Restoration			100,000				\$100,000
	Highway 20 Forest and Recreation Area			3,000,000				\$3,000,000
	Downtown Franklin Plaza / Public Square			500,000	1,500,000			\$2,000,000
	Total Parks & Community Services	\$ -	\$ -	\$ 3,740,000	\$ 1,500,000	\$ -	\$ -	\$ 5,240,000
STREET MAINTENANCE & TRAFFIC SAFETY								
	Rule 20 Project						2,190,000	\$2,190,000
421	Systematic Improvements at Un-Signalized Intersections	18,100	186,446					\$186,446
	SS4A City-Wide Sign Replacement Project		631,000					\$631,000
	CBD Coastal Trail Connection			85,000	715,000			\$800,000



Fund	Column2 Project	Prior FY(s)	FY 26/27 Proposed Budget	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	Est. 5 year Total
	Willow St. Pedestrian Improvements -HSIP	45,900	351,300					\$351,300
	City-Wide Sidewalks	19,356	3,300,000					\$3,300,000
	Roadway Revitalization	180,050	403,450	5,939,220				\$6,342,670
	Red Street and Alley Rehabilitation					650,000	4,350,000	\$5,000,000
	Total Street Maint. & Traffic Safety	\$ 263,406	\$ 4,872,196	\$ 6,024,220	\$ 715,000	\$ 650,000	\$ 6,540,000	\$ 18,801,416
CV STARR ENTERPRISE								
	Resiliency Center - CV Starr Center			1,450,000	13,050,000			\$ 14,500,000
	Replace 13 Small HVAC Systems				820,000	820,000	1,025,000	\$2,665,000
	Charge-Up CV Starr Center (6 DC Fast Chargers) and Parking Lot Rehab		85,447		906,000			\$991,447
	Boiler Replacement (Leisure and Hydronic)					60,000	65,000	\$125,000
	Total CV Starr Enterprise	\$ -	\$ 85,447	\$ 1,450,000	\$ 14,776,000	\$ 880,000	\$ 1,090,000	\$ 18,281,447
WATER ENTERPRISE								
	Madsen Hole Ranney - Design		300,000					\$300,000
	Oneka Buoy-Desalination	1,100,000	300,000					\$300,000
651	Noyo River Crossing		1,400,000					\$1,400,000
651	Pudding Creek Water Main Relocation	139,126	819,000					\$819,000
651	Raw Water Line All Phases	4,272,031	5,538,456					\$5,538,456
651	Raw Water Reservoirs - 135 AF	2,950,000		6,000,000	5,800,000			\$11,800,000
651	Pudding Creek Water Main Paint	121,550	12,100					\$12,100
651	Water Main Extension North Fort Bragg (P-2)			300,000	1,084,000			\$1,384,000
	Recycled Water	500,000						
	Water Tank #1 Replacement (T-1)							
	Brush Creek Culvert Replacement		386,000					\$386,000
	Cedar Street Water Line Replacement (P-1)			320,000	3,300,000			\$3,620,000
	Willow Street Pump Station (PS-1)			976,920		7,164,080		\$8,141,000
	Oak Street Valves (V-1)				93,000			\$93,000
	System Renewal - Pipe Replacement (PL-1)						2,830,000	\$2,830,000
	Total Water Enterprise	\$ 9,082,707	\$ 8,755,556	\$ 7,596,920	\$ 10,277,000	\$ 7,164,080	\$ 2,830,000	\$ 36,623,556
WASTEWATER ENTERPRISE								
716	Collection System Master Plan	750,000						
716	Pudding Creek Sewer Main Relocation		420,000					\$420,000



	CIPP-Force Mains Project		1,407,500					\$1,407,500
716	Extend Sewer System North Fort Bragg			430,515				\$430,515
716	Biosolids Dryer Building Construction	374,341	32,000		3,500,000			\$3,532,000
	Chief Celeri Sewer Main Replacement (P-01)		339,310	2,270,765				\$2,610,075
	Elm Street Force Main CIPP Lining (F-01)				963,152			\$963,152
	E Alder St Sewer Main Replacement (P-03)				106,003	709,401		\$815,404
	WWTP Sewer Main Replacement (P-02)					726,029	4,858,808	\$5,584,837
	E Oak St Replacement IV (P-16)		79,213	712,917				\$792,130
	Sewer Main Replacement (P-10, 11, 06)						121,056	\$121,056
	Lift Stations Rehabilitation (R-2)					403,645		\$403,645
	CCTV Condition Inspection (R-1)					300,000		\$300,000
	Total Wastewater Enterprise	\$ 1,124,341	\$ 2,278,023	\$ 3,414,197	\$ 4,569,155	\$ 2,139,075	\$ 4,979,864	\$ 17,380,313
STORM WATER								
	Trash Capture Devices	206,000	300,000	898,000	3,200,000			\$4,398,000
	Trash Can Replacement	280,000						
	Minnesota/Riverview Storm Drain Repair		60,000					\$60,000
	Stormwater Program Asset Management Plan	82,566						
	Storm Drain Master Plan Repairs			1,500,000	1,500,000	1,500,000	1,500,000	\$6,000,000
	Total Storm Water	\$ 568,566	\$ 360,000	\$ 2,398,000	\$ 4,700,000	\$ 1,500,000	\$ 1,500,000	\$ 10,458,000
	Grand Total	\$24,106,455	\$ 20,020,426	\$ 25,023,337	\$ 45,067,155	\$ 16,333,155	\$ 16,939,864	\$ 123,383,937



FY 2026-2031 Capital Improvement Program By Funding Source

Fund	Project	Prior FY(s)	FY 26/27 Proposed Budget	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	Est. 5 year Total
CV STARR ENTERPRISE FUNDS								
	Replace 13 Small HVAC Systems				820,000	820,000	1,025,000	2,665,000
	Boiler Replacement (Leisure and Hydronic)					60,000	65,000	125,000
					820,000	880,000	1,090,000	2,790,000
GENERAL FUND								
	Minnesota/Riverview Storm Drain Repair		60,000					60,000
	Storm Drain Master Plan Repairs			1,500,000	1,500,000	1,500,000	1,500,000	6,000,000
			60,000	1,500,000	1,500,000	1,500,000	1,500,000	6,060,000
GRANT FUNDED								
	Willow Street Pump Station (PS-1)			976,920		7,164,080		8,141,000
	Broadband - Fiber	12,834,733	2,980,204					\$ 2,980,204
424	Main St Fire Station Rehab - North Wing	207,702			3,800,000			\$ 3,800,000
	Microgrid	25,000				4,000,000		\$ 4,000,000
	Charge-Up CV Starr Center (6 DC Fast Chargers) and Parking Lot Rehab		85,447		906,000			991,447
	Oneka Buoy - Desalination	1,100,000	300,000					300,000
651	Raw Water Line All Phases	4,272,031	5,538,456					5,538,456
	Recycled Water	500,000						
	Trash Capture Devices	206,000	300,000	898,000	3,200,000			4,398,000
	Trash Can Replacement	280,000						
	Stormwater Program Asset Management Plan	82,566						
		19,508,032	9,204,107	1,874,920	7,906,000	11,164,080		30,149,107
INTERNAL SERVICE FUND								
416	Guest House Rehabilitation and Brick Pointing		\$ 120,000					\$ 120,000
	Corp Yard Office Training Center Construction		250,000					\$ 250,000
	City Hall - Siding Replace - South and East Side				160,000			\$ 160,000
	Emergency Operations Center-Veterans Memorial		100,000	150,000	2,500,000			\$ 2,750,000
	Facilities Door & Security Retrofit		75,000					\$ 75,000
427	Police Department Paint & Repairs - External				70,000			\$ 70,000
		-	545,000	150,000	2,730,000	-	-	3,425,000



Fund	Project	Prior FY(s)	FY 26/27 Proposed Budget	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	Est. 5 year Total
STREET REPAIR								
	Rule 20 Project						2,190,000	2,190,000
421	Systematic Improvements at Un-Signalized Intersections	18,100	186,446					186,446
	SS4A City-Wide Sign Replacement Project		631,000					631,000
	CBD Coastal Trail Connection			85,000	715,000			800,000
	Willow St. Pedestrian Improvements -HSIP	45,900	351,300					351,300
	City-Wide Sidewalks	19,356	3,300,000					3,300,000
	Roadway Revitalization	180,050	403,450	5,939,220				6,342,670
	Red Street and Alley Rehabilitation					650,000	4,350,000	5,000,000
		263,406	4,872,196	6,024,220	715,000	650,000	6,540,000	18,801,416
WATER ENTERPRISE FUNDS								
	Madsen Hole Ranney - Design		300,000					300,000
651	Noyo River Crossing		1,400,000					1,400,000
651	Pudding Creek Water Main Relocation	139,126	819,000					819,000
Fund	Project	Prior FY(s)	FY 26/27 Proposed Budget	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	Est. 5 year Total
651	Raw Water Reservoirs - 135 AF	2,950,000		6,000,000	5,800,000			11,800,000
651	Pudding Creek Water Main Paint	121,550	12,100					12,100
651	Water Main Extension North Fort Bragg (P-2)			300,000	1,084,000			1,384,000
	Brush Creek Culvert Replacement		386,000					386,000
	Cedar Street Water Line Replacement (P-1)			320,000	3,300,000			3,620,000
	Oak Street Valves (V-1)				93,000			93,000
	System Renewal - Pipe Replacement (PL-1)						2,830,000	2,830,000
		3,210,676	2,917,100	6,620,000	10,277,000	-	2,830,000	22,644,100
WASTE WATER ENTERPRISE FUNDS								
716	Pudding Creek Sewer Main Relocation		420,000					420,000
	CIPP-Force Mains Project		1,407,500					1,407,500
716	Biosolids Dryer Building Construction	374,341	32,000		3,500,000			3,532,000
	Chief Celeri Sewer Main Replacement (P-01)		339,310	2,270,765				2,610,075
	Elm Street Force Main CIPP Lining (F-01)				963,152			963,152



	E Alder St Sewer Main Replacement (P-03)				106,003	709,401		815,404
	WWTP Sewer Main Replacement (P-02)					726,029	4,858,808	5,584,837
	E Oak St Replacement IV (P-16)		79,213	712,917				792,130
	Sewer Main Replacement (P-10, 11, 06)						121,056	121,056
	Lift Stations Rehabilitation (R-2)					403,645		403,645
	CCTV Condition Inspection (R-1)					300,000		300,000
716	Collection System Master Plan	750,000						-
	City Hall Stair Lift		144,000					\$ 144,000
		1,124,341	2,422,023	2,983,682	4,569,155	2,139,075	4,979,864	17,093,798
Fund	Project	Prior FY(s)	FY 26/27 Proposed Budget	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	Est. 5 year Total
UNIDENTIFIED FUNDING								
	E. City Hall, Rehabilitation & Stabilization			250,000	2,000,000			\$ 2,250,000
	Pomo Bluffs Park - Bathroom Replacement			90,000				90,000
	Pomo Bluffs Park - Parking lot rehabilitation			50,000				50,000
	Otis Johnson Trail Restoration			100,000				100,000
	Highway 20 Forest and Recreation Area			3,000,000				3,000,000
	Downtown Franklin Plaza / Public Square			500,000	1,500,000			2,000,000
	Water Tank #1 Replacement (T-1)							
	Resiliency Center - CV Starr Center			1,450,000	13,050,000			\$ 14,500,000
716	Extend Sewer System North Fort Bragg			430,515				430,515
				5,870,515	16,550,000	-		22,420,515
Grand Total		\$24,106,455	\$ 20,020,426	\$ 25,023,337	\$45,067,155	\$ 16,333,155	\$ 16,939,864	\$ 123,383,937



Municipal Facilities



Project: GUEST HOUSE REHABILITATION

Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP 00094
Fund:	416
Funding Source(s):	Internal Service Funds
Est. Project Costs:	\$120,000.00
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined



Project Description

The Guest House was donated to the City of Fort Bragg in 1985 and only minimal improvements to the exterior of the structure have been undertaken since that time. The received a new roof, repairs to wall shingles, a new sign and a fresh coat of paint. Rehabilitation of the existing brick foundation and chimneys is also needed.

The 2012 Guest House Master Plan recommends other upgrades as well, including: upgrade of windows for ultraviolet light protection, improved pedestrian facilities, and updated exterior signage and lighting. Other smaller projects planned for the four years are detailed in the Internal Service Funds table for facilities.

Project Status

Priority:

LOW

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Fund: 530					\$ -
Internal Service Fund		110000			\$ 110,000
					\$ -
					\$ -
Total Project Cost:	\$ -	\$ 110,000	\$ -	\$ -	\$ 110,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Maintenance & Repair			4500	110000				\$ 114,500
Extra	310	550	568	587				\$ 2,015
Total Operating Impact	\$ 310	\$ 550	\$ 5,068	\$ 110,587	\$ -	\$ -	\$ -	\$ 116,515



Project: BROADBAND FIBER

Category:	Other
Department:	Public Works
Task Code:	TBD
Fund:	ARPA, UI
Funding Source(s):	American Rescue Plan
Est. Project Costs:	\$18,929,810.00
Est. Completion Date:	FY 26/27
Project Lead:	Sarah McComick/Carlos Hernandez



Project Description

This project involves City-wide construction of digital infrastructure (underground conduit, fiber, and electronics) through a fiber-to-the-premise (FTTP) network. When this project is completed, nearly 3,100 households and 900 businesses will have access to reliable, and affordable, broadband with speeds up to 10 Gbps.

The project is comprised of three primary infrastructure components: 1) middle mile distribution systems; 2) data center electronics; and 3) fiber to the premise drops. The City is partnering with California Department of Technology on a joint design/build for the middle mile segment along Caltrans right of way, and will also secure backhaul from AT&T for added network resiliency. The network's centralized data center will be located at the CV Starr Center property and be supplied with Core Routing, Firewall, Maintenance Switches, and Optical Line Terminal equipment (OLT).

The data center connects to 15 Distribution Areas (DA's) equipped with XGS-PON splitter vaults located throughout the city. These DA locations will serve as the aggregated fiber locations where conduit, fiber cable, and fiber distribution terminals (splitters) serve each residence/business location. Extra conduit has been designed to the north, south, east, and west to facilitate future growth opportunities.

Project Status

Priority:

HIGH

Project is in design phase and currently seeking additional funding for construction.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
ARPA	118,391	1,700,000			1,818,391
UI	385,000	15,300,000	1,426,419		17,111,419
					0
					0
Total Project Cost:	\$ 503,391	\$ 17,000,000	\$ 1,426,419	\$ -	\$ 18,929,810

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs		50,000	150,000	150,000	150,000	150,000	150,000	800,000
Maintenance & Repair				10,000	10,000	10,000	10,000	40,000
Extra				20,000	20,000	20,000	20,000	80,000
Total Operating Impact	0	50,000	150,000	180,000	180,000	180,000	180,000	920,000

Project: Corp Yard Office Training Center Construction

Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP
Fund:	ISF
Funding Source(s):	Facilities
Est. Project Costs:	\$250,000.00
Est. Completion Date:	FY 26/27
Project Lead:	Heath/Steve/ Alfredo



Project Description

While other facilities have undergone upgrades and improvements over the past decade, the City's Corporation yard has not received an allocation of funds in many years. This project will be to construct additional bathrooms, a break room, and training space for the City's Maintenance Division. Given space constraints, this project may require acquisition of land.

