City of Fort Bragg
Digital Budget Book

Adopted Version

Last updated 06/21/24

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TABLE OF CONTENTS

Introduction **5**
- Transmittal Letter 6
- Budget Award 19
- Demographics 20
- Guide to the Document 24
- Budget Organization & Fund Structure 25
- City of Fort Bragg Overview 28
- Elected Officials 32
- Master Organization Chart 33
- Budget Guidelines 34
- Fiscal Policies 36
- Investment Policies 42
- America Rescue Plan Act 46

All Fund Summary **47**
- All Fund Summary 48
- General Fund 69
- Special Revenue Funds 81
- Grant Funds 95

Budget Summary **110**
- Summary Schedules 111
- Long Term Financial Planning 113
- Cost Allocation Plan 115
- FY2024/25 Article XIIIB Appropriations Limit 125

Departments **127**
- City Council 128
- Administrative Department 135
- Economic Development Department 146
- Finance Department 151
- Non-Department 159
- Police Department 169
- Fire Department 178
- Tourism Marketing and Promotion 179
- Community Development Department 184
- Public Works 193
- Fort Bragg Redevelopment Successor Agency 214
- Internal Service Funds 218
  - ISF: Facilities 237
  - ISF: Information Technology (IT) 241
  - ISF: Fleet 254
- Enterprise Funds 259
  - Water Department 306
  - Wastewater Treatment 317
  - CV Starr Community Center 327

Debt ... **339**
Debt Management Policy ... 340
Capital Improvements ... **347**
Capital Improvement Program Overview ... 348
CIP Five-Year Summary ... 349
Municipal Facilities ... 351
Guest House Rehabilitation ... 351
Broadband Fiber ... 352
City Hall - Roof ... 353
City Hall - Siding Replace - South & East Side ... 354
Emergency Operations Center - Veterans Memorial ... 355
Resiliency Center - CV Starr Center ... 356
PD EV Charging Stations ... 357
E. City Hall Rehabilitation & Stabilization ... 358
City Hall Remodel + Door Replacement ... 359
Town Hall Rehab and Bathroom Remodel ... 360
Main St. Fire Station Rehab ... 361
Main St. Fire Station Roof ... 362
Police Dept. Roof Replacement ... 363
Police Dept. Paint & Repairs- Exterior ... 364
Microgrid ... 365
Facilities Solar ... 366
Parks & Community Services ... 367
Bainbridge Park Improvements ... 367
Pomo Bluffs Park- Parking Lot Rehab ... 368
Central Business District Parking Maintenance ... 369
Otis Johnson Trail Restoration ... 370
Street Maintenance & Traffic Safety ... 371
2025 Pavement Preservation Project ... 371
Rule 20 (Utility Underground) ... 372
Systematic Improvements at Unsignalized ... 373
2022/23 Streets Rehabilitation ... 374
CBD Coastal Trail Connection ... 375
CV Starr Enterprise ... 376
CV Starr HVAC Air Intake Redesign ... 376
Facility Roof Repair/Skylights ... 377
CV Starr Water Slide Staircase Rehab ... 378
CV Starr Reception Desk Area Rehab ... 379
Water Enterprise ... 380
Madsen Hole Rainey- Design ... 380
Desalination- Ocean Intake- Pilot Project ... 381
Water Treatment Plant Overhaul ... 382
Pudding Creek Water Main Relocation ... 383
Raw Water Line- All Phases ... 384
Raw Water Reservoirs- 135 AF ... 385
Distribution System Rehabilitation ... 386
Water Meter Replacement ... 387
Pudding Creek Water Main Extension (See WW-5) ... 388
Recycled Water ... 389

Water Tank #1 Replacement ... 390
Wastewater Enterprise ... 391
Collection System Rehabilitation ... 391
Pudding Creek Sewer Main Relocation ... 392
Onsite Sodium Hypochlorite Generator ... 393
Elm Street Pump Station ... 394
Dryer Building Reconstruction ... 395
Pudding Creek Sewer Main Extension (See WRT-9) ... 396
Biosolids Storage Structure ... 397
Storm Water ... 398
Trash Capture Device ... 398
Trash Cans City Wide (Art and Beautification Project) ... 399
Statistical Data ... **400**
Demographics ... 401
Land Use ... 405
Tax Rates ... 406
Principle Property Tax Payers ... 407
Principle Sales Tax ... 408
Historical Sales Tax Amounts ... 409
Principal Employers ... 410
Top 15 RDA ... 411
Appendix ... **412**
Glossary ... 413

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INTRODUCTION

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City Manager Transmittal Letter

May 30th, 2024

Honorable Mayor, Vice Mayor, City Councilmembers, and the Fort Bragg Community,

I am pleased to submit to you the Adopted Fiscal Year (FY) 2024/25 Operating Budget and Five-Year Capital Improvement Plan (CIP). The Operating Budget and CIP serve as a policy document, a financial plan, a communication device, and an operation guide, reflecting the policies, goals, programs, and service priorities and values of the City Council and the Fort Bragg community while also seeking to maintain fiscal prudence.

The budget process is an ongoing cycle. City Council meets at the beginning of March during the Mid-Year Budget workshop to set priorities for the upcoming fiscal year. Then City staff works to create plans that match those priorities, and then hold a Budget Workshop for initial Council feedback. This is followed by public hearings in June to review and adopt the finalized budget. The new budget goes into effect on July 1, 2024.

INVESTMENTS IN OUR COMMUNITY

The City Council's five-year Capital Improvement Program, totaling $161 million with a $36.8 million investment for FY 2024/25, focuses on enhancing city infrastructure, facilities, and quality of life. Key projects include significant water infrastructure improvements, such as an $11.9 million overhaul of the water treatment plant, a $1.4 million Oneka seawater desalination pilot study, and a $9.3 million raw water line replacement.

Additionally, the City plans to build three new reservoirs and replace water meters citywide for $2.9 million. Street maintenance projects include a $2.5 million pavement preservation effort and various systematic improvements.In parks and recreation, Bainbridge Park will undergo $1.8 million in enhancements, and a project to beautify the city with art and recycling will add 75 art-wrapped waste bins throughout the city.

Other significant projects include a $1.6 million upgrade to the HVAC system at the CV Starr Center and a $17 million investment in advancing municipal broadband to ensure high-speed internet access for all residents. These initiatives, supported by federal, state, and regional funding, are aimed at creating a vibrant and sustainable community in Fort Bragg.

STRATEGIC PLANNING UNDERWAY FY 2025-2028

The City of Fort Bragg is currently developing a Strategic Plan for the next three years which is expected to be completed by August 2024. This plan will provide a comprehensive framework and set priorities for future operating and capital budgets. It will incorporate feedback from community stakeholders, staff, and the City Council's top priorities. Also, through this process, we will define the City of Fort Bragg's Mission, Vision, and Core Values.

City staff will be responsible for implementing the strategic plan's goals through specific work plan items. This strategic plan is designed to unify our efforts, allocate resources, and ensure that the needs of the Fort Bragg community are met. It will also allow us to assess and adjust the City's direction as needed in response to changing circumstances.

CITY OF FORT BRAGG ECONOMIC DEVELOPMENT DEPARTMENT

As City Manager, I am proud to champion the establishment of an Economic Development Department, recognizing its pivotal role in shaping Fort Bragg's future. This department is essential for enhancing the strength and vibrancy of our local businesses, downtown area, and regional business ecosystem. By investing city resources into economic development initiatives, we can grow our economy, thereby increasing the City's ability to provide enhanced services, amenities, and opportunities that benefit the overall community's well-being and quality of life.

The City has made significant progress in advancing key economic initiatives such as the Blue Economy, Municipal Broadband, and workforce housing development. Creating a municipal broadband utility will offer citywide access to reliable and affordable broadband at GB speeds, supporting digital literacy community-wide. This ensures residents are equipped to fully participate in the economy, telehealth, and education, while also attracting new businesses and investment to Fort Bragg. Broadband is critical infrastructure for most businesses, especially considering the regional effort to position the Mendocino coast for Blue Economy investment. The National Oceanic and Atmospheric Administration (NOAA) describes the New Blue Economy as "a knowledge-based economy, looking to the sea not just for the extraction of material goods, but for data and information to address societal challenges and inspire their solutions."

The Economic Development Department is committed to long-term Blue Economy initiatives while improving conditions for existing businesses. We will focus on invigorating Fort Bragg's Central Business District (CBD) through targeted strategies and robust business support services. Collaborating with the West Company, the department will implement programs to stimulate growth, foster innovation, and support local entrepreneurs. We will also continue to implement Housing Mendocino Coast, a program providing

homeownership opportunities for the workforce using the community land trust model.

Key Functions and Services of the Department will include:

- Business Ombudsman: Act as a dedicated liaison to help businesses navigate city processes and resources.
- Develop Economic Incentive Programs: Recommend and implement incentives to attract and retain businesses in Fort Bragg.
- Liaison for City Agendas: Represent business interests and ensure their concerns are addressed in city planning and decisions.
- Business Assistance Loans: Provide financial support through Community Development Block Grant (CDBG) programs, Economic Development Finance Corporation (EDFC), or other funds.
- CDBG Community Assistance Programs: Facilitate community programs funded by CDBG to enhance local development.
- Noyo Ocean Collective Efforts: Support collaborative initiatives to promote sustainable ocean-related industries.
- Business Development: Foster growth and expansion of local businesses through targeted strategies.
- Business Outreach: Engage with the business community to understand their needs and provide necessary support.
- Workshops and Seminars: Offer educational opportunities to help businesses thrive and stay informed about best practices.
- Market Analysis and Insights: Provide data and insights to help businesses make informed decisions.
- Grant Application Assistance: Assist businesses in applying for grants to support their growth and development.

With this initiative, we are committed to building a dynamic and prosperous community, ensuring Fort Bragg remains a vibrant and thriving environment for residents and businesses alike. The creation of the Economic Development Department is a strategic investment in our city's future, aligning with the City Council's vision of fostering a business-friendly atmosphere and sustainable economic growth.

VISIT FORT BRAGG AND EVENTS

In 2016, voters approved Measure AA, which increased the City's Transient Occupancy Tax (TOT) from 10% to 12%. A companion advisory measure, Measure AB, allocates one percent of the TOT collections specifically for marketing Fort Bragg as a premier visitor destination. This

focused marketing effort has contributed to year-over-year growth in TOT revenue since 2017.

For FY 2025, the Marketing and Promotions Budget is adopted at $260,000, reflecting a 3% decline from prior year highs due to TOT revenue fluctuations. However, our commitment to enhancing the visitor experience remains strong. The budget also includes funding for the July 4th fireworks in the Visit Fort Bragg Budget.

A key priority for the coming fiscal year is to collaborate with the Visit Fort Bragg Committee to co-sponsor more city events. The adopted budget allocates $45,000 to events (an increase of $25k from the prior year), including the enchanting Magic Market, Winter Wonderland, and piloting an annual Mountain Bike Race Event with a budget of $25k, cultural festivities, and block parties. These events are designed not only to support our local businesses but also to attract visitors, showcasing the charm and beauty of our community.

We have allocated $180,000 for professional services to support our strong marketing initiatives. A Request for Proposal (RFP) for a marketing firm was released in June 2024 and is set to close before August 1. This will enable us to collaborate with top-notch experts to effectively promote Fort Bragg.

With these initiatives, we are excited to continue welcoming visitors to our beautiful city, offering unforgettable experiences, and supporting our local economy.

HOMELESSNESS AND MENTAL HEALTH ISSUES

Maintaining a safe community is a top priority for the City Council. This budget supports the continued efforts of our Community Response Unit (CRU) Social Services Liaison, which offers essential services for homelessness, mental health issues, and the Emergency Winter Shelter.

The CRU expanded its model to provide additional services, including assistance for individuals struggling with substance-use disorders, victims of domestic violence, and those needing specialized emotional support. Adopting a "How can we help?" approach, CRU provided direct services to over 300 community members in 2023.

CRU's success has garnered attention from law enforcement departments across the state, requesting data and procedures to replicate the program. Additionally, Dr. Robert Marbut, past Executive Director of the U.S. Interagency Council on Homelessness, visited Fort Bragg and personally recognized the remarkable progress CRU has made in addressing homelessness since his 2017 report on Mendocino County.

EMERGENCY PREPAREDNESS: Emergency Operations Center (EOC)

The disaster in Maui in 2023 highlighted the critical need for preparedness and the ability to recover economically from various challenges. Given our city's unique location, we must be ready for threats ranging from global warming to severe storms. Ensuring the safety and well-being of our community is a top priority for the City, making Emergency Management, Planning, and Recovery essential focus areas.

Captain Thomas O'Neal and the Police Department developed the Emergency Operations Plan (EOP) with a Whole Community Concept, ensuring all segments of our diverse population are considered. Numerous meetings with community organizations and individuals were held to ensure comprehensive protection for all residents.

The adopted budget continues to fund the City's Emergency Planning Operations to further enhance our preparedness. The City has partnered with the Fort Bragg Unified School District under a two-year MOU to operate as the City's Emergency Operations Center. The City in cooperation with the County of Mendocino is in discussion regarding the potential acquisition of Veterans Memorial Hall, to re-purpose the facility as an Emergency Operations Center long-term 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.

Additionally, the C.V. Starr Center phase three designs include plans to function as an evacuation center during emergencies. By strengthening our emergency preparedness, we ensure the safety and resilience of our community in times of crisis.

CITY EMPLOYEES

Our hardworking and dedicated City employees are the backbone of our organization. My management team and I are committed to fostering a positive and supportive work culture. This budget includes investments in training and development across all departments, as

well as employee wellness programs, team-building initiatives, and flexible work schedules such as a 4/10 work week.

The City is also prioritizing hiring and retention by offering competitive compensation and benefits, including Cost of Living Adjustments (COLA) and merit increases, as long as they are financially feasible. We are dedicated to involving employees in the decision-making process, enhancing communication, and promoting our shared vision and core values. By prioritizing our employees' well-being and professional growth, we ensure that the City continues to deliver high-quality services to our residents and businesses.

PLANNING DEPARTMENT

With the Director position vacant, the City will continue with the current model to outsource certain planning tasks to maintain high quality and efficiency. The adopted budget invests in staff training and development, building internal capacity and expertise to ensure our team is skilled, adaptable, and ready to meet our community's evolving needs.

In collaboration with the Engineering Department, we aim to build on previous successes, enhance services, and continue the Council's goal of a business-friendly approach in FY 2025-2026.

To further improve our permitting process, the City is considering various options, **including hiring an in-house part-time Building Inspector**, negotiating a separate queue with the County of Mendocino (our current Building Inspector), or exploring alternative consultant Building Inspector models. Our goal is to shorten permitting times, expedite project timelines, and reduce costs for developers and residents.

Another major priority is **implementing streamlined Building and Planning software** in collaboration with Public Works. By leveraging grant funding, we plan to adopt advanced planning software, modernize our operations, and introduce an online portal for permit applications. This technology will simplify the application process, provide real-time tracking, increase transparency, and ease the administrative burden on City staff.

These strategic enhancements aim to transform the Planning Department into a dynamic, "**one-stop" entity for developers and permit applicants.** This transformation will better serve our community's needs, promote sustainable development, and ensure Fort Bragg remains a vibrant, thriving environment for all residents and businesses, in line with the City Council's vision of being business-friendly.

PUBLIC SAFETY

Public safety is a top priority for the City Council. Recruiting and retaining highly qualified police officers is essential to our strategy. We understand the challenges law enforcement agencies face nationwide and are committed to making Fort Bragg an attractive destination for top talent.

The adopted budget includes competitive compensation packages with Cost of Living Adjustments (COLA) and merit increases, as mandated by Fort Bragg City Code Chapter 2.68, which requires an annual salary survey of Mendocino County law enforcement positions, including Ukiah, Willits, and the Sheriff. In the prior fiscal year, the budget includes investments in modern equipment, technology, and fleet upgrades to enable our officers to perform their duties safely and efficiently.

Community Engagement and strengthening relationships with the community are crucial for effective policing. The current adopted budget includes a School Resource Officer (SRO) position with 70% paid by the Fort Bragg Unified School District (FBUSD) and 30% by the City of Fort Bragg. The City will revisit the additional officer position for patrol at the mid-year budget in 2025.

By prioritizing these initiatives, we aim to attract and retain dedicated police officers committed to the safety and well-being of Fort Bragg. The Chief and his leadership team's strategic investments in public safety will ensure that our community remains secure, our officers feel valued, and our city continues to thrive.

BALANCING THE BUDGET

During the Mid-year Budget Review in March 2024, the City Council and staff reviewed the City Council's priorities for the FY 2023/24 Adopted Budget and continued the same set of Financial Goals for the FY 2024/25 budget. Those are set forth below in order of priority:

1. Adopt a balanced budget
2. Provide additional contributions to Section 115 trust
3. Maintain current level of service
4. Maintain operating reserve and litigation reserve (20%)
5. Provide funding for emergency reserves (10%)
6. Provide cost of living adjustments for staff in years to come

Recognizing the financial goal of adopting a balanced operating budget as the highest priority, staff is presenting a General Fund budget with a projected surplus of $46k. This surplus also makes it possible for the City to accomplish priority No. 2, which is to make additional contributions to Section 115 Trust – with PARS to diversify our investments and risks with CALPERS underperforming their benchmark. The City's policy is that fifty percent (50%) of any year's surplus in the General Fund will be used to make an additional payment into the Section 115 Trust. FY 2023/24 is projected to have a $370k surplus. This results in an additional payment of $185k towards the trust with a total investment of $2.5 million.

ECONOMIC UPDATE & OUTLOOK

As of May 2024, the United States economy continues to navigate a complex landscape shaped by various macroeconomic factors. Key indicators show a mixed but cautiously optimistic outlook:

All eyes are on the Federal Reserve (Fed) in May as it decided to keep the federal funds rate within the range of 5.25% to 5.50%. The Fed acknowledged that there had been little progress in bringing inflation down to its 2% target. The Fed also announced that it would reduce its bond holdings at a slower pace, with the monthly cap on Treasury reduction decreased to $25 billion from $60 billion, while maintaining the mortgage roll-off at $35 billion. This means the total monthly reduction cap decreased to $60 billion from $95 billion. Fed Chair Jerome Powell emphasized that inflation is still a concern and suggested that the next interest rate change is unlikely to be an increase. These updates reflect the Fed's efforts to balance economic growth while working towards the 2% inflation target.

The Consumer Price Index (CPI) data for April 2024 aligned with expectations at the headline level. CPI rose 0.3% month-on-month and 3.4% year-on-year, while the core measure came in at 0.3% and 3.6% respectively. It's worth noting that the shelter component, which contributes significantly to the CPI, continues to show a decrease in inflation. Additionally, the services component, excluding shelter, which had been persistently high, also showed a slowdown compared to previous months.

Elsewhere, US retail sales data came in below expectations this week, supporting a growing narrative that consumption is finally moderating. April 2024 retail sales in the US were unchanged month-on-month but, excluding more volatile components like gas, building materials, and autos, they fell by 0.3%. Anecdotal reports from large retailers as they report earnings results also suggest consumers pulling back on spending and trading down.

Overall, the U.S. economy in May 2024 is characterized by cautious optimism. While challenges such as inflation and high interest rates persist, the fundamentals of the labor market and consumer spending provide a stabilizing influence. Policymakers and businesses continue to navigate an environment marked by both opportunities and uncertainties. These factors including microeconomic factors are considered in the revenue projections for the budget, ensuring a cautious approach to fiscal planning amid ongoing uncertainties. The focus remains on maintaining economic resilience and adaptability to navigate these challenges effectively.

GENERAL FUND OVERVIEW

The General Fund is projected to have $12,238,552 in revenue for FY 2024-25, with expenditures totaling $12,192,217. This results in an operating surplus of $46,335, aligning with the City Council's financial goal of adopting a balanced budget.

The General Fund is predominantly supported by taxes, including sales tax, Transient Occupancy Tax (TOT), property tax, and franchise taxes. These tax revenues were slow to recover following the Great Recession but experienced a notable surge after the COVID-19 pandemic in FY 2021-22, recording the best year to date. This surge was largely driven by the increase in the County pool, which captures most online transactions, facilitated by the South Dakota vs. Wayfair, Inc. Supreme Court decision in 2018. This decision granted states the authority to require online retailers to collect sales tax, even without a physical presence in the state.

Transient Occupancy Tax has shown consistent growth year-over-year since 2017, particularly due to the increase in TOT rates from 10% to 12% in 2016, the Visit Fort Bragg marketing campaign, and a surge in local domestic travel during the pandemic when international travel was restricted.

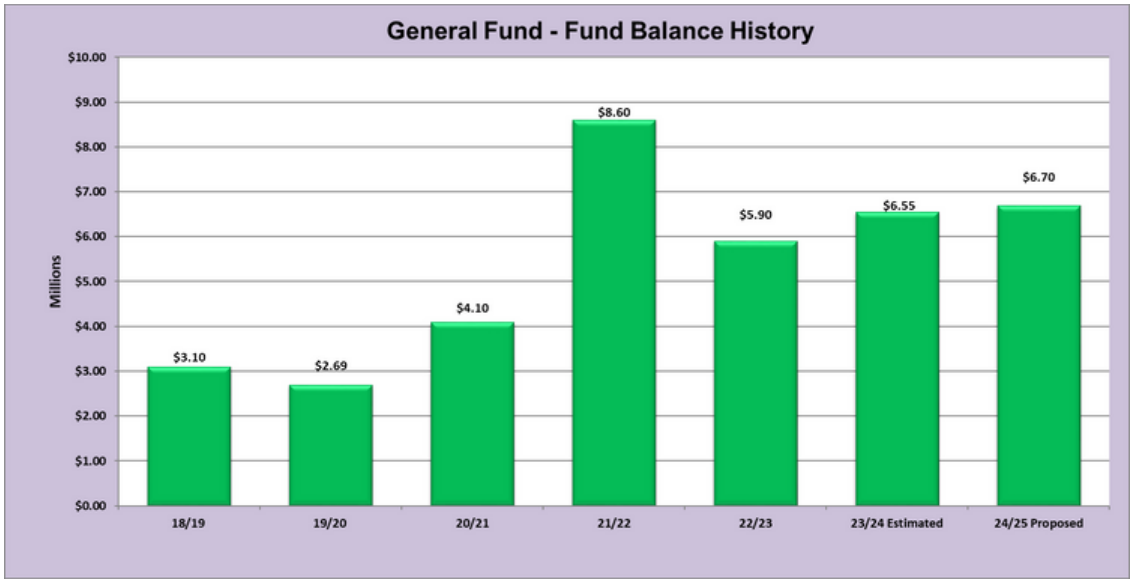
Despite these positive trends, TOT and sales tax revenues have experienced declines of 5% to 10% year-over-year in subsequent fiscal years following the initial surge.

	FY 23/24 Budget	FY 23/24	FY 24/25	FY 23/24 Budget vs FY 24/25 Adopted Budget
Salaries & Wages	$ 4,565,420	$ 4,248,973	$ 4,934,777	$ 369,357
Benefits	2,886,987	2,533,999	2,950,600	63,613
Material & Services	3,020,954	2,969,395	3,127,484	106,530
Other Expenditures	331,716	267,787	301,266	(30,450)
Debt Service	442,513	441,957	435,348	(7,165)
Allocation to Internal Service Funds	656,999	759,851	442,749	(214,250)
Fiduciary Funds	-		-	-
Transfers	664,150	664,150	-	
	$ 12,568,739	**$ 11,886,112**	**$ 12,192,224**	**$ 287,635**

The conservative revenue growth forecasts have been developed into the budget given the current risks and their potential impacts on markets, supply chains, and consumer confidence.

The Adopted FY 2024-25 expenditures of $12,192,223 represent an increase of $287k or a 2% increase from the Amended FY 2023-24 expenditure budget. The General Fund expenditure budget is lean. Because of the high portion of labor-related costs in the General Fund, it is most impacted by the increased pension costs and other benefits. The increases in health insurance were 13% with no change to dental or vision insurance. The $214k (33%) reduction in Allocation to Internal Service Funds is the result of the backlog of vehicle purchases in the prior fiscal year, due to supply chain delays. The General Fund is picking up a reduced percentage of the Facilities, Information Technology, and Fleet costs based on the change reduction in costs year over year.

Without increased revenue growth in future years, from new or existing sources, a higher level of scrutiny will be needed to focus on which programs and services may need to be reduced or eliminated. The chart on the next page summarizes the General Fund Expenditures.



FISCAL STABILITY IN FUTURE UNCERTAIN ECONOMIC CONDITIONS

Ensuring fiscal stability is a cornerstone of our budget planning, especially in uncertain economic conditions. This budget reflects careful financial management and strategic investments to maintain long-term stability. The adopted budget focuses on funding core general government services, increasing the recession & operating reserves of the General Fund to 30% of General Fund Expenditures, and making additional contributions to the Section 115 Trust to weather future fluctuations in CALPERS with over $2.2 million invested in the trust.

The conservative revenue growth forecasts have been developed into the budget given the current risks and their potential impacts on markets, supply chains, and consumer confidence.

Key risks include:
1. War and Geopolitical Tensions: Ongoing conflicts in the Middle East, Russia/Ukraine, China/Taiwan, and India/Pakistan pose significant risks to global stability and economic conditions.
2. Political Uncertainty: The upcoming 2024 elections, potential leadership changes, and shifts in policies contribute to an unpredictable political climate.
3. Economic Challenges: High housing costs and homelessness, urban public safety concerns, droughts and deluges, and potential trade disruptions with China impact economic stability and growth prospects.

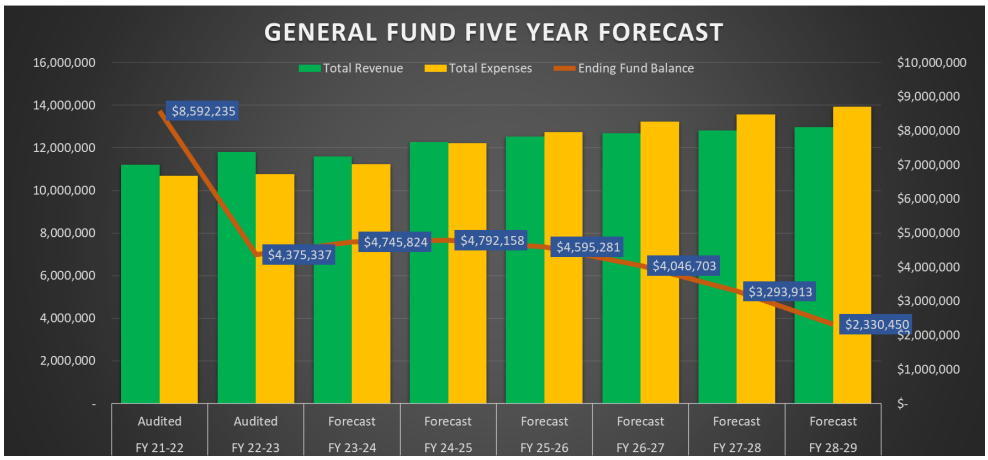
By incorporating these factors into our budget planning, we aim to navigate these challenges while ensuring fiscal responsibility and stability.

We are exploring new revenue opportunities, including potential ballot measures in November 2024, to secure the necessary funds for our community's continued growth and prosperity. By paying off significant debts, such as the 2014 Revenue Refunding Bond, we

have created more flexibility to fund future capital improvement projects.

LONG-RANGE FORECAST

The five-year financial forecast is shown and discussed in more detail in a separate section of this Budget book called *Long-Term Financial Plan.* The forecast is meant to assist the City Council and Staff in determining whether current expenditure decisions made in FY 2025 can be supported long-term through FY 2030. While all budgetary requests can be supported by the General Fund and short-term corrective actions in FY 2025, based on staff's initial analysis and reasonable growth projections in expenditure and revenues, the out years could be a challenge that would result in a significant ongoing expenditure and service reductions and/or new revenue sources.



While the balanced budget is a positive development, the City has implemented several short-term budget correction strategies to bridge the General Fund budget gap for FY 2026-29. However, the cost of providing general government services continues to rise annually, outpacing tax revenue growth. In regard to the latter, the staff is again currently assessing community interest in generating additional, locally controlled revenue sources for potential placement on the November 2024 ballot.

Placement of One or More Revenues on the November 2024 Ballot

As discussed during the Mid-year Budget Workshop, the Council may wish to place a measure on the November 2024 ballot to achieve several priorities. Staff is currently collaborating with consultants to survey residents on various options and develop potential ballot measure language. Staff will return to the Council in the near future to provide an update on their progress and receive further Council direction.

To support these efforts, the Preliminary FY 2025 Operating Budget includes $15,000 allocated for election expenses paid to the County, covering elections and potential ballot measure placements. This proactive approach aims to secure additional revenue streams, ensuring the City can continue providing essential services and maintaining financial stability in the long term.

BUDGET OVERVIEW

The City's total expenditure budget (excluding transfers) for FY 2024-25 is $50.3 million. This is an increase of 19.2% from the amended FY 2023/24 Budget of $29.3 million. The $20.9 million increase is due to the large number of capital expenditures budgeted $36.8 million more than the prior year. The salaries and wages are almost the same levels as the previous year's amended budget with benefit costs increasing by 19% due to healthcare insurance costs increases expected in FY 24/25.

ALL FUNDS
SUMMARY OF EXPENDITURES BY CATEGORY
FY 2021/22 THROUGH FY 2024/25

ALL FUNDS	FY 2021/22 FYE AUDITED	FY 2022/23 FYE AUDITED	FY 2023/24 AMENDED BUDGET	FY 2023/24 FYE PROJECTED	FY 2024/25 BUDGET	% INCR/ -DECR
Salaries & Wages	$ 5,461,890	$ 6,207,646	$ 7,145,803	$ 6,402,073	$ 7,125,854	11.3%
Benefits	3,862,611	6,113,513	3,834,953	3,281,108	3,931,859	19.8%
Materials & Services	6,247,748	7,380,139	9,235,594	8,056,490	8,060,781	0.1%
Capital	1,649,559	780,893	24,871,009	7,700,316	27,757,962	260.5%
Debt Service	8,325,733	4,191,544	1,111,393	1,049,267	757,970	-27.8%
Depreciation	1,984,568	1,965,319	-	-	-	0.0%
Subtotal	**27,532,108**	**26,639,054**	**46,198,752**	**26,489,254**	**47,634,426**	**79.8%**
Indirect Expenses	3,662,800	$ 4,772,271	2,584,746	2,905,665	2,700,794	-7.1%
Fiduciary Funds	225,062	$ 215,303	377,757	377,446	381,736	1.1%
Subtotal	**31,419,969**	**31,626,628**	**49,161,255**	**29,772,365**	**50,716,956**	**70.3%**
Transfers Out	11,429,497	8,303,623	24,148,933	6,995,422	29,998,903	328.8%
TOTAL ALL FUNDS	**$ 42,849,466**	**39,930,251**	**73,310,188**	**$ 36,767,787**	**80,715,859**	**119.5%**

The City has three major operating funds: General Fund; Water Enterprise; and Wastewater Enterprise. In addition, the City's chart of accounts includes the C.V. Starr Center Enterprise, special revenue funds, grant funds, capital project funds and internal service funds. The General Fund is the principal operating fund of the City and is supported primarily by taxes and fees that generally do not have restrictions on their use. Because of the lack of restrictions on use of funds, the General Fund has the most demands on its limited dollars. The Enterprise funds – Water and Wastewater are fully supported by user fees. Special revenue funds and accounts are used to account for proceeds of a specific revenue source that has legal restrictions on how the funds may be spent.

BUDGET AND FINANCIAL AWARDS

For the 6th consecutive year, the City's FY 2023 budget received national recognition by earning the Government Finance Officers Association (GFOA) "Distinguished Budget Award." To receive the Distinguished Budget Presentation Award, a city must publish a budget document that serves as a policy document, a financial plan, a communications device, and an operations guide. We believe the FY 2024 budget conforms to GFOA program

requirements.

CONCLUSION AND ACKNOWLEDGMENTS

The 2024-2025 Adopted Budget, which performs the challenging yet vital task of strategically investing our resources to meet the City Council's important objectives while aligning our General Fund more closely with our long-term financial goals. Our approach, consistent with Fort Bragg's tradition, emphasizes financial discipline and the exemplary leadership of our elected officials, City management, and our dedicated employees.

We remain steadfast in our commitment to equity, partnership, and innovation. These principles form the bedrock upon which we create, maintain, and strategically expand the essential public services that our community relies on.
I would like to take a moment to personally acknowledge and express my deep gratitude to our dedicated and talented City Staff who have been instrumental in preparing this budget document. This budget is the result of an organization-wide effort, involving the tireless work of the Budget team, management staff, and the incredibly hardworking members of the Finance Department.

Thank you for your continued support and dedication to our shared mission. I look forward to meeting the challenges, opportunities, and victories we will face this next year.

Respectfully Submitted,

Isaac Whippy
City Manager

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Distinguished Budget Presentation Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Fort Bragg
California

For the Fiscal Year Beginning
July 01, 2023

Christopher P. Morrill

Executive Director

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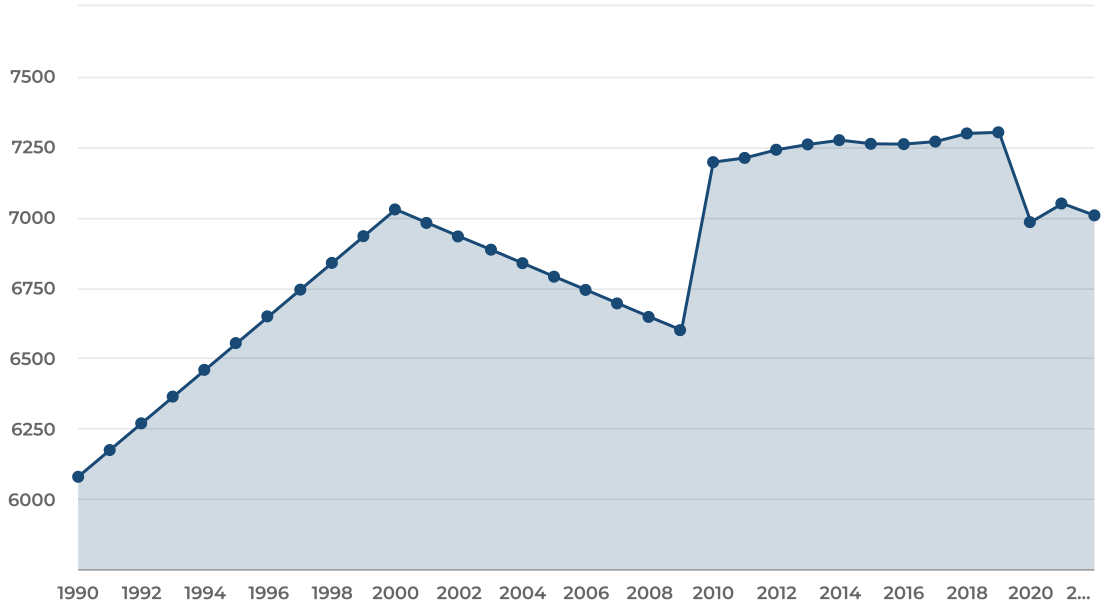
Population Overview

TOTAL POPULATION

7,007

▼ .6%
vs. 2021

GROWTH RANK
293 out of 498
Municipalities in California



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

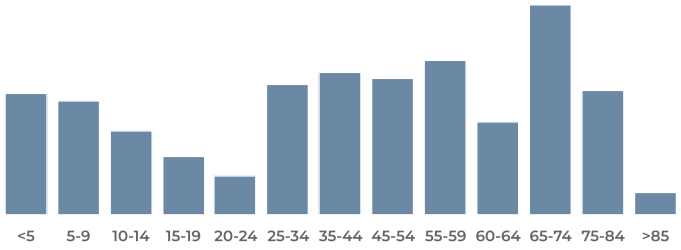
DAYTIME POPULATION

8,213

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.

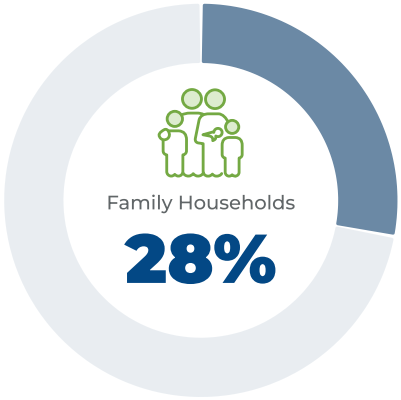
** Data Source: American Community Survey 5-year estimates*

Household Analysis

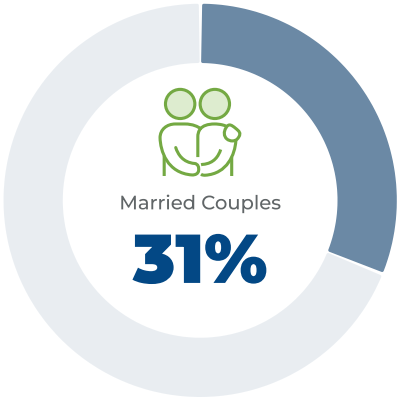
TOTAL HOUSEHOLDS

3,059

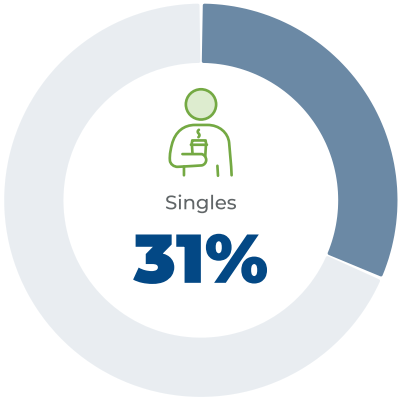
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 44%
lower than state average



▼ 38%
lower than state average



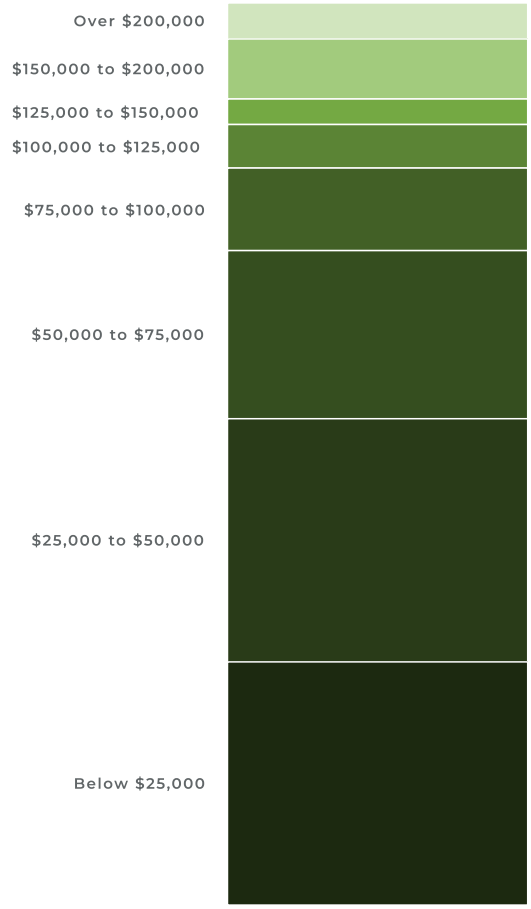
▲ 32%
higher than state average

▲ 175%
higher than state average

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

Economic Analysis

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.



HOUSEHOLD INCOME

Above $200,000

4%

▼ 79%
lower than state average

Median Income

$47,662

▼ 48%
lower than state average

Below $25,000

27%

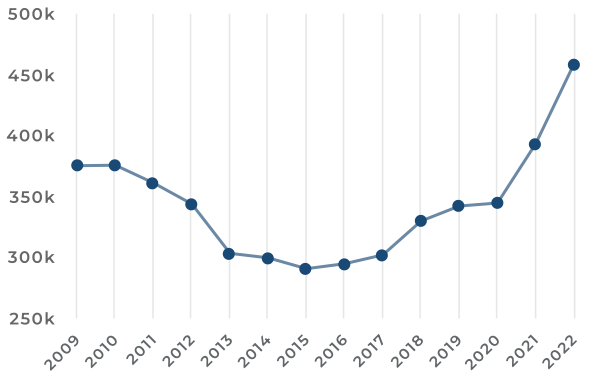
▲ 105%
higher than state average

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

Housing Overview

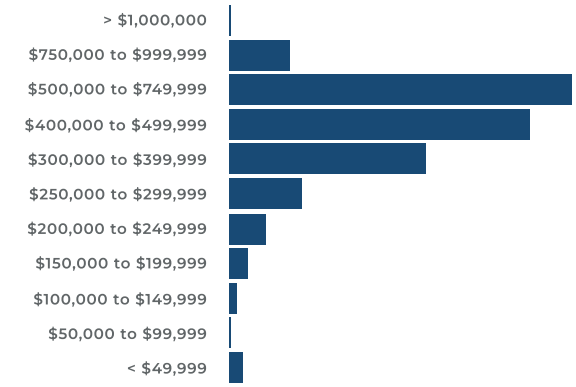
2022 MEDIAN HOME VALUE

$458,600



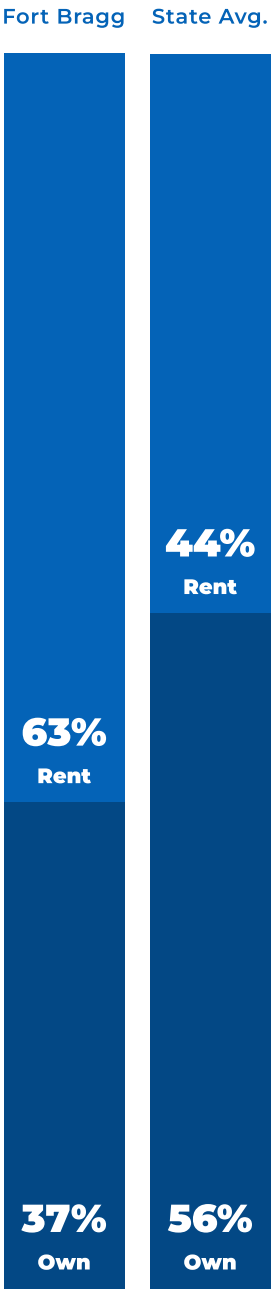
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), 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.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the City for its Fiscal Year 2022/23 Budget. This was the third year that the government had achieved this prestigious award. Achievement of the award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves:

- ***A Policy Document*** – to describe financial and operating policies, goals, and priorities for the organization.
- ***A Financial Plan*** – to provide revenue and expenditure information by fund, department, division, and category.
- ***An Operations Guide*** – to describe activities and objectives for the fiscal year.
- ***A Communications Tool*** – to provide information on budgetary trends, planning processes, and integration of the operating and capital budgets.

The Distinguished Budget Presentation Award is valid for one year. Our Fiscal Year 2023/24 budget will again be submitted to the GFOA, and we are confident that we will once again achieve the award.

Budget Organization & Fund Structure

Budget Organization

The FY 2024/25 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 2024/2.
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
Finance	Water Enterprise
Non-Departmental	Wastewater Enterprise
Public Safety	C.V. Starr Center Enterprise
Community Development	

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 2017/18 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 approvals.
- 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, a 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 multi-step 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 May 2024. 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.

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 Bernie Norvell December 2024
Vice Mayor Jason Godeke December 2026
Councilmember Tess Albin-Smith December 2026
Councilmember Marcia Rafanan December 2026
Councilmember Lindy Peters December 2024

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."

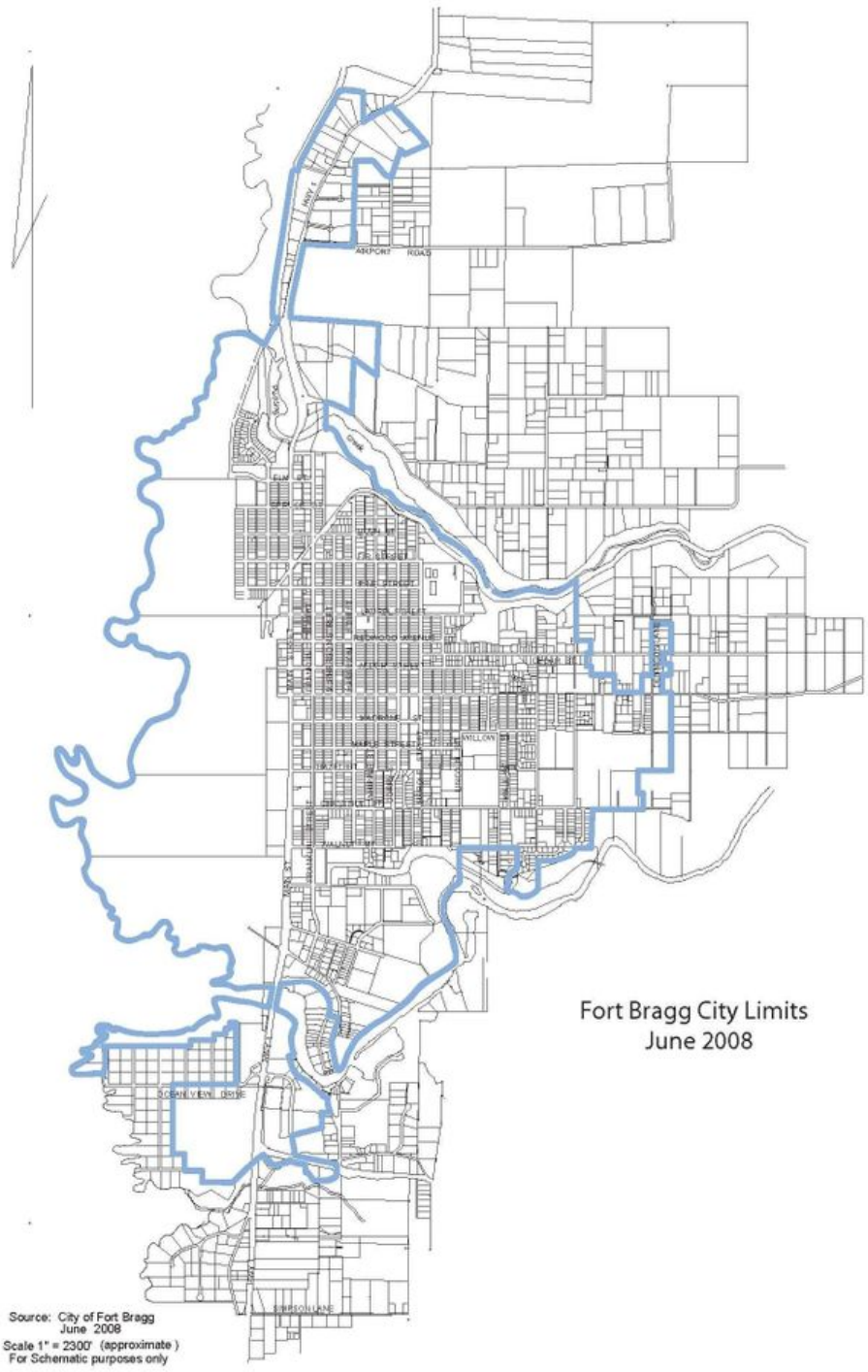
Successor Agency to Fort Bragg Redevelopment Agency

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.


Fort Bragg City Limits
June 2008
Source: City of Fort Bragg
June 2008
Scale 1" = 2300' (approximate)
For Schematic purposes only

Elected Officials

As of June 30, 2024

Bernie Norvell
Mayor

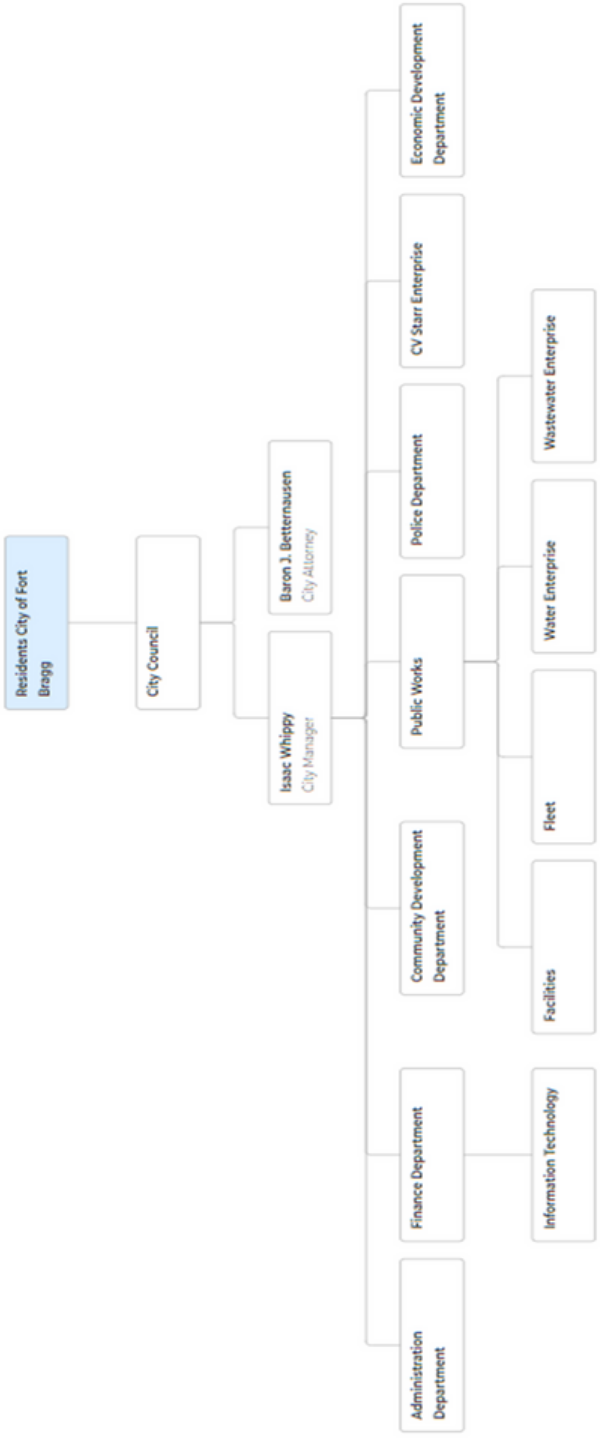
Jason Godeke
Vice Mayor

Tess Albin-Smith
Councilmember

Marcia Rafanan
Councilmember

Lindy Peters
Councilmember

Master Organization Chart



Budget Guidelines

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 Adopted and Adopted Budget.** The Adopted 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 by project.

The Adopted 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 Adopted 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 Adopted 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 on-going 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 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."

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 un-budgeted 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, 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 over-reliance 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.

9. Fund Balance & Reserve Policies

a. 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.

b. 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.**
- 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 2024/25 the reserve is funded at 20%.
- 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 FY2024/25 the reserve is funded at $200k.
- 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:

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.

11. 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.

12. Asset Forfeiture Expenditure Policy

a. *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 agendize for City Council action.

13. Payment of Employee Compensation Costs

a. **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.
b. **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.
c. **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.
d. **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.
e. **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.

14. ## Pension Policy

a. 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.
b. 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.
c. 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.
d. 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.
e. 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.
f. 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.
l. 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 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.
g. 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 for 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.** Safety of 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.

America Rescue Plan Act

AMERICAN RESCUE PLAN ACT (ARPA) USAGE

The City was allocated $1.7 million in ARPA funds; with equal payments of $872,081 each received in FY 2021 and FY 2022. Per ARPA guidelines, the City must obligate (appropriate and/or encumber through contractual agreements) these funds by December 31, 2024 and spend them down fully by December 31, 2026. Any uncommitted or unspent funds after these deadlines are subject to be returned to the federal government. Also, while there was discussion at the Federal level of "clawing back" unspent and uncommitted ARPA funds as part of the debt ceiling negotiations, such a proposal was not included in the final approved bill and the City's ARPA funds are safe for now.

Additionally, per US Treasury guidance, ARPA funds may be used for the following purposes in order to support recovery from the pandemic and fiscal stability and resiliency:

1. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic.
2. Support public health expenditures, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
3. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector
4. Provide premium pay for essential workers, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet

Using ARPA funds to replace lost public sector revenue provides cities the most flexibility in how they can use the funds; with little prohibitions on use other than reserve replenishment, debt payments, pension paydowns, or tax deferrals. Initially though, when the US Treasury released its Interim Final Rule on ARPA, a very complex formula and set of factors were required to calculate a city's level of pandemic-related revenue loss. However, in the Final Rule released in late January 2022, cities may now claim a standard revenue loss of up to $10.0 million (without calculation) and use their ARPA allocations up to that amount to provide any service traditionally provided by local governments. This is analogous to the Standard Deduction on one's personal taxes and reduces compliance reporting significantly. As such, it is welcome news to smaller agencies with limited staffing as it relieves them from having to perform the complex revenue loss calculation. It is especially beneficial to the City of Fort Bragg, which received under the $10.0 million minimum revenue loss allowance. Thus, this affords the City the greatest flexibility in broadly using its ARPA funds to provide government services. The City may still chose to fully or partially use its ARPA allocations in the other allowable areas shown above, but there is now no federal requirement to do so.

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ALL FUND SUMMARY

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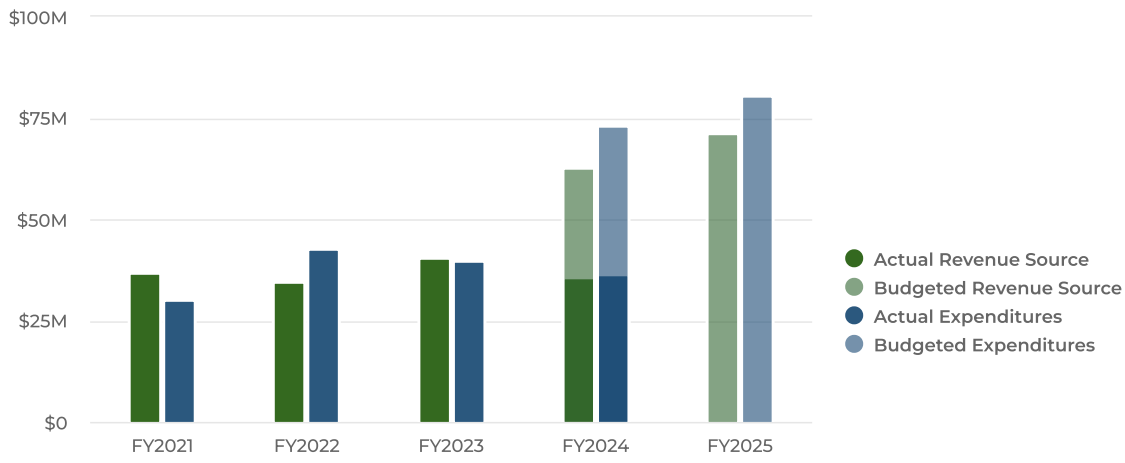
Summary

The City of Fort Bragg is projecting $71.53M of revenue in FY2025, which represents a 13.4% increase over the prior year. Budgeted expenditures are projected to increase by 10.0% or $7.32M to $80.63M in FY2025.

The All Fund Summary fund budget for the City has seen significant changes over the past few years. In 2023, the budget projected a decrease in both revenues and expenditures. However, the actual revenues for that year were $40,863,477, showing an increase of 17%. Similarly, the actual expenditures were $40,117,035, reflecting a decrease of 6%.

Moving on to 2024, the budget projected a decrease in revenues, with a budget of $63,056,681. However, the budget for expenditures remained the same as the previous year, at $73,310,188. Looking ahead to 2025, the budget shows a projected increase in both revenues and expenditures. Revenues are budgeted to be $71,390,974, reflecting a 13% increase, while expenditures are budgeted to be $80,651,512, showing a 10% increase.

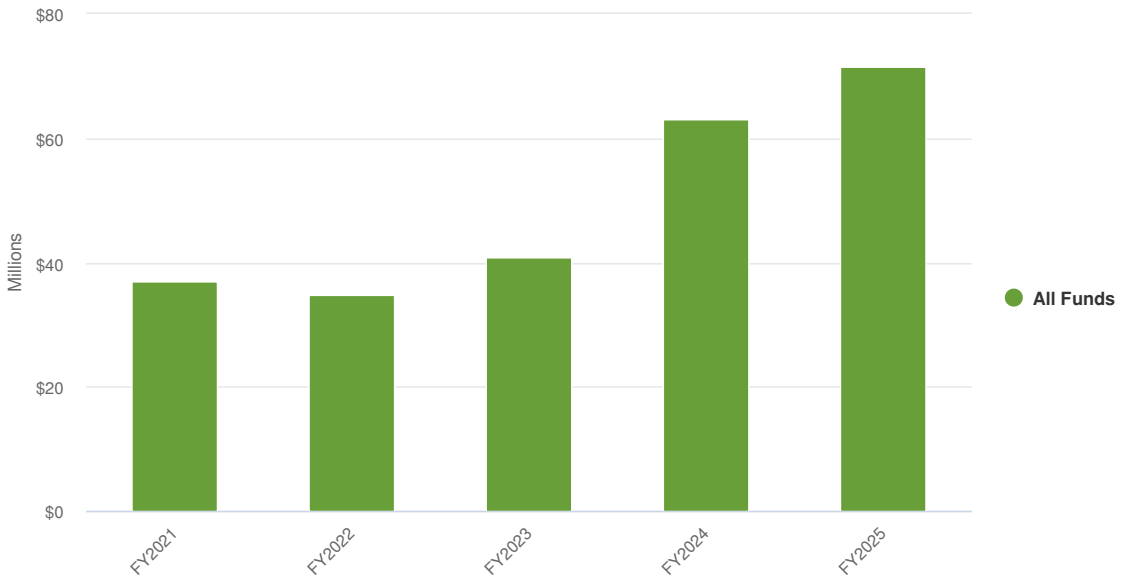
These changes in the All Fund Summary fund budget for the City demonstrate a positive trend in the financials. With an increase in actual revenues and a decrease in actual expenditures in 2023, followed by a projected increase in both categories for 2025, the City's financial outlook is looking promising. These changes reflect the city's efforts to manage its budget effectively and continue to provide essential services to its residents.



Revenue by Fund

The summary of revenues for the All Fund Summary fund for the years 2023, 2024, and 2025 indicates a mix of increases and decreases across the top three categories. In the Water Enterprise Fund, revenues decreased by 12% in 2023 to $9,020,486, but then it saw a significant 81% increase in 2024 to $16,339,091. This trend is expected to continue in the upcoming 2025 budget with a 17% increase to $19,170,611. Similarly, the Special Revenue Fund-Grants category saw a 9% increase in 2023 to $4,700,803, followed by a significant 185% increase in 2024 to $13,415,066. This trend is expected to continue with a 14% increase in the 2025 budget to $15,337,609. The General Fund, on the other hand, experienced a 42% increase in 2023 to $11,868,949, followed by a smaller 4% increase in 2024 to $12,370,830. However, in the upcoming 2025 budget, there will be a 2% decrease to $12,095,492. These changes demonstrate the city's efforts to manage and allocate funds effectively to support the community's needs.

Budgeted and Historical 2025 Revenue by Fund



Name	FY2023 Actual	FY2024 Amended	FY2025 Adopted
All Funds			
General Fund			
General Fund	$11,868,949	$11,706,680	$12,238,552
Economic Stabilization Reserve	$0	$664,150	$0
Total General Fund:	**$11,868,949**	**$12,370,830**	**$12,238,552**
Special Revenue Fund- Restricted			
General Plan Maint Fee Fund	$7,935	$250	$18,000
Housing Trust Fund	$2,090	$250	$500
Permanent Local Housing PLHA	$2,400,000	$106,856	$0
Parking	$974	$100	$0
Parkland Monitoring/Reporting	$3,598	$1,000	$0
Tobacco License Fee	$3,375	$3,000	$0
St Mandated Disab Access Fee	$4,230	$3,120	$0
Cops Ab1913 Allocation	$227,932	$170,229	$170,229

Name	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Cdbg Program Income PI	$108,554	$244,398	$110,000
Police Asset Seizure Revenue	$573,930	$23,000	-$6,657
Successor Agency	$438,024	$390,340	$381,736
LMIH Successor Agency	$5,135	$2,000	$4,000
Construction/Demo Ordinance	$94,493	$0	$1,000
Gas Taxes - HUTA	$205,167	$227,387	$224,486
Gas taxes- RMRA	$157,799	$1,328,844	$582,929
Stp D1 Streets & Hwys Alloc	$0	$439,356	$232,951
Traffic & Safety	$4,325	$3,800	$0
Dist Sales Tax-Street Repair	$1,238,734	$1,121,100	$1,150,535
Fire Tax - Fire Equip. Fund	$60,412	$58,446	$58,324
Caspar JPA With County	$107,210	$0	$59,000
SB 1383 C&S	$45,172	$0	$45,172
Total Special Revenue Fund- Restricted:	**$5,689,089**	**$4,123,476**	**$3,032,205**
Special Revenue Fund- Grants			
MCOG OWP Funding	$6,710	$204,062	$0
Dept.WaterResources - Prop84	$0	$5,276,000	$11,272,000
State Parks Prop 84	$0	$5,055,000	$0
Other State Grants	$0	$748,029	$2,788,581
Other Federal Grants	$43,221	$205,300	$0
Other Small Grants	-$3,575	$0	$0
CDBG 2017	$2,950,837	$0	$0
CDBG 2020	$445,517	$1,426,675	$977,028
CDBG- COVID Grants	$376,448	$0	$0
ARPA	$872,081	$0	$0
Noyo Harbor Blue Economy	$9,566	$500,000	$300,000
Total Special Revenue Fund- Grants:	**$4,700,803**	**$13,415,066**	**$15,337,609**
Capital Improvement Fund			
Guest House Rehabilitation	$0	$0	$110,000
Bainbridge Park Improvements	$225,000	$0	$1,849,052
Maple Street & SD Rehab	$100,000	$0	$0
2022 Street Rehab	$411,202	$4,178,029	$4,043,750
Town Hall Bathrooms and Window	$0	$140,000	$140,000
Main Street Fire Station Rehab	$0	$150,572	$200,000
Bainbridge Park- Soccer Fields	$0	$0	$280,000
Municipal Broadband	$0	$2,120,191	$1,923,691
City Facility Roof Repair	$0	$370,000	$395,000
EV Charging Station	$0	$232,951	$339,000
Emergency Fueling Station		$230,000	
Total Capital Improvement Fund:	**$736,202**	**$7,421,743**	**$9,280,493**
Internal Services Fund			

Name	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Facilities Maint & Repair	$304,764	$410,500	$293,548
Technology Maint & Repair	$578,107	$618,972	$831,371
Fleet Services	$1,146,821	$689,813	$812,041
Total Internal Services Fund:	**$2,029,692**	**$1,719,285**	**$1,936,960**
Water Enterprise Fund			
Water Works O & M	$5,877,069	$3,530,754	$3,018,614
Water Recession Reserve	$0	$177,534	$134,240
Non-Routine Maintenance-Water	$427	$100	$200
Capital Reserve-Water	$123,285	$10,000	$670,000
Water Works Capacity Fees	$69,705	$51,000	$35,000
Water Capital Projects	$2,950,000	$12,569,703	$15,312,558
Total Water Enterprise Fund:	**$9,020,486**	**$16,339,091**	**$19,170,611**
Wastewater Enterprise Fund			
Wastewater O & M	$3,618,444	$3,611,523	$3,590,028
Waste Water Recession Reserve	$0	$160,442	$175,949
Capital Project Fund-WWtr	$69,782	$7,000	$745,000
WW Capital Projects	$780,000	$1,330,000	$1,597,533
JPFA - WW Plant Bonds	$0	$185,010	$185,130
Wastewater Capacity Fees	$64,940	$28,000	$25,000
Total Wastewater Enterprise Fund:	**$4,533,167**	**$5,321,975**	**$6,318,640**
CV Starr Enterprise Fund			
CV Starr Center	$2,285,090	$2,129,144	$2,243,963
CV Starr Recession Reserve	$0	$216,071	$0
CV STARR CAPITAL IMPROVEMENT		$0	$1,975,000
Total CV Starr Enterprise Fund:	**$2,285,090**	**$2,345,215**	**$4,218,963**
Total All Funds:	**$40,863,477**	**$63,056,681**	**$71,534,034**

Revenue by Department

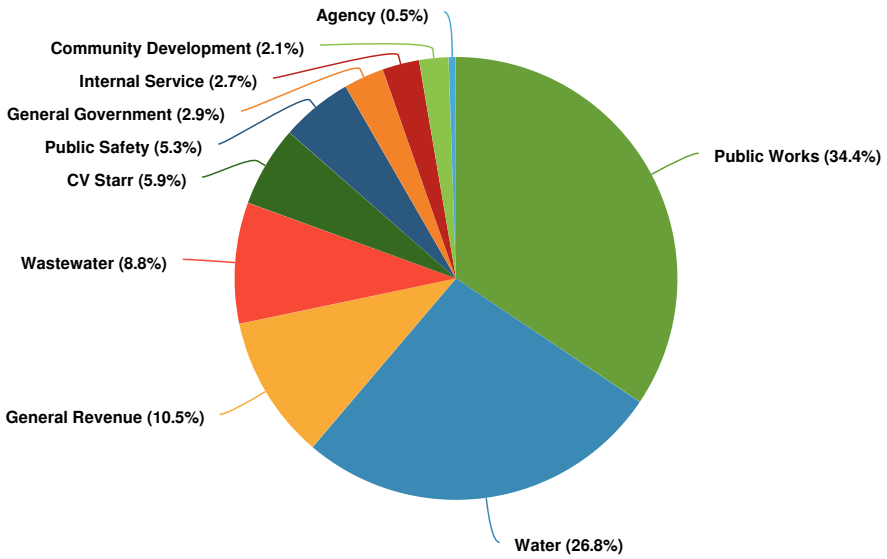
The All Fund Summary fund's expenditures by source for the years 2023, 2024, and 2025 show significant changes in the town of Fort Bragg, CA. In 2023, Public Works expenditures increased by 26% to $4,285,630. This trend continued in 2024 with a 424% increase to $22,458,156. For the upcoming 2025 budget, Public Works expenditures will see a 10% increase to $24,626,793.

Water expenditures, on the other hand, decreased by 12% to $9,020,486 in 2023. However, in 2024, there was a significant increase of 81% to $16,339,091. This trend is expected to continue in the 2025 budget with a 17% increase to $19,170,611.

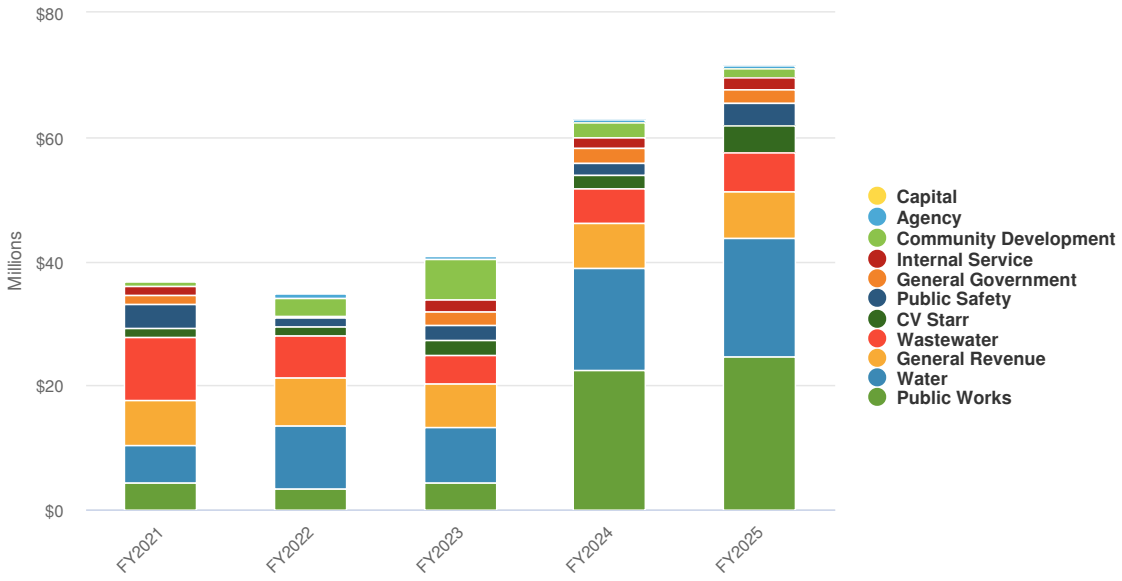
In terms of General Revenue expenditures, there was a 7% decrease to $7,066,400 in 2023. This was followed by a 4% increase to $7,371,060 in 2024. For the upcoming 2025 budget, there will be a 2% increase to $7,506,683.

These changes in expenditures by source demonstrate the town's commitment to improving its infrastructure and services, particularly in the areas of Public Works and Water. Despite some decreases in General Revenue expenditures, the town is still investing in its overall growth and development. These changes reflect the town's dedication to providing its residents with a high quality of life.