Project Status

Priority
MEDIUM

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Internal Service Fund		250,000			250,000
					0
					0
					0
Total Project Cost:	0	250,000	0	0	250,000

Operating Impact of Project

		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs								\$0
Maintenance & Repair		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$150,000	\$175,000
Extra	\$207	\$213	\$300	\$310	\$310	\$310	\$1,230	\$2,880
Total Operating Impact	\$207	\$5,213	\$5,300	\$5,310	\$5,310	\$5,310	\$151,230	\$177,880



Project: City Hall- Siding Replace- South & East Side

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	ISF
Funding Source(s):	Facilities
Est. Project Costs:	\$160,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Undetermined



Project Description

City Hall requires a face lift to overcome the multiple layers of failed paint over the past one hundred years. The project will include the removal and replacement of siding material on the south and east side of the building. The material to be used for the project will be fiber cement board. This will provide a long lasting material with low maintenance.

Project Status

Priority:

MEDIUM

This project can be procured under one contract along side the Police Department Paint and Repairs-External Project.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Fund: 530					0
Internal Service Fund		160,000			160,000
					0
					0
Total Project Cost:	0	160,000	0	0	160,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs			10,000					10,000
Maintenance & Repair			500	500	500	500	500	2,500
Extra			100	100	100	100	100	500
Total Operating Impact	0	0	10,600	600	600	600	600	13,000

Project:	EMERGENCY OPERATIONS CENTER – VETERANS MEMORIAL
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Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	UI
Funding Source(s):	Facilities
Est. Project Costs:	\$2,750,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Undetermined



Project Description

The City in cooperation with the County of Mendocino is in discussion regarding potential acquisition of Veterans Memorial Hall, in order to re-purpose the facility as an Emergency Operations Center as well as maintaining its shared use by the Veterans. The building has significant deferred maintenance and requires upgrades including seismic, ADA, roofing, electrical, IT capabilities, bathroom rehabilitation, etc.

Project Status	Priority:	MEDIUM
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Pending Land Acquisition. The first \$100,000 would be applied to any immediate deferred maintenance to ensure the usability of the facility. Additional grant applications are currently in progress. This project is listed in the LHMP which may make it eligible for federal grants from FEMA and CalOES.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Fund: Unidentified	250,000	2,500,000			2,750,000
Internal Service Fund					0
					0
Total Project Cost:	\$ 250,000	\$ 2,500,000	\$ -	\$ -	\$ 2,750,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs			2500					\$ 2,500
Maintenance & Repair			500	500	500	500	500	\$ 2,500
Extra			100	100	100	100	100	\$ 500
Total Operating Impact	\$ -	\$ -	\$ 3,100	\$ 600	\$ 600	\$ 600	\$ 600	\$ 5,500

Project: E. CITY HALL REHABILITATION & STABILIZATION								
Category:	Municipal Facilities							
Department:	Public Works							
Task Code:	TBD							
Fund:								
Funding Source(s):	U/I							
Est. Project Costs:	\$2,250,000							
Est. Completion Date:	FY 28/29							
Project Lead:	Undetermined							
								
Project Description								
In 2010, Indigo Hammond + Playle Architects in association with Point 2 Structural Engineers produced the "Structural and Use Study of City Hall East." Various recommendations were made to repair parts of the gymnasium and the old indoor pool. The first priority was to save the structure if feasible. Substantial structural repairs are necessary to accomplish this. The loft/mezzanine structures should be removed. The gymnasium needs some structural work as well.								
Project Status								
Priority:	MEDIUM							
The City contracted with Evan Brooks Associates in the spring of 2023 to look for grant funding for this renovation project. The final project will be dependent on planned use of space and funding received.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
Grant U/I	250,000	2,000,000			\$ 2,250,000			
Internal Service Fund					\$ -			
					\$ -			
					\$ -			
Total Project Cost:	\$ 250,000	\$ 2,000,000	\$ -	\$ -	\$ 2,250,000			
Operating Impact of Project								
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs		150	150	150	150	150	150	\$ 900
Maintenance & Repair		500	500	500	500	500	500	\$ 3,000
Extra		100	100	100	100	100	100	\$ 600
Total Operating Impact	\$ -	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 4,500

Project:	FACILITES DOOR & SECURITY RETROFIT							
Category:	Municipal Facilities							
Department:	Public Works							
Task Code:	PWP							
Fund:	ISF							
Funding Source(s):	Facilities							
Est. Project Costs:	\$75,000.00							
Est. Completion Date:	FY 26/27							
Project Lead:	Kevin/Carlos							
								
Project Description								
This project will add Security cameras at 5 locations to help ensure safety of both visitors and employees, as well as help protect City facilities from damage. The addition of keyless door access controls at 3 locations will provide easier access by groups renting facilities by eliminating the need to check out and return keys, and also will increase security of the facilities.								
Project Status				Priority:	MEDIUM			
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
Internal Service Funds		\$ 75,000			\$ 75,000			
					\$ -			
					\$ -			
					\$ -			
Total Project Cost:	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs		\$ 2,000	\$ 3,000					\$ 5,000
Maintenance & Repair			\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,250
Extra			\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 625
Total Operating Impact	\$ -	\$ 2,000	\$ 3,375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 6,875

Project: MAIN ST. FIRE STATION REHAB - NORTH

Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP 00123
Fund:	
Funding Source(s):	Unidentified
Est. Project Costs:	\$4,007,702.00
Est. Completion Date:	FY 28/29
Project Lead:	Alfredo Huerta



Project Description

In March 2007, the City completed a Public Facilities Master Plan. As a part of the master plan, a preliminary structural analysis of the Main Street Fire Station was completed, with findings and recommendations incorporated into the report. This analysis identified numerous deficiencies in the Fire Station and the risk of structural damage in the event of a major earthquake. The report estimated that making necessary seismic upgrades to the north wing would cost about \$175 per square foot; the south wing would cost about \$50 per square foot and the newer middle section costs would be about \$20 per square foot. As a follow up to the Facilities Master Plan, the City secured a Community Development Block Grant to complete a more extensive evaluation of the structure and foundation to more specifically identify structural fixes to bring the building to current standards. I.L. Welty & Associates completed the structural review and provided recommendations as well as estimates for repair. The original Fire Station Rehabilitation design project scope that resulted from these aforementioned studies aimed to rehabilitate all existing buildings. However, after a structural and architectural analysis was conducted in 2023, it was determined that, due to the similarities in cost of renovation versus new construction, funding newly constructed buildings would be a better use of funds. Due to the ongoing increase in cost of design and construction, the current funds available only allow us to complete a new design for the North Wing. A funding source is yet to be identified.

Project Status

Priority: MEDIUM

The design of the north wing has been completed, including a plan check. Planning Entitlements were received in 2024 and the building permit application has been started. The project is currently on hold until a funding source is identified.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified Fund		\$ 3,800,000			\$ 3,800,000
CDBG Design Funds	\$ 203,702				\$ 203,702
				\$ 4,000	\$ 4,000
					\$ -
Total Project Cost:	\$ 203,702	\$ 3,800,000	\$ -	\$ 4,000	\$ 4,007,702

Operating Impact of Project

		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project:		POLICE DEPT. PAINT & REPAIRS - EXTERIOR						
Category:	Municipal Facilities							
Department:	Public Works							
Task Code:	TBD							
Fund:	ISF, AF							
Funding Source(s):	ISF- Facilities,							
Est. Project Costs:	\$70,000.00							
Est. Completion Date:	FY 28/29							
Project Lead:	Undetermined							
Project Description								
The Police Department needs paint and exterior repairs around the perimeter.								
Project Status						Priority:	MEDIUM	
Given available Facilities fund projects, this project is further out on the CIP horizon. This project can be procured under one contract along side the City Hall Siding (South and East) Project.								
Project Cost Details								
Funding Source(s):	ACTIVITY						Total	
	Prof. Services	Construction	Const. Support	Other				
Internal Service Funds		\$ 70,000				\$ 70,000		
						\$ -		
						\$ -		
						\$ -		
Total Project Cost:	\$ -	\$ 70,000	\$ -	\$ -		\$ 70,000		
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs			\$ 2,500					\$ 2,500
Maintenance & Repair			\$ 150	\$ 150	\$ 150	\$ 150	\$ 200	\$ 800
Extra			\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 500
Total Operating Impact	\$ -	\$ -	\$ 2,750	\$ 250	\$ 250	\$ 250	\$ 300	\$ 3,800



Project: MICROGRID

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	PG&E
Est. Project Costs:	\$4,025,000.00
Est. Completion Date:	FY 29/30
Project Lead:	John



Project Description

In coordination with PG&E the City of Fort Bragg is exploring the development of a microgrid pursuant to PG&E's Community Microgrid Enablement Tariff (CMET). PG&E Awarded the City with a \$25,000 grant in 2026.

Project Status

	Priority:	NONE
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Inception phase

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
PG&E	\$ 25,000	\$ 4,000,000			\$ 4,025,000
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 25,000	\$ 4,000,000	\$ -	\$ -	\$ 4,025,000

Operating Impact of Project

Expenditure Line Item :	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: CITY HALL STAIR LIFT	
Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP
Fund:	U/I
Funding Source(s):	FACILITIES
Est. Project Costs:	\$144,000
Est. Completion Date:	FY 26/27
Project Lead:	U/I



Project Description	
The proposed project involves the installation of a platform lift to provide reliable ADA-compliant access between the first and second floors of City Hall. This cost-effective accessibility solution features a fold-away design to maintain stairway clearance and includes independent constant-pressure controls and safety sensors to ensure passenger security. Once completed, the lift will eliminate barriers, ensuring all employees can safely and independently access the upper landing.	

Project Status		Priority:	HIGH

Project Cost Details					
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
		\$ 130,000	\$ 14,400		\$ 144,400
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ -	\$ 130,000	\$ 14,400	\$ -	\$ 144,400

Operating Impact of Project								
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs		\$ 2,500	\$ 2,500					\$ 5,000
Maintenance & Repair		\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 900
Extra		\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 600
Total Operating Impact	\$ -	\$ 2,750	\$ 2,750	\$ 250	\$ 250	\$ 250	\$ 250	\$ 6,500

Parks & Community Services



Project: Pomo Bluffs Park-Bathroom Replacement

Category:	Parks & Community Services
Department:	Public Works
Task Code:	PWP
Fund:	
Funding Source(s):	Unidentified
Est. Project Costs:	\$90,000.00
Est. Completion Date:	FY 26/27
Project Lead:	Alfredo Huerta



Project Description

Pomo Bluffs Park was constructed in ~2009. The bathroom structure has reached the end of its useable life and requires replacement. \$5000 budgeted for permitting.

Project Status

Priority: HIGH

An informal solicitation will occur in early summer of 2026.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
	\$ 5,000	\$ 85,000			\$ 90,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 5,000	\$ 85,000	\$ -	\$ -	\$ 90,000

Operating Impact of Project

		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs		\$ 7,000	\$ 6,500					\$ 13,500
Maintenance & Repair		\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600	\$ 3,600
Extra		\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,200
Total Operating Impact	\$ -	\$ 7,800	\$ 7,300	\$ 800	\$ 800	\$ 800	\$ 800	\$ 18,300

Project: Pomo Bluffs Park- Parking Lot Rehab	
Category:	Parks & Community Services
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	Internal Services Fund
Est. Project Costs:	\$50,000.00
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined



Project Description									
Based on an expected 20 year life-cycle for paving, the Pomo Bluffs parking lot will be ready to be repaved in FY 26/27. Other minor park rehabilitation work may be added to the project as needed.									
Project Status							Priority:	LOW	

No status updates. The city could procure one major park/facility parking lot project and potentially save money if the rehabilitation strategy was to slurry seal.

Project Cost Details					
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified		\$ 50,000			\$ 50,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000

Operating Impact of Project								
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: OTIS JOHNSON TRAIL RESTORATION								
Category:	Parks & Community Services							
Department:	Public Works							
Task Code:	TBD							
Fund:								
Funding Source(s):	Unidentified							
Est. Project Costs:	\$100,000.00							
Est. Completion Date:	FY 27/28							
Project Lead:								
								
Project Description								
Several trails in the park are experiencing erosion after the winter storms of FY23/24 and showing signs of needing restoration. Staff will begin seeking grant funding for trail rehabilitation and abandonment of any social trails that have surfaced since last construction.								
Project Status				Priority:	MEDIUM			
New Project, no updates.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
Unidentified		\$ 100,000			\$ 100,000			
					\$ -			
					\$ -			
					\$ -			
Total Project Cost:	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs	\$ 1,000		\$ 250					\$ 1,250
Maintenance & Repair		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,500
Extra		\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 750
Total Operating Impact	\$ 1,000	\$ 375	\$ 625	\$ 375	\$ 375	\$ 375	\$ 375	\$ 3,500

Project: HIGHWAY 20 FOREST AND RECREATION AREA	
Category:	Parks & Community Services
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	Unidentified
Est. Project Costs:	\$3,000,000.00
Est. Completion Date:	FY 27/28
Project Lead:	Unidentified

Public Access Elements - Park

MENDOCINO LAND TRUST



Project Description	
The project includes establishing a community forest on portions of the site not needed for reservoir construction. The specific uses of the community forest will be determined through future planning efforts, so this component is currently evaluated at a programmatic level in the Reservoir EIR. Potential features may include public trails, picnic areas, restrooms, and community facilities such as event or performance spaces. Developed amenities are anticipated to be located within an existing disturbed area near Highway 20, while trails would follow and improve existing routes on the property. Motorized and non-motorized trail uses would be separated and clearly identified to ensure safe public access. Some community forest improvements may require future utility connections for water, wastewater, and electricity as plans are refined. ¹	

Project Status		Priority:	MEDIUM
The Environmental Impact Report (EIR) for the Reservoir project, is currently in development and includes a program level evaluation of the community forest. This approach will allow the City to assess potential environmental effects without detailed designs. This level of analysis ensures future community forest features can be planned and permitted efficiently once specific uses are finalized.			

Project Cost Details					
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified		\$ 3,000,000			\$ 3,000,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000

Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project:		Downtown Franklin Plaza / Public Square						
Category:	Parks & Community Services							
Department:	Administration							
Task Code:	TBD							
Fund:								
Funding Source(s):	Prop 68							
Est. Project Costs:	\$3,000,000.00							
Est. Completion Date:	FY 27/28							
Project Lead:	Unidentified							
Project Description								
As part of the City's ongoing Downtown Revitalization and Economic Development Strategy outlined in the 2024-2028 Strategic Plan, staff has been evaluating opportunities to activate underutilized properties within the Central Business District (CBD). Two underutilized downtown parcels located along North Franklin Street have emerged as potential opportunities for a coordinated public space and placemaking initiative: >300 N. Franklin Street – Approximately 2,000 square feet - The initial concept for 300 N. Franklin Street is envisioned as a small-scale "Downtown Civic Plaza" designed to serve as a flexible community gathering and activation space within the downtown core. >435 N. Franklin Street – Approximately 6,000 square feet - envisioned as a larger flexible community event and urban greening space that complements the Downtown Civic Plaza.								
Project Status						Priority:	MEDIUM	
Pending City Council Direction and Grant Funding.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
Unidentified		\$ 3,000,000			\$ 3,000,000			
					\$ -			
					\$ -			
					\$ -			
Total Project Cost:	\$ -	\$ 3,000,000	\$ -	\$ -	\$ 3,000,000			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Street Maintenance & Traffic Safety



Project: Rule 20 (Utility Underground)	
Category:	Street Maintenance
Department:	Public Works
Task Code:	PWP 00121
Fund:	Grant RULE 20
Funding Source(s):	PG&E
Est. Project Costs:	\$2,190,000.00
Est. Completion Date:	FY 29/30
Project Lead:	Undetermined



Project Description

Public Utilities Commission (PUC) Rule 20A requires PG&E to annually set aside monies for the purpose of undergrounding electric utility infrastructure. As of March 31, 2018, the City's account balance is \$1,215,827. The City receives an additional \$36,000 each year to build up this account. Undergrounding of utilities are normally coordinated with street construction projects to ensure a new pavement surface over extensive utility trenching. For a typical 400 foot City block, the undergrounding cost is approximately \$250,000. Coordinating with PG&E for design and utility undergrounding can take from two to three years before street construction can follow.