2025 Revenue by Department



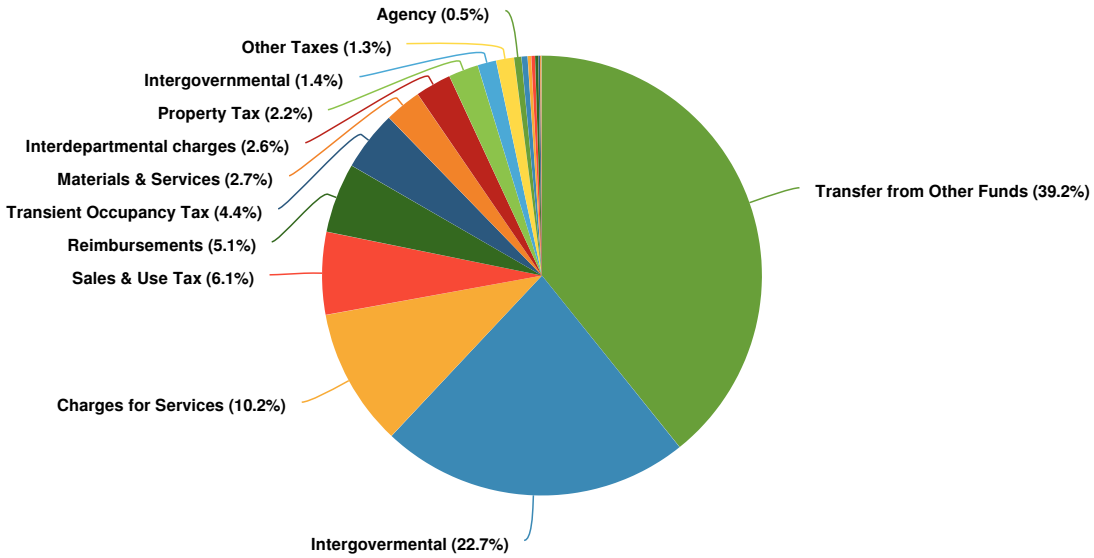
Budgeted and Historical 2025 Revenue by Department



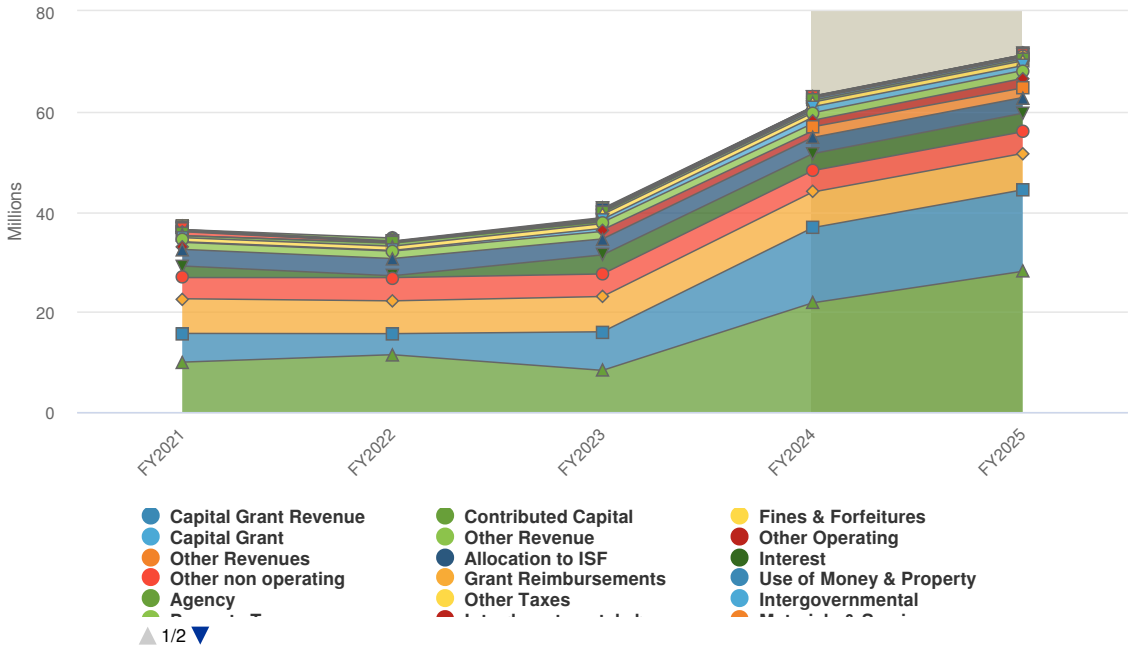
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue				
General Revenue	$7,066,400	$7,371,060	$7,405,763	$7,506,683
Public Safety	$2,560,901	$2,084,477	$1,710,721	$3,755,832
General Government	$2,069,034	$2,300,594	$2,273,177	$2,092,174
Public Works	$4,285,630	$22,458,156	$9,753,617	$24,626,793
Community Development	$6,575,053	$2,496,488	$1,065,271	$1,525,641
Agency	$438,024	$390,340	$390,340	$381,736
Wastewater	$4,533,167	$5,538,046	$3,836,820	$6,323,640
Internal Service	$2,029,692	$1,719,285	$1,709,962	$1,936,960
Water	$9,020,486	$16,339,091	$5,107,853	$19,170,611
CV Starr	$2,285,090	$2,129,144	$2,604,148	$4,213,963
Capital		$230,000	$0	
Total Revenue:	**$40,863,477**	**$63,056,681**	**$35,857,672**	**$71,534,034**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source				
Property Tax				

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
General Revenue				
Sec. Property Tax, Current Year	$353,995	$353,715	$361,357	$364,970
Homeowners Property Tax Relief	$1,916	$2,967	$2,500	$2,525
Unsec. Property Tax, Curr Year	$14,086	$12,813	$15,012	$15,162
Unsec. Property Tax, Prior Years	$158	$470	$470	$475
Highway Property Rental-County	$1,930	$1,767	$1,696	$1,713
Motor Vehicle Lic Fees	$7,332	$7,332	$5,000	$5,050
Property Tax in Lieu of VLF	$709,863	$716,962	$760,895	$768,504
Transfer Tax	$46,939	$50,090	$50,090	$50,591
Supplement Prop Tax SB813	$4,801	$4,141	$4,716	$4,800
Total General Revenue:	**$1,141,020**	**$1,150,257**	**$1,201,736**	**$1,213,790**
Public Safety				
Fire Tax	$53,275	$57,746	$57,746	$58,324
Total Public Safety:	**$53,275**	**$57,746**	**$57,746**	**$58,324**
CV Starr				
Sec Property Tax, Current Year	$305,258	$283,127	$302,098	$305,119
Total CV Starr:	**$305,258**	**$283,127**	**$302,098**	**$305,119**
Total Property Tax:	**$1,499,553**	**$1,491,130**	**$1,561,579**	**$1,577,232**
Sales & Use Tax				
General Revenue				
Sales Tax	$2,043,336	$1,932,700	$2,019,000	$2,036,000
Proposition 172 - Sales Tax	$103,639	$26,800	$22,500	$23,200
Total General Revenue:	**$2,146,974**	**$1,959,500**	**$2,041,500**	**$2,059,200**
Public Works				
Special Sales Tax	$1,175,478	$1,111,100	$1,087,279	$1,087,279
Total Public Works:	**$1,175,478**	**$1,111,100**	**$1,087,279**	**$1,087,279**
CV Starr				
CV Starr Sales Tax	$1,175,441	$1,199,769	$1,178,621	$1,184,288
Total CV Starr:	**$1,175,441**	**$1,199,769**	**$1,178,621**	**$1,184,288**
Total Sales & Use Tax:	**$4,497,894**	**$4,270,369**	**$4,307,400**	**$4,330,767**
Transient Occupancy Tax				
General Revenue				
TOT Penalties/Interest	$7,368	$15,000	$6,000	$6,000
Transient Occupancy Tax	$3,185,118	$3,227,118	$3,109,148	$3,140,240
Total General Revenue:	**$3,192,486**	**$3,242,118**	**$3,115,148**	**$3,146,240**
Total Transient Occupancy Tax:	**$3,192,486**	**$3,242,118**	**$3,115,148**	**$3,146,240**
Other Taxes				
General Revenue				

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Franchise - Cable TV	$39,501	$40,000	$40,000	$40,000
Franchise - C&S	$604,024	$573,240	$600,000	$606,000
Franchise - PG&E	$77,425	$61,037	$83,092	$84,754
Franchise Fees- SB 1383 C&S	$19,474	$18,000	$4,500	$5,000
Business License Tax	$212,601	$211,708	$211,359	$217,700
Total General Revenue:	**$953,026**	**$903,985**	**$938,951**	**$953,454**
Total Other Taxes:	**$953,026**	**$903,985**	**$938,951**	**$953,454**
Reimbursements				
General Revenue				
City Exp Reimb-DDA	$13,857	$20,000	$7,000	$10,000
Total General Revenue:	**$13,857**	**$20,000**	**$7,000**	**$10,000**
Public Safety				
SB 90 Reimbursement	$0	$10,000	$0	$5,000
DNA Reimbursement	$3,521	$3,200	$4,750	$4,500
Training Reimbursements-PD	$36,449	$20,000	$29,600	$25,000
Stored Vehicle Release	$8,375	$10,000	$8,000	$8,000
Abandoned Vehicle Abatement	$10,590	$15,000	$2,840	$5,000
Interfund Reimb- Public Safety	$160,000	$170,229	$170,229	$170,229
Restitution - Damaged Property	$200	$0	$1,163	$1,000
DUI Cost Recovery	$182	$0	$1,100	$1,000
Booking Fee Reimbursement	$26,150	$25,000	$14,050	$17,000
Total Public Safety:	**$245,467**	**$253,429**	**$231,732**	**$236,729**
General Government				
Overhead/Admin Cost Recovery	$125,175	$137,797	$125,175	$136,745
Personnel Cost Allocations	$165,309	$176,201	$145,000	$165,309
City Reimb-DDA	$434	$1,000	$200	$1,000
Interfund Cost Reimbursement	$0	$1,000	$0	$20,000
Personnel Cost Allocations	$411,046	$333,341	$333,341	$411,046
City Exp Reimb-DDA	$1,160	$2,000	$1,300	$2,000
Personnel Cost Allocations	$506,716	$342,832	$342,832	$402,832
Personnel Cost Allocations	$560,942	$487,025	$550,398	$560,942
Events	$5,946	$5,000	$5,500	$6,000
Total General Government:	**$1,776,728**	**$1,486,196**	**$1,503,745**	**$1,705,874**
Public Works				
Interfund Reimb-Eng PW	$155	$0	$0	$0
Personnel Cost Allocations	$459,968	$479,847	$361,545	$459,968
Interfund Reimb-PW	$415,616	$357,719	$357,719	$413,610
Interfund Reimb	$128,239	$149,598	$128,239	$153,019
Personnel Cost Allocations	$482,636	$39,100	$482,636	$532,636
Interfund Reimbursement	$251,098	$411,897	$251,098	$135,993
Personnel Cost Allocations	$0	$135,105	$0	$0

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Public Works:	**$1,737,713**	**$1,573,266**	**$1,581,237**	**$1,695,227**
Community Development				
Training Reimbursements-Admin	$399	$2,000	$1,000	$1,000
City Exp Reimb-DDA	$630	$0	$0	$0
City Exp Reimb -DDA	$25,854	$30,000	$5,000	$10,000
Interfund Reimb - CDD	$395	$5,000	$305	$20,000
Personnel Cost Allocations	$4,113	$10,831	$4,113	$4,113
Total Community Development:	**$31,392**	**$47,831**	**$10,418**	**$35,113**
Total Reimbursements:	**$3,805,157**	**$3,380,722**	**$3,334,133**	**$3,682,943**
Intergovernmental				
General Revenue				
Received From Collection	$75	$0	$0	$0
Total General Revenue:	**$75**	**$0**	**$0**	**$0**
Public Safety				
Grant Staff Time Rimb	$415,931	$214,542	$206,535	$132,000
Grant Reimbursement	$0	$228,523	$270,000	$302,476
Total Public Safety:	**$415,931**	**$443,065**	**$476,535**	**$434,476**
General Government				
Grant staff time Reimb	$5,649	$5,000	$1,000	$70,000
Grant Staff Time Reimb	$6,078	$31,528	$5,758	$15,000
Total General Government:	**$11,727**	**$36,528**	**$6,758**	**$85,000**
Public Works				
Grant:Staff Time Reimb	$30,034	$20,898	$69,583	$70,000
SB 1383 Revenues	$25,172	$0	$25,172	$25,172
CalReycle Grant SB1383	$20,000	$0	$20,000	$20,000
Total Public Works:	**$75,206**	**$20,898**	**$114,755**	**$115,172**
Community Development				
Grant Staff Time Reimb	$89,714	$228,671	$60,000	$35,000
HEAP Homeward Bound Grant	-$3,575	$0	$0	$0
Grant Revenues	$9,566	$500,000	$123,486	$300,000
Total Community Development:	**$95,704**	**$728,671**	**$183,486**	**$335,000**
Total Intergovernmental:	**$598,643**	**$1,229,162**	**$781,533**	**$969,648**
Charges for Services				
Public Safety				
Copies - PD	$4,127	$4,800	$3,600	$4,000
Police Fingerprints	$44,780	$42,872	$40,251	$49,000
Police Witness Fee	$441	$350	$110	$150
Total Public Safety:	**$49,348**	**$48,022**	**$43,961**	**$53,150**

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
General Government				
Returned Check Fee	$126	$200	$100	$100
Document Copies	$1,751	$2,200	$600	$1,000
Returned Check Fee	$1,512	$1,300	$1,800	$2,000
Total General Government:	**$3,389**	**$3,700**	**$2,500**	**$3,100**
Public Works				
Engineering Plan Review	$7,176	$7,500	$7,000	$7,000
Investment Revenues	$668	$0	$0	$0
Total Public Works:	**$7,844**	**$7,500**	**$7,000**	**$7,000**
Community Development				
Const & Demo Ord. Fee	$1,945	$2,121	$2,000	$2,000
Community Dev Fees	$26,800	$20,000	$24,000	$26,000
General Plan Maint Fees	$3,720	$0	$11,000	$18,000
Total Community Development:	**$32,465**	**$22,121**	**$37,000**	**$46,000**
Wastewater				
Sewer Service	$3,354,489	$3,360,706	$3,413,528	$3,413,528
Mackerricher Sewer Service	$13,879	$15,000	$8,000	$10,000
Permit/Inspection	$1,080	$0	$0	$0
Card Processing Fee	$60	$50	$50	$50
Drainage Fees	$8,449	$10,000	$2,582	$0
Installation Fees	$12,947	$6,000	$10,000	$10,000
Total Wastewater:	**$3,390,904**	**$3,391,756**	**$3,434,160**	**$3,433,578**
Water				
Water Sales - In City	$2,862,400	$2,948,000	$2,896,374	$2,896,374
Late Payment Penalties	$39,655	$45,000	$47,000	$47,940
Misc Water Sales	$46,923	$50,000	$49,000	$50,000
Permit Inspection Fee	$838	$500	$260	$300
Final Notice Fee	$4,350	$6,000	$3,600	$4,000
Received from Collection Acct	$128	$500	$0	$0
Card Processing Fee	$85	$60	$53	$0
Total Water:	**$2,954,379**	**$3,050,060**	**$2,996,286**	**$2,998,614**
CV Starr				
Charges for Services	-$880	$596,248	$0	$0
CV Starr Facility Revenue	$6,280	$0	$1,200	$1,320
Refunds & Rebates	-$1,607	$0	$200	$0
Merchandise Sales, Net	$5,878	$0	$4,700	$6,000
Facility Rentals	$40,948	$0	$31,000	$40,000
Enrichment Programs	$79,699	$0	$56,000	$61,600
Facility Passes	$465,219	$0	$553,761	$609,137

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Commissions Revenue	$3,512	$0	$1,700	$1,500
Total CV Starr:	**$599,048**	**$596,248**	**$648,561**	**$719,557**
Total Charges for Services:	**$7,037,377**	**$7,119,408**	**$7,169,468**	**$7,260,999**
Fines & Forfeitures				
Public Safety				
Parking Fines	$9,628	$10,000	$5,000	$6,000
State Asset Forfeitures	$5,087	$15,000	-$17,657	-$17,657
State Asset Forfeitures-Educ	$0	$2,000	$2,000	$2,000
Traffic Safety Road Fines	$4,325	$3,800	$0	$0
Total Public Safety:	**$19,040**	**$30,800**	**-$10,657**	**-$9,657**
General Government				
Miscellaneous Fines	$65	$100	$0	$1,000
Miscellaneous Revenue	$23,788	$10,000	$10,000	$10,000
Total General Government:	**$23,853**	**$10,100**	**$10,000**	**$11,000**
Community Development				
Code Enforcement Fees	$1,163	$5,000	$100	$1,000
Const. & Demo. Ord. Forfeiture	$94,493	$0	$0	$0
Total Community Development:	**$95,656**	**$5,000**	**$100**	**$1,000**
Total Fines & Forfeitures:	**$138,548**	**$45,900**	**-$557**	**$2,343**
Use of Money & Property				
General Revenue				
Investment Interest Earned	$109,985	$75,000	$75,000	$100,000
Sale of Surplus Assets	$0	$1,000	$18,126	$10,000
Unrealized Gain or Loss	-$550,642	$0	$0	$0
Rents & Concessions	$29,022	$10,000	$5,000	$10,000
Rents & Concessions	$3,050	$4,000	$3,000	$3,000
Total General Revenue:	**-$408,585**	**$90,000**	**$101,126**	**$123,000**
Public Safety				
Investment Interest Earned	$17,619	$6,000	$12,000	$9,000
Total Public Safety:	**$17,619**	**$6,000**	**$12,000**	**$9,000**
General Government				
Investment Interest Earned	$974	$100	$0	$0
Investment Interest Earned	$3,598	$1,000	$0	$0
Interest Earned	$607	$0	$0	$0
Interest Earned	$606	$120	$0	$0
Investment Interest Earned	$7,137	$700	$0	$0
Total General Government:	**$12,923**	**$1,920**	**$0**	**$0**
Public Works				

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Investment Interest Earned	$63,256	$10,000	$6,000	$63,256
Total Public Works:	**$63,256**	**$10,000**	**$6,000**	**$63,256**
Community Development				
Investment Interest Earned	$4,214	$250	$0	$0
Investment Interest Earned	$2,090	$250	$1,000	$500
Grant Loan Principal Payments	$140,447	$226,398	$243,221	$100,000
Loan Interest Earned	$16,393	$18,000	$15,000	$10,000
Interest Earned	$5,135	$2,000	$5,000	$4,000
Investment Interest Earned	$0	$0	$2,000	$1,000
Total Community Development:	**$168,278**	**$246,898**	**$266,221**	**$115,500**
Internal Service				
Interest Earned	$16,216	$500	$10,000	$5,000
Total Internal Service:	**$16,216**	**$500**	**$10,000**	**$5,000**
Total Use of Money & Property:	**-$130,293**	**$355,318**	**$395,347**	**$315,756**
Allocation to ISF				
General Government				
Bingo/Taxis/Weapons Permits	$60	$100	$100	$100
Film Permit Fee	$0	$100	$100	$100
Business License Fee	$63,784	$61,800	$62,000	$62,000
Tobacco License Fee	$2,768	$3,000	$0	$0
Total General Government:	**$66,611**	**$65,000**	**$62,200**	**$62,200**
Public Works				
Encroachment Permit	$13,713	$13,000	$6,000	$7,000
Total Public Works:	**$13,713**	**$13,000**	**$6,000**	**$7,000**
Community Development				
Business License Surcharge	$3,086	$3,193	$2,100	$2,500
Sign Application	$35	$100	$200	$200
Grading Permits	$1,585	$1,000	$1,185	$1,300
Building Permit Surcharge	$12,336	$15,000	$8,658	$12,000
Total Community Development:	**$17,042**	**$19,293**	**$12,143**	**$16,000**
Total Allocation to ISF:	**$97,366**	**$97,293**	**$80,343**	**$85,200**
Other Revenue				
General Revenue				
Miscellaneous Revenue	$25,106	$0	$0	$0
Cash Over and Short	$206	$0	$0	$0
Miscellaneous Revenue	$1,667	$5,000	$302	$1,000
Miscellaneous Revenue	$567	$200	$0	$0
Total General Revenue:	**$27,546**	**$5,200**	**$302**	**$1,000**

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Public Safety				
Miscellaneous Revenue	$65,763	$15,000	$37,174	$15,000
Total Public Safety:	**$65,763**	**$15,000**	**$37,174**	**$15,000**
Community Development				
Miscellaneous Revenue	$10,000	$0	$0	$0
Total Community Development:	**$10,000**	**$0**	**$0**	**$0**
Total Other Revenue:	**$103,309**	**$20,200**	**$37,476**	**$16,000**
Intergovermental				
Public Safety				
PLHA Revenues	$0	$106,856	$0	$0
COP's AB1913 Allocation	$227,932	$170,229	$170,229	$170,229
SB-2 Grant Revenue	$0	$35,000	$0	$0
Grant Revenue	$0	$0	$0	$480,000
LEAP Grant Revenue	$0	$30,000	$0	$0
REAP Grant Revenue	$0	$27,000	$0	$0
State-Trash Capture Grant	$0	$280,000	$0	$280,000
Dept of Parks & Rec - Bainbrid	$0	$0	$392,000	$1,849,052
LATA- Broadband	$0	$376,029	$300,000	$179,529
USDA Vehicle Grant	$0	$205,300	$0	$0
EDA- Feasibility Study	$43,221	$0	$0	$0
ARPA COVID Funds	$872,081	$0	$0	$0
Total Public Safety:	**$1,143,234**	**$1,230,414**	**$862,229**	**$2,958,810**
General Government				
Intergovernmental	$15,538	$30,000	$23,824	$25,000
St Mandated Disab Access Fee	$3,624	$3,000	$0	$0
Total General Government:	**$19,162**	**$33,000**	**$23,824**	**$25,000**
Public Works				
Noyo Lighting Dist Tax	$13,715	$0	$0	$0
Gas Tax 2105	$37,361	$46,938	$43,796	$44,583
Gas Tax 2106	$31,157	$33,651	$32,408	$32,933
Gas Tax 2107	$50,844	$56,379	$59,304	$60,800
Gas Tax 2107.5	$2,000	$2,000	$2,000	$2,000
Gas Tax 2103	$58,370	$70,881	$66,044	$66,632
Hwy 1 Sweeping-Caltrans	$11,181	$17,538	$17,538	$17,538
Investment Interest	$540	$0	$0	$0
RMRA-LPP Revenue	$0	$830,000	$848,130	$400,000
RMRA - Gas Tax	$157,799	$322,020	$171,328	$182,929
LPP-SB1	$0	$176,824	$0	$0
STP D1/Streets & Hwy Dis	$0	$439,356	$206,405	$0
MCOG Grant	$0	$0	$0	$232,951
MCOG OWP	$2,068	$42,062	$0	$0

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
MCOG OWP	$4,641	$162,000	$162,000	$0
Grant Revenue	$0	$5,276,000	$1,575,000	$11,272,000
Grant Revenue	$0	$4,555,000	$0	$0
Central Coastal Trail Prop 84	$0	$500,000	$0	$0
Total Public Works:	**$369,676**	**$12,530,649**	**$3,183,953**	**$12,312,366**
Community Development				
PLHA Grant	$2,400,000	$0	$0	$0
CDBG Grant Revenue	$2,950,837	$0	$0	$0
CDBG 20 Revenue	$445,517	$1,200,277	$555,904	$977,028
CDBG CV Revenue	$376,448	$0	$0	$0
Total Community Development:	**$6,172,802**	**$1,200,277**	**$555,904**	**$977,028**
Total Intergovermental:	**$7,704,874**	**$14,994,340**	**$4,625,910**	**$16,273,204**
Interdepartmental charges				
Internal Service				
Allocation - Int Serv Fund	$288,548	$210,000	$288,548	$288,548
Allocation - Int Serv Fund	$577,972	$612,088	$750,000	$831,371
Allocation - Int Serv Fund	$962,994	$479,513	$624,000	$773,541
Total Internal Service:	**$1,829,514**	**$1,301,601**	**$1,662,548**	**$1,893,460**
Total Interdepartmental charges:	**$1,829,514**	**$1,301,601**	**$1,662,548**	**$1,893,460**
Agency				
Agency				
Secured Property Tax	$438,024	$390,340	$390,340	$381,736
Total Agency:	**$438,024**	**$390,340**	**$390,340**	**$381,736**
Total Agency:	**$438,024**	**$390,340**	**$390,340**	**$381,736**
Other Revenues				
Public Works				
Rent $3 Tipping Fees	$106,542	$0	$53,891	$59,000
Total Public Works:	**$106,542**	**$0**	**$53,891**	**$59,000**
CV Starr				
Cost Allocations - MCRPD	$103,619	$0	$26,297	$0
Total CV Starr:	**$103,619**	**$0**	**$26,297**	**$0**
Total Other Revenues:	**$210,161**	**$0**	**$80,188**	**$59,000**
Other Operating				
Internal Service				
Misc Revenue	$135	$6,884	$0	$0
Misc Revenue	$197	$5,000	$300	$500
Total Internal Service:	**$332**	**$11,884**	**$300**	**$500**
Water				

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Miscellaneous Revenue	$25,033	$26,000	$3,500	$4,000
Water Lateral Install Fees	$12,067	$15,000	$12,021	$14,000
Total Water:	**$37,100**	**$41,000**	**$15,521**	**$18,000**
CV Starr				
Cash Over/Short	-$185	$0	-$428	$0
Total CV Starr:	**-$185**	**$0**	**-$428**	**$0**
Total Other Operating:	**$37,246**	**$52,884**	**$15,393**	**$18,500**
Capital Grant				
Public Works				
Grant- State Farm	$25,000	$0	$0	$0
Total Public Works:	**$25,000**	**$0**	**$0**	**$0**
Wastewater				
Grants	$0	$0	-$350	$5,000
Total Wastewater:	**$0**	**$0**	**-$350**	**$5,000**
Total Capital Grant:	**$25,000**	**$0**	**-$350**	**$5,000**
Materials & Services				
Public Works				
Transfers from Other Funds	$0	$2,120,191	$300,000	$1,923,691
Total Public Works:	**$0**	**$2,120,191**	**$300,000**	**$1,923,691**
Total Materials & Services:	**$0**	**$2,120,191**	**$300,000**	**$1,923,691**
Interest				
Wastewater				
Investment Interest Earned	$4,040	$10,000	$9,000	$10,000
Investment Interest Earned	$69,782	$7,000	$40,000	$45,000
Investment Interest Earned	$20,720	$3,000	$10,000	$15,000
Total Wastewater:	**$94,541**	**$20,000**	**$59,000**	**$70,000**
Water				
Investment Interest Earned	$2,692	$8,000	$5,000	$2,000
Investment Interest Earned	$427	$100	$400	$200
Investment Interest Earned	$123,285	$10,000	$90,000	$70,000
Investment Interest Earned	$17,946	$1,000	$6,000	$15,000
Total Water:	**$144,350**	**$19,100**	**$101,400**	**$87,200**
CV Starr				
Investment Interest Income	$73,532	$10,000	$20,000	$10,000
Total CV Starr:	**$73,532**	**$10,000**	**$20,000**	**$10,000**
Total Interest:	**$312,424**	**$49,100**	**$180,400**	**$167,200**
Other non operating				

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Wastewater				
Miscellaneous Revenue	$87,258	$95,000	$145,000	$146,450
Sewer Capacity Fees-Resident.	$21,840	$10,000	$14,000	$10,000
Sewer Capacity Fees - Comm.	$22,381	$15,000	$0	$0
Total Wastewater:	**$131,478**	**$120,000**	**$159,000**	**$156,450**
Water				
Water Capacity Fees-Resident.	$51,758	$50,000	$11,000	$20,000
Total Water:	**$51,758**	**$50,000**	**$11,000**	**$20,000**
CV Starr				
Miscellaneous Revenue	$28,377	$40,000	$17,000	$20,000
Total CV Starr:	**$28,377**	**$40,000**	**$17,000**	**$20,000**
Total Other non operating:	**$211,614**	**$210,000**	**$187,000**	**$196,450**
Transfer from Other Funds				
Public Safety				
Transfer from Other Funds	$551,224	$0	$0	$0
Total Public Safety:	**$551,224**	**$0**	**$0**	**$0**
General Government				
Transfer from Other Funds	$154,641	$0	$0	$0
Transfer from Other Funds	$0	$664,150	$664,150	$0
Total General Government:	**$154,641**	**$664,150**	**$664,150**	**$0**
Public Works				
Transfer from Other Funds	$0	$0	$0	$110,000
Transfer from Other Funds	$200,000	$0	$392,000	$1,849,052
Transfers from Other Funds	$100,000	$0	$0	$0
Transfer from Other Funds	$411,202	$4,178,029	$2,505,230	$4,043,750
Transfers from Other Funds	$0	$140,000	$20,000	$140,000
Transfers from Other Funds	$0	$150,572	$205,039	$200,000
Transfer from Other Funds	$0	$0	$0	$280,000
Transfer from Other Funds	$0	$370,000	$291,232	$395,000
Transfer from Other Funds	$0	$232,951	$0	$339,000
Total Public Works:	**$711,202**	**$5,071,552**	**$3,413,501**	**$7,356,802**
Community Development				
Transfers from Other Funds	-$48,285	$0	$0	$0
Transfers from Other Funds	$0	$226,398	$0	$0
Total Community Development:	**-$48,285**	**$226,398**	**$0**	**$0**
Wastewater				
Transfers from Other Funds	$136,243	$114,767	$0	$0
Transfer from Other Funds	$0	$160,442	$0	$175,949

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Transfer from Other Funds	$0	$0	$0	$700,000
Transfer from Other Funds	$780,000	$1,330,000	$0	$1,597,533
Transfers from Other Funds	$0	$185,010	$185,010	$185,130
Transfer from Other Funds	$0	$216,071	$0	$0
Total Wastewater:	**$916,243**	**$2,006,290**	**$185,010**	**$2,658,612**
Internal Service				
Transfers from Other Funds	$0	$200,000	$0	$0
Transfers from Other Funds	$183,630	$205,300	$37,114	$38,000
Total Internal Service:	**$183,630**	**$405,300**	**$37,114**	**$38,000**
Water				
Transfers from Other Funds	$2,882,899	$431,694	$0	$0
Transfer from Other Funds	$0	$177,534	$0	$134,240
Transfer from Other Funds	$0	$0	$308,646	$600,000
Transfers from Other Funds	$2,950,000	$12,569,703	$1,675,000	$15,312,558
Total Water:	**$5,832,899**	**$13,178,931**	**$1,983,646**	**$16,046,798**
CV Starr				
Transfers from Other Funds		$0	$412,000	$1,975,000
Total CV Starr:	**$0**	**$0**	**$412,000**	**$1,975,000**
Capital				
Transfer from Other Funds		$230,000	$0	
Total Capital:		**$230,000**	**$0**	
Total Transfer from Other Funds:	**$8,301,555**	**$21,782,621**	**$6,695,422**	**$28,075,212**
Grant Reimbursements				
General Government				
Grant:Staff Time Reimb				$200,000
Total General Government:				**$200,000**
Total Grant Reimbursements:				**$200,000**
Total Revenue Source:	**$40,863,477**	**$63,056,681**	**$35,857,672**	**$71,534,034**

Expenditures by Function

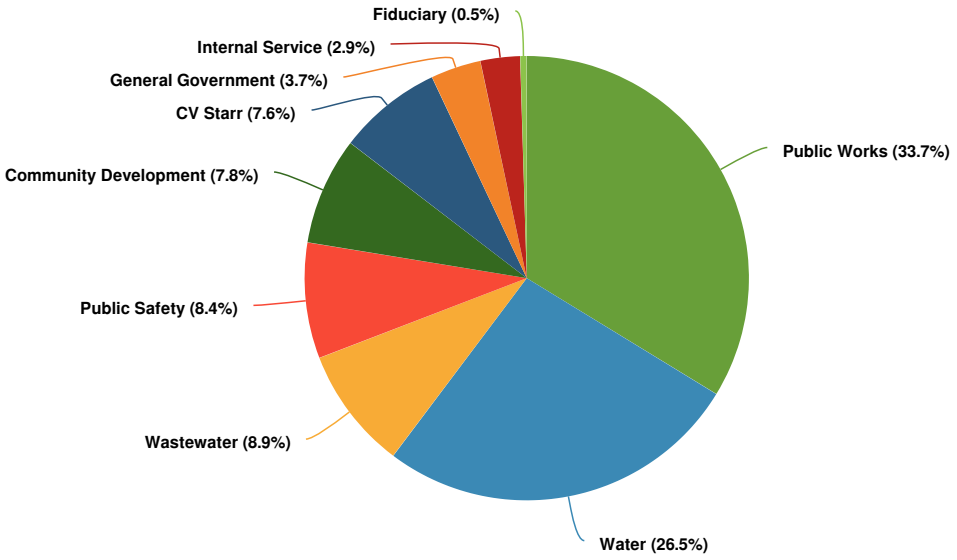
The All Fund Summary fund's expenditures by function (top 3 categories) for 2023, 2024, and the upcoming budget year 2025 have shown significant changes. In 2023, Public Works expenditures decreased by 7% to $3,428,744. However, in 2024, there was a significant increase of 658% to $25,994,500. This trend is expected to continue in the upcoming 2025 budget year with a 5% increase to $27,200,017.

Water expenditures also saw an increase in 2023 by 41% to $6,059,804, followed by a significant increase of 209% in 2024 to $18,716,882. This trend is expected to continue with a 14% increase to $21,386,398 in the 2025 budget.

On the other hand, Wastewater expenditures decreased in 2023 by 9% to $8,602,029, followed by a further decrease of 18% in 2024 to $7,042,917. However, there will be a slight increase of 2% in the 2025 budget to $7,177,545.

These changes in expenditures by function for the All Fund Summary fund reflect the town of Fort Bragg's efforts to allocate resources effectively and efficiently. With a professional and authoritative tone, it can be concluded that the town is making strategic budget decisions to meet the needs of its community.

Budgeted Expenditures by Function

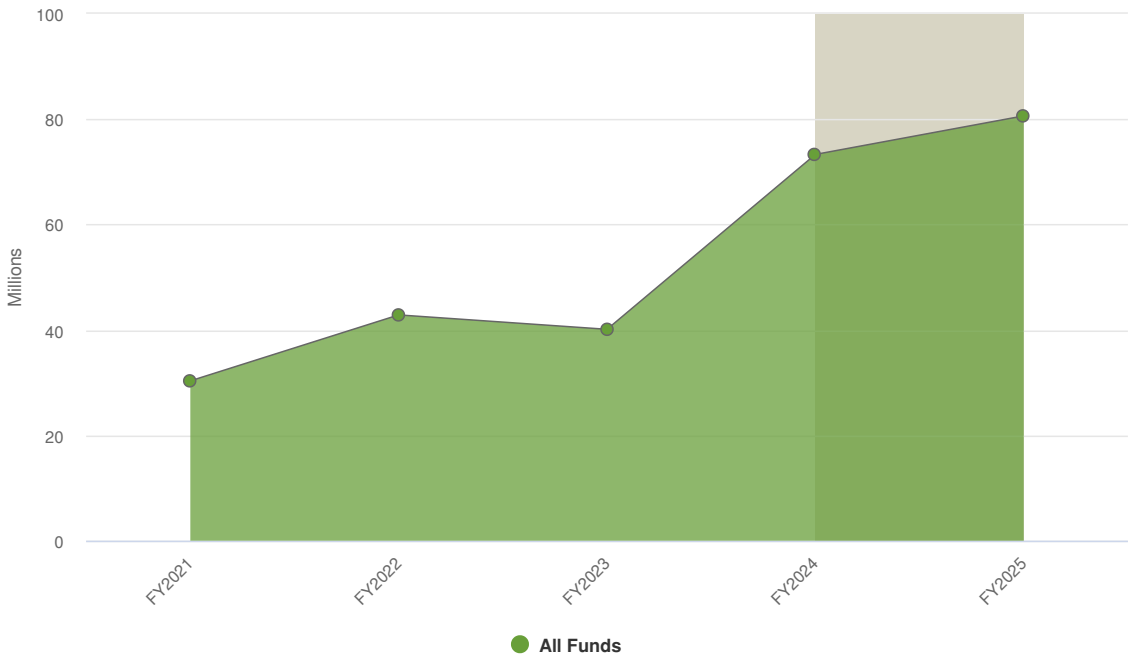


Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures				
General Government	$6,200,944	$3,411,910	$3,353,322	$2,953,829
Public Safety	$6,531,001	$6,677,411	$6,557,464	$6,791,224
Community Development	$5,069,090	$6,348,516	$2,367,554	$6,311,118
Public Works	$3,428,744	$25,994,500	$10,392,636	$27,200,017
Fiduciary	$215,303	$377,757	$377,446	$381,736
Internal Service	$1,328,740	$1,967,700	$1,914,923	$2,314,890
Wastewater	$8,602,029	$7,042,917	$4,000,174	$7,177,545
Water	$6,059,804	$18,716,882	$5,246,399	$21,386,398
CV Starr	$2,681,378	$2,772,595	$2,557,869	$6,109,103
Total Expenditures:	**$40,117,035**	**$73,310,188**	**$36,767,787**	**$80,625,860**

Expenditures by Fund

The All Fund Summary fund's expenditures by fund for the years 2023, 2024, and 2025 show a significant change in spending. In 2023, expenditures decreased by 6% to $40,117,035. However, in 2024, there was a significant increase of 83% to $73,310,188. This trend is expected to continue in the upcoming 2025 budget year, with a projected increase of 10% to $80,710,865. These changes reflect a shift in the town of Fort Bragg, CA's financial priorities and investments. It is important to note that these figures do not include any N/A values. Overall, the All Fund Summary fund's expenditures have seen a fluctuation in recent years, but the town remains committed to responsible and strategic spending.

Budgeted and Historical 2025 Expenditures by Fund

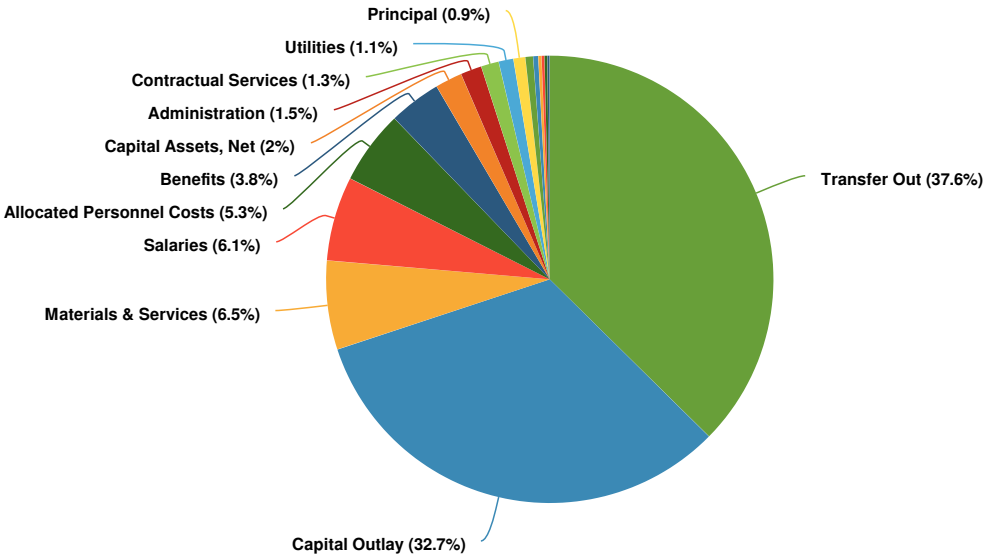


Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
All Funds				
General Fund	$14,569,960	$12,568,739	$11,886,111	$12,192,218
Special Revenue Fund- Restricted	$2,100,272	$6,136,515	$3,740,795	$5,744,289
Special Revenue Fund- Grants	$4,029,718	$15,800,997	$3,208,389	$16,844,207
Capital Improvement Fund	$745,133	$8,303,843	$4,207,528	$8,792,093
Internal Services Fund	$1,328,740	$1,967,700	$1,914,923	$2,314,890
Water Enterprise Fund	$6,059,804	$18,716,882	$5,246,399	$21,386,398
Wastewater Enterprise Fund	$8,602,029	$7,042,917	$4,000,174	$7,177,545
CV Starr Enterprise Fund	$2,681,378	$2,772,595	$2,563,469	$6,174,221
Total All Funds:	**$40,117,035**	**$73,310,188**	**$36,767,787**	**$80,625,860**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects				
Salaries	$3,943,628	$4,565,420	$4,248,973	$4,939,344
Benefits	$2,157,979	$2,891,976	$2,544,599	$3,056,570
Materials & Services	$7,608,566	$7,792,672	$5,043,519	$5,212,008
Allocation to ISF	$231,560	$59,148	-$32,484	-$363,354
Other Expenditures	$170,580	$331,716	$267,787	$301,266
Allocated Personnel Costs	$4,645,292	$4,361,794	$4,198,267	$4,307,397
Capital Outlay	$755,117	$21,941,237	$7,137,724	$26,340,962
Interest	$248,613	$185,050	$182,899	$171,890
Reparis & Maintenance	$276,045	$390,271	$348,788	$441,950
Allocated Overhead	-$19,790	$10,000	$10,000	$140,000
Capital Assets, Net	$1,278,669	$1,941,369	$1,494,624	$1,591,937
Administration	$2,184,848	$1,245,322	$1,219,518	$1,234,732
Contractual Services	$634,834	$954,934	$939,084	$1,045,500
Insurance	$166,886	$205,702	$198,117	$190,603
Other Operating	$362,204	$171,911	$135,890	$159,000
Principal	$3,889,172	$1,032,513	$979,068	$705,348
Utilities	$846,725	$825,000	$855,993	$857,000
Depreciation	$1,965,319	$0	$0	$0
Transfer Out	$8,770,786	$24,404,152	$6,995,422	$30,293,706
Total Expense Objects:	**$40,117,035**	**$73,310,188**	**$36,767,787**	**$80,625,860**

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General Fund

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 fiscal year (FY) 2025 General Fund operating appropriations include essential city services such as Public Safety, Community Development, Park Maintenance, and Street Maintenance. These services are budgeted within the General Fund, with resources closely linked to the city's economic and development activities. Expenditures from the General Fund support vital front-line and "quality of life" services that our citizens rely on and expect.

In March 2020, the onset of the COVID-19 pandemic brought strict health orders for public safety, leading to a significant drop in revenues. This decline was particularly pronounced in two of the top three taxes, which together comprise more than 50 percent of the City's General Fund. In response to this revenue shortfall for FY 2020/21, the City of Fort Bragg took swift, decisive, and difficult actions.
Fortunately, General Fund tax revenues rebounded in FY 2021 and continued to perform strongly into FY 2022, achieving record highs. However, in FY 2023, tax revenues declined by 7% compared to the previous year, stabilizing after earlier record highs.

For FY 2024, a total of $11.6 million in revenue is forecasted to be collected, with expenditures projected to be under budget due to salary savings from several vacant positions, including the Finance Director, Community Development Director, and three vacant police officer positions. This has resulted in an estimated year-end surplus of $343,967, which will be added to the City's reserves.

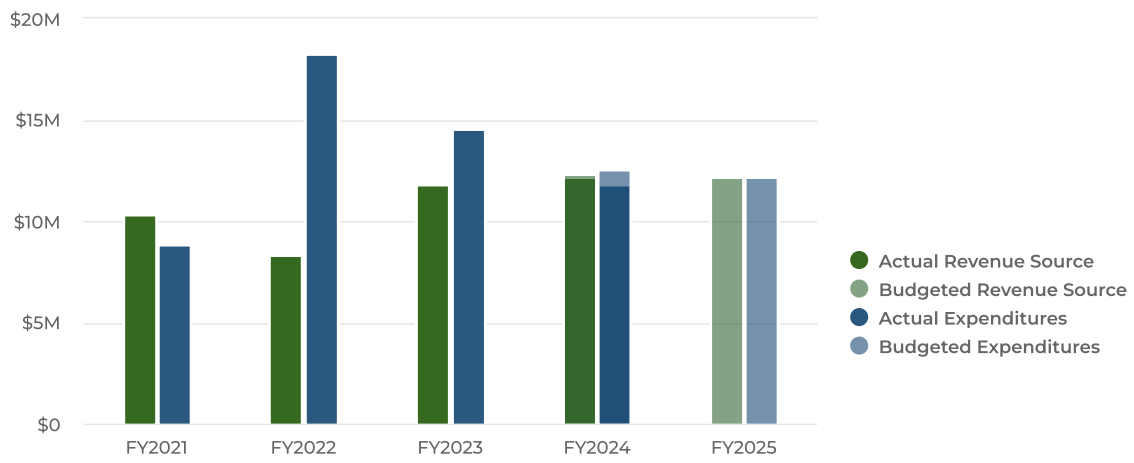
The FY 2025 budget is estimated to collect $12.2 million in revenues with $12.1 million in appropriations, achieving a balanced budget that aligns with the City Council's top financial priority as listed below.

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	✓

Furthermore, the budget continues to fund the City's recession reserve funds at $1.2 million, or 10% of operating expenditures, to weather economic uncertainties, and operating reserves at $2.4 million, which is 25% of General Fund expenditures. The Government Finance Officers Association (GFOA) recommends reserves to be 30% of operating expenditures. The budget continues to fund the City's Section 115 trust to mitigate future pension increases, with over $2.05 million invested.

Furthermore, the budget includes Cost of Living Adjustments of 2% for SEIU, 2% for Mid-Management and Executive staff, and 4% for the Fort Bragg Police Association (FBPA).

The current General Fund budget reflects a continuation of conservative budgeting from FY 2024 while remaining cautiously optimistic. The five-year forecast includes an anticipated economic slowdown in FY 2025.



General Fund Comprehensive Summary

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Beginning Fund Balance:	**N/A**	**$5,975,337**	**$5,975,337**	**N/A**
Revenues				
Property Tax	$1,141,020	$1,150,257	$1,201,736	$1,213,790
Sales & Use Tax	$2,146,974	$1,959,500	$2,041,500	$2,059,200
Transient Occupancy Tax	$3,192,486	$3,242,118	$3,115,148	$3,146,240
Other Taxes	$953,026	$903,985	$938,951	$953,454
Reimbursements	$3,805,157	$3,380,722	$3,334,133	$3,682,943
Intergovernmental	$547,480	$729,162	$612,875	$624,476
Charges for Services	$88,658	$81,343	$79,461	$91,250
Fines & Forfeitures	$34,644	$25,100	$15,100	$18,000
Use of Money & Property	-$408,585	$90,000	$101,126	$123,000
Allocation to ISF	$94,598	$94,293	$80,343	$85,200
Other Revenue	$103,309	$20,200	$37,476	$16,000
Intergovermental	$15,538	$30,000	$23,824	$25,000

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Transfer from Other Funds	$154,641	$664,150	$664,150	$0
Grant Reimbursements				$200,000
Total Revenues:	**$11,868,949**	**$12,370,830**	**$12,245,823**	**$12,238,552**
Expenditures				
Salaries	$3,943,628	$4,565,420	$4,248,973	$4,934,777
Benefits	$2,081,755	$2,886,987	$2,533,999	$2,991,452
Materials & Services	$2,738,528	$3,020,954	$2,969,395	$3,127,484
Allocation to ISF	$231,560	$59,148	-$32,484	-$363,354
Other Expenditures	$168,330	$331,716	$267,787	$301,266
Allocated Personnel Costs	$991,120	$597,851	$792,335	$765,245
Principal	$3,863,815	$442,513	$441,957	$435,348
Transfer Out	$551,224	$664,150	$664,150	$0
Total Expenditures:	**$14,569,960**	**$12,568,739**	**$11,886,111**	**$12,192,218**
Total Revenues Less Expenditures:	**-$2,701,011**	**-$197,909**	**$359,712**	**$46,334**
Ending Fund Balance:	**N/A**	**$5,777,428**	**$6,335,049**	**N/A**

Revenues by Source

Fort Bragg's General Fund relies on Sales Tax, Transient Occupancy Tax (TOT), Property Tax, and fees charged for services rendered to fund operations. As detailed below, General Fund revenues (excluding transfers) are expected to increase by 5% in FY 2025, with total annual revenue projections at $12.2 million. In the FY 2019 budget, staff revised the revenue forecasting methodology from "conservative" to "most likely." However, due to macroeconomic factors causing some uncertainty for FY 2025, such as inflation, persistently high energy prices, and interest rate hikes that have curbed business investment and altered consumer spending habits, the FY 2025 General Fund budget is based on conservative budgeting from FY 2024 while remaining cautiously optimistic about current and future economic conditions.

Taxes remain the largest resource, comprising 60% of revenue, supporting General Fund operations in the FY 2025 Operating Budget. The primary taxes include TOT, Sales Tax, and Property Tax. Reimbursements are the second-largest resource, representing 30% of the total revenue budget. These include reimbursement of personnel costs and overhead from the City's Enterprise Funds and Special Revenue Funds to the City's General Fund.

Intergovernmental revenues are projected to increase by 89% due to the numerous grants awarded to the City for infrastructure improvements, economic opportunities, and addressing challenges such as housing and jobs. Each of the major General Fund revenue sources is detailed below, with information about historical trends and current budgeted revenues provided.

Major General Fund Revenue Sources:

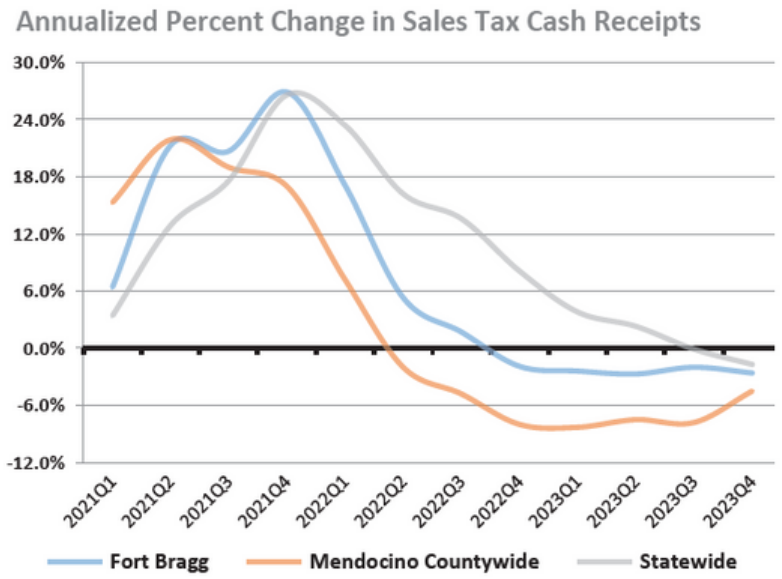
1. Sales Tax:

The Sales Tax category encompasses general sales and use taxes, including Proposition 172 sales taxes. Sales tax is an excise tax applied to all retail sales of merchandise, with retailers responsible for reporting and paying this tax. Use tax, also an excise tax is imposed on consumers for merchandise used, consumed, or stored in California that is purchased from out-of-state vendors not collecting California sales tax. The statewide sales and use tax rate is 7.25%, with the State receiving 6.25% and the City receiving 1% (known as the Bradley Burns Local Sales and Use Tax).

Sales tax revenue typically mirrors the overall health of the local, regional, and national economies. For FY 2023, the City projected that sales tax revenues would end the fiscal year at $2.1 million, representing a 2% decrease from the previous year's results. This decline is attributed to the Federal Reserve's efforts to combat inflation by raising interest rates, which has the effect of slowing the economy. In May 2023, the Federal Reserve approved its 10th consecutive rate increase, raising the benchmark federal funds rate to a range of 5% to 5.25%, a 16-year high.

In April, U.S. inflation showed signs of easing, providing some relief to investors and the Federal Reserve. This comes after a series of economic reports earlier in the year indicated ongoing price pressures. The consumer-price index (CPI), which measures the average change in prices paid by consumers for goods and services, increased by 3.4% compared to the same month last year, according to the Labor Department. This marks a significant decrease from previous months. Additionally, core prices, which exclude the more volatile food and energy sectors, rose by 3.6% year-over-year, the smallest annual increase since April 2021.

The outlook for Sales Tax revenue remains cautious as inflation persists and consumer spending patterns shift. April's modest increase in retail spending may indicate consumers' continued shift from purchasing large amounts of goods during the pandemic to spending more on services such as airfares, hair salons, and travel. The construction category, which saw record highs in the last two fiscal years, is expected to decline as households reduce spending on home improvements that can be deferred in favor of services.



The County Pool, where most online transactions are captured, has continued to grow. This growth is attributable to the pandemic's sustained impact of redirecting significant activity to online sales. The recent growth in County Pool receipts has been fueled by online purchases during the pandemic and is facilitated by the South Dakota vs. Wayfair, Inc. Supreme Court decision in 2018, which provided states with the authority to require online retailers to collect sales tax even without a local presence in that State. The County Pool revenue is distributed to all cities within Mendocino County based on a distribution formula administered by the CDTFA.

Overall, the City's Sales Tax projection is conservative, anticipating a 10% decline from the highs of FY 2022. However, it expects a modest 1% increase from FY 2024 year-end totals. This cautious outlook reflects ongoing inflationary pressures and a shift in consumer spending towards services rather than goods, coupled with the economic impact of the Federal Reserve's continued interest rate hikes.

2. Transient Occupancy Tax:

Transient Occupancy Tax (TOT) is a local tax applied to the cost of hotel or lodging stays of less than 30 days. Following the passage of local Measures AA and AB in 2016, the City's TOT rate increased from 10% to 12%. This tax is a critical revenue source for the General Fund, accounting for 26% of its total revenue. TOT is collected by lodging establishments and remitted to the City monthly. Factors influencing TOT revenues include vacancy rates, changes in business and leisure travel, new hotels, hotel expansions, and room rate increases.

Impact of Tourism on Fort Bragg's Economy
Fort Bragg's economy heavily relies on tourism, with TOT being the largest revenue source for the General Fund. The COVID-19 pandemic had a significant impact on TOT revenues, resulting in a budget shortfall of $660k in FY 2020. However, TOT revenues rebounded in FY 2021 and reached a record high of $3.4 million in FY 2022. In FY 2023, the first two quarters saw a slight decline of 2% compared to the previous fiscal year.

Recent Trends and Challenges
The average occupancy rates between November and March were down by 15% from December to March 2024, primarily due to the winter storms and wet weather experienced by Fort Bragg and much of California. Additionally, the Average Daily Rate (ADR) cooled in March, decreasing by 10% from the previous year, as the local lodging industry faced competition from the Lake Tahoe market.

Marketing Efforts and Future Projections

The Visit Fort Bragg Campaign, funded by Measure AB, continues to market Fort Bragg as a premier visitor destination. Despite strong results in the past two fiscal years, the FY 2025 Budget projections are conservative, forecasting a modest 1% growth compared to the estimated FY 2024 year-end total, but a 6% decrease compared to FY 2022, which was the best year on record.

To bolster tourism, especially during slower seasons, the City will be seeking to host more annual events aimed at attracting tourists to the coast year-round. These efforts are designed to maintain and grow Fort Bragg's appeal as a destination, ensuring continued support for the local economy and the revenue generated through TOT.

Monitoring and Adjustments
City staff will closely monitor TOT revenues throughout the fiscal year to determine whether this trend will continue and adjust projections and strategies accordingly. The City remains committed to promoting tourism and ensuring that TOT revenues support the essential services and quality of life for Fort Bragg's residents and visitors.

3. Property Tax:

Property tax is an ad valorem (value-based) tax imposed on real property and tangible personal property within the City's jurisdiction. It includes two major elements: secured or real property (e.g., house and land on which the house was built) and unsecured or personal property (e.g., machinery). Under Proposition 13, the general property tax rate cannot exceed 1% of a property's assessed value plus other assessments as approved by the voters. The assessed value of real property that has not changed ownership is increased by the California Consumer Price ndex change up to a maximum of 2% per year. Property is assessed at the full market value upon change of ownership. Newly constructed property is assessed at the full market value in the first year in which the construction is completed. Property tax revenue is collected by the county and allocated according to State law among cities, counties, school districts, and special districts.

Throughout the City's history, property tax revenue has grown significantly, reflecting both new development and increasing property values in Fort Bragg. As in most of the country, property tax revenues declined in Fort Bragg during the Great Recession due to lower sales prices and adjustments in assessments. In recent years, sales prices have increased, and reassessments have decreased.

The FY 2025 Adopted Budget anticipates a modest 1% growth in Property Tax revenues, projecting a total of $1.2 million. Unlike other tax revenues, property taxes were not significantly impacted by the COVID-19 pandemic. However, U.S. economic growth slowed in the first quarter, and home prices fell in more areas

than at any time in the past decade, driven by the Federal Reserve's aggressive interest rate hikes aimed at slowing the economy.

According to Zillow, as of April 2024, median home values in the 95437 zip code were $559,000, a decrease of 3.1% from the previous year. Residential home sales also dropped, with 82 units sold compared to 129 in the first three quarters of the fiscal year. The single-family median home prices in the 95437 zip code have declined to $559,000 from $700,000 a year ago.

Despite the gradual decline in home prices, affordable housing remains a critical issue in the community. In response, the City has initiated and is staffing a Community Land Trust (CLT) to increase workforce housing. A CLT is a system where a mission-driven entity, typically a nonprofit, owns the underlying land, while the buildings on the land are owned or leased by residents. CLTs aim to promote affordable housing and include legal provisions to ensure units remain affordable. Homeownership through a CLT provides working families and individuals with opportunities to build wealth and create housing security.

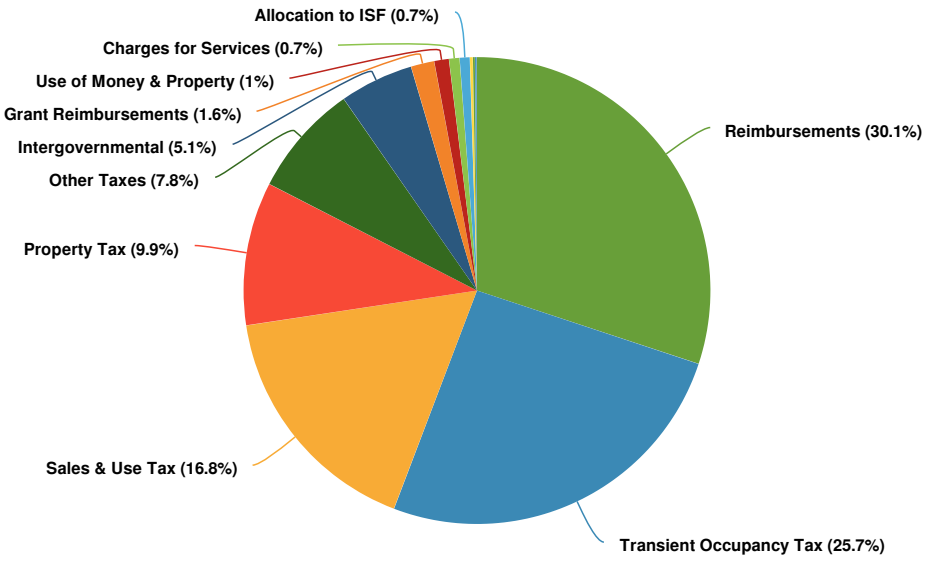
4. Reimbursements & Intergovernmental

Intergovernmental revenues consist of reimbursements for employee staff time spent administering grants and are expected to increase in the fiscal year. This growth is due to several grant programs, including the CDBG Water Meter Project, Local Agency Technical Assistance (LATA) for Municipal Broadband from the California Public Utilities Commission (CPUC), and the Coastal Commission Grant for the Noyo Harbor Blue Economy initiative. These grants will reimburse the General Fund for at least 90% of the costs associated with four full-time positions and other staff time dedicated to grant deliverables.

The Reimbursements category includes internal support departments such as Administrative Services, Finance, Human Resources, City Clerk, and City Council, which provide services to Enterprise and Internal Service Funds. The costs for these services are recovered through cost allocation plan charges. The FY 2025 estimate for Reimbursements is $2.6 million, reflecting an 11% growth from FY 2024. This increase is related to higher developer deposit reimbursements and interfund reimbursements for street costs funded by the Special Sales Tax and RMRA Funding.

Cost allocation reimbursements for Internal Service Funds have shown year-over-year increases due to the direct allocation of costs to non-General Fund activities. Additionally, the inclusion of the CV Starr Center into the City in February 2024 has led to an increase in indirect costs charged to the enterprise, thereby reimbursing the General Fund.

Projected 2025 Revenues by Source



Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source				
Property Tax	$1,141,020	$1,150,257	$1,201,736	$1,213,790
Sales & Use Tax	$2,146,974	$1,959,500	$2,041,500	$2,059,200
Transient Occupancy Tax	$3,192,486	$3,242,118	$3,115,148	$3,146,240
Other Taxes	$953,026	$903,985	$938,951	$953,454
Reimbursements	$3,805,157	$3,380,722	$3,334,133	$3,682,943
Intergovernmental	$547,480	$729,162	$612,875	$624,476
Charges for Services	$88,658	$81,343	$79,461	$91,250
Fines & Forfeitures	$34,644	$25,100	$15,100	$18,000
Use of Money & Property	-$408,585	$90,000	$101,126	$123,000
Allocation to ISF	$94,598	$94,293	$80,343	$85,200
Other Revenue	$103,309	$20,200	$37,476	$16,000
Intergovermental	$15,538	$30,000	$23,824	$25,000
Transfer from Other Funds	$154,641	$664,150	$664,150	$0
Grant Reimbursements				$200,000
Total Revenue Source:	**$11,868,949**	**$12,370,830**	**$12,245,823**	**$12,238,552**

Expenditures by Function

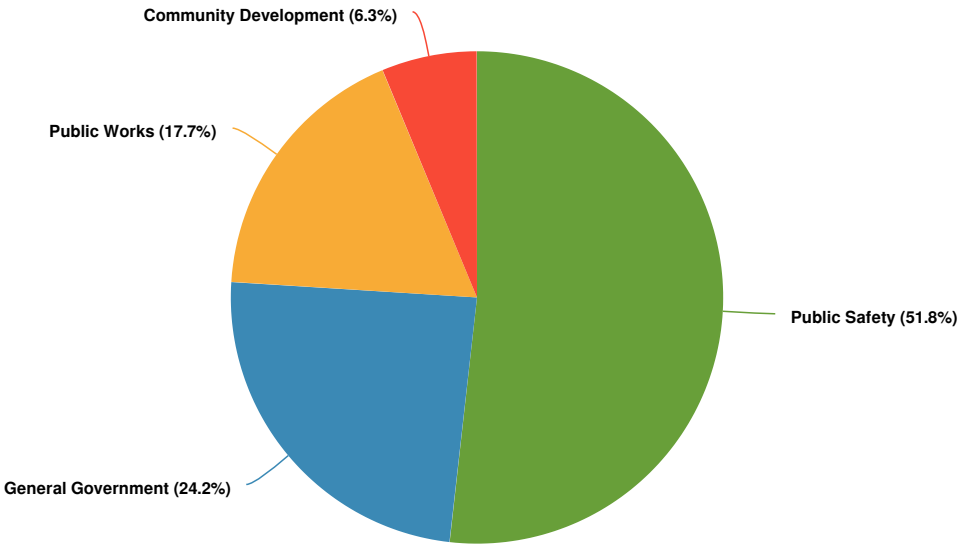
General Fund expenditures (including transfers-out) in FY 2025 are $12.1 million, an increase of $971k or 8%. Overall, the increases are primarily the result of increases in personnel costs, Cost of Living Adjustments, annual debt payments, retiree medical costs, and insurance costs. Specific details of expenditures are presented in the following Department Details sections of the Budget.

Approximately 65% of the General Fund expenditures are related to personnel costs. Within personnel, salaries and benefits have traditionally been governed by the City's policy to provide median compensation, which is intended to act as a ceiling for salaries and benefits as agreed upon in the memorandums of understanding with the various benefit groups. Currently, all employees are now contributing between 9-12% of their salary towards the total pension costs.

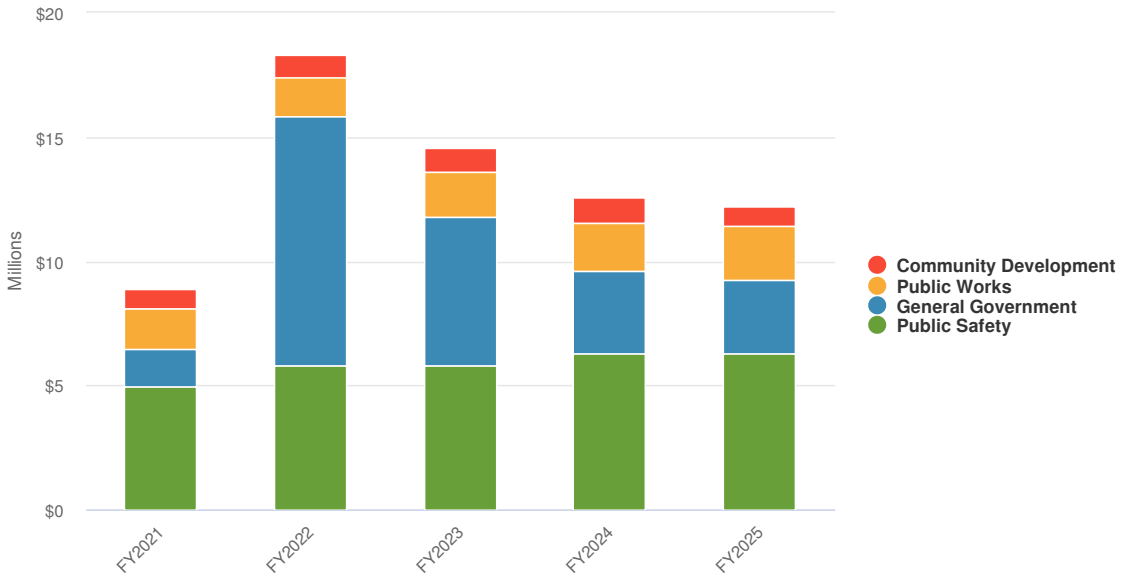
Of the remaining General Fund expenses, very few are discretionary and include costs related to contract services such as Public Safety dispatch, Animal Control services, legal services, and independent audit services that the City could not provide as efficiently as other organizations can on its behalf. When other non-discretionary items are factored in such as insurance, medical supplies, utilities, vehicles, and a minimal level of supplies, nearly 95% of the General Fund is non-discretionary.

The General Fund expenditures by function for the years 2023, 2024, and 2025 show changes in the top three categories. Public Safety expenditures remained consistent in 2023 at $5,781,548, increased by 9% in 2024 to $6,275,439, and will see a 1% increase in the upcoming 2025 budget to $6,307,877. General government expenditures decreased by 40% in 2023 to $5,999,059, followed by a 44% decrease in 2024 to $3,346,288, and will decrease by 12% in the 2025 budget to $2,958,419. Public Works expenditures saw a 12% increase in 2023 to $1,787,516, followed by a 9% increase in 2024 to $1,939,747, and will see another 12% increase in the 2025 budget to $2,165,120. These changes reflect the town's efforts to allocate funds towards public safety and public works while decreasing expenditure on the general government.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

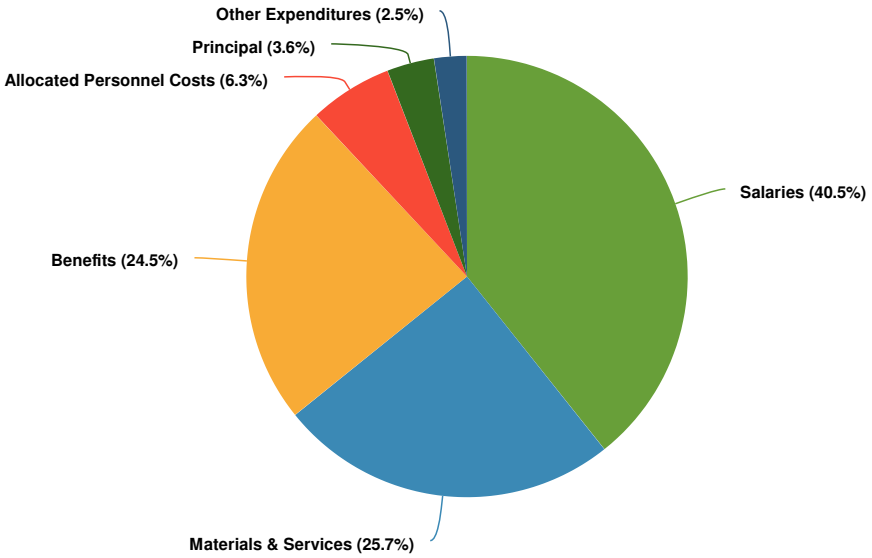


Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures				
General Government	$5,999,059	$3,346,288	$3,353,322	$2,953,829
Public Safety	$5,781,548	$6,275,439	$5,920,957	$6,314,077
Community Development	$1,001,838	$1,007,264	$911,165	$763,911
Public Works	$1,787,516	$1,939,747	$1,700,667	$2,160,401
Total Expenditures:	**$14,569,960**	**$12,568,739**	**$11,886,111**	**$12,192,218**

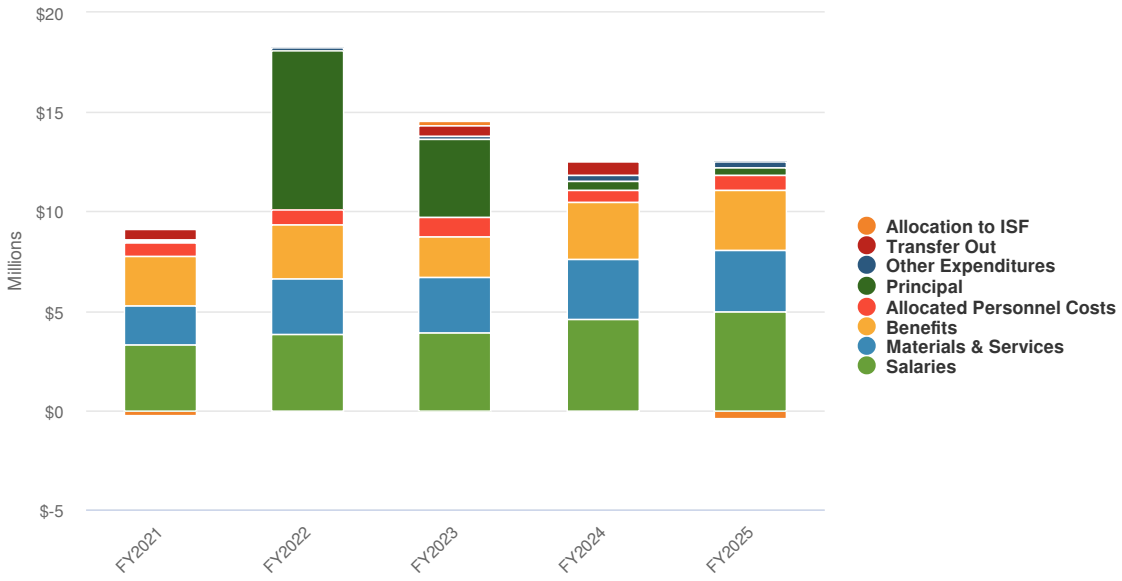
Expenditures by Expense Type

The General Fund fund's expenditures by type (top 3 categories) have shown a mix of increases and decreases over the past three years in Fort Bragg, CA. In 2023, salaries expenditures increased by 3% to $3,943,628, while materials & services expenditures decreased by 1% to $2,738,528 and benefits expenditures decreased by 24% to $2,081,755. However, in 2024, there was an overall increase in expenditures, with salaries increasing by 16% to $4,565,420, materials & services increasing by 10% to $3,020,954, and benefits increasing by 39% to $2,886,987. Looking ahead to the 2025 budget, there will be further increases in salaries expenditures by 8% to $4,934,777 and materials & services expenditures by 4% to $3,127,484. Benefits expenditures will see a smaller increase of 2% to $2,950,600. These changes reflect the town's continued growth and investment in its employees and services.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects				
Salaries	$3,943,628	$4,565,420	$4,248,973	$4,934,777
Benefits	$2,081,755	$2,886,987	$2,533,999	$2,991,452
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Allocation to ISF	$231,560	$59,148	-$32,484	-$363,354
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Principal	$3,863,815	$442,513	$441,957	$435,348
Transfer Out	$551,224	$664,150	$664,150	$0
Total Expense Objects:	**$14,569,960**	**$12,568,739**	**$11,886,111**	**$12,192,218**

Special Revenue Fund Grants

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 nonmajor 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.

Description of Special Revenue Funds

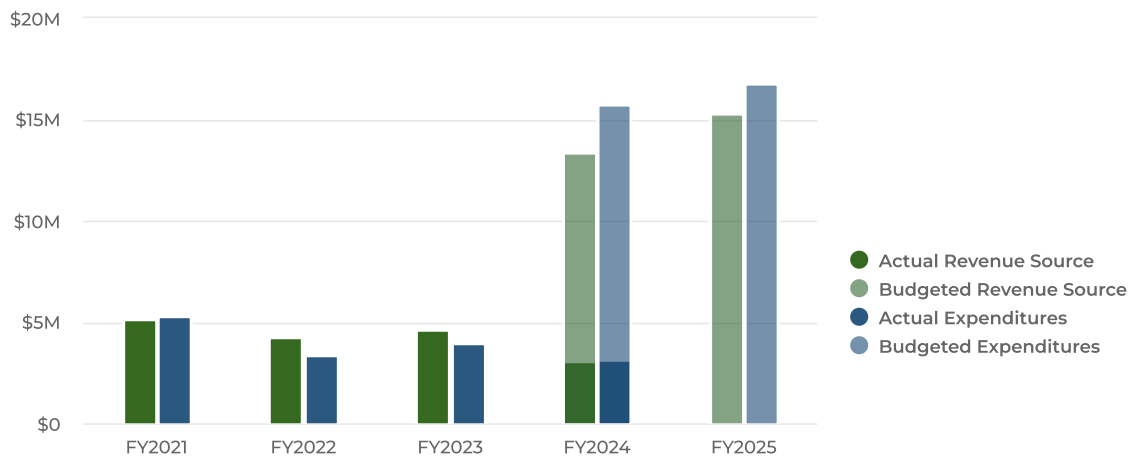
Fund	Fund Type	Description
116	**General Plan Maintenance Fee**	To account for General Plan Maintenance Fee revenue which is required to be used for costs related to the update of the City's General Plan and zoning code.
117	**Housing Trust Fund**	To account for Inclusionary Housing In-Lieu fee revenue which is required to be used for affordable housing activities.
120	**Parking**	To account for parking permit revenues and the cost of maintaining City-owned public parking lots.
121	**Parking In-Lieu Fees**	To account for payments made by downtown property owners in lieu of providing on-site parking. Accumulated funds must be used for activities related to providing off-street parking facilities in the central business district. The requirement for payment of parking in-lieu fees was temporarily suspended by the City Council through December 31, 2017.
122	**Parkland Monitoring and Reporting**	To account for payments made by Georgia Pacific in connection with the City's acquisition of Noyo Headlands Park property to cover costs associated with on-going monitoring and reporting requirements related to the environmental remediation of the property.
124	**State Tobacco License Fee**	To account for fees and fines associated with the City's Tobacco Retailer licensing program.
125	**State Disability Access Fee**	To account for funds received under California SB-1186 which mandates a State fee of $1 on any applicant for or renewal of a local business license, permit or similar instrument when it is issued or renewed. The fee applies to applications and renewals filed between January 1, 2013 and December 31, 2018. 30% of the collected fees are remitted to the California Division of the State Architect while 70% are retained to help increase the number of Certified Access Specialists in the City and to facilitate compliance with construction-related accessibility requirements.
139	**COPS AB1913**	To account for monies received from the State for law enforcement services under the Citizens Option for Public Safety (COPS) Program established by AB 1913
146	**OJP Bulletproof Vest Partnership Grant**	To account for monies received under the Bulletproof Vest Partnership Grant Act. This program is designed to pay up to 50% of the cost of National Institute of Justice (NIJ) compliant armored vests purchases for local law enforcement.