Project Status	Priority: LOW
No Status updates. PGE has identified this project for design and construction in 2037.	

Project Cost Details					
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
PG&E		\$ 2,190,000			\$ 2,190,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ -	\$ 2,190,000	\$ -	\$ -	\$ 2,190,000

Operating Impact of Project								
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Systematic Improvements at Unsignalized

Category:	Street Maintenance
Department:	Public Works
Task Code:	PWP 00131
Fund:	421
Funding Source(s):	HSIP/Local
Est. Project Costs:	\$204,546.00
Est. Completion Date:	FY 26/27
Project Lead:	Chantell O'Neal



Project Description

Install or upgrade larger or additional stop signs or other intersection warning and regulatory signs, install or upgrade pedestrian crossings with enhanced safety features including RRFs. Locations for improvements in this project include North Harbor Drive, Redwood Ave, Boatyard Drive at SR 20, Pine Street, and others. The most significant change is the proposed lighted beacon crossing of SR 1 at Pine Street.

Project Status

Priority: HIGH

Design in progress. Construction is planned summer 2026. Timely use of funds deadline is September 2026.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Local Street Sales Tax	\$ 18,100	\$ 7,171			\$ 25,271
HSIP		\$ 179,275			\$ 179,275
					\$ -
					\$ -
Total Project Cost:	\$ 18,100	\$ 186,446	\$ -	\$ -	\$ 204,546

Operating Impact of Project

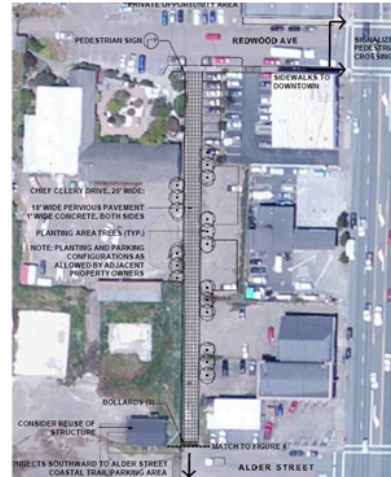
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs	\$ 800	\$ 1,200	\$ 2,000					\$ 4,000
Maintenance & Repair		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,500
Extra		\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 750
Total Operating Impact	\$ 800	\$ 1,575	\$ 2,375	\$ 375	\$ 375	\$ 375	\$ 375	\$ 6,250



Project:		SS4A City-Wide Sign Replacement						
Category:	Street Maint. & Traffic Safety	941 208 9am to 6pm 942 208 No Parking Any Time 944 208 No Parking Any Time 949 207 One Way/One Way/Do Not Enter	     					
Project Description								
This is a project identified in the City's 2024 Local Road Safety Action Plan (LRSAP) which includes improving, replacing, or installing new regulatory and warning signage citywide. The GIS Students from CSU LB are working on the Sign Inventory as their Capstone project. So we will have the data for which signs need to be replaced by July/August of 2026. This project scope would be to purchase and install signage. Either the new "Road Crew" will install/replace signage and grant funds will be used to cover costs of staff time for grant implementation or implementation could occur through a contracted sign installation.								
Project Status		Priority:	LOW					
Grant Status- Applied and pending announcement of award								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
250- Special Sales Tax					\$ -			
SS4A		\$ 631,000			\$ 631,000			
					\$ -			
					\$ -			
					\$ -			
Total Project Cost:	\$ -	\$ 631,000	\$ -	\$ -	\$ 631,000			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs	\$ 2,800	\$ 8,000	\$ 2,500					\$ 13,300
Supplies & Materials								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ 2,800	\$ 8,000	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 13,300

Project: CBD COASTAL TRAIL CONNECTION

Category:	Street Main. & Traffic Safety
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	U/I & Local
Est. Project Costs:	\$800,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Chantell O'Neal



Project Description

The concept for the Redwood Avenue link to the middle section of the Coastal Trail is to provide a short, easy and enjoyable trail connection to downtown that shifts the outdoor coastal trail hiking experience to an urban experience where visitors can access downtown restaurants and shops. From the downtown employment center, workers would also enjoy a short walk and fresh air by the coast by taking the same pathway. The connections would be made from the Alder Street Coastal Trailhead and parking area(s) by improving Chief Celery Drive (between Redwood Avenue and Oak Street) into a multi-use trail, though predominately a pedestrian way with sidewalks and landscaping, where possible. On Redwood Avenue, sidewalks, paving, landscaping and signage would provide wayfinding guidance to improve the visitor experience on both sides of Main Street.

Project Status

Priority: **LOW**

Concept Design Stage and grant applications.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified	\$ 85,000	\$ 715,000			\$ 800,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 85,000	\$ 715,000	\$ -	\$ -	\$ 800,000

Operating Impact of Project

		Fiscal Year						
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	Total
Personnel Costs								\$ -
Maintenance & Repair				\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,200
Extra				\$ 150	\$ 150	\$ 150	\$ 150	\$ 600
Total Operating Impact	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ 450	\$ 1,800



Project: Willow St. Pedestrian Improvements - HSIP

Category:	Street Main. & Traffic Safety
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	HSIP / Local
Est. Project Costs:	\$397,200.00
Est. Completion Date:	FY 26/27
Project Lead:	Kevin McDannold



Project Description

Install a pedestrian crossing island, high visibility crosswalks, and ADA compliant sidewalk, curb gutter, curb ramps, and bulbouts to improve pedestrian safety on Willow St.

Project Status

Priority: MEDIUM

Project has been selected by HSIP to be funded. Design is underway, construction to begin Summer of 2026.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
HSIP	\$ 33,507	\$ 274,950	\$ 41,220		\$ 349,677
Local Funds	\$ 12,393	\$ 30,550	\$ 4,580		\$ 47,523
					\$ -
					\$ -
Total Project Cost:	\$ 45,900	\$ 305,500	\$ 45,800	\$ -	\$ 397,200

Operating Impact of Project

		Fiscal Year						Total
Expenditure Line Item:	Prior Year	26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs								\$ -
Maintenance & Repair				\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,200
Extra				\$ 150	\$ 150	\$ 150	\$ 150	\$ 600
Total Operating Impact	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ 450	\$ 450	\$ 1,800



Project: CITY-WIDE SIDEWALK REHABILITATION

Category:	Street Maint. & Traffic Safety
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	CDBG
Est. Project Costs:	\$3,300,000.00
Est. Completion Date:	FY 26/27
Project Lead:	Chantell O'Neal/Carlos Hernandez



Project Description

CDBG funds will be used for city-wide sidewalk rehabilitation project, including removal and replacement of deteriorated sidewalk segments across the City, addressing long-standing safety, accessibility, and aesthetic concerns. The scope combines locations identified in the 2022 sidewalk system inventory conducted by Precision Concrete Cutting (PCC)—which documented approximately \$1.2 million in removal and replacement (R&R) needs—with additional segments identified through recent infrastructure assessments. The total estimated cost is approximately \$3.3 million. The project is bid-ready, and City staff are prepared to release a Notice Inviting Bids and Request for Proposals following contract execution with HCD.

Project Status

Priority:

HIGH

Design completed 2025. CDBG Application submitted February 2, 2026. Award Notification expected July 2026.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
CDBG	\$ 175,250	\$ 2,840,940	\$ 283,810		\$ 3,300,000
					\$ -
					\$ -
Total Project Cost:	\$ 175,250	\$ 2,840,940	\$ 283,810	\$ -	\$ 3,300,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Roadway Revitalization

Category:	Street Maint. & Traffic Safety
Department:	Public Works
Task Code:	TBD
Fund:	429
Funding Source(s):	LPP C, LPP F, and Local
Est. Project Costs:	\$6,522,720.00
Est. Completion Date:	FY 28/29
Project Lead:	Chantell O'Neal



Project Description

The City of Fort Bragg has identified four (4) streets equivalent to approximately 2.2 miles of City Street, which will receive pavement repair and rehabilitation. The scope of the 2027 Roadway Revitalization Project includes the repair and rehabilitation of 2.2 Miles of streets using a combination of thick mill and/or 4" dig-outs and overlay on four (4) primary roadways. The project also includes the replacement of 1,700 linear feet of failed storm drain pipe, and 46 curb ramps will be brought into compliance with ADA standards. Original Project estimate submitted in the Competitive grant (LPP C) application was \$4,731,000 however, the new proposed project amount is increased to include street locations previously removed from the 2025 project and installation of water valves along Oak Street per the recommendations of HDR in the Draft Water Master Plan.

Project Status

Priority: **NONE**

30% Conceptual began March 2025. LPP Competitive Cycle Grant application is November 2026, Award notifications June 2027.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Local/Reserved	\$ 116,000	\$ 1,415,435			\$ 1,531,435
LPP-C		\$ 2,667,000			\$ 2,667,000
Water Enterprise	\$ 3,500	\$ 36,000			\$ 39,500
LPP F		\$ 400,000			\$ 400,000
Local Streets Sales Tax	\$ 464,000	\$ 853,735	\$ 567,050		\$ 1,884,785
					\$ -
					\$ -
Total Project Cost:	\$ 583,500	\$ 5,372,170	\$ 567,050	\$ -	\$ 6,522,720

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		26-27	27-28	28-29	29-30	30-31	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Project: Red Streets and Alley Rehabilitation

Category:	Street Maint. & Traffic Safety
Department:	Public Works
Task Code:	TBD
Fund:	421
Funding Source(s):	LPP-C and Local
Est. Project Costs:	\$5,000,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Unidentified



Project Description

This project seeks to find the alleys in the worst condition when identified in the 2011 Alley Master Plan as being in the highest priority for work. Additionally, any collector streets with a PCI under 65 will be considered for this project, as well as an evaluation of any other streets for which recommended treatment is similar to the techniques proposed in the alley project will be considered for incorporation into the project if budget exists after the alleys and collector streets are prioritized.

Project Status

Priority: HIGH

Staff will submit a LPP Competitive application in 2026. An additional status update will be provided after that time.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
LPP C					\$ -
Local Sales Tax	\$ 650,000	\$ 3,697,500	\$ 652,500		\$ 5,000,000
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 650,000	\$ 3,697,500	\$ 652,500	\$ -	\$ 5,000,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CV Starr Enterprise



Project: RESILIENCY CENTER - CV STARR CENTER	
Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	UI
Est. Project Costs:	\$14,500,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Undetermined



Architectural rendering of the CV Starr Center Phase 3 facility expansion. The image shows a large, modern building with a prominent glass facade and a gabled roof. The building is surrounded by a landscaped area with trees, walkways, and a paved plaza. Several people are depicted walking on the plaza, providing a sense of scale. The rendering is a black and white line drawing with some shading to indicate depth and texture.

CV Starr Center
Phase 3 Facility Expansion
Architectural Rendering

Project Description

The CV Starr Center Phase 3 facility expansion will include a variety of community oriented spaces including several athletic multi-purpose rooms, and a gymnasium with a full sized basketball court. This space is also intended serve as a resiliency center given the multitude of resources accessible through this facility.

Project Status

Priority: MEDIUM

A Master Plan for the Phase 3 Facility Expansion was published by Glass Architects in 2016, including various conceptual drawings for the facility. This project is still in the conceptual phase, but the possibility for this facility to serve as a resiliency center is driving the project up in priority.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified	\$ 1,450,000.00	\$ 13,050,000.00			\$ 14,500,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 1,450,000	\$ 13,050,000	\$ -	\$ -	\$ 14,500,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: REPLACE SMALL HVAC SYSTEMS

Category:	CV STARR Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	810
Funding Source(s):	CV STARR
Est. Project Costs:	\$2,665,000.00
Est. Completion Date:	FY 25/26
Project Lead:	Carlos Hernandez



Project Description

the Starr Center has a total of 13 small HVAC systems which condition the air in the facility. These systems are nearing the end of their useful life, and staff is recommending a proactive approach toward replacing a four (4+) systems each fiscal year over the course of three years. The first two due for replacement are in the dressing room and locker room.

Project Status	Priority:	MEDIUM
-----------------------	------------------	---------------

HVAC replacement will begin in 2028/2029. Professional services are needed for HVAC commissioning and testing (approximately \$5,000/unit).

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
	\$ 65,000	\$ 2,600,000			\$ 2,665,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 65,000	\$ 2,600,000	\$ -	\$ -	\$ 2,665,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Charge-Up CV Starr

Category:	Street Maint. & Traffic Safety
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	CRP- Grant for Design
Est. Project Costs:	\$991,447.00
Est. Completion Date:	FY 27/28
Project Lead:	Chantell O'Neal



Project Description

The Carbon Reduction Program Grant (CRP) will fund Phase 1 which will cover Engineering Design and Environmental Services for the Installation of up to six (6) Public DC Fast Chargers at the City-owned and operated CV Starr Recreation Facility. Staff will seek additional grant funding for the installation of chargers. Parking lot rehabilitation will be incorporated into this project as funding permits ((\$50,000 for repairs are budgeted)).

Project Status

Priority: **HIGH**

CRP Grant awarded in the amount of \$75,546. The \$9,801 of unidentified funds are the required program match. This project has a timely use of funds deadline in September 2026, funds for the design must be allocated by then.

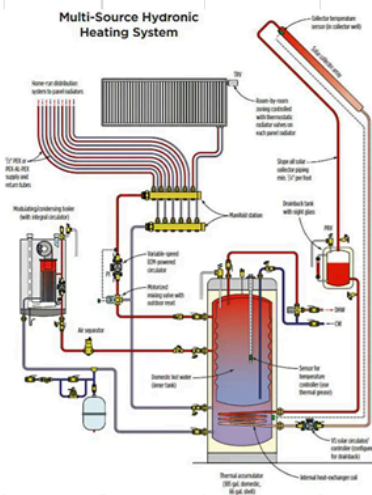
Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
CRP	\$ 75,646				\$ 75,646
Unidentified (UI)	\$ 9,801	\$ 906,000			\$ 915,801
					\$ -
					\$ -
Total Project Cost:	\$ 85,447	\$ 906,000	\$ -	\$ -	\$ 991,447

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Boiler Replacement Leisure Pool and Hydronic	
Category:	CV STARR Enterprise
Department:	Public Works
Task Code:	PWP
Fund:	810
Funding Source(s):	CV STARR
Est. Project Costs:	\$125,000.00
Est. Completion Date:	FY 29/30
Project Lead:	



Project Description

The Hydronic Boiler, which heats the building and the Leisure Pool Boiler which heats the pool should be replaced every five years. This CIP line item is the next scheduled replacement for this boilers.

Project Status

Priority:

The leisure pool boiler was replaced in 2024 and due for replacement in 2029 and the Hydronic boiler was replaced in 2025 and due for replacement in 2030.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
CV STARR		\$ 125,000			\$ 125,000
					\$ -
					\$ -
Total Project Cost:	\$ -	\$ 125,000	\$ -	\$ -	\$ 125,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Water Enterprise



Project: MADSEN HOLE RAINEY - DESIGN

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR
Fund:	
Funding Source(s):	Water Enterprise
Est. Project Costs:	\$300,000.00
Est. Completion Date:	FY 25/26
Project Lead:	Undetermined



Project Description

The City's raw water source at Madsen Hole in the Noyo River currently used a Ranney Collector to provide some preliminary treatment at the source prior to pumping the water to the treatment plant. This is especially important during rain events to allow some filtration when turbidity has increased. This type of system is placed below ground to extract water from an aquifer with direct connection to a surface water source. This system has failed and is in need of replacement. This portion of the project includes design services only.

Project Status

Priority: **HIGH**

Work expected to begin 2025.