167	**Asset Forfeiture**	To account for monies obtained from seized assets of criminal activities. The funds are used solely to support law enforcement purposes.
176	**RDA Housing Successor**	To account for revenues retained by the Fort Bragg Redevelopment Agency Successor Agency in connection with the winding-down of the former Redevelopment Agency. Funds must be expended on activities related to the development, retention or rehabilitation of affordable housing in Fort Bragg.
190	**Construction/Demolition Ordinance Revenue**	To account for deposits that are made in accordance with the City's Construction & Demolition Ordinance. Deposits are refunded if recycling goals are met. Otherwise, the deposits are forfeited and retained in the special revenue fund. The funds may used to improve solid waste recycling facilities, and to provide other related education and programs within the City.
220	**Waste Management Community Benefit Revenue**	To account for a one-time payment received from Waste Management at the time its franchise agreement for solid waste collection services within the City was extended. The City Council may designate the funds for community benefit purposes. To date, this fund has been used to help offset costs associated with the Noyo Center for Marine Science initiative, the Town Hall Remodel Project and the Downtown Wi-Fi Project.
221	**Gas Tax**	To account for the City's share of State of California's Highway User Tax collected by the State. These revenues are legally restricted to the maintenance and improvement of City roads and streets.
222	**RMRA-Gas Tax**	To account for the City's share of California's Highway User Tax collected by the State. These revenues are legally restricted to the maintenance and improvements of City roads and streets.
223	**Regional Surface Transportation Program (RSTP) D1**	To account for Regional Surface Program (RSTP) D1 funds. The purpose of the program is to provide funding to local jurisdiction for a wide variety of transportation planning and improvements projects, such as research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic.)The City currently has D1 funds available to claim from MCOG in the amount of $283k; it is anticipated that this balance will increase in FY 2017/18 by approximately $98k
230	**Traffic & Safety**	To account for revenue received from traffic fines which is restricted to City street repairs and traffic safety.

250	**Street and Alley Repairs**	To account for revenue received from a special half-cent sales tax which is restricted to City street and alley repairs.
280	**Parcel Tax, Fire Equipment**	To account for monies received from a parcel tax which is restricted to the purchase of Fire Equipment. The parcel tax was renewed by the voters in 2015.
285	**OJ Park Maintenance**	This fund accounts for revenues from a one-time gift to the City by the heirs of Otis Johnson for use on special projects and/or maintenance activities at Otis Johnson Wilderness Park.

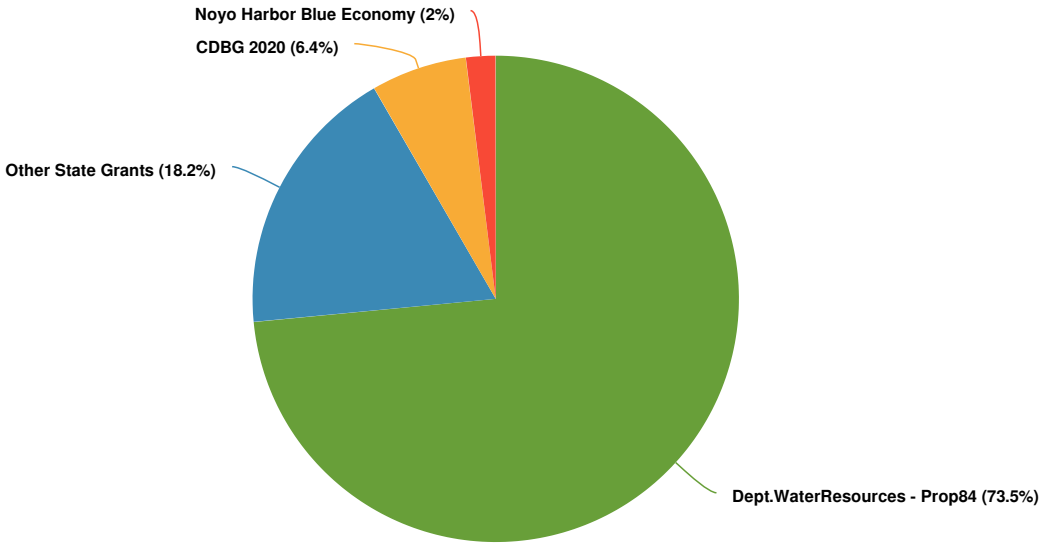
Summary

The City of Fort Bragg is projecting $15.34M of revenue in FY2025, which represents a 14.3% increase over the prior year. Budgeted expenditures are projected to increase by 6.6% or $1.04M to $16.84M in FY2025.

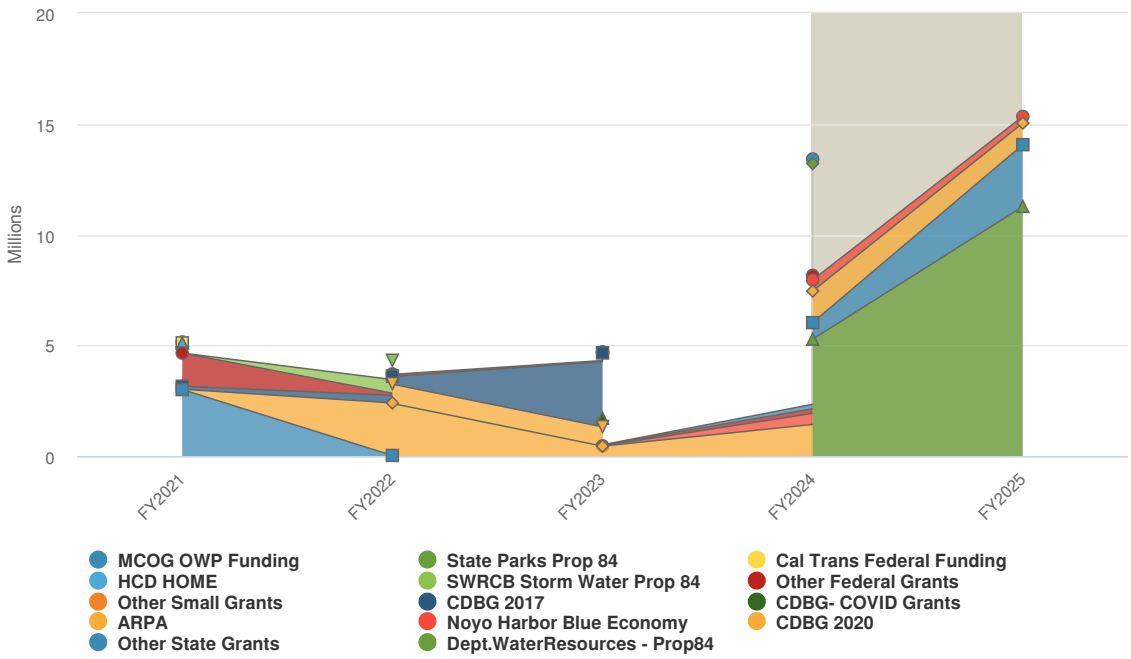


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



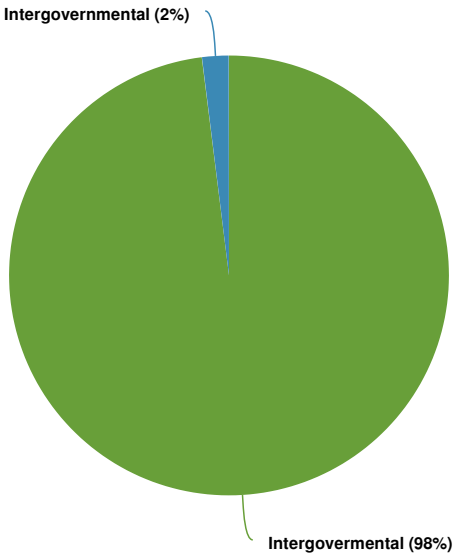
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
MCOG OWP Funding	$6,710	$204,062	$162,000	$0
Dept.WaterResources - Prop84	$0	$5,276,000	$1,575,000	$11,272,000

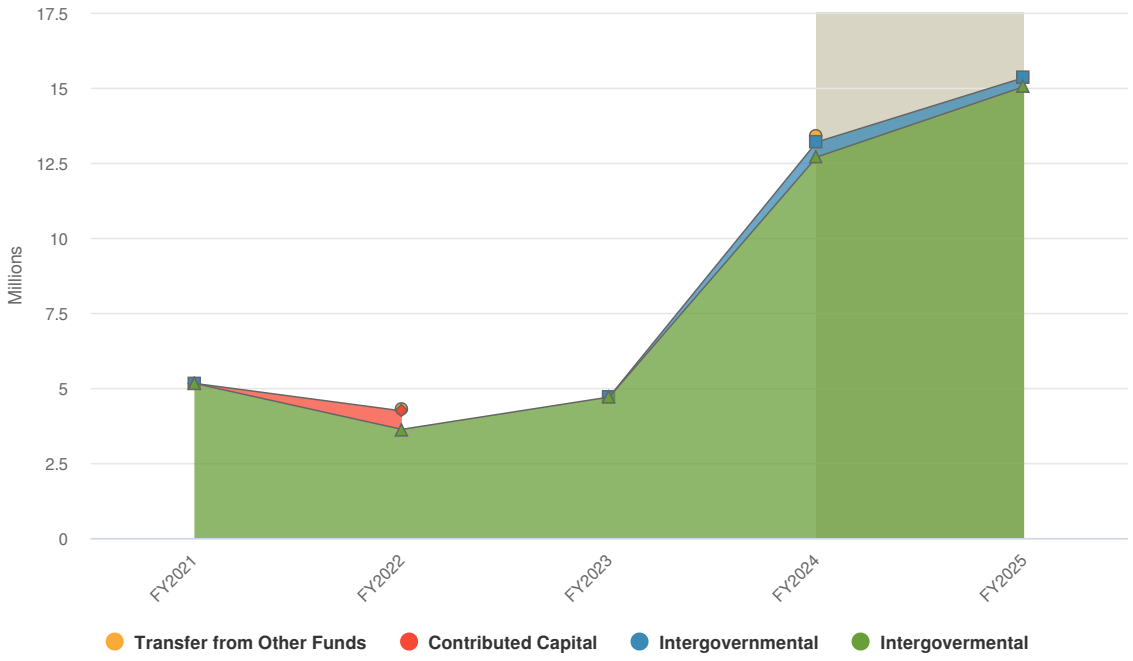
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
State Parks Prop 84	$0	$5,055,000	$0	$0
Other State Grants	$0	$748,029	$692,000	$2,788,581
Other Federal Grants	$43,221	$205,300	$0	$0
Other Small Grants	-$3,575	$0	$0	$0
CDBG 2017	$2,950,837	$0	$0	$0
CDBG 2020	$445,517	$1,426,675	$555,904	$977,028
CDBG- COVID Grants	$376,448	$0	$0	$0
ARPA	$872,081	$0	$0	$0
Noyo Harbor Blue Economy	$9,566	$500,000	$123,486	$300,000
Total:	**$4,700,803**	**$13,415,066**	**$3,108,389**	**$15,337,609**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

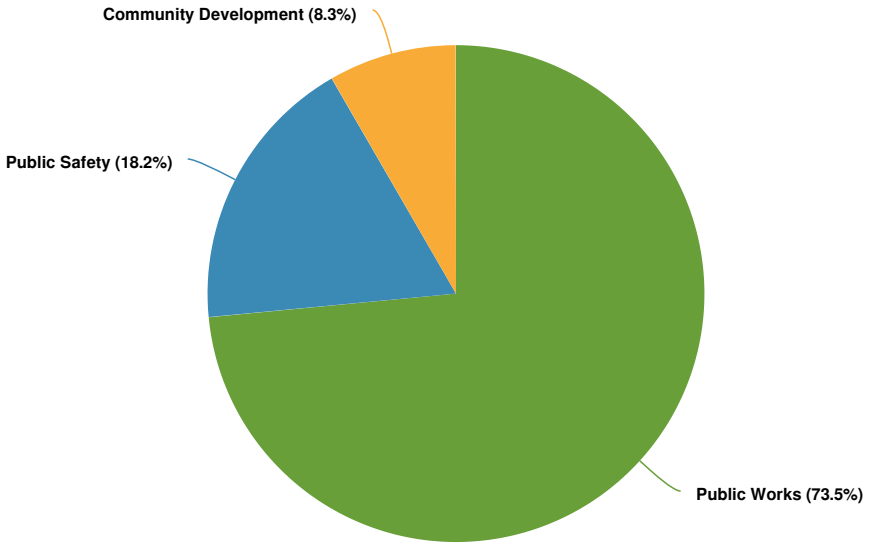


Grey background indicates budgeted figures.

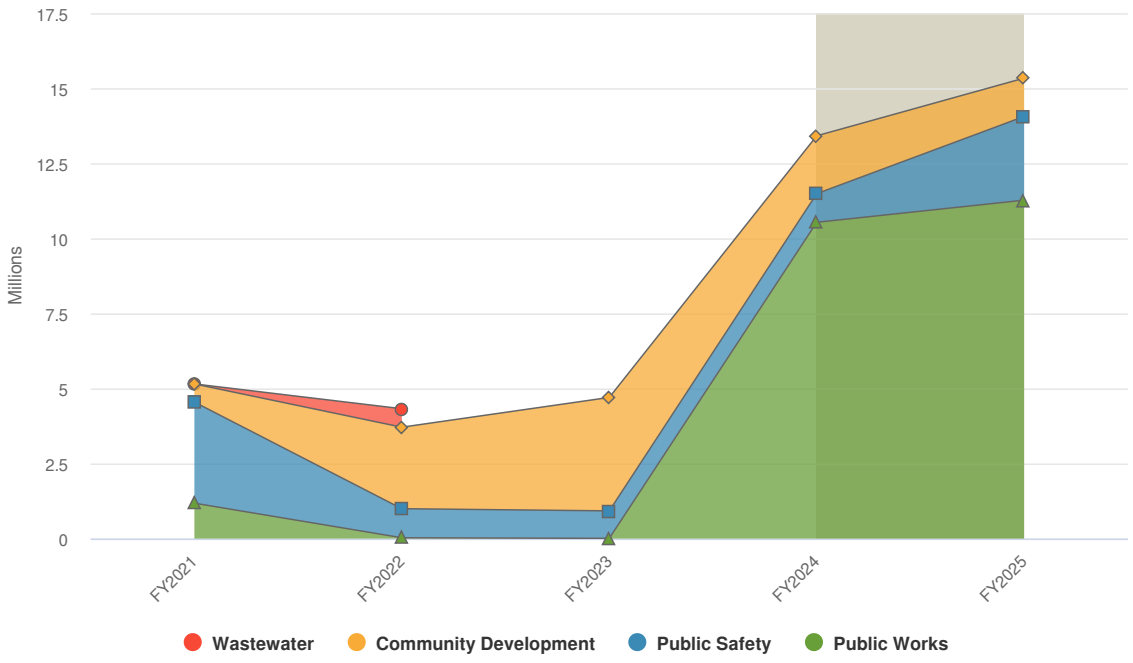
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source				
Intergovernmental	$5,990	$500,000	$123,486	$300,000
Intergovermental	$4,694,813	$12,688,668	$2,984,904	$15,037,609
Transfer from Other Funds	$0	$226,398	$0	$0
Total Revenue Source:	**$4,700,803**	**$13,415,066**	**$3,108,389**	**$15,337,609**

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



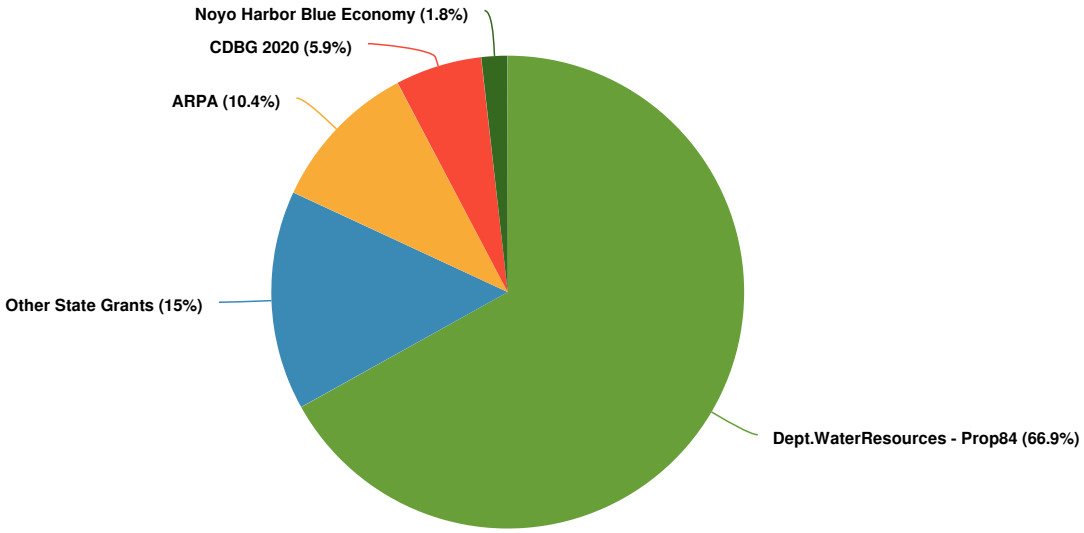
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2025 Adopted
Revenue			
Public Safety			

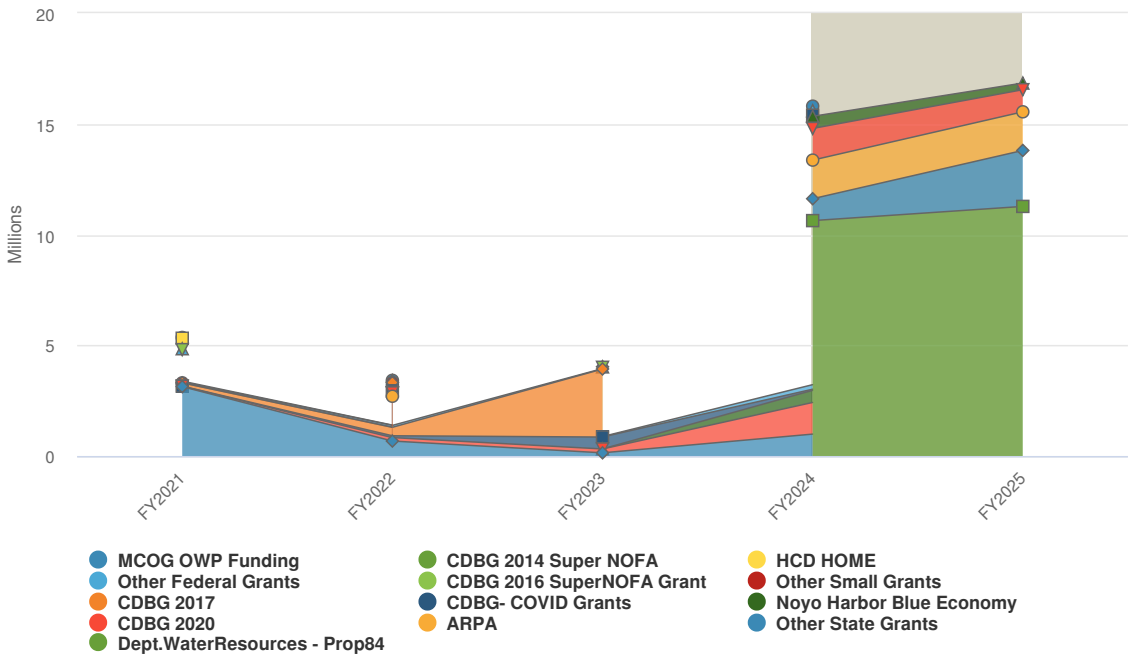
Name	Account ID	FY2023 Actual	FY2025 Adopted
Intergovermental			
Grant Revenue	329-5050-3336	$0	$480,000
State-Trash Capture Grant	329-6111-3336	$0	$280,000
Dept of Parks & Rec - Bainbrid	329-6133-3336	$0	$1,849,052
LATA- Broadband	329-6134-3336	$0	$179,529
EDA- Feasibility Study	330-6125-3336	$43,221	$0
ARPA COVID Funds	336-0000-3336	$872,081	$0
Total Intergovermental:		**$915,302**	**$2,788,581**
Total Public Safety:		**$915,302**	**$2,788,581**
Public Works			
Intergovermental			
MCOG OWP	314-3022-3222	$2,068	$0
MCOG OWP	314-3023-3222	$4,641	$0
Grant Revenue	319-0000-3336	$0	$11,272,000
Total Intergovermental:		**$6,710**	**$11,272,000**
Total Public Works:		**$6,710**	**$11,272,000**
Community Development			
Intergovermental			
CDBG Grant Revenue	333-0000-3250	$2,950,837	$0
CDBG 20 Revenue	334-0000-3250	$445,517	$977,028
CDBG CV Revenue	335-0000-3250	$376,448	$0
Total Intergovermental:		**$3,772,802**	**$977,028**
Intergovernmental			
HEAP Homeward Bound Grant	332-6121-3336	-$3,575	$0
Grant Revenues	337-5080-3336	$9,566	$300,000
Total Intergovernmental:		**$5,990**	**$300,000**
Total Community Development:		**$3,778,792**	**$1,277,028**
Total Revenue:		**$4,700,803**	**$15,337,609**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



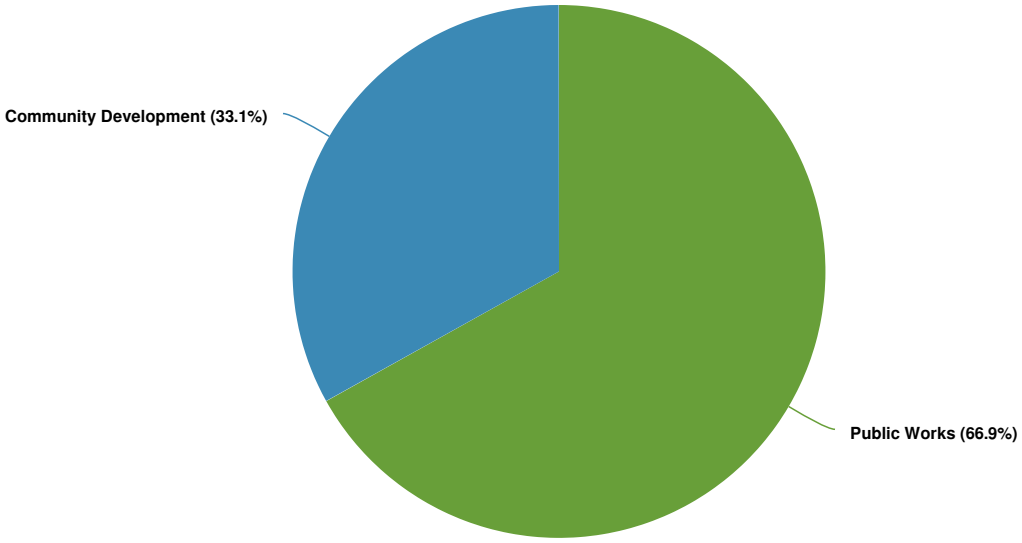
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
MCOG OWP Funding	$0	$204,062	$162,000	$0
CDBG 2014 Super NOFA	$4,641	$0	$0	$0

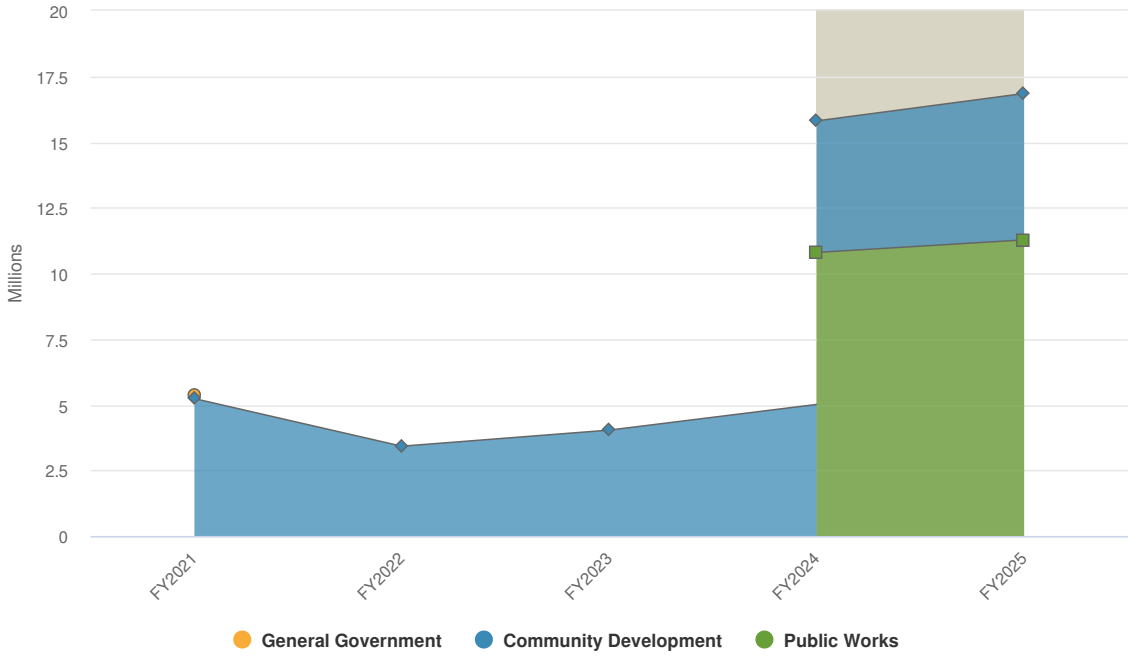
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Dept.WaterResources - Prop84	$0	$10,631,000	$1,575,000	$11,272,000
Other State Grants	$142,708	$988,239	$692,000	$2,528,581
Other Federal Grants	$19,361	$205,300	$0	$0
CDBG 2016 SuperNOFA Grant	$75,400	$0	$0	$0
CDBG 2017	$3,072,333	$0	$0	$0
CDBG 2020	$174,629	$1,429,702	$655,904	$999,464
CDBG- COVID Grants	$538,146	$51,032	$0	$0
ARPA	$0	$1,744,162	$0	$1,744,162
Noyo Harbor Blue Economy	$2,500	$547,500	$123,486	$300,000
Total:	**$4,029,718**	**$15,800,997**	**$3,208,389**	**$16,844,207**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

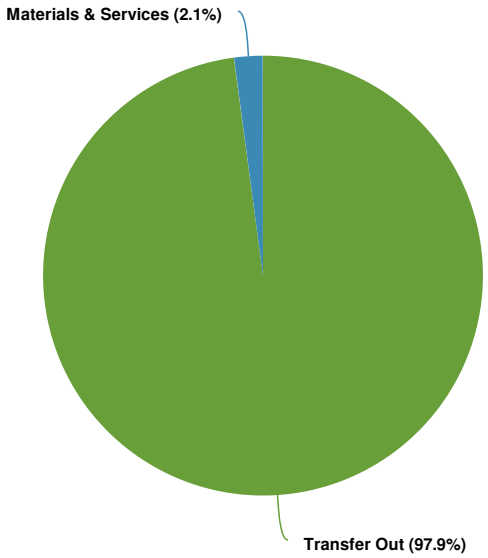


Grey background indicates budgeted figures.

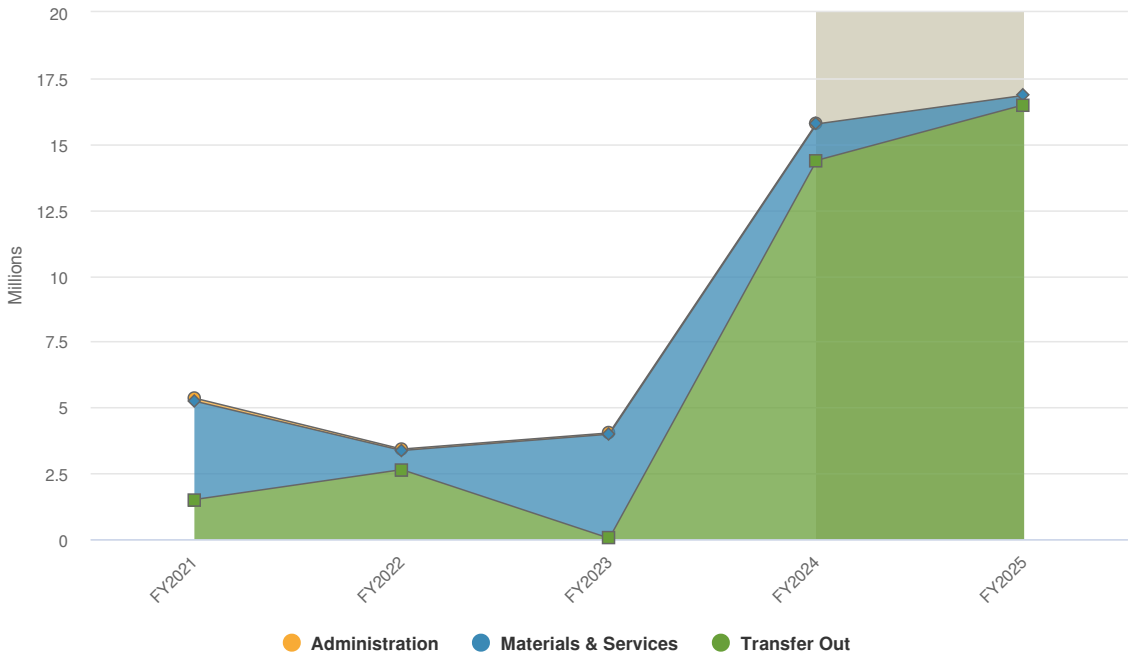
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures				
Community Development	$4,029,718	$5,007,997	$1,471,389	$5,572,207
Public Works	$0	$10,793,000	$1,737,000	$11,272,000
Total Expenditures:	**$4,029,718**	**$15,800,997**	**$3,208,389**	**$16,844,207**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted

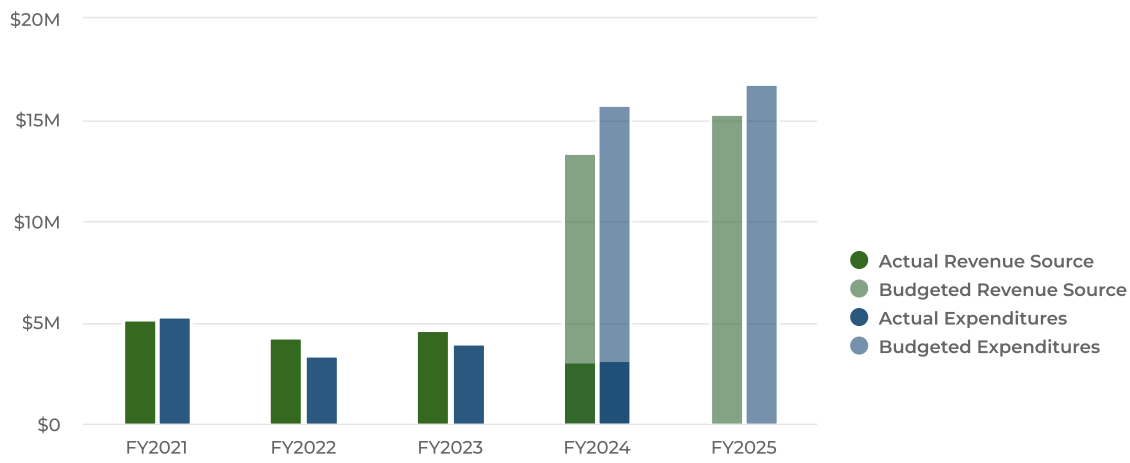
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects				
Materials & Services	$3,949,521	$1,383,169	$474,350	$355,000
Administration	$48,441	$42,062	$0	$0
Transfer Out	$31,756	$14,375,766	$2,734,039	$16,489,207
Total Expense Objects:	**$4,029,718**	**$15,800,997**	**$3,208,389**	**$16,844,207**

Grant Funds

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 that are part of the non-operating budget. The City's nonmajor special revenue funds include the following:

Summary

The City of Fort Bragg is projecting $15.34M of revenue in FY2025, which represents a 14.3% increase over the prior year. Budgeted expenditures are projected to increase by 6.6% or $1.04M to $16.84M in FY2025.



FY 2024/2025 Grants In Progress

Fund	Description	AMOUNT AWARDED	YEAR(S) ACTIVITY	ADOPTED BUDGET
110	**Social Services Grants (PD)**			
	Care Response Unit	$ 222,348	$ 380,803	$ 165,783
	Emergency Winter Shelter-County Grant	$ 140,000	$ 25,000	$ 70,000
	Total Social Services Grants:	**$ 362,348**	**$ 405,803**	**$ 235,783**
118	**Permanent Local Housing Allocation (PLHA)**			
	PLHA	**$ 413,177**	**$ 106,856**	**$ 163,507**
222	**RMRA-Local Partnership Program (LPP)**			
	2025 Pavement Preservation Project	**$ 400,000**		**$ 400,000**
	Highway Safety Administration (HSIP)			
	Systematic Improvements at Unsignalized Intersections	**$ 73,890**		**$ 73,890**
223	**MCOG D1 RSTP**			
	EV Charging Station	**$ 232,951**		**$ 232,951**
287	**CalRecycle- SB 1383**			
	SB 1383	**$ 95,000**	**$ 20,000**	**$ 75,000**
319	**Water Grants**			
	Raw Water Line - DWR	$ 8,800,000	$ 291,156	$ 3,772,000
	Oneka Buoy- Desalination DWR	$ 1,490,000	$ 20,000	$ 800,000
	Water Treatment Plant- SRF	$ 12,100,000	$ 510,970	$ 6,200,000
	Total Water Grants:	**$ 22,390,000**	**$ 822,126**	**$ 10,772,000**
329	**Other State Grants**			
	Local Agency Technical Assistance - Broadband	$ 479,529		$ 75,550
	Prop 68- Per Capita (Wiggly Giggly Playground)	$ 177,952		$ 177,952
	State Park Program (SPP) - Bainbridge Park	$ 2,063,100	$ 630,400	$ 1,432,700
	Clean California Grant (Caltrans) - Mural Trash Cans	$ 280,000		$ 280,000
	Total State Grants:	**$ 2,720,581**	**$ 630,400**	**$ 1,966,202**
330	**Other Federal Grants**			
	Economic Development Administration (EDA)	$ 137,500	$ 69,825	
334	**CDBG 2020 Grant(s)**			
	Water Meter Replacement Project - Admin	$ 81,082	$ 4,193	$ 76,889
	Water Meter Replacement Project - CIP Budget	$ 2,863,283	$ 2,076,202	$ 787,081
	Total CDBG Grants:	**$ 2,944,365**	**$ 2,080,395**	**$ 863,970**
336	**American Rescue Plan Fund**			
	ARPA 2021	**$ 1,744,162**	**$ -**	**$ 1,744,162**
337	**Noyo Harbor Blue Economy**			
	Local Coastal Program Grant - Harbor	**$ 898,990**	**$ 95,000**	**$ 500,000**
	TOTALS:	**$ 32,275,464**	**$ 4,160,580**	**$ 4,130,904**

Description of Special Revenue Funds

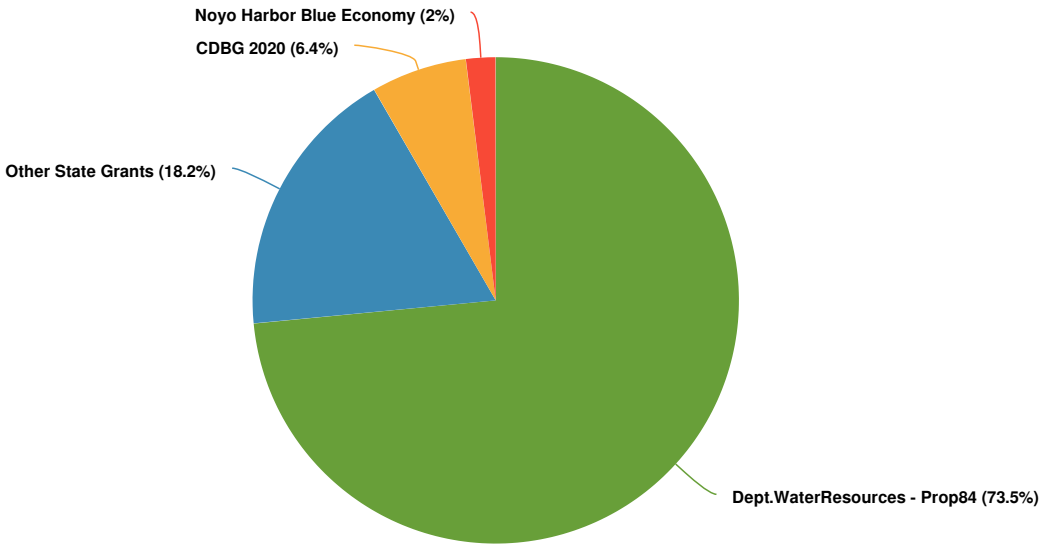
Fund No.	Grant Special Revenue	Description
110	**California Behavioral Health Justice Intervention Services Care Response Unit (PD)**	**The California Behavioral Health Justice Intervention Services Care Response Unit** provides funding to further the Police Department's mission of reducing negative contacts between individuals experiencing mental health illnesses and the criminal justice system.
110	**Mendocino County Dept of Health & Human Services**	**Mendocino County Department of Health & Human Services Grant** provides Emergency Winter Shelter for local residents lacking shelter during winter months.
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	**RMRA-Local Partnership Program (LPP)**	The City's 2025 Pavement Preservation Project has been awarded $400,000 for various overlay treatments on up to 36 City Streets. The design of this project was awarded in April 2024 and expected to be built in the spring of 2025.
222	**Highway Safety Administration (HSIP)**	The City completed a Local Road Safety Plan in June 2022. This document allowed the City to compete for HSIP funding. The City applied for and was awarded funding for two projects. 1) Oak at Harold Segment Improvements- this project was completed in 2024; and 2) Systematic Improvements at Unsignalized Intersections- this project includes improvements at various intersections including Pine Street. This project is in design and expected to be built in FY 24/25.

222	**RMRA-Local Streets and Roads (LSR) & Local Partnership Program LPP**	RMRA has two apportionment accounts LPP money is only awarded on a project specific bases after review and confirmation of application and 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 a 2027 streets project.
223	**Mendocino Council of Governments (MCOG) D1 RST**	**D1 Funds** Construction of the EV Fleet Charging Station pursuant to [23 U.S.C. 133(b)(15)] of the STBP Program includes one year of D1RSTP money from the 19/20 FY.
287	**Cal-Recycle-SB 1382**	**CalRecycle SB 1383 Local Assistance Grant Program** The Department of Resources Recycling and Recovery (CalRecycle) was tasked with administering a non-competitive grant program providing funding to local jurisdictions to assist with the implementation of regulation requirements associated with Senate Bill 1383 (SB 1383). The first round of funding awarded the City of Fort Bragg a grant in the amount of $20,000 with an expenditure deadline of September 2, 2024. The second round of funding awarded the City of Fort Bragg a grant in the amount of $75,000 with an expenditure deadline of April 1, 2026. No additional funding has been allocated to this program at this time.
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. **Oneka Seawater Desalination Buoy Design Pilot Study:** The City and Oneka Technologies are partnering to deploy California's first wave-powered desalination project. The City was awarded $1,490,000 by the Department of Water Resources to complete the pilot study.
319	**Drinking Water State Revolving Fund**	**Water Treatment Plant Overhaul** The City's water treatment plant is undergoing construction for significant rehabilitation. The City was awarded a grant in the amount of $12,200,000 from the Drinking Water State Revolving Fund. Council awarded the construction contract to Wahlund Construction in February 2024 and construction is anticipated to start in summer 2024.

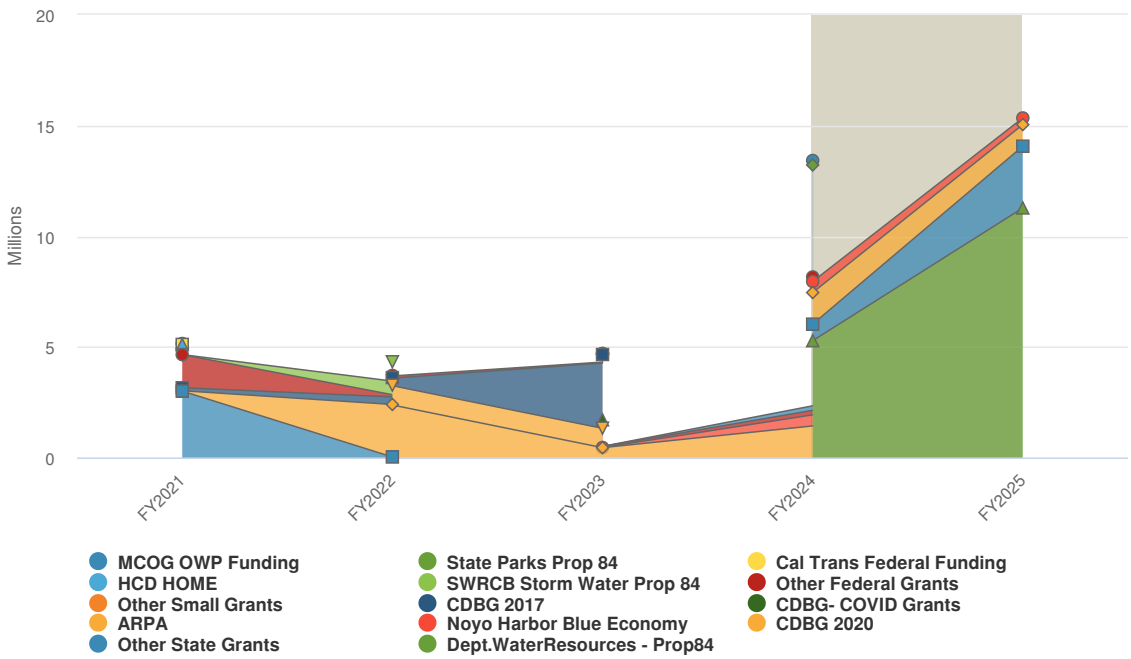
329	**Local Agency Grant – Broadband** 	**California Public Utilities Commission (CPUC) Local Agency Technical Assisantance (LATA)** $479,528.60: Pre-construction activities for deployment of a city-wide Fiber to the Premise (FTTP) broadband network. Effort will result in final design and engineering based on the 2021 Fort Bragg Digital Infrastructure Plan, business plan, financing strategy, and marketing campaign.
329	**California State Parks (SPP) Prop 68** 	**State Parks Programs** Bainbridge Park Enhancement Project-includes soccer field, multi-use pavilion, art, landscaping, playground surfacing, lighting and other renovations. Prop 68- Per Capita This funding will be used in the construciton of the above described project.
329	**Clean California Grant (Caltrans Program)** 	**Fort Bragg Art And Recycling Beautification Project** 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.
334	**Community Development Block Grant Funds (CDBG) 2020** 	**Water Meter Replacement Project** The City received several awards under the 2020 CDBG NOFA; all projects and programs have been completed with the exception of the Water Meter Replacement Project, which will be completed in FY 24/25. CDBG funds in the amount of $2,994,365 for the Water Meter Replacement Project will fund city-wide replacement of residential and commercial water meters. Upgraded meters will allow for implementation of user-friendly software that increases reading accuracy, early leak detection, and integrated shut-off valves.
336	**American Rescue Plan Fund ARPA 2021**	**ARPA Fundsd $1,744,162** This Special Revenue Fund accounts for funding authorized by the Federal American Rescue Plan Act (ARPA). The funds have been earmarked for Broadband Infrastructure.
337	**Noyo Harbor Blue Economy** 	**Local Coast Program Grant – Harbor** 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.

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



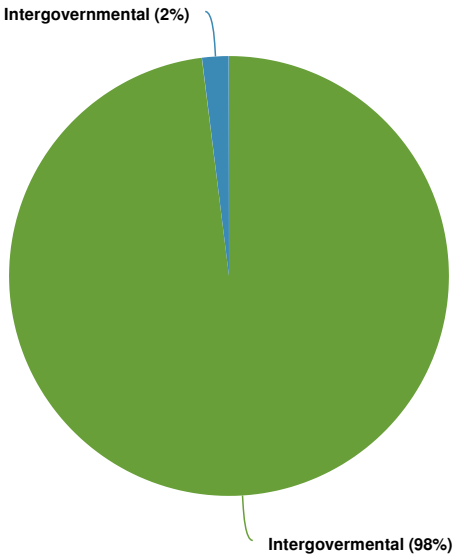
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
MCOG OWP Funding	$6,710	$204,062	$162,000	$0

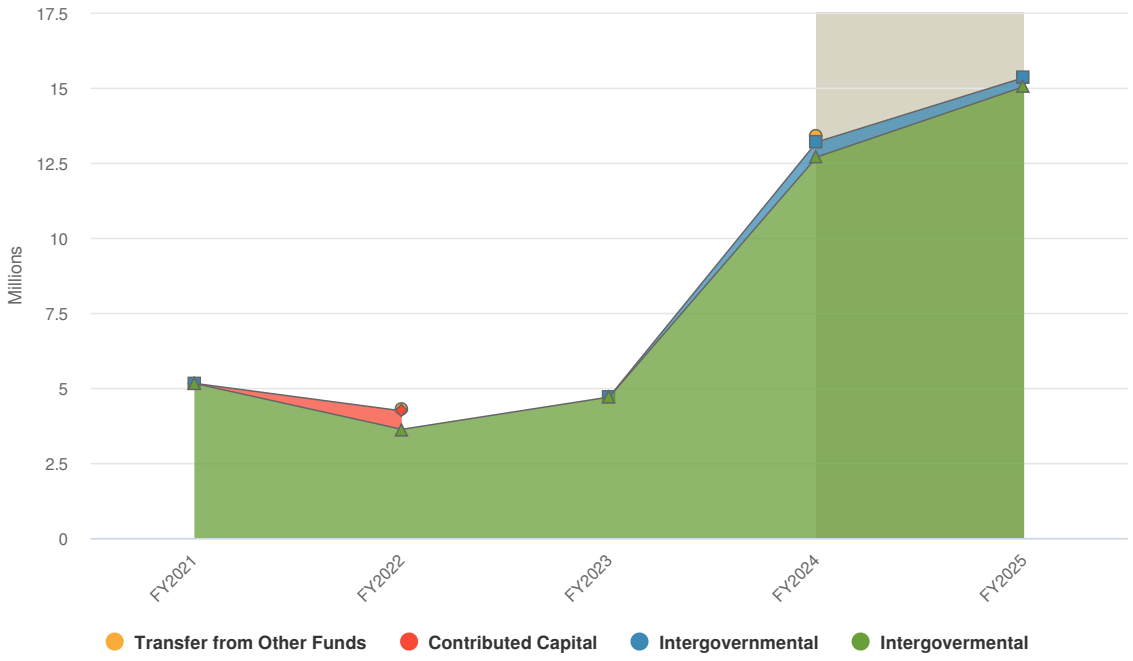
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Dept.WaterResources - Prop84	$0	$5,276,000	$1,575,000	$11,272,000
State Parks Prop 84	$0	$5,055,000	$0	$0
Other State Grants	$0	$748,029	$692,000	$2,788,581
Other Federal Grants	$43,221	$205,300	$0	$0
Other Small Grants	-$3,575	$0	$0	$0
CDBG 2017	$2,950,837	$0	$0	$0
CDBG 2020	$445,517	$1,426,675	$555,904	$977,028
CDBG- COVID Grants	$376,448	$0	$0	$0
ARPA	$872,081	$0	$0	$0
Noyo Harbor Blue Economy	$9,566	$500,000	$123,486	$300,000
Total:	**$4,700,803**	**$13,415,066**	**$3,108,389**	**$15,337,609**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source

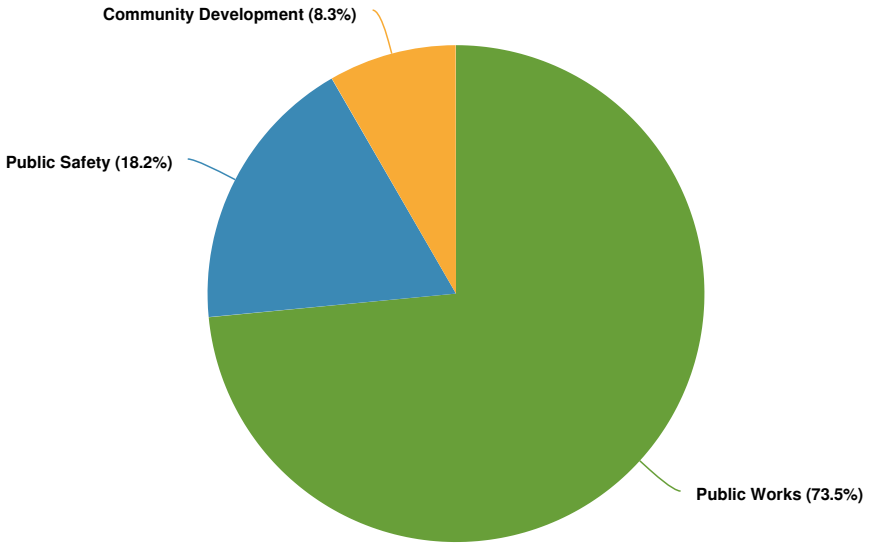


Grey background indicates budgeted figures.

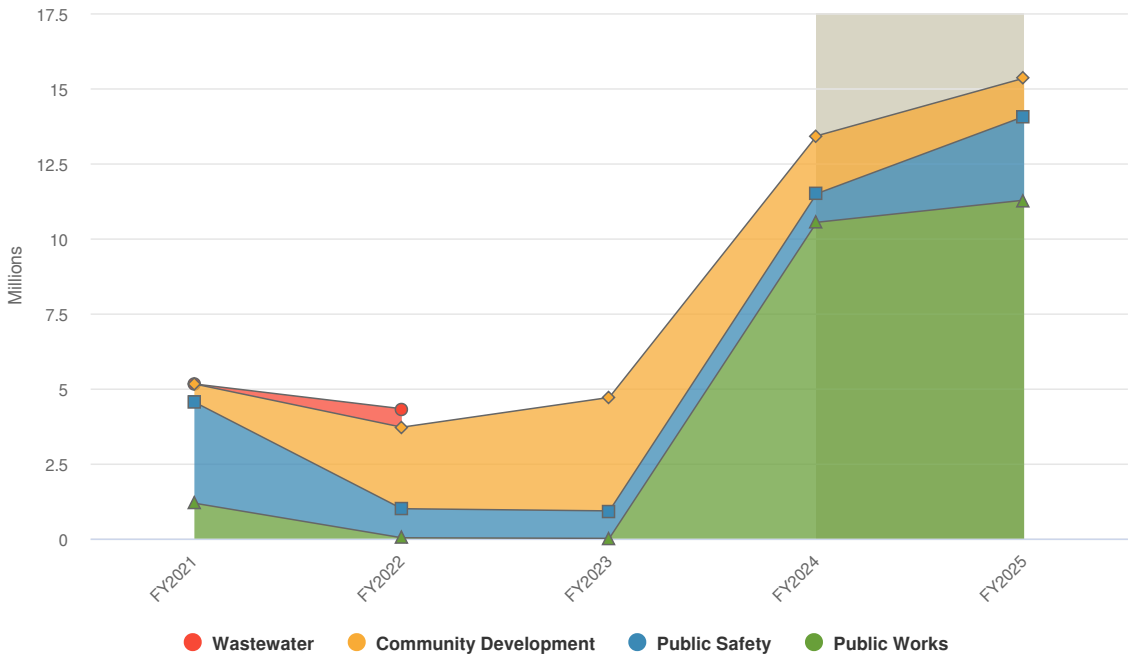
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source				
Intergovernmental	$5,990	$500,000	$123,486	$300,000
Intergovermental	$4,694,813	$12,688,668	$2,984,904	$15,037,609
Transfer from Other Funds	$0	$226,398	$0	$0
Total Revenue Source:	**$4,700,803**	**$13,415,066**	**$3,108,389**	**$15,337,609**

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



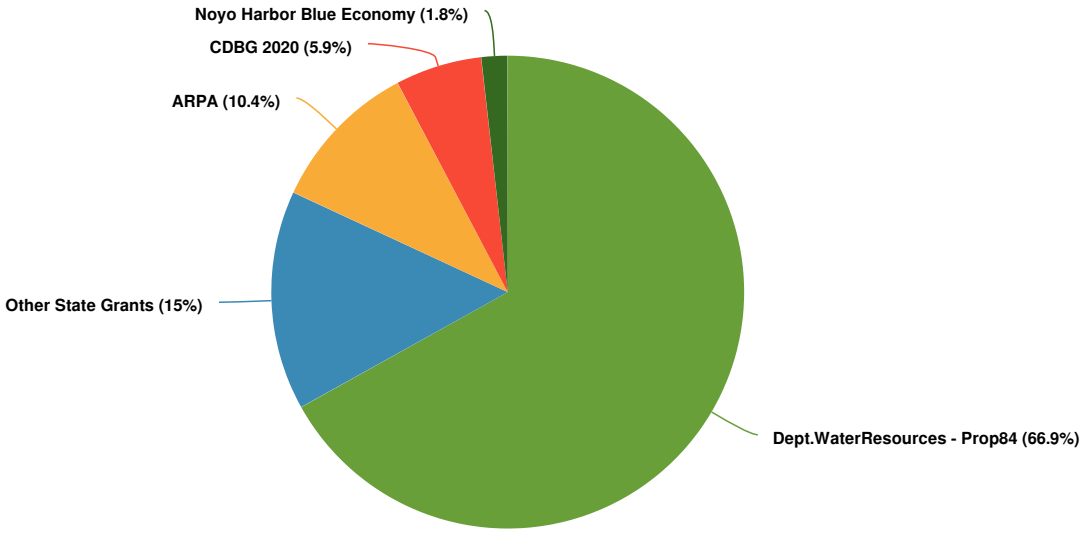
Grey background indicates budgeted figures.

Name	Account ID	FY2023 Actual	FY2025 Adopted
Revenue			
Public Safety			

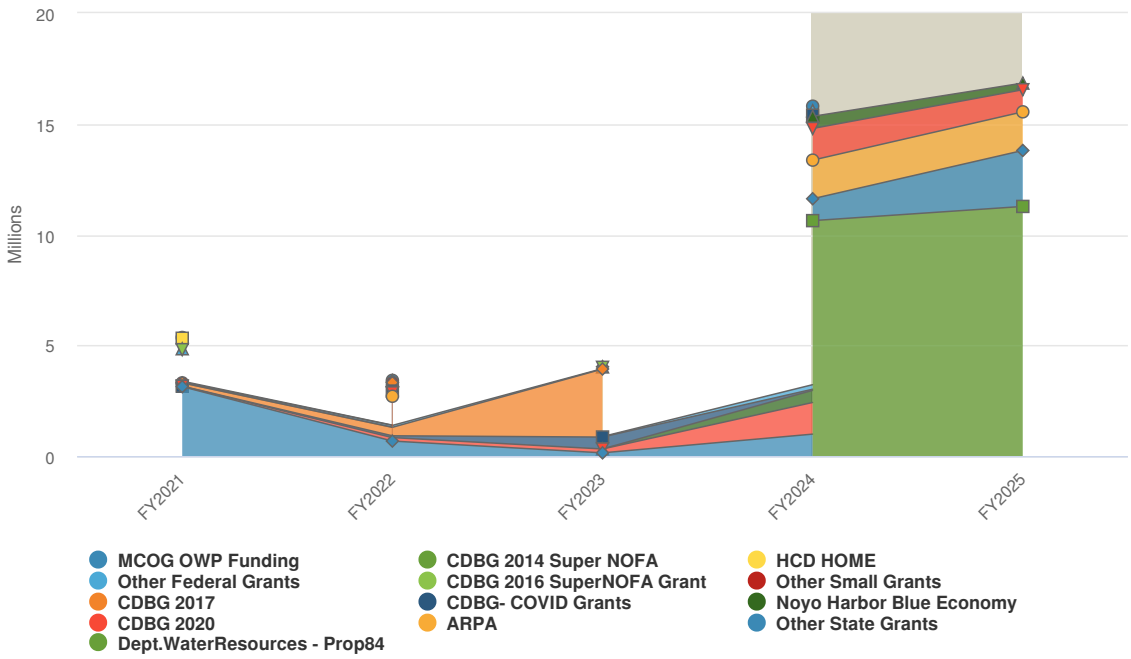
Name	Account ID	FY2023 Actual	FY2025 Adopted
Intergovermental			
Grant Revenue	329-5050-3336	$0	$480,000
State-Trash Capture Grant	329-6111-3336	$0	$280,000
Dept of Parks & Rec - Bainbrid	329-6133-3336	$0	$1,849,052
LATA- Broadband	329-6134-3336	$0	$179,529
EDA- Feasibility Study	330-6125-3336	$43,221	$0
ARPA COVID Funds	336-0000-3336	$872,081	$0
Total Intergovermental:		**$915,302**	**$2,788,581**
Total Public Safety:		**$915,302**	**$2,788,581**
Public Works			
Intergovermental			
MCOG OWP	314-3022-3222	$2,068	$0
MCOG OWP	314-3023-3222	$4,641	$0
Grant Revenue	319-0000-3336	$0	$11,272,000
Total Intergovermental:		**$6,710**	**$11,272,000**
Total Public Works:		**$6,710**	**$11,272,000**
Community Development			
Intergovermental			
CDBG Grant Revenue	333-0000-3250	$2,950,837	$0
CDBG 20 Revenue	334-0000-3250	$445,517	$977,028
CDBG CV Revenue	335-0000-3250	$376,448	$0
Total Intergovermental:		**$3,772,802**	**$977,028**
Intergovernmental			
HEAP Homeward Bound Grant	332-6121-3336	-$3,575	$0
Grant Revenues	337-5080-3336	$9,566	$300,000
Total Intergovernmental:		**$5,990**	**$300,000**
Total Community Development:		**$3,778,792**	**$1,277,028**
Total Revenue:		**$4,700,803**	**$15,337,609**

Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



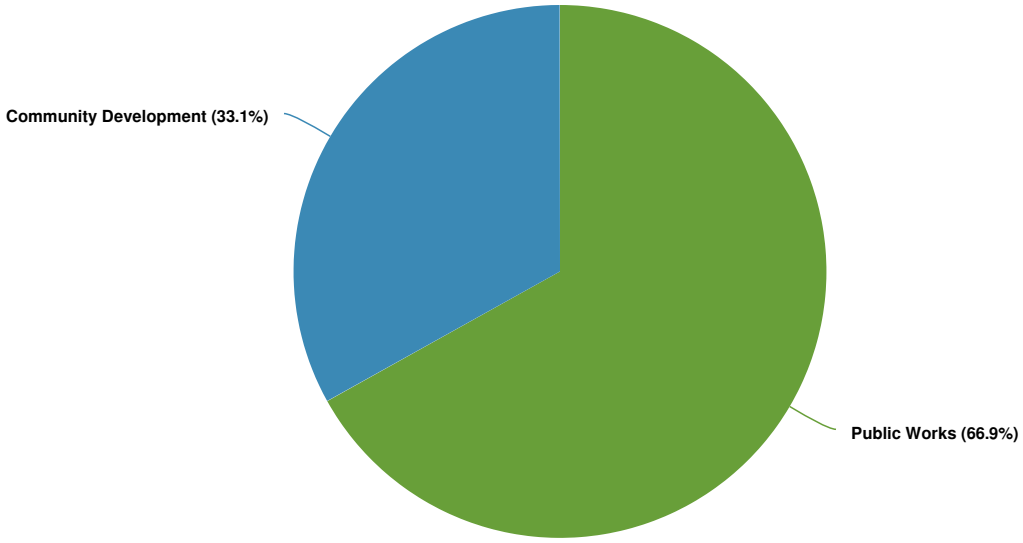
Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
MCOG OWP Funding	$0	$204,062	$162,000	$0
CDBG 2014 Super NOFA	$4,641	$0	$0	$0

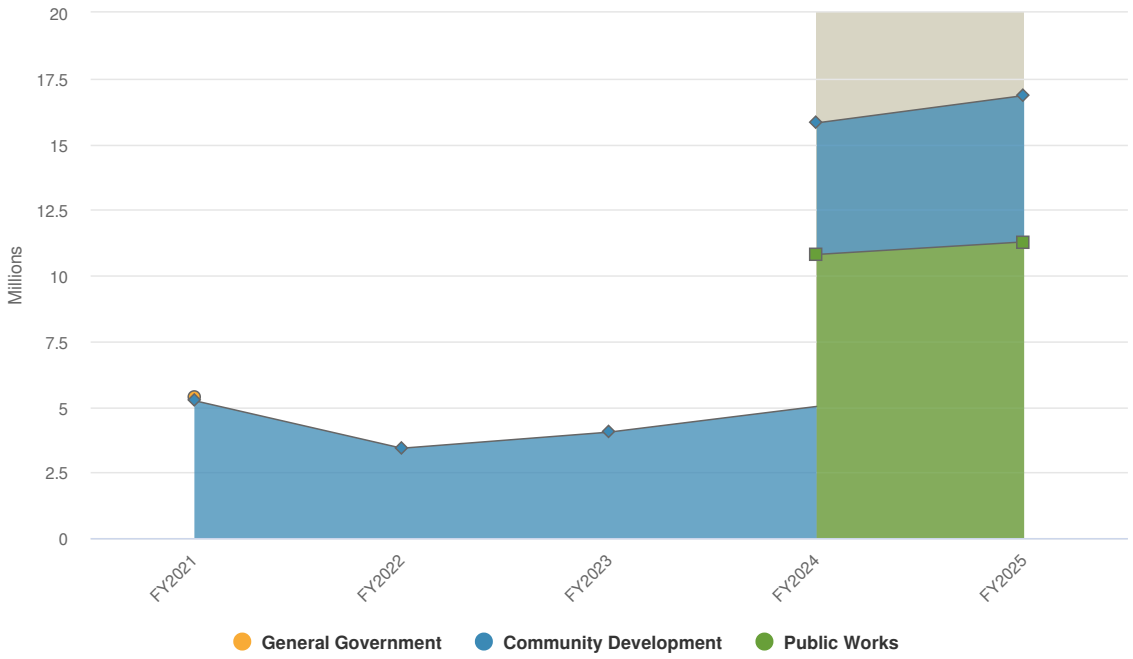
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Dept.WaterResources - Prop84	$0	$10,631,000	$1,575,000	$11,272,000
Other State Grants	$142,708	$988,239	$692,000	$2,528,581
Other Federal Grants	$19,361	$205,300	$0	$0
CDBG 2016 SuperNOFA Grant	$75,400	$0	$0	$0
CDBG 2017	$3,072,333	$0	$0	$0
CDBG 2020	$174,629	$1,429,702	$655,904	$999,464
CDBG- COVID Grants	$538,146	$51,032	$0	$0
ARPA	$0	$1,744,162	$0	$1,744,162
Noyo Harbor Blue Economy	$2,500	$547,500	$123,486	$300,000
Total:	**$4,029,718**	**$15,800,997**	**$3,208,389**	**$16,844,207**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

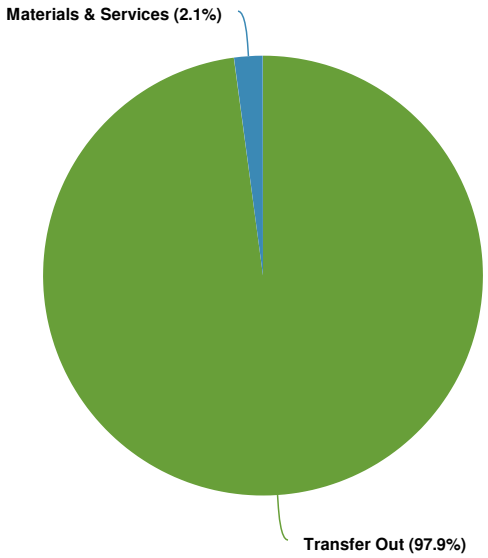


Grey background indicates budgeted figures.

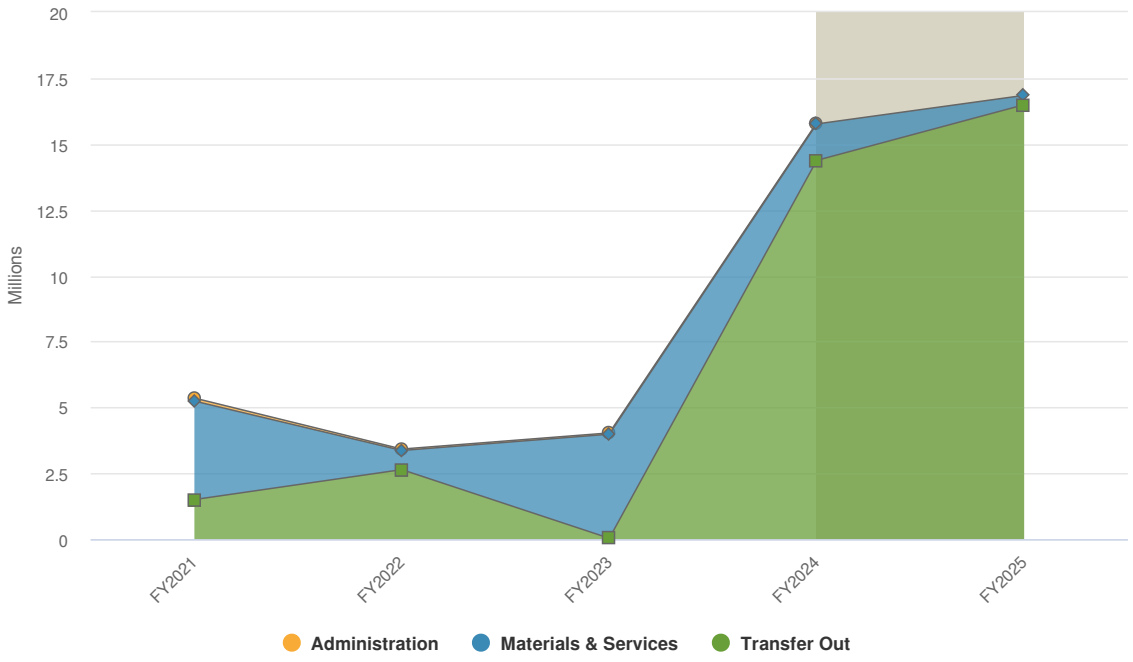
Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures				
Community Development	$4,029,718	$5,007,997	$1,471,389	$5,572,207
Public Works	$0	$10,793,000	$1,737,000	$11,272,000
Total Expenditures:	**$4,029,718**	**$15,800,997**	**$3,208,389**	**$16,844,207**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted

Name	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects				
Materials & Services	$3,949,521	$1,383,169	$474,350	$355,000
Administration	$48,441	$42,062	$0	$0
Transfer Out	$31,756	$14,375,766	$2,734,039	$16,489,207
Total Expense Objects:	**$4,029,718**	**$15,800,997**	**$3,208,389**	**$16,844,207**

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BUDGET SUMMARY

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City of Fort Bragg FY2024/25 Summary of Revenue, Expenditures & Fund Balance

Fund No.	Fund Type/Name	FY 2022/23 Audited Fund Balance at 06/30/23	FY 2023/24 PROJECTIONS Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/24	FY 2024/25 BUDGET FY 2024/25 Budget Revenue	Appropriations	Net Transfers	Projected Fund Balance at 06/30/25
	General Fund									
110	Unassigned	$ 1,628,308	$ 11,592,217	$ 11,221,961	(664,150)	$ 1,334,413	**$ 12,238,552**	12,192,217	$ (445,603)	$ 935,144
	Section 115 Contribution	1,651,438	200,000		-	1,851,438	200,000			2,051,438
	Nonspendable	16,243	-	-	-	16,243	-	-		16,243
110	GF Operating Reserve- Committed	1,989,419	-	-	-	1,989,419	-	-	445,603	2,435,022
112	GF Recession Reserve	489,929	-	-	664,150	1,154,079	-	-	-	1,154,079
114	GF Litigation Reserve	200,000	-	-	-	200,000	-	-		200,000
	neral Fund excluding Committed Funds	**5,975,337**	**11,792,217**	**11,221,961**	**-**	**6,545,592**	**12,438,552**	**12,192,217**	**-**	**6,791,926**
	Special Revenue Funds, Restricted									
116	General Plan Maint Fee Fund	146,445	11,000	(15,000)	-	172,445	18,000	(25,000)	-	215,445
117	Housing Trust Funds	76,233	1,000	-	-	77,233	500	-	-	77,733
120	Parking	35,766	-	-	-	35,766	-	-	-	35,766
121	Parking In Lieu Fees									
122	Parkland Monitoring/Reporting	132,076	-	-	-	132,076	-	-	-	132,076
124	Tobacco License Fee	22,944	-	-	-	22,944	-	-	-	22,944
125	State Disability Access Fee	19,097	-	-	-	19,097	-	-	-	19,097
139	Cops AB1913 Allocation	-	170,229	170,229	-	-	170,229	170,229	-	-
162	CDBG Program Income Account	93,654	258,221		-	351,875	110,000	-	-	461,875
167	Asset Forfeiture	703,710	(3,657)	184,196	(37,114)	478,743	(6,657)	200,000	(38,000)	234,086
176	RDA Housing Successor	189,552	5,000	-	-	194,552	4,000	-	-	198,552
190	Construction/Demolition Ord Fees	95,091	2,000	-	-	97,091	1,000	-	-	98,091
220	Waste Mgt Community Benefit Pym	269	-	-	-	269	-	-	-	269
221	Highway User Tax (Gas Tax)	-	221,090	227,387	-	(6,297)	224,486	221,090	-	(2,901)
222	RMRA - Gas Tax	-	1,019,458	176,824	(848,130)	(5,496)	582,929	182,929	(400,000)	(5,496)
223	STP D1 MCOG Streets/Hwy **	1,266	206,405	-	(206,405)	1,266	232,951	-	(232,951)	1,266
230	Traffic & Safety	-	-	3,800	-	(3,800)	-	3,800	-	(7,600)
250	Special Sales Tax-Street Repair	2,479,302	1,093,279	-	(1,288,695)	2,283,886	1,150,535	294,804	(3,643,750)	(504,132)
280	Fire Equipment Fund	277,006	57,746	235,568	-	99,185	58,324	-	-	157,509
285	OJ Park Maintenance Fund	2,110	-	-	-	2,110	-	-	-	2,110
286	Caspar JPA Transfer Station	350,631	53,891			404,522	59,000	-	-	463,522
287	SB 1383	39,705	45,172			84,877	45,172	-	-	130,049
	Total Special Rev Funds, Restricted	**7,062,132**	**3,140,835**	**983,004**	**(2,380,344)**	**6,839,619**	**2,650,469**	**1,047,852**	**(4,314,701)**	**4,127,536**
	Special Revenue Funds, Grants									
131	CDBG Unclassified Program Income	7,028	-	-	-	7,028	-	-	-	7,028
314	MCOG OWP	1,613	162,000	-	(162,000)	1,613	-	-	-	1,613
315	2014 CDBG Grants	24,188	-	-	-	24,188	-	-	-	24,188
319	Department of Water Resources	-	1,575,000	-	(1,575,000)	-	11,272,000	-	(11,272,000)	-
326	HCD HOME Grant - 2013 (TBRA F	-	-	-	-	-	-	-	-	-
329	State Grants	(144,016)	692,000	-	(692,000)	(144,016)	2,788,581	-	(2,528,581)	115,984
330	Federal Grants	-	-	-	-	-	-	-	-	-
331	CDBG 2016	10,308			-	10,308	-	-	-	10,308
333	2017 CDBG Grants	-	-	-	-	-	-	-	-	-
334	2020 CDBG Grants	122,426	555,904	350,865	(305,039)	22,426	977,028	55,000	(944,464)	(10)
336	ARPA Funds	1,744,162	-	-	-	1,744,162	-	-	(1,744,162)	-
337	Noyo Harbor Blue Economy	7,066	123,486	123,486	-	7,066	300,000	300,000	-	7,066
	Total Special Rev Funds, Grants	**1,772,775**	**3,108,389**	**474,350**	**(2,734,039)**	**1,672,775**	**15,337,609**	**355,000**	**(16,489,207)**	**166,177**

City of Fort Bragg FY2024/25 Summary of Revenue, Expenditures & Fund Balance

Fund No.	Fund Type/Name	FY 2022/23 Audited Fund Balance at 06/30/23	FY 2023/24 PROJECTIONS Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/24	FY 2024/25 BUDGET FY 2024/25 Budget Revenue	FY 2024/25 Budget Appropriations	Net Transfers	Projected Fund Balance at 06/30/25
	Capital Projects									
407	Coastal Trail Construction	13,408	-	-	-	13,408	-	-	-	13,408
415	Central Coastal Trail Construction	(18,675)	-	-	-	(18,675)	-	-	-	(18,675)
416	Guest House	-	-	-	-	-	-	110,000	110,000	-
419	Bainbridge Park Improvements	-	-	392,000	392,000	-	-	1,849,052	1,849,052	-
420	Maple Street Storm Drain rehabilitati	86,695	-	-	-	86,695	-	-	-	86,695
421	2022 Street Resurfacing & Structura	-	-	2,812,256	2,505,230	(307,026)	-	3,742,350	4,043,750	(5,626)
423	Town Hall Bathroom and Windows	-	-	20,000	20,000	-	-	140,000	140,000	-
424	Main Street Fire Station Rehab	-	-	205,039	205,039	-	-	200,000	200,000	-
425	Trash Can Replacement	-	-	-	-	-	-	280,000	280,000	-
426	Municipal Broadband		-	300,000	300,000	-	-	1,923,691	1,923,691	-
427	City Hall/Facility Roof & Repairs		-	291,232	291,232	-	-	395,000	395,000	-
428	EV Charging Stations		-	187,000	-	(187,000)	-	152,000	339,000	-
	Total Capital Project Funds	**81,428**	**-**	**4,207,528**	**3,713,501**	**(412,598)**	**-**	**8,792,093**	**9,280,493**	**75,802**
	Internal Services									
520	Facilities Maint & Repair	567,674	298,548	224,406	(311,232)	330,584	293,548	136,498	(731,049)	(243,416)
521	Technology Maint & Repair	(75,158)	750,000	757,379	-	(82,537)	831,371	758,801	-	(9,967)
522	Fleet & Equipment Services	176,951	624,300	621,906	37,114	216,459	774,041	773,541	38,000	254,960
	Total Internal Service Funds	**669,467**	**1,672,848**	**1,603,690**	**(274,118)**	**464,506**	**1,898,960**	**1,668,841**	**(693,049)**	**1,577**
	Water Enterprise									
610	Water Enterprise O&M	(717,975)	3,016,807	2,529,501	308,646	77,977	3,018,614	2,240,195	(734,240)	122,156
640	Water Enterprise Capacity Fees	665,616	17,000	-	-	682,616	35,000	-	(698,505)	19,111
614	Water Enterprise Non-Routine Maint	15,689	400	-	-	16,089	200	-	-	16,289
612	Water Enterprise Recession Reserve	89,780	-	-	-	89,780	-	-	134,240	224,020
615	Water Enterprise Capital Reserve	3,853,027	90,000	-	(308,646)	3,634,381	70,000	-	(1,797,589)	1,906,792
651	Water Capital Projects	736,563	-	2,408,252	1,675,000	3,311	-	15,315,869	15,312,558	-
	er Enterprise Unrestricted Net Position	**4,642,700**	3,124,207	4,937,753	1,675,000	**4,504,154**	3,123,814	17,556,064	12,216,464	**2,288,368**
	Wastewater Enterprise									
710	Wastewater Enterprise O&M	(272,016)	3,588,160	2,987,618	185,010	513,536	3,590,028	2,718,803	(1,061,079)	323,682
720	Clean Water Education Fund	2,795	-	-	-	2,795	-	-	-	2,795
740	Wastewater Enterprise Capacity Fee	776,319	24,000	-	-	800,319	25,000	-	(725,000)	100,319
712	Wastewater Enterprise Recession R	95,931	-	-	-	95,931	-	-	175,949	271,880
714	Wastewater Enterprise Non-Routine	236,674	-	54,360	-	182,314	-	30,000	-	152,314
715	Wastewater Enterprise Capital Rese	2,383,691	40,000	-	-	2,423,691	45,000	-	(172,533)	2,296,158
716	Wastewater Capital Projects	690,643	-	588,176	-	102,467	-	1,585,000	1,597,533	115,000
717	USDA Debt Service Reserve	3,518	-		-	3,518	-	-		3,518
	Wastewater Unrestricted Net Position before Debt	**3,917,555**	3,652,160	3,630,154	185,010	4,124,571	3,660,028	4,333,803	(185,130)	**3,265,666**
717	JPFA - Wastewater Treatment Plant	(4,556,000)	-	185,010	185,010	(4,370,990)	-	185,130	185,130	(4,185,860)
	CV Starr Enterprise									
810	CV Starr Enterprise	175,850	2,191,798	1,739,469		628,179	2,243,963	2,229,221		642,922
				-		-	-		-	-
810	CV Starr Capital Reserve	2,274,706			(412,000)	1,862,706			(1,975,000)	(112,294)
851	CV Starr Capital Projects	-		412,000	412,000	-	-	1,975,000	1,975,000	-
812				-		-	-		-	-
	Total CV Starr Center Enterprise	2,450,556	2,191,798	2,151,469	-	2,490,885	2,243,963	4,204,221	-	530,628
	Total Enterprise Funds	**11,010,812**	**8,968,165**	**10,904,386**	**1,675,000**	**6,748,620**	**9,027,805**	**26,279,218**	**12,216,464**	**1,898,802**
	Total - All Funds	**$ 26,571,952**	**$ 28,682,454**	**$ 29,394,919**	**$ -**	**$ 21,858,514**	**$ 41,353,395**	**$ 50,335,220**	**$ -**	**$ 13,061,820**
175	Successor Agency to RDA	$ (2,857,090)	$ 390,340	377,446	-	$ (2,684,197)	$ 381,736	381,736	-	$ (2,519,197)
	Total Fiduciary Funds	**(2,857,090)**	**390,340**	**377,446**	-	**(2,684,197)**	**381,736**	**381,736**	-	**(2,519,197)**

Economic Trends

Long-term financial planning is an important tool used to help maintain ongoing financial sustainability and helps governments provide a consistent level of services to their citizens. The General Fund Financial forecast is intended to be a tool that provides a rational forecast of where the City's financial position will be in five years. Staff annually updates a five-year General Fund financial forecast to evaluate the City's financial condition and help develop the City's Budget.