Project Cost Details

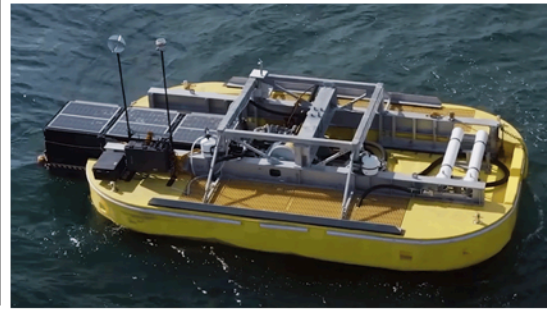
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise		\$ 300,000			\$ 300,000
					\$ -
					\$ -
Total Project Cost:	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Desalination- Ocean Intake - Pilot Project

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00025
Fund:	610
Funding Source(s):	DWR
Est. Project Costs:	\$1,400,000
Est. Completion Date:	FY 26/27
Project Lead:	John Smith



Project Description

Wave powered desalination buoy company contacted the City in 2022 to discuss an opportunity for the City to complete a pilot project. This work will require a number of studies and discussions with regulatory agencies, making sure they receive the information needed to deploy the pilot buoy.

Project Status

Priority: HIGH

Consultants are completing the preparation to begin required studies and CEQA analysis.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise	\$ 500,000	\$ 800,000	\$ 100,000		\$ 1,400,000
					\$ -
Total Project Cost:	\$ 500,000	\$ 800,000	\$ 100,000	\$ -	\$ 1,400,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs		\$ 25,000	\$ 30,000					\$ 55,000
Supplies & Material			\$ 10,000					\$ 10,000
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ 25,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000

Project: NOYO RIVER CROSSING

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR
Fund:	610
Funding Source(s):	Water Enterprise
Est. Project Costs:	\$1,400,000.00
Est. Completion Date:	FY 27/28
Project Lead:	Undetermined



Project Description

A large portion of the Raw Water Line that brings untreated water to the Water Treatment Plant (WTP) is currently undergoing replacement. The Noyo River Crossing, which lies south of the WTP, needs either replacement or refurbishment via lining to ensure 1) the longevity and reliability of the system and 2) appropriate restraints are added to areas of the transmission line that were not replaced with the Raw Water Line Replacement Project. While the line currently flows via gravity to the WTP, the City plans to reverse the flow via pumping to transport water to the upstream reservoirs during periods of high river flow.

Project Status

Priority:

MEDIUM

The design of this project is being completed with the Reservoir Project.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise		\$ 1,400,000			\$ 1,400,000
					\$ -
Total Project Cost:	\$ -	\$ 1,400,000	\$ -	\$ -	\$ 1,400,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs		\$ 2,500	\$ 2,000					\$ 4,500
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ 2,500	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 4,500

Project:		Pudding Creek Water Main Relocation																				
<table><tr><td>Category:</td><td>Water Enterprise</td></tr><tr><td>Department:</td><td>Public Works</td></tr><tr><td>Task Code:</td><td>WTR 00014</td></tr><tr><td>Fund:</td><td>651</td></tr><tr><td>Funding Source(s):</td><td>Water Enterprise</td></tr><tr><td>Est. Project Costs:</td><td>\$958,126.00</td></tr><tr><td>Est. Completion Date:</td><td>FY 24/25</td></tr><tr><td>Project Lead:</td><td>Caltrans</td></tr></table> 							Category:	Water Enterprise	Department:	Public Works	Task Code:	WTR 00014	Fund:	651	Funding Source(s):	Water Enterprise	Est. Project Costs:	\$958,126.00	Est. Completion Date:	FY 24/25	Project Lead:	Caltrans
Category:	Water Enterprise																					
Department:	Public Works																					
Task Code:	WTR 00014																					
Fund:	651																					
Funding Source(s):	Water Enterprise																					
Est. Project Costs:	\$958,126.00																					
Est. Completion Date:	FY 24/25																					
Project Lead:	Caltrans																					
Project Description																						
The pipeline providing treated water to the north side of town is currently located on the remains of Georgia Pacific's Pudding Creek Dam. To eliminate the on-going risk to the water main presented by a compromised dam, the water main will be relocated to the nearby Highway 1 (N. Main Street) bridge over Pudding Creek. The water main design is currently underway, and the City is coordinating with Caltrans to accommodate the relocation as part of the future widening of the bridge, to be completed in 2022. CalTrans has included the necessary supports for the new water main in their bridge plans, along with the relocation of our sewer force main, however, the City will need to provide funding from the Water Enterprise Fund for the actual construction of the pipeline.																						
Project Status					Priority:	NONE																
The project is 100% completed but Caltrans has not yet invoiced the City to its satisfaction for project costs.																						
Project Cost Details																						
Funding Source(s):	ACTIVITY					Total																
	Prof. Services	Construction	Const. Support	Other																		
651- Water Enterprise	\$ 139,126	\$ 819,000			\$ 958,126																	
					\$ -																	
Total Project Cost:	\$ 139,126	\$ 819,000	\$ -	\$ -	\$ 958,126																	
Operating Impact of Project																						
		Fiscal Year						Total														
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future															
Personnel Costs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 35,000														
Supplies & Material	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,400														
Maintenance & Repair		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,500														
Extra		\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 900														
Total Operating Impact	\$ 5,200	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 38,800														

Project:		Raw Water Line - All Phases						
Category:	Water Enterprise							
Department:	Public Works							
Task Code:	WTR 00016							
Fund:	610							
Funding Source(s):	DWR							
Est. Project Costs:	\$9,810,487.00							
Est. Completion Date:	FY 27/28							
Project Lead:	Chantell/John							
Project Description								
The City of Fort Bragg receives its water from three sources: Waterfall Gulch, Newman Gulch, and the Noyo River. The raw water from Waterfall Gulch and Newman Gulch gravity flows through a transmission system of PVC, asbestos cement, ductile iron and steel pipe to the Water Treatment Plant. Much of this transmission line traverses steep, remote, and environmentally sensitive terrain, and has been in place for decades. Failures are more and more common, and it is essential that all of the City's transmission lines remain operational. The engineering design includes over two miles of pipeline that will either replace or relocate the existing system to a less environmentally sensitive location, and is nearing completion. The plans are being developed to allow for construction in up to four segments, depending on the amount of funding initially available. The approved design will involve significant environmental permitting, and there will likely be timber harvest associated with some portions, including the area between Summers Lane Reservoir and the Noyo River that is owned by Lyme Redwood Timberlands. The City has been awarded grant funding in the amount of \$8,797,500 by the Department of Water Resources Urban and Multibenefit Drought Relief Grant to pay for project construction.								
Project Status		Priority:	HIGH					
Project design is complete and the permitting process is ongoing. Construction has been awarded and is anticipated to start in 2024.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
651- Water Enterprise	\$ 871,550				\$ 871,550			
DWR Grant		\$ 8,378,937	\$ 560,000		\$ 8,938,937			
					\$ -			
Total Project Cost:	\$ 871,550	\$ 8,378,937	\$ 560,000	\$ -	\$ 9,810,487			
Operating Impact of Project								
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs	\$ 1,000	\$ 1,500	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 8,500
Supplies & Material		\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,200
Maintenance & Repair	\$ 250	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,750
Extra	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,050
Total Operating Impact	\$ 1,400	\$ 2,350	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,550	\$ 2,550	\$ 16,500

Project: RAW WATER RESERVOIRS - 135 AF

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00024
Fund:	651
Funding Source(s):	Water Enterprise
Est. Project Costs:	\$14,750,000.00
Est. Completion Date:	FY 27/28
Project Lead:	Chantell O'Neal



Project Description

The City purchased 580 acres formerly belonging to MCRPD with the intent of building 3 new reservoirs similar in size to the existing Summers Lane Reservoir, which is located on an adjacent parcel to the NW. The additional reservoirs will allow the City to pump water from the Noyo River during the winter months when flows are high and store the water until summer. Drawing from the reservoirs during the summer months will enable the City to leave the summer flows in the Noyo, benefitting the native species.

The property contains the rare and endemic Mendocino Cypress Woodland which has been mapped by CDFW. The City will locate the new reservoirs in a fenced complex over the most disturbed areas, and intends to create a community forest on the remaining property using conservation easements.

Project Status

Priority: HIGH

The project will go out for design in summer of 2024. It is anticipated that all of the studies necessary for the environmental compliance will take at least 2 years to complete.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise	\$ 2,900,000	\$ 10,500,000	\$ 1,350,000		\$ 14,750,000
					\$ -
Total Project Cost:	\$ 2,900,000	\$ 10,500,000	\$ 1,350,000	\$ -	\$ 14,750,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs		\$ 25,000	\$ 25,000					\$ 50,000
Supplies & Material		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,500
Maintenance & Repair		\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 1,800
Extra		\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 600
Total Operating Impact	\$ -	\$ 25,650	\$ 25,650	\$ 650	\$ 650	\$ 650	\$ 650	\$ 53,900

Project:		Pudding Creek Water Main Paint						
								
Category:	Water Enterprise							
Department:	Public Works							
Task Code:	PWP 00129							
Fund:	651							
Funding Source(s):	Water Enterprise							
Est. Project Costs:	\$133,650.00							
Est. Completion Date:	FY 26/27							
Project Lead:	Alfredo Huerta							
Project Description								
The pipeline providing treated water to the north side of town was relocated to the nearby Highway 1 (N. Main Street) bridge over Pudding Creek as part of the Caltrans bridge widening project that took place in 2023. This painting project will help with the overall longevity of the pipe that is exposed to the elements.								
Project Status					Priority:	HIGH		
The city has been provided with three cost estimates for this work. This project is expected to take place in Q3 of 2025. Added \$12,100 for contingency as painting will occur in FY 26/27.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
651- Water Enterprise		\$ 133,650			\$ 133,650			
					\$ -			
Total Project Cost:	\$ -	\$ 133,650	\$ -	\$ -	\$ 133,650			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 35,000
Supplies & Material	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,400
Maintenance & Repair		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,500
Extra		\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 900
Total Operating Impact	\$ 5,200	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 5,600	\$ 38,800

Project: WATER MAIN EXTENSION NORTH FORT BRAGG

Category:	Water Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	651
Funding Source(s):	Water Enterprise
Est. Project Costs:	\$1,384,000.00
Est. Completion Date:	FY 26/27
Project Lead:	Alfredo Huerta



Project Description

The City's water and sewer infrastructure currently ends at Airport Road, about 3,000 feet short of the City Limits. In order to improve water pressure for fire protection, an existing section of 8" pipe needs to be upsized to a 10" main. This will require that a main be installed both along Highway 1 and along the Haul Road, which is owned by MacKerricher State Park.

Project Status

Priority: **LOW**

The distribution system study that is underway will include some preliminary evaluation of this project, and may help identify future funding sources. The future project will be expanded from those preliminary studies. A request for proposals for the design water main extension is expected to be distributed by city staff in Q3 of 2025.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise	\$ 300,000	\$ 943,080	\$ 140,920		\$ 1,384,000
					\$ -
					\$ -
Total Project Cost:	\$ 300,000	\$ 943,080	\$ 140,920	\$ -	\$ 1,384,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs		\$ 10,000	\$ 12,000					\$ 22,000
Supplies & Material		\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,800
Maintenance & Repair		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 3,000
Extra		\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 750
Total Operating Impact	\$ -	\$ 11,425	\$ 13,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 30,550

Project: RECYCLED WATER

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00026
Fund:	610
Funding Source(s):	WRFP / U/I
Est. Project Costs:	\$56,363,000.00
Est. Completion Date:	FY 27/28
Project Lead:	Kevin McDannold



Project Description

Initial stage of the project is to conduct a feasibility study, which will identify the optimal approach to the project, and produce documentation required for the acquisition of federal funding for the design and construction phases. This will result in the addition of a tertiary treatment after the secondary treatment within the Wastewater Treatment Plant, increasing the WW effluent cleanliness for direct/indirect re-use.

Project Status

Priority:

MEDIUM

Recycled Water Feasibility Study is in progress, funded by a \$500,000 WRFP Grant. Feasibility Study work was completed in May, 2026. Future work on this project will need to be at the direction of City Council, based on developer need, and through potential grant funding.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise	\$ -	\$ 55,863,000			\$ 55,863,000
WRFP Grant	\$ 500,000				\$ 500,000
Total Project Cost:	\$ 500,000	\$ 55,863,000	\$ -	\$ -	\$ 56,363,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			\$ 4,000
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,895,000

Project: WATER TANK #1 REPLACEMENT

Category:	Water Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	651
Funding Source(s):	UI
Est. Project Costs:	\$8,955,000
Est. Completion Date:	FY 28/29
Project Lead:	Undetermined



Project Description

This project will replace the remaining water tank that has reached the end of its useful life. In addition to providing valuable storage of finished water, it will also allow for the periodic drainage of each of the three tanks in the City's water treatment system for regular maintenance of each tank's interior.

Project Status

Priority: LOW

Beyond CIP. Development Based trigger. This project is described in the 2025 Water Distribution Master Plan, as project T-1.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified	\$ 250,000	\$ 8,705,000			\$ 8,955,000
					\$ -
Total Project Cost:	\$ 250,000	\$ 8,705,000	\$ -	\$ -	\$ 8,955,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Brush Creek Culvert Replacement				
Category:	Other			
Department:	Public Works			
Task Code:	TBD			
Fund:				
Funding Source(s):	Water Enterprise			
Est. Project Costs:	\$386,000.00			
Est. Completion Date:	FY 25/26			
Project Lead:	Undetermined			



Project Description

A Culvert crossing under Brush Creek Road washed out the roadway due to high storm flows. The Culvert's capacity was exceeded, surcharging upstream until the roadway crest was reached, then overtopping the road. The City of Fort Bragg will utilize on-call engineering services with Lumos Engineering Inc. to develop a plan of action for repairing this section of roadway. This project aims to replace the existing culvert and reconstruct the roadway with adequate road armoring to prevent the reoccurrence of a roadway washout.

Project Status

Priority: **NONE**

The city of Fort Bragg met with the United States Water Board, the United States Army Corps of Engineers, and Fish and Wildlife on December 11, 2024, to assess the situation at Brush Creek and set expectations for future steps. Lumos Engineering Inc. has provided the city with drainage calculations for the Brush Creek Culvert Replacement Project as of February 27, 2025, and the City is working towards getting a set of drawings together to begin the permitting process.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
	\$ 36,000	\$ 350,000			\$ 386,000
					\$ -
					\$ -
Total Project Cost:	\$ 36,000	\$ 350,000	\$ -	\$ -	\$ 386,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Cedar Street Water Line Replacement (P-1)	
Category:	Water Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	
Est. Project Costs:	\$3,620,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Unidentified



Project Description

This project was a recommendation from the Water Distribution System Master Planning Efforts. The project is to replace the water main on Cedar Street and to upsize to a 16" main. Replace approximately 4,200 LF of existing 6-8" main in Cedar Street to a 16" C900 pipe. The project area extends from the terminus of the existing 16" main from the Water Treatment Plant (approximately at the intersection of a private road between Dennison Lane and Mall Lane, westerly to Morrow Street. The depth of the existing water mains are unknown at this time. According to the City's existing utility maps, there is an existing 6" gravity sewer main in Cedar Street, approximately 6' in depth. Additional utility conflicts will need to be identified during pre-design.

Project Status

Priority: MEDIUM

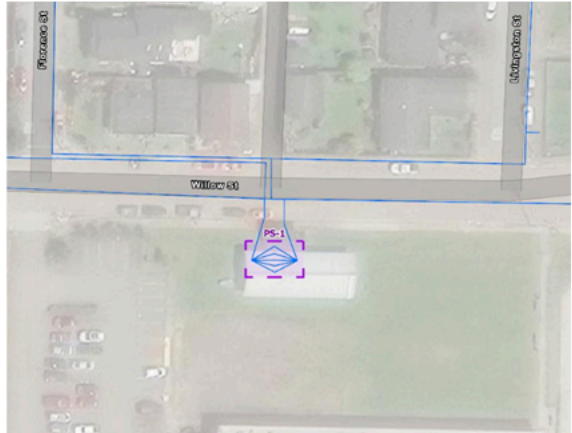
The Water Master Plan being finalized in 2025 provides an in-depth project analysis in the PER for Project P-1.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise	\$ 320,000	\$ 2,960,000	\$ 340,000		\$ 3,620,000
					\$ -
					\$ -
Total Project Cost:	\$ 320,000	\$ 2,960,000	\$ 340,000	\$ -	\$ 3,620,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project:		Willow Street Pump Station (PS-1)						
Category:	Water Enterprise							
Department:	Public Works							
Task Code:	WTR							
Fund:	651							
Funding Source(s):								
Est. Project Costs:	\$8,141,000							
Est. Completion Date:	FY 29/30							
Project Lead:	Alfredo Huerta							
Project Description								
Increase the capacity of the existing Willow Street Pump Station to meet fire flow requirements of the East Fort Bragg Booster Zone. The pump station is currently undersized to provide the required 2,000 gpm fire flow. The main purpose of this project is to provide adequate fire flow to the East Fort Bragg Pressure Zone to meet the current fire flow requirement of 2,000 gpm. The existing fire pumps are sized to provide 1,000 gpm. Hydraulic modeling results show the pressures drop below 20 psi at hydrants requiring 2,000 gpm fire flow.								
Project Status			Priority: MEDIUM					
This project is a product of the 2025 Water Distribution Master Plan. There is a Preliminary Engineering Report (PER) for this project PS-1. This project was also included in the Local Hazard Mitigation Plan (LHMP) which is scheduled for finalize in June 2025, which may make this project compatible for CalOES funding.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
651- Water Enterprise	\$ 976,920	\$ 6,089,468	\$ 1,074,612		\$ 8,141,000			
					\$ -			
					\$ -			
Total Project Cost:	\$ 976,920	\$ 6,089,468	\$ 1,074,612	\$ -	\$ 8,141,000			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Oak Street Valves (V-1)	
Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR
Fund:	610
Funding Source(s):	Water Enterprise
Est. Project Costs:	\$93,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Chantell O'Neal



Project Description	
Addition of 3 isolation valves on water mains in Oak Street per recommended valve spacing of 100 feet per inch diameter of pipe. 2 valves on each parallel 10" main at the intersection of Oak Street and Livingston Street and 1 valve on the existing 18" main at Oak Street and Oak Terrace Court. The depth of the existing water mains are unknown at this time. According to the City's existing utility maps, there is an existing 6" gravity sewer main in Oak Street, approximately 5' in depth. Additional utility conflicts will need to be identified during pre-design. The purpose of this project is reduce risk if pipeline isolation is required for repairs or to isolate a main break.	

Project Status		Priority:	HIGH
This project is a product of the 2025 Water Distribution Master Plan. There is a Preliminary Engineering Report (PER) for this project V-1. This project was also included in the Local Hazard Mitigation Plan (LHMP) which is scheduled for finalize in June 2025, which may make this project compatible for CalOES funding. This project is ideal for inclusion in the upcoming Roadway Revitalization Project, as the alignment is along Oak Street in the same area of proposed repairs.			

Project Cost Details					
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
651- Water Enterprise	\$ 9,300	\$ 83,700			\$ 93,000
					\$ -
Total Project Cost:	\$ 9,300	\$ 83,700	\$ -	\$ -	\$ 93,000

Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: System Renewal - Pipe Replacement (PL-1)								
Category:	Water Enterprise							
Department:	Public Works							
Task Code:	WTR							
Fund:	610							
Funding Source(s):	Water Enterprise							
Est. Project Costs:	\$2,830,000.00							
Est. Completion Date:	FY 29/30							
Project Lead:								
								
Project Description								
Provision for additional projects to meet 1% annual system renewal goal, based on condition. Asset renewal projects include infrastructure replacement and rehabilitation of existing infrastructure to keep the current system operating as expected. These projects are focused on aging infrastructure and infrastructure that is in poor condition. An annual replacement rate of 1% has been established to be able to replace the entire system in the next 100 years (which is consistent with current industry standards).								
Project Status				Priority:	HIGH			
This project is a product of the 2025 Water Distribution Master Plan.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
651- Water Enterprise		\$ 2,830,000			\$ 2,830,000			
					\$ -			
Total Project Cost:	\$ -	\$ 2,830,000	\$ -	\$ -	\$ 2,830,000			
Operating Impact of Project								
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Wastewater Enterprise



Project:		COLLECTION SYSTEM REHABILITATION MASTER PLAN						
Category:	Wastewater Enterprise							
Department:	Public Works							
Task Code:	WW 00016							
Fund:	715							
Funding Source(s):	Wastewater							
Est. Project Costs:	\$750,000.00							
Est. Completion Date:	FY 25/26							
Project Lead:	Chantell O'Neal							
								
Project Description								
This project develops a comprehensive Wastewater Collection System Master Plan to evaluate system conditions and identify priority capital improvements for the City's wastewater infrastructure. It includes field investigations, updated GIS/mapping, flow monitoring, and CCTV inspections to determine system deficiencies and assess failure risks. The plan will analyze environmental, seismic, and climate-related vulnerabilities, as well as future growth areas, to ensure long-term system resiliency and adequate capacity. Based on these findings, the project will produce a prioritized list of repair, replacement, and upgrade projects with schedules and cost estimates for CIP integration. The final master plan will guide future funding applications, environmental review, design efforts, and coordinated rehabilitation of the wastewater collection system.								
Project Status						Priority:	HIGH	
This project was originally scheduled to be completed in tandem with the water distribution Master Plan, however it was delayed due to funding constraints. An award for consultant contract was made in November 2023 and the development of the master plan is underway. The Master Planning Documents are expected to be completed before the close of the 25/26 fiscal year.								
Project Cost Details								
Funding Source(s):	ACTIVITY					Total		
	Prof. Services	Construction	Const. Support	Other				
715- Wastewater	\$ 750,000				\$ 750,000			
					\$ -			
Total Project Cost:	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs								
Supplies & Material								
Maintenance & Repair								
Extra								
Total Operating Impact								

Project: PUDDING CREEK SEWER MAIN RELOCATION

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WTR 00014
Fund:	716
Funding Source(s):	WW Fund
Est. Project Costs:	\$420,000.00
Est. Completion Date:	FY 25/26
Project Lead:	Caltrans



Project Description

The pipeline bringing raw sewage from the north side of town to the wastewater treatment plant is located on the west side of the Pudding Creek Bridge. The pipeline was relocated several feet to accommodate the bridge widening proposed by Caltrans.

Project Status

Priority: MEDIUM

The project is 100% completed but Caltrans has not yet invoiced the City to its satisfaction for project costs. This project details are found under WTR-00014 in the file drives because it was completed at the same time as the Pudding Creek Water Main Relocation Project.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater		\$ 420,000			\$ 420,000
					\$ -
Total Project Cost:	\$ -	\$ 420,000	\$ -	\$ -	\$ 420,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: CIPP-Force Mains Project

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WWP 00026
Fund:	716
Funding Source(s):	WW Funds
Est. Project Costs:	\$1,407,500.00
Est. Completion Date:	FY 26/27
Project Lead:	Diane O'Connor



Project Description

Cure in Place Pipe rehabilitation of the North and South Noyo Pump Station Force Mains.

Project Status

Priority: HIGH

In-Design as of May 2025.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
	\$ 7,500	\$ 1,400,000			\$ 1,407,500
					\$ -
					\$ -
Total Project Cost:	\$ 7,500	\$ 1,400,000	\$ -	\$ -	\$ 1,407,500

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: SEWER MAIN EXTENSION NORTH FORT BRAGG (SEE WTR-7)	
Category:	Water Enterprise
Department:	Public Works
Task Code:	PWP 000129
Fund:	651
Funding Source(s):	UI
Est. Project Costs:	\$1,750,000.00
Est. Completion Date:	FY 28/29
Project Lead:	Alfredo Huerta



Project Description

The City's water and sewer infrastructure currently ends at Airport Road, about 3,000 feet short of the City Limits. In order to improve water pressure for fire protection, an existing section of 8" pipe needs to be upsized to a 10" main. This will require that a main be installed both along Highway 1 and along the Haul Road, which is owned by MacKerricher State Park.

Project Status

Priority: **LOW**

The collection system study that is underway will include some preliminary evaluation this project, and may help identify future funding sources. The future project will be expanded from those preliminary studies.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
615- Water Enterprise	\$ 175,000	\$ 1,425,000	\$ 150,000		\$ 1,750,000
					\$ -
					\$ -
Total Project Cost:	\$ 175,000	\$ 1,425,000	\$ 150,000	\$ -	\$ 1,750,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs		\$ 10,000	\$ 12,000					\$ 22,000
Supplies & Material		\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 800	\$ 4,800
Maintenance & Repair		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 3,000
Extra		\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 750
Total Operating Impact	\$ -	\$ 11,425	\$ 13,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 1,425	\$ 30,550

Project: BIOSOLIDS DRYER BUILDING

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WWP 00027
Fund:	716
Funding Source(s):	WW FUND
Est. Project Costs:	\$3,906,341.00
Est. Completion Date:	FY 28/29
Project Lead:	Alfredo Huerta



Project Description

The existing dryer building is a metal frame building with laminate exterior that has corroded over the years and is in need of reconstruction. This project will reconstruct this building with wood framing over the existing foundation. This building will house future biosolids drying equipment that will help improve the current waste handling process at our wastewater facility. There is a current feasibility study taking place that will help us determine which equipment is best for our existing plant. The remaining \$3,500,000 is programmed for the purchase of a new dryer in a future fiscal year.

Project Status

Priority: MEDIUM

The design of the dryer building was finalized in Q4 of 2024. Formal Bid solicitation will be distributed in Q3 of 2025, with construction expected to be completed in Q4 of 2025. The current feasibility study will be completed in Q2 of 2025, but funding for the new drying equipment is yet to be identified.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater	\$ 52,480	\$ 353,861		\$3,500,000	\$ 3,906,341
					\$ -
Total Project Cost:	\$ 52,480	\$ 353,861	\$ -	\$3,500,000	\$ 3,906,341

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 4,500	\$ 9,000
Supplies & Material	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 1,200	\$ 2,400
Maintenance & Repair	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,500	\$ 3,000
Extra								\$ -
Total Operating Impact	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 7,200	\$ 14,400

Project: Chief Celeri Sewer Main Replacement (P-01)

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WWP
Fund:	716
Funding Source(s):	Wastewater Enterprise
Est. Project Costs:	\$2,610,075.00
Est. Completion Date:	FY 27/28
Project Lead:	

How much does it cost to dig up and replace a sewer line?

**Project Description**

Replace 1408 FT of 18-inch pipe with 36-inch. Replace 474 FT of 24-inch pipe with 36-inch.

Project Status

Priority: HIGH

Project identified in the Waste Water Collection Systems Master Plan, identified in the document as P-01. There is a preliminary engineering report for this project. This project would be ideal to align with the CBD/Coastal Trail Connection Project.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater	\$ 339,310	\$ 2,270,765			\$ 2,610,075
					\$ -
Total Project Cost:	\$ 339,310	\$ 2,270,765	\$ -	\$ -	\$ 2,610,075

Operating Impact of Project

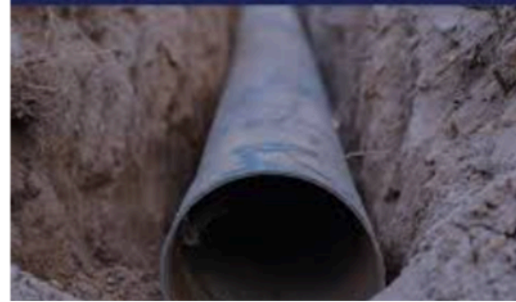
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Elm Street Force Main CIPP Lining (F-01)								
Category:	Wastewater Enterprise							
Department:	Public Works							
Task Code:	WWP							
Fund:	716							
Funding Source(s):	Wastewater Enterprise							
Est. Project Costs:	\$963,152.00							
Est. Completion Date:	FY 28/29							
Project Lead:								
 								
Project Description CIPP Line 2,293 LF of Sewer Force Main between the Elm Street Force Main and Redwood Ave at Main Street.								
Project Status				Priority:	HIGH			
Project identified in the Waste Water Collection Systems Master Plan, identified in the document as F-01.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
716- Wastewater		\$ 963,152			\$ 963,152			
					\$ -			
Total Project Cost:	\$ -	\$ 963,152	\$ -	\$ -	\$ 963,152			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: E Alder St Sewer Main Replacement (P-03)

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	WW Fund
Funding Source(s):	716
Est. Project Costs:	\$815,404
Est. Completion Date:	FY
Project Lead:	

How much does it cost to dig up and replace a sewer line?



Project Description

Replace 174 FT of 18-inch pipe with 24-inch.
 Replace 187 FT of 18-inch pipe with 30-inch.
 Replace 231 FT of 18-inch pipe with 24-inch.
 Replace 205 FT of 18-inch pipe with 30-inch.

Project Status

Priority: HIGH

Project identified in the Waste Water Collection Systems Master Plan, identified in the document as P-03.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Waste water	\$ 106,003	\$ 709,401			\$ 815,404
					\$ -
Total Project Cost:	\$ 106,003	\$ 709,401	\$ -	\$ -	\$ 815,404

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: WWTP Inflow Sewer Main Replacement (P-02)

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WWP
Fund:	716
Funding Source(s):	WW FUND/UI
Est. Project Costs:	\$5,584,837.00
Est. Completion Date:	FY 29/30
Project Lead:	Unidentified



Project Description

Replace 2305 FT of 30-inch pipe with 42-inch which spans from Highway 1 at Maple Street to the City's Waste Water Treatment Plant.

Project Status

Priority: HIGH

Project identified in the Waste Water Collection Systems Master Plan, identified in the document as P-02. There is a preliminary engineering report for this project.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified	\$ 726,029	\$ 4,858,808			\$ 5,584,837
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 726,029	\$ 4,858,808	\$ -	\$ -	\$ 5,584,837

Operating Impact of Project

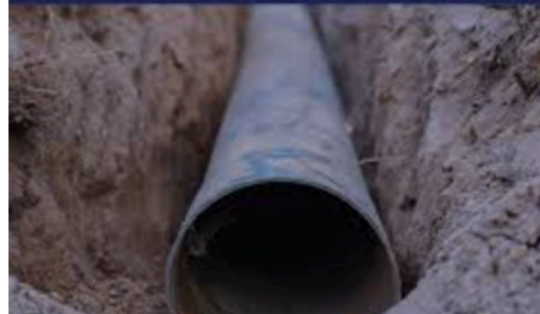
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Project: E Oak St Replacement IV (P-16)

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	WW Fund
Funding Source(s):	716
Est. Project Costs:	\$792,130
Est. Completion Date:	FY 27/28
Project Lead:	Chantell O'Neal

How much does it cost to dig up and replace a sewer line?



Project Description

Replace 303 FT of 6-inch pipe with 18-inch.
 Replace 319 FT of 6-inch pipe with 18-inch.
 Replace 146 FT of 8-inch pipe with 18-inch.
 Replace 1203 FT of 8-inch pipe with 18-inch.