Economic Trends

It caps off a year in which the economy defied expectations that it would plunge into recession. The economic outlook for the United States through 2024 suggests that the actions of the Federal Reserve will play a crucial role in shaping the pace of economic growth. The substantial growth in real GDP during the last quarter of 2023, which increased by 4.9%, highlights a robust period of economic expansion, significantly outpacing the annual growth rate of 2.9%. This surge is attributed mainly to an uptick in consumer spending, asset investments, and government expenditures, indicating a strong demand-side boost to the economy.

Despite this optimistic growth, the economic landscape is clouded by persistent uncertainties around inflation, which, although reduced from 6.5% in the previous year to 3.3% year-over-year by the end of December 2023, remains a concern for policymakers and economists. The reduction in inflation suggests that previous measures might be starting to bear fruit, yet the current rate still exceeds the Federal Reserve's long-term target of 2%, keeping the debate around further monetary tightening or policy adjustments alive.

Interest rates, which are a primary tool for the Federal Reserve in managing economic stability and inflation, are said to be moderating. However, the lack of clarity regarding potential major revisions to these rates adds another layer of uncertainty. The Federal Reserve's future decisions will likely hinge on balancing the need to control inflation without stifling economic growth, especially in a context where consumer spending and investment are driving expansion.

On the employment front, the increase in the state unemployment rate to 5.1% in December 2023 from 4.1% in the previous year indicates a slight softening in the labor market. This change might reflect various factors, including adjustments in the economy post-pandemic, shifts in workforce participation, or sectors' differing paces of recovery. While higher than in 2022, the unemployment rate is notably lower than the 7.7% seen in December 2021, suggesting a significant recovery from the pandemic's peak impacts.

In summary, the U.S. economy is at a critical juncture as it enters 2024. The Federal Reserve's policy decisions will be instrumental in steering the economy toward sustained growth while managing inflationary pressures. The interplay between continued consumer spending, investment, government expenditures, and the evolving monetary policy landscape will define the economic trajectory in the coming months. The ultimate challenge for policymakers will be to navigate these dynamics effectively, ensuring that growth is not only preserved but also inclusive, laying a solid foundation for long-term economic stability.

Based on the latest sales tax forecast ending September 30, 2023, statewide taxable sales down by 3.2% overall compared with the previous year and the County-wide recording declines of 6.4%, with the City gaining 0.7%.
Revenue of Autos & Transportation sales tax revenue is up 2.7% year-over-year, and nearly 10% in the last quarter alone. Fuel & Service Stations are up 1.9% from prior year though overall fuel prices have been steadily coming down. Therefore, the conservative approach taken in this forecast has limited growth in the near term to 2% with steady incremental increases over the five-year forecast horizon.

FISCAL STABILITY IN FUTURE UNCERTAIN ECONOMIC CONDITIONS

Ensuring fiscal stability is a cornerstone of our budget planning, especially in uncertain economic conditions. This budget reflects careful financial management and strategic investments to maintain long-term stability. The adopted budget focuses on funding core general government services, increasing the recession & operating reserves of the General Fund to 30% of General Fund Expenditures, making additional contributions to the Section 115 Trust to weather future fluctuations in CALPERS with over $2.2 million invested in the trust. The conservative revenue growth forecasts have been developed into the budget given the current risks and their potential impacts on markets, supply chains, and consumer confidence,

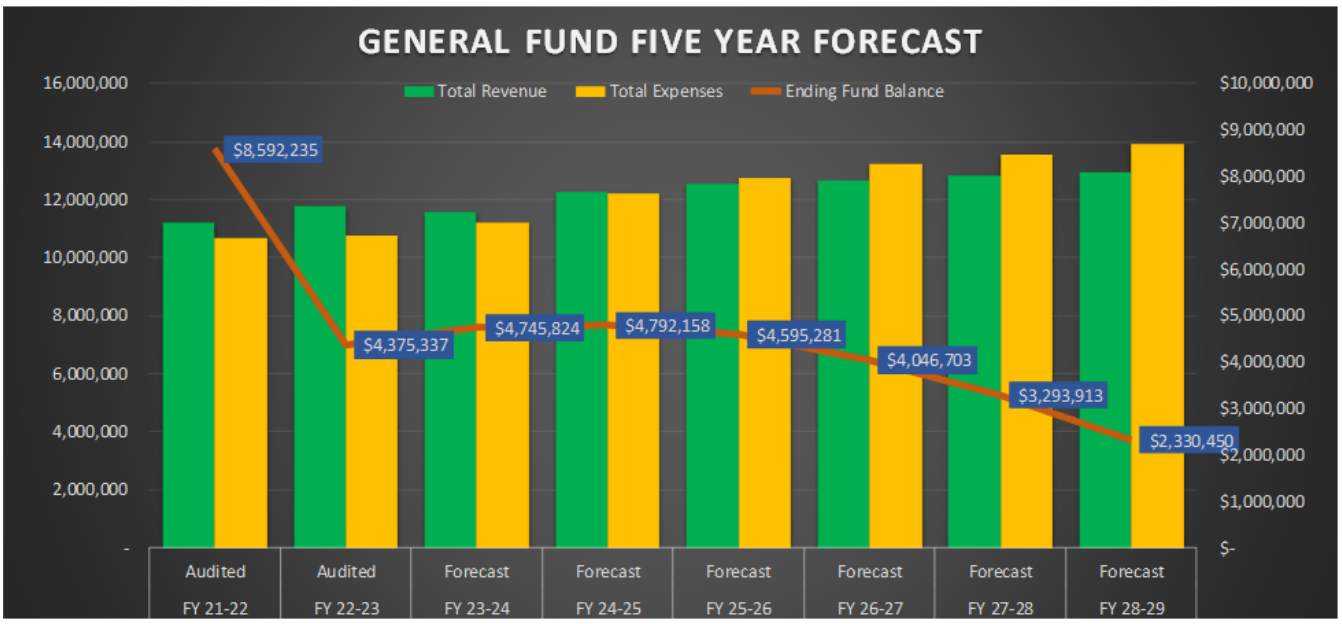
Key risks include:
1. War and Geopolitical Tensions: Ongoing conflicts in the Middle East, Russia/Ukraine, China/Taiwan, and India/Pakistan pose significant risks to global stability and economic conditions.
2. Political Uncertainty: The upcoming 2024 elections, potential changes in leadership, and shifts in policies contribute to an unpredictable political climate.
3. Economic Challenges: High housing costs and homelessness, urban public safety concerns, droughts and deluges, and potential trade disruptions with China impact economic stability and growth prospects.

By incorporating these factors into our budget planning, we aim to navigate these challenges while ensuring fiscal responsibility and stability.

We are exploring new revenue opportunities, including potential ballot measures in November 2024, to secure the necessary funds for our community's continued growth and prosperity. By paying off significant debts, such as the 2014 Revenue Refunding Bond, we have created more flexibility to fund future capital improvement projects.

City of Fort Bragg General Fund Five Year Forecast

		FY 21-22 Audited	FY 22-23 Audited	FY 23-24 Forecast	FY 24-25 Forecast	FY 25-26 Forecast	FY 26-27 Forecast	FY 27-28 Forecast	FY 28-29 Forecast
Revenue:	Sales Tax	$ 2,215,161	$ 2,146,975	2,041,500	2,059,200	2,131,272	2,205,867	2,283,072	2,362,979
	Property Tax	1,150,352	1,136,219	1,201,736	1,213,790	1,225,928	1,238,187	1,250,569	1,263,075
	Transient Occupancy Tax	3,444,990	3,192,486	3,115,148	3,146,240	3,303,552	3,336,587	3,369,953	3,403,653
	Reimbursements	3,333,187	3,278,393	3,344,677	3,682,943	3,682,943	3,682,943	3,682,943	3,682,943
	All Other Revenue Sources	1,071,911	2,037,151	2,419,658	2,171,904	2,193,623	2,215,559	2,237,715	2,260,092
	Total Revenue	11,215,601	11,791,224	11,592,447	12,274,076	12,537,317	12,679,143	12,824,252	12,972,741
Expenditures:	Salaries & Wages	3,831,953	4,114,364	4,248,973	4,778,125	5,017,032	5,267,883	5,425,920	5,588,697
	Benefits	2,728,147	2,508,092	2,533,999	2,876,433	3,020,254	3,110,862	3,204,188	3,300,314
	Materials & Services	2,762,347	2,903,529	2,969,395	3,061,684	3,122,918	3,185,376	3,249,084	3,314,065
	Allocations to Internal Service Funds	789,396	649,295	759,851	764,886	787,832	811,467	835,811	860,885
	Other Expenditures	216,637	230,533	267,787	311,266	320,604	330,222	340,129	350,333
	Debt Service	358,337	364,131	441,957	435,348	465,555	521,910	521,910	521,910
	Total Expenses	10,686,817	10,769,944	11,221,961	12,227,742	12,734,195	13,227,721	13,577,041	13,936,204
Net Transfers:			-	-	-		-		
	t Increase (Decrease) to Fund Balance	528,784	1,021,280	370,486	46,335	(196,878)	(548,578)	(752,790)	(963,463)
	Other restricted funds	3,879,236	(5,238,178)	-	-	-	-	-	-
	Beginning Fund Balance	4,184,215	8,592,235	4,375,337	4,745,824	4,792,158	4,595,281	4,046,703	3,293,913
	Ending Fund Balance	$ 8,592,235	$ 4,375,337	$ 4,745,824	$ 4,792,158	$ 4,595,281	$ 4,046,703	$ 3,293,913	$ 2,330,450



Cost Allocation Plan

Introduction

The purpose of the City's Cost Allocation Plan is to identify the total costs of providing specific City services and appropriately allocate these costs to the Programs and or Funds that benefit from the identified services. Why is a separate cost accounting analysis required to do this? Because the cost of delivering services can be classified into two basic categories: direct and indirect costs. Programs that incur only direct costs benefit from the City's administrative structure and therefore should be charged for that support.

Direct versus Indirect Costs

"Direct costs", by their nature are usually easy to identify and relate to a specific service. However, this is not the case for "indirect costs." As such, if we want to know the "total cost" of providing a specific service, then we need to develop an approach for reasonably allocating indirect costs to direct cost programs.

Direct costs are those that can be specifically identified with a particular cost objective, such as street maintenance, police protection, and water service. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective. Although indirect costs are generally not readily identifiable with direct cost programs, their cost should be included if we want to know the total cost of delivering specific services.

Common examples of indirect costs provided by City programs include: The Finance Department provides financial management and utility billing services, the Administrative Services Department provides legal services and personnel administration and the City's Public Works Administration Department provides engineering, workload planning, and personnel oversight.

It is common to use "Cost Drivers" when allocating costs from Indirect Programs/Functions to Direct Programs. A cost driver is the unit of an activity that causes the change in the activity's cost. Examples of cost drivers are; operating budget, agenda items, and full-time equivalent staffing (FTEs).

Plan Goal: Reasonable Allocation of Costs. The goal of most Cost Allocation Plans is to provide a clear, consistent, and reasonable basis for allocating indirect costs. It is important to stress that the goal of the Cost Allocation Plan is a reasonable allocation of indirect costs, not a "perfect" one. By their very nature, indirect costs are difficult to link with direct costs. As such, in developing an allocation approach, it is important to keep this goal in mind: balancing the cost and effort of complicated allocation methods with the likely benefits from the results.

Indirect Cost Allocation Strategy

Personnel Costs

The adopted allocation plan begins with an allocation of personnel time and cost to each of the City's three Internal Services Funds, each of the City's Direct Programs, and each of the City's Indirect Programs. This is accomplished through the City's time-keeping software. The allocation is based entirely on the detailed timekeeping of each employee within the City. Once time and associated costs have been allocated, a count of full-time equivalent staffing (FTEs) is developed (see Table 2).

Internal Service Funds

After personnel costs have been allocated, the City's three Internal Service fund costs are allocated to both the Direct Cost Programs as well as the Indirect Cost Programs (see tables 3 &4). The City has three Internal Service Funds; Facilities Repair & Maintenance, Technology Maintenance & Replacement, and Fleet & Equipment Services:

- Facilities Repair & Maintenance uses a cost driver of "square footage". In other words, each program is charged a Facilities charge based on an approximation of the facility square footage used by that program.

- Technology Maintenance & Replacement (IT) uses a cost driver of “workstations” (including devices such as the iPad). Each program is charged an IT charge based on the number of workstations utilized by that program.
- Fleet & Equipment Services (Fleet) uses a costly driver of “fleet vehicles”. Each program is charged a Fleet charge based on the number of vehicles utilized by that program.

Indirect Cost Allocations

The next step in preparing the City's Cost Allocation Plan is determining direct and indirect costs (see tables 5&6). Program costs that primarily provide service to the public are identified as direct costs, whereas the costs of programs that primarily provide services to the organization are identified as indirect costs.

The City’s direct cost programs have been identified as follows: Public Safety (Including Police & Fire), Community Development, Parks, Storm Drains, Street Maintenance, Street Traffic & Safety, Water Utility, and Wastewater Utility.

The City’s indirect cost programs have been identified as follows: City Council, City Attorney, City Administration, Human Resources, City Clerk, Financial Management, Utility Billing, Corporation Yard, and Public Works Administration.

- City Council uses a cost driver of “agenda items”. Each direct cost program is charged a City Council charge based on the number of City Council Agenda items related to that program.
- City Attorney uses a cost driver of “agenda items”. Each direct cost program is charged an Attorney charge based on the number of City Council Agenda items related to that program.
- City Clerk uses a cost driver of “agenda items”. Each direct cost program is charged a City Clerk charge based on the number of City Council Agenda items related to that program.
- Human Resources uses a cost driver of “full-time equivalent (FTE) staffing”. Each direct cost program is charged a Human Resources charge based on the number of FTEs attributed to that program.
- City Administration uses a cost driver of the “operating budget”. Each direct cost program is charged a City Administration charge based on the relative amount of the program’s operating budget.
- Non-departmental uses a cost driver of “operating budget”. Each direct cost program is charged a Non-departmental charge based on the relative amount of the program’s operating budget.
- Financial Management uses a cost driver of the “operating budget”. Each direct cost program is charged a Financial Management charge based on the relative amount of the program’s operating budget.
- Utility Billing uses a cost driver of “bills processed”. Each direct cost program is charged a Utility Billing charge based on the number of bills processed on behalf of that program.
- Public Works Administration and the Corporation Yard uses a cost driver of “public works operating budget”. Each direct cost program is charged a Public Works Administration charge based on the relative amount of the program’s public works operating budget.

Plan Preparation

The adopted plan has been prepared using staff hours from the first seven months of FY 22/23, cost drivers from FY 2019/20, and budget cost estimates from the Adopted fiscal year 2022/23 budget. Additionally, the cost allocation plan will be updated at each fiscal year-end to reflect actual staff hours spent, actual program expenditures, and actual cost driver rates.

Summary

The Cost Allocation Plan helps make a determination of total program costs possible by establishing a reasonable methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the Cost Allocation Plan is a valuable analytical tool. The details of the adopted allocation of costs are summarized in the tables presented on the following pages.

Tables

Table 1: Program Classifications

Internal Service Funds
Facilities
IT
Fleet

Direct Programs
Police/Fire Department
Community Development
Parks
Storm Drains
Street Maintenance
Street Traffic & Safety
Water Enterprise
Wastewater Enterprise

Indirect Programs
City Council
City Attorney
City Administration
Human Resources
City Clerk
Financial Management
Utility Billing
PW Administration
Corporation Yard

Table 2: Personnel Cost Allocation and FTE count

		Personnel Costs	FTEs
Internal Service Funds:	Facilities	93,568	0.6
	Information Technology	92,792	1.4
	Fleet	131,076	1.1
Indirect Cost Programs:	City Council	220,352	0.9
	City Clerk	128,911	1.0
	Administration	162,257	1.2
	City Attorney	660	-
	Human Resources	125,790	1.1
	Financial Management	476,026	4.2
	Utility Billing	197,383	2.0
	PW Administration	176,388	1.4
	Corporation Yard	26,160	0.2
Direct Cost Programs:	Public Safety	3,215,944	24.3
	Community Development	572,488	5.1
	Parks	242,287	1.8
	Storm Drains	86,902	0.6
	Street Maintenance	52,835	0.4
	Traffic&Safety	31,895	0.2
	Water Utility	644,183	5.2
	Wastewater Utility	965,852	7.7
		7,643,751	60.26

Table 3: Internal Service Funds Cost Driver Rate Table

Rate Table					
ISFs	Cost		Driver	Total Driver	Rate
Facilities					
Personnel Cost	$ 93,568				
Non-Personnel Cost	101,500				
Long Term Funding Plan	-	$ 195,068	Square footage	68,926	$ 2.83
Information Tech					
Personnel Cost	$ 92,792				
Non-Personnel Cost	348,198				
Long Term Funding Plan	-	$ 440,990	Workstations	169	$ 2,609
Fleet					
Personnel Cost	$ 131,076				
Non-Personnel Cost	253,600				
Long Term Funding Plan	-	$ 384,676	Fleet Vehicles	60	$ 6,411
Total Indirect Costs		**$ 1,020,734**			

Note: Each rate is derived by dividing Cost by Total Driver

Table 4: Internal Service Funds Allocation to Programs

	Summary of ISF Allocation						
	Facilities		Info Tech		Fleet		
	Sq Ft	Allocation	Work-stations	Allocation	Fleet Value %	Allocation	Total Allocation
Direct Programs							
Police/Fire Department	24,319	68,826	68.4	178,416	34%	129,924	377,166
Community Development	2,140	6,056	12.9	33,663	0%	-	39,719
Parks	21,003	59,441	5.0	13,047	3%	12,902	85,389
Storm Drains	-	-	2.0	5,219	2%	6,435	11,653
Street Maintenance	-	-	2.0	5,219	11%	42,547	47,766
Street Traffic & Safety	-	-	-	-	2%	6,180	6,180
Water Enterprise	-	-	5.2	13,465	15%	58,348	71,814
Wastewater Enterprise	-	-	14.2	37,030	30%	116,994	154,024
Indirect Programs							
City Council	2,786	7,885	18.1	47,129	0%	-	55,013
City Attorney	-	-	-	-	0%	-	-
City Administration	5,884	16,653	2.6	6,733	3%	11,346	34,732
Corporation Yard	7,980	22,584	10.4	27,010	0%	-	49,595
Human Resources	535	1,514	2.6	6,733	0%	-	8,247
City Clerk	535	1,514	5.2	13,465	0%	-	14,979
Financial Management	1,070	3,028	11.6	30,297	0%	-	33,325
Utility Billing	1,070	3,028	1.3	3,366	0%	-	6,394
PW Administration	1,605	4,542	7.7	20,198	0%	-	24,740
Totals	68,926	$ 195,068	169	$ 440,990	100%	$ 384,676	$ 1,020,734

Table 5: Rate Table

Rate Table					
Indirect Programs	**Cost**	**Total Cost**	**Driver**	**Total Driver**	**Rate**
City Council					
Personnel Cost	$ 220,352				
Non-Personnel Cost	56,800				
Facilities	7,885				
IT	47,129				
Fleet	-	$ 332,166	Agenda Items	393	$ 845
City Attorney					
Personnel Cost	660				
Non-Personnel Cost	150,000				
Fleet	-	$ 150,660	Agenda Items	393	$ 383
City Clerk					
Personnel Cost	128,911				
Non-Personnel Cost	11,500				
Facilities	1,514				
IT	13,465				
Fleet	-	$ 155,390	Agenda Items	393	$ 395
Human Resources					
Personnel Cost	125,790				
Non-Personnel Cost	41750				
Facilities	1,514				
IT	6,733				
Fleet	-	$ 175,786	Full Time Equivalent staffing	45.39	$ 3,873
City Administration					
Personnel Cost	162,257				
Non-Personnel Cost	26,700				
Facilities	16,653				
IT	6,733				
Fleet	11,346				
Program Income	(88,916)	$ 134,773	Operating Budget	9,002,919	1%
Non-departmental					
Personnel Cost	407,270				
Non-Personnel Cost	619,067				
Program Income	-	$ 1,026,337	Operating Budget	9,002,919	11%
Financial Management					
Personnel Cost	476,026				
Non-Personnel Cost	55,193				
Facilities	3,028				
IT	30,297				
Program Income	(203,581)	$ 360,963	Operating Budget	9,002,919	4%
Utility Billing					
Personnel Cost	197,383				
Facilities	-				
IT	3,366				
Fleet	-	$ 200,750	Bills Processed	73,140	$ 2.74
PW Administration					
Personnel Cost	176,388				
Non-Personnel Cost	9,400				
Facilities	4,542				
IT	20,198				
Program Income	(85,000)	$ 125,528	PW Operating Budget	4,223,558	3%
Corp Yard					
Personnel Cost	26,160				
Non-Personnel Cost	11,675				
Facilities	22,584				
IT	27,010				
Fleet	-	87,430	PW Operating Budget	4,223,558	2%
Total Indirect Costs		**$ 2,749,783**			

Note: Each rate is derived by dividing Total Cost by Total Driver

Table 6: Indirect Programs Cost Allocation to Direct Programs :

Summary of Indirect Cost Allocation												
	City Council		City Attorney		City Clerk		Human Resources		City Administration		Non-departmental	
Direct Programs	Agenda Items	Allocation	Agenda Items	Allocation	Agenda Items	Allocation	Full Time Equivalent staffing	Allocation	Operating Budget	Allocation	Operating Budget	Allocation
Police/Fire Department												
Indirect Cost Allocation	53	44,541	53	20,202	53	20,837	24.3	94,282	4,158,404	62,251	4,158,404	474,060
Community Development Department												
Indirect Cost Allocation	82	69,052	82	31,320	82	32,303	5.1	19,585	620,957	9,296	620,957	70,789
Parks												
Indirect Cost Allocation	36	30,173	36	13,685	36	14,115	1.8	7,161	367,477	5,501	367,477	41,892
Storm Drains												
Indirect Cost Allocation	34	28,482	34	12,919	34	13,324	0.6	2,390	114,556	1,715	114,556	13,059
Street Maintenance												
Indirect Cost Allocation	40	33,553	40	15,219	40	15,697	0.4	1,407	217,601	3,257	217,601	24,807
Street Traffic & Safety												
Indirect Cost Allocation	39	32,708	39	14,835	39	15,301	0.2	866	111,575	1,670	111,575	12,720
Water Enterprise												
Indirect Cost Allocation	44	36,813	44	16,697	44	17,222	5.2	20,106	1,240,797	18,575	1,240,797	141,451
Wastewater Enterprise												
Indirect Cost Allocation	42	35,123	42	15,931	42	16,431	7.7	29,988	2,171,554	32,508	2,171,554	247,558
Total	367	$ 310,445	367	$ 140,809	367	$ 145,229	45.39	$ 175,786	$ 9,002,919	$ 134,773	$ 9,002,919	$ 1,026,337

Table 6: Indirect Programs Cost Allocation to Direct Programs (continued) :

Summary of Indirect Cost Allocation										
	Financial Management		Utility Billing		Corp Yard		PW Administration			
Direct Programs	Operating Budget	Allocation	Bills Processed	Allocation	PW Operating Budget	Allocation	PW Operating Budget	Allocation	Total Indirect Cost	Full Cost
Police/Fire Department										
Indirect Cost Allocation	4,158,404	166,727	-	-	-	-	-	-	882,901	5,041,305
Community Development Department										
Indirect Cost Allocation	620,957	24,897	-	-	-	-	-	-	257,242	878,198
Parks										
Indirect Cost Allocation	367,477	14,734	-	-	367,477	7,607	367,477	10,922	138,183	505,659
Storm Drains										
Indirect Cost Allocation	114,556	4,593	-	-	114,556	2,371	114,556	3,405	79,887	194,442
Street Maintenance										
Indirect Cost Allocation	217,601	8,725	-	-	217,601	4,504	217,601	6,467	109,132	326,733
Street Traffic & Safety										
Indirect Cost Allocation	111,575	4,473	-	-	111,575	2,310	111,575	3,316	85,890	197,465
Water Enterprise										
Indirect Cost Allocation	1,240,797	49,749	33,888	93,013	1,240,797	25,685	1,240,797	36,878	430,504	1,671,301
Wastewater Enterprise										
Indirect Cost Allocation	2,171,554	87,066	39,252	107,736	2,171,554	44,952	2,171,554	64,541	636,882	2,808,436
Total	$ 9,002,919	$ 360,963	$ 73,140	$ 200,750	$ 4,223,558	$ 87,430	$ 4,223,558	$ 125,528	$ 2,620,620	$ 11,623,539

TEN-YEAR AUTHORIZED STAFF POSITION COMPARISON	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
General Government										
Administrative Services	4.50	4.50	5.00	5.00	5.00	5	7	7	5	5
IT	2.00	2.00	2.00	2.00	1.00	1	1	2	2	2
Finance Department	4.00	4.00	4.00	4.00	4.00	4.5	5	5	5	4
Sub-Total	**10.50**	**10.50**	**11.00**	**11.00**	**10.00**	**10.50**	**13.00**	**14.00**	**12.00**	**11.00**
Public Safety										
Police Department	22.00	22.00	22.00	22.00	22.00	22	26	25	25	24.5
Sub-Total	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**	**22.00**	**26.00**	**25.00**	**25.00**	**24.50**
Community Services										
Community Development	4.30	4.50	4.80	4.80	3.00	4	4	4	4	2
Economic Development										1
Public Works	12.80	12.80	14.00	14.00	15.80	15.8	15.5	15.5	17	28.5
CV Starr Community Center										11
Enterprise Funds	8.00	8.00	8.00	8.00	8.00	8	9	9	9	9
Sub-Total	**25.10**	**25.30**	**26.80**	**26.80**	**26.80**	**27.80**	**28.50**	**28.50**	**30.00**	**50.50**
Total Authorized Positions	**57.60**	**57.80**	**59.80**	**59.80**	**58.80**	**60.30**	**67.50**	**67.50**	**67.00**	**86.00**

Note 1: Staffing comparison excludes Seasonal and Temporary positions.

Note 2: In FY2012/13 an Information Technology Technician position was added to Administrative Services.

Note 3: In FY2013/14, a Community Service Officer position was added to the Police Department; an Operator in Training was added to the Wastewater Enterprise; and a part-time grant-funded Grants Assistant

Note 4: FY 2014/15 reflects reclassification of the Housing & Economic Development Coordinator to full

Note 5: FY 2015/16 reflects the authorization of a part-time Grants Assistant in Community Development, a part-time Audio and the increase to 80% of the Water Project Coordinator in Public Works. The Associate Planner in Community Development was reduced to 80%.

Note 6: FY 2016/17 reflect reclassification of the Operations Manager to the Assistant Public Works Director

Note 7: FY 2017/18 reflects reclassification of the part time (80%) Water Project Coordinator to a full time Engineering Technician

Note 8: FY 2017/18 reflects the addition of a Public Works Maintenance I posit

Note 9: FY 2017/18 reflects the increase of the Grants Assistant position from ;

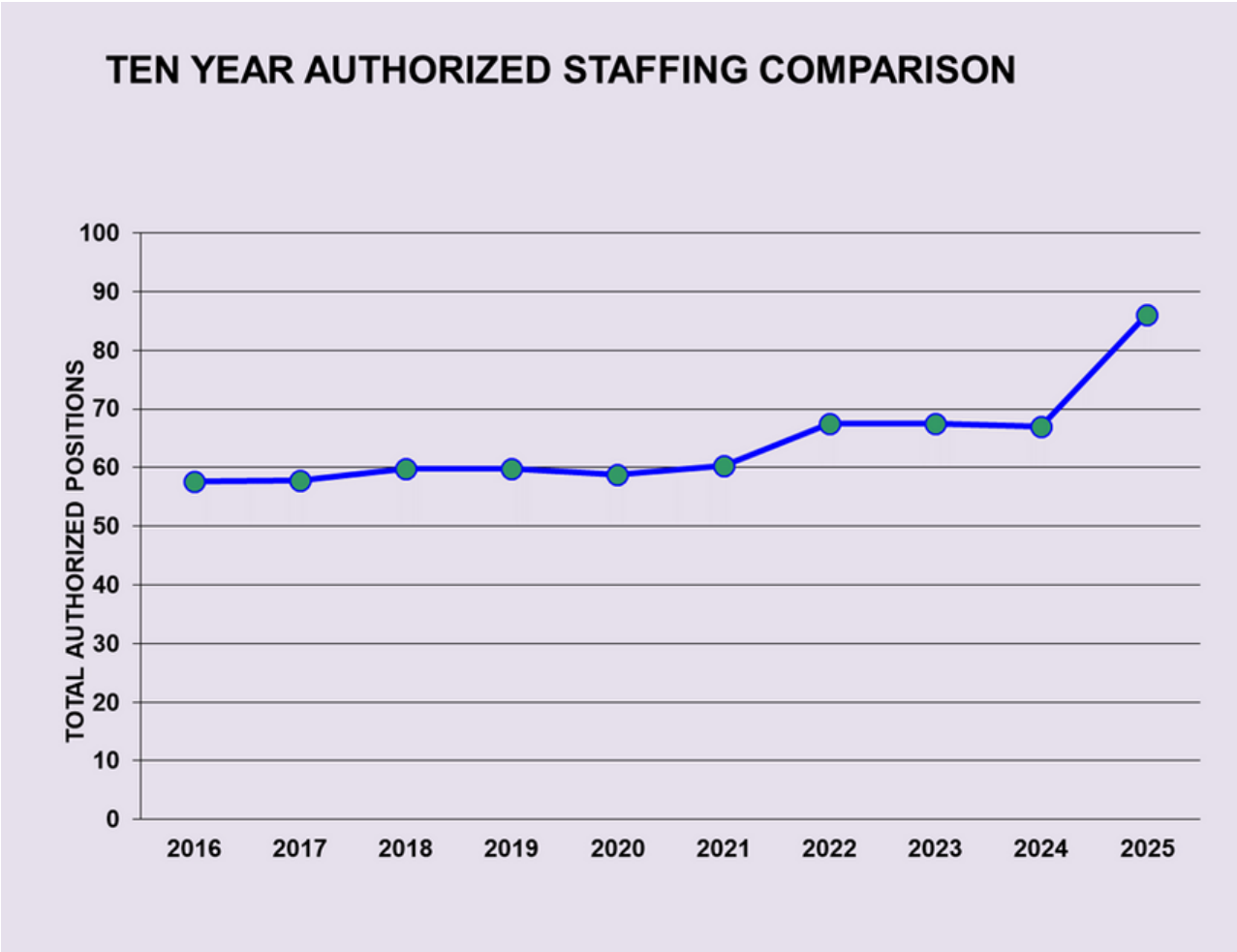
Note 10: FY 2017/18 reflects the increase of the AV Technician position from ;

Note 11: In FY 2018/19 the Administrative Services Director position was eliminated from Administratvie Services

Note 12: In FY 2018/19 the Police Lieutenant position was eliminated from the Police Department

Note 13: In FY 2018/19 an additional CSO position was added to the Police Department

Note 14: In FY 2018/19 the Special Project Manager and the Special Projects Assistant moved from the Community Development Department to the Public Works Department


TEN YEAR AUTHORIZED STAFFING COMPARISON
TOTAL AUTHORIZED POSITIONS
100
90
80
70
60
50
40
30
20
10
0
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

FY2024/25 Article XIIIB 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:

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

Multiplied by either

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

Or

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

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:

$$\frac{3.62 + 100.00}{100.00} \times \frac{\text{<2.16\%>} + 100.00}{100.00} = 1.05858$$

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

DEPARTMENTS

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City Council

A five-member elected City Council provides governance over the City of Fort Bragg's services to approximately 7,000 residents. Each Councilmember is elected at large and serves a four-year term. The members of the City Council elect the Mayor who serves a two-year term. 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 is addressed through the work of City staff.

Elected Officials

Bernie Norvell
Mayor

Jason Godeke
Vice Mayor

Tess Albin-Smith
Councilmember

Marcia Rafanan
Councilmember

Lindy Peters
Councilmember

- JOBS/INDUSTRY Marine research center - partner with Noyo Center for top-notch marine science facility, Continue partnership between City and Harbor, Partner with schools and college on vocational training, Broadband, Aquaculture, Hemp - ag and industry support, Explore timber-related jobs, products, etc. Survey business owners and entrepreneurs about how the City can support them
- QUALITY OF LIFE Beautification of downtown buildings and streets, Building civic pride + transparency for public engagement, Community-involved police force (CRU + code enforcement), Mill site advocacy, permitting, Transportation - public, inexpensive, EVs, Local food production (home & community gardens; education; local farmers markets), Develop more parks, green space in town (partner with schools, City, nonprofits) Develop Cultural Center on Mill Site Partnering for healthcare, other Quality of Life issues, Recruitment Safe streets, walkable, bikeable
- HOUSING Continues supporting Workforce Housing through CLT, Fully staff the Community Development Dept, Enforcement of vacation rentals - partner with supports County for outside City limits, Explores incentives for housing development (Glass Beach, etc.), Mill Site strategy, supports developers via easier process, make it easier Support for retrofitting existing homes (insulation, water efficiency, roofing) Continue working toward 200 units
- INFRASTRUCTURE Water storage, reservoirs, Diversifying water sources (desalination, reclamation), Fixing the streets, Broadband installation and delivery, Site and map EV charging stations in the City, Alternative energy dev. - solar, Bike land improvement, Water transmission system upgrade, Pre-treatment for stormwater (especially creeks are daylighted) Sprinklers for downtown buildings City Hall East improvements

Committee Appointees:

Community Development Committee: Mayor Bernie Norvell and Vice Mayor Jason Godeke
Finance and Administration Committee: Councilmembers Tess Albin-Smith and Marcia Rafanan
Public Safety Committee: Councilmember Lindy Peter and Mayor Norvell
Public Works and Facilities Committee: Councilmembers Lindy Peters and Tess Albin-Smith

Ad-hoc Committees:

Homeless Action Committee: Mayor Bernie Norvell and Vice Mayor Jason Godeke
Mill Site Committee: Vice Mayor Jason Godeke, Councilmember Lindy Peters and Planning Commissioner Scott Deitz
Bee City USA & Bee Garden Committees: Councilmember Lindy Peters
Visit Fort Bragg Committee: Councilmembers Marcia Rafanan and Tess Albin-Smith
Tax Sharing (Joint ad hoc committee with County BOS): Councilmember Lindy Peters (and Supervisors Gjerde and Mulheren)
CV Starr Community Center Reserves for Maintenance Committee: Councilmember Tess Albin-Smith and Barbara Burkey
Local Cultural Committee: Vice Mayor Jason Godeke and Councilmember Marcia Rafanan
Animal Shelter Committee: Councilmembers Marcia Rafanan and Lindy Peters
CV Starr Committee: Vice Mayor Jason Godeke and Mayor Bernie Norvell
Broadband Committee: Councilmembers Tess Albin-Smith and Marcia Rafanan
Tax Sharing and Annexation Committee: Vice Mayor Jason Godeke and Councilmember Marcia Rafanan

FY 2023/24 Top Accomplishments

Support the Police Department's Care Response Unit (CRU) program and the two Social Services Liaisons that work in the Police Department side-by-side with officers to immediately assist people in a mental health crisis, people experiencing homelessness, and those with substance abuse disorders.

Implementation of an Emergency Operations Center (EOC) Exercise with Veoci Software
The City is set to implement an Emergency Operations Center (EOC) exercise utilizing Veoci Software. This exercise will enhance our emergency preparedness and response capabilities by providing a comprehensive platform for coordination and communication during emergencies. Veoci Software offers robust features for real-time information sharing, resource management, and incident tracking, ensuring that all involved personnel can efficiently manage and respond to various emergency scenarios.
Key aspects of the EOC exercise include:

- **Training and Simulation:** Personnel will receive training on using Veoci Software, followed by a simulated emergency scenario to test the system's capabilities and the team's responsiveness.
- **Coordination and Communication:** The exercise will focus on improving coordination between different departments and agencies, ensuring seamless communication and information flow.
- **Resource Management:** Veoci Software will be used to track and manage resources effectively, ensuring that all necessary equipment and personnel are deployed where needed.
- **Incident Tracking:** The platform will allow for detailed tracking of incidents, providing real-time updates and facilitating better decision-making during emergencies.

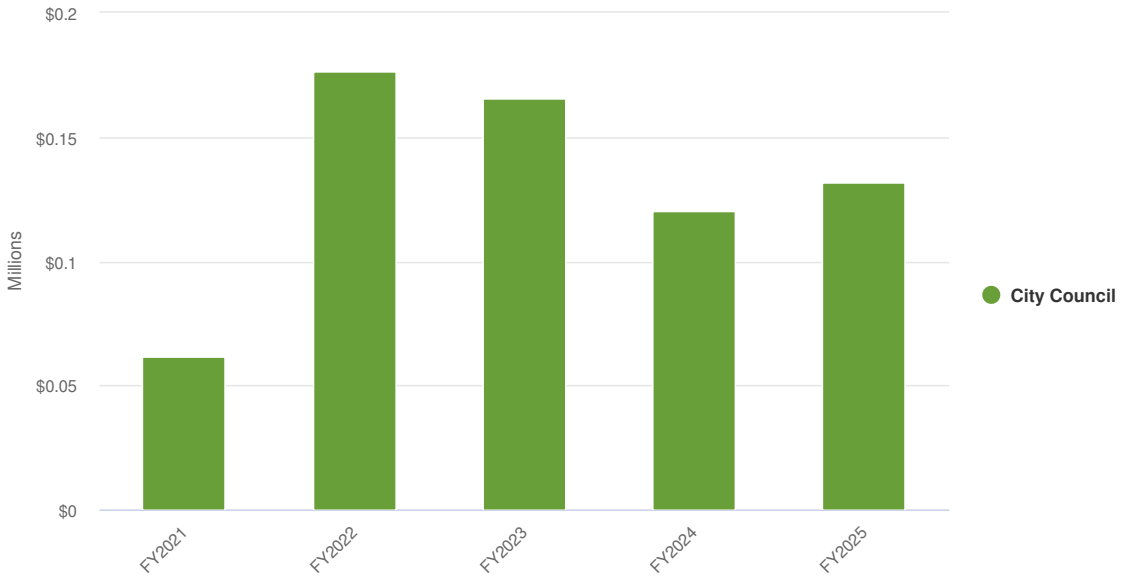
This exercise is a crucial step in bolstering our emergency response infrastructure and ensuring that we are well-prepared to handle any crisis.

FY 2024/25 Top Priorities

Jobs/Industry
-Marine Research Center
-Partnership between the City and the Harbor
-Vocational Training
-Broadband
Quality of Life
-Beautification of downtown buildings and streets
-Build civic pride + transparency for public engagement
-Community-involved police force (CRU + code enforcement)
Housing
-Continue supporting Workforce Housing through CLT
-Fully staff the Community Development Department
Infrastructure
-Water storage, reservoirs
-Diversify water sources (desal, reclamation)
-Fix the streets

Expenditures by Function

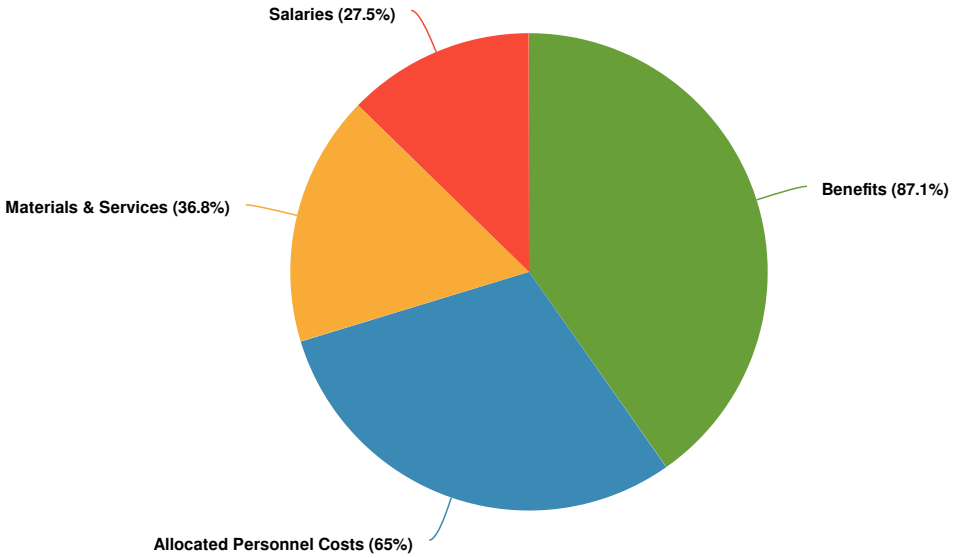
Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Expenditures					
General Government					
City Council					
Salaries & Wages, Regular	110-4110-0101	$23,500	$28,079	$30,600	$36,055
Other Pay	110-4110-0109	$259	$224	$1,200	$191
Misc Insurance Premiums & Fees	110-4110-0210	$221	$209	$217	$170
Medical Premium Contribution	110-4110-0211	$100,152	$103,644	$105,516	$105,725
Dental Premiums	110-4110-0213	$5,837	$5,820	$5,182	$4,709
Vision Care	110-4110-0214	$1,092	$1,092	$1,147	$1,092
Worker's Comp Premium	110-4110-0231	$367	$410	$520	$657
FICA/Medicare	110-4110-0252	$1,817	$2,165	$2,433	$2,480
Election Costs	110-4110-0315	$3,000	$14,378	$5,000	$15,000
Professional Ser/Council Goals	110-4110-0319	$68,148	$57,162	$25,000	$25,000
Training/Travel Reimbursement	110-4110-0366	$9,052	$10,539	$8,000	$8,000
Meetings/City Business	110-4110-0371	$832	$498	$500	$500
Allocation to IT Services	110-4110-0396	$58,839	$55,933	$47,129	$47,129
Alloc to Facilities Maint	110-4110-0397	$8,123	$11,663	$7,885	$11,663
Salary/Benefits Allocation	110-4110-0801	$82,477	$85,718	$118,426	$85,718
Cost Allocation Contra Exp	110-4110-0802	-$187,554	-$212,246	-$238,509	-$212,246
Total City Council:		**$176,160**	**$165,288**	**$120,245**	**$131,844**
Total General Government:		**$176,160**	**$165,288**	**$120,245**	**$131,844**
Total Expenditures:		**$176,160**	**$165,288**	**$120,245**	**$131,844**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Salaries						
Salaries & Wages, Regular	110-4110-0101	$23,500	$28,079	$30,600	$34,338	$36,055
Other Pay	110-4110-0109	$259	$224	$1,200	$181	$191
Total Salaries:		**$23,758**	**$28,303**	**$31,800**	**$34,519**	**$36,246**
Benefits						
Misc Insurance Premiums & Fees	110-4110-0210	$221	$209	$217	$209	$170
Medical Premium Contribution	110-4110-0211	$100,152	$103,644	$105,516	$105,516	$105,725
Dental Premiums	110-4110-0213	$5,837	$5,820	$5,182	$5,181	$4,709
Vision Care	110-4110-0214	$1,092	$1,092	$1,147	$1,092	$1,092
Worker's Comp Premium	110-4110-0231	$367	$410	$520	$538	$657
FICA/Medicare	110-4110-0252	$1,817	$2,165	$2,433	$2,433	$2,480
Total Benefits:		**$109,486**	**$113,340**	**$115,014**	**$114,968**	**$114,834**
Materials & Services						
Election Costs	110-4110-0315	$3,000	$14,378	$5,000	$2,100	$15,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Professional Ser/Council Goals	110-4110-0319	$68,148	$57,162	$25,000	$25,000	$25,000
Training/Travel Reimbursement	110-4110-0366	$9,052	$10,539	$8,000	$8,000	$8,000
Meetings/City Business	110-4110-0371	$832	$498	$500	$211	$500
Total Materials & Services:		**$81,031**	**$82,577**	**$38,500**	**$35,311**	**$48,500**
Allocation to ISF						
Allocation to IT Services	110-4110-0396	$58,839	$55,933	$47,129	$47,129	$47,129
Alloc to Facilities Maint	110-4110-0397	$8,123	$11,663	$7,885	$7,885	$11,663
Cost Allocation Contra Exp	110-4110-0802	-$187,554	-$212,246	-$238,509	-$238,509	-$212,246
Total Allocation to ISF:		**-$120,592**	**-$144,650**	**-$183,495**	**-$183,495**	**-$153,453**
Allocated Personnel Costs						
Salary/Benefits Allocation	110-4110-0801	$82,477	$85,718	$118,426	$118,426	$85,718
Total Allocated Personnel Costs:		**$82,477**	**$85,718**	**$118,426**	**$118,426**	**$85,718**
Total Expense Objects:		**$176,160**	**$165,288**	**$120,245**	**$119,730**	**$131,844**

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Administration Department

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 five full-time staff:

- City Manager
- City Clerk
- Administrative Analyst
- Administrative Assistant
- Human Resources Manager

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 community
- Engage residents, foster community partnerships and interagency 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. Councilmembers 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 needs and ultimately ensure sound and effective management practices over 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 one-on-one service and 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, election results, and minutes for public meetings. The City Clerk also acts as Secretary for all City Council meetings.

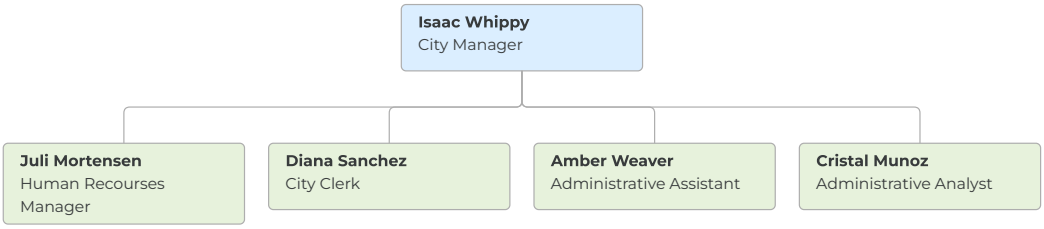
HUMAN RESOURCES

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 with employment law and best practices, including such areas as workers' compensation, safety, liability prevention, employee discipline, hiring protocols, and benefits administration.

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.

Organizational Chart



Authorized FTE's

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

FY 2023/24 Top Accomplishments

- Through continued implementation of Fiscal Recovery and Sustainability Plan, controlling expenditures, and conservative revenue projections, achieved a General Fund Reserve balance equivalent to over 30% of expenditures, well above the minimum required through the City's Comprehensive Financial Policy and the GFOA recommended minimum standard of 17%.
  The City Manager's office has implemented the monthly City Manager Round-Up, resulting in increased community engagement.
- Initiated and developed a Strategic Planning initiative to define the mission and goals of City Staff.
- Oversaw the Visit Fort Bragg Committee and destination marketing team to implement special events and seasonal marketing campaigns, such as the Magic Market, Holiday Gift Guide, 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.
- Successful onboarding of Mendocino Coast Recreation & Parks District C.V. Starr employees.
- Maintained full staffing in the Administration Department.
- Worked with Blue Zones Mendocino County to earn Blue Zones Project Approved Worksite designation.
- Created a new recruitment video for the City to reflect better the unique opportunity living and working in the City offers to potential future hires.
- Human Resources implemented a new learning management system to improve efficiency and tracking of legally required training.
- Human Resources implemented internal processes to streamline HR transactions. In addition, a new applicant tracking system, NEOGOV.
- Human Resources conducted 22 recruitments, 26 new hires, and 12 internal promotions.
- Streamlined recruitment advertising by using third-party JobElephant.com at no additional cost to the City.
- To support public agency transparency, the City Clerk reviewed almost 7,000 public documents in response to over 164 Public Records Requests.
- City Clerk individually prepared over 104 complex contracts for various Consultant contracts for City projects.

Performance / Workload Measures

INDICATORS	FY20	FY21	FY22	FY23
HUMAN RESOURCES				
Number of job posting	16	17	15	22
Number of applications received and reviewed	365	217	110	184
Open Enrollment Compliance and Meetings held	100%	100%	100%	3 meetings TBD
Number of new hires	8	17	15	67*
Safety Meetings	2	3	2	1
CITY CLERK				
Ordinances Processed	8	13	6	11
Resolutions Processed	122	148	145	89
Contracts Processed	61	97	57	104
City Council Meeting Agenda Packets	53	42	53	35
PRAs Processed / Records Reviewed	146 / 12,027	294 / 8,868	212/ 6,137	164/6903
Weddings Performed	2	4	12	2
				*41 CV Starr employees

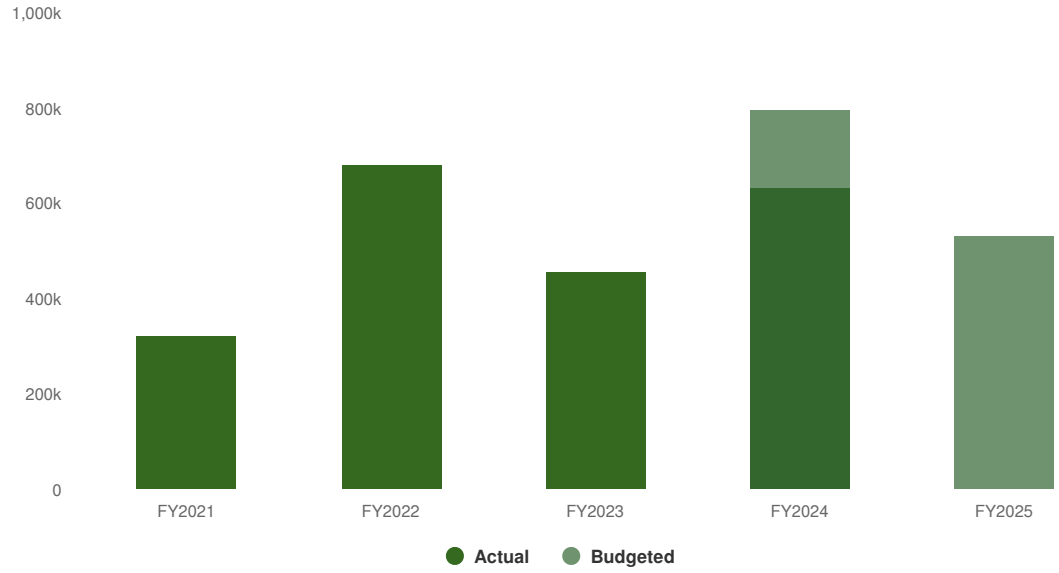
FY 2024/25 Top Priorities

- Facilitated the nomination process for two City Council Candidates and administered the November 2024 General Municipal Election to fill two 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.
- Facilitate potential ballot measures for November 2024.
- 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.

FY 2024/25 Top Priorities

$529,899 **-$265,183**
(-33.35% vs. prior year)

Administrative Department Adopted and Historical Budget vs. Actual



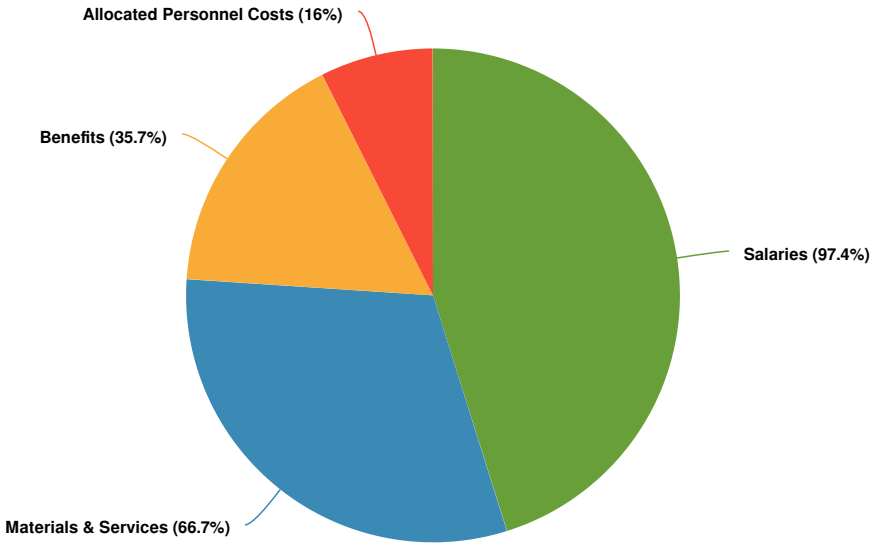
Expenditures by Expense Type

The Administration Department Budget for Fiscal Year 2025 is set at $529,899, representing a 16% decrease from the prior year. Most of the reductions stem from cuts in professional services. In the previous year, there were one-time costs associated with a Salary & Compensation survey for Ordinance 679, polling for potential Ballot Measure contracts, and consultancy services.

Despite these reductions, the variance was offset by a 2% Cost of Living Adjustment (COLA) and merit increases within the department, with two promotions approved during the prior fiscal year. Additionally, the department will prioritize training and development for in the new fiscal year, with the training and travel budget increased by $8,000.

The City Attorney's Budget for FY 2025 is $270,000, reflecting a 14% decrease, which aligns with the estimated year-end costs for FY 2024.

Budgeted Expenditures by Expense Type



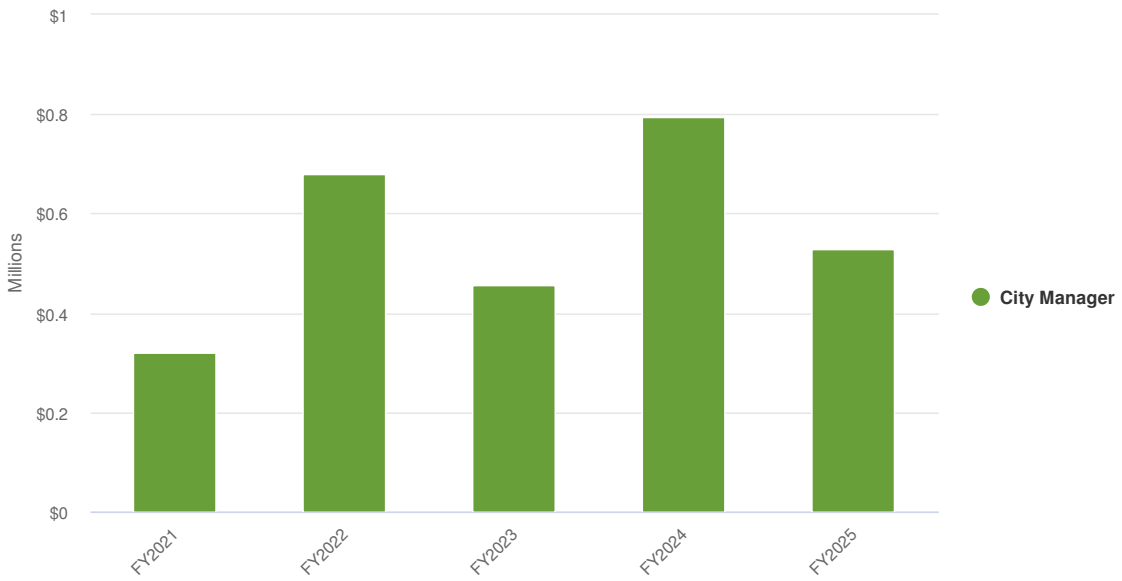
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Salaries						
Salaries & Wages, Regular	110-4130-0101	$524,295	$501,482	$484,758	$433,643	$493,518
Overtime	110-4130-0102	$1,304	$9,747	$1,825	$2,600	$1,903
Comp Time Payout	110-4130-0103	$3,714	$6,350	$1,216	$7,000	$1,000
Vacation Payout	110-4130-0104	$39,025	$1,772	$8,653	$30,000	$7,000
Sick Leave Payout	110-4130-0105	$10,675	$0	$0	$5,584	$0
Other Pay	110-4130-0109	$4,763	$6,119	$5,600	$9,596	$12,760

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Salaries:		**$583,776**	**$525,469**	**$502,052**	**$488,423**	**$516,181**
Benefits						
Misc Insurance Premiums & Fees	110-4130-0210	$1,461	$1,526	$2,125	$1,639	$2,000
Medical Premium Contribution	110-4130-0211	$74,653	$73,624	$75,859	$71,291	$82,580
Dental Premiums	110-4130-0213	$4,653	$4,819	$5,391	$4,381	$4,591
Vision Care	110-4130-0214	$1,201	$1,203	$1,147	$1,146	$1,092
Pers	110-4130-0220	$36,351	$38,907	$41,895	$33,292	$40,297
Vehicle Allowance	110-4130-0223	$2,279	$4,002	$4,200	$5,000	$4,200
Other Benefits	110-4130-0227	$3,694	$9,250	$7,615	$10,812	$10,200
Worker's Comp Premium	110-4130-0231	$9,558	$8,723	$8,236	$8,524	$10,387
FICA/Medicare	110-4130-0252	$42,172	$39,873	$33,325	$36,566	$33,633
Total Benefits:		**$176,021**	**$181,928**	**$179,793**	**$172,651**	**$188,980**
Materials & Services						
City Attorney	110-4130-0311	$327,624	$278,108	$314,193	$314,000	$270,000
Pre-Employment Costs	110-4130-0316	$16,496	$9,953	$10,000	$13,000	$10,000
Recruitment Costs	110-4130-0317	$44,416	$13,674	$5,000	$12,000	$8,000
Professional Services	110-4130-0319	$56,616	$31,285	$100,462	$142,926	$35,000
Dues & Memberships	110-4130-0320	$2,125	$1,570	$1,960	$1,960	$5,000
Legal Notices	110-4130-0364	$9,816	$1,063	$2,000	$3,500	$3,000
Copying/Printing	110-4130-0365	-$427	-$192	$0	$0	$0
Training/Travel Reimbursement	110-4130-0366	$6,212	$21,037	$10,000	$10,000	$18,000
Meetings/City Business	110-4130-0371	$617	$549	$200	$500	$500
General Supplies	110-4130-0375	$833	$593	$300	$500	$500
Medical/Safety Supplies	110-4130-0376	$292	$75	$0	$0	$0
Small Tools & Equipment	110-4130-0381	$622	$581	$1,000	$1,319	$3,000
Books & Subscriptions	110-4130-0384	$194	$219	$200	$159	$200
Total Materials & Services:		**$465,435**	**$358,514**	**$445,314**	**$499,864**	**$353,200**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Allocation to ISF						
Fleet Services	110-4130-0322	$8,357	$21,027	$11,346	$11,346	$11,346
Allocation to IT Services	110-4130-0396	$37,443	$41,950	$37,443	$41,949	$41,949
Alloc to Facilities Maint	110-4130-0397	$20,275	$29,111	$20,275	$29,111	$29,111
Cost Allocation contra exp	110-4130-0802	-$695,545	-$881,449	-$428,605	-$695,545	-$695,545
Total Allocation to ISF:		**-$629,470**	**-$789,361**	**-$359,541**	**-$613,139**	**-$613,139**
Allocated Personnel Costs						
Salary/Benefits Allocation	110-4130-0801	$84,677	$178,850	$27,464	$84,677	$84,677
Total Allocated Personnel Costs:		**$84,677**	**$178,850**	**$27,464**	**$84,677**	**$84,677**
Total Expense Objects:		**$680,439**	**$455,401**	**$795,082**	**$632,476**	**$529,899**

Expenditures by Function

Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Expenditures					
General Government					
City Manager					
Salaries					

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Salaries & Wages, Regular	110-4130-0101	$524,295	$501,482	$484,758	$493,518
Overtime	110-4130-0102	$1,304	$9,747	$1,825	$1,903
Comp Time Payout	110-4130-0103	$3,714	$6,350	$1,216	$1,000
Vacation Payout	110-4130-0104	$39,025	$1,772	$8,653	$7,000
Sick Leave Payout	110-4130-0105	$10,675	$0	$0	$0
Other Pay	110-4130-0109	$4,763	$6,119	$5,600	$12,760
Total Salaries:		**$583,776**	**$525,469**	**$502,052**	**$516,181**
Benefits					
Misc Insurance Premiums & Fees	110-4130-0210	$1,461	$1,526	$2,125	$2,000
Medical Premium Contribution	110-4130-0211	$74,653	$73,624	$75,859	$82,580
Dental Premiums	110-4130-0213	$4,653	$4,819	$5,391	$4,591
Vision Care	110-4130-0214	$1,201	$1,203	$1,147	$1,092
Pers	110-4130-0220	$36,351	$38,907	$41,895	$40,297
Vehicle Allowance	110-4130-0223	$2,279	$4,002	$4,200	$4,200
Other Benefits	110-4130-0227	$3,694	$9,250	$7,615	$10,200
Worker's Comp Premium	110-4130-0231	$9,558	$8,723	$8,236	$10,387
FICA/Medicare	110-4130-0252	$42,172	$39,873	$33,325	$33,633
Total Benefits:		**$176,021**	**$181,928**	**$179,793**	**$188,980**
Materials & Services					
City Attorney	110-4130-0311	$327,624	$278,108	$314,193	$270,000
Pre-Employment Costs	110-4130-0316	$16,496	$9,953	$10,000	$10,000
Recruitment Costs	110-4130-0317	$44,416	$13,674	$5,000	$8,000
Professional Services	110-4130-0319	$56,616	$31,285	$100,462	$35,000
Dues & Memberships	110-4130-0320	$2,125	$1,570	$1,960	$5,000
Legal Notices	110-4130-0364	$9,816	$1,063	$2,000	$3,000
Copying/Printing	110-4130-0365	-$427	-$192	$0	$0
Training/Travel Reimbursement	110-4130-0366	$6,212	$21,037	$10,000	$18,000
Meetings/City Business	110-4130-0371	$617	$549	$200	$500
General Supplies	110-4130-0375	$833	$593	$300	$500
Medical/Safety Supplies	110-4130-0376	$292	$75	$0	$0
Small Tools & Equipment	110-4130-0381	$622	$581	$1,000	$3,000
Books & Subscriptions	110-4130-0384	$194	$219	$200	$200
Total Materials & Services:		**$465,435**	**$358,514**	**$445,314**	**$353,200**
Allocation to ISF					
Fleet Services	110-4130-0322	$8,357	$21,027	$11,346	$11,346
Allocation to IT Services	110-4130-0396	$37,443	$41,950	$37,443	$41,949
Alloc to Facilities Maint	110-4130-0397	$20,275	$29,111	$20,275	$29,111
Cost Allocation contra exp	110-4130-0802	-$695,545	-$881,449	-$428,605	-$695,545
Total Allocation to ISF:		**-$629,470**	**-$789,361**	**-$359,541**	**-$613,139**
Allocated Personnel Costs					
Salary/Benefits Allocation	110-4130-0801	$84,677	$178,850	$27,464	$84,677

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Total Allocated Personnel Costs:		$84,677	$178,850	$27,464	$84,677
Total City Manager:		$680,439	$455,401	$795,082	$529,899
Total General Government:		$680,439	$455,401	$795,082	$529,899
Total Expenditures:		$680,439	$455,401	$795,082	$529,899

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Economic Development Department

Isaac Whippy
City Manager

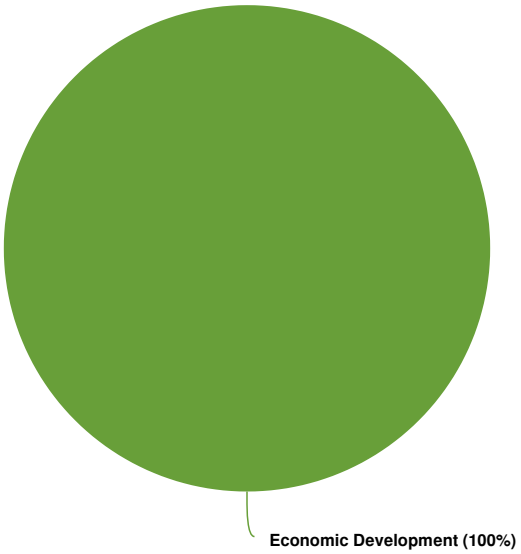
Expenditures Summary

$265,818 $265,818
(100.00% vs. prior year)

Economic Development Department Adopted and Historical Budget vs. Actual

Expenditures by Function

Budgeted Expenditures by Function

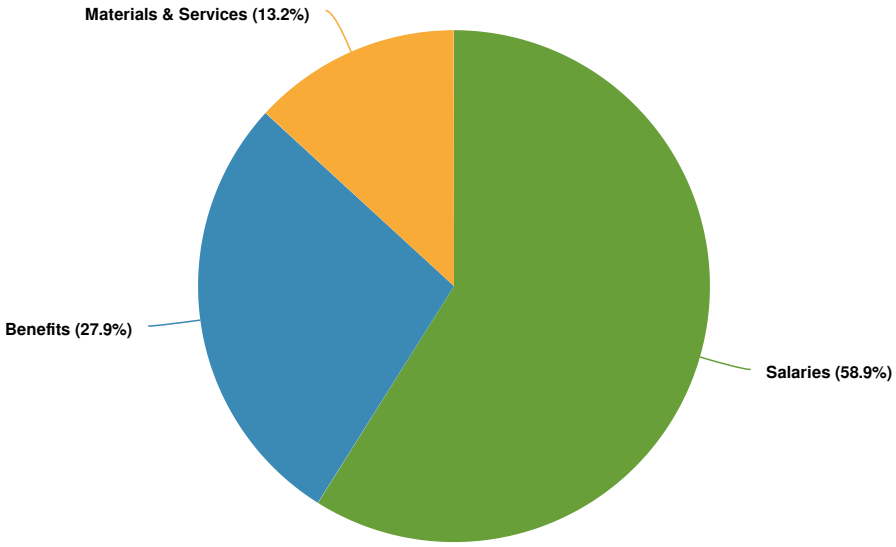


Budgeted and Historical Expenditures by Function

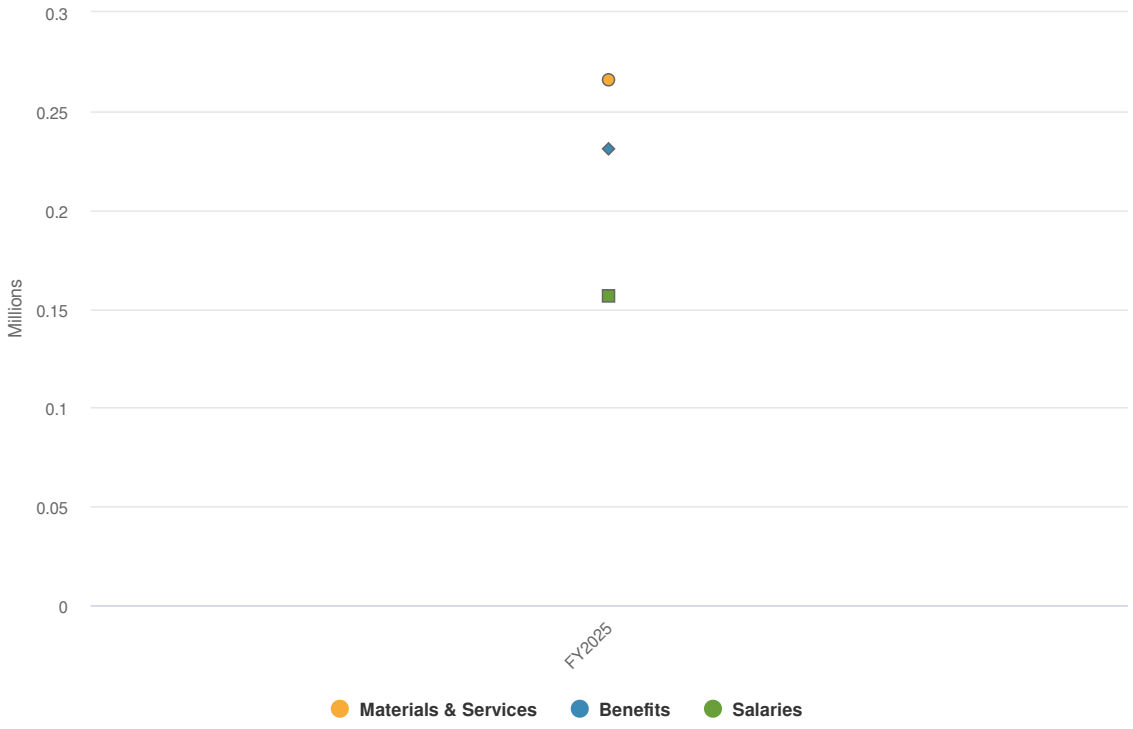
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures						
General Government						
Economic Development						
Salaries & Wages, Regular	110-4131-0101					$153,650
Overtime	110-4131-0102					$1,000
Vacation Payout	110-4131-0104					$1,000
Other Pay	110-4131-0109					$1,000
Medical Premium Contribution	110-4131-0211					$43,321
Dental Premiums	110-4131-0213					$2,873
Vision Care	110-4131-0214					$437
Pers	110-4131-0220					$12,902
Worker's Comp Premium	110-4131-0231	$0	$0	$0	$0	$2,597
FICA/Medicare	110-4131-0252					$12,038
Professional Services	110-4131-0319					$25,000
Rentals - Space	110-4131-0357					$10,000
Total Economic Development:		**$0**	**$0**	**$0**	**$0**	**$265,818**
Total General Government:		**$0**	**$0**	**$0**	**$0**	**$265,818**
Total Expenditures:		**$0**	**$0**	**$0**	**$0**	**$265,818**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Salaries						
Salaries & Wages, Regular	110-4131-0101					$153,650
Overtime	110-4131-0102					$1,000
Vacation Payout	110-4131-0104					$1,000
Other Pay	110-4131-0109					$1,000
Total Salaries:						**$156,650**
Benefits						
Medical Premium Contribution	110-4131-0211					$43,321
Dental Premiums	110-4131-0213					$2,873
Vision Care	110-4131-0214					$437
Pers	110-4131-0220					$12,902
Worker's Comp Premium	110-4131-0231	$0	$0	$0	$0	$2,597
FICA/Medicare	110-4131-0252					$12,038
Total Benefits:		**$0**	**$0**	**$0**	**$0**	**$74,167**
Materials & Services						
Professional Services	110-4131-0319					$25,000
Rentals - Space	110-4131-0357					$10,000
Total Materials & Services:						**$35,000**
Total Expense Objects:		**$0**	**$0**	**$0**	**$0**	**$265,818**

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FINANCE DEPARTMENT

Isaac Whippy
Finance Director/Treasurer

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 2023, the Department had four full-time staff members, including: a Finance Director, one Government Accountant, two Finance Technicians. In March 2023, the department added a second part-time Government Accountant.

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.

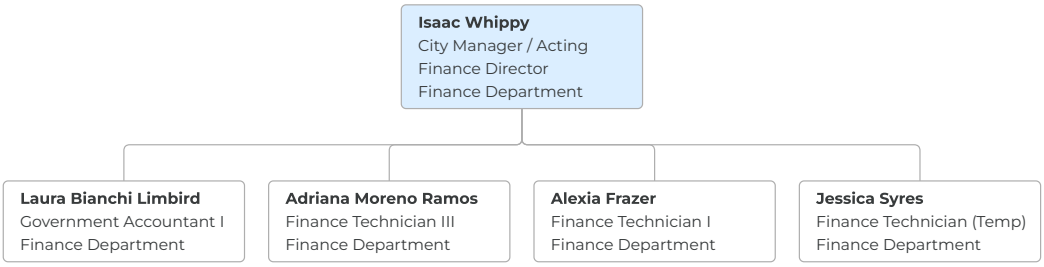
Authorized FTE's

AUTHORIZED FTE	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Finance Department	4	4	4	4	4	4	3	4.8	4	5	4

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.

Organizational Chart



FY 2023/24 Top Accomplishments

- Received the Government Finance Officers of America (GFOA) Excellence in Reporting award for the FY2021-22 Annual Comprehensive Financial Report (ACFR)
- Initiated online system to accept credit cards for all payments online (Muni – Pay) with a 2.5% convenience fee.
- Implement new budgeting software (ClearGov) to streamline the budget process.
- Hired Temp Finance Tech to cover for a planned leave of absence.
- Sent two Finance Technicians to Springbrook conference to enhance use of the software.
- Completed Cost Allocation Study
- Transitioned CV Starr employees to City of Fort Bragg
- Processed 49 new business licenses in 2023
- Mailed 895 business license renewals in 2023, month of which have been processed
- Used new Watersmart software to immediately notify customers of leaks and give them tools to sign up for alerts.

Performance Workload Measures

INDICATORS	FY 2020/21	FY 2021/22	FY 2022/23	FY 2023/24
BUDGET/CAFR/AUDIT				
Receive GFOA Distinguished Budget award	Yes	Yes	Yes	Yes
Receive GFOA Award for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
Audit Findings	Nil	Nil	Nil	(audit pending)
REVENUE COLLECTION & UTILITY BILLING				
Ave.number open Water/Sewer Accounts	2859 / 2786	2871 / 2792	2868 / 2788	2807 / 2792
Total Amount Billed(Water/Sewer)	$3.2 m/$3.6m	$3.0m/$3.5m	$3.1m/ $3.5m	$3.0m/ $3.4m (est)
% of payments processed through external automated/electronic process (Ebox,lockbox,ACH/CC)	75.70%	72.70%	64.20%	70.30%
Business license renewals notices mailed	866	890	895	921
% of business licenses processed within 30 days of receipt	100%	100%	100%	100%
Avg. number monthly pmts processed internally	630	725	956	774
Avg. number monthly water delinq. notices mailed	404	424	433	442
Avg. Monthly Number of Turn Offs – Non Payment	0	0	9	8
ACCOUNTS PAYABLE/PAYROLL				
Average days for Invoices to be Paid (turned into Finance)	2 days	2 days	14 days	10 days
% of Staff cross-trained in Payroll process	100%	60%	60%	75%
% of Staff cross-trained in AP process	100%	100%	80%	100%
% of employees signed up for direct deposit	98.50%	98.50%	98.50%	88.00%

FY 2024/25 Top Priorities

Utility Billing

- Set up Xpress Bill Pay for utility payment which provides enhanced services at a lower cost
- Utility Rate Study
- Continue Meter Change of ¾ inch meters. Over 2,700 Meters remaining.

Business Licenses

- Provide Welcome Kit for new businesses
- Ensure all Finance Forms are PDF fillable and online

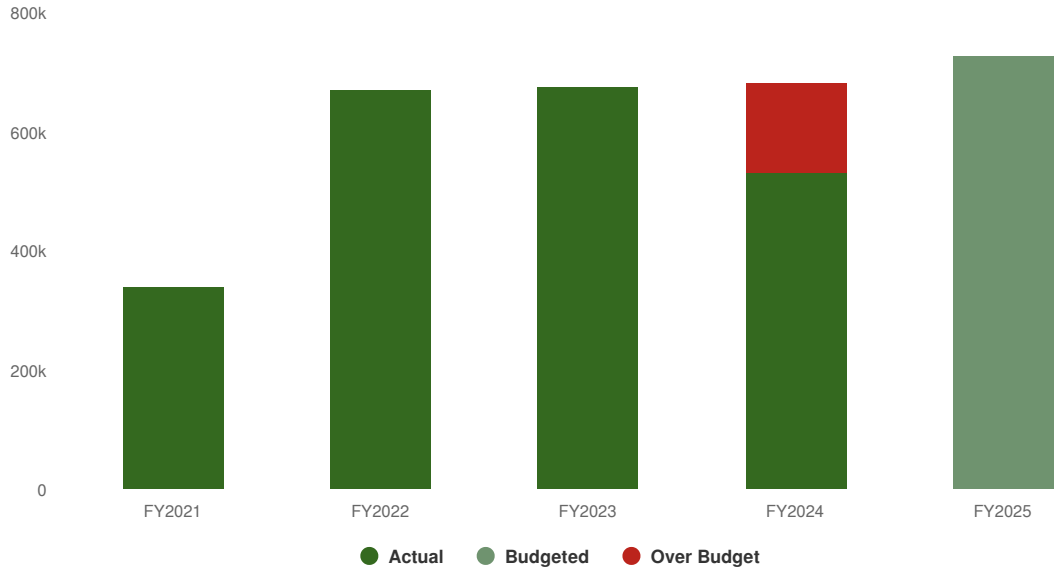
Financial Operating, Budgeting, and Reporting

- Hire Finance Director to fill position vacated for promotion to City Manager
- Initiate Request for Proposal for Banking Services
- Initiate Request for Proposal for new auditor
- Assist City Manager and City Council in the establishment of new or enhanced revenue sources
- Address Long-Term Finance challenges for the City of Fort Bragg CA
- Update Finance Policies

FUNDING SUMMARY BY FUND

$726,095 **$194,750**
(36.65% vs. prior year)

Finance Department Adopted and Historical Budget vs. Actual



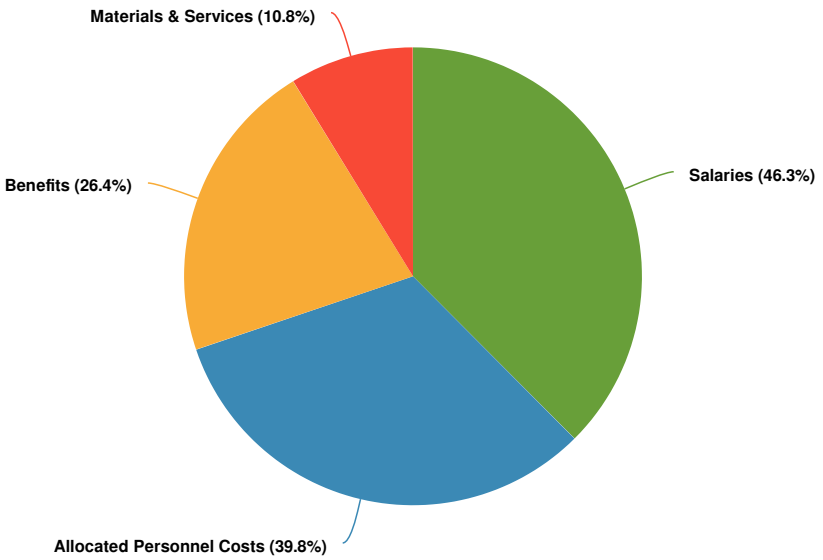
Total

Expenditures by Expense Type

The Finance Department budget for Fiscal Year 2025 is $726,000, reflecting a 36% increase from the prior year. In addition to the 2% MOU increases and merit increases, the most significant change is the budget allocation for a Finance/Administration Director position to be filled in FY 24/25. During the second half of FY 23/24, this position was vacant, and its duties were temporarily handled by the City Manager, resulting in salary savings.

Furthermore, non-personnel costs are expected to rise by $10,000. This increase is due to a 5% rise in courier service costs and bank fees, as well as an additional $3,000 allocated for training newer employees.

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Salaries						
Salaries & Wages, Regular	110-4150-0101	$297,954	$305,931	$326,345	$315,541	$329,503
Overtime	110-4150-0102	$3,293	$7,535	$1,642	$4,500	$3,109
Comp Time Payout	110-4150-0103	$1,423	$837	$1,388	$2,600	$1,574
Vacation Payout	110-4150-0104	$7,361	$9,586	$0	$90	$0
Sick Leave Payout	110-4150-0105	$418	$0	$0	$0	$0
Other Pay	110-4150-0109	$1,680	$9,517	$2,080	$2,080	$2,080
Total Salaries:		**$312,129**	**$333,406**	**$331,455**	**$324,811**	**$336,265**
Benefits						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Misc Insurance Premiums & Fees	110-4150-0210	$1,573	$1,304	$1,603	$1,300	$1,300
Medical Premium Contribution	110-4150-0211	$86,140	$86,570	$119,779	$100,251	$123,680
Dental Premiums	110-4150-0213	$4,981	$4,915	$6,900	$5,000	$6,310
Vision Care	110-4150-0214	$983	$850	$1,147	$1,010	$874
Pers	110-4150-0220	$25,209	$24,477	$30,947	$24,940	$27,586
Other Benefits	110-4150-0229	$0	$0	$0	$0	$0
Worker's Comp Premium	110-4150-0231	$6,959	$6,078	$6,224	$6,436	$6,935
FICA/Medicare	110-4150-0252	$21,522	$22,685	$27,807	$23,871	$25,147
Total Benefits:		**$147,367**	**$146,879**	**$194,407**	**$162,808**	**$191,832**
Materials & Services						
Auditing & Accounting	110-4150-0312	$20,211	$26,238	$26,000	$29,519	$30,000
Professional Services	110-4150-0319	$49,836	$36,982	$32,592	$33,000	$35,000
Dues & Memberships	110-4150-0320	$175	$590	$315	$315	$500
Legal Notices	110-4150-0364	$900	$158	$0	$0	$0
Training/Travel Reimbursement	110-4150-0366	$6,359	$5,422	$12,000	$12,000	$12,000
Small Tools & Equipment	110-4150-0381	$0	$1,575	$1,000	$1,000	$1,000
Total Materials & Services:		**$77,482**	**$70,965**	**$71,907**	**$75,834**	**$78,500**
Allocation to ISF						
Allocation to IT Services	110-4150-0396	$32,094	$55,933	$33,663	$55,932	$55,932
Alloc to Facilities Maint	110-4150-0397	$6,238	$8,957	$6,238	$6,238	$6,238
Cost Allocation contra Exp	110-4150-0802	-$206,571	-$231,903	-$224,148	-$231,903	-$231,903
Total Allocation to ISF:		**-$168,239**	**-$167,013**	**-$184,247**	**-$169,733**	**-$169,733**
Allocated Personnel Costs						
Salary/Benefits Allocation	110-4150-0801	$300,955	$289,231	$117,822	$289,231	$289,231
Total Allocated Personnel Costs:		**$300,955**	**$289,231**	**$117,822**	**$289,231**	**$289,231**
Total Expense Objects:		**$669,695**	**$673,468**	**$531,345**	**$682,950**	**$726,095**

Non-Departmental

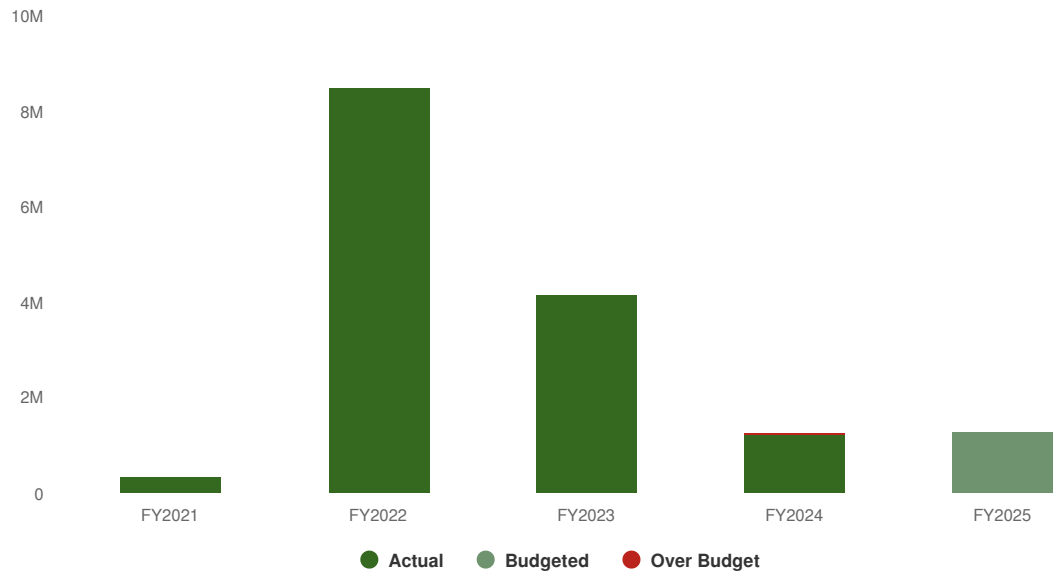
The purpose of the Non-Departmental budget category is to record expenditures not associated with a specific City department.

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 Summary

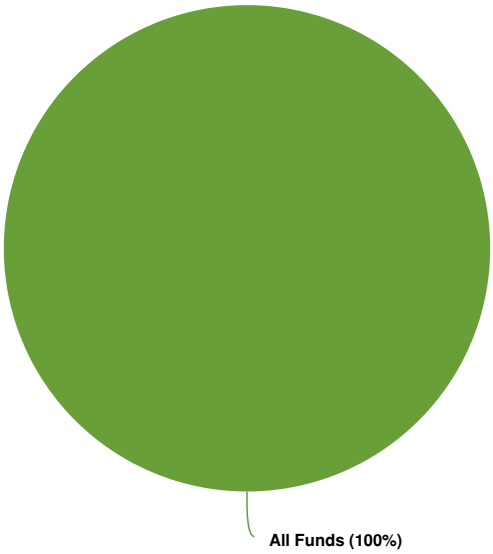
$1,300,174 **$64,707**
(5.24% vs. prior year)

Non-Department Proposed and Historical Budget vs. Actual

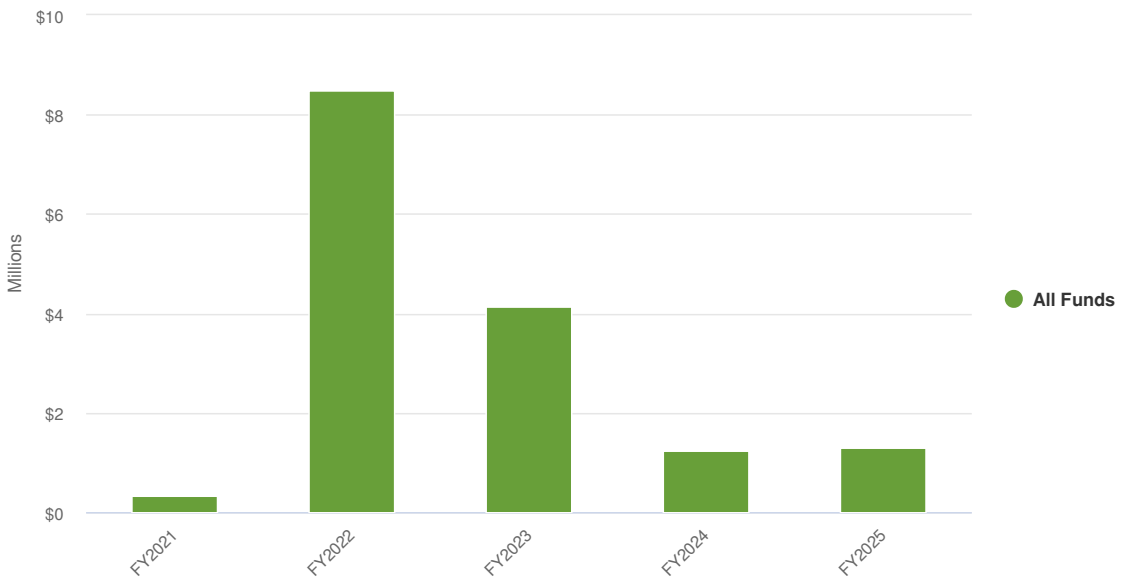


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
All Funds						
General Fund						
General Fund						
Discount on Bond Issuance	110-0000-0988	$41,249	$0	$0	$0	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Bond Issuance Costs	110-0000-0999	$7,898,751	$0	$0	$0	$0
Retiree Medical Benefits	110-4190-0224	$349,952	$332,536	$381,100	$384,903	$388,752
OPEB Funding	110-4190-0225	$0	$5,000	$5,000	$5,000	$5,000
Workers Compensation Assess	110-4190-0233	$0	$0	$0	$36,015	$36,000
Unemployment Insurance	110-4190-0251	$10,148	$7,203	$5,000	$7,000	$7,000
Professional Services	110-4190-0319	$40,382	$39,396	$51,069	$49,372	$40,980
Dues & Memberships	110-4190-0320	$24,308	$25,361	$14,350	$23,644	$24,849
Emergency	110-4190-0351					$20,000
Equipment Leases	110-4190-0355	$24,195	$31,514	$30,000	$26,000	$30,000
Rentals - Equipment & Vehicles	110-4190-0356	$3,321	$5,017	$7,300	$7,300	$7,300
Liability Premium	110-4190-0358	$225,356	$251,248	$293,553	$279,073	$320,923
Liability Deductible	110-4190-0359	$3,862	$3,199	$5,000	$8,743	$10,000
Property Premium	110-4190-0360	$44,593	$69,865	$83,031	$78,488	$94,186
Telephone & Communication	110-4190-0362	$15,334	$18,414	$18,000	$18,000	$18,000
Copying/Printing Bid Docs	110-4190-0365	$5,041	$883	$4,000	$1,000	$1,000
Meetings/City Business	110-4190-0371	$5,122	$5,371	$7,640	$8,024	$20,000
Postage	110-4190-0372	$420	$11,471	$1,000	$4,638	$10,000
General Supplies	110-4190-0375	$15,597	$17,993	$10,000	$12,000	$10,000
Finance Charges	110-4190-0380	$1,616	-$1,234	$0	$500	$0
Utilities	110-4190-0383	$63,164	$78,713	$74,390	$81,000	$85,050
Books & Subscriptions	110-4190-0384	$73	$45	$100	$94	$100
PERS UAL Additional Payment	110-4190-0387	$150,000	-$150,000	$150,000	$150,000	$150,000
Bad Debt Sent to Collection	110-4190-0606	$189	$74	$0	$0	$0
Miscellaneous	110-4190-0619	$625	$37,373	$1,000	$110	$0
Cost Allocation contra exp	110-4190-0802	-$733,972	-$683,263	-$637,327	-$683,263	-$733,972
Miscellaneous	110-4390-0619	$97,297	$70,231	$172,957	$172,957	$180,166

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Chamber of Commerce	110-4390-0621	$0	$0	$2,000	$4,000	$2,000
Professional Services	110-4915-0319	$188,389	$112,889	$112,890	$136,892	$136,892
Caspar Landfill Property Tax	110-4915-0607	$854	$566	$900	$568	$600
Principal	110-4915-0911	$0	$3,425,000	$0	$0	$0
Principal	110-4916-0911	$0	$0	$195,000	$195,000	$190,000
Interest	110-4916-0912	$0	$438,815	$245,513	$244,957	$243,348
Fees	110-4916-0913	$0	$0	$2,000	$2,000	$2,000
Total General Fund:		**$8,475,864**	**$4,153,678**	**$1,235,467**	**$1,254,015**	**$1,300,174**
Total General Fund:		**$8,475,864**	**$4,153,678**	**$1,235,467**	**$1,254,015**	**$1,300,174**
Total All Funds:		**$8,475,864**	**$4,153,678**	**$1,235,467**	**$1,254,015**	**$1,300,174**

Expenditures by Function

The FY 2025 Budget for City-Wide Non-Departmental (excluding transfers out) is $1.3 million, marking a 5% increase from the FY 2024 projected total. This rise is primarily due to a 20% increase in CIRA General Liability Insurance costs and an additional $10,000 allocated for employee recognition, which includes staff training, team building, and bonding activities aimed at fostering a better work culture.

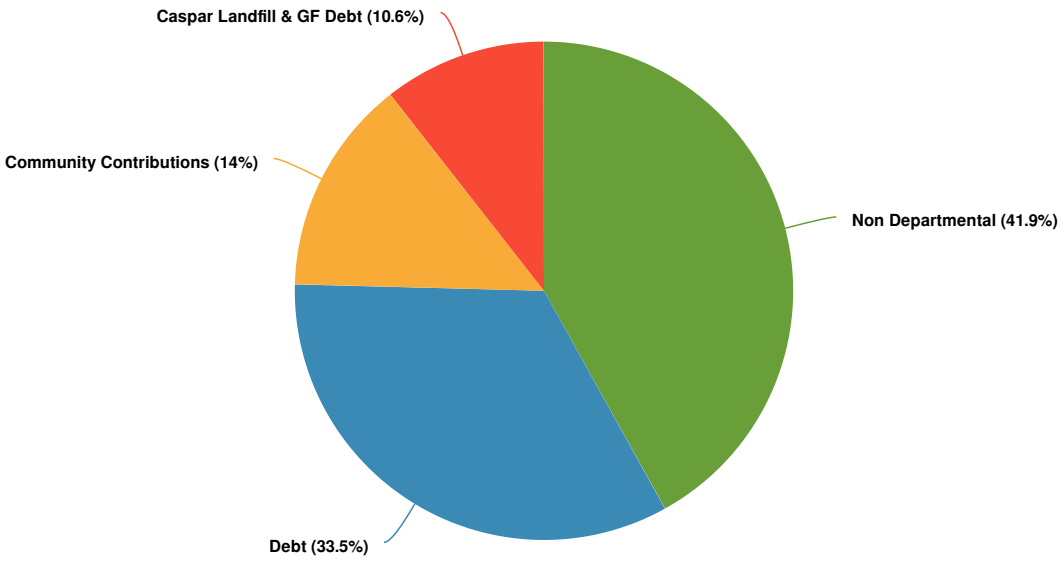
The budget also includes an extra $150,000 contribution to the Section 115 Trust, established in FY 2023 to mitigate future cost increases from CalPERS unfunded liability (UAL). The Trust currently has $2 million invested in a moderately conservative investment strategy.

The General Fund's annual debt payment is $435,000. The City returned the $3.5 million of additional funds received from the debt issuance, originally intended for mill-site acquisition costs, resulting in long-term interest savings.

Additionally, the costs for the Caspar Landfill, which the City and the County of Mendocino share, are expected to increase by $26,000 compared to FY 2022.

Community contributions include funding for the Noyo Center and Special Projects from Measure AB, which was approved in 2016.

Budgeted Expenditures by Function



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures						
General Government						
Non Departmental						
Benefits						
Retiree Medical Benefits	110-4190-0224	$349,952	$332,536	$381,100	$384,903	$388,752
OPEB Funding	110-4190-0225	$0	$5,000	$5,000	$5,000	$5,000

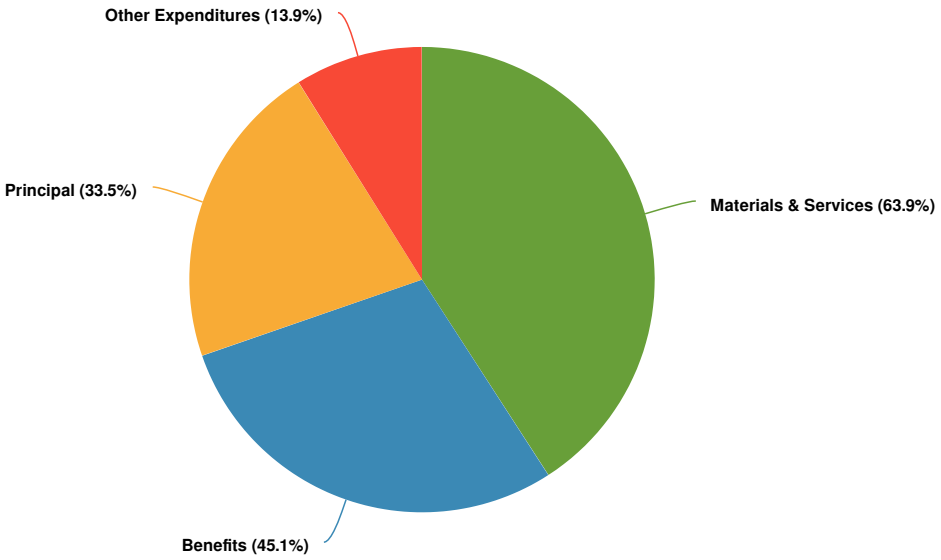
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Workers Compensation Assess	110-4190-0233	$0	$0	$0	$36,015	$36,000
Unemployment Insurance	110-4190-0251	$10,148	$7,203	$5,000	$7,000	$7,000
PERS UAL Additional Payment	110-4190-0387	$150,000	-$150,000	$150,000	$150,000	$150,000
Total Benefits:		**$510,100**	**$194,739**	**$541,100**	**$582,918**	**$586,752**
Materials & Services						
Professional Services	110-4190-0319	$40,382	$39,396	$51,069	$49,372	$40,980
Dues & Memberships	110-4190-0320	$24,308	$25,361	$14,350	$23,644	$24,849
Emergency	110-4190-0351					$20,000
Equipment Leases	110-4190-0355	$24,195	$31,514	$30,000	$26,000	$30,000
Rentals - Equipment & Vehicles	110-4190-0356	$3,321	$5,017	$7,300	$7,300	$7,300
Liability Premium	110-4190-0358	$225,356	$251,248	$293,553	$279,073	$320,923
Liability Deductible	110-4190-0359	$3,862	$3,199	$5,000	$8,743	$10,000
Property Premium	110-4190-0360	$44,593	$69,865	$83,031	$78,488	$94,186
Telephone & Communication	110-4190-0362	$15,334	$18,414	$18,000	$18,000	$18,000
Copying/Printing Bid Docs	110-4190-0365	$5,041	$883	$4,000	$1,000	$1,000
Meetings/City Business	110-4190-0371	$5,122	$5,371	$7,640	$8,024	$20,000
Postage	110-4190-0372	$420	$11,471	$1,000	$4,638	$10,000
General Supplies	110-4190-0375	$15,597	$17,993	$10,000	$12,000	$10,000
Finance Charges	110-4190-0380	$1,616	-$1,234	$0	$500	$0
Utilities	110-4190-0383	$63,164	$78,713	$74,390	$81,000	$85,050
Books & Subscriptions	110-4190-0384	$73	$45	$100	$94	$100
Total Materials & Services:		**$472,384**	**$557,253**	**$599,434**	**$597,876**	**$692,388**
Allocation to ISF						
Cost Allocation contra exp	110-4190-0802	-$733,972	-$683,263	-$637,327	-$683,263	-$733,972
Total Allocation to ISF:		**-$733,972**	**-$683,263**	**-$637,327**	**-$683,263**	**-$733,972**
Other Expenditures						
Bad Debt Sent to Collection	110-4190-0606	$189	$74	$0	$0	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Miscellaneous	110-4190-0619	$625	$37,373	$1,000	$110	$0
Total Other Expenditures:		**$813**	**$37,447**	**$1,000**	**$110**	**$0**
Principal						
Discount on Bond Issuance	110-0000-0988	$41,249	$0	$0	$0	$0
Bond Issuance Costs	110-0000-0999	$7,898,751	$0	$0	$0	$0
Total Principal:		**$7,940,000**	**$0**	**$0**	**$0**	**$0**
Total Non Departmental:		**$8,189,325**	**$106,176**	**$504,207**	**$497,641**	**$545,167**
Community Contributions						
Materials & Services						
Chamber of Commerce	110-4390-0621	$0	$0	$2,000	$4,000	$2,000
Total Materials & Services:		**$0**	**$0**	**$2,000**	**$4,000**	**$2,000**
Other Expenditures						
Miscellaneous	110-4390-0619	$97,297	$70,231	$172,957	$172,957	$180,166
Total Other Expenditures:		**$97,297**	**$70,231**	**$172,957**	**$172,957**	**$180,166**
Total Community Contributions:		**$97,297**	**$70,231**	**$174,957**	**$176,957**	**$182,166**
Caspar Landfill & GF Debt						
Materials & Services						
Professional Services	110-4915-0319	$188,389	$112,889	$112,890	$136,892	$136,892
Total Materials & Services:		**$188,389**	**$112,889**	**$112,890**	**$136,892**	**$136,892**
Other Expenditures						
Caspar Landfill Property Tax	110-4915-0607	$854	$566	$900	$568	$600
Total Other Expenditures:		**$854**	**$566**	**$900**	**$568**	**$600**
Principal						
Principal	110-4915-0911	$0	$3,425,000	$0	$0	$0
Total Principal:		**$0**	**$3,425,000**	**$0**	**$0**	**$0**
Total Caspar Landfill & GF Debt:		**$189,243**	**$3,538,455**	**$113,790**	**$137,460**	**$137,492**
Debt						
Principal						
Principal	110-4916-0911	$0	$0	$195,000	$195,000	$190,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Interest	110-4916-0912	$0	$438,815	$245,513	$244,957	$243,348
Fees	110-4916-0913	$0	$0	$2,000	$2,000	$2,000
Total Principal:		**$0**	**$438,815**	**$442,513**	**$441,957**	**$435,348**
Total Debt:		**$0**	**$438,815**	**$442,513**	**$441,957**	**$435,348**
Total General Government:		**$8,475,864**	**$4,153,678**	**$1,235,467**	**$1,254,015**	**$1,300,174**
Total Expenditures:		**$8,475,864**	**$4,153,678**	**$1,235,467**	**$1,254,015**	**$1,300,174**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Benefits						
Retiree Medical Benefits	110-4190-0224	$349,952	$332,536	$381,100	$384,903	$388,752
OPEB Funding	110-4190-0225	$0	$5,000	$5,000	$5,000	$5,000
Workers Compensation Assess	110-4190-0233	$0	$0	$0	$36,015	$36,000
Unemployment Insurance	110-4190-0251	$10,148	$7,203	$5,000	$7,000	$7,000
PERS UAL Additional Payment	110-4190-0387	$150,000	-$150,000	$150,000	$150,000	$150,000
Total Benefits:		**$510,100**	**$194,739**	**$541,100**	**$582,918**	**$586,752**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Materials & Services						
Professional Services	110-4190-0319	$40,382	$39,396	$51,069	$49,372	$40,980
Dues & Memberships	110-4190-0320	$24,308	$25,361	$14,350	$23,644	$24,849
Emergency	110-4190-0351					$20,000
Equipment Leases	110-4190-0355	$24,195	$31,514	$30,000	$26,000	$30,000
Rentals - Equipment & Vehicles	110-4190-0356	$3,321	$5,017	$7,300	$7,300	$7,300
Liability Premium	110-4190-0358	$225,356	$251,248	$293,553	$279,073	$320,923
Liability Deductible	110-4190-0359	$3,862	$3,199	$5,000	$8,743	$10,000
Property Premium	110-4190-0360	$44,593	$69,865	$83,031	$78,488	$94,186
Telephone & Communication	110-4190-0362	$15,334	$18,414	$18,000	$18,000	$18,000
Copying/Printing Bid Docs	110-4190-0365	$5,041	$883	$4,000	$1,000	$1,000
Meetings/City Business	110-4190-0371	$5,122	$5,371	$7,640	$8,024	$20,000
Postage	110-4190-0372	$420	$11,471	$1,000	$4,638	$10,000
General Supplies	110-4190-0375	$15,597	$17,993	$10,000	$12,000	$10,000
Finance Charges	110-4190-0380	$1,616	-$1,234	$0	$500	$0
Utilities	110-4190-0383	$63,164	$78,713	$74,390	$81,000	$85,050
Books & Subscriptions	110-4190-0384	$73	$45	$100	$94	$100
Chamber of Commerce	110-4390-0621	$0	$0	$2,000	$4,000	$2,000
Professional Services	110-4915-0319	$188,389	$112,889	$112,890	$136,892	$136,892
Total Materials & Services:		**$660,773**	**$670,142**	**$714,324**	**$738,768**	**$831,280**
Allocation to ISF						
Cost Allocation contra exp	110-4190-0802	-$733,972	-$683,263	-$637,327	-$683,263	-$733,972
Total Allocation to ISF:		**-$733,972**	**-$683,263**	**-$637,327**	**-$683,263**	**-$733,972**
Other Expenditures						
Bad Debt Sent to Collection	110-4190-0606	$189	$74	$0	$0	$0
Miscellaneous	110-4190-0619	$625	$37,373	$1,000	$110	$0
Miscellaneous	110-4390-0619	$97,297	$70,231	$172,957	$172,957	$180,166

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Caspar Landfill Property Tax	110-4915-0607	$854	$566	$900	$568	$600
Total Other Expenditures:		**$98,964**	**$108,244**	**$174,857**	**$173,635**	**$180,766**
Principal						
Discount on Bond Issuance	110-0000-0988	$41,249	$0	$0	$0	$0
Bond Issuance Costs	110-0000-0999	$7,898,751	$0	$0	$0	$0
Principal	110-4915-0911	$0	$3,425,000	$0	$0	$0
Principal	110-4916-0911	$0	$0	$195,000	$195,000	$190,000
Interest	110-4916-0912	$0	$438,815	$245,513	$244,957	$243,348
Fees	110-4916-0913	$0	$0	$2,000	$2,000	$2,000
Total Principal:		**$7,940,000**	**$3,863,815**	**$442,513**	**$441,957**	**$435,348**
Total Expense Objects:		**$8,475,864**	**$4,153,678**	**$1,235,467**	**$1,254,015**	**$1,300,174**

Public Safety - Police Department

Neil Cervenka
Chief of Police

The Fort Bragg Police Department functions with two divisions consisting of an Administrative Division and a Patrol Division. The Administrative Division is comprised of the Chief of Police, one Administrative Analyst, one Administrative Assistant, one Special Investigator, and two Code Enforcement Officers. The Patrol Division is comprised of one Captain, four Sergeants, ten patrol officers, two Social Services Liaisons, and two Community Service Officers.

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 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 Care Response Unit comprised of two Social Services Liaisons provide services including providing information and resources supporting homelessness and mental health problems, but more importantly they will follow-up with mental health person(s) providing proper monitoring, guidance and resources to curtail any further police calls. CRU is a unique approach to a societal problem. They have gained national attention not only for outside-the-box thinking, but because statistics have proven the model works. They performed 124 crisis de-escalations, proved 600 bed nights to 165 unduplicated individuals in the Extreme Weather Shelter, provided services to 300 people. Their work has resulted in a 27% decrease in police calls involving the homeless.

CRU also operates the Project Right Now grant-funded youth opioid response program. While the framework specifies youth 12-24, CRU serves all ages with the same methods. They have met with nearly all the students at Fort Bragg Middle School, Fort Bragg Middle School, and Mendocino High School. PRN has provided services to over 100 youth, trained over 500 people in the use of Narcan, distribuited over 300 doses of Narcan, and taken over 30 people to rehabilitation. Many of those taken to rehabilitation were in the criminal justice system. PRN provides assistance in locating rehabilitation and transporting clients to there from jail or juvenile hall. They work closely with the District Attorney's Office, Public Defender's Office, judges, Mendocino County Sheriff's Department and Mendocino County Probation Department.

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. One other Patrol Officer is assigned to a "cover shift" for continuity in operations during shift change and to allow Dayshift to catch up on reports. One Community Service Officer is assigned to each Dayshift as well. The Captain serves as Patrol Commander. The Patrol Division does not currently have a dedicated Detective for major crimes, requiring all Patrol members to remain proficient in all aspects of law enforcement investigations. Also, unlike larger agencies, Patrol officers here write and serve many search warrants. It should be noted the Patrol Division, during the last two years, has been operating at only one half to three quarters staffing levels with full staffing for only a brief period of time. However, for the first time in many years, all four sergeants positions are filled.

The Patrol Division Captain works as both the Division Commander and in some cases a relief Sergeant assisting in covering shift vacancies and normal patrol duties during times of increased calls for service. The Patrol Division Captain 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 Captain additionally has written and managed several grants creating successful program and saving local taxpayers hundreds of thousands of dollars.

The Department's Wellness Program has become very effective. One of the main points is the Mind Health Checkup program, which mandates all PD employees to see a contracted psychologist twice per year for a checkup. After implementing it last year and the initial trepidation of seeing a therapist faded, staff are now requesting more visits and have found great value in the checkups. We plan to expand to four visits per year and extend the option to spouses. Our psychologist provides general themes to the Chief about the wellness of the Department, so he can make better decisions for the staff. Most recently, the psychologist reported a theme of substantially increased morale from the first appointments in early 2023.

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.

Strategic Goals

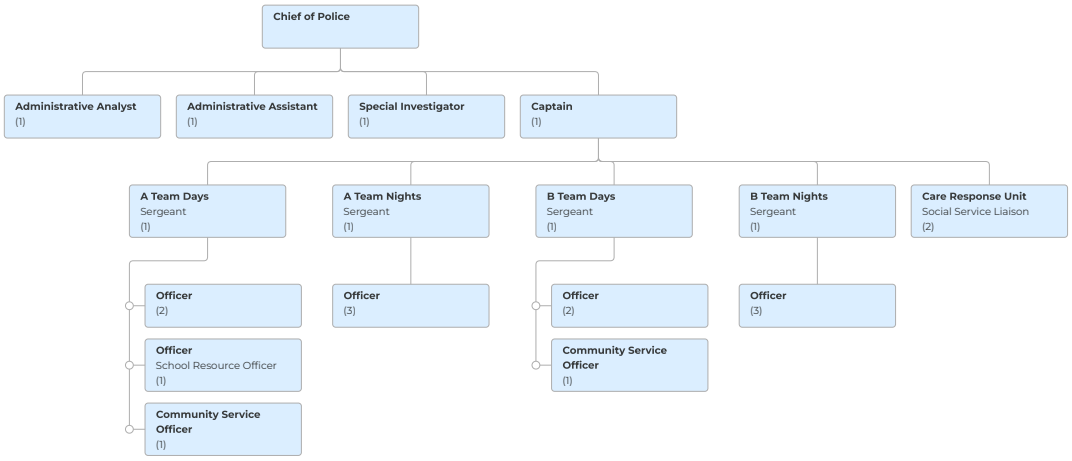
Short term Goals (1-3 years)

1. Retention and recruitment efforts to improve staffing
2. Establish volunteer programs - Explorers/VIPS
3. Formal internal training program
4. Enhance wellness and team building
5. Upgrade existing facilities and technology

Longterm Goals (3-10 years)

1. Special assignments for growth
2. Robust succession planning
3. Formal accreditation
5. Plan for new police department facility

Organizational Chart



Authorized FTE's

AUTHORIZED FTE	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Police Department	22	22	22	22	22	22	22	26	25	24

FY 2023/24 Top Accomplishments

- Four new hires (1 Sergeant, 2 officers, 1 CSO)
- Sergeants are fully staffed
- Selected by Ford Pro to be a national case study for police EV's
- Selected by Ford Motor Company to appear in the 2024 Ford Police Vehicles calendar
- Significant decrease in property crimes and vehicle collisions
- Staff attended 24 specialty schools totaling 800 hours of training
- Increased narcotic sales arrests *fifteen times* in two years
- Held the first ever Special Olympics Law Enforcement Torch Run in Mendocino County
- 14 reported Narcan overdoses reversed by FBPD officers or the training from PRN
- 63% of the patrol fleet is now fully EV

Performance / Workload Metrics

INDICATORS	FY 16	FY 17	FY 18	FY 19	FY 20	FY21	FY 22	FY 23	FY24 (YTD)*
PUBLIC SAFETY									
Incident Cases	-	-	1,505	3,624	4,271	3,481	4,103	4,575	3,325
Calls for Service	14,731	14,494	14,532	19,893	12,106	11,579	14,248	16,486	12,388
Crime Reports	1,487	1,534	1,554	1,320	1,268	1,131	1,147	1,059	802
Traffic Citations	813	918	941	648	508	362	392	364	288
Bookings	587	732	793	496	521	520	660	725	520
DUI	42	39	49	35	24	41	113	99	84
Traffic Accidents	183	147	145	145	141	152	139	103	90

FY 2024/25 Top Priorities

- Create and maintain a Police Explorer Program for youth ages 14-20
- Implement Department 5-year Strategic Plan
- Purchase new handguns and rifles with the latest technology for the safety of the community
- Hire and retain personnel with the goal of full staffing
- Establish full-time SRO program with FBUSD
- Increase low or no cost training for all staff
- Review of all processes and procedures seeking cost efficient alternatives through the use of technology
- Establish an annual “Community Academy” for community members to learn more about the Police Department and Government

Expenditures by Expense Type

The Police Department Budget for FY 2025 is $5.85 million, representing a 7% increase, or $386,199, from the prior year. The department is projected to end FY 23/24 with $285,000 in salary savings due to three vacant police officer positions and two vacant community service officer positions. Additionally, funding for two Code Enforcement positions, previously covered by Community Development Block Grants (CDBG), expired in April 2024.

The City is currently negotiating the 2025-2028 contract with the Fort Bragg Police Association. The adopted budget includes a 4% Cost of Living Adjustment (COLA), pending the finalization of the contract. Fort Bragg City Code Chapter 2.68 mandates an annual salary survey of Mendocino County law enforcement positions, ensuring that Fort Bragg's salaries are at least at the average of other local entities.

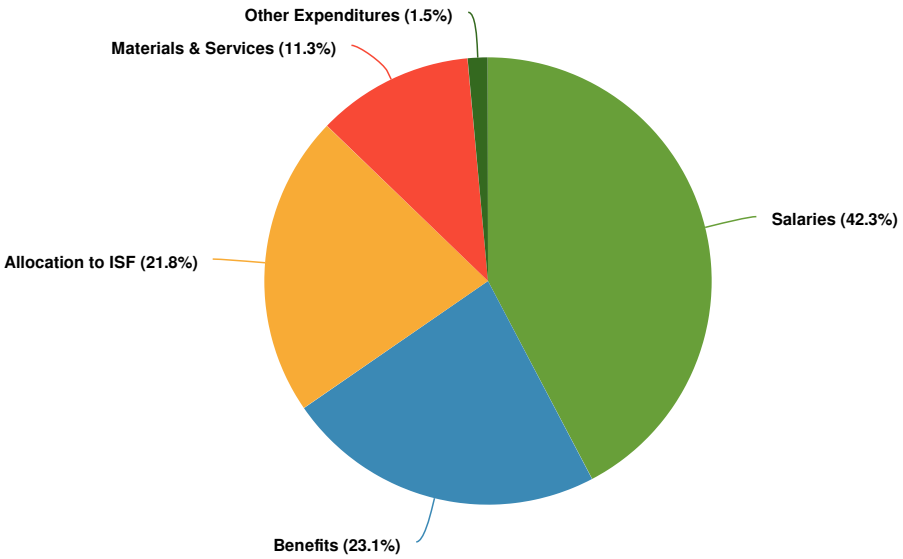
Salaries and Benefits saw the most significant increases. In addition to the 4% MOU increases, medical costs are expected to rise by 13%. However, these increases are partially offset by a reduction in the overtime budget from $244,000 (Overtime and Comp time) to $126,000 due to the department been short handed for most of the fiscal year. The department is actively working on strategies to reduce overtime costs by filling the vacant positions (three officers and two community service officers) and hiring a part-time transport officer to assist with jail transports.

The adopted budget also includes a School Resource Officer (SRO) position, which will increase the number of sworn police officers from 10 to 11. However, the 11th officer position has been frozen and will be revisited next fiscal year or at mid-year budget review. Seventy percent of the SRO position costs will be covered by the Fort Bragg Unified School District, with the remaining 30% covered by the City of Fort Bragg.

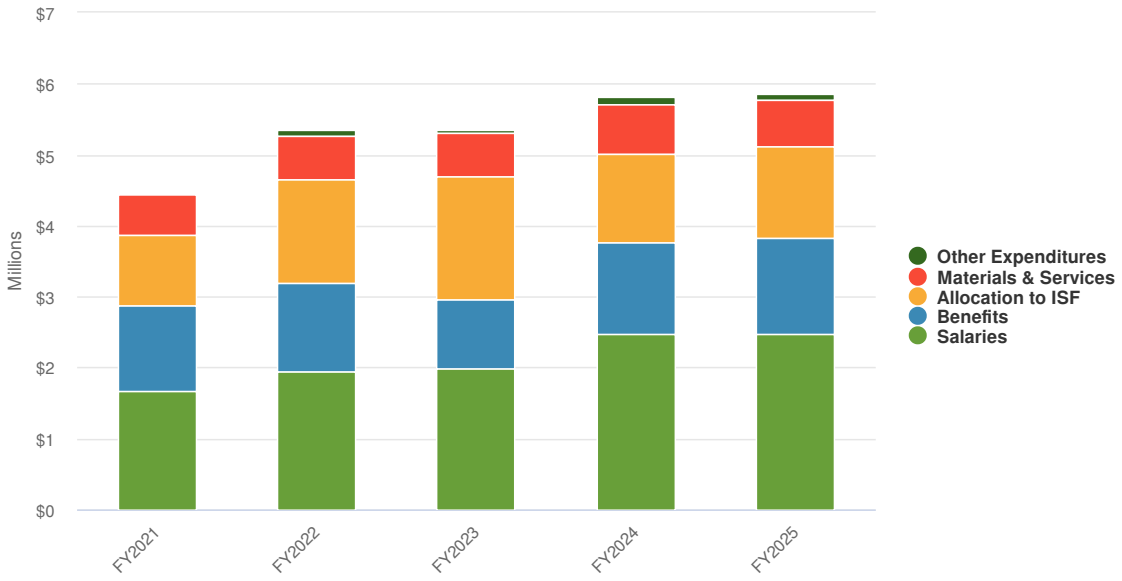
Moreover, the Care Response Unit, comprising two Social Services Liaisons (SSLs), provides vital services such as information and resources for homelessness and mental health issues, and maintains the Emergency Winter Shelter. The department received a $345,000 grant from the Youth Opioid Resistance Fund in 2023 to pay for one SSL and another Success Coach through April 2024. Both SSL positions are currently covered by grant funding, which will expire in the third quarter of the fiscal year. The department is pursuing alternative funding opportunities to ensure the Care Response Unit continues its important programs. Included in the adopted Budget is $70k for the winter shelter.

Dispatch services, provided by the City of Ukiah, are set to increase by 5% year-over-year. These costs are offset by decreases in general supplies and small tools and equipment.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Expense Objects					
Salaries					
Police - Operations					
Salaries & Wages, Regular	110-4200-0101	$1,466,226	$1,550,299	$1,853,718	$1,980,002
Overtime	110-4200-0102	$174,592	$97,638	$165,988	$101,000
Comp Time Payout	110-4200-0103	$36,899	$36,770	$75,572	$25,189
Vacation Payout	110-4200-0104	$25,101	$12,801	$6,084	$5,000
Sick Leave Payout	110-4200-0105	$4,550	$7,074	$0	$0
Holiday Pay	110-4200-0106	$74,282	$81,790	$99,596	$104,386
Other Pay	110-4200-0109	$166,893	$102,904	$96,837	$102,004
Total Police - Operations:		**$1,948,543**	**$1,889,276**	**$2,297,796**	**$2,317,581**
Police - Support Services					
Salaries & Wages	110-4202-0101	$0	$84,300	$153,546	$145,022
Overtime	110-4202-0102	$0	$2,086	$11,000	$9,000
Other Pay	110-4202-0109	$0	$1,691	$2,080	$6,200
Misc Insurance Premium	110-4202-0210	$0	$211	$254	$3,143
Total Police - Support Services:		**$0**	**$88,287**	**$166,881**	**$163,365**
Total Salaries:		**$1,948,543**	**$1,977,564**	**$2,464,676**	**$2,480,946**
Benefits					
Police - Operations					
Misc Insurance Premiums & Fees	110-4200-0210	$4,611	$4,859	$6,978	$4,364
Medical Premium Contribution	110-4200-0211	$272,266	$296,895	$424,614	$433,875
Uniforms	110-4200-0212	$18,045	$17,807	$21,600	$26,501

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Dental Premiums	110-4200-0213	$15,577	$16,761	$28,386	$24,976
Vision Care	110-4200-0214	$4,059	$4,444	$5,274	$5,242
Pers	110-4200-0220	$664,210	$334,782	$429,527	$435,453
Educational Reimbursement	110-4200-0221	$950	$0	$0	$0
Worker's Comp Premium	110-4200-0231	$116,510	$126,817	$139,743	$192,768
Worker's Comp Deductible	110-4200-0232	$18,970	$7,421	$0	$0
FICA/Medicare	110-4200-0252	$138,021	$139,346	$167,513	$162,284
Total Police - Operations:		**$1,253,219**	**$949,132**	**$1,223,636**	**$1,285,463**
Police - Support Services					
Medical Premium Contributions	110-4202-0211	$0	$16,032	$36,317	$39,874
Dental Premiums	110-4202-0213	$0	$960	$2,309	$2,400
Vision Care	110-4202-0214	$0	$218	$459	$437
Pers	110-4202-0220	$0	$7,085	$12,546	$12,015
Workers Compensation	110-4202-0231	$0	$0	$2,477	$2,383
FICA/Medicare	110-4202-0252	$0	$6,720	$12,135	$12,002
Total Police - Support Services:		**$0**	**$31,015**	**$66,242**	**$69,111**
Total Benefits:		**$1,253,219**	**$980,148**	**$1,289,878**	**$1,354,575**
Materials & Services					
Police - Operations					
Laboratory	110-4200-0313	$3,430	$3,812	$2,800	$4,500
Animal Care & Control	110-4200-0314	$32,333	$32,593	$34,000	$35,700
Investigative Medical Serv	110-4200-0318	$765	$0	$1,500	$1,950
Professional Services	110-4200-0319	$41,460	$40,541	$25,000	$27,500
Dues & Memberships	110-4200-0320	$397	$2,528	$2,000	$3,000
Equipment Repair & Maint	110-4200-0351	$45	$218	$1,000	$0
Rental-Equip & Vehicles	110-4200-0356	$2,450	$3,483	$1,600	$0
Rentals - Space	110-4200-0357	$4,585	$4,733	$4,900	$4,900
Telephone & Communication	110-4200-0362	$22,581	$26,783	$23,000	$23,000
Copying/Printing	110-4200-0365	$1,035	$2,967	$2,800	$2,800
Training/Travel Reimbursement	110-4200-0366	$32,225	$38,141	$55,000	$40,000
PD Recruit Training	110-4200-0367	$27,159	$0	$20,000	$30,000
Meetings/City Business	110-4200-0371	$383	$16	$500	$500
Postage	110-4200-0372	$1,052	$3,984	$800	$4,000
Evidence Supplies	110-4200-0374	$1,224	$1,367	$1,500	$1,000
General Supplies	110-4200-0375	$6,718	$13,048	$1,000	$1,000
Medical/Safety Supplies	110-4200-0376	$6,548	$4,413	$2,500	$2,500
Small Tools & Equipment	110-4200-0381	$24,974	$32,832	$1,000	$25,000
Utilities	110-4200-0383	$6,953	$10,011	$7,500	$7,500
Books & Subscriptions	110-4200-0384	$1,413	$73	$750	$0
Dispatch Services	110-4200-0386	$394,765	$395,662	$415,445	$436,217
Towing	110-4200-0387				$10,000
Range - Ammo	110-4200-0388				$3,100

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Range - Supplies	110-4200-0389				$500
Total Police - Operations:		**$612,495**	**$617,203**	**$604,595**	**$664,667**
Police - Support Services					
Professional Services	110-4202-0319	$0	$8,243	$83,740	$0
Total Police - Support Services:		**$0**	**$8,243**	**$83,740**	**$0**
Total Materials & Services:		**$612,495**	**$625,445**	**$688,335**	**$664,667**
Allocation to ISF					
Police - Operations					
Fleet Services	110-4200-0322	$95,699	$293,366	$129,924	$170,000
Allocation to IT Service	110-4200-0396	$171,168	$233,053	$178,416	$178,416
Alloc to Facilities Maint	110-4200-0397	$70,904	$101,808	$70,904	$70,904
Overhead Allocation	110-4200-0800	$1,120,681	$1,099,753	$882,500	$882,500
Cost Allocation contra exp	110-4200-0802	-$4,761	$707	-$4,761	-$22,000
Total Police - Operations:		**$1,453,691**	**$1,728,687**	**$1,256,983**	**$1,279,820**
Total Allocation to ISF:		**$1,453,691**	**$1,728,687**	**$1,256,983**	**$1,279,820**
Other Expenditures					
Police - Operations					
Social Services Liason Grant	110-4200-0379	$48,252	$299	$0	$0
Wellness	110-4200-0380	$0	$4,995	$15,000	$15,000
Miscellaneous	110-4200-0619	$28,482	$26,085	$31,859	$500
Total Police - Operations:		**$76,734**	**$31,379**	**$46,859**	**$15,500**
Police - Support Services					
Supplies - CRU	110-4202-0375	$0	$7,011	$0	$0
Grant Expenses	110-4202-0379	$0	$0	$5,000	$0
Emergency Winter Shelter	110-4202-0380	$0	$0	$70,000	$70,000
Total Police - Support Services:		**$0**	**$7,011**	**$75,000**	**$70,000**
Total Other Expenditures:		**$76,734**	**$38,390**	**$121,859**	**$85,500**
Total Expense Objects:		**$5,344,683**	**$5,350,234**	**$5,821,731**	**$5,865,508**

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Public Safety - 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 of 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 comprised 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 Function

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures						
Public Safety						
Fire - District/city						
Pers	110-4220-0220	$13,988	$14,042	$14,587	$14,000	$14,057
Professional Services	110-4220-0319	$420,435	$416,713	$439,121	$434,512	$434,512
Total Fire - District/city:		**$434,423**	**$430,755**	**$453,708**	**$448,512**	**$448,569**
Total Public Safety:		**$434,423**	**$430,755**	**$453,708**	**$448,512**	**$448,569**
Total Expenditures:		**$434,423**	**$430,755**	**$453,708**	**$448,512**	**$448,569**

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Fort Bragg Tourism Marketing & Promotions

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

FY 2023/24 Top Accomplishments

- Increased site traffic and engagement on VisitFortBraggca.com, with the largest gains during the shoulder season.
- Continued to increase subscribers on social media and e-newsletters through continuous promotions, including digital campaigns.
- Increased E-newsletter opt-in subscribers from 5,400 (June 2023) to 7,411 (May 2024)
- Created direct merchant support by establishing a Shop Downtown landing page and Merchant Support Postcard.
- The Great Photo Collection campaign garnered over 500 original entries and increased social following and engagement.
- Restructured social media categories and processes to increase local presence, effectiveness, and responsiveness.
- Established relationships with the local mountain bike community and CAL FIRE to promote responsible use of Jackson State Demonstration Forest with an eye towards the creation of the Fort Bragg Mountain Bike event.
- Established Summer & Winter Season Event promotions on the website and downtown banner to increase awareness and visitation for events.
    - Magic Market – 7,500 page visits
    - Noyo Harbor Festival – 2,300 page visits
    - Moved Restaurant Week to a stand-alone event in January with 34,000 reached over social media and email with over 1,000 page visits.
    - Whale Fest promotion totals: over 500K online impressions, 8,000 site visits, and 750 newsletter subscribers
- Continued creation and promotion of multiple art and cultural features and stories highlighting local merchants.
- Mendocino Film Festival sponsorship, including the program and the movie screening at Coast Cinemas.
- Established Fort Bragg Beer promotion
- Finalized Alleyway Art Project – an original landing page and walking tour map
- Added online store to Holiday Gift Guide – 1,750 page visits
- Presence at Travel and Adventure trade show – 1,100 newsletter subscribers
- The landing page with newsletter sign-up promotions has attracted over 6500 subscribers.
- The user acquisition site traffic increased by 52% compared to the previous year.
- Vendor participation at Magic Market has surged by an impressive 80% compared to the previous year, showcasing the growing appeal and opportunities available at this event.

FY 2024/25 Top Priorities

- Continue to expand Fort Bragg's marketing subscriber base on social media and newsletters, promoting visitation and maintaining an affinity for Fort Bragg.
- Continue supporting Fort Bragg merchants through measurable marketing promotions to drive engagement and customer traffic.
- Continue reaching and engaging with younger audiences in the driving distance regions (SF, East & South Bay) outside the Northern Central Valley.
- Currently involved in restructuring social media to emphasize and differentiate creative brand identity, align social content categories, solidify the use of local stories and reels, and support robust event promotion.
- Promote and nurture Fort Bragg's role in a regional Blue Economy initiative through targeted campaigns focusing on the marine environment, sustainability, and technology.
- Continue to build on the success of Fort Bragg events as a driver of community engagement and visitation.
- Increase community engagement with outreach and interaction with the lodging community
- Maintain successful, popular annual promotions such as the Photo Collection and Gift Guide, using previous years as a foundation to increase engagement.
- Continue promoting mountain biking in partnership with CAL FIRE and Jackson State while exploring specific strategies for developing a Fort Bragg race.

Expenditure Summary

In 2016, voters approved Measure AA, which increased the City's Transient Occupancy Tax (TOT) from 10% to 12%. A companion advisory measure, Measure AB, allocates one percent of the TOT collections specifically for marketing Fort Bragg as a premier visitor destination. This focused marketing effort has contributed to year-over-year growth in TOT revenue since 2017.

For FY 2025, the Marketing and Promotions Budget is set at $260,000, reflecting a 3% decline from prior year highs due to TOT revenue fluctuations. Despite this, our commitment to enhancing the visitor experience remains strong. Notably, the FY 2023 fireworks budget is now included in the Visit Fort Bragg Budget.

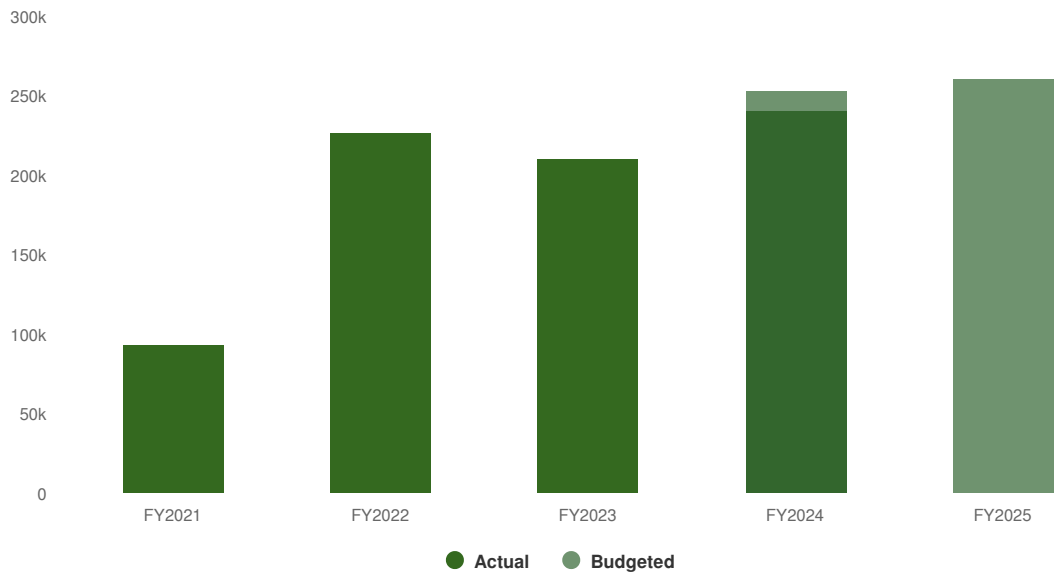
A key priority for the coming fiscal year is to collaborate with the Visit Fort Bragg Committee to co-sponsor more city events. The adopted budget allocates $45,000 to events, including the enchanting Winter Wonderland, an annual pilot Mountain Bike Event, cultural festivities, and block parties. These events are designed not only to support our local businesses but also to attract visitors, showcasing the charm and beauty of our community.

We have earmarked $180,000 for professional services to continue our robust marketing efforts. A Request for Proposal (RFP) for a marketing firm was issued in June 2024 and is expected to close before August 1. This ensures we partner with the best expertise to promote Fort Bragg effectively.

With these initiatives, we are excited to continue welcoming visitors to our beautiful city, offering unforgettable experiences and supporting our local economy.

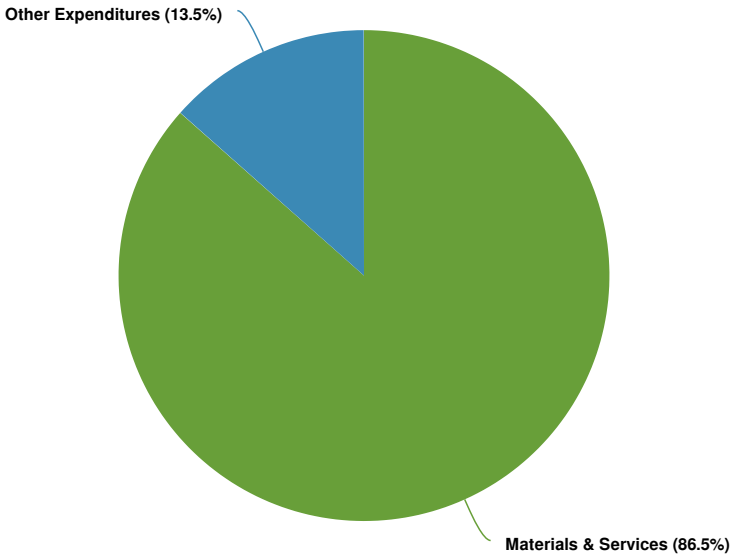
$260,150 **$7,692**
(3.05% vs. prior year)

Tourism Marketing and Promotion Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Materials & Services						
Professional Services	110-4321-0319	$193,880	$187,407	$191,808	$195,066	$180,000
Dues & Memberships	110-4321-0320	$150	$150	$150	$150	$150
Meetings/Marketing & Promotion	110-4321-0371	$0	$977	$500	$200	$0
Events	110-4321-0382	$0	$0	$25,000	$20,000	$45,000
Books & Subscription	110-4321-0384	$41	$0	$0	$0	$0
Total Materials & Services:		**$194,071**	**$188,534**	**$217,458**	**$215,416**	**$225,150**
Other Expenditures						
Fireworks	110-4321-0619	$32,803	$21,696	$35,000	$24,865	$35,000
Total Other Expenditures:		**$32,803**	**$21,696**	**$35,000**	**$24,865**	**$35,000**
Total Expense Objects:		**$226,875**	**$210,230**	**$252,458**	**$240,281**	**$260,150**

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Community Development Department

John Smith
Acting Community Development 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) Grant writing.

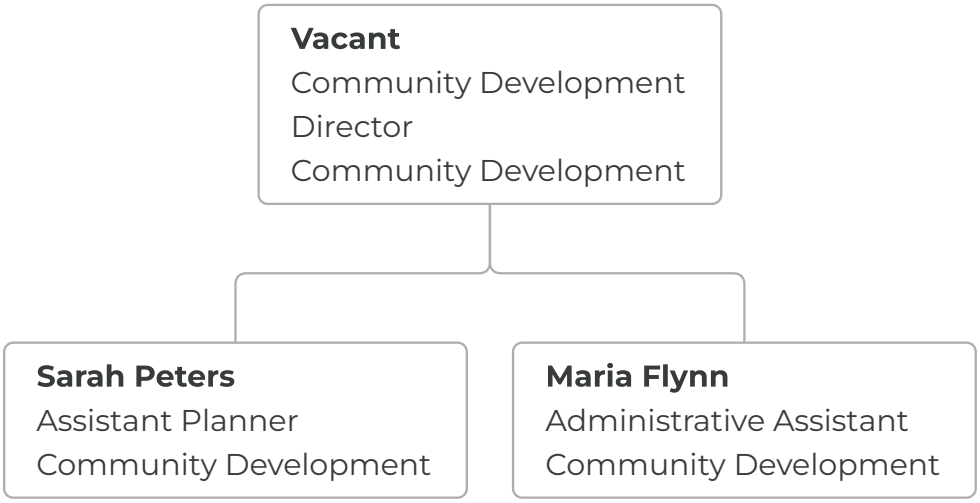
The Community Development Department is currently comprised of three staff positions, an Assistant Planner, a Grants Coordinator, and an Administrative Assistant. Staffing is supplemented with the use of consultants as needed. The Community Development Department serves the community by planning for Fort Bragg's future, facilitating housing and economic development, guiding and regulating 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, Formula ordinance and land use code updates, 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 ensure that new development proposals comply with the City's planning and zoning regulations, through our permitting process.
- **Permitting**: CDD processes and approves all building, sign and Limited Term Permits.

Strategic Goals and Objectives

- Continue to work on the implementation of the Housing Element through code modifications in the inland and coastal zone and residential code enforcement to preserve affordable housing.
- Process all permits in a timely manner and with exceptional customer service.
- Implementation of the Central Business District Revitalization Effort.
- Seek grants for priority City projects and activities.
- Continue to undertake and implement new City projects.

Organizational Chart



Authorized FTE's

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

FY 2023/24 Top Accomplishments

- 13 Entitlements were approved included those for a Minor Subdivision, Two Multifamily Residential projects, a new Restaurant and Arcade, and an Accessory Dwelling Unit.
- 30 Housing Building Permit applications were processed and approved. These included Single Family Residences, Accessory Dwelling Units, and Multifamily Residences.
- 14 Solar installation applications were approved
- Ordinance amendments adopted including: Outdoor Dining, Accessory Dwelling Units, Urban Lot Splits, Planned Unit Development, Tiny Homes, Tiny Home & Manufactured Home Communities.
- Central Business District Parking Strategy adopted, ILUDC ordinance amended and CLUDC ordinance underway.
- Implementation of Central Business District Revitalization efforts.

Performance Workload Measures

INDICATORS	2021	2022	2023	% CHANGE
Development Permits (Coastal Development Permits, Use Permits, Design Review, Limited Term Permits, Subdivisions, etc.)	63	83	117	+41
CEQA Documents (EIRs, MNDs, NDs)	1	2	1	-50
Building Permits	146	136	172	+26
Legislative Activity	4	4	7	+75
Draft Work/On-Going Tasks	2	1	1	0
Grants	3	1	14*	+1300
Business Licenses-New Awarded	92	90	146	+62
Sign Permits	20	10	20	+100
No. Planning Commission Staff Reports	23	21	10**	-33
No. Planning Resolutions (new)	12	30	10	-67
No. CDC Staff Reports	10	12	13	+8
Address Listings	6	8	9	+13

Performance/Workload Measures by Calendar Year

*Grants handled by Community Development Department Staff increased drastically this calendar year due to the move of the Grants Coordinator to the Community Development Department. Of the 14 grants listed, seven are administered fully by the Community Development Department, six include shared administrative duties with the Public Works Department, and one includes shared administrative duties with the Police Department.
**Community Development Department Staff drafted 14 Staff Reports, ten of which were presented to Planning Commission in 2023.