Project Status

Priority: MEDIUM

Project identified in the Waste Water Collection Systems Master Plan, identified in the document as P-16. There is a preliminary engineering report for this project. It is recommended that this project be completed with the 2028 Roadway Revitalization Project, which seeks to correct both failed storm drain and pavement in this same area of Oak Street.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater	\$ 79,213	\$ 712,917			\$ 792,130
					\$ -
Total Project Cost:	\$ 79,213	\$ 712,917	\$ -	\$ -	\$ 792,130

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Sewer Main Replacement (P-10, 11, 06)

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	WW Fund
Funding Source(s):	716
Est. Project Costs:	\$932,198
Est. Completion Date:	FY 29/30
Project Lead:	

How much does it cost to dig up and replace a sewer line?



Project Description

See Waste Water Collection Systems Master Plan:

P-10: S Franklin St Sewer Main Replacement - Replace 633 FT of 8-inch pipe with 24-inch.

P-11: S Harrison St Sewer Main Replacement - Replace 662 FT of 6-inch pipe with 18-inch.

P-06: E Oak St Sewer Main Replacement III - Replace 167 FT of 6-inch pipe with 10-inch. Replace 822 FT of 6-inch pipe with 16-inch.

Project Status

Priority: MEDIUM

Project identified in the Waste Water Collection Systems Master Plan, identified in the document as P-10, P-11 and P-06).

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater	\$ 121,056	\$ 811,142			\$ 932,198
					\$ -
Total Project Cost:	\$ 121,056	\$ 811,142	\$ -	\$ -	\$ 932,198

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Lift Stations Rehabilitation (R-2)								
Category:	Wastewater Enterprise							
Department:	Public Works							
Task Code:	TBD							
Fund:	WW Fund							
Funding Source(s):	716							
Est. Project Costs:	\$403,645							
Est. Completion Date:	FY 29/30							
Project Lead:								
								
Project Description								
Consolidated electrical, mechanical, and structural upgrades at multiple lift stations, coordinated as a single capital project to maintain operations and minimize outages during rehabilitation.								
Project Status				Priority:	MEDIUM			
Project identified in the Waste Water Collection Systems Master Plan, identified in the document as R-2.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
716- Waste water		\$ 403,645			\$ 403,645			
					\$ -			
Total Project Cost:	\$ -	\$ 403,645	\$ -	\$ -	\$ 403,645			
Operating Impact of Project								
Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: CCTV Condition Inspection (R-1)	
Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	WW Fund
Funding Source(s):	716
Est. Project Costs:	\$300,000
Est. Completion Date:	FY 29/30
Project Lead:	



Project Description	
Placeholder for CCTV Condition Inspection of gravity mains.	

Project Status	Priority:	MEDIUM
Project identified in the Waste Water Collection Systems Master Plan, identified in the document as R-1.		

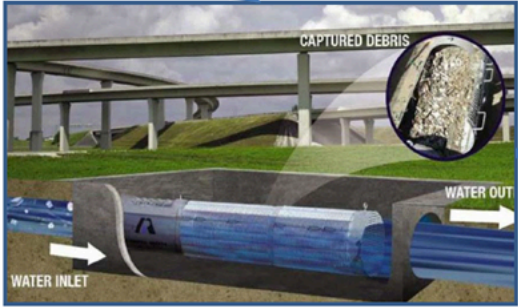
Project Cost Details					
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater		\$ 300,000			\$ 300,000
					\$ -
Total Project Cost:	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000

Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Storm Water



Project: TRASH CAPTURE DEVICES	
Category:	Stormwater Enterprise
Department:	Public Works
Task Code:	PWP 00119
Fund:	
Funding Source(s):	SD Capacity Fees & Grants
Est. Project Costs:	\$4,604,000.00
Est. Completion Date:	FY 27/28
Project Lead:	Chantell O'Neal



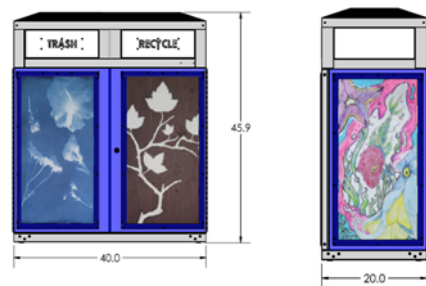
Project Description	
The City is planning to install six a combination of (6) high-flow capacity (HFC) trash capture devices and eight (8) inlet-based trash capture devices inside of existing City storm drain infrastructure in response to Water Code Section 13383 Order, issued by the State Water Board in 2017. The HFC devices will capture and prevent trash from traveling via the storm drains to receiving water bodies. Trash in local watersheds poses a serious threat to surface water quality and aquatic species if transported to local creeks, rivers, or the Pacific Ocean. This project is in response to new State mandates that public storm water systems capture and divert litter/trash from entering the storm drain system to prevent the pollution of receiving waters in streams or the ocean.	

Project Status		Priority:	MEDIUM
State Water Board Regulations require this project be completed by 2030. In November, Schaaf & Wheeler was hired to prepare 30% designs for the project grant submittal to NOAA for the installation of the first nine (9) devices. Staff will continue to work with the consultant to further the design plans to make the project more competitive for grant funding (i.e. shovel ready). Staff applied to CDBG for planning grant funds in the amount of \$300,000 to design the Phase II project which includes the remaining five (5) locations not currently in design. This project once designed should be eligible for CDBG Construction \$.			

Project Cost Details					
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
UI	\$ 506,000	\$ 3,566,000	\$ 532,000		\$ 4,604,000
					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 506,000	\$ 3,566,000	\$ 532,000	\$ -	\$ 4,604,000

Operating Impact of Project								
Expenditure Line Item :	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs		\$ 3,500						\$ 3,500
Supplies & Materials			\$ 2,066	\$ 2,134				\$ 4,200
Maintenance & Repair			\$ 3,099	\$ 3,201				\$ 6,300
Extra								\$ -
Total Operating Impact	\$ -	\$ 3,500	\$ 5,165	\$ 5,335	\$ -	\$ -	\$ -	\$ 14,000

Project: TRASH CANS CITY WIDE (ART AND BEAUTIFICATION PROJECT)	
Category:	Stomwater Enterprise
Department:	Public Works
Task Code:	PWP 00134
Fund:	
Funding Source(s):	CLEAN CA GRANT
Est. Project Costs:	\$280,000.00
Est. Completion Date:	FY 25/26
Project Lead:	Kevin McDannold



Project Description								
This project involves curating and installing 55 new eye-catching art-wrapped dual waste/recycling bins and renovating 20 others. These bins will be strategically placed in three high-trash generating areas within the city. The project was inspired by similar initiatives in other communities and reflects the city's commitment to using art for creative placemaking. Each area will feature thematic designs highlighting their environmental significance, serving as reminders of the importance of stewardship. Along the Coastal Trail, themes will focus on aquatic animals and their habitats, taking advantage of the area's proximity to whale migration routes. The Central Business District will showcase local flora and fauna, while school/park zones will feature fictional monsters/creatures promoting waste reduction.								
Project Status	Priority: MEDIUM							
Installation of the new cans has begun and is expected to be completed by November 2025. Grant requires project to be completed by June 2026.								
Project Cost Details								
Funding Source(s):	ACTIVITY							
	Prof. Services	Construction	Const. Support	Other	Total			
CLEAN CA GRANT	\$ 10,000	\$ 260,000	\$ 10,000		\$ 280,000			
					\$ -			
					\$ -			
Total Project Cost:	\$ 10,000	\$ 260,000	\$ 10,000	\$ -	\$ 280,000			
Operating Impact of Project								
		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs		\$ 2,500						\$ 2,500
Supplies & Materials		\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 600
Maintenance & Repair		\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 1,500
Extra		\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 600
Total Operating Impact	\$ -	\$ 2,950	\$ 450	\$ 450	\$ 450	\$ 450	\$ 450	\$ 5,200

Project: Minnesota/ Riverview Storm Drain Repair	
Category:	Stormwater Enterprise
Department:	Public Works
Task Code:	PWD 0031
Fund:	
Funding Source(s):	Unidentified
Est. Project Costs:	\$60,000.00
Est. Completion Date:	FY 26/27
Project Lead:	Carlos Hernandez



Project Description

The Minnesota/Riverview Storm Drain repair Project consists of replacing 60 linear feet of rotted corrugated metal storm drain pipe that has collapsed, forming a sinkhole on private property. Construction drawings have been provided by City on-call engineering service with Lumos Engineering. Marie Jones Consulting will assist in obtaining the Coastal Development Permit required to perform the work, and the city will put this project out to bid for construction once approved. The City currently anticipates \$10,000 for professional services consisting of drawings, a biological study, and a coastal development permit. The City has budgeted an additional \$50,000 for construction.

Project Status

Priority: MEDIUM

Construction drawings have been received, and an Informal solicitation for bids was sent out in January of 2025. A biological study was performed in February of 2025, and the Coastal development permit is in progress as of March 2025.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
	\$ 10,000	\$ 50,000			\$ 60,000
					\$ -
					\$ -
Total Project Cost:	\$ 10,000	\$ 50,000	\$ -	\$ -	\$ 60,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Stormwater Program Asset Management Plan									
Category:	Stormwater Enterprise								
Department:	Public Works								
Task Code:	TBD								
Fund:									
Funding Source(s):	OWP/CAP FEES								
Est. Project Costs:	\$82,566.00								
Est. Completion Date:	FY 25/26								
Project Lead:	Chantell O'Neal								



Assets
Service
Criticality
Life Cycle
Funding

Project Description

The purpose of this project is to develop an asset inventory for the City's stormwater system, which includes a defined level of service for maintaining assets and estimating programmatic costs for Operation and maintenance (O&M) of existing assets; Permit compliance activities; and Capital & O&M for future infrastructure.

Stormwater runoff when not properly managed can wreak havoc on pavement conditions from above and below. The City's storm drain infrastructure is in a state of disrepair. Having a better understanding of the utility conditions and the costs necessary to correct and maintain it will allow the City plan and program street repair projects to ensure that underlying issues are corrected with or before surface corrections.

Project Status

Priority: HIGH

The City plans to contribute \$15,500 in revenue collected through storm drain capacity fees revenue as a match to the \$67,066.00 in Mendocino Council of Governments (MCOG) planning grant funding awarded as part of the 25/26 FY Overall Work Program (OWP). An additional \$25,000 (operational budget) for the 26/27 FY to cover costs associated with a rate study and public education for the establishment of a storm drain utility.

Project Cost Details

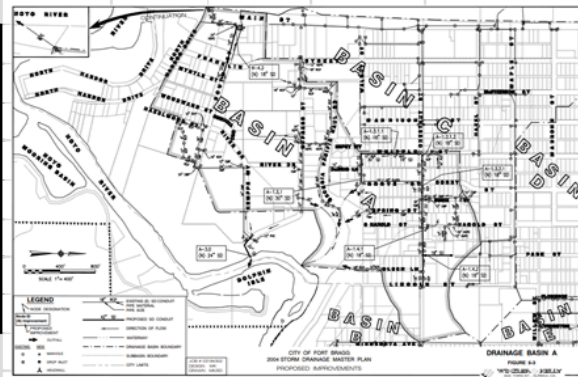
Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
OWP	\$ 67,066				\$ 67,066
CAP FEES	\$ 15,500				\$ 15,500
Unidentified					\$ -
					\$ -
Total Project Cost:	\$ 82,566	\$ -	\$ -	\$ -	\$ 82,566

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project: Stormwater Drain Master Plan Repairs

Category:	Stormwater Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	OWP/CAP FEES
Est. Project Costs:	\$6,000,000.00
Est. Completion Date:	FY 25/26
Project Lead:	Chantell O'Neal



Project Description

This program provides for the phased rehabilitation, replacement, and capacity enhancement of the City's storm drain infrastructure. Based on the 2004 Storm Drainage Master Plan, the City has identified necessary system upgrades to address undersized conduits, aging infrastructure, and localized flooding.

To ensure fiscal responsibility and minimize community disruption, this project adopts a "Build Once" implementation strategy. Rather than following a rigid pre-determined sequence, specific storm drain repair locations will be prioritized and synchronized with the annual street rehabilitation and other underground utility projects. This integrated approach prevents the repeated excavation of the same right-of-way, preserves the life of new pavement, and maximizes the efficiency of public funds.

Project Status

Priority:

HIGH

The program proposes a recurring annual investment of \$1,500,000 over a five-year horizon to systematically reduce the backlog of identified system deficiencies while maintaining the flexibility to respond to immediate infrastructure needs discovered during other capital works.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified	\$ 78,000	\$ 5,922,000			\$ 6,000,000
CAP FEES					\$ -
					\$ -
					\$ -
Total Project Cost:	\$ 78,000	\$ 5,922,000	\$ -	\$ -	\$ 6,000,000

Operating Impact of Project

Expenditure Line Item:	Prior Year	Fiscal Year						Total
		24-25	25-26	26-27	27-28	28-29	Future	
Personnel Costs								\$ -
Supplies & Material								\$ -
Maintenance & Repair								\$ -
Extra								\$ -
Extra								\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Statistical Data

Demographics

Population



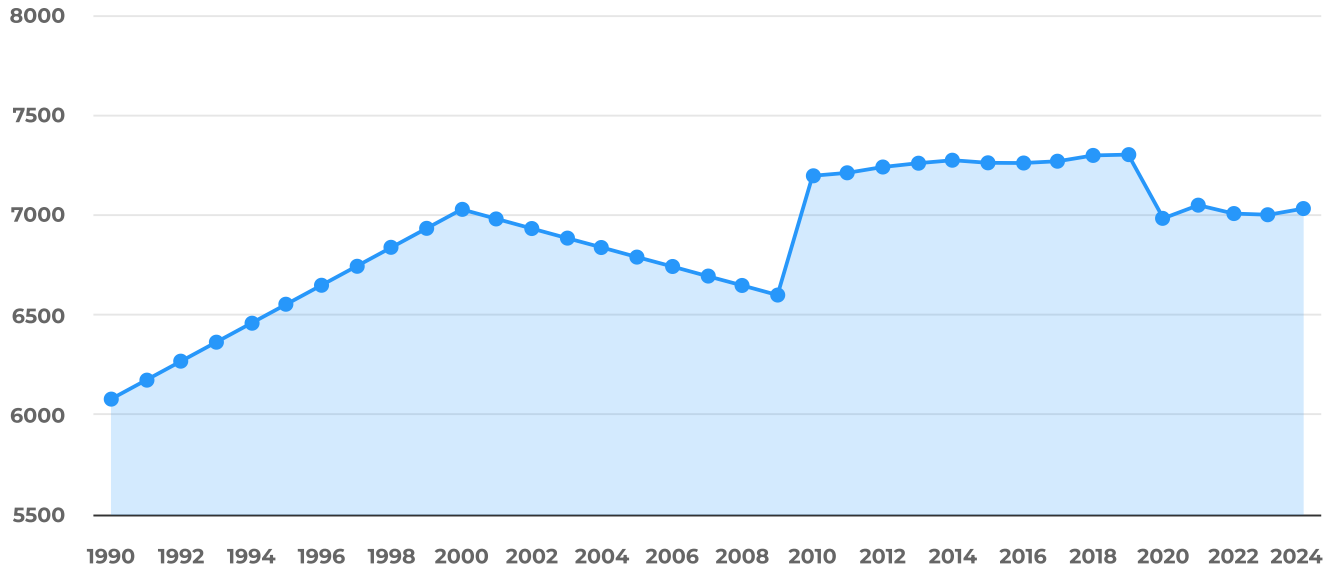
TOTAL POPULATION

7,032

0.44%
vs. 2023

GROWTH RANK

151 out of **506** Municipalities in California



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



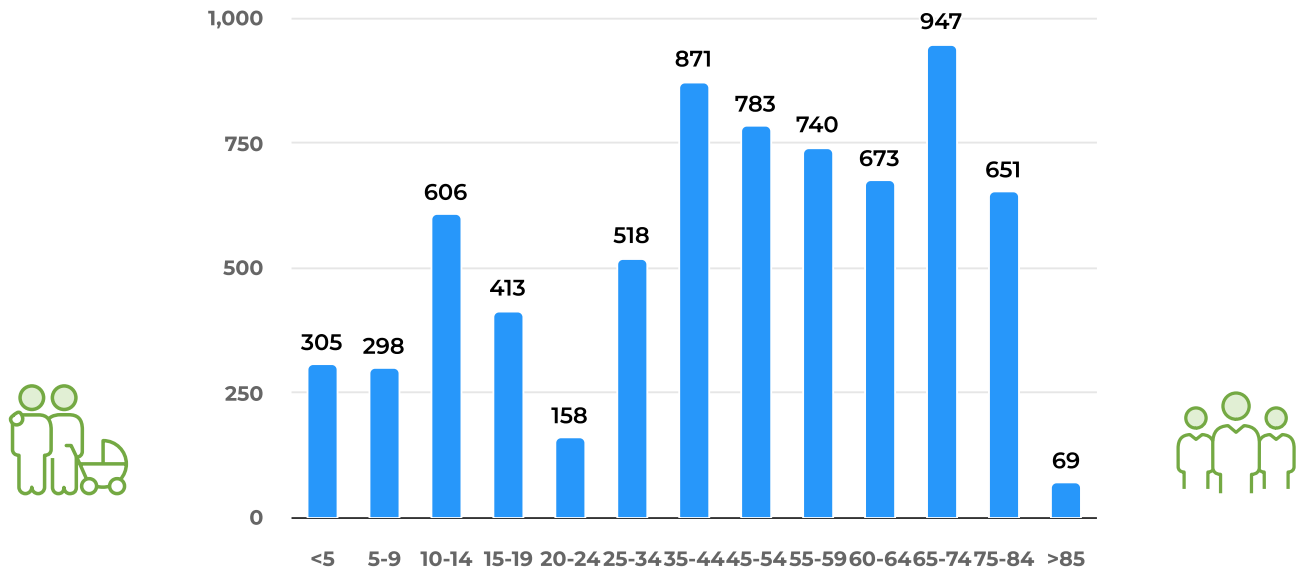
DAYTIME POPULATION

8,343

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

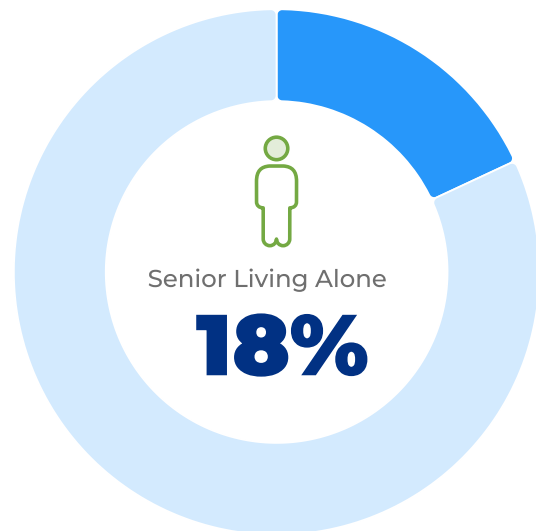
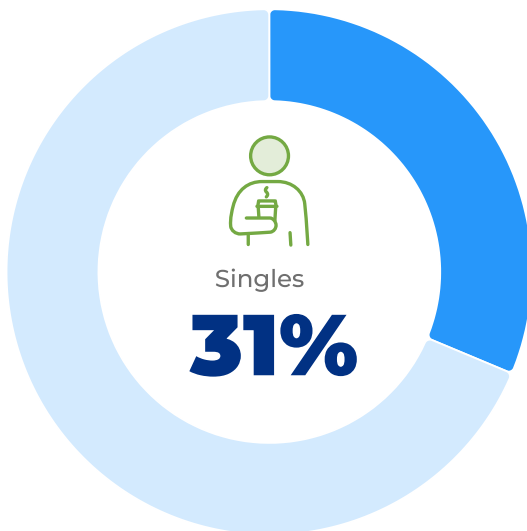
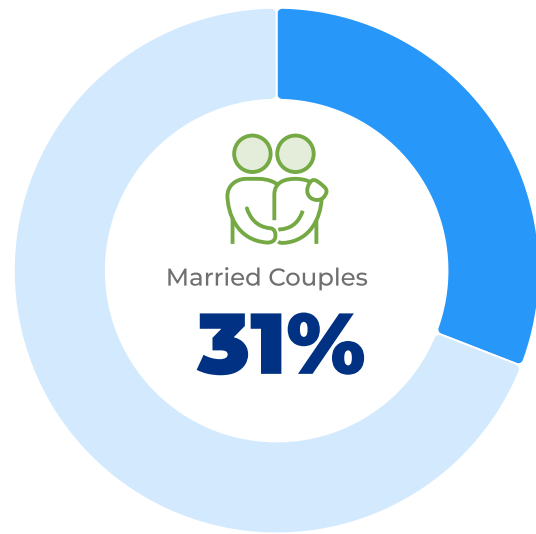
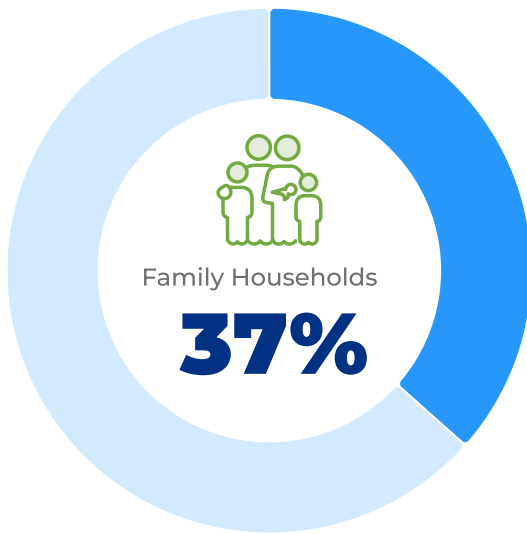
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

3,135

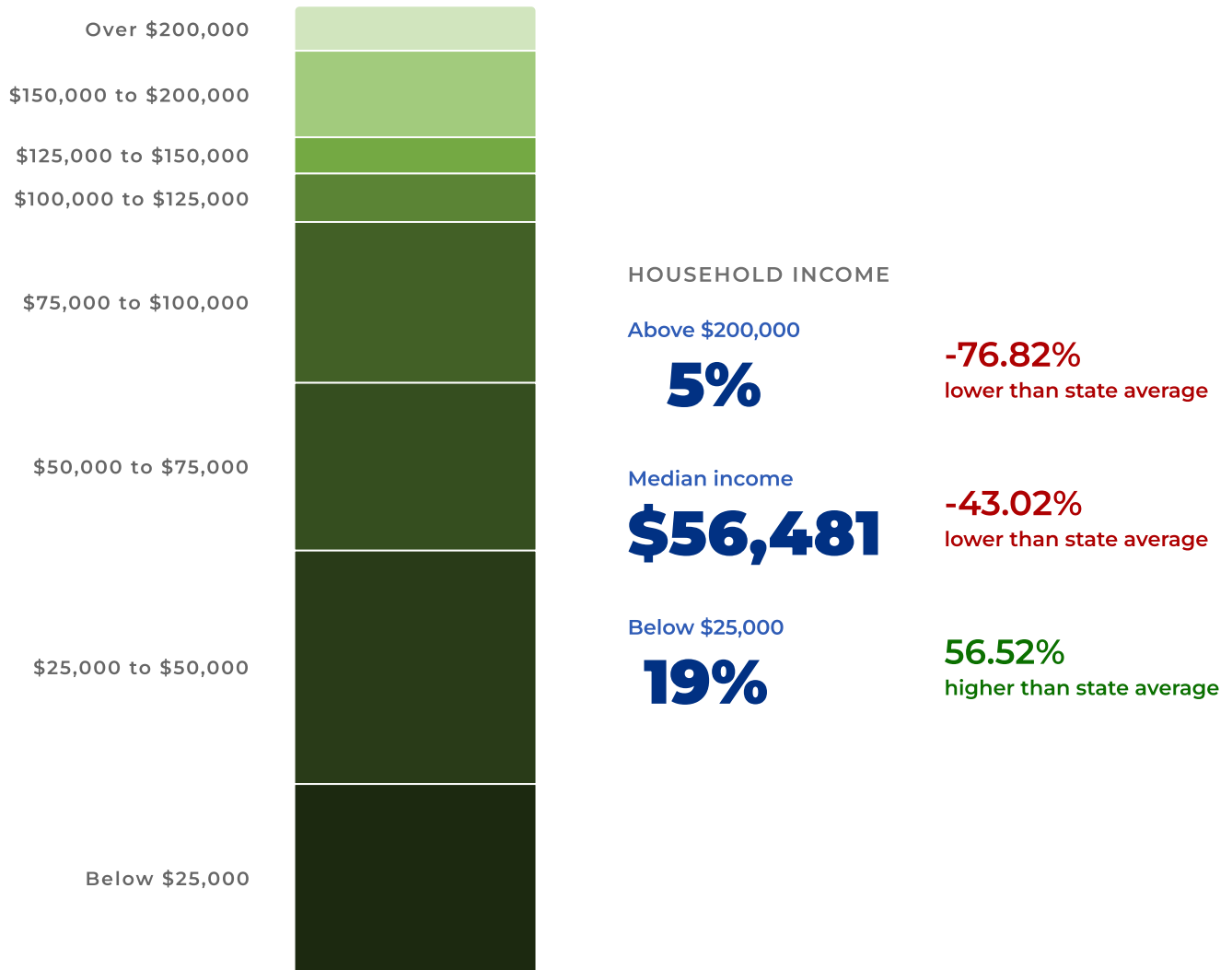
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



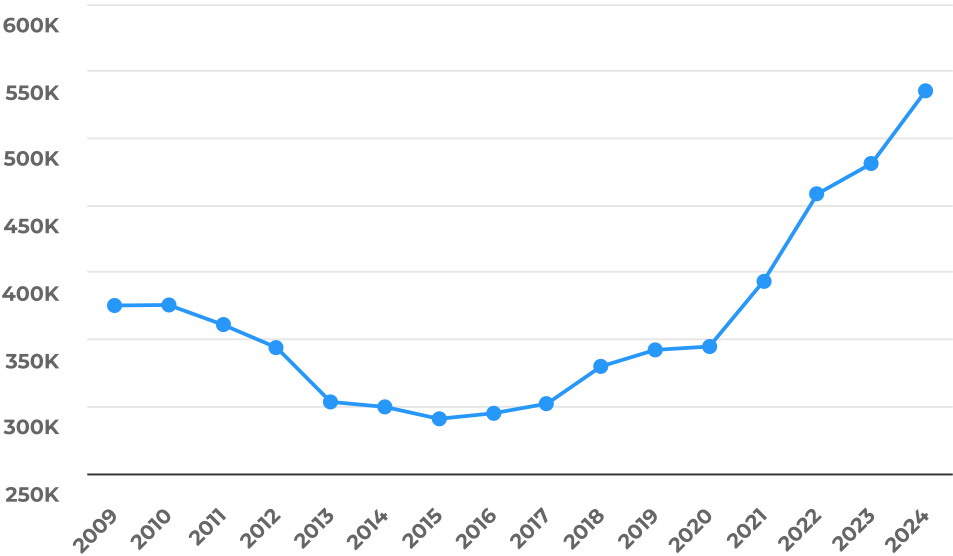
** Data Source: American Community Survey 5-year estimates*

Housing



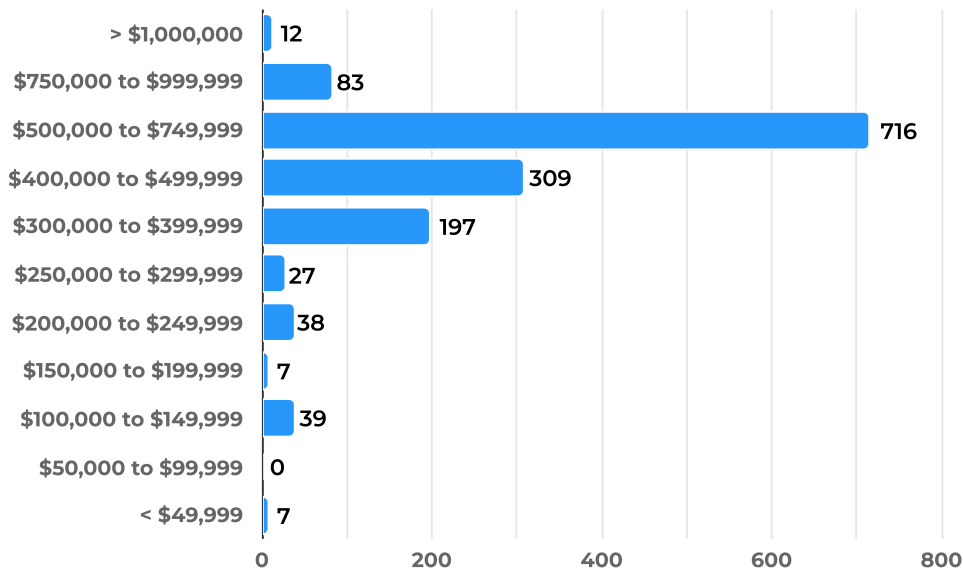
2024 MEDIAN HOME VALUE

\$535,400



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

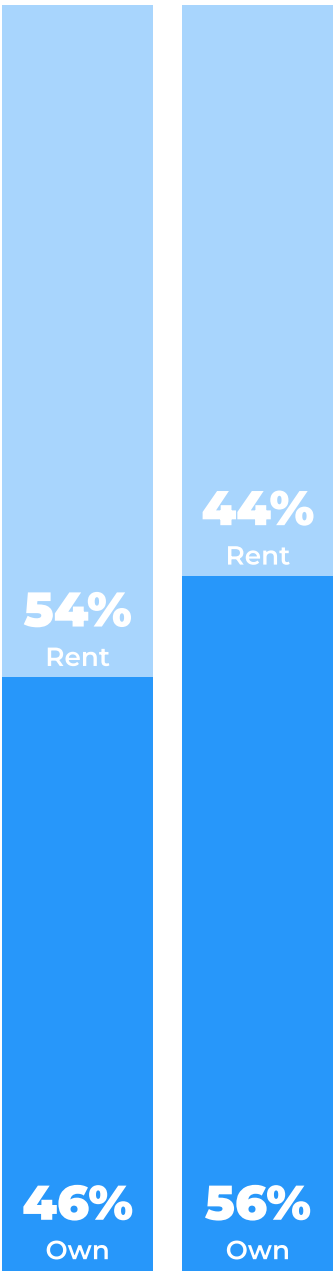
HOME VALUE DISTRIBUTION



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

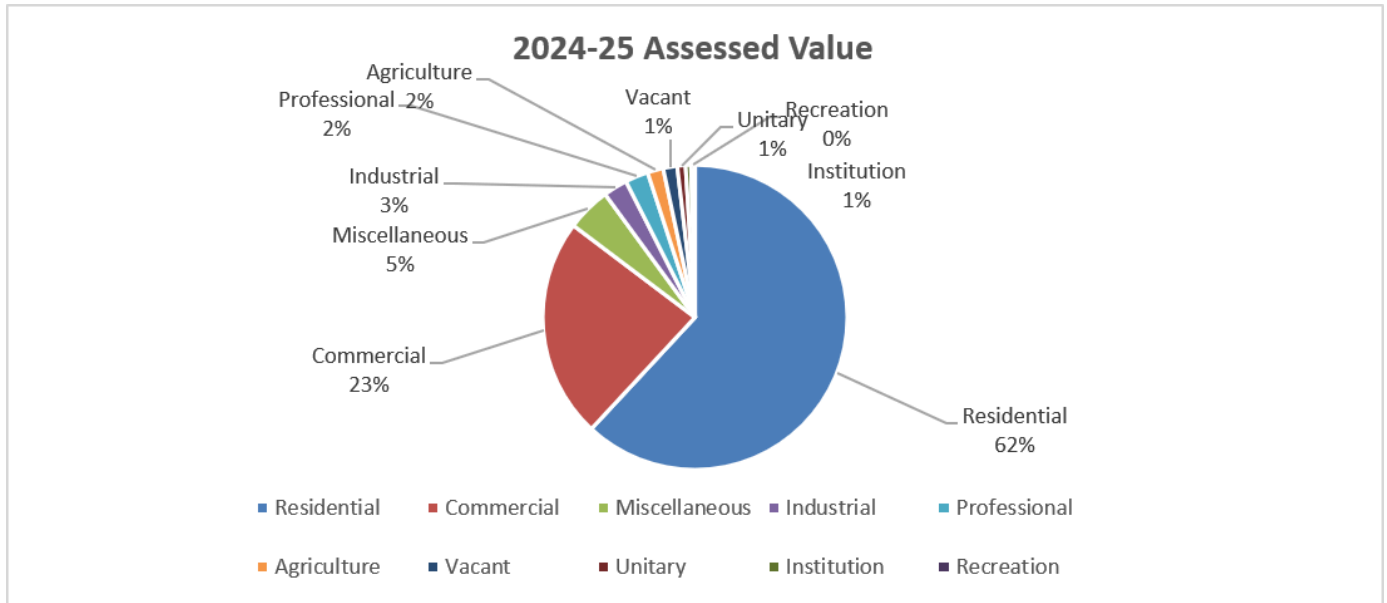
Fort Bragg State Avg.