FY 2024/25 Top Priorities

- Stabilize and strengthen the Community Development Department through effective training programs and full staffing levels.
- Continue to work on implementation of the 2019 Housing Element.
- Seek grants for priority City projects and activities.
- Continue to undertake and implement new City projects.
- Submit a Local Coastal Plan Amendment Application to the Coastal Commission to bring the Coastal Land Use and Development Code in line with the updates made to the Inland Land Use and Development Code.
- Consider implementation of new permitting software to intake and track building and planning permits.
- Implement first tier parking strategy recommendations.
- 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.

Expenditures Summary

The Community Development Adopted Budget for FY 2025 is $514,000, reflecting a decrease of $240,000 or 31.86% from the prior year. From March to June 2024, the department operated without a full-time Director, with the Public Works Director serving as Acting Director and Marie Jones Consultant handling major planning projects and mentoring staff. Given the success of this arrangement, the City does not plan to fill the Director position this fiscal year. Instead, the budget includes a part-time planner position to manage high-volume seasons and ensure timely processing of applications. The Grant's Coordinator is being transitioned from the Department to the newly created Economic Development Department, which reduces the Budget request by $130k annually.

The City is dedicated to transforming our Planning Department with an innovative and proactive approach in FY 2025. This revitalization includes integrating some Code Enforcement functions, previously funded through CDBG Grants and managed by the Police Department, directly into the department's structure. With the Director position vacant, we will

continue outsourcing certain planning tasks to maintain the quality and efficiency of our operations.

Additionally, we have allocated funds for staff training and mentoring to build internal capacity and expertise. This investment will enhance our team's skills and ensure the department remains resilient and adaptable, capable of meeting the evolving needs of our community with professionalism and efficiency.

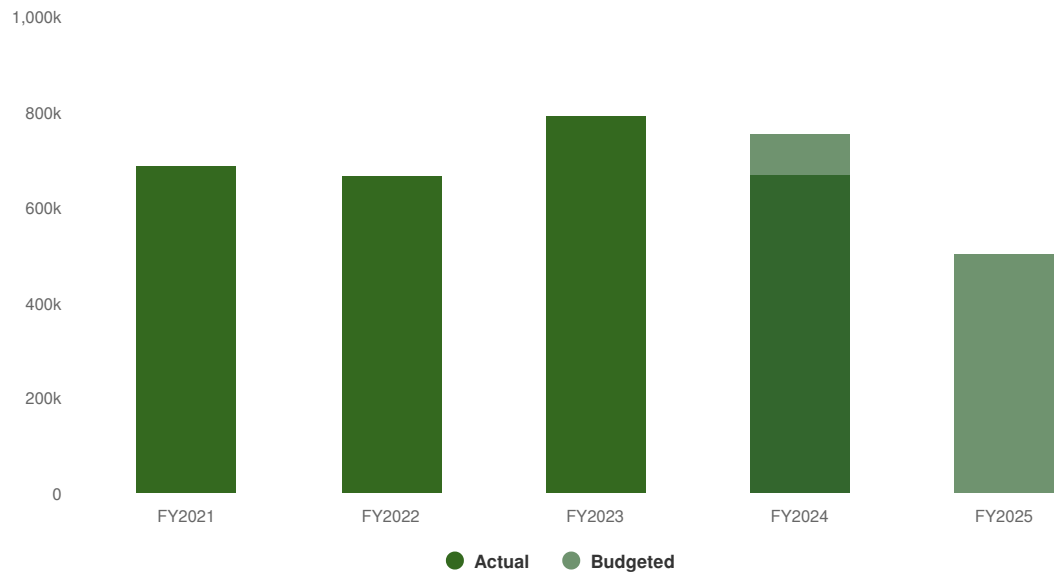
Furthermore, we are actively exploring options to enhance our permitting process. A critical part of this initiative involves deciding whether to hire a part-time Building Inspector in-house, negotiate with the County of Mendocino (our current Building Inspector), or seek alternative inspector models. Our goal is to significantly shorten the permitting process duration, expediting project timelines and reduce costs for developers and residents.

A major priority for the upcoming year is the implementation of more streamlined Building and Planning software collaborating with Public Works and the City Manager's Office to enhance efficiency for both applicants and City staff. We plan to leverage grant funding to adopt advanced planning software. This investment will modernize our internal operations and introduce an online portal for permit applications, with resources and offering a more streamlined and user-friendly interface for permit holders. This technology will simplify the application process, provide real-time application tracking, increase transparency, and alleviate the administrative load on our City staff.

Through these strategic enhancements, we aim to build on previous successes of the Department and transform the Planning Department into a more dynamic and "one-stop" entity for developers and permit applicants. This transformation will better serve our community's needs and promote sustainable development in Fort Bragg, ensuring our city is a vibrant and thriving environment for all residents and businesses, continuing the City Council's vision of being business-friendly.

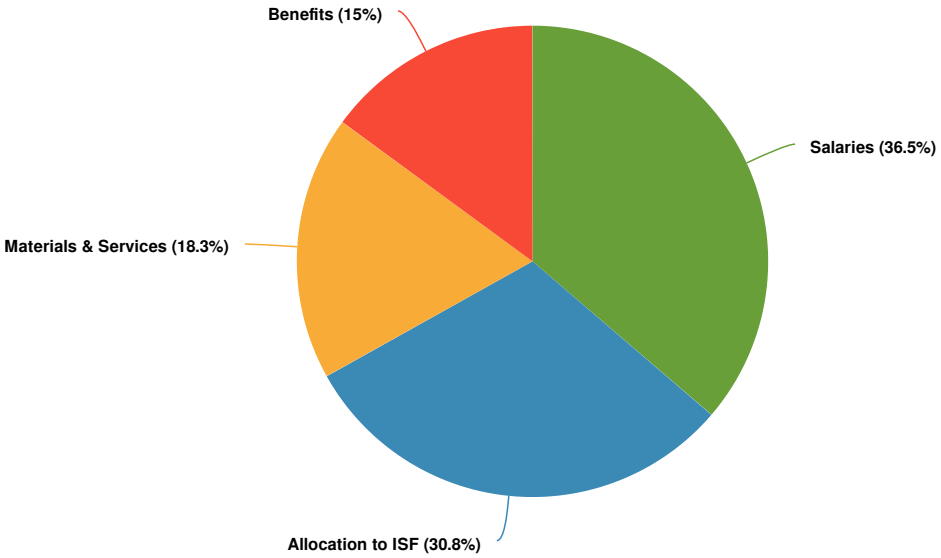
$503,761 **-$251,045**
(-33.26% vs. prior year)

Community Development Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



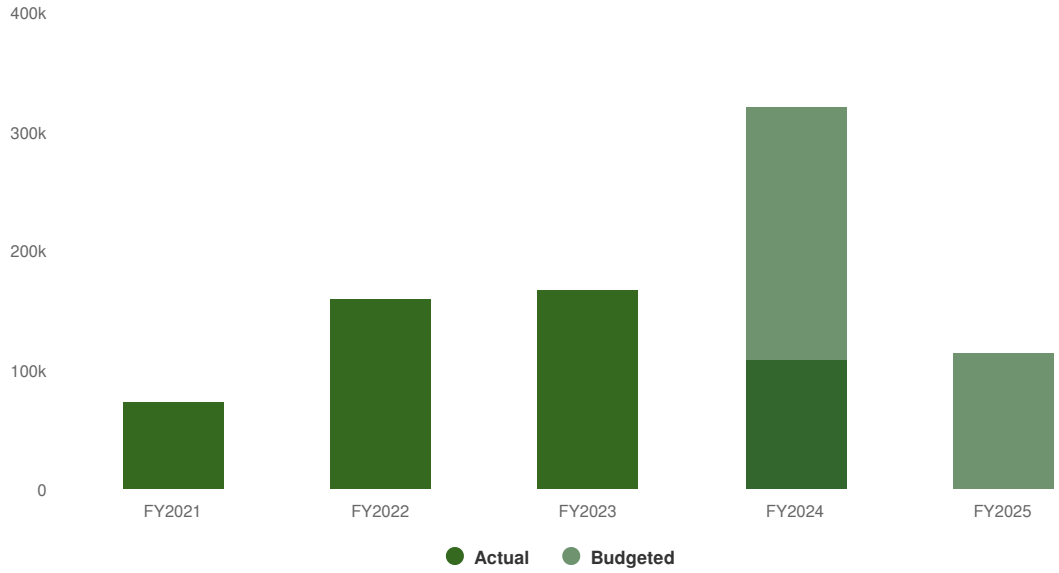
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Salaries						
Salaries & Wages, Regular	110-4320-0101	$251,174	$283,282	$280,933	$271,375	$179,705
Overtime	110-4320-0102	$1,260	$1,573	$4,955	$1,000	$2,197
Comp Time Payout	110-4320-0103	$546	$530	$80	$2,100	$1,493
Vacation Payout	110-4320-0104	$1,151	$9,922	$0	$3,672	$0
Sick Leave Payout	110-4320-0105	$0	$1,658	$0	$0	$0
Other Pay	110-4320-0109	$0	$1,000	$2,000	$80	$599
Total Salaries:		**$254,131**	**$297,965**	**$287,969**	**$278,227**	**$183,994**
Benefits						
Misc Insurance Premiums & Fees	110-4320-0210	$821	$768	$1,443	$1,000	$1,000
Medical Premium Contribution	110-4320-0211	$36,689	$31,903	$45,418	$42,499	$26,860
Dental Premiums	110-4320-0213	$1,501	$1,199	$3,083	$1,930	$2,309
Vision Care	110-4320-0214	$819	$476	$917	$600	$655

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Pers	110-4320-0220	$20,980	$21,577	$26,266	$21,404	$17,309
Worker's Comp Premium	110-4320-0231	$6,237	$4,804	$5,277	$5,462	$3,582
FICA/Medicare	110-4320-0252	$18,573	$22,039	$23,575	$23,575	$24,047
Total Benefits:		**$85,620**	**$82,765**	**$105,979**	**$96,470**	**$75,762**
Materials & Services						
Professional Services	110-4320-0319	$20,142	$34,585	$48,897	$48,897	$75,000
Dues & Memberships	110-4320-0320	$99	$0	$300	$0	$500
Legal Notices	110-4320-0364	$3,573	$1,823	$3,000	$7,000	$8,000
Training/Travel Reimbursement	110-4320-0366	$1,815	$1,881	$4,000	$8,000	$7,000
Meetings/City Business	110-4320-0371	$0	$109	$250	$300	$500
Small Tools & Equipment	110-4320-0381	$37	$1,660	$200	$1,000	$1,000
Books & Subscriptions	110-4320-0384	$0	$140	$200	$0	$0
Total Materials & Services:		**$25,666**	**$40,198**	**$56,847**	**$65,197**	**$92,000**
Allocation to ISF						
Allocation to IT IS	110-4320-0396	$26,745	$37,289	$33,663	$37,289	$26,745
Alloc to Facilities Maint	110-4320-0397	$6,238	$8,957	$6,238	$8,957	$8,957
Overhead Allocation	110-4320-0800	$336,668	$405,108	$336,668	$405,108	$336,668
Cost Allocation contra exp	110-4320-0802	-$69,294	-$217,101	-$69,294	-$217,101	-$217,101
Total Allocation to ISF:		**$300,357**	**$234,253**	**$307,275**	**$234,253**	**$155,269**
Allocated Personnel Costs						
Salary/Benefits Allocation	110-4320-0801	$0	$136,427	-$3,263	-$3,263	-$3,263
Total Allocated Personnel Costs:		**$0**	**$136,427**	**-$3,263**	**-$3,263**	**-$3,263**
Total Expense Objects:		**$665,775**	**$791,608**	**$754,807**	**$670,884**	**$503,761**

Revenues Summary

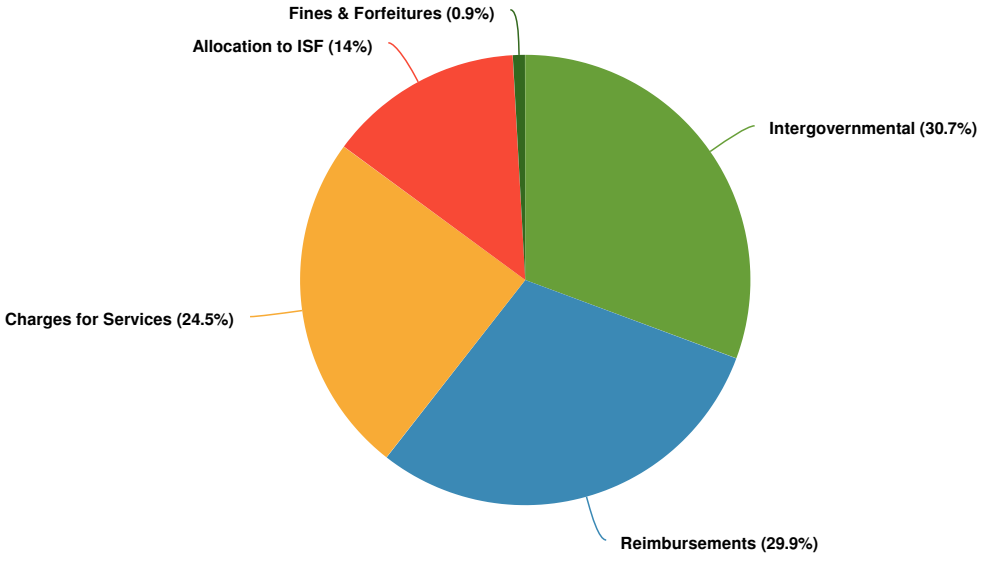
$114,113 **$206,802** (Fe... year)

Community Development Department Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Reimbursements						
City Exp Reimb -DDA	110-4320-3415	$29,073	$25,854	$30,000	$5,000	$10,000
Interfund Reimb - CDD	110-4320-3497	$37,176	$395	$5,000	$305	$20,000
Personnel Cost Allocations	110-4320-3499	$0	$4,113	$10,831	$4,113	$4,113
Total Reimbursements:		**$66,249**	**$30,363**	**$45,831**	**$9,418**	**$34,113**
Intergovernmental						
Grant Staff Time Reimb	110-4320-3318	$53,102	$89,714	$228,671	$60,000	$35,000
Total Intergovernmental:		**$53,102**	**$89,714**	**$228,671**	**$60,000**	**$35,000**
Charges for Services						
Const & Demo Ord. Fee	110-4320-3424	$1,000	$1,945	$2,121	$2,000	$2,000
Community Dev Fees	110-4320-3734	$13,606	$26,800	$20,000	$24,000	$26,000
Total Charges for Services:		**$14,606**	**$28,745**	**$22,121**	**$26,000**	**$28,000**
Fines & Forfeitures						
Code Enforcement Fees	110-4320-3735	$8,706	$1,163	$5,000	$100	$1,000
Total Fines & Forfeitures:		**$8,706**	**$1,163**	**$5,000**	**$100**	**$1,000**
Allocation to ISF						
Business License Surcharge	110-4320-3702	$2,520	$3,086	$3,193	$2,100	$2,500
Sign Application	110-4320-3715	$30	$35	$100	$200	$200
Grading Permits	110-4320-3732	$1,200	$1,585	$1,000	$1,185	$1,300
Building Permit Surcharge	110-4320-3733	$12,455	$12,336	$15,000	$8,658	$12,000
Total Allocation to ISF:		**$16,205**	**$17,042**	**$19,293**	**$12,143**	**$16,000**
Other Revenue						
Miscellaneous	110-4320-3998	$541	$0	$0	$0	$0
Total Other Revenue:		**$541**	**$0**	**$0**	**$0**	**$0**
Total Revenue Source:		**$159,409**	**$167,026**	**$320,915**	**$107,661**	**$114,113**

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Public Works Department

John Smith
Public Works Director

MISSION STATEMENT: Provide, operate and maintain essential public infrastructure, facilities and services to make everyday life as safe and convenient as possible for Fort Bragg residents, businesses, and visitors. The basic services provided by the Public Works Department include mapping, capital project implementations, inspection and management, City-owned facility and park maintenance, infrastructure and street maintenance and repair, traffic signage, water intake, treatment and distribution, implementation of SB1383 - organic food waste diversion requirements of Cal/recycle, implementation of the National Pollution Prevention Discharge Elimination Systems Permitting (NPDES) for storm water runoff management, and wastewater collection, treatment and discharge.

The Public Works Department is organized in six divisions - Administration/Engineering, Parks & Facilities, Corporation Yard & Fleet, Street Maintenance, Water Enterprise, and Wastewater Enterprise. The Administration/Engineering Division provides administrative support, fiscal management, and engineering services to the Public Works Department. It is also responsible for the implementation of the City's Capital Improvement Program and works closely with various regulatory agencies to maintain permit compliance. The Parks & Facilities Division provides maintenance and repairs for City facilities and grounds, parks, and street trees and assists with capital projects as needed. The Corporation Yard & Fleet Division is responsible for maintenance of city streets including painted curbs, crosswalks, and signage; maintenance and repairs of the City's wastewater collection lines, storm drains, water distribution system, utility meters, and, fire hydrants. The Public Works crew also responds to sewage overflows and water service line leaks. Fleet is responsible for the maintenance of all City vehicles, heavy equipment, and other large pieces of equipment owned by the City. The Public Works field crew also provides support for many civic and community events. Water and Wastewater Enterprises are operated as separate funds and are presented in separate sections of this budget. In the past year, housing and environmental review capabilities have been added to further strengthen the Department's skills base.

Strategic Goals and Objectives

- Provide coordinated oversight and management of six divisions within the Public Works Department.
- Ensure that employees are given essential safety training and job-skills training. Provide employees with adequate resources to safely and effectively complete their work.
- Implement employee policies and procedures in accordance with all federal, State, and local rules and regulations.
- Perform necessary physical and operational activities at each City-owned facility and City infrastructure to stay current with constantly evolving regulatory requirements.
- Directly or through the use of consultants, manage and inspect the City's capital projects to ensure the quality of workmanship, timeliness, and conformance with plans and technical specifications, and budgetary constraints.
- Pursue additional grants and revenue sources, strive for cost-efficiencies, and reduce costs to the General Fund and Enterprise Funds.
- Strive for energy efficiency in the operation of all City-owned facilities and continue innovating sustainability measures.
- Enhance public travel by providing a safe, durable, multi-modal road network that fully includes pedestrians, bicycling, transit, and other modes of transportation. Provide for a smooth flow of traffic throughout the City.
- Maintain customer satisfaction and continue to be responsive to citizen inquiries and concerns.

Organizational Chart

Authorized FTE's

AUTHORIZED FTE	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Public Works Department	12.6	14	14	15.8	19	21.5	28	18.5	20.5
Enterprise Department	8	8	8	8	8	7	7.5	7.5	7.5

FY 2023/24 Top Accomplishments

- **Reservoir Property:** On March 31, 2023, the City finalized the purchase of six (6) parcels totaling 582 acres (the Property), located adjacent to Highway 20 and abutting the Summers Lane Reservoir property. The primary objective of the purchase is to construct three (3) reservoirs each, approximately the size of Summers Lane Reservoir, which is 45 acre-feet. A solicitation for hiring a design engineer and completion of the environmental and permitting documents will be released this fiscal year, with a goal of constructing the reservoirs in a few years.
- **2022 Streets Project:** This project rehabilitated eight (8) streets, stretching more than one (1) mile using either overlay, dig-out repair, or full-depth reconstruction, and included sidewalks as needed for ADA compliance along this project route. This project rehabilitated the stamped crosswalks in the downtown and improved safety for pedestrian crossing at Oak and Harold Street. Additionally, it included 9 streets (mostly in the school zone) which extend approximately 3.5 miles where pavement markings, striping, and signage were removed and replaced. The contract was awarded to Argonaut Constructors in July 2023 and completed in June 2024.
- **Oneka Seawater Desalination Buoy Design Pilot Study:** The City and Oneka Technologies are partnering to deploy California's first wave-powered desalination project. The entire desalination process will take place about ½ mile offshore from the modular buoy. The energy from the ocean activates a wave-actuated pump that moves seawater through reverse osmosis membranes, delivering fresh water through an underwater pipe to shore at the City's Waste Water Treatment Facility. The City was awarded $1,490,000 by the Department of Water Resources to complete the pilot study.
- **Wiggly Giggly Playground:** The project scope included the purchase of the new playground equipment, demolition and disposal of the existing playground equipment, and installation of the new equipment. Council gave direction to proceed with the purchase in February 2023 and the playground was delivered in May 2023. The playground construction began in August 2023 and the park was reopened on February 10, 2024.
- **Bainbridge Park Improvements:** In June 2023, the City was awarded $2M by the State Park Program Funding Prop 68 for the implementation of several features of the Bainbridge Park Master Plan. In accordance with the grant scope, design amenities of the project will include; construction of a new multi-use pavilion and artificial surface soccer pitch with lights, new public art and landscaping, master lighting control system and new lights, poured ADA surfacing for the playground area, camera system, cosmetic and maintenance upgrades to existing bathroom facilities, and incorporation of existing drainage into the park layout. The design contract was awarded in September 2023 to Melton Design Group. Construction is anticipated to start in FY 2024-25.
- **EV Fleet and Charging Station:** In September 2022, City Council gave direction to proceed with USDA Funding for the purchase of Electric Fleet Vehicles for the Police Department. The Police Department has purchased six fully electric vehicles. In order for the vehicles to be Fleet ready, Electric Vehicle Supply Equipment (EVSE) needs to be installed at the Police Department. This project includes the design of the stations currently underway and the purchase and installation of the new charging equipment, which consists of two Level-II AC Chargers and two Level-III DC Fast Chargers from ChargePoint. The design contract was awarded in April 2023 and is now complete. Equipment is anticipated to arrive in fall 2024 and construction will be completed by the end of the year.
- **Fire Station Design:** This project is currently in the design phase, with a professional services agreement with Whitchurch Engineering executed in November 2023. The City has received a 90% design along with Title 24 documents. The design team is currently working on completing the final documents for the planning application submittal and is aiming to complete the design by May 31, 2024. The design of the north wing is funded by a CDBG Grant, but a funding source is yet to be identified for construction.
- **Town Hall and Facilities**: The Town Hall and Facilities project will repair damage caused by moisture at the Town Hall building and retrofit the restrooms to make them more accessible and visible for public use. In addition to the work to be performed at Town Hall, this project scope also includes necessary access improvements at the Fort Bragg Police Department as well as reconstructing the bio-solids dryer building at the City's wastewater treatment plant. Council awarded the design contract for this project on April 10, 2023; the design will be complete by the end of the 23/24 fiscal year, with construction planned for the 24/25 fiscal year.
- **Art and Recycling Beautification:** The City was awarded a $267,000 grant from the Clean California Local Grant Program. This project will result in the curation and addition of 55 new and 20 renovated eye-catching art-wrapped dual waste/recycling bins strategically placed in three distinct high trash generating areas in the City. The City has partnered with the Fort Bragg Unified School District art department to use art created by students for the bins. The project is expected to be complete by fall 2024.
- **Raw Water Line Replacement:** The raw water line is 15,000 LF of transmission line and appurtenances from the City's Water Treatment Facility to Summers Lane Reservoir and from Highway 20 to Waterfall Gulch. This pipeline is critical to the secure supply of raw water from the City's best quality sources, and the existing pipeline is nearing the end of its service life. In 2022/23 the City was awarded a grant in the amount of $8,800,000, for completion of this project. The project design is complete and the permitting process is underway. Council awarded the contract to T&S Construction in February 2024. Construction is anticipated to start in spring 2024.
- **Water Meter Replacement Project is still In-Progress:** The scope of work for this project included the removal of existing water meters and installation of new ultrasonic water meters using a cellular-based, fixed-network meter

reading system in and around the City of Fort Bragg. This project was funded by CDBG. Installation began in 2023 but, due to meter delays is still in progress.

- **Water Treatment Plant Overhaul:** The City's water treatment plant is undergoing construction for significant rehabilitation. The rehab project consists of rehabilitation of the Filter Treatment Units (FTUs), upgrades to the water plant piping, including flow meters and valves, Repair, upgrade, and construction of water treatment plant buildings, Rehabilitation of Tank #2, Demolition of the old clarifier, lining of the adjoining raw water and backwash ponds, upgrades to the Supervisory Control And Data Acquisition (SCADA) control system, Replacement of the chemical feed pumps, relocation of the laboratory, and other miscellaneous site improvements. The City was awarded a grant in the amount of $12,200,000 from the Drinking Water State Revolving Fund. Council awarded the construction contract to Wahlund Construction in February 2024 and construction is anticipated to start in summer 2024.
- **CV Starr Projects:** Several projects at the Starr Center were completed this fiscal year including UV Disinfection, Domestic Boiler, and Locker Room & Bathroom Flooring. The design contract for the HVAC system was awarded in March 2024.
- **Other Projects:** Other miscellaneous projects completed this year include, Corp Yard Roof Replacement, Elm Street Lift Station, sidewalk repairs, and installation of a gate at Bainbridge Park.

Performance / Workload Measures

INDICATORS	FY20	FY21	FY22	FY23	FY24
Public Works Department					
Total Cost of Projects Budgeted- CIP	$9.4 M	$5 M	$20 M	$24 M	$32 M
Grading Permits	6	3	1	1	5
Encroachment Permits Issued	48	41	35	57	34
Traffic Committee Requests Processed	19	25	27	17	19
Maintenance					
Streets (miles)	27.5	27.5	27.5	27.5	27.75
Alleys (miles)	19	19	19	19	19
Storm Drains (miles)	10	10	10	10	10
Streets Swept (miles)					847.5
Potholes Filled (Yards)					60

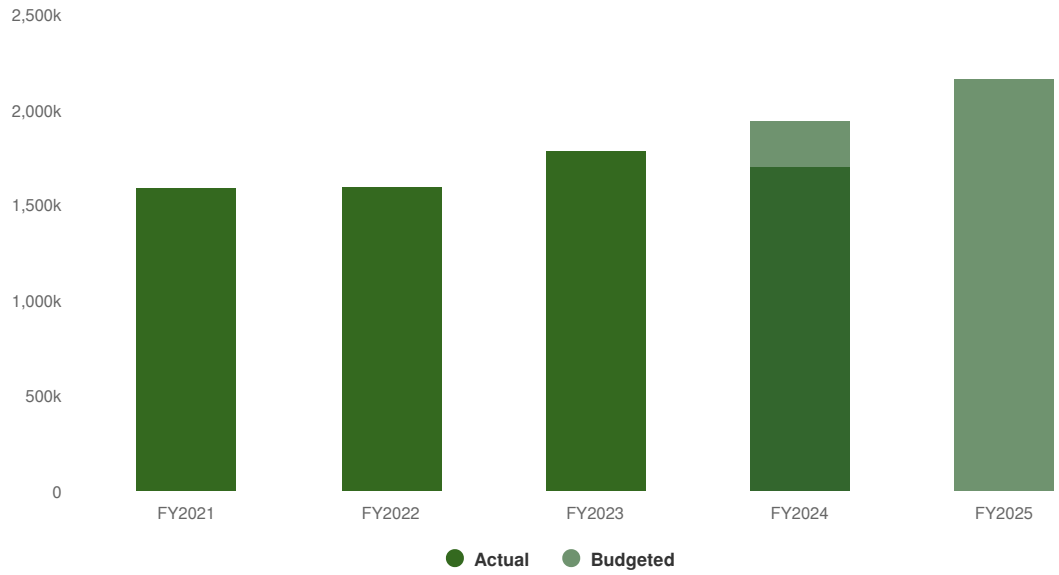
FY 2024/25 Top Priorities

- Staffing: To maintain a workforce that is adequately sized and skilled to meet the demands of our operations while prioritizing employee satisfaction and well-being.
- Infrastructure Maintenance and Rehabilitation: Regular maintenance and repair of roads, sidewalks, and other public infrastructure to ensure the safety and functionality of the transportation network. This year, Public Works will work on re-painting curbs and crosswalks, specifically extending red curbs to comply with state law.
- Water and Sewer System Maintenance: Ensuring the reliable operation and maintenance of water supply systems and sewage treatment, to protect public health and the environment. The new regulation requires identifying the type of pipe used on the customer side of water meters to verify there are no lead service lines. This is a project that will begin this year.
- Emergency Response Planning and Preparedness: Developing and updating emergency response plans for natural disasters, extreme weather events, and other emergencies to ensure the safety and well-being of the community.
- Waste Management and Recycling: Implementing effective waste management strategies, including recycling and food waste diversion programs, to reduce landfill waste and promote environmental sustainability.
- Traffic Management and Transportation Planning: Improving traffic flow, enhancing road safety measures, and developing sustainable transportation options.
- Sustainability and Resilience Initiatives: Promoting sustainability practices and resilience measures to mitigate the impacts of climate change, protect natural resources, and enhance the long-term viability of the community's infrastructure. This year's Capital projects include numerous resiliency projects like the facilities solar project, design of the reservoirs, recycled water, and Oneka desalination.
- Community Engagement and Outreach: Engaging with residents, businesses, and stakeholders to gather feedback, address concerns, and foster collaboration on public works projects and initiatives.
- Technology Upgrades: Continue to implement technology upgrades, such as GIS mapping systems, asset management software, and smart sensors, to improve efficiency, data management, and decision-making processes within the department.

Expenditures

$2,160,401 **$220,653**
(11.38% vs. prior year)

Public Works Adopted and Historical Budget vs. Actual



The Proposed Public Works budget for FY 2024 is $2.1 million, an increase of 12% or $237k from the prior year, mainly due to the reorganization of the Special Projects Manager position moving from Public works to Economic Development Department offset by COLA adjustments of 2%. Due to the large number of Capital Improvement Projects for Water, Streets and Wastewater Enterprise, the engineering department onboarded two additional Engineering Technicians and eliminated the Public Works Analyst position to create a Administration Assistant in the prior fiscal year.

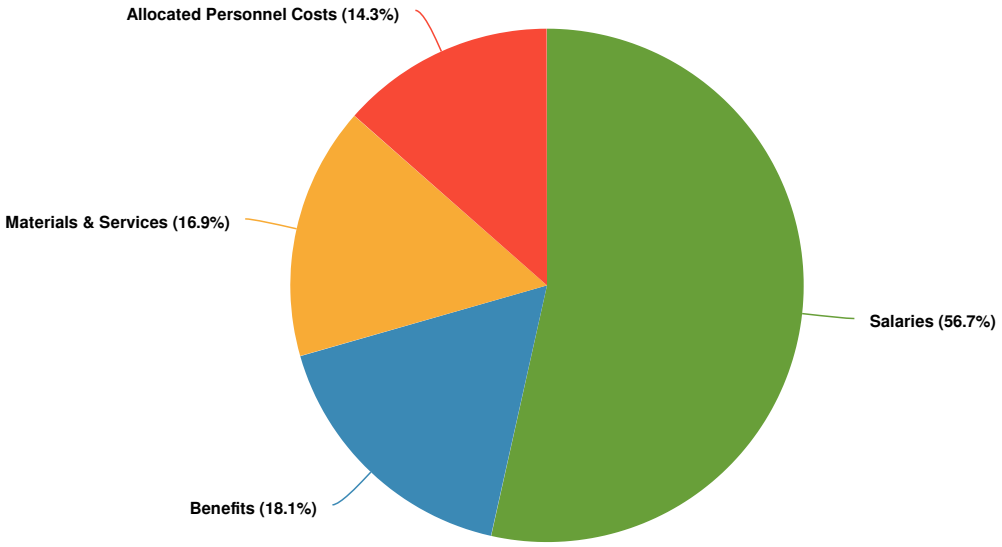
Training and travel proposed budget is also proposed to increase as a priority for the City is investing in training and development of our employees which will benefit the organization in the long-run.

The Cost Allocation methodology for the Corporation Yard personnel cost allocation was changed in the proposed budget, budgeting for the full cost in the General Fund-Corporation Yard Department with a true up at the Fiscal Year End based on actual hours worked on the Water, Wastewater Enterprise Fund. Additionally, during the last fiscal year, the seasonal maintenance worker was transitioned into full-time, which increased the FTE count to 8.

Streets and Maintenance costs, particularly utilities and professional services, are expected to increase by $16k. These increases were offset by decreases in Traffic and Safety from one-time purchases in the prior fiscal year. All other expenditure categories have insignificant changes year-over-year.

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Salaries						
Engineering						
Salaries & Wages, Regular	110-4330-0101	$412,929	$482,981	$683,384	$567,510	$633,643
Overtime	110-4330-0102	$127	$0	$1,124	$700	$4,615
Comp Time Payout	110-4330-0103	$443	$396	$2,996	$215	$3,571
Vacation Payout	110-4330-0104	$10,484	$10,475	$13,391	$3,981	$6,884
Sick Leave Payout	110-4330-0105	$0	$90	$0	$0	$0
Other Pay	110-4330-0109	$3,654	$3,496	$1,920	$12,000	$7,232
Total Engineering:		**$427,638**	**$497,437**	**$702,815**	**$584,406**	**$655,945**
Corporation Yard						
Salaries & Wages, Regular	110-4570-0101	$266,844	$267,360	$227,325	$222,446	$551,548
Overtime	110-4570-0102	$2,544	$2,923	$2,328	$2,000	$3,000
Comp Time Payout	110-4570-0103	$4,389	$2,810	$5,000	$4,000	$4,000
Vacation Payout	110-4570-0104	$2,853	$642	$0	$2,400	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Sick Leave Payout	110-4570-0105	$0	$0	$0	$670	$0
Other Pay	110-4570-0109	$5,348	$9,749	$10,000	$10,000	$10,000
Total Corporation Yard:		**$281,978**	**$283,484**	**$244,653**	**$241,516**	**$568,548**
Total Salaries:		**$709,615**	**$780,922**	**$947,468**	**$825,922**	**$1,224,493**
Benefits						
Engineering						
Misc Insurance Premiums & Fees	110-4330-0210	$1,165	$1,333	$2,504	$2,000	$2,500
Medical Premium Contribution	110-4330-0211	$52,758	$60,472	$140,536	$83,752	$64,080
Uniforms	110-4330-0212	$0	$0	$1,273	$0	$0
Dental Premiums	110-4330-0213	$2,617	$3,384	$9,300	$4,323	$5,882
Vision Care	110-4330-0214	$564	$763	$1,825	$1,420	$1,575
Pers	110-4330-0220	$134,194	$71,470	$90,558	$47,922	$45,104
Educational Reimbursement	110-4330-0221	$0	$0	$0	$925	$0
Worker's Comp Premium	110-4330-0231	$7,338	$8,342	$15,332	$11,008	$12,786
FICA/Medicare	110-4330-0252	$32,263	$36,471	$47,021	$45,483	$35,418
Total Engineering:		**$230,898**	**$182,236**	**$308,350**	**$196,833**	**$167,344**
Corporation Yard						
Misc Ins Premiums & Fees	110-4570-0210	$1,025	$935	$280	$1,000	$2,800
Medical Premium Contribution	110-4570-0211	$65,539	$63,706	$44,287	$64,115	$162,222
Uniforms	110-4570-0212	$4,772	$5,355	$1,392	$4,000	$4,000
Dental Premiums	110-4570-0213	$4,096	$3,933	$3,125	$3,500	$10,573
Vision Care	110-4570-0214	$982	$944	$710	$880	$954
PERS	110-4570-0220	$81,967	$42,013	$41,597	$24,395	$1,749
Worker's Comp Premium	110-4570-0231	$19,181	$48,772	$30,216	$40,852	$40,852
Worker's Comp Deductible	110-4570-0232	$96	$310	$0	$21	$0
FICA/Medicare	110-4570-0252	$20,833	$19,710	$16,272	$18,713	$0
Total Corporation Yard:		**$198,491**	**$185,678**	**$137,880**	**$157,475**	**$223,150**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Traffic Safety						
Worker's Comp Premium	110-4840-0231	$9,038	$0	$0	$0	$0
Total Traffic Safety:		**$9,038**	**$0**	**$0**	**$0**	**$0**
Total Benefits:		**$438,427**	**$367,914**	**$446,230**	**$354,308**	**$390,495**
Materials & Services						
Parks & Facilities						
Professional Services	110-4392-0319	$3,489	$4,921	$5,000	$5,000	$5,000
Park Maintenance	110-4392-0353	$13,495	$16,286	$13,000	$13,000	$14,000
Training/Travel Reimbursement	110-4392-0366	$0	$2,591	$0	$0	$0
General Supplies	110-4392-0375	$18,162	$25,435	$21,000	$15,000	$22,000
Small Tools & Equipment	110-4392-0381	$1,333	$1,272	$1,000	$1,000	$1,200
Total Parks & Facilities:		**$36,479**	**$50,505**	**$40,000**	**$34,000**	**$42,200**
Engineering						
Engineering	110-4330-0310	$16,612	$541	$36,042	$13,000	$40,000
Professional Services	110-4330-0319	$59	$1,064	$18,500	$12,000	$8,000
Training/Travel Reimbursement	110-4330-0366	$434	$1,328	$3,000	$1,500	$8,000
Meetings / City Businses	110-4330-0372					$300
Licenses & Permits	110-4330-0373	$238	$350	$400	$400	$400
Boot Expense	110-4330-0377	$180	$591	$750	$500	$375
Small Tools & Equipment	110-4330-0381	$3,705	$472	$350	$728	$500
Books & Subscriptions	110-4330-0384	$18	$199	$200	$200	$200
Total Engineering:		**$21,246**	**$4,545**	**$59,242**	**$28,328**	**$57,775**
Street Maintenance						
Professional Services	110-4520-0319	$24,539	$11,022	$38,878	$15,000	$25,000
General Supplies	110-4520-0375	$5,355	$836	$12,000	$12,000	$12,000
Safety Maintenance	110-4520-0376	$0	$0	$10,000	$500	$5,000
Utilities	110-4520-0383	$94,603	$108,005	$105,000	$103,932	$120,000
Total Street Maintenance:		**$124,497**	**$119,863**	**$165,878**	**$131,432**	**$162,000**

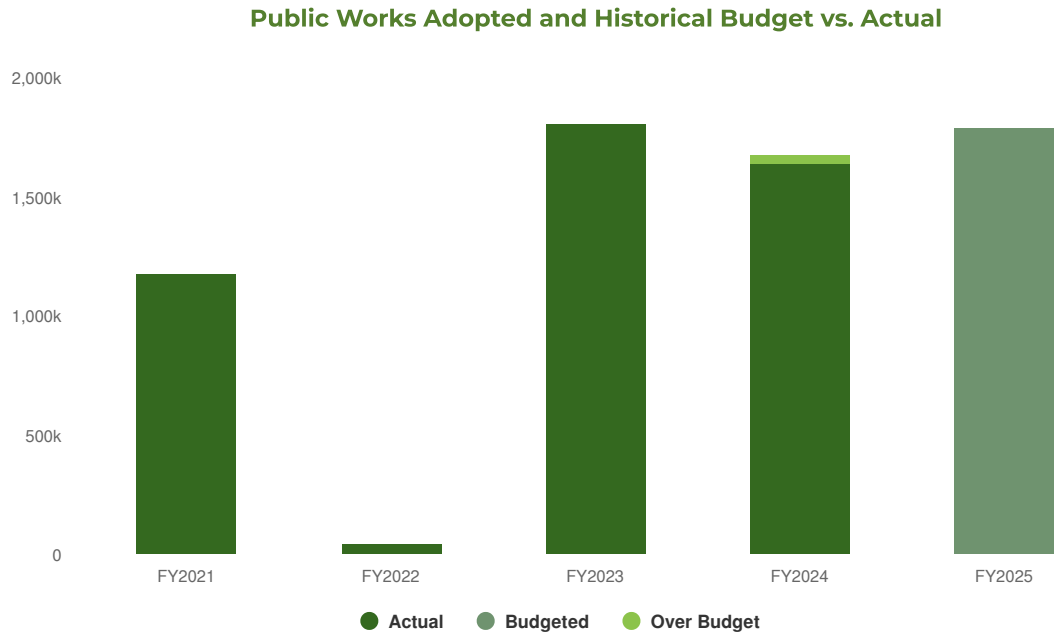
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Streets-Storm Drains						
Professional Services	110-4522-0319	$2,453	$341	$5,500	$1,000	$27,500
Training/Travel Reimbursement	110-4522-0366	$0	$0	$0	$0	$500
Licenses & Permits	110-4522-0373	$6,000	$7,067	$8,000	$8,000	$8,000
General Supplies	110-4522-0375	$4,227	$6,007	$12,000	$7,000	$12,000
Total Streets-Storm Drains:		**$12,681**	**$13,415**	**$25,500**	**$16,000**	**$48,000**
Corporation Yard						
Professional Services	110-4570-0319	$993	$230	$1,000	$1,645	$1,000
Dues & Memberships	110-4570-0320	$969	$2,970	$3,000	$3,000	$1,500
Training/Travel Reimbursement	110-4570-0366	$1,898	$0	$500	$500	$2,000
Licenses & Permits	110-4570-0373	$1,379	$1,426	$2,200	$2,200	$2,500
General Supplies	110-4570-0375	$4,394	$4,634	$5,500	$4,500	$6,000
Medical/Safety Supplies	110-4570-0376	$1,638	$1,392	$2,500	$3,000	$4,000
Boot Expense	110-4570-0377	$2,062	$1,167	$2,250	$1,800	$2,700
Small Tools & Equipment	110-4570-0381	$416	$245	$1,000	$0	$1,500
Total Corporation Yard:		**$13,749**	**$12,064**	**$17,950**	**$16,645**	**$21,200**
Traffic Safety						
Professional Services	110-4840-0319	$0	$50,140	$2,078	$2,000	$5,000
General Supplies	110-4840-0375	$8,923	$26,950	$30,000	$18,000	$20,000
Utilities	110-4840-0383	$6,912	$7,398	$8,500	$8,300	$8,500
Total Traffic Safety:		**$15,835**	**$84,488**	**$40,578**	**$28,300**	**$33,500**
Total Materials & Services:		**$224,485**	**$284,880**	**$349,148**	**$254,705**	**$364,675**
Allocation to ISF						
Parks & Facilities						
Fleet Services	110-4392-0322	$9,503	$24,021	$12,902	$12,902	$12,902
Allocation to IT Int Serv Fund	110-4392-0396	$5,349	$0	$5,349	$5,349	$5,349
Alloc to Facilities Maint	110-4392-0397	$61,236	$87,926	$61,236	$61,236	$61,236
Overhead Allocation	110-4392-0800	$147,096	$142,098	$147,096	$142,098	$142,098

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Parks & Facilities:		**$223,184**	**$254,044**	**$226,583**	**$221,584**	**$221,584**
Engineering						
Allocations to IT IS	110-4330-0396	$85,584	$51,272	$85,584	$85,583	$85,584
Alloc to Facilities Main	110-4330-0397	$4,679	$6,718	$4,679	$6,718	$6,718
Cost Allocation Contra Exp	110-4330-0802	-$38,129	-$26,064	-$38,129	-$38,129	-$38,129
Total Engineering:		**$52,133**	**$31,926**	**$52,133**	**$54,172**	**$54,173**
Street Maintenance						
Fleet Services	110-4520-0322	$32,319	$83,657	$42,547	$83,657	$83,657
Allocation to IT ISF	110-4520-0396	$0	$0	$5,219	$0	$0
Overhead Allocation	110-4520-0800	$105,509	$155,271	$105,509	$155,271	$105,509
Total Street Maintenance:		**$137,828**	**$238,928**	**$153,275**	**$238,928**	**$189,166**
Streets-Storm Drains						
Fleet Services	110-4522-0322	$4,740	$11,570	$6,435	$11,570	$11,570
Allocation to IT ISF	110-4522-0396	$0	$0	$5,219	$0	$0
Overhead Allocation	110-4522-0800	$55,258	$71,617	$55,258	$71,617	$71,617
Total Streets-Storm Drains:		**$59,997**	**$83,187**	**$66,912**	**$83,187**	**$83,187**
Corporation Yard						
Allocation to IT Int Serv Fund	110-4570-0396	$16,047	$13,983	$27,010	$13,983	$13,983
Alloc to Fac Maint Fund	110-4570-0397	$23,266	$33,407	$23,266	$33,407	$33,407
Cost Allocation Contra Exp	110-4570-0802	-$735,940	-$769,178	-$785,285	-$785,285	-$826,137
Total Corporation Yard:		**-$696,627**	**-$721,788**	**-$735,009**	**-$737,895**	**-$778,747**
Traffic Safety						
Fleet Services	110-4840-0322	$4,552	$11,079	$6,180	$4,552	$4,552
Overhead Allocation	110-4840-0800	$57,530	$115,119	$57,530	$57,530	$57,530
Salary/Benefit Allocation	110-4840-0801	$43,514	$40,411	$31,895	$40,411	$40,411
Total Traffic Safety:		**$105,596**	**$166,610**	**$95,605**	**$102,493**	**$102,493**
Total Allocation to ISF:		**-$117,889**	**$52,907**	**-$140,501**	**-$37,531**	**-$128,144**
Allocated Personnel Costs						

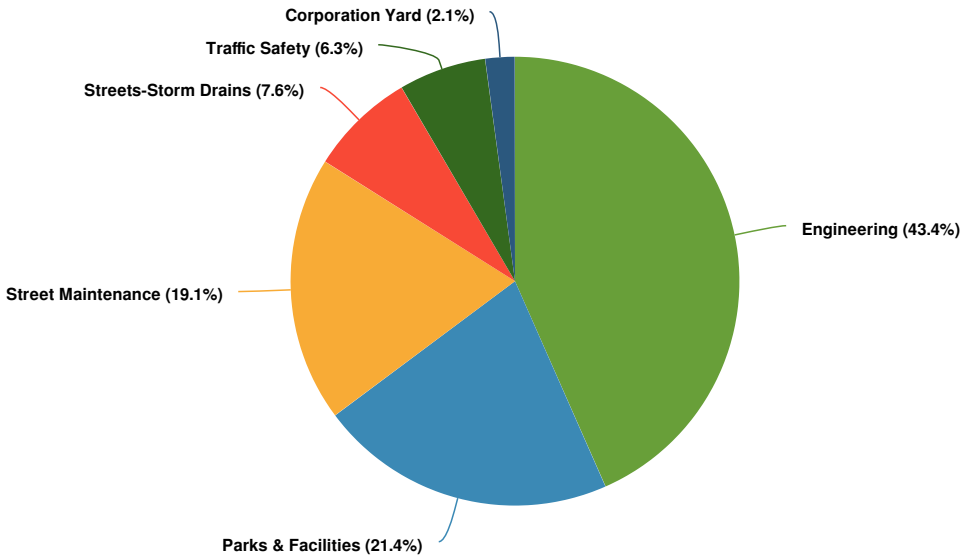
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Parks & Facilities						
Salary/Benefits Allocation	110-4392-0801	$215,264	$198,796	$215,264	$198,796	$198,796
Total Parks & Facilities:		**$215,264**	**$198,796**	**$215,264**	**$198,796**	**$198,796**
Engineering						
Salary/Benefits Allocation	110-4330-0801	$2,370	$0	$2,370	$2,370	$2,370
Total Engineering:		**$2,370**	**$0**	**$2,370**	**$2,370**	**$2,370**
Street Maintenance						
Salary/Benefit Allocation	110-4520-0801	$62,444	$56,826	$62,444	$56,826	$62,444
Total Street Maintenance:		**$62,444**	**$56,826**	**$62,444**	**$56,826**	**$62,444**
Streets-Storm Drains						
Salary/Benefits Allocation	110-4522-0801	$57,186	$33,403	$57,186	$33,403	$33,403
Total Streets-Storm Drains:		**$57,186**	**$33,403**	**$57,186**	**$33,403**	**$33,403**
Corporation Yard						
Salary/Benefits Allocation	110-4570-0801	$138	$11,869	$138	$11,869	$11,869
Total Corporation Yard:		**$138**	**$11,869**	**$138**	**$11,869**	**$11,869**
Total Allocated Personnel Costs:		**$337,402**	**$300,894**	**$337,402**	**$303,264**	**$308,881**
Total Expense Objects:		**$1,592,041**	**$1,787,516**	**$1,939,747**	**$1,700,667**	**$2,160,401**

Revenues Summary

$1,789,227 **$154,563**
(9.46% vs. prior year)



Expenditures by Function



The Adopted Public Works budget for FY 2025 is $1.5 million, an increase of 14% from the prior year, mainly due to the reorganization of the Special Projects Manager moving from Community Development to Public Works in addition to COLA adjustments of 2%.
Streets and Maintenance costs, particularly utilities and general supplies, are expected to increase by $16k. These increases were offset by decreases in Traffic and Safety from one-time purchases in the prior fiscal year. All other expenditure categories have insignificant changes year-over-year.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Expenditures					
Public Works					
Parks & Facilities					
Materials & Services					
Professional Services	110-4392-0319	$3,489	$4,921	$5,000	$5,000
Park Maintenance	110-4392-0353	$13,495	$16,286	$13,000	$14,000
Training/Travel Reimbursement	110-4392-0366	$0	$2,591	$0	$0
General Supplies	110-4392-0375	$18,162	$25,435	$21,000	$22,000
Small Tools & Equipment	110-4392-0381	$1,333	$1,272	$1,000	$1,200
Total Materials & Services:		**$36,479**	**$50,505**	**$40,000**	**$42,200**
Allocation to ISF					
Fleet Services	110-4392-0322	$9,503	$24,021	$12,902	$12,902
Allocation to IT Int Serv Fund	110-4392-0396	$5,349	$0	$5,349	$5,349
Alloc to Facilities Maint	110-4392-0397	$61,236	$87,926	$61,236	$61,236
Overhead Allocation	110-4392-0800	$147,096	$142,098	$147,096	$142,098
Total Allocation to ISF:		**$223,184**	**$254,044**	**$226,583**	**$221,584**
Allocated Personnel Costs					
Salary/Benefits Allocation	110-4392-0801	$215,264	$198,796	$215,264	$198,796
Total Allocated Personnel Costs:		**$215,264**	**$198,796**	**$215,264**	**$198,796**
Total Parks & Facilities:		**$474,926**	**$503,346**	**$481,846**	**$462,581**
Engineering					
Salaries					
Salaries & Wages, Regular	110-4330-0101	$412,929	$482,981	$683,384	$633,643
Overtime	110-4330-0102	$127	$0	$1,124	$4,615
Comp Time Payout	110-4330-0103	$443	$396	$2,996	$3,571
Vacation Payout	110-4330-0104	$10,484	$10,475	$13,391	$6,884
Sick Leave Payout	110-4330-0105	$0	$90	$0	$0
Other Pay	110-4330-0109	$3,654	$3,496	$1,920	$7,232
Total Salaries:		**$427,638**	**$497,437**	**$702,815**	**$655,945**
Benefits					
Misc Insurance Premiums & Fees	110-4330-0210	$1,165	$1,333	$2,504	$2,500
Medical Premium Contribution	110-4330-0211	$52,758	$60,472	$140,536	$64,080
Uniforms	110-4330-0212	$0	$0	$1,273	$0
Dental Premiums	110-4330-0213	$2,617	$3,384	$9,300	$5,882
Vision Care	110-4330-0214	$564	$763	$1,825	$1,575
Pers	110-4330-0220	$134,194	$71,470	$90,558	$45,104
Worker's Comp Premium	110-4330-0231	$7,338	$8,342	$15,332	$12,786
FICA/Medicare	110-4330-0252	$32,263	$36,471	$47,021	$35,418
Total Benefits:		**$230,898**	**$182,236**	**$308,350**	**$167,344**
Materials & Services					

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Engineering	110-4330-0310	$16,612	$541	$36,042	$40,000
Professional Services	110-4330-0319	$59	$1,064	$18,500	$8,000
Training/Travel Reimbursement	110-4330-0366	$434	$1,328	$3,000	$8,000
Meetings / City Businses	110-4330-0372				$300
Licenses & Permits	110-4330-0373	$238	$350	$400	$400
Boot Expense	110-4330-0377	$180	$591	$750	$375
Small Tools & Equipment	110-4330-0381	$3,705	$472	$350	$500
Books & Subscriptions	110-4330-0384	$18	$199	$200	$200
Total Materials & Services:		**$21,246**	**$4,545**	**$59,242**	**$57,775**
Allocation to ISF					
Allocations to IT IS	110-4330-0396	$85,584	$51,272	$85,584	$85,584
Alloc to Facilities Main	110-4330-0397	$4,679	$6,718	$4,679	$6,718
Cost Allocation Contra Exp	110-4330-0802	-$38,129	-$26,064	-$38,129	-$38,129
Total Allocation to ISF:		**$52,133**	**$31,926**	**$52,133**	**$54,173**
Allocated Personnel Costs					
Salary/Benefits Allocation	110-4330-0801	$2,370	$0	$2,370	$2,370
Total Allocated Personnel Costs:		**$2,370**	**$0**	**$2,370**	**$2,370**
Total Engineering:		**$734,285**	**$716,144**	**$1,124,910**	**$937,607**
Street Maintenance					
Materials & Services					
Professional Services	110-4520-0319	$24,539	$11,022	$38,878	$25,000
General Supplies	110-4520-0375	$5,355	$836	$12,000	$12,000
Safety Maintenance	110-4520-0376	$0	$0	$10,000	$5,000
Utilities	110-4520-0383	$94,603	$108,005	$105,000	$120,000
Total Materials & Services:		**$124,497**	**$119,863**	**$165,878**	**$162,000**
Allocation to ISF					
Fleet Services	110-4520-0322	$32,319	$83,657	$42,547	$83,657
Allocation to IT ISF	110-4520-0396	$0	$0	$5,219	$0
Overhead Allocation	110-4520-0800	$105,509	$155,271	$105,509	$105,509
Total Allocation to ISF:		**$137,828**	**$238,928**	**$153,275**	**$189,166**
Allocated Personnel Costs					
Salary/Benefit Allocation	110-4520-0801	$62,444	$56,826	$62,444	$62,444
Total Allocated Personnel Costs:		**$62,444**	**$56,826**	**$62,444**	**$62,444**
Total Street Maintenance:		**$324,768**	**$415,616**	**$381,597**	**$413,610**
Streets-Storm Drains					
Materials & Services					
Professional Services	110-4522-0319	$2,453	$341	$5,500	$27,500
Training/Travel Reimbursement	110-4522-0366	$0	$0	$0	$500
Licenses & Permits	110-4522-0373	$6,000	$7,067	$8,000	$8,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
General Supplies	110-4522-0375	$4,227	$6,007	$12,000	$12,000
Total Materials & Services:		**$12,681**	**$13,415**	**$25,500**	**$48,000**
Allocation to ISF					
Fleet Services	110-4522-0322	$4,740	$11,570	$6,435	$11,570
Allocation to IT ISF	110-4522-0396	$0	$0	$5,219	$0
Overhead Allocation	110-4522-0800	$55,258	$71,617	$55,258	$71,617
Total Allocation to ISF:		**$59,997**	**$83,187**	**$66,912**	**$83,187**
Allocated Personnel Costs					
Salary/Benefits Allocation	110-4522-0801	$57,186	$33,403	$57,186	$33,403
Total Allocated Personnel Costs:		**$57,186**	**$33,403**	**$57,186**	**$33,403**
Total Streets-Storm Drains:		**$129,865**	**$130,004**	**$149,598**	**$164,589**
Corporation Yard					
Salaries					
Salaries & Wages, Regular	110-4570-0101	$266,844	$267,360	$227,325	$551,548
Overtime	110-4570-0102	$2,544	$2,923	$2,328	$3,000
Comp Time Payout	110-4570-0103	$4,389	$2,810	$5,000	$4,000
Vacation Payout	110-4570-0104	$2,853	$642	$0	$0
Other Pay	110-4570-0109	$5,348	$9,749	$10,000	$10,000
Total Salaries:		**$281,978**	**$283,484**	**$244,653**	**$568,548**
Benefits					
Misc Ins Premiums & Fees	110-4570-0210	$1,025	$935	$280	$2,800
Medical Premium Contribution	110-4570-0211	$65,539	$63,706	$44,287	$162,222
Uniforms	110-4570-0212	$4,772	$5,355	$1,392	$4,000
Dental Premiums	110-4570-0213	$4,096	$3,933	$3,125	$10,573
Vision Care	110-4570-0214	$982	$944	$710	$954
PERS	110-4570-0220	$81,967	$42,013	$41,597	$1,749
Worker's Comp Premium	110-4570-0231	$19,181	$48,772	$30,216	$40,852
Worker's Comp Deductible	110-4570-0232	$96	$310	$0	$0
FICA/Medicare	110-4570-0252	$20,833	$19,710	$16,272	$0
Total Benefits:		**$198,491**	**$185,678**	**$137,880**	**$223,150**
Materials & Services					
Professional Services	110-4570-0319	$993	$230	$1,000	$1,000
Dues & Memberships	110-4570-0320	$969	$2,970	$3,000	$1,500
Training/Travel Reimbursement	110-4570-0366	$1,898	$0	$500	$2,000
Licenses & Permits	110-4570-0373	$1,379	$1,426	$2,200	$2,500
General Supplies	110-4570-0375	$4,394	$4,634	$5,500	$6,000
Medical/Safety Supplies	110-4570-0376	$1,638	$1,392	$2,500	$4,000
Boot Expense	110-4570-0377	$2,062	$1,167	$2,250	$2,700
Small Tools & Equipment	110-4570-0381	$416	$245	$1,000	$1,500
Total Materials & Services:		**$13,749**	**$12,064**	**$17,950**	**$21,200**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Allocation to ISF					
Allocation to IT Int Serv Fund	110-4570-0396	$16,047	$13,983	$27,010	$13,983
Alloc to Fac Maint Fund	110-4570-0397	$23,266	$33,407	$23,266	$33,407
Cost Allocation Contra Exp	110-4570-0802	-$735,940	-$769,178	-$785,285	-$826,137
Total Allocation to ISF:		**-$696,627**	**-$721,788**	**-$735,009**	**-$778,747**
Allocated Personnel Costs					
Salary/Benefits Allocation	110-4570-0801	$138	$11,869	$138	$11,869
Total Allocated Personnel Costs:		**$138**	**$11,869**	**$138**	**$11,869**
Total Corporation Yard:		**-$202,272**	**-$228,692**	**-$334,388**	**$46,021**
Traffic Safety					
Benefits					
Worker's Comp Premium	110-4840-0231	$9,038	$0	$0	$0
Total Benefits:		**$9,038**	**$0**	**$0**	**$0**
Materials & Services					
Professional Services	110-4840-0319	$0	$50,140	$2,078	$5,000
General Supplies	110-4840-0375	$8,923	$26,950	$30,000	$20,000
Utilities	110-4840-0383	$6,912	$7,398	$8,500	$8,500
Total Materials & Services:		**$15,835**	**$84,488**	**$40,578**	**$33,500**
Allocation to ISF					
Fleet Services	110-4840-0322	$4,552	$11,079	$6,180	$4,552
Overhead Allocation	110-4840-0800	$57,530	$115,119	$57,530	$57,530
Salary/Benefit Allocation	110-4840-0801	$43,514	$40,411	$31,895	$40,411
Total Allocation to ISF:		**$105,596**	**$166,610**	**$95,605**	**$102,493**
Total Traffic Safety:		**$130,469**	**$251,098**	**$136,183**	**$135,993**
Total Public Works:		**$1,592,041**	**$1,787,516**	**$1,939,747**	**$2,160,401**
Total Expenditures:		**$1,592,041**	**$1,787,516**	**$1,939,747**	**$2,160,401**

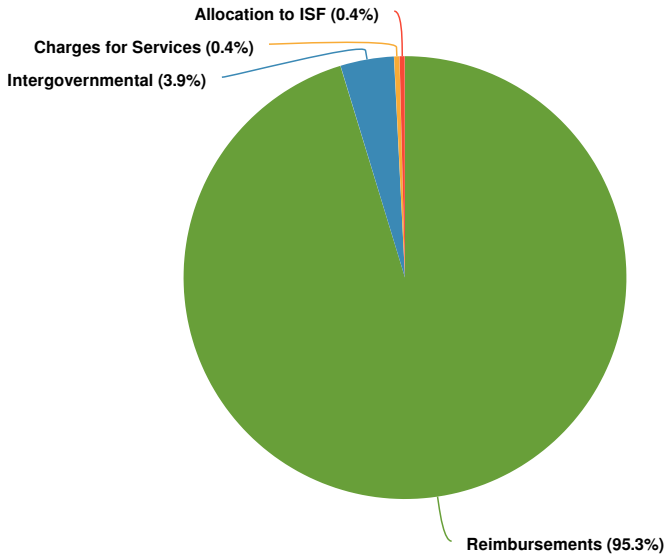
Revenue by Fund

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
General Fund						
General Fund						
Grant:Staff Time Reimb	110-4330-3318	$12,851	$30,034	$20,898	$69,583	$70,000
City Exp Reimb-DDA	110-4330-3415	$14,749	$13,857	$20,000	$7,000	$10,000
Interfund Reimb-Eng PW	110-4330-3497	$1,984	$155	$0	$0	$0
Personnel Cost Allocations	110-4330-3499	$0	$459,968	$479,847	$361,545	$459,968
Encroachment Permit	110-4330-3731	$9,147	$13,713	$13,000	$6,000	$7,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Engineering Plan Review	110-4330-3734	$5,780	$7,176	$7,500	$7,000	$7,000
Miscellaneous Revenue	110-4330-3998	$360	$0	$0	$0	$0
Interfund Reimb-PW	110-4520-3497	$0	$415,616	$357,719	$357,719	$413,610
Interfund Reimb	110-4522-3497	$0	$128,239	$149,598	$128,239	$153,019
Personnel Cost Allocations	110-4570-3499	$0	$482,636	$39,100	$482,636	$532,636
Interfund Reimbursement	110-4840-3497	$0	$251,098	$411,897	$251,098	$135,993
Personnel Cost Allocations	110-4840-3499	$0	$0	$135,105	$0	$0
Total General Fund:		**$44,871**	**$1,802,493**	**$1,634,664**	**$1,670,820**	**$1,789,227**
Total General Fund:		**$44,871**	**$1,802,493**	**$1,634,664**	**$1,670,820**	**$1,789,227**

Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Revenue Source				
Reimbursements				
City Exp Reimb-DDA	110-4330-3415	$13,857	$20,000	$10,000
Interfund Reimb-Eng PW	110-4330-3497	$155	$0	$0
Personnel Cost Allocations	110-4330-3499	$459,968	$479,847	$459,968
Interfund Reimb-PW	110-4520-3497	$415,616	$357,719	$413,610
Interfund Reimb	110-4522-3497	$128,239	$149,598	$153,019

Name	Account ID	FY2023 Actual	FY2024 Amended	FY2025 Adopted
Personnel Cost Allocations	110-4570-3499	$482,636	$39,100	$532,636
Interfund Reimbursement	110-4840-3497	$251,098	$411,897	$135,993
Personnel Cost Allocations	110-4840-3499	$0	$135,105	$0
Total Reimbursements:		**$1,751,570**	**$1,593,266**	**$1,705,227**
Intergovernmental				
Grant:Staff Time Reimb	110-4330-3318	$30,034	$20,898	$70,000
Total Intergovernmental:		**$30,034**	**$20,898**	**$70,000**
Charges for Services				
Engineering Plan Review	110-4330-3734	$7,176	$7,500	$7,000
Total Charges for Services:		**$7,176**	**$7,500**	**$7,000**
Allocation to ISF				
Encroachment Permit	110-4330-3731	$13,713	$13,000	$7,000
Total Allocation to ISF:		**$13,713**	**$13,000**	**$7,000**
Total Revenue Source:		**$1,802,493**	**$1,634,664**	**$1,789,227**

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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.

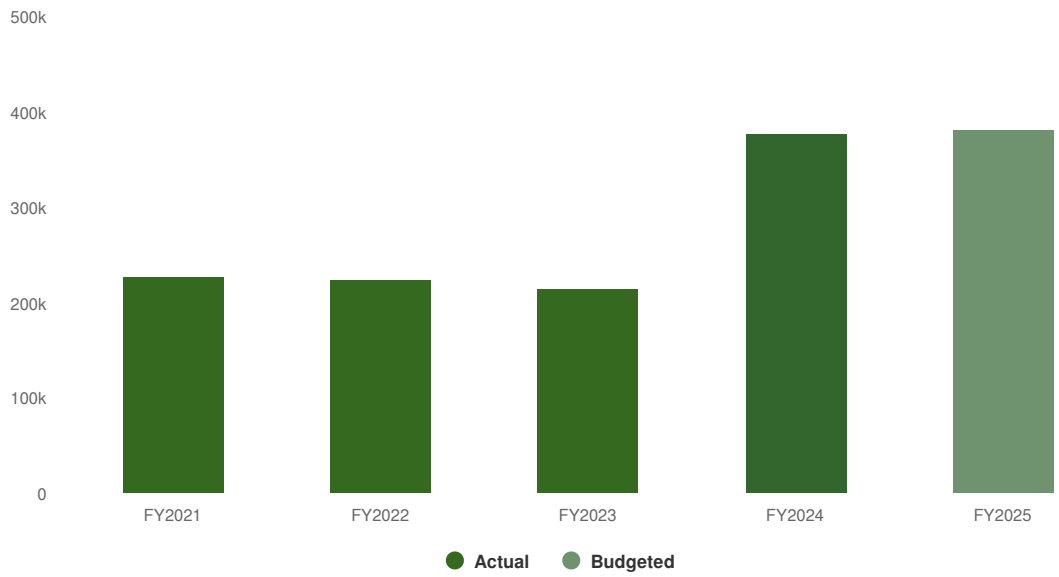
The SA reports enforceable obligations to the California Department of Finance (DOF) on an annual basis (starting in FY 2016/17). The enforceable obligations are subject to approval by the DOF. The City can report costs each year for the administration of the SA and winding down of enforceable obligations, 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 $123,976 of administrative costs for the period July 1, 2024 through June 30, 2025.

Expenditures Summary

$381,736 **$3,979**

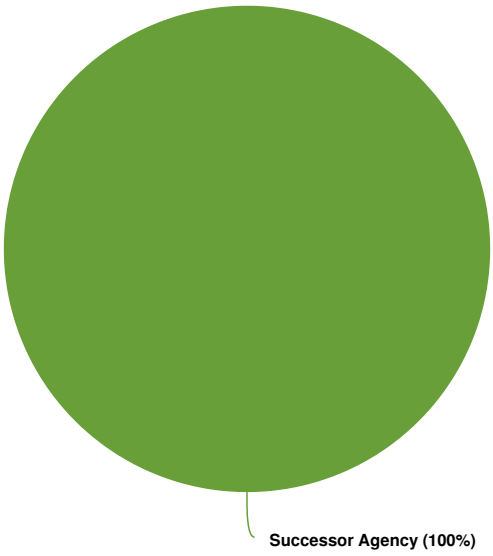
(1.05% vs. prior year)

Fort Bragg Redevelopment Successor Agency Adopted and Historical Budget vs. Actual



Expenditures by Fund

2025 Expenditures by Fund

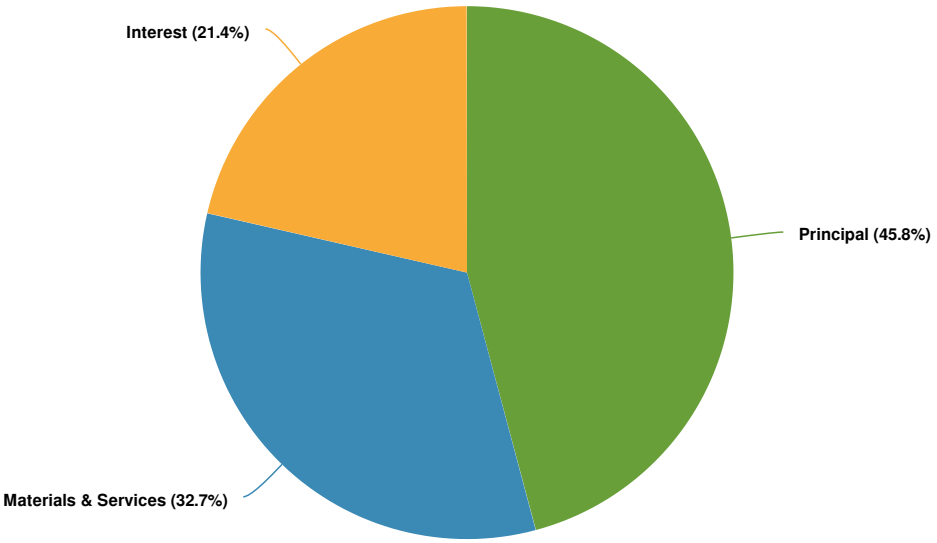


Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Successor Agency						
Materials & Services						
Auditing & Accounting	175-4810-0312	$3,064	$3,129	$1,251	$740	$1,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Successor Agency-RDA Admin All	175-4810-0399	$123,376	$125,175	$126,546	$126,546	$123,976
Total Materials & Services:		**$126,440**	**$128,304**	**$127,797**	**$127,286**	**$124,976**
Interest						
Interest Expense	175-4810-0912	$96,862	$85,039	$83,200	$83,200	$79,800
Fees	175-4810-0913	$1,760	$1,960	$1,760	$1,960	$1,960
Total Interest:		**$98,622**	**$86,999**	**$84,960**	**$85,160**	**$81,760**
Principal						
Principal	175-4810-0911	$0	$0	$165,000	$165,000	$175,000
Total Principal:		**$0**	**$0**	**$165,000**	**$165,000**	**$175,000**
Total Successor Agency:		**$225,062**	**$215,303**	**$377,757**	**$377,446**	**$381,736**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



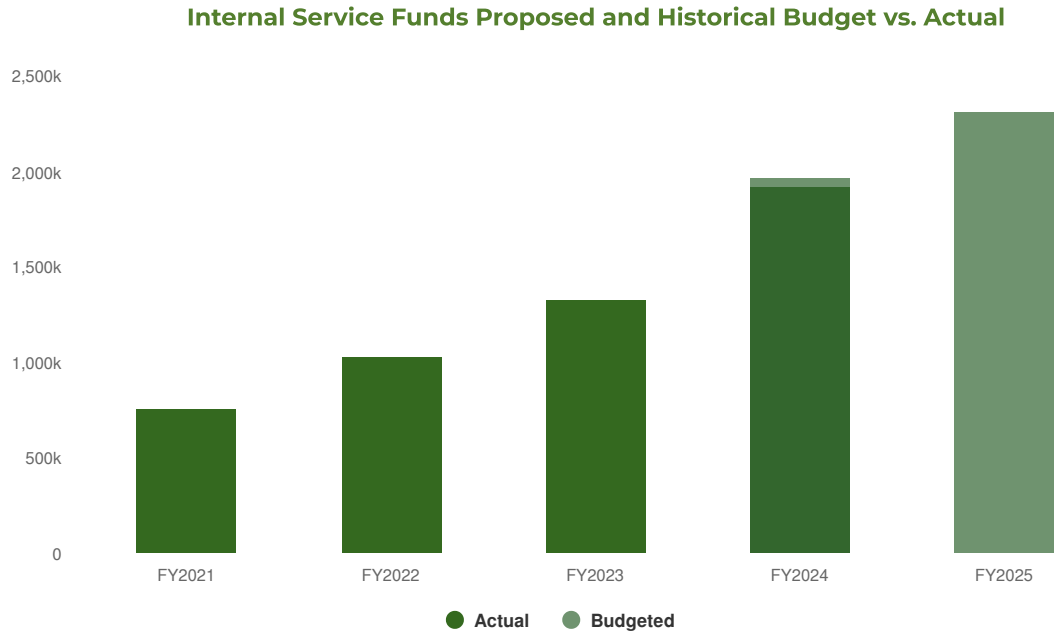
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Materials & Services						
Auditing & Accounting	175-4810-0312	$3,064	$3,129	$1,251	$740	$1,000
Successor Agency-RDA Admin All	175-4810-0399	$123,376	$125,175	$126,546	$126,546	$123,976

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Materials & Services:		**$126,440**	**$128,304**	**$127,797**	**$127,286**	**$124,976**
Interest						
Interest Expense	175-4810-0912	$96,862	$85,039	$83,200	$83,200	$79,800
Fees	175-4810-0913	$1,760	$1,960	$1,760	$1,960	$1,960
Total Interest:		**$98,622**	**$86,999**	**$84,960**	**$85,160**	**$81,760**
Principal						
Principal	175-4810-0911	$0	$0	$165,000	$165,000	$175,000
Total Principal:		**$0**	**$0**	**$165,000**	**$165,000**	**$175,000**
Total Expense Objects:		**$225,062**	**$215,303**	**$377,757**	**$377,446**	**$381,736**

Internal Service Funds

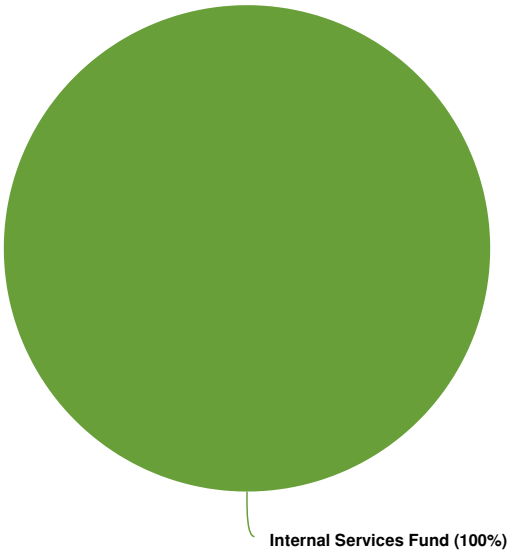
Expenditures Summary

$2,314,890 $347,189
(17.64% vs. prior year)

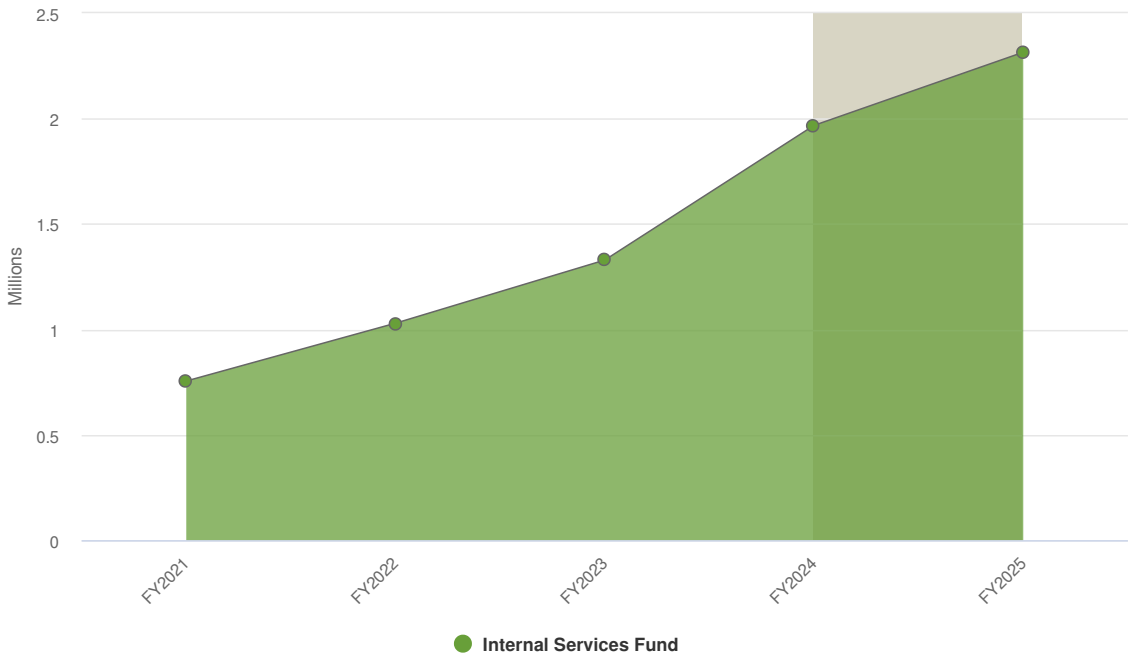


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Internal Services Fund						

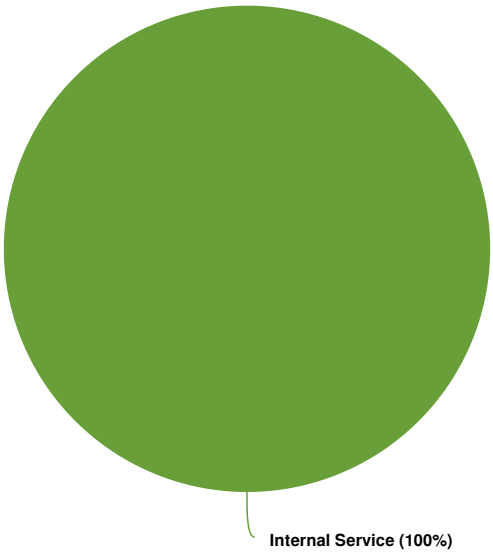
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Facilities Maint & Repair						
Professional Services	520-4393-0319	$0	$0	$15,000	$15,000	$8,000
Facilities Maint & Repair	520-4393-0353	$15,601	$22,469	$22,500	$22,500	$22,500
Depreciation-Facilities	520-4393-0499	$0	$6,800	$0	$0	$0
Salary/Benefit Allocation	520-4393-0801	$105,998	$186,906	$105,998	$186,906	$105,998
Transfers to Other Funds	520-7999-0799	$0	$0	$510,000	$311,232	$731,049
Total Facilities Maint & Repair:		**$121,600**	**$216,175**	**$653,498**	**$535,638**	**$867,547**
Technology Maint & Repair						
PEG Operating Costs	521-4390-0623	$0	$526	$0	$0	$0
Salaries & Wages, Regular	521-4394-0101	$67,363	$130,780	$167,774	$164,698	$189,276
Overtime	521-4394-0102	$0	$37	$1,053	$1,200	$1,986
Comp Time Payout	521-4394-0103	$1,693	$1,542	$878	$1,200	$1,500
Other Wages	521-4394-0109	$0	$280	$360	$400	$400
Misc Insurance Premiums & Fees	521-4394-0210	$127	$242	$655	$700	$500
Medical Premium Contribution	521-4394-0211	$8,035	$12,722	$18,202	$18,201	$20,679
Dental Premiums	521-4394-0213	$546	$864	$1,364	$1,364	$1,364
Vision Care	521-4394-0214	$218	$346	$459	$458	$437
Pers	521-4394-0220	$5,634	$10,588	$14,202	$12,116	$15,032
Workers' Comp Premium	521-4394-0231	$5,089	$2,496	$2,850	$2,947	$3,773
FICA/Medicare	521-4394-0252	$5,272	$9,808	$13,010	$12,383	$14,018
Professional Services	521-4394-0319	$390	$0	$21,200	$71,200	$10,000
Equipment Repair & Maint	521-4394-0351	$1,964	$1,862	$4,200	$4,200	$4,450
Training/Travel Reimbursement	521-4394-0366	$1,629	$2,666	$4,260	$1,000	$9,760
Small Tools & Equipment	521-4394-0381	$6,627	$5,955	$5,000	$5,000	$7,000
Hardware Exp	521-4394-0382	$32,130	$33,494	$85,294	$82,294	$96,074
Software Exp	521-4394-0383	$16,430	$10,709	$28,025	$28,025	$39,500

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Licensing, Software & Maint	521-4394-0384	$358,693	$261,118	$332,407	$330,000	$335,061
Depreciation	521-4394-0499	$15,450	$16,081	$0	$0	$0
Miscellaneous Exp	521-4394-0619	$0	$0	$19,351	$12,000	$0
Salary/Benefit Allocation	521-4394-0801	$7,992	$6,555	$7,992	$7,992	$7,992
Transfer to Other Funds	521-7999-0799	$0	$200,000	$0	$0	$0
Total Technology Maint & Repair:		**$535,282**	**$708,672**	**$728,535**	**$757,379**	**$758,801**
Fleet Services						
Salaries & Wages, Regular	522-4550-0101	$66,722	$70,694	$62,481	$59,777	$69,024
Overtime	522-4550-0102	$2,840	$3,177	$1,485	$800	$2,970
Comp Time	522-4550-0103	$133	$2,841	$150	$300	$996
Vacation Payout	522-4550-0104	$0	$0	$0	$9,050	$0
Sick Leave Payout	522-4550-0105	$0	$0	$0	$10,138	$0
Other Pay	522-4550-0109	$1,748	$2,727	$15,372	$0	$0
Misc Insurance Premiums & Fees	522-4550-0210	$300	$297	$280	$304	$165
Medical Premium Contribution	522-4550-0211	$16,829	$16,286	$27,216	$20,654	$21,660
Dental Premiums	522-4550-0213	$924	$894	$1,718	$1,000	$1,154
Vision Care	522-4550-0214	$218	$211	$229	$250	$218
Pers	522-4550-0220	$38,807	$19,050	$5,444	$4,301	$5,819
Workers' Comp Premium	522-4550-0231	$7,055	$1,130	$1,062	$1,098	$1,453
FICA/Medicare	522-4550-0252	$4,996	$5,470	$4,964	$5,212	$5,356
Professional Services	522-4550-0319	$439	$1,797	$1,000	$1,000	$500
Equipment Repair & Maint	522-4550-0351	$6,676	$16,067	$12,000	$13,000	$12,000
Vehicle Repair & Maint	522-4550-0352	$45,310	$56,778	$75,000	$75,000	$75,000
Travel/Training Reimbursement	522-4550-0366	$30	$189	$500	$379	$5,000
General Supplies	522-4550-0375	$1,149	$672	$1,200	$2,400	$2,000
Small Tools & Equipment	522-4550-0381	$2,536	$531	$600	$400	$1,000

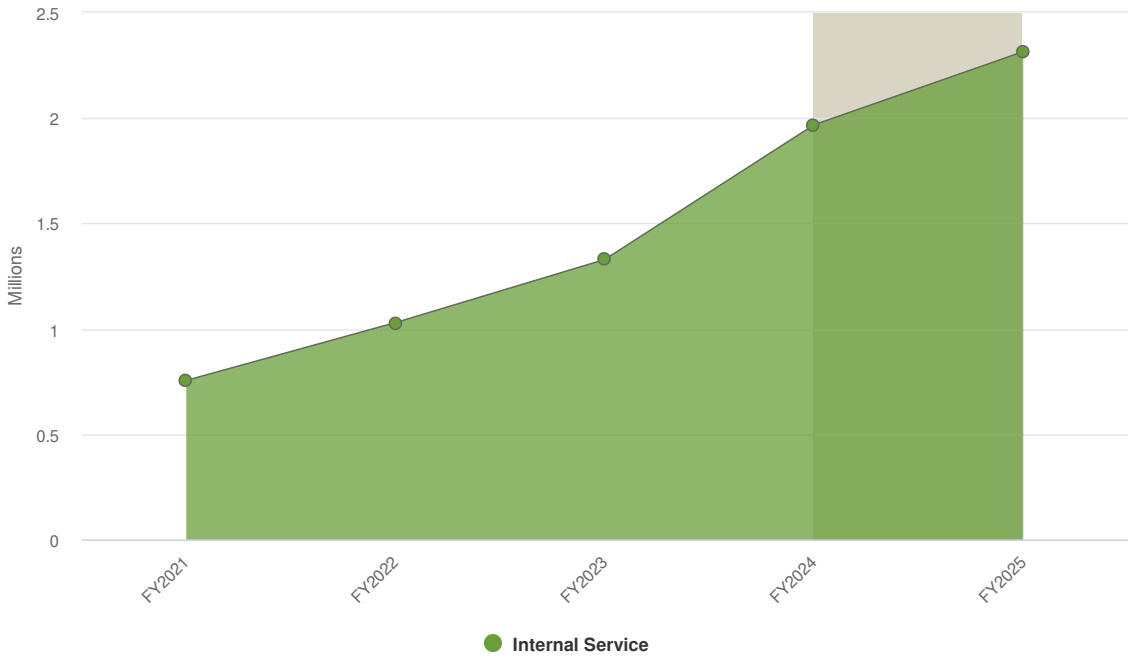
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Fuel & Lubricants	522-4550-0382	$94,979	$92,887	$100,000	$95,931	$104,000
Depreciation Exp	522-4550-0499	$69,881	$110,391	$0	$0	$0
Mis Expenditures	522-4550-0619	$892	$11,125	$0	$0	$0
Machinery & Equipment	522-4550-0741	$0	-$22,249	$0	$0	$0
Vehicles	522-4550-0742	$0	-$3,300	$263,086	$304,686	$358,000
Salary/Benefit Allocation	522-4550-0801	$9,837	$16,226	$11,879	$16,226	$16,226
Electric Charging	522-4550-383					$6,000
Total Fleet Services:		**$372,300**	**$403,893**	**$585,667**	**$621,906**	**$688,541**
Total Internal Services Fund:		**$1,029,182**	**$1,328,740**	**$1,967,700**	**$1,914,923**	**$2,314,890**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures						
Internal Service						
Community Contributions						
PEG Operating Costs	521-4390-0623	$0	$526	$0	$0	$0
Total Community Contributions:		**$0**	**$526**	**$0**	**$0**	**$0**
Transfers between funds						
Transfers to Other Funds	520-7999-0799	$0	$0	$510,000	$311,232	$731,049
Transfer to Other Funds	521-7999-0799	$0	$200,000	$0	$0	$0
Total Transfers between funds:		**$0**	**$200,000**	**$510,000**	**$311,232**	**$731,049**
Maint & Repair						
Professional Services	520-4393-0319	$0	$0	$15,000	$15,000	$8,000
Facilities Maint & Repair	520-4393-0353	$15,601	$22,469	$22,500	$22,500	$22,500
Depreciation-Facilities	520-4393-0499	$0	$6,800	$0	$0	$0

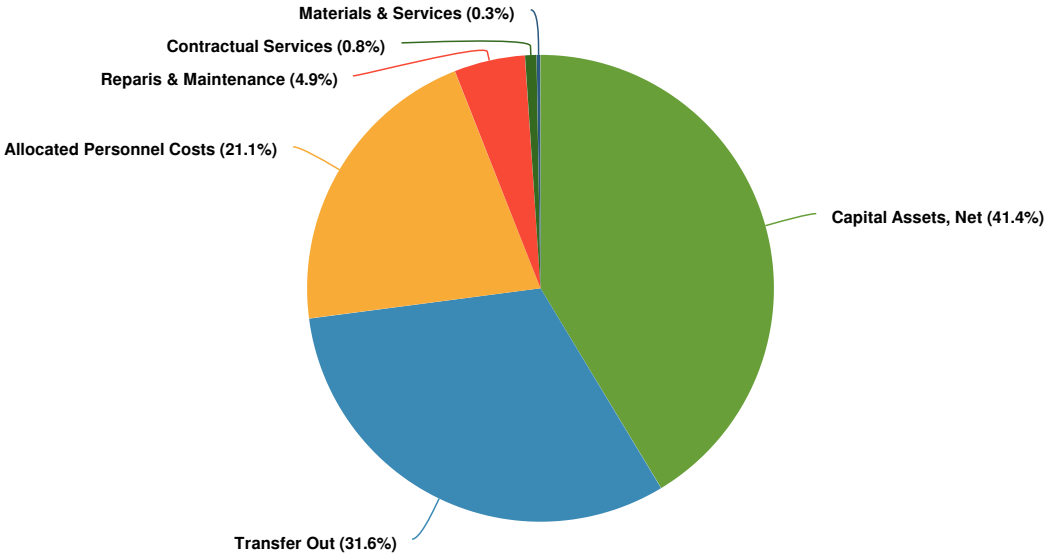
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Salary/Benefit Allocation	520-4393-0801	$105,998	$186,906	$105,998	$186,906	$105,998
Total Maint & Repair:		**$121,600**	**$216,175**	**$143,498**	**$224,406**	**$136,498**
Maint & Replacement						
Salaries & Wages, Regular	521-4394-0101	$67,363	$130,780	$167,774	$164,698	$189,276
Overtime	521-4394-0102	$0	$37	$1,053	$1,200	$1,986
Comp Time Payout	521-4394-0103	$1,693	$1,542	$878	$1,200	$1,500
Other Wages	521-4394-0109	$0	$280	$360	$400	$400
Misc Insurance Premiums & Fees	521-4394-0210	$127	$242	$655	$700	$500
Medical Premium Contribution	521-4394-0211	$8,035	$12,722	$18,202	$18,201	$20,679
Dental Premiums	521-4394-0213	$546	$864	$1,364	$1,364	$1,364
Vision Care	521-4394-0214	$218	$346	$459	$458	$437
Pers	521-4394-0220	$5,634	$10,588	$14,202	$12,116	$15,032
Workers' Comp Premium	521-4394-0231	$5,089	$2,496	$2,850	$2,947	$3,773
FICA/Medicare	521-4394-0252	$5,272	$9,808	$13,010	$12,383	$14,018
Professional Services	521-4394-0319	$390	$0	$21,200	$71,200	$10,000
Equipment Repair & Maint	521-4394-0351	$1,964	$1,862	$4,200	$4,200	$4,450
Training/Travel Reimbursement	521-4394-0366	$1,629	$2,666	$4,260	$1,000	$9,760
Small Tools & Equipment	521-4394-0381	$6,627	$5,955	$5,000	$5,000	$7,000
Hardware Exp	521-4394-0382	$32,130	$33,494	$85,294	$82,294	$96,074
Software Exp	521-4394-0383	$16,430	$10,709	$28,025	$28,025	$39,500
Licensing, Software & Maint	521-4394-0384	$358,693	$261,118	$332,407	$330,000	$335,061
Depreciation	521-4394-0499	$15,450	$16,081	$0	$0	$0
Miscellaneous Exp	521-4394-0619	$0	$0	$19,351	$12,000	$0
Salary/Benefit Allocation	521-4394-0801	$7,992	$6,555	$7,992	$7,992	$7,992
Total Maint & Replacement:		**$535,282**	**$508,147**	**$728,535**	**$757,379**	**$758,801**
Fleet Services						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Salaries & Wages, Regular	522-4550-0101	$66,722	$70,694	$62,481	$59,777	$69,024
Overtime	522-4550-0102	$2,840	$3,177	$1,485	$800	$2,970
Comp Time	522-4550-0103	$133	$2,841	$150	$300	$996
Vacation Payout	522-4550-0104	$0	$0	$0	$9,050	$0
Sick Leave Payout	522-4550-0105	$0	$0	$0	$10,138	$0
Other Pay	522-4550-0109	$1,748	$2,727	$15,372	$0	$0
Misc Insurance Premiums & Fees	522-4550-0210	$300	$297	$280	$304	$165
Medical Premium Contribution	522-4550-0211	$16,829	$16,286	$27,216	$20,654	$21,660
Dental Premiums	522-4550-0213	$924	$894	$1,718	$1,000	$1,154
Vision Care	522-4550-0214	$218	$211	$229	$250	$218
Pers	522-4550-0220	$38,807	$19,050	$5,444	$4,301	$5,819
Workers' Comp Premium	522-4550-0231	$7,055	$1,130	$1,062	$1,098	$1,453
FICA/Medicare	522-4550-0252	$4,996	$5,470	$4,964	$5,212	$5,356
Professional Services	522-4550-0319	$439	$1,797	$1,000	$1,000	$500
Equipment Repair & Maint	522-4550-0351	$6,676	$16,067	$12,000	$13,000	$12,000
Vehicle Repair & Maint	522-4550-0352	$45,310	$56,778	$75,000	$75,000	$75,000
Travel/Training Reimbursement	522-4550-0366	$30	$189	$500	$379	$5,000
General Supplies	522-4550-0375	$1,149	$672	$1,200	$2,400	$2,000
Small Tools & Equipment	522-4550-0381	$2,536	$531	$600	$400	$1,000
Fuel & Lubricants	522-4550-0382	$94,979	$92,887	$100,000	$95,931	$104,000
Depreciation Exp	522-4550-0499	$69,881	$110,391	$0	$0	$0
Mis Expenditures	522-4550-0619	$892	$11,125	$0	$0	$0
Machinery & Equipment	522-4550-0741	$0	-$22,249	$0	$0	$0
Vehicles	522-4550-0742	$0	-$3,300	$263,086	$304,686	$358,000
Salary/Benefit Allocation	522-4550-0801	$9,837	$16,226	$11,879	$16,226	$16,226
Electric Charging	522-4550-383					$6,000

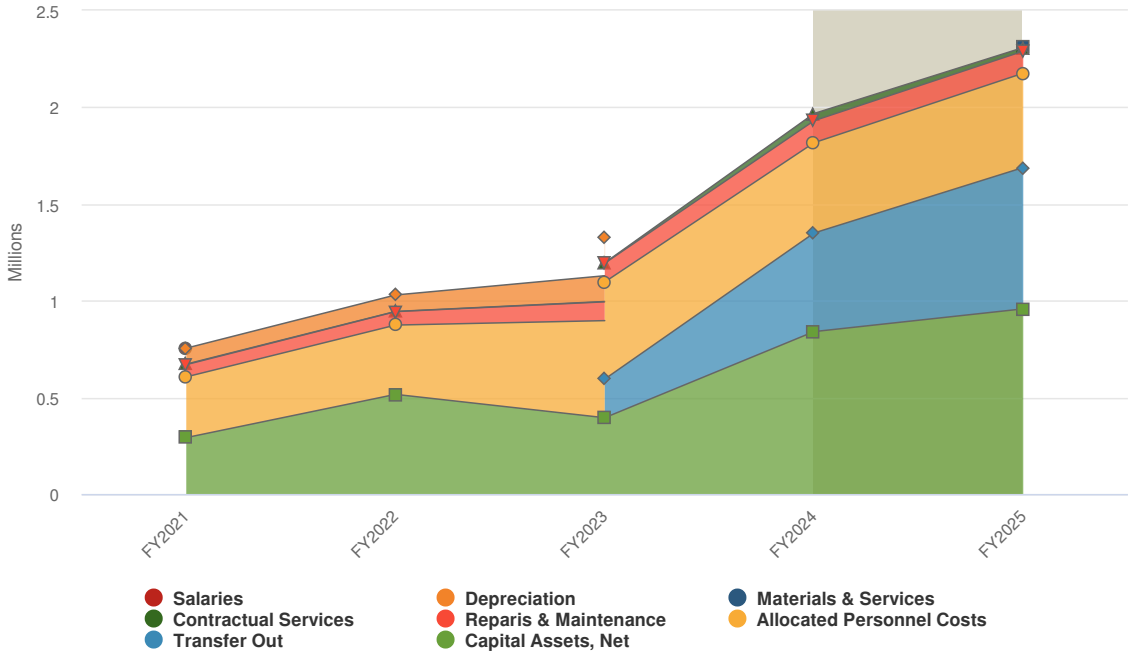
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Fleet Services:		$372,300	$403,893	$585,667	$621,906	$688,541
Total Internal Service:		$1,029,182	$1,328,740	$1,967,700	$1,914,923	$2,314,890
Total Expenditures:		$1,029,182	$1,328,740	$1,967,700	$1,914,923	$2,314,890

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Materials & Services						
Electric Charging	522-4550-383					$6,000
Total Materials & Services:						**$6,000**
Allocated Personnel Costs						
Salary/Benefit Allocation	520-4393-0801	$105,998	$186,906	$105,998	$186,906	$105,998
Salaries & Wages, Regular	521-4394-0101	$67,363	$130,780	$167,774	$164,698	$189,276
Overtime	521-4394-0102	$0	$37	$1,053	$1,200	$1,986
Comp Time Payout	521-4394-0103	$1,693	$1,542	$878	$1,200	$1,500
Other Wages	521-4394-0109	$0	$280	$360	$400	$400
Misc Insurance Premiums & Fees	521-4394-0210	$127	$242	$655	$700	$500
Medical Premium Contribution	521-4394-0211	$8,035	$12,722	$18,202	$18,201	$20,679
Dental Premiums	521-4394-0213	$546	$864	$1,364	$1,364	$1,364

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Vision Care	521-4394-0214	$218	$346	$459	$458	$437
Pers	521-4394-0220	$5,634	$10,588	$14,202	$12,116	$15,032
Workers' Comp Premium	521-4394-0231	$5,089	$2,496	$2,850	$2,947	$3,773
FICA/Medicare	521-4394-0252	$5,272	$9,808	$13,010	$12,383	$14,018
Salary/Benefit Allocation	521-4394-0801	$7,992	$6,555	$7,992	$7,992	$7,992
Salaries & Wages, Regular	522-4550-0101	$66,722	$70,694	$62,481	$59,777	$69,024
Overtime	522-4550-0102	$2,840	$3,177	$1,485	$800	$2,970
Comp Time	522-4550-0103	$133	$2,841	$150	$300	$996
Vacation Payout	522-4550-0104	$0	$0	$0	$9,050	$0
Sick Leave Payout	522-4550-0105	$0	$0	$0	$10,138	$0
Other Pay	522-4550-0109	$1,748	$2,727	$15,372	$0	$0
Misc Insurance Premiums & Fees	522-4550-0210	$300	$297	$280	$304	$165
Medical Premium Contribution	522-4550-0211	$16,829	$16,286	$27,216	$20,654	$21,660
Dental Premiums	522-4550-0213	$924	$894	$1,718	$1,000	$1,154
Vision Care	522-4550-0214	$218	$211	$229	$250	$218
Pers	522-4550-0220	$38,807	$19,050	$5,444	$4,301	$5,819
Workers' Comp Premium	522-4550-0231	$7,055	$1,130	$1,062	$1,098	$1,453
FICA/Medicare	522-4550-0252	$4,996	$5,470	$4,964	$5,212	$5,356
Salary/Benefit Allocation	522-4550-0801	$9,837	$16,226	$11,879	$16,226	$16,226
Total Allocated Personnel Costs:		**$358,377**	**$502,170**	**$467,077**	**$539,675**	**$487,996**
Reparis & Maintenance						
Facilities Maint & Repair	520-4393-0353	$15,601	$22,469	$22,500	$22,500	$22,500
Equipment Repair & Maint	521-4394-0351	$1,964	$1,862	$4,200	$4,200	$4,450
Equipment Repair & Maint	522-4550-0351	$6,676	$16,067	$12,000	$13,000	$12,000
Vehicle Repair & Maint	522-4550-0352	$45,310	$56,778	$75,000	$75,000	$75,000
Total Reparis & Maintenance:		**$69,551**	**$97,177**	**$113,700**	**$114,700**	**$113,950**

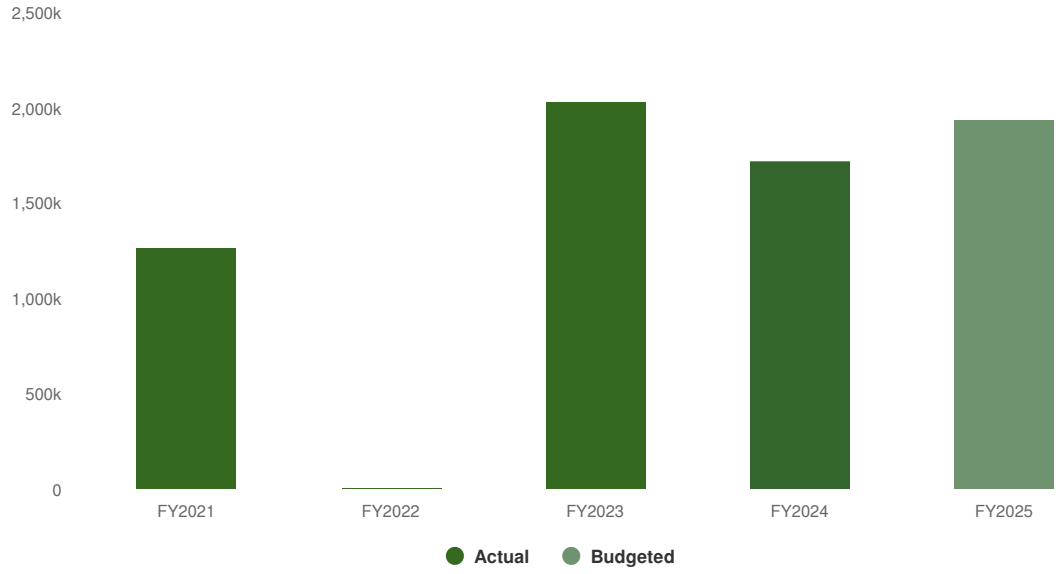
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Capital Assets, Net						
PEG Operating Costs	521-4390-0623	$0	$526	$0	$0	$0
Training/Travel Reimbursement	521-4394-0366	$1,629	$2,666	$4,260	$1,000	$9,760
Small Tools & Equipment	521-4394-0381	$6,627	$5,955	$5,000	$5,000	$7,000
Hardware Exp	521-4394-0382	$32,130	$33,494	$85,294	$82,294	$96,074
Software Exp	521-4394-0383	$16,430	$10,709	$28,025	$28,025	$39,500
Licensing, Software & Maint	521-4394-0384	$358,693	$261,118	$332,407	$330,000	$335,061
Miscellaneous Exp	521-4394-0619	$0	$0	$19,351	$12,000	$0
Travel/Training Reimbursement	522-4550-0366	$30	$189	$500	$379	$5,000
General Supplies	522-4550-0375	$1,149	$672	$1,200	$2,400	$2,000
Small Tools & Equipment	522-4550-0381	$2,536	$531	$600	$400	$1,000
Fuel & Lubricants	522-4550-0382	$94,979	$92,887	$100,000	$95,931	$104,000
Mis Expenditures	522-4550-0619	$892	$11,125	$0	$0	$0
Machinery & Equipment	522-4550-0741	$0	-$22,249	$0	$0	$0
Vehicles	522-4550-0742	$0	-$3,300	$263,086	$304,686	$358,000
Total Capital Assets, Net:		**$515,094**	**$394,324**	**$839,723**	**$862,115**	**$957,395**
Contractual Services						
Professional Services	520-4393-0319	$0	$0	$15,000	$15,000	$8,000
Professional Services	521-4394-0319	$390	$0	$21,200	$71,200	$10,000
Professional Services	522-4550-0319	$439	$1,797	$1,000	$1,000	$500
Total Contractual Services:		**$828**	**$1,797**	**$37,200**	**$87,200**	**$18,500**
Depreciation						
Depreciation-Facilities	520-4393-0499	$0	$6,800	$0	$0	$0
Depreciation	521-4394-0499	$15,450	$16,081	$0	$0	$0
Depreciation Exp	522-4550-0499	$69,881	$110,391	$0	$0	$0
Total Depreciation:		**$85,331**	**$133,272**	**$0**	**$0**	**$0**
Transfer Out						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Transfers to Other Funds	520-7999-0799	$0	$0	$510,000	$311,232	$731,049
Transfer to Other Funds	521-7999-0799	$0	$200,000	$0	$0	$0
Total Transfer Out:		**$0**	**$200,000**	**$510,000**	**$311,232**	**$731,049**
Total Expense Objects:		**$1,029,182**	**$1,328,740**	**$1,967,700**	**$1,914,923**	**$2,314,890**

Revenues Summary

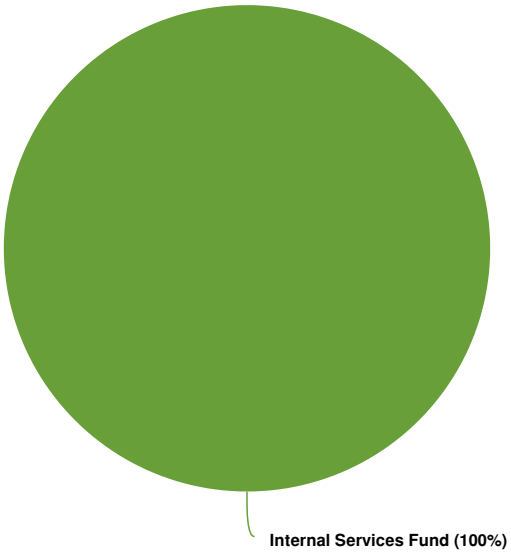
$1,936,960 **$217,675**
(12.66% vs. prior year)

Internal Service Funds Proposed and Historical Budget vs. Actual

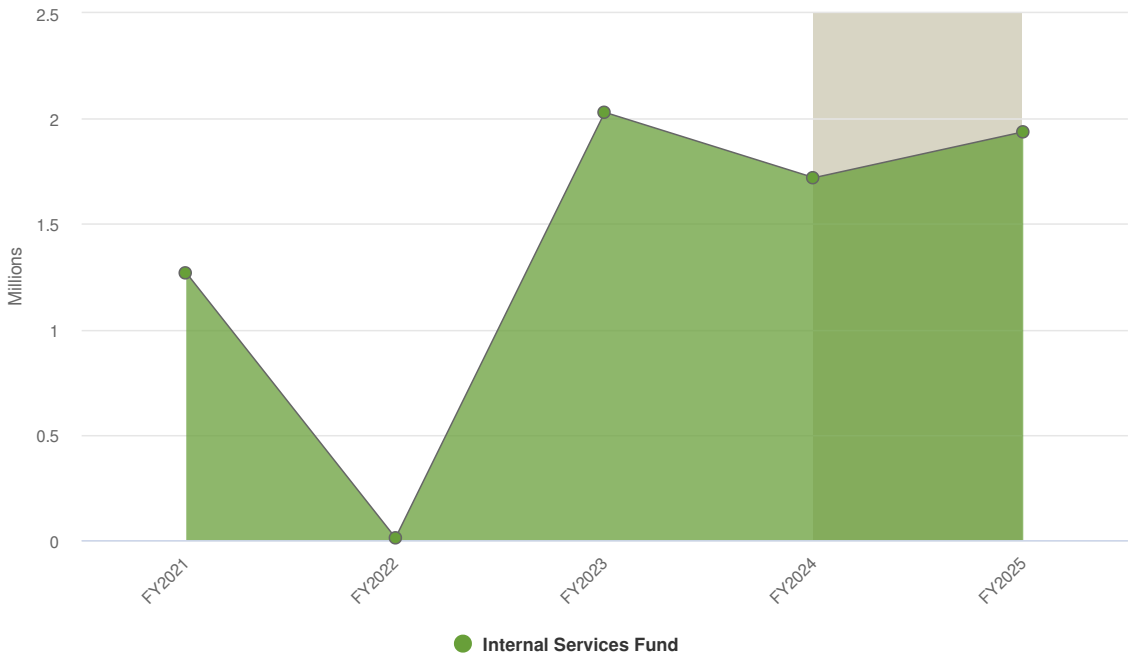


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



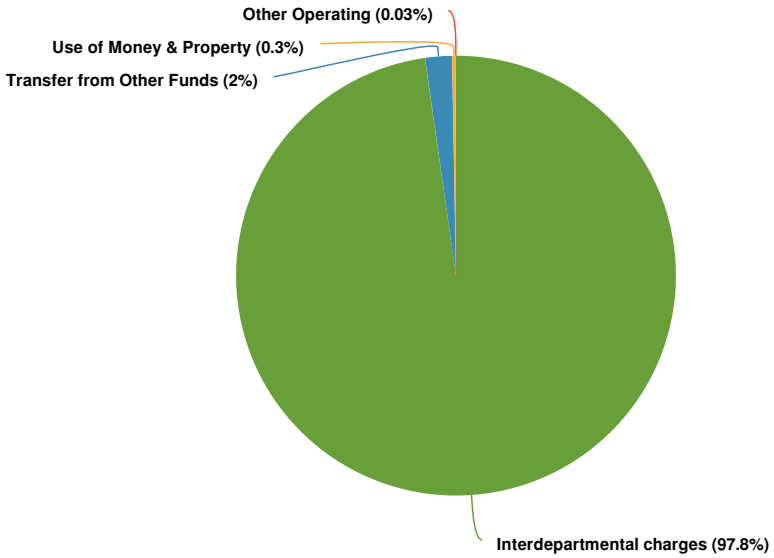
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Internal Services Fund						

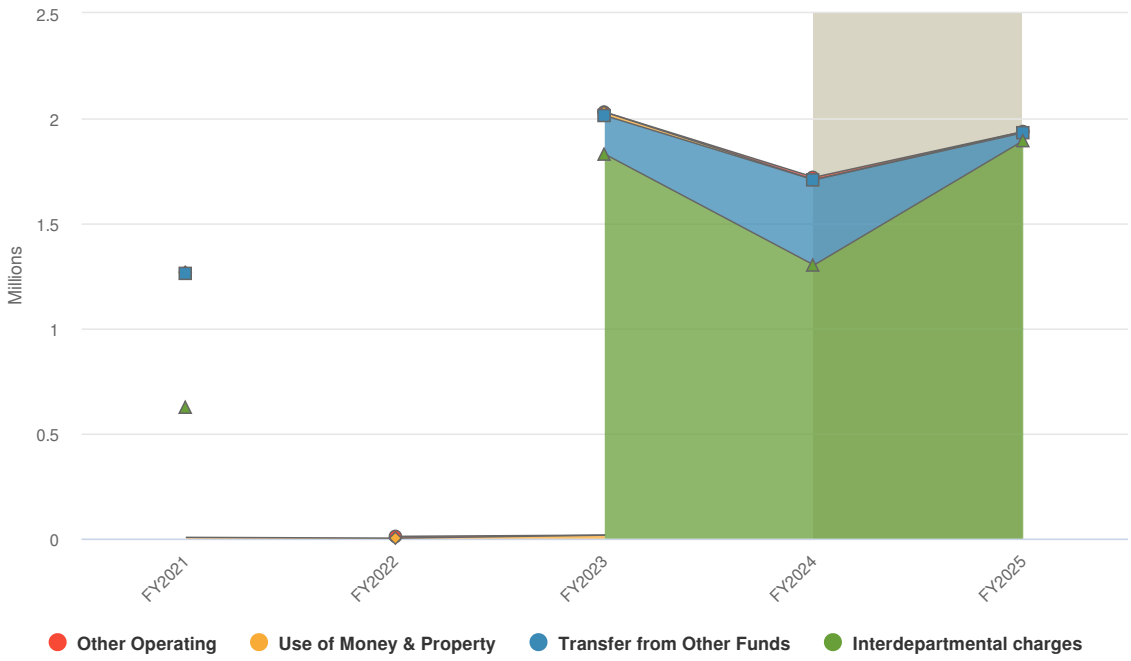
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Facilities Maint & Repair						
Allocation - Int Serv Fund	520-0000-3498	$0	$288,548	$210,000	$288,548	$288,548
Interest Earned	520-0000-3611	$2,176	$16,216	$500	$10,000	$5,000
Misc Revenues	520-0000-3998	$8,400	$0	$0	$0	$0
Transfers from Other Funds	520-7999-7999	$0	$0	$200,000	$0	$0
Total Facilities Maint & Repair:		**$10,576**	**$304,764**	**$410,500**	**$298,548**	**$293,548**
Technology Maint & Repair						
Allocation - Int Serv Fund	521-0000-3498	$0	$577,972	$612,088	$750,000	$831,371
Misc Revenue	521-0000-3998	$0	$135	$6,884	$0	$0
Total Technology Maint & Repair:		**$0**	**$578,107**	**$618,972**	**$750,000**	**$831,371**
Fleet Services						
Allocation - Int Serv Fund	522-0000-3498	$0	$962,994	$479,513	$624,000	$773,541
Misc Revenue	522-0000-3998	$0	$197	$5,000	$300	$500
Transfers from Other Funds	522-7999-7999	$0	$183,630	$205,300	$37,114	$38,000
Total Fleet Services:		**$0**	**$1,146,821**	**$689,813**	**$661,414**	**$812,041**
Total Internal Services Fund:		**$10,576**	**$2,029,692**	**$1,719,285**	**$1,709,962**	**$1,936,960**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



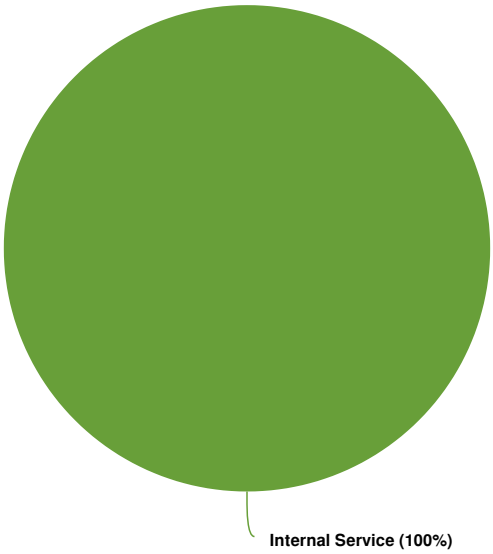
Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source						

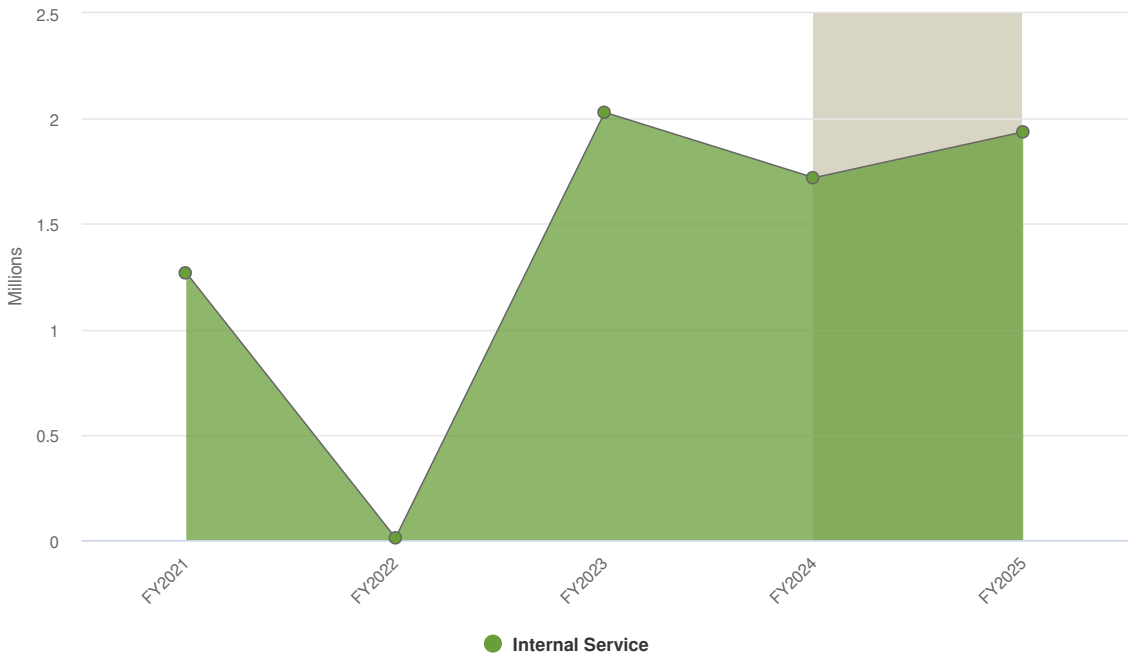
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Use of Money & Property						
Interest Earned	520-0000-3611	$2,176	$16,216	$500	$10,000	$5,000
Total Use of Money & Property:		**$2,176**	**$16,216**	**$500**	**$10,000**	**$5,000**
Interdepartmental charges						
Allocation - Int Serv Fund	520-0000-3498	$0	$288,548	$210,000	$288,548	$288,548
Allocation - Int Serv Fund	521-0000-3498	$0	$577,972	$612,088	$750,000	$831,371
Allocation - Int Serv Fund	522-0000-3498	$0	$962,994	$479,513	$624,000	$773,541
Total Interdepartmental charges:		**$0**	**$1,829,514**	**$1,301,601**	**$1,662,548**	**$1,893,460**
Other Operating						
Misc Revenues	520-0000-3998	$8,400	$0	$0	$0	$0
Misc Revenue	521-0000-3998	$0	$135	$6,884	$0	$0
Misc Revenue	522-0000-3998	$0	$197	$5,000	$300	$500
Total Other Operating:		**$8,400**	**$332**	**$11,884**	**$300**	**$500**
Transfer from Other Funds						
Transfers from Other Funds	520-7999-7999	$0	$0	$200,000	$0	$0
Transfers from Other Funds	522-7999-7999	$0	$183,630	$205,300	$37,114	$38,000
Total Transfer from Other Funds:		**$0**	**$183,630**	**$405,300**	**$37,114**	**$38,000**
Total Revenue Source:		**$10,576**	**$2,029,692**	**$1,719,285**	**$1,709,962**	**$1,936,960**

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Internal Service						
Non Departmental						
Allocation - Int Serv Fund	520-0000-3498	$0	$288,548	$210,000	$288,548	$288,548
Interest Earned	520-0000-3611	$2,176	$16,216	$500	$10,000	$5,000
Misc Revenues	520-0000-3998	$8,400	$0	$0	$0	$0
Allocation - Int Serv Fund	521-0000-3498	$0	$577,972	$612,088	$750,000	$831,371
Misc Revenue	521-0000-3998	$0	$135	$6,884	$0	$0
Allocation - Int Serv Fund	522-0000-3498	$0	$962,994	$479,513	$624,000	$773,541
Misc Revenue	522-0000-3998	$0	$197	$5,000	$300	$500
Total Non Departmental:		**$10,576**	**$1,846,062**	**$1,313,985**	**$1,672,848**	**$1,898,960**
Transfers between funds						
Transfers from Other Funds	520-7999-7999	$0	$0	$200,000	$0	$0
Transfers from Other Funds	522-7999-7999	$0	$183,630	$205,300	$37,114	$38,000
Total Transfers between funds:		**$0**	**$183,630**	**$405,300**	**$37,114**	**$38,000**
Total Internal Service:		**$10,576**	**$2,029,692**	**$1,719,285**	**$1,709,962**	**$1,936,960**
Total Revenue:		**$10,576**	**$2,029,692**	**$1,719,285**	**$1,709,962**	**$1,936,960**

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Facilities Repair & Maintenance

The Facilities Repair & Maintenance Internal Service Fund accounts for all costs associated with the maintenance of public buildings, including preventative maintenance and ongoing maintenance. These services are primarily performed by the City's Public Works staff.

The Public Works Department serves City staff and the community by maintaining and repairing public facilities. Examples of tasks include repair and maintenance of heating and ventilation systems, repair and maintenance of plumbing systems; upgrades to ensure reliable electrical power, replacement of plumbing fixtures, light fixtures, carpentry, roofing, flooring and painting.

Strategic Goals and Objectives

- The primary goal of the Public Works Department's Facilities Repair & Maintenance Internal Service Fund is to provide quality and efficient maintenance that fosters a safe and positive atmosphere for our employees and the citizens of Fort Bragg.
- Procure products and equipment that are safe to use and provide for long-term investment at a reasonable cost.
- Identify future needs and prioritize according to safety and available funding.
- Improve internal and external communications.
- Stay current with trends in technology.

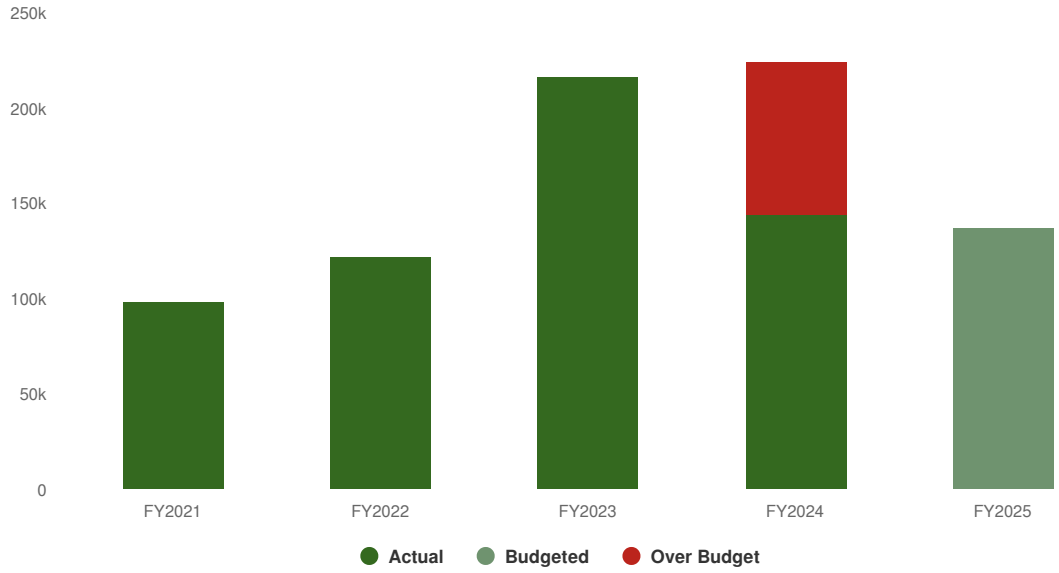
Expenditure Summary

The FY 2025 Adopted Budget for the Facilities Repair & Maintenance Internal Service Fund (including transfers from the reserve to fund capital projects) is $136K. Major Facility Maintenance includes City Hall ($32k), Fort Building painting $10k.

According to the City's Fund Balance and Reserve Policy, the unrestricted fund balance is intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs. In FY 2024, the ISF- Fund balance will decrease from $620K to under $100K based on the Fund's Five-Year Financial Plan. The proposed Projects over the $50K threshold are listed in the Capital Improvement Program which includes City Hall Roof $175k, Guest House Rehabilitation $110k, E.City Hall Rehabilitation & Stabilization Design $250k.

$136,498 **-$7,000**
(-4.88% vs. prior year)

ISF: Facilities Adopted and Historical Budget vs. Actual



Five Year Maintenance Plan - Page 1 of 2

MAJOR PROJECTS/REPLACEMENTS	Notes	24/25	25/26	26/27	27/28	28/29	Total
City Hall:							
Flooring/ remodel		$40,000					$40,000
Paint	Exterior					$60,000	$60,000
Electric/Generator/ EV Charging Stations							$0
Plumbing/Carpentry		$32,000					$32,000
HVAC	4 units		$5,000				$5,000
Roofing							$0
ADA Doors							$0
Landscaping							$0
Electric Vehicle facility							$0
	TOTAL City Hall	$72,000	$5,000	$0	$0	$60,000	$137,000
City Hall East:							
Electric							$0
Lighting Gym							$0
Doors	Double doors/heater room						$0
Flooring	Hallway carpet	$5,000					$5,000
Roofing	Pool and offices						$0
Bathrooms							$0
Heaters	3 units				$5,000		$5,000
Pool	Incl structure						$0
Fire Sprinkler System							$0
	TOTAL City Hall East	$5,000	$0	$0	$5,000	$0	$10,000
Fort Building:							
Paint		$10,000				$0	$10,000
	TOTAL Fort Building	$10,000	$0	$0	$0	$0	$10,000
Town Hall:							
Paint	Exterior						$0
Pergola							$0
Electrical/Plumbing							$0
Roofing							$0
Bathrooms	Flooring/Fixtures/Misc						$0
Carpentry	Dais/Cabinets			$3,000			$3,000
Flooring							$0
HVAC	Heater				$6,000		$6,000
Doors/Windows							$0
Landscaping							$0
	TOTAL Town Hall	$0	$0	$3,000	$6,000	$0	$9,000

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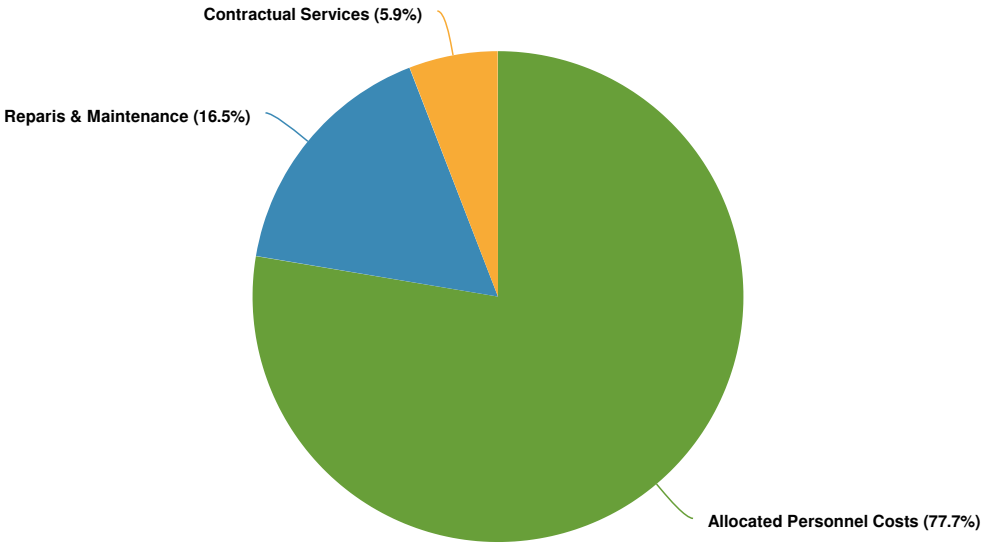
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Allocated Personnel Costs						
Salary/Benefit Allocation	520-4393-0801	$105,998	$186,906	$105,998	$186,906	$105,998
Total Allocated Personnel Costs:		**$105,998**	**$186,906**	**$105,998**	**$186,906**	**$105,998**
Reparis & Maintenance						
Facilities Maint & Repair	520-4393-0353	$15,601	$22,469	$22,500	$22,500	$22,500
Total Reparis & Maintenance:		**$15,601**	**$22,469**	**$22,500**	**$22,500**	**$22,500**
Contractual Services						
Professional Services	520-4393-0319	$0	$0	$15,000	$15,000	$8,000
Total Contractual Services:		**$0**	**$0**	**$15,000**	**$15,000**	**$8,000**
Depreciation						
Depreciation-Facilities	520-4393-0499	$0	$6,800	$0	$0	$0
Total Depreciation:		**$0**	**$6,800**	**$0**	**$0**	**$0**
Total Expense Objects:		**$121,600**	**$216,175**	**$143,498**	**$224,406**	**$136,498**

Technology Maintenance & Replacement

Isaac Whippy
City Manager

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
- Telecommunication administration and installations
- Cloud services assessment and support
- Software assessment, purchasing, and maintenance
- Asset tracking for IT equipment
- Social media and website maintenance
- Live streaming and AV production of City meetings
- Technical support for City/PD and other presenters at public meetings
- Public Wi-Fi administration and support
- Digital file archiving and distribution
- Public Access TV hardware allocation and administration

Organizational Chart

Authorized FTE's

AUTHORIZED FTE	FY20	FY21	FY22	FY23	FY24
Information Technology	2	1	2	2	2.5

FY 2023/24 Top Accomplishments

Communication:

- To help ensure the ability to communicate during emergencies, deployed FirstNet cellular phones to Police Department employees, and other critical infrastructure management employees. FirstNet is designed to protect the ability of First Responders to communicate during times of high cellular system use, as is experienced during emergencies. Also set up FirstNet cellular range extender equipment to Police Department Patrol Vehicles.
- When the Town Hall projector failed, implemented new High Definition 4K laser projector with much improved brightness that greatly enhances the ability of public meeting in-person attendees to see the information projected on the large wall screen.
- Implemented new High Definition video output converters to increase 4K streams available.
- Created new CV Starr Website, and integrated it with their payment system thereby enabling the option for customers easily to complete transactions online.
- Embarked on a new level of PR engagement with our Citizens and Visitors by implementing a new higher standard of Video Generation for graphical promotions.
- Implemented powerful Remote Monitoring and Management (RMM) system for all PC endpoints and Servers, thereby improving ability to communicate with employees about system issues they are experiencing, and resolve them real-time, remotely.
- Improved useability of City Hall Conference Rooms by adding in-room mini-PCs for presentations, Zoom meetings, etc.
- Saved telecommunications costs by causing the new phone system to complete all outbound Long Distance calls via the Internet (with fallback to local land-lines).
- Expanded awareness of the availability of surplus City vehicles for sale by listing them online (and thereby helping to offset expenses as well).

Data / Network Security:

- Added the ability to “see” all network traffic at City Hall and the Police Department, and to automatically detect, report, and block many types of malware that might try to remain stealthy and move within the network. This system can even detect, flag, and block based on *patterns* in encrypted traffic communication that indicate probable malware.
- Implemented several additional current aspects of “Best Practices” security in our Windows Active Directory environment including implementing a “Tiered” level of security access in administrative / user accounts. Also performed the same in Microsoft Online Administration accounts.
- Another key improvement in Active Directory network security was made by isolating Print Server functions to their own VM servers.
- Implemented new internal WiFi environment with the best available security capabilities.
- Implemented a Password Manager tool for IT, and began rolling out first to those who have access to the most critical data.
- Acquired new critical security improvements for CV Starr, including a Next-Gen Firewall, Email security, and upgraded Endpoint Security.
- In addition to using our new RMM tool to improve communication and responsiveness to users, we have implemented its powerful capability not only to automate the rollout of critical Windows and Application updates, but also to report to IT when these updates have failed and remediation is required.
- Implemented new internal WiFi system for Employees, Elected Officials, and approved contractors that provides greatly enhanced security and visibility, as well as greatly improved performance / throughput.

- Expanded government-approved, cloud-based server backups, with *secure isolation* of data from malware such as ransomware.
- Continued to perform monthly Penetration testing and Vulnerability scanning using automated tools so we can have visibility to previously hidden weaknesses and prioritize addressing them.
- Continued automated weekly email anti-“phishing” training campaigns via KnowBe4.
- Continued automated quarterly CyberSecurity online training campaigns, also via KnowBe4.
- Continued implementation of MFA where possible.

Infrastructure & Services Performance and Resiliency:

- Began Phase One rollout of Toughbook Laptops to Police Department Patrol Vehicles that immediately enable personnel to access their Law Enforcement Records Management Suite (greatly improving efficiency and effectiveness in the field).
- Implemented new File Servers that more than doubled capacity and performance.
- Implemented new HyperV Virtual Machine host servers.
- Added Domain Controller VMs at PD for High Availability.
- Implemented centralized WiFi Controller to manage all sites' new Wireless Access Points.
- Continued annual process of replacing 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 required to maximize internal LAN switch availability, and ability to prioritize Voice over IP traffic.

Performance/Workload Measures

Notes:
- This year we have replaced the "Computer Viruses Blocked" Measurement with more detailed ones.
- During FY23-24, many people began viewing public meeting videos on FaceBook, and so the views directly from our streaming service dropped. Data on views of Broadcasted meetings within FaceBook is not available. However, our followers and total number viewing content increased dramatically.

Indicators	FY 2021/22	FY 2022/23	FY 2023/24
Views of Broadcasted meetings (via streaming provider)	52,782	9,648	3,424
FaceBook Followers / # Reached (total that viewed content)	(N/A)	(N/A)	7591 / 125.1K
Number of requests for repairs and/or technical assistance	1,398	1,064	1128
Computer viruses blocked	9,752	8173	(See below)
Threats blocked by Edge Firewalls (Critical through Medium)	(N/A)	(N/A)	5550
Threats blocked by Endpoint Protection Software	(N/A)	(N/A)	169
Spam messages blocked (by Email protection)	197,728	148,679	27,761
Phishing / Malware Threats blocked (by Email protection)	(N/A)	(N/A)	3,457

FY 2024/25 Top Priorities

Communication:

- As part of the Town Hall improvement project, IT will re-design the interior of the rear control room, and then work with Public Works to implement an improved layout for greatly improving usability, manageability and maintenance.
- In Town Hall, replace EOL hardware and greatly reduce complexity (and possible points of failure) by implementing a new Video and Meetings core control system (with full native 4K capabilities).
- Assist in the possible implementation of a new system for managing public meetings, public comments, etc.
- Assist in the possible upgrade of our websites to implement both new capabilities, and easier management by staff.
- Assess, choose, and implement a new eFax system.

Data / Network Security:

- 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.
- Complete implementation of the Password Manager for all staff that have a critical need for it.
- Continue increasing CV Starr network security by replacing all EOL hardware and systems.
- Implement feature available to us in our new RMM system to allow Contractor access to certain systems only, and track their access.
- Expand new internal WiFi system to CV Starr.
- Extend secure cloud backup services to CV Starr server.
- Continue to perform monthly Penetration testing and Vulnerability scanning using automated tools so we can have visibility to previously hidden weaknesses and prioritize addressing them.
- Continue automated weekly email anti-“phishing” training campaigns via KnowBe4.
- Continue automated quarterly CyberSecurity online training campaigns, also via KnowBe4.
- Continue implementation of MFA where possible.

Infrastructure & Services Performance and Resiliency:

- Complete Phase Two rollout of Toughbook Laptops to Police Department Patrol Vehicles to implement electronic Dispatch capability (if not already fully completed during FY23-24).
- Reduce downtime risk and possibility of performance issues by replacing remaining EOL hardware and systems at CV Starr, and implementing QoS for Voice traffic.
- Add additional Domain Controllers at each location for local network resiliency.
- Implement additional security and ease of use features of new internal WiFi system.
- Continue annual process of replacing poorest performing endpoint hardware with new replacements.
- Continue replacement of older, poor-performing monitors with new ones that greatly improve user ergonomics.

Expenditure Summary

The Information Technology (IT) FY 2025 Budget is set at $748,000, representing a 2.7% increase from the prior fiscal year. This budget includes the addition of a part-time employee (less than a 1,000 hours) to help the department manage the growing number of support tickets, increased employee count, and rising demands.

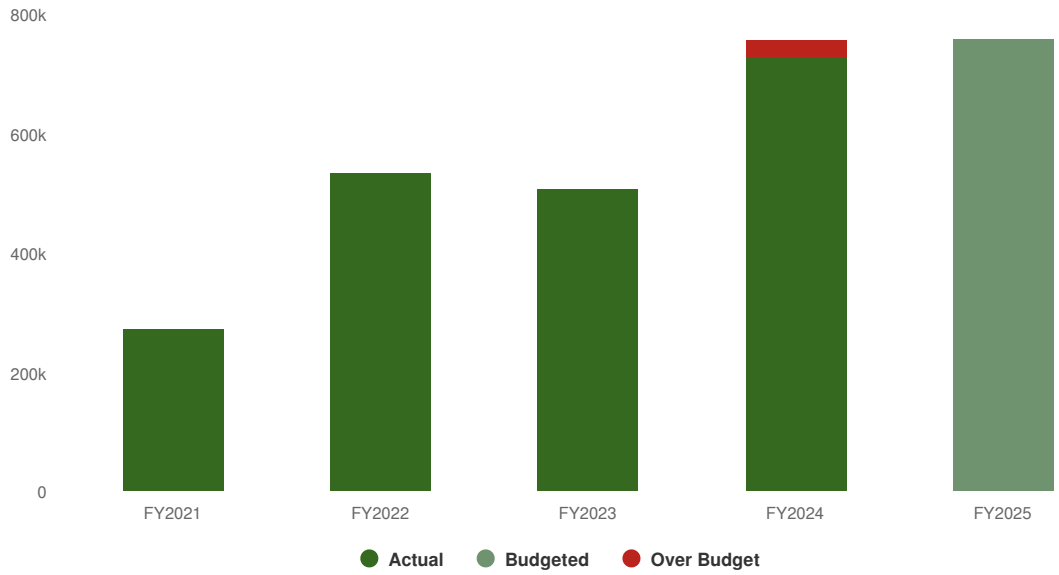
In FY 2022-23, the City implemented various upgrades to Network Systems, Office 365, and Firewalls in response to the escalating global cyber threats targeting organizations of all sizes. These necessary deferred upgrades have contributed to the year-over-year increase in the IT budget, which is essential for maintaining secure and resilient operations in the current environment. The adopted budget for FY 2025 will prioritize data and network security, infrastructure and service performance, resiliency, and communications.

The non-personnel costs in the IT budget for FY 2025 are $509,837, remaining unchanged from the prior year. According to the City's Fund Balance and Reserve Policy, the unrestricted fund balance in the Technology Maintenance & Replacement Internal Service Fund is designed to pre-fund large purchases and repairs, helping to avoid significant annual fluctuations in funding needs. By the end of FY 2025, the fund balance is estimated to be under $9,000, based on the Fund's 5-year plan and the substantial increases in operating expenditures during the last fiscal year.

Through these strategic investments, the City aims to bolster its IT infrastructure, ensuring robust, secure, and efficient operations that can meet the evolving needs of the community and its employees.