* Data Source: 2024 [US Census Bureau](#), American Community Survey. Home value data includes all types of owner-occupied housing.

Land Use

City of Fort Bragg										
Assessed Value of Property by Use Code, City Wide										
Last Ten Fiscal Years										
(In Thousands)										
Category	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Residential	369,852	393,470	375,474	395,888	410,229	428,620	448,738	480,401	515,050	536,398
Commercial	167,141	150,666	153,767	156,832	160,042	163,238	164,973	168,401	195,487	202,318
Miscellaneous	735	1,120	31,285	31,187	33,043	33,941	35,200	37,333	42,216	40,396
Industrial	37,595	37,908	38,037	39,021	40,900	39,219	18,946	30,445	21,759	22,194
Professional	179	9,804	19,769	20,036	20,413	20,817	19,854	19,556	20,186	21,205
Agriculture	34	34	0	0	0	0	0	11,181	12,842	14,540
Vacant	18,963	21,162	21,817	23,423	24,116	22,554	22,866	12,354	12,213	12,921
Unitary	543	340	0	0	0	0	0	0	5,268	7,614
Institution	4,513	4,515	3,761	2,691	3,926	4,429	3,740	4,889	4,590	4,972
Recreation	6,391	7,101	2,676	2,613	2,719	2,762	2,460	1,942	3,574	3,619
Unknown	1,192	0	0	0	0	0	4,031	0	0	0
Net Secured Value	607,137	626,121	646,586	671,692	695,389	715,581	720,807	766,503	833,186	866,177
Unsecured	31,275	32,889	32,288	31,556	33,240	33,149	32,899	37,340	35,150	40,875
Net Taxable Value	638,412	659,009	678,874	703,249	728,629	748,730	753,706	803,843	868,336	907,052



Tax Rates

City of Fort Bragg										
Direct and Overlapping Property Tax Rates										
Last Ten Fiscal Years										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
COUNTY GENERAL FUND	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000
CITY OF FORT BRAGG	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000
TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments										
LOCAL SPECIAL DISTRICTS	0.025000	0.018000	0.026000	0.024000	0.024000	0.023000	0.023000	0.023000	0.022000	0.019000
SCHOOLS	0.107000	0.115000	0.107000	0.114000	0.107000	0.101000	0.114000	0.162000	0.147000	0.126000
TOTAL	0.132000	0.133000	0.133000	0.138000	0.131000	0.124000	0.137000	0.185000	0.169000	0.145000
TOTAL TAX RATE	1.132000	1.133000	1.133000	1.138000	1.131000	1.124000	1.137000	1.185000	1.169000	1.145000



Principle Property Tax Payers

City of Fort Bragg				
Principal Property Tax Payers				
Last Fiscal Year and Nine Years Ago				
Taxpayer	2024-25		2015-16	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Mendocino Railway	18,043,656	1.99%		
Rap Investors Lp	12,546,852	1.38%	10,792,639	1.69%
Boatyard Associates Phase	11,411,928	1.26%	9,706,645	1.52%
Tenants Choice LLC	9,847,310	1.09%		
Safeway Inc	8,513,709	0.94%	7,010,172	1.10%
North Coast Brewing Co Inc	7,813,695	0.86%	7,064,018	1.11%
GP Investors LLC	7,047,202	0.78%		
Fort Bragg Hospitality LLC	5,587,278	0.62%		
SNB Govind Corporation	5,206,600	0.57%		
Tanti Family II LLC	5,116,304	0.56%	5,255,551	0.82%
Kao Kuami	4,998,314	0.55%	4,302,429	0.67%
Anderson Logging Inc	4,987,276	0.55%	4,306,579	0.68%
Kashi Keshav Investments LLC	4,900,537	0.54%	4,157,643	0.65%
Grosvenor Van Ness Association	4,682,640	0.52%	3,976,992	0.62%
Ronald R Tee Ray	4,313,909	0.48%	3,661,559	0.57%
Longs Drug Stores California	4,310,317	0.48%	3,888,947	0.61%
Mendocino Leasing Company	4,181,295	0.46%		
Patel Chiman	4,061,606	0.45%		
Comcast LLC	3,721,093	0.41%	2,541,344	0.40%
Fort Bragg Hotel LLC	3,616,733	0.40%	3,565,385	0.56%
Kemppe Liquid Gas Corporation	3,307,497	0.36%	2,925,418	0.46%
Glassbeach Estates LLC	3,227,398	0.36%		
Noyo Harbor Inn LLC	3,058,176	0.34%		
Moura Senior Housing	3,032,578	0.33%	3,479,168	0.55%
Serenethos LLC	2,963,903	0.33%		
Georgia Pacific Corp			31,832,861	4.99%
Colombi Jeanette Succtee			5,098,440	0.80%
Hurst Jason S			4,605,491	0.72%
Ansari Ghulam Murtaza Tenzila			4,135,244	0.65%
Keaton Richard J Julie			3,083,116	0.48%
Noyo Vista Inc			3,026,662	0.47%
RBJ Assoc LLC			2,595,058	0.41%
Miller Helen Centeno			2,461,240	0.39%
Taubold Timothy E Ttees			2,451,214	0.38%
Lee Michael V Dona H Ttees			2,344,716	0.37%
Total Top 25 Taxpayers	150,497,806	16.59%	138,268,531	21.68%
Total Taxable Value	907,051,746	100.00%	637,869,440	100.00%



Principle Sales Tax Producers (Comparison for 10 years)

City of Fort Bragg			
Principal Sales Tax Producers			
Last Fiscal Year and Nine Years Ago			
2024-25		2015-16	
Taxpayer	Business Type	Taxpayer	Business Type
Arco AM/PM Mini Marts	Service Stations	Arco AM/PM Mini Marts	Service Stations
Chevron Service Stations	Service Stations	Boatyard Tobacco	Miscellaneous Retail
CVS/Pharmacy	Drug Stores	Chevron Service Stations	Service Stations
David's Deli	Restaurants	CVS/Pharmacy	Drug Stores
Denny's Restaurants	Restaurants	Denny's Restaurants	Restaurants
Dollar Tree Stores	Department Stores	Dollar Tree Stores	Department Stores
Emerald Triangle Cannabis - Mmd	Drug Stores	Eel River Fuels	Energy Sales
Geo Aggregates	Bldg. Matls-Whsle	Fort Bragg Feed & Pet	Florist/Nursery
Harvest Market	Food Markets	Geo Aggregates	Bldg Matls-Whsle
Kemppe Liquid Gas	Energy Sales	Harvest Market	Food Markets
Mcdonald's Restaurants	Restaurants	Mcdonald's Restaurants	Restaurants
Mendo Mill & Lumber Company	Bldg. Matls-Retail	Mendo Mill & Lumber Company	Bldg Matls-Retail
Noyo Harbor Inn	Restaurants	Mendocino County Horticulture Supply	Florist/Nursery
Noyo River Grill	Restaurants	O'Reilly Auto Parts	Auto Parts/Repair
O'Reilly Auto Parts	Auto Parts/Repair	Rhoads Auto Parts	Auto Parts/Repair
Redwood Coast Fuels	Energy Sales	Rino Service Stations	Service Stations
Restaurante Los Gallitos	Restaurants	Rite Aid Drug Stores	Drug Stores
Rino Service Stations	Service Stations	Rossi Building Materials	Bldg Matls-Retail
Rite Aid Drug Stores	Drug Stores	Safeway Stores	Food Markets
Rossi Building Materials	Bldg. Matls-Retail	Sears Roebuck & Company	Department Stores
Safeway Stores	Food Markets	Sinclair Service Stations	Service Stations
Sinclair Service Stations	Service Stations	Sport Chrysler-Jeep-Dodge	Auto Sales - New
Sport Chrysler-Jeep-Dodge	Auto Sales - New	The Brewery Shop	Restaurants
Taco Bell	Restaurants	True Value Hardware	Bldg Matls-Retail
The Brewery Shop	Restaurants	Us Cellular	Miscellaneous Retail

Historical Sales Tax Amounts

City of Fort Bragg													
HISTORICAL SALES TAX AMOUNTS BY BENCHMARK YEAR													
	2015Q1	2016Q1	2017Q1	2018Q1	2019Q1	2020Q1	2021Q1	2022Q1	2023Q1	2024Q1	2025Q1		
CDIFA NAICS SECTOR													
Accommodation and Food Services	316,984	302,545	300,976	311,726	219,712	261,645	270,483	282,222	261,139	233,034			
Agriculture, Forestry, Fishing and Hunting	16,643	14,036	10,089	10,587	6,187	11,023	9,955	3,547	7,404	11,516			
Arts, Entertainment and Recreation	33,699	30,721	8,673	8,183	189	5,903	5,394	3,516	3,469	3,454			
Construction	53,414	43,093	52,819	50,705	42,824	47,581	50,973	35,467	34,009	35,318			
Educational Services	1,372	463	216	881	866	1,331	2,082	7,876	7,499	8,318			
Information	15,043	15,151	12,000	12,478	7,167	7,675	9,327	5,569	4,825	4,031			
Manufacturing	11,751	11,949	9,899	4,086	5,144	8,727	8,337	7,126	6,312	4,704			
Mining, Quarrying, and Oil and Gas Extraction	63,173	64,581	86,190	93,131	68,023	90,412	86,275	73,796	56,363	62,526			
Other Services (except Public Administration)	36,790	33,377	30,456	31,829	27,773	31,619	31,125	30,343	31,197	31,897			
Professional, Scientific, and Technical Services	2,704	2,804	3,278	3,826	3,254	4,980	5,892	7,944	7,989	8,627			
Real Estate and Rental and Leasing	2,843	2,588	2,703	3,276	4,114	2,239	2,712	2,455	2,525	2,525			
Retail Trade	1,125,135	1,140,961	1,227,529	1,194,571	1,044,499	1,050,362	1,045,388	1,056,859	987,423	990,177			
Utilities	3,936	3,921	5,016	4,705	3,129	4,514	5,124	4,588	5,430	4,696			
All Other NAICS Sectors	39,269	51,556	30,993	24,460	23,374	21,707	21,418	21,025	18,791	18,414			
Grand Total	1,722,755	1,719,748	1,780,788	1,754,444	1,456,256	1,549,719	1,554,485	1,542,334	1,434,374	1,419,237			

Principal Employers

City of Fort Bragg				
Principal Employers				
Last Fiscal Year and Nine Years Ago				
Business Name	2025		2016	
	Number of Employees	Total Employment (%)	Number of Employees	Total Employment (%)
Adventist Health Mendocino Coast Medical Center	350	14.00%	310	8.68%
Fort Bragg Unified School District	272	10.88%	277	7.76%
Parents & Friends Inc	185	7.40%	130	3.64%
Mendocino Coast Clinics Inc	129	5.16%	118	3.31%
Safeway	125	5.00%	130	3.64%
Anderson Logging Inc	87	3.48%		
Mendocino County	83	3.32%	88	2.46%
North Coast Brewing CO Inc	80	3.20%	104	2.91%
City of Fort Bragg	65	2.60%		
Sherwood Oaks Health Center	36	1.44%	80	2.24%
CV Starr Community Center			80	2.24%
The Wharf & Anchor Lodge			70	1.96%
Total Top Employers	1,412	56.48%	1,387	38.85%
Total City Employment (1)	2,500		3,570	

Top 15 RDA

City of Fort Bragg								
FY24/25 Successor Agency Area (RDA)								
Rank	Assessee	Secured LandUse	Taxable Secured Assmts	Secured Taxable Value	Taxable Unsec Assmts	Taxable Unsecured Value	Combined Taxable Value	Of Project Taxable Value
1	MENDOCINO RAILWAY	HEAVY MANUFACTURING	11	18,039,425			18,039,425	4.66%
2	BOATYARD ASSOCIATES PHASE	SHOPPING CENTERS	4	11,411,928			11,411,928	2.95%
3	SAFEWAY INC	RETAIL STORE	3	8,513,709			8,513,709	2.20%
4	NORTH COAST BREWING CO INC	RESTAURANTS OR BARS	1	716,495	1	7,097,200	7,813,695	2.02%
5	GP INVESTORS LLC	HOTELS, MOTELS	3	6,336,023			6,336,023	1.64%
6	FORT BRAGG HOSPITALITY LLC	HOTELS, MOTELS	3	5,553,899	1	33,379	5,587,278	1.44%
7	SNB GOVIND CORPORATION	HOTELS, MOTELS	4	5,206,600			5,206,600	1.35%
8	TANTI FAMILY II LLC	HOTELS, MOTELS	1	5,116,304			5,116,304	1.32%
9	KAO KUAMI	HOTELS, MOTELS	3	4,998,314			4,998,314	1.29%
10	KASHI KESHAV INVESTMENTS L	HOTELS, MOTELS	1	4,900,537			4,900,537	1.27%
11	GROSVENOR VAN NESS ASSOCIA	MULTIPLE	48	4,682,640			4,682,640	1.21%
12	TENANTS CHOICE LLC	HOTELS, MOTELS	5	4,666,276			4,666,276	1.21%
13	LONGS DRUG STORES CALIFORN	SHOPPING CENTERS	1	4,310,317			4,310,317	1.11%
14	PATEL CHIMAN	HOTELS, MOTELS	2	4,061,606			4,061,606	1.05%
15	FORT BRAGG HOTEL LLC	HOTELS, MOTELS	1	3,616,733			3,616,733	0.93%
			91	92,130,806	2	7,130,579	99,261,385	25.66%
				Sec_total		Uns_count	Total_net	
			RDA Totals:	349,378,546		37,472,911	386,851,457	



Appendix



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

- Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.
- Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.
- Financial Statements:** Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.
- Fiscal Year:** The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.
- Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.
- Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.
- Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.
- Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.
- Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.
- Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.
- GAAP:** Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.
- GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.
- GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.
- General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as

directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.