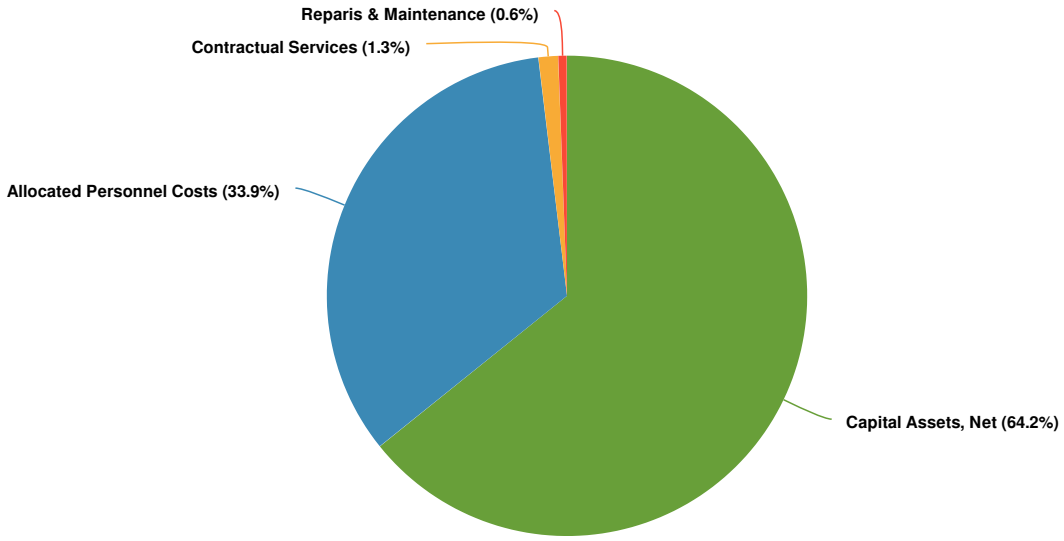
$758,801 **$30,266**
(4.15% vs. prior year)

ISF: Information Technology (IT) Proposed and Historical Budget vs. Actual

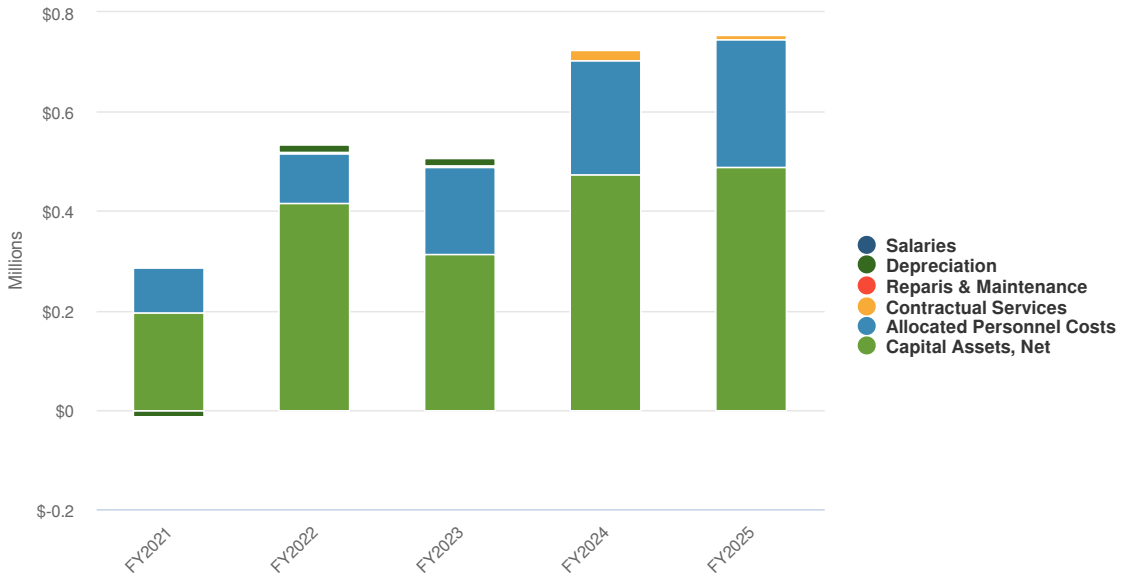


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



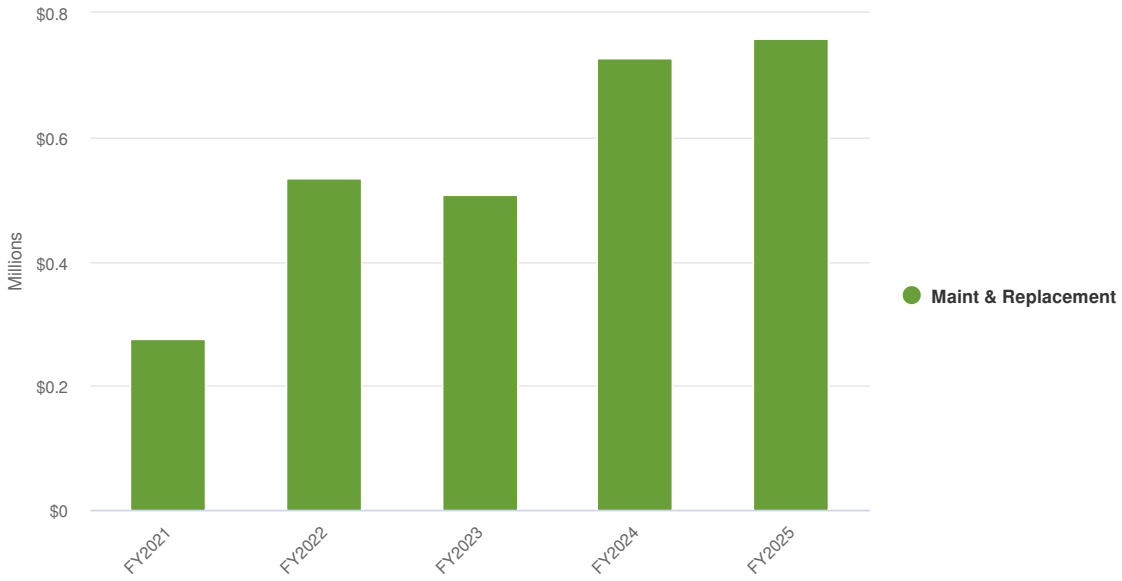
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Allocated Personnel Costs						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Salaries & Wages, Regular	521-4394-0101	$67,363	$130,780	$167,774	$164,698	$189,276
Overtime	521-4394-0102	$0	$37	$1,053	$1,200	$1,986
Comp Time Payout	521-4394-0103	$1,693	$1,542	$878	$1,200	$1,500
Other Wages	521-4394-0109	$0	$280	$360	$400	$400
Misc Insurance Premiums & Fees	521-4394-0210	$127	$242	$655	$700	$500
Medical Premium Contribution	521-4394-0211	$8,035	$12,722	$18,202	$18,201	$20,679
Dental Premiums	521-4394-0213	$546	$864	$1,364	$1,364	$1,364
Vision Care	521-4394-0214	$218	$346	$459	$458	$437
Pers	521-4394-0220	$5,634	$10,588	$14,202	$12,116	$15,032
Workers' Comp Premium	521-4394-0231	$5,089	$2,496	$2,850	$2,947	$3,773
FICA/Medicare	521-4394-0252	$5,272	$9,808	$13,010	$12,383	$14,018
Salary/Benefit Allocation	521-4394-0801	$7,992	$6,555	$7,992	$7,992	$7,992
Total Allocated Personnel Costs:		**$101,970**	**$176,260**	**$228,798**	**$223,660**	**$256,956**
Reparis & Maintenance						
Equipment Repair & Maint	521-4394-0351	$1,964	$1,862	$4,200	$4,200	$4,450
Total Reparis & Maintenance:		**$1,964**	**$1,862**	**$4,200**	**$4,200**	**$4,450**
Capital Assets, Net						
Training/Travel Reimbursement	521-4394-0366	$1,629	$2,666	$4,260	$1,000	$9,760
Small Tools & Equipment	521-4394-0381	$6,627	$5,955	$5,000	$5,000	$7,000
Hardware Exp	521-4394-0382	$32,130	$33,494	$85,294	$82,294	$96,074
Software Exp	521-4394-0383	$16,430	$10,709	$28,025	$28,025	$39,500
Licensing, Software & Maint	521-4394-0384	$358,693	$261,118	$332,407	$330,000	$335,061
Miscellaneous Exp	521-4394-0619	$0	$0	$19,351	$12,000	$0
Total Capital Assets, Net:		**$415,508**	**$313,943**	**$474,337**	**$458,319**	**$487,395**
Contractual Services						
Professional Services	521-4394-0319	$390	$0	$21,200	$71,200	$10,000
Total Contractual Services:		**$390**	**$0**	**$21,200**	**$71,200**	**$10,000**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Depreciation						
Depreciation	521-4394-0499	$15,450	$16,081	$0	$0	$0
Total Depreciation:		**$15,450**	**$16,081**	**$0**	**$0**	**$0**
Total Expense Objects:		**$535,282**	**$508,147**	**$728,535**	**$757,379**	**$758,801**

Expenditures by Function

Budgeted and Historical Expenditures by Function



Information Technology - Five Year Projection

Information Technology Maintenance & Repair Internal Service Fund Detail							
	Dept	FY 23-24 BUDGET	FY 24/25 Adopted Budget	FY 25-26 Projected Budget	FY 26-27 Projected Budget	FY 27-28 Projected Budget	FY 2 Proj Bu
Cisco Capital and Port 53 for endpoint security licensing & monitoring	ALL	$18,139	$18,139	$25,000	$25,000	$25,000	$30
Cisco XDR Essentials Security Dashboard Subscription	ALL		$5,800	$6,090	$6,395	$6,714	$7,
CDO-Cisco Firewall Cloud Management	IT	$2,041	$679	$713	$749	$787	$8
MCN/AT&T - Fusion Internet at CH	ALL	$1,907	$2,086	$2,478	$2,478	$2,700	$2,
Springbrook Maintenance Contract Due July 1	ALL	$40,000	$25,860	$27,153	$28,511	$29,936	$31
Auto CAD Subscription Due in October	PW	$3,700	$3,836	$4,028	$4,229	$4,440	$4
Parcel Quest	CDD	$5,000	$5,997	$6,150	$6,300	$6,450	$6,
Budget Software	Finance	$27,000	$15,000	$15,000	$16,000	$17,000	$18
PD IBM Maintenance TracNet	PD	$17,976	$18,875	$19,819	$20,810	$21,851	$22
TracNet IBM Server Maintenance (Previous: DLB Associates)	PD	$3,450	$2,710	$2,845	$2,988	$3,137	$3,
Avanan / Checkpoint Spam / Malware Email Filter (was App River)	ALL	$5,520	$2,984	$3,098	$3,213	$3,328	$3,
Granicus Annual Maintenance Website and Gov Message	CityCouncil	$18,791	$19,730	$20,716	$21,752	$22,840	$23
Granicus Encoder Licensing & Maintenance	CityCouncil	$3,787					
Granicus Encoder New	CityCouncil	$0					
Govenda (or other) Agenda etc. cloud / app subscription	CityCouncil		$11,000	$11,500	$12,000	$12,500	$13
Schedule Anywhere - PD Maintenancen	PD	$600					
Adobe Enterprise agreement	ALL	$4,000	$5,241	$5,241	$5,491	$6,040	
PD - Training TMS Annual Fees	PD	$2,400					
Civic Plus Site		$0					
Code Publishing Company - Muni Code	City Clerk	$2,500	$2,500	$2,500	$2,500	$2,500	
ESRI - ARC GIS concurrent users	CDD	$2,500	$4,936	$5,183	$5,442	$5,714	$6,
Knowbe4	ALL			$10,724			$12
Password Manager	ALL	$1,200	$2,589	$2,589	$2,718	$2,718	$2,
Munimetrix Maintenance Due annually on July 28 / Papervision	City Clerk	$4,740	$4,740	$4,740	$4,740	$5,000	$5,
Comcast For City at PD MDF	ALL	$5,000	$4,866	$4,866	$4,966	$4,966	$4,
Comcast Town Hall	CityCouncil	$1,604	$1,604	$1,604	$1,700	$1,700	$1,
Comcast WT/CY Internet / VPN to PD	PW	$2,667	$2,667	$2,667	$2,767	$2,767	$2,
Comcast For CV Starr	CV Starr		$3,696	$3,696	$4,000	$4,000	$4,
PD Netmotion	PD	$1,525					
PD Netmotion Server	PD						
MCN - Fortbragg.com registration	ALL	$240	$60	$60	$60	$60	$
Beacon/Badger Read Center support (Water software)	Finance	$0	$2,808	$2,948	$3,096	$3,251	$3
CommSys CLIPs Annual Maintenance-PD	PD	$1,001	$1,001	$1,001	$1,001	$1,001	$1,
Dude Solutions (DBA: Brightly) Maint Software	PW	$6,000	$6,000	$6,300	$6,300	$6,615	$6
Next Request - PRA S/W	City Clerk	$4,850	$6,146	$6,576	$7,036	$7,529	$8,
Organization-wide wildcard SSL Certificate - Digicert	IT	$600	$916	$962	$1,010	$1,060	$1
StarLink @PD for CFB, and Starlink Roaming for Emergencies	ALL	$7,320	$7,800	$7,800	$7,800	$7,900	$7,
Zoom	ALL	$816	$853	$860	$870	$880	$8
Windows 365-Emails	ALL						
Archive Social (Social media archiving for PRA)	City Clerk	$5,990					
PageFreezer (Social media archiving for PRA)	City Clerk		$4,463	$14,200			$15
Druva - Backup System - Cloud back ups	ALL	$7,666	$7,666	$8,000	$8,000	$8,000	$8,
Net-File FPPC 700 Filing - City Clerk	City Clerk	$2,900	$3,045	$3,197	$3,357	$3,525	$3
New Kiosk - (Was Connected sign)	City Clerk	$3,500	$3,500	$250	$250	$250	$2
Cisco Firewall Threat Defense Licensing & VPN Licensing	ALL	$2,671	$7,746	$8,132	$8,540	$8,966	$9
Cisco SmartNet Maintenance Contract & VPN -Firewalls	ALL	$1,600	$1,965	$2,062	$2,165	$2,274	$2,
DUO Multifactor Authentication	IT	$1,710	$1,800	$1,845	$1,937	$2,033	$2
Cloud-based Infrastrucutre Device Logs retention	IT	$11,379	$12,289				
vPen Testing annual software	IT	$7,500	$7,500	$7,500	$7,500	$7,500	$7,
Cisco LAN Switches Licensing and SmartNet (Maintenance)	ALL	$13,855	$13,855	$13,855	$34,332	$8,849	$9
CV Starr Cisco LAN Switches Licensing and SmartNet (Maintenance)	CVStarr		$11,969			$13,405	
Cisco Wireless Access Points Internal Network Maintenance	ALL		$773	$5,720		$800	$6,

Docusign	City Clerk	$1,725	$1,725	$1,750	$1,775	$1,800	$1,
Nor-Cal Telephone Repair Service	ALL	$0					
New Telephone System Licensing & Maintenance	ALL	$12,240	$2,610	$500	$500	$500	$5
Ninja RMM (was TeamViewer)	IT	$467	$3,000	$3,000	$3,150	$3,150	$3,
Zoho IT Ticketing system	IT		$624	$640	$656	$672	$6
Mailgun	ALL	$1,080	$1,080	$1,100	$1,100	$1,120	$1,
Trello Project Tracking	IT	$120	$120	$130	$140	$150	$1
MCN/AT&T Internet at CV Starr	ALL						
MDM - Mobile Device Manager	IT	$5,300	$1,650	$1,732	$1,819	$1,910	$2,
Verkada Door Access Control Install & 10-Yr Licensing - CH, TH							
Verkada Additional Cameras Install & Licensing - TH, GHM	TH			$36,093			
Verkada Additional Cameras Install & Licensing - CH	IT				$54,580		
NeoGov	HR		$15,941	$16,738	$17,574	$18,454	$19
Subtotal - Software/Hardware Support Maintenance:		**$276,577**	**$335,061**	**$341,351**	**$359,297**	**$303,742**	**$33**
Miscellaneous Small Tools - Cables, batteries, tools, ect.)	IT	$5,000	$7,000	$5,000	$5,100	$5,200	$5,
Sub-total- Small Tools & Equipment:		**$5,000**	**$7,000**	**$5,000**	**$5,100**	**$5,200**	**$5,**
UPS Batteries	IT	$500	$750	$750	$750	$1,000	$1,
Network Cabling	IT	$1,500	$1,500	$1,500	$1,500	$1,500	$1,
Charging cables and bricks	IT	$200	$200	$200	$200	$200	$2
Video Cards 'Boards Cameras	IT	$2,000	$2,000	$2,000	$2,000	$2,000	$2,
Sub-total- Equipment Repair:		**$4,200**	**$4,450**	**$4,450**	**$4,450**	**$4,700**	**$4,**
Hardware							
User WorkStation Replacement	ALL	$18,000	$30,000	$30,000	$32,000	$34,000	$36
Laptops	ALL	$1,800	$7,500	$1,500	$1,500	$1,700	$1,
User Monitor Replacements	ALL	$3,600	$3,750	$3,900	$4,050	$4,200	$4
Plotters/Printers	ALL	$2,000	$1,000	$1,000	$1,250	$1,250	$1,
iPads for Council/Planning Commission	CityCouncil	$0	$400	$400	$500	$500	$1,
Granicus Encoder New	CityCouncil	$0					
TownHall Cables	CityCouncil	$600	$500	$500	$600	$600	$7
55 Inch Monitor for WWTF SCADA	PW	$0				$1,200	
Security Cameras - BBP	PW						
SCADA Computer with Video Cards	PW				$3,500		
Security Camera Monitoring for CH	IT						
Public Use Kiosk PC, Monitor, SW, etc.	CityClerk	$0	$4,000	$250	$250	$250	$2
Wireless Access Points Internal Network	CV Starr	$0	$3,572	$0			
Mixing board Town Hall	CityCouncil	$0		$1,000			$1,
HyperV Server	ALL						
Microphone Equipment	CityCouncil	$2,000	$1,200	$1,200	$1,500	$1,500	$1,
Environmental Controls and Racking equipment / parts	IT	$500	$500	$200	$200	$200	$2
Email Server Dell R730 Hyper V	ALL						
UPS for PD & CH server rooms	ALL	$7,000	$3,700				
Replace all EOL LAN switches with New models		$15,929	$31,574	$0			
Replacement and new Firewall	IT	$0		$0			
New Backup Hardrives	IT	$0		$0			
PD - UPD Connection	PD						
Phones and Headsets	All	$400	$800	$600	$600	$800	$8
Verkada Door Access Control H/W - CH, TH	CH, TH						
Verkada Cameras H/W - TH, GHM	TH			$17,949			
Verkada Additional Cameras H/W - CH	IT				$33,280		
Sub-total- Hardware:		**$51,829**	**$96,074**	**$58,499**	**$79,230**	**$46,200**	**$49**
Windows Server Software 2022	ALL	$24,025	$0	$0			

Windows 11 Pro OS	ALL	$4,000					
Office Standard 80 @ 239	ALL						
MS 365 Government G3 Plan (Part of Enterprise Agreement)	ALL	$28,080	$29,500	$29,500	$32,450	$32,450	$32
MS Enterprise Agreement other licenses (Inc. Windows Server OS)	ALL		$10,000	$10,000	$11,000	$11,000	$11,
Sub-total- Software		**$56,105**	**$39,500**	**$39,500**	**$43,450**	**$43,450**	**$43**
Storm Wind - Distance Learning	IT	$0	$3,500	$0	$3,500		
Training/Travel	IT	$4,000	$6,000	$6,000	$6,500	$6,500	$7,
MISAC Fee	IT	$260	$260	$260	$260	$260	
Sub-total- Training & Confrence		**$4,260**	**$9,760**	**$6,260**	**$10,260**	**$6,760**	**$7,**
13DB Antenna	IT						
Wireless station	IT						
Equipment repair	IT						
ESTIMATE to replace /upgrade Public WiFi for all of downtown	IT			$30,000	$8,000	$8,000	$8,
Sub-total- Public Wi-Fi		**$0**	**$0**	**$30,000**	**$8,000**	**$8,000**	**$8,**
NIST 800-171 & Other Security Consultants	IT	$45,000	$10,000	$45,000	$10,000	$10,000	
Unexpected Consultancy	IT	$5,000		$10,000	$10,000	$10,000	
Sub-total- Professional Services		**$50,000**	**$10,000**	**$55,000**	**$20,000**	**$20,000**	
Treatment SCADA Systems (was "upgrade to 64 bit")	PW		$10,000	$10,000	$10,000	$10,000	$10
Rexel WT Rockwell S/W SCADA Systems support / maintenance	PW		$665	$665	$700	$700	$7
Dude Solutions (DBA: Brightly) Maint Software	PW		$1,606	$1,686	$1,686	$1,770	$1,
PW field Laptops / Toughbooks	PW	$3,500		$0			
DownHome Loan Manager (FIN-CDBG Funds-cloud service)	Finance		$1,458	$1,750	$2,100	$2,519	$3,
Water Treatment IPad / iPhone Covers	PW			$100	$120	$250	$1
Public Works Phone Covers	PW		$25	$25	$30	$30	$
PD Smart Phone Covers	PD		$50	$50	$60	$60	$
Part Time AV Tech PEG Work (see Payroll)	PEG		$25,291	$26,050	$26,050	$26,831	$26
AT&T T1 ==> Fiber UPD Dispatch to Ukiah Sheriff's Office	PD		$4,444	$4,444	$4,444	$4,444	$4,
Granicus Code Enforcement annual subsciption	PD		$3,780	$3,780	$4,000	$4,000	$4,
APBnet-TRAK-CriticalReach-Crime Bulletin Software - PD	PD	$600	$600	$600	$600	$600	
Live Scan Machine TO BE PAID FOR WITH AF FUNDS	PD	$3,600	$3,600	$4,356	$4,791	$5,270	
PD Cogent - Criminal (booking) LiveScan Machine	PD						
PD Vision Mobile Software	PD	$15,054	$2,845	$2,988	$3,137	$3,294	$3,
PD Netmotion Server - AF	PD			$0			
Additional Verkada Cameras and Door Access Control - WT	PW			$25,500			
Additional Verkada Cameras and Door Access Control - WWT	PW			$0	$10,000		
Additional Verkada Cameras - BBP -- ESTIMATE	PW		$6,000	$0			
BlueBeam software	PW	$1,150	$1,500	$1,500	$1,550	$1,575	$1,
Starlink for WWT	PW		$1,320	$1,320	$1,370	$1,370	$1,
FirstNet	PD	$25,943	$11,020	$11,020	$11,020	$11,020	$13
Other information (Not Calculated to IT Budget)		**$49,847**	**$74,204**	**$95,834**	**$81,658**	**$73,733**	**$70**
Comcast Franklin Studio Internet / Wi-Fi	PEG	$2,551	$2,551	$2,551	$2,650	$2,650	$2,
TH Camera Replacement	TH			$250	$250	$250	$3
Small Component Replacement	TH		$250	$250	$250	$250	$2
Replacement Tricaster Server	TH			$10,500			
Replacement Mac Server	TH	$8,000					
Softron Software	TH	$2,800					

Replace speakers and recable audio / video	TH	$6,000		$15,000			
Sub-total- PEG		**$19,351**	**$2,801**	**$28,551**	**$3,150**	**$3,150**	**$3,**
Total Information Technology		**$467,322**	**$504,646**	**$664,445**	**$614,595**	**$514,935**	**$52**

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Fleet & Equipment

The Fleet & Equipment Services Internal Service Fund is responsible for acquisition, maintenance and repair of the City's fleet vehicles and equipment. Services include scheduled preventive maintenance, welding and fabrication, diagnostic and emissions testing and inventory functions. The City's Mechanic performs these services.

Fleet & Equipment Services is responsible for ensuring functional, reliable and economical vehicles and equipment necessary for the conduct of City operations; providing vehicle and equipment specifications for bidding purposes, assisting with vehicle and equipment auctions, and preparing and administering the annual fleet budget. In addition, Fleet & Equipment Services coordinates the following external services: paint and body repair, engine and transmission repair/rebuild, heavy duty suspension service, air conditioning service, and glass replacement.

STRATEGIC GOALS AND OBJECTIVES

- Provide necessary maintenance and repair to City's fleet vehicles and equipment, including electrical repairs, engine tune-up, tire replacements, brake replacements and adjustments and other general maintenance work.
- Account for and track all costs and assist Finance Department with preparation of year-end cost allocations.
- Provide recommendations to reduce vehicle miles traveled, fleet vehicle emissions, use of petroleum-based fuels, including the purchase of alternative fuel vehicles and hybrids whenever possible.
- Provide regular inspection and maintenance of the City's fleet and equipment. City staff maintained 29 public work vehicles, 21 police vehicles, two city hall vehicles and six trailers. Vehicles include forklifts, backhoes, a dump truck, mobile generators, and a street sweeper. Small equipment is also included in the maintenance program, such as small and large generators, mobile pumps, mowers, and 30 small engines on equipment to name a few.

Vehicle Replacement Plan										
Unit No.	Make	Yr.	Model	Hrs/Miles	FY 23/24 Budget	FY 24/25 Adopted	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected
New	New	2021	Generator							
PW 12	Peterbuilt	1996	10yd Dump	429,174		$ 225,000				
WWT31	NISSAN	2007	FRONTIER	64,414	$37,000					
48	FORD	2008	Ranger	80,830						
WT1	Dodge	2005	1500 Q. CAB	80,736			$30,000			
PW16	FORD	2006	F-150 X-TRA	84,419		$50,000				
PW46	STERLING	2020	Vactor	2,576						
PW1	CHEV.	2000	3500 Flatbed	44,143	sold					
CHE121	FORD	2006	ESCAPE	59,407	sold			$38,000		
PW5	FORD	2006	F-250 SERV.	88,706	$75,000					
Public Works Sub-Total					$112,000	$275,000	$30,000	$38,000		
PD745	FORD	2020	Ford Van	9,000						
PD735	FORD	2005	CROWN VIC	89,424						$40,000
PD747	FORD	2009	ESCAPE	140,000						$40,000
PD744	FORD	2008	RANGER	65,000						
PD1403	FORD	2014	INTERCEPTOR	95,000						$40,000
PD501	FORD	2015	INTERCEPTOR	74,000	$83,000					
PD500	FORD	2015	INTERCEPTOR	88,000		$83,000				$40,000
PD509	FORD	2015	TAURUS	167,000			$45,000			
PD503	FORD	2015	INTERCEPTOR	89,425			$70,000			
PD510	FORD	2015	TAURUS	73,098			$45,000			
PD502	FORD	2015	INTERCEPTOR	57,688				$70,000		
PD507	FORD	2016	INTERCEPTOR	74,768					$70,000	
PD508	FORD	2016	INTERCEPTOR	49,340						$73,000
PD513	FORD	2018	INTERCEPTOR	40,146						$62,000
Police Sub-Total					**$83,000**	**$83,000**	**$160,000**	**$70,000**	**$70,000**	**$295,000**
Total Replacement Costs					**$195,000**	**$358,000**	**$190,000**	**$108,000**	**$70,000**	**$295,000**

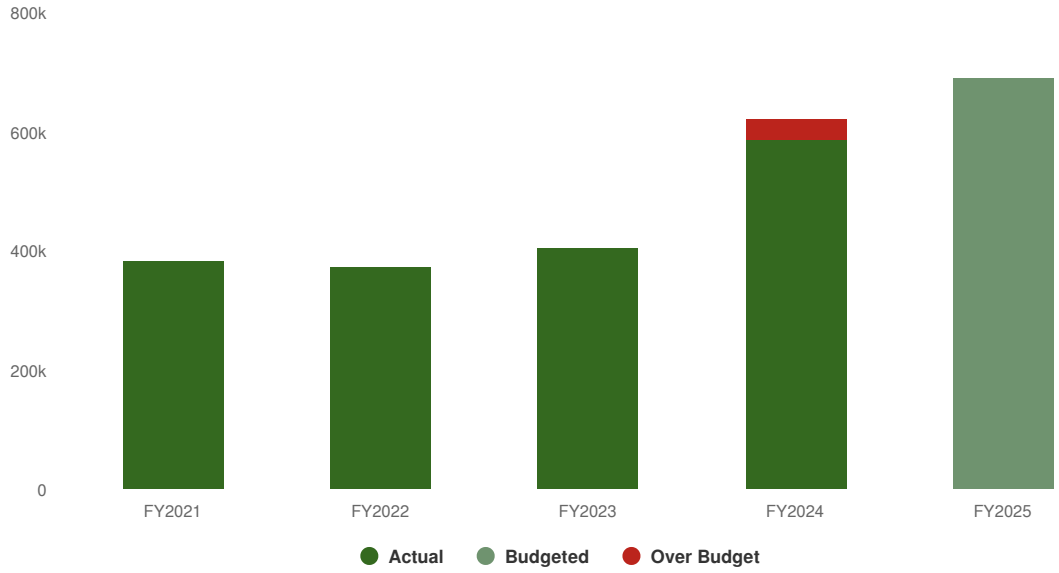
Expenditures Summary

In FY 2023, new-car prices since the pandemic have caused significant increases nationwide caused by the supply chain disruption (in global semiconductor shortage, supply of chips, and other disruptions caused by the pandemic) that has created new-vehicle scarcity in recent years, resulting in a seller's market. According to research firm J.D. Power, the average price paid for a new vehicle hit a record of $47,362 in December 2023.

In the FY 2025 Budget, two police vehicles are to be replaced for $128K and Public Works vehicles at $275k – see the replacement plan on the next page. The City's Fund Balance and Reserve Policy, the unrestricted fund balance, is intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs.

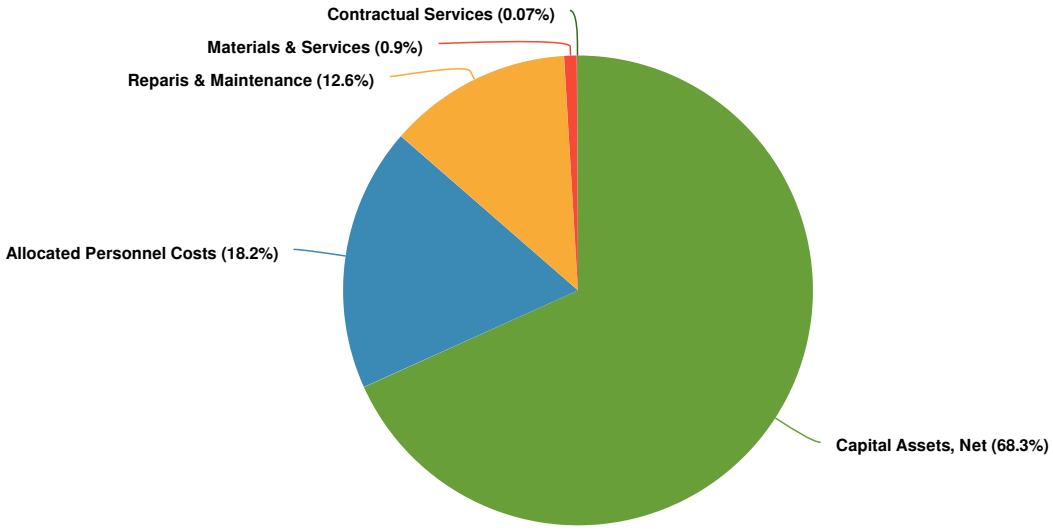
$688,541 **$102,874**
(17.57% vs. prior year)

ISF: Fleet Adopted and Historical Budget vs. Actual

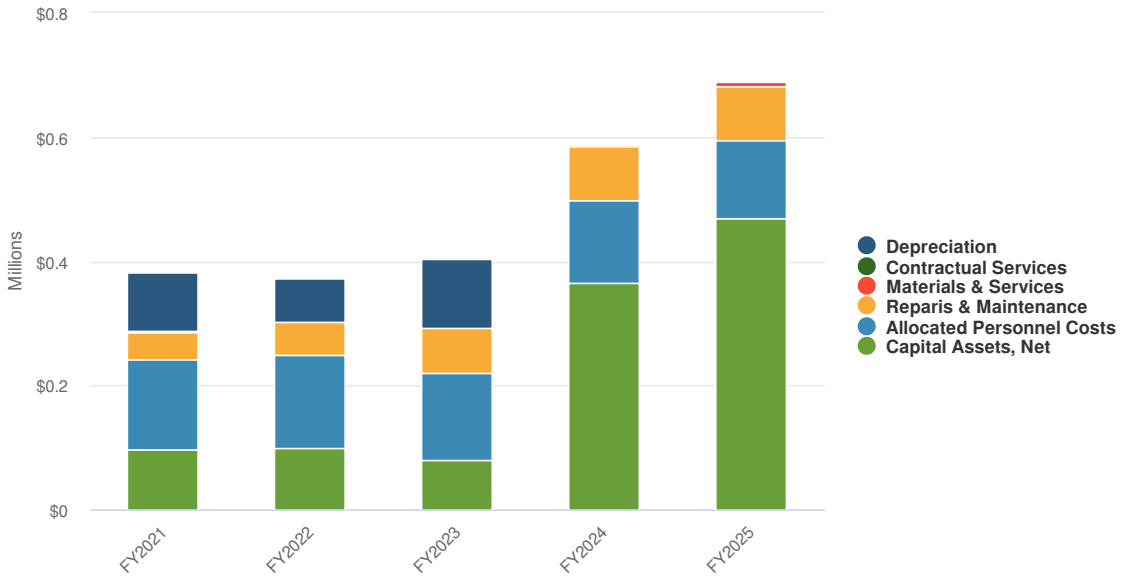


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Materials & Services						
Electric Charging	522-4550-383					$6,000
Total Materials & Services:						**$6,000**
Allocated Personnel Costs						
Salaries & Wages, Regular	522-4550-0101	$66,722	$70,694	$62,481	$59,777	$69,024
Overtime	522-4550-0102	$2,840	$3,177	$1,485	$800	$2,970
Comp Time	522-4550-0103	$133	$2,841	$150	$300	$996
Vacation Payout	522-4550-0104	$0	$0	$0	$9,050	$0
Sick Leave Payout	522-4550-0105	$0	$0	$0	$10,138	$0
Other Pay	522-4550-0109	$1,748	$2,727	$15,372	$0	$0
Misc Insurance Premiums & Fees	522-4550-0210	$300	$297	$280	$304	$165
Medical Premium Contribution	522-4550-0211	$16,829	$16,286	$27,216	$20,654	$21,660
Dental Premiums	522-4550-0213	$924	$894	$1,718	$1,000	$1,154
Vision Care	522-4550-0214	$218	$211	$229	$250	$218

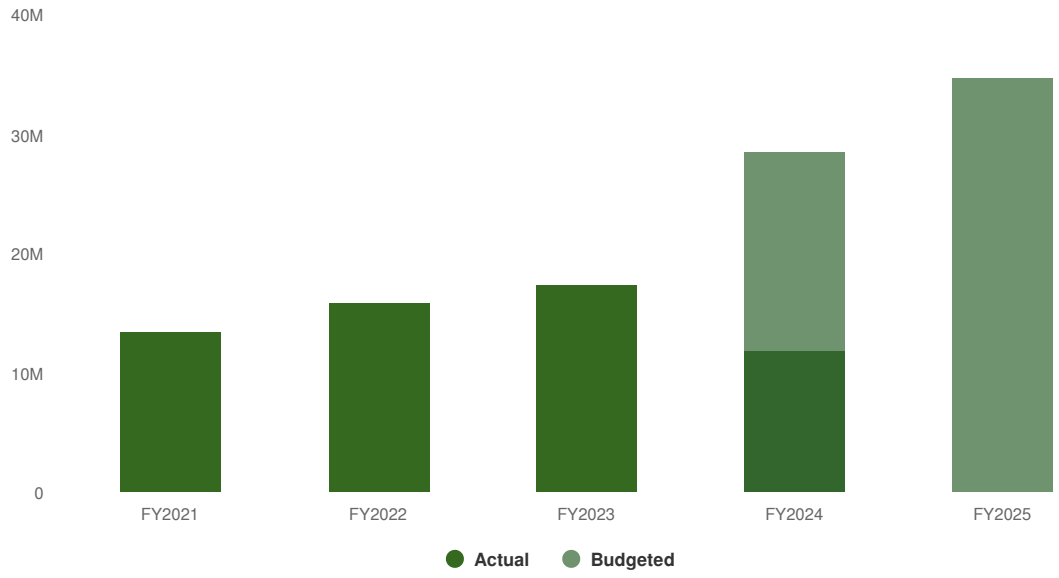
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Pers	522-4550-0220	$38,807	$19,050	$5,444	$4,301	$5,819
Workers' Comp Premium	522-4550-0231	$7,055	$1,130	$1,062	$1,098	$1,453
FICA/Medicare	522-4550-0252	$4,996	$5,470	$4,964	$5,212	$5,356
Salary/Benefit Allocation	522-4550-0801	$9,837	$16,226	$11,879	$16,226	$16,226
Total Allocated Personnel Costs:		**$150,409**	**$139,004**	**$132,280**	**$129,110**	**$125,041**
Reparis & Maintenance						
Equipment Repair & Maint	522-4550-0351	$6,676	$16,067	$12,000	$13,000	$12,000
Vehicle Repair & Maint	522-4550-0352	$45,310	$56,778	$75,000	$75,000	$75,000
Total Reparis & Maintenance:		**$51,986**	**$72,845**	**$87,000**	**$88,000**	**$87,000**
Capital Assets, Net						
Travel/Training Reimbursement	522-4550-0366	$30	$189	$500	$379	$5,000
General Supplies	522-4550-0375	$1,149	$672	$1,200	$2,400	$2,000
Small Tools & Equipment	522-4550-0381	$2,536	$531	$600	$400	$1,000
Fuel & Lubricants	522-4550-0382	$94,979	$92,887	$100,000	$95,931	$104,000
Mis Expenditures	522-4550-0619	$892	$11,125	$0	$0	$0
Machinery & Equipment	522-4550-0741	$0	-$22,249	$0	$0	$0
Vehicles	522-4550-0742	$0	-$3,300	$263,086	$304,686	$358,000
Total Capital Assets, Net:		**$99,585**	**$79,855**	**$365,386**	**$403,796**	**$470,000**
Contractual Services						
Professional Services	522-4550-0319	$439	$1,797	$1,000	$1,000	$500
Total Contractual Services:		**$439**	**$1,797**	**$1,000**	**$1,000**	**$500**
Depreciation						
Depreciation Exp	522-4550-0499	$69,881	$110,391	$0	$0	$0
Total Depreciation:		**$69,881**	**$110,391**	**$0**	**$0**	**$0**
Total Expense Objects:		**$372,300**	**$403,893**	**$585,667**	**$621,906**	**$688,541**

Enterprise Funds

Expenditures Summary

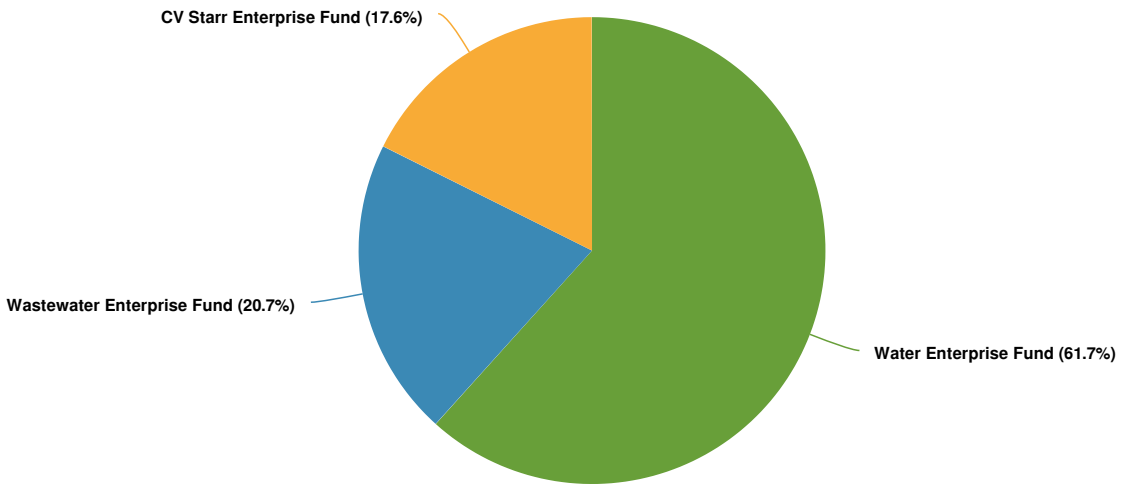
$34,673,045 $6,140,651
(21.52% vs. prior year)

Enterprise Funds Proposed and Historical Budget vs. Actual

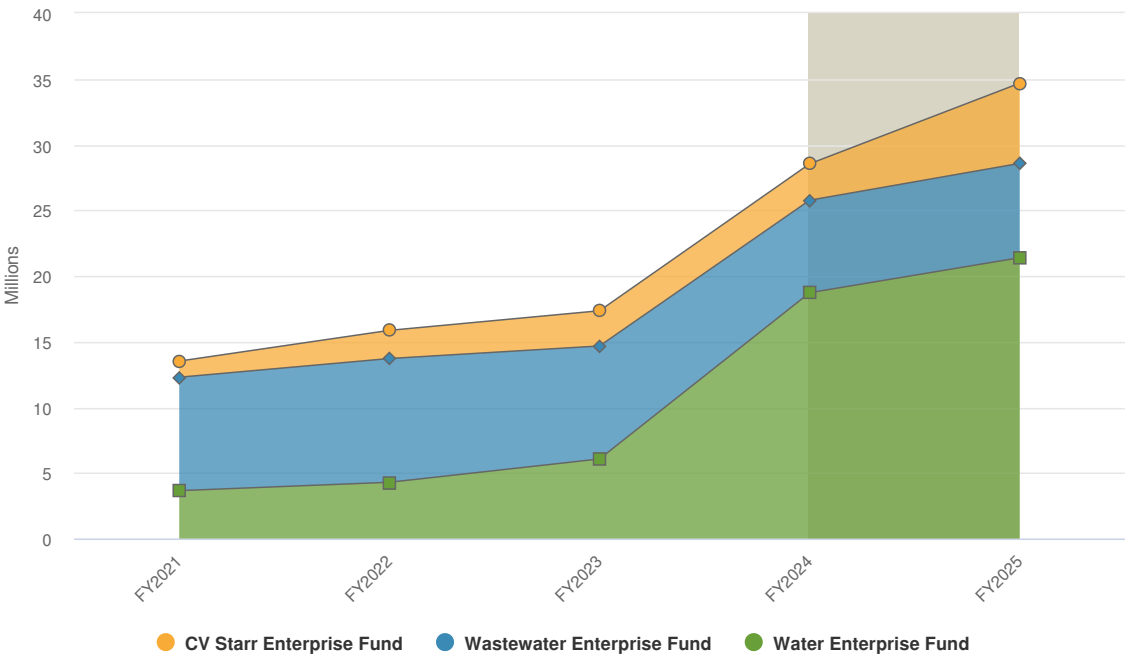


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Water Enterprise Fund						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Water Works O & M						
Salaries & Wages	610-4610-0101	$258,678	$334,408	$393,535	$392,611	$263,240
Overtime	610-4610-0102	$11,632	$9,780	$7,018	$9,500	$6,031
Comp Time Payout	610-4610-0103	$10,283	$6,366	$7,000	$8,000	$8,000
Vacation Payout	610-4610-0104	$4,044	$2,524	$0	$2,067	$0
Other Pay	610-4610-0109	$12,562	$17,739	$13,684	$16,957	$19,000
Misc Insurance Premium	610-4610-0210	$933	$1,192	$1,778	$1,778	$2,000
Medical Premium Contribution	610-4610-0211	$41,905	$66,460	$96,185	$80,146	$72,070
Uniforms	610-4610-0212	$0	$0	$2,756	$2,756	$1,917
Dental Premiums	610-4610-0213	$2,861	$4,297	$6,699	$4,541	$4,030
Vision Care	610-4610-0214	$721	$1,046	$1,487	$1,487	$1,282
PERS	610-4610-0220	$116,143	$69,961	$94,559	$42,984	$68,484
Retiree Medical Benefits	610-4610-0224	$30,168	$38,352	$0	$16,745	$38,000
Workers Comp Premium	610-4610-0231	$8,505	$9,397	$38,637	$6,913	$28,510
FICA/Medicare	610-4610-0252	$21,664	$26,416	$35,282	$33,242	$20,911
Legal	610-4610-0311	$1,289	$1,145	$20,000	$3,000	$20,000
Auditing & Accounting	610-4610-0312	$9,574	$12,092	$13,000	$7,775	$9,000
Professional Services	610-4610-0319	$63,848	$53,399	$40,000	$30,000	$0
Equipment Repair & Maint	610-4610-0351	$0	$246	$0	$0	$0
Property Premium	610-4610-0360	$31,351	$50,151	$62,689	$53,392	$58,732
Telephone & Communication	610-4610-0362	$2,409	$2,552	$2,600	$2,500	$2,700
Postage	610-4610-0372	$12,599	$12,765	$7,100	$11,000	$11,000
Licenses & Permits	610-4610-0373	$8,176	$0	$0	$0	$0
General Supplies	610-4610-0375	$0	$264	$0	$0	$0
Grant- Arreage Grant	610-4610-0376	$29,746	$0	$0	$0	$0
PERS UAL additional Payment	610-4610-0387	$50,000	-$50,000	$25,000	$25,000	$25,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Allocation to IT Int Serv Fund	610-4610-0396	$16,047	$37,289	$16,047	$37,289	$37,289
Admin Costs Allocation	610-4610-0399	$662,337	$624,737	$430,418	$430,418	$430,418
Depreciation Expense	610-4610-0499	$364,752	$364,563	$0	$0	$0
Salary/Benefits Allocation	610-4610-0801	$469,234	$562,362	$469,234	$469,234	$469,234
Training/Travel Reimbursement	610-4611-0366	$1,973	$3,089	$5,000	$1,000	$6,000
General Supplies	610-4611-0375	$30,323	$89,942	$100,000	$100,000	$100,000
Small Tools & Equipment	610-4611-0381	$3,110	$11,929	$7,500	$7,500	$7,500
Laboratory	610-4612-0313	$7,118	$9,987	$15,000	$11,000	$15,000
Professional Services	610-4612-0319	$18,424	$62,651	$49,258	$50,000	$40,000
Dues & Memberships	610-4612-0320	$502	$686	$500	$500	$500
Fleet Services	610-4612-0322	$67,942	$192,153	$58,348	$58,348	$58,348
Laboratory Supplies	610-4612-0342	$3,585	$5,987	$10,000	$5,000	$10,000
Chemicals	610-4612-0343	$37,103	$34,584	$40,000	$40,000	$55,000
Equipment Repair & Maint	610-4612-0351	$43,144	$31,295	$41,378	$41,378	$50,000
Building Repair & Maint	610-4612-0353	$1,997	$2,987	$2,500	$500	$2,500
Laundry/Cleaning/Janitorial	610-4612-0354	$2,188	$2,293	$2,000	$2,100	$2,000
Training/Travel Reimbursement	610-4612-0366	$3,219	$3,327	$5,500	$2,000	$7,000
Licenses & Permits	610-4612-0373	$2,441	$34,843	$24,000	$24,000	$24,000
General Supplies	610-4612-0375	$2,199	$2,489	$3,000	$2,000	$3,000
Medical/Safety Supplies	610-4612-0376	$423	$1,590	$3,000	$3,000	$3,500
Small Tools & Equipment	610-4612-0381	$5,499	$6,911	$7,000	$2,000	$7,000
Utilities	610-4612-0383	$147,423	$174,940	$175,000	$175,000	$192,000
Infrastructure	610-4612-0751	$0	$0	$30,000	$30,000	$60,000
Principal	610-4612-0911	$0	$25,357	$332,000	$279,111	$0
Interest	610-4612-0912	$54,707	$67,127	$5,080	$5,729	$0
Fees	610-4612-0913	$727	$638	$3,000	$0	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Transfer to Other Funds	610-7999-0799	$0	$0	$177,534	$308,646	$734,240
Total Water Works O & M:		**$2,675,506**	**$3,024,304**	**$2,881,306**	**$2,838,147**	**$2,974,435**
Water Recession Reserve						
Transfer to other Funds	612-7999-0799	$900,257	$75,000	$0	$0	$0
Total Water Recession Reserve:		**$900,257**	**$75,000**	**$0**	**$0**	**$0**
Non-Routine Maintenance-Water						
Machinery & Equipment	614-4614-0741	$5,111	$0	$0	$0	$0
Total Non-Routine Maintenance-Water:		**$5,111**	**$0**	**$0**	**$0**	**$0**
Capital Reserve-Water						
Transfer to Other Funds	615-7999-0799	$0	$0	$1,724,194	$0	$2,397,589
Total Capital Reserve-Water:		**$0**	**$0**	**$1,724,194**	**$0**	**$2,397,589**
Water Works Capacity Fees						
Transfer to Other Funds	640-7999-0799	$707,766	$2,950,000	$0	$0	$698,505
Total Water Works Capacity Fees:		**$707,766**	**$2,950,000**	**$0**	**$0**	**$698,505**
Water Capital Projects						
Recycled Water Design	651-6001-0311	$0	$0	$0	$0	$500,000
CIP-Water Treatment Plant	651-6006-0731	$0	$0	$5,290,344	$1,026,000	$6,200,000
Engineering-Raw Water Line Rep	651-6007-0310	$0	$0	$201,928	$0	$0
CIP Raw Water Line Replacement	651-6007-0731	$0	$0	$4,055,000	$500,000	$3,772,000
CIP-Pudding Creek Wtr Main	651-6008-0731	$0	$0	$826,065	$139,126	$1,015,450
Madsen Hole	651-6009-0731	$0	$0	$0	$0	$300,000
Water Meter Replacement CIP	651-6127-0731	$0	$10,500	$1,390,803	$100,000	$944,464
Distribution System Rehab- CIP	651-6128-0731	$0	$0	$718,268	$450,000	$368,505
Oneka	651-6129-0731	$0	$0	$800,000	$49,000	$800,000
Desalination and Groundwater	651-6130-0731	-$6,497	$0	$0	$0	$0
CIP- Sewer Line Pudding Creek	651-6131-0731	$0	$0	$500,000	$139,126	$1,015,450
CIP- Raw Water Reservoir	651-6135-0731	$2,398	$0	$28,975	$5,000	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
CIP - Extend Water System -Nor	651-6136-0731	$0	$0	$300,000	$0	$400,000
Total Water Capital Projects:		**-$4,100**	**$10,500**	**$14,111,383**	**$2,408,252**	**$15,315,869**
Total Water Enterprise Fund:		**$4,284,540**	**$6,059,804**	**$18,716,882**	**$5,246,399**	**$21,386,398**
Wastewater Enterprise Fund						
Wastewater O & M						
Sal/Benefit Recovery Costs	710-0000-3499	-$132,940	-$181,640	-$132,940	-$181,640	-$132,940
Transfer to Other Funds	710-4522-0799	$2,917,890	$2,882,899	$0	$185,010	$185,130
Auditing & Accounting	710-4710-0312	$11,701	$10,092	$11,701	$7,034	$10,000
Professional Services	710-4710-0319	$40,011	$40,781	$30,000	$14,246	$25,000
Liability Deductible	710-4710-0359	$0	$0	$0	$80	$100
Property Premium	710-4710-0360	$49,798	$56,506	$112,645	$112,645	$113,771
Telephone & Communication	710-4710-0362	$966	$932	$1,000	$1,000	$1,000
Postage	710-4710-0372	$3,883	$3,702	$4,000	$2,500	$4,000
Allocation to IT Int Serv Fund	710-4710-0396	$48,141	$51,272	$48,141	$51,272	$51,272
Admin Costs Allocation	710-4710-0399	$1,150,759	$1,368,274	$636,754	$636,754	$636,754
Depreciation Expense	710-4710-0499	$829,815	$816,894	$0	$0	$0
Salary/Benefits Allocation	710-4710-0801	$3,769	$20,001	$3,769	$20,001	$20,001
Professional Services	710-4711-0319	$0	$0	$5,000	$0	$5,000
Equipment Repair & Maint	710-4711-0351	$0	$1,952	$0	$0	$0
Training/Travel Reimbursement	710-4711-0366	$1,758	$0	$3,500	$1,000	$4,500
General Supplies	710-4711-0375	$28,161	$16,098	$15,000	$15,000	$12,000
Small Tools & Equipment	710-4711-0381	$1,580	$3,814	$4,000	$3,000	$4,000
Salaries & Wages, Regular	710-4712-0101	$383,146	$450,742	$484,694	$483,303	$401,441
Overtime	710-4712-0102	$30,567	$22,715	$11,671	$26,000	$11,068
Comp Time Payout	710-4712-0103	$9,553	$8,219	$6,318	$10,000	$10,000
Vacation Payout	710-4712-0104	$2,852	$1,284	$0	$672	$0
Other Pay	710-4712-0109	$20,681	$36,826	$0	$26,000	$30,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Misc Insurance Premiums & Fees	710-4712-0210	$1,378	$1,500	$2,059	$2,058	$2,058
Medical Premium Contribution	710-4712-0211	$80,866	$98,055	$122,556	$121,000	$109,906
Uniforms	710-4712-0212	$4,065	$4,139	$3,350	$3,000	$3,000
Dental Premiums	710-4712-0213	$4,971	$5,965	$8,588	$8,254	$4,030
Vision Care	710-4712-0214	$1,228	$1,640	$1,640	$1,653	$1,966
Pers	710-4712-0220	$146,528	$388,605	$68,387	$43,500	$68,983
Retiree Medical Benefits	710-4712-0224	$30,168	$48,811	$0	$52,000	$46,000
Worker's Comp Premium	710-4712-0231	$13,459	$25,353	$24,513	$8,514	$28,510
Worker's Comp Deductible	710-4712-0232	$4,164	$0	$0	$0	$0
FICA/Medicare	710-4712-0252	$33,319	$39,185	$39,783	$40,792	$31,890
Laboratory	710-4712-0313	$25,491	$40,817	$45,000	$35,000	$40,000
Professional Services	710-4712-0319	$283,076	$355,074	$628,775	$628,775	$325,000
Dues & Memberships	710-4712-0320	$150	$826	$1,000	$300	$800
Fleet Services	710-4712-0322	$119,196	$326,121	$116,994	$116,994	$116,994
Laboratory Supplies	710-4712-0342	$146	$0	$0	$0	$0
Chemicals	710-4712-0343	$72,634	$131,542	$249,821	$199,667	$140,000
Equipment Repair & Maint	710-4712-0351	$112,866	$82,684	$81,082	$85,000	$85,000
Building Repair & Maint	710-4712-0353	$4,950	$10,504	$9,000	$8,000	$8,000
Laundry/Cleaning/Janitorial	710-4712-0354	$746	$714	$750	$750	$500
Training/Travel Reimbursement	710-4712-0366	$2,111	$1,824	$1,000	$3,000	$5,000
Postage	710-4712-0372	$8,700	$9,100	$8,000	$8,000	$8,000
Licenses & Permits	710-4712-0373	$21,720	$7,804	$17,000	$17,000	$17,000
General Supplies	710-4712-0375	$4,774	$4,436	$4,500	$4,500	$4,500
Medical/Safety Supplies	710-4712-0376	$6,069	$5,554	$3,000	$4,000	$5,000
Boot Expense	710-4712-0377	$1,168	$2,359	$2,400	$2,000	$2,700
Small Tools & Equipment	710-4712-0381	$7,296	$7,122	$7,000	$7,000	$7,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Utilities	710-4712-0383	$222,967	$305,844	$300,000	$330,993	$315,000
CALPERS UAL Payment	710-4712-0387	$50,000	$0	$25,000	$25,000	$25,000
Miscellaneous	710-4712-0619	$38,639	-$2	$0	$0	$0
Machinery & Equipment	710-4713-0741	$327	$0	$0	$2,000	$110,000
Transfer to Other Funds	710-7999-0799	$0	$0	$345,452	$0	$875,949
Total Wastewater O & M:		**$6,705,262**	**$7,516,936**	**$3,361,900**	**$3,172,628**	**$3,779,882**
Waste Water Recession Reserve						
Transfer to other Funds	712-7999-0799	$1,284,741	$75,000	$0	$0	$0
Total Waste Water Recession Reserve:		**$1,284,741**	**$75,000**	**$0**	**$0**	**$0**
Non-Routine Maintenance-WWtr						
Machinery & Equipment	714-4713-0741	$56,986	$0	$52,614	$0	$0
Infrastructure	714-4713-0751	$0	$0	$25,000	$54,360	$30,000
Total Non-Routine Maintenance-WWtr:		**$56,986**	**$0**	**$77,614**	**$54,360**	**$30,000**
Capital Project Fund-WWtr						
Transfer to Other Funds	715-7999-0799	$0	$0	$1,345,267	$0	$872,533
Total Capital Project Fund-WWtr:		**$0**	**$0**	**$1,345,267**	**$0**	**$872,533**
WW Capital Projects						
CIP-Treatment Facility	716-7001-0731	$0	$0	$60,201	$0	$0
Pudding Creek Sewer Main Rel	716-7005-0731	$0	$0	$400,000	$1,950	$400,000
Onsite Sodium Hypo Generator	716-7006-0731	$0	$0	$194,641	$161,226	$0
Elm Street Pump	716-7007-0731	$0	$0	$73,803	$80,000	$0
Dryer Building Reconstruction	716-7008-0731	$0	$0	$184,480	$10,000	$155,000
Collection System Condition	716-7009-0731	$0	$0	$750,000	$300,000	$425,000
Biosolids Storage Removal	716-7010-0731	$0	$0	$130,000	$35,000	$440,000
Trash Capture	716-7011-0731	$0	$0	$280,000	$0	$165,000
Transfer to other Funds	716-7999-0799	$679,480	$780,000	$0	$0	$0
Total WW Capital Projects:		**$679,480**	**$780,000**	**$2,073,125**	**$588,176**	**$1,585,000**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
JPFA - WW Plant Bonds						
Principal	717-4712-0911	$2,000	$0	$93,000	$93,000	$95,000
Interest	717-4712-0912	$95,650	$93,850	$92,010	$92,010	$90,130
Transfer to Other Funds	717-7999-0799	$596,780	$136,243	$0	$0	$0
Total JPFA - WW Plant Bonds:		**$694,430**	**$230,093**	**$185,010**	**$185,010**	**$185,130**
Wastewater Capacity Fees						
Transfer to Other Funds	740-7999-0799	$0	$0	$0	$0	$725,000
Total Wastewater Capacity Fees:		**$0**	**$0**	**$0**	**$0**	**$725,000**
Total Wastewater Enterprise Fund:		**$9,420,898**	**$8,602,029**	**$7,042,917**	**$4,000,174**	**$7,177,545**
CV Starr Enterprise Fund						
CV Starr Center						
Salaries & Wages	810-4812-0101	$716,794	$944,441	$1,128,480	$874,520	$1,061,213
Overtime	810-4812-0102	$0	$3,568	$4,000	$6,000	$6,485
Comp Time	810-4812-0103					$4,567
Vacation Payout	810-4812-0104	$0	$11,668	$0	$0	$0
Other Pay	810-4812-0109	$0	$9,376	$0	$213	$1,000
Emp Benefits-CV Starr	810-4812-0201	$49,545	$71,528	$4,989	$5,000	$0
Misc Insurance Premiums & Fees	810-4812-0210	$60,096	$16,713	$161	$7,000	$3,000
Medical Premium Contribution	810-4812-0211	$0	$0	$96,520	$77,672	$163,100
Dental Premiums	810-4812-0213	$0	$0	$7,000	$7,000	$15,793
Vision Benefits	810-4812-0214	$0	$0	$0	$145	$2,402
Worker's Comp Premium	810-4812-0231	$0	$28,370	$22,910	$20,506	$21,809
UIB/ETT/FUTA	810-4812-0251	$0	$7,328	$87,859	$4,133	$0
FICA/MEDICARE	810-4812-0252	$0	$75,554	$87,859	$72,000	$93,733
Legal - CV Starr	810-4812-0311	$0	$0	$7,000	$7,000	$5,000
Auditing & Accting - CV Starr	810-4812-0312	$0	$0	$9,000	$5,553	$5,000
Recruitment Costs	810-4812-0317	$0	$607	$1,500	$600	$2,000

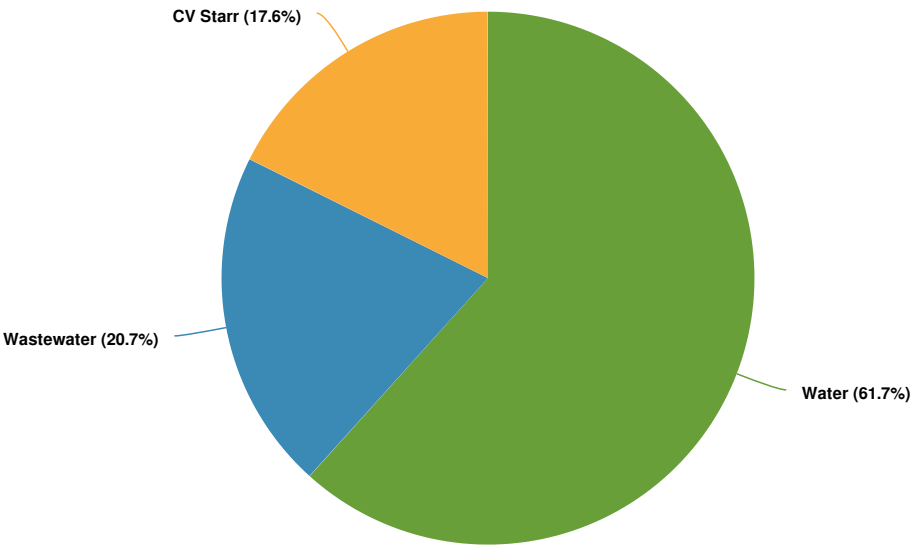
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Professional Services	810-4812-0319	$19,900	$4,136	$15,000	$500	$35,000
Dues and Memberships	810-4812-0320	$0	$908	$2,000	$2,433	$8,000
Equipment Repair & Maint	810-4812-0351	$5,451	$623	$0	$0	$0
Telephone & Communications	810-4812-0362	$0	$11,005	$12,000	$8,100	$10,000
Printing & Copying Costs	810-4812-0365	$0	$7,448	$4,000	$4,900	$5,500
Travel and Training	810-4812-0366	$0	$250	$2,000	$1,000	$5,000
Postage	810-4812-0372	$0	$252	$600	$500	$500
License & Permits	810-4812-0373	$0	$10,194	$5,000	$10,000	$0
General Supplies	810-4812-0375	$0	$5,003	$5,280	$2,000	$2,000
Uniforms	810-4812-0378	$0	$59	$0	$0	$1,500
Utilities	810-4812-0383	$321,693	$0	$0	$0	$0
Operations	810-4812-0386	$195,389	$0	$0	$0	$0
Merchandise & Art Sales	810-4812-0390			$0	$1,751	$3,000
Marketing and Promotions	810-4812-0391			$0	$9,000	$15,000
Admin Costs Allocation - CVSC	810-4812-0399	$0	-$19,790	$10,000	$10,000	$140,000
Depreciation Expense	810-4812-0499	$704,670	$650,590	$0	$0	$0
Miscellaneous	810-4812-0619	$71,864	$7	$0	$0	$0
Capital	810-4812-0751	$0	$5,899	$405,982	$0	$0
CV Starr Tax Allocation	810-4812-0803	$0	$184,008	$0	$0	$0
CV Starr Operating Expenses	810-4812-0806	$0	$2,250	$0	$0	$0
IT Services	810-4812-4111	$0	$52,051	$50,000	$50,000	$0
Insurance	810-4812-4115	$0	$43,516	$30,208	$25,000	$15,000
Bank Fees	810-4812-4116	$0	$18,498	$4,800	$20,000	$5,000
LAFCO & Property Tax	810-4812-4117	$0	$6,811	$5,811	$5,811	$7,000
Professional Services	810-4813-0319	$0	$750	$1,000	$20,000	$13,000
Chemicals	810-4813-0343	$0	$32,624	$30,000	$31,000	$38,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Equipment Repair & Maint	810-4813-0351	$0	$45,818	$62,247	$40,000	$40,000
Telephone	810-4813-0362	$0	$280	$0	$0	$0
Travel & Training	810-4813-0366	$0	$0	$4,000	$600	$4,000
General Supplies	810-4813-0375	$0	$47,614	$35,000	$35,000	$30,000
Uniforms	810-4813-0378	$0	$0	$2,000	$350	$2,000
Small Tools & Equipment	810-4813-0381	$0	$2,877	$2,000	$0	$2,000
Utilities	810-4813-0383	$0	$365,941	$350,000	$350,000	$350,000
IT Services	810-4813-4111	$0	$49	$0	$0	$0
Marketing and Promotions	810-4813-4114	$0	$2,167	$0	$0	$0
Alarm/Security	810-4813-4118	$0	$935	$0	$0	$0
Ground Maintenance Costs	810-4813-4119	$0	$4,920	$0	$0	$0
Dues & Membership	810-4814-0320	$0	$722	$3,100	$0	$0
Copying and Printing	810-4814-0365	$0	$947	$500	$0	$0
Travel & Training	810-4814-0366	$0	$0	$3,000	$0	$0
General Supplies	810-4814-0375	$0	$252	$1,800	$0	$0
Uniforms	810-4814-0378	$0	$0	$700	$0	$0
Marketing and Promotions	810-4814-4114	$0	$7,247	$15,000	$0	$0
Merchandize & Art Sales	810-4814-4117	$0	$1,350	$5,000	$0	$0
Dues and Memberships	810-4815-0320	$0	$2,431	$1,400	$500	$1,500
Travel and Training	810-4815-0366	$0	$1,787	$3,000	$4,486	$6,000
License & Permits	810-4815-0373	$0	$2,315	$3,000	$200	$13,000
General Supplies	810-4815-0375	$0	$4,452	$1,000	$0	$1,000
Program Supplies	810-4815-0376	$0	$0	$8,620	$4,627	$6,000
Pool Side Supplies	810-4815-0377	$0	$0	$5,300	$3,000	$5,000
Uniforms	810-4815-0378	$0	$2,143	$2,200	$1,400	$2,000
Honorarium Expenses	810-4815-0379	$0	$890	$4,500	$1,831	$3,000

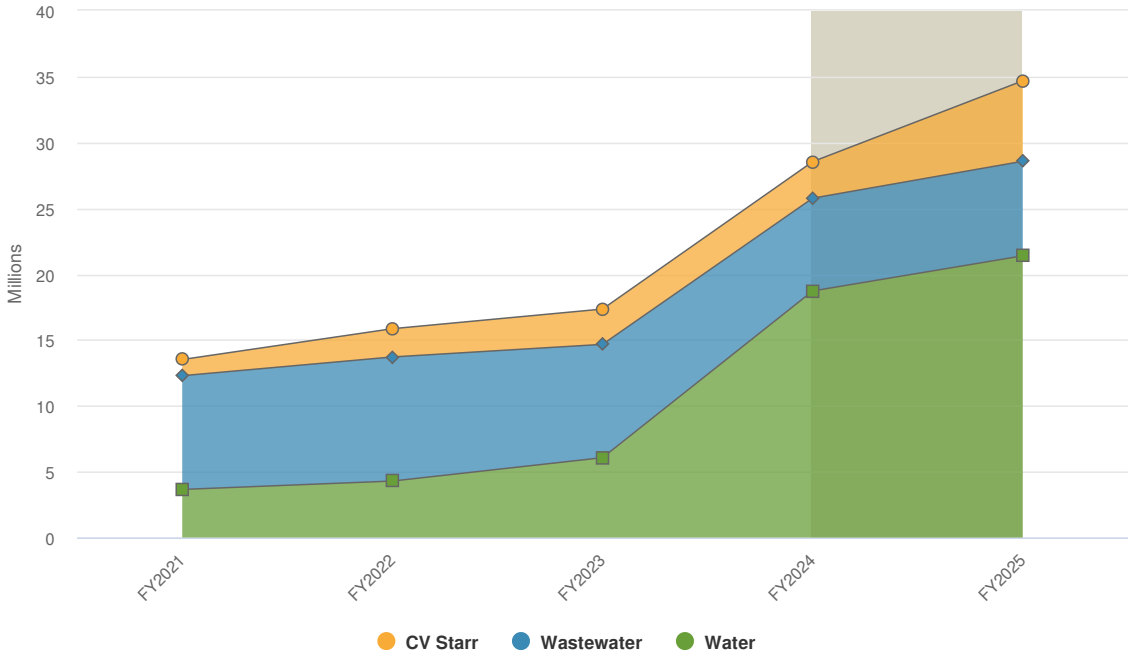
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Gym Side Supplies	810-4815-0380	$0	$0	$2,200	$2,538	$5,000
Transfer to Other Funds	810-7999-0799	$0	$0	$216,071	$412,000	$1,975,000
Total CV Starr Center:		**$2,145,403**	**$2,681,378**	**$2,772,595**	**$2,145,869**	**$4,134,103**
CV STARR CAPITAL IMPROVEMENT						
HVAC System	851-8001-0731					$1,600,000
Facility Roof Repairs	851-8002-0731					$375,000
Other Capital	851-8003-0731			$0	$412,000	
Total CV STARR CAPITAL IMPROVEMENT:				**$0**	**$412,000**	**$1,975,000**
Total CV Starr Enterprise Fund:		**$2,145,403**	**$2,681,378**	**$2,772,595**	**$2,557,869**	**$6,109,103**
Total:		**$15,850,841**	**$17,343,212**	**$28,532,394**	**$11,804,442**	**$34,673,045**

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expenditures						
Wastewater						
Non Departmental						
Sal/Benefit Recovery Costs	710-0000-3499	-$132,940	-$181,640	-$132,940	-$181,640	-$132,940
Total Non Departmental:		**-$132,940**	**-$181,640**	**-$132,940**	**-$181,640**	**-$132,940**
Transfers between funds						
Transfer to Other Funds	710-7999-0799	$0	$0	$345,452	$0	$875,949
Transfer to other Funds	712-7999-0799	$1,284,741	$75,000	$0	$0	$0
Transfer to Other Funds	715-7999-0799	$0	$0	$1,345,267	$0	$872,533
Transfer to other Funds	716-7999-0799	$679,480	$780,000	$0	$0	$0
Transfer to Other Funds	717-7999-0799	$596,780	$136,243	$0	$0	$0
Transfer to Other Funds	740-7999-0799	$0	$0	$0	$0	$725,000
Total Transfers between funds:		**$2,561,000**	**$991,243**	**$1,690,719**	**$0**	**$2,473,482**
Wastewater Administration						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Auditing & Accounting	710-4710-0312	$11,701	$10,092	$11,701	$7,034	$10,000
Professional Services	710-4710-0319	$40,011	$40,781	$30,000	$14,246	$25,000
Liability Deductible	710-4710-0359	$0	$0	$0	$80	$100
Property Premium	710-4710-0360	$49,798	$56,506	$112,645	$112,645	$113,771
Telephone & Communication	710-4710-0362	$966	$932	$1,000	$1,000	$1,000
Postage	710-4710-0372	$3,883	$3,702	$4,000	$2,500	$4,000
Allocation to IT Int Serv Fund	710-4710-0396	$48,141	$51,272	$48,141	$51,272	$51,272
Admin Costs Allocation	710-4710-0399	$1,150,759	$1,368,274	$636,754	$636,754	$636,754
Depreciation Expense	710-4710-0499	$829,815	$816,894	$0	$0	$0
Salary/Benefits Allocation	710-4710-0801	$3,769	$20,001	$3,769	$20,001	$20,001
Total Wastewater Administration:		**$2,138,844**	**$2,368,453**	**$848,010**	**$845,532**	**$861,898**
Wastewater Maintenance						
Professional Services	710-4711-0319	$0	$0	$5,000	$0	$5,000
Equipment Repair & Maint	710-4711-0351	$0	$1,952	$0	$0	$0
Training/Travel Reimbursement	710-4711-0366	$1,758	$0	$3,500	$1,000	$4,500
General Supplies	710-4711-0375	$28,161	$16,098	$15,000	$15,000	$12,000
Small Tools & Equipment	710-4711-0381	$1,580	$3,814	$4,000	$3,000	$4,000
Total Wastewater Maintenance:		**$31,499**	**$21,863**	**$27,500**	**$19,000**	**$25,500**
Wastewater Treatment						
Salaries & Wages, Regular	710-4712-0101	$383,146	$450,742	$484,694	$483,303	$401,441
Overtime	710-4712-0102	$30,567	$22,715	$11,671	$26,000	$11,068
Comp Time Payout	710-4712-0103	$9,553	$8,219	$6,318	$10,000	$10,000
Vacation Payout	710-4712-0104	$2,852	$1,284	$0	$672	$0
Other Pay	710-4712-0109	$20,681	$36,826	$0	$26,000	$30,000
Misc Insurance Premiums & Fees	710-4712-0210	$1,378	$1,500	$2,059	$2,058	$2,058
Medical Premium Contribution	710-4712-0211	$80,866	$98,055	$122,556	$121,000	$109,906

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Uniforms	710-4712-0212	$4,065	$4,139	$3,350	$3,000	$3,000
Dental Premiums	710-4712-0213	$4,971	$5,965	$8,588	$8,254	$4,030
Vision Care	710-4712-0214	$1,228	$1,640	$1,640	$1,653	$1,966
Pers	710-4712-0220	$146,528	$388,605	$68,387	$43,500	$68,983
Retiree Medical Benefits	710-4712-0224	$30,168	$48,811	$0	$52,000	$46,000
Worker's Comp Premium	710-4712-0231	$13,459	$25,353	$24,513	$8,514	$28,510
Worker's Comp Deductible	710-4712-0232	$4,164	$0	$0	$0	$0
FICA/Medicare	710-4712-0252	$33,319	$39,185	$39,783	$40,792	$31,890
Laboratory	710-4712-0313	$25,491	$40,817	$45,000	$35,000	$40,000
Professional Services	710-4712-0319	$283,076	$355,074	$628,775	$628,775	$325,000
Dues & Memberships	710-4712-0320	$150	$826	$1,000	$300	$800
Fleet Services	710-4712-0322	$119,196	$326,121	$116,994	$116,994	$116,994
Laboratory Supplies	710-4712-0342	$146	$0	$0	$0	$0
Chemicals	710-4712-0343	$72,634	$131,542	$249,821	$199,667	$140,000
Equipment Repair & Maint	710-4712-0351	$112,866	$82,684	$81,082	$85,000	$85,000
Building Repair & Maint	710-4712-0353	$4,950	$10,504	$9,000	$8,000	$8,000
Laundry/Cleaning/Janitorial	710-4712-0354	$746	$714	$750	$750	$500
Training/Travel Reimbursement	710-4712-0366	$2,111	$1,824	$1,000	$3,000	$5,000
Postage	710-4712-0372	$8,700	$9,100	$8,000	$8,000	$8,000
Licenses & Permits	710-4712-0373	$21,720	$7,804	$17,000	$17,000	$17,000
General Supplies	710-4712-0375	$4,774	$4,436	$4,500	$4,500	$4,500
Medical/Safety Supplies	710-4712-0376	$6,069	$5,554	$3,000	$4,000	$5,000
Boot Expense	710-4712-0377	$1,168	$2,359	$2,400	$2,000	$2,700
Small Tools & Equipment	710-4712-0381	$7,296	$7,122	$7,000	$7,000	$7,000
Utilities	710-4712-0383	$222,967	$305,844	$300,000	$330,993	$315,000
CALPERS UAL Payment	710-4712-0387	$50,000	$0	$25,000	$25,000	$25,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Miscellaneous	710-4712-0619	$38,639	-$2	$0	$0	$0
Principal	717-4712-0911	$2,000	$0	$93,000	$93,000	$95,000
Interest	717-4712-0912	$95,650	$93,850	$92,010	$92,010	$90,130
Total Wastewater Treatment:		**$1,847,293**	**$2,519,211**	**$2,458,890**	**$2,487,736**	**$2,039,475**
Non-Recurring Capital Projects						
Machinery & Equipment	710-4713-0741	$327	$0	$0	$2,000	$110,000
Machinery & Equipment	714-4713-0741	$56,986	$0	$52,614	$0	$0
Infrastructure	714-4713-0751	$0	$0	$25,000	$54,360	$30,000
Total Non-Recurring Capital Projects:		**$57,314**	**$0**	**$77,614**	**$56,360**	**$140,000**
Capital Projects						
Pudding Creek Sewer Main Rel	716-7005-0731	$0	$0	$400,000	$1,950	$400,000
Onsite Sodium Hypo Generator	716-7006-0731	$0	$0	$194,641	$161,226	$0
Elm Street Pump	716-7007-0731	$0	$0	$73,803	$80,000	$0
Dryer Building Reconstruction	716-7008-0731	$0	$0	$184,480	$10,000	$155,000
Collection System Condition	716-7009-0731	$0	$0	$750,000	$300,000	$425,000
Biosolids Storage Removal	716-7010-0731	$0	$0	$130,000	$35,000	$440,000
Trash Capture	716-7011-0731	$0	$0	$280,000	$0	$165,000
Total Capital Projects:		**$0**	**$0**	**$2,012,924**	**$588,176**	**$1,585,000**
WW Treatment Facility Upgrade						
CIP-Treatment Facility	716-7001-0731	$0	$0	$60,201	$0	$0
Total WW Treatment Facility Upgrade:		**$0**	**$0**	**$60,201**	**$0**	**$0**
Streets-Storm Drains						
Transfer to Other Funds	710-4522-0799	$2,917,890	$2,882,899	$0	$185,010	$185,130
Total Streets-Storm Drains:		**$2,917,890**	**$2,882,899**	**$0**	**$185,010**	**$185,130**
Total Wastewater:		**$9,420,898**	**$8,602,029**	**$7,042,917**	**$4,000,174**	**$7,177,545**
Water						
Transfers between funds						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Transfer to Other Funds	610-7999-0799	$0	$0	$177,534	$308,646	$734,240
Transfer to other Funds	612-7999-0799	$900,257	$75,000	$0	$0	$0
Transfer to Other Funds	615-7999-0799	$0	$0	$1,724,194	$0	$2,397,589
Transfer to Other Funds	640-7999-0799	$707,766	$2,950,000	$0	$0	$698,505
Total Transfers between funds:		**$1,608,023**	**$3,025,000**	**$1,901,728**	**$308,646**	**$3,830,334**
Water Administration						
Salaries & Wages	610-4610-0101	$258,678	$334,408	$393,535	$392,611	$263,240
Overtime	610-4610-0102	$11,632	$9,780	$7,018	$9,500	$6,031
Comp Time Payout	610-4610-0103	$10,283	$6,366	$7,000	$8,000	$8,000
Vacation Payout	610-4610-0104	$4,044	$2,524	$0	$2,067	$0
Other Pay	610-4610-0109	$12,562	$17,739	$13,684	$16,957	$19,000
Misc Insurance Premium	610-4610-0210	$933	$1,192	$1,778	$1,778	$2,000
Medical Premium Contribution	610-4610-0211	$41,905	$66,460	$96,185	$80,146	$72,070
Uniforms	610-4610-0212	$0	$0	$2,756	$2,756	$1,917
Dental Premiums	610-4610-0213	$2,861	$4,297	$6,699	$4,541	$4,030
Vision Care	610-4610-0214	$721	$1,046	$1,487	$1,487	$1,282
PERS	610-4610-0220	$116,143	$69,961	$94,559	$42,984	$68,484
Retiree Medical Benefits	610-4610-0224	$30,168	$38,352	$0	$16,745	$38,000
Workers Comp Premium	610-4610-0231	$8,505	$9,397	$38,637	$6,913	$28,510
FICA/Medicare	610-4610-0252	$21,664	$26,416	$35,282	$33,242	$20,911
Legal	610-4610-0311	$1,289	$1,145	$20,000	$3,000	$20,000
Auditing & Accounting	610-4610-0312	$9,574	$12,092	$13,000	$7,775	$9,000
Professional Services	610-4610-0319	$63,848	$53,399	$40,000	$30,000	$0
Equipment Repair & Maint	610-4610-0351	$0	$246	$0	$0	$0
Property Premium	610-4610-0360	$31,351	$50,151	$62,689	$53,392	$58,732
Telephone & Communication	610-4610-0362	$2,409	$2,552	$2,600	$2,500	$2,700

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Postage	610-4610-0372	$12,599	$12,765	$7,100	$11,000	$11,000
Licenses & Permits	610-4610-0373	$8,176	$0	$0	$0	$0
General Supplies	610-4610-0375	$0	$264	$0	$0	$0
Grant- Arreage Grant	610-4610-0376	$29,746	$0	$0	$0	$0
PERS UAL additional Payment	610-4610-0387	$50,000	-$50,000	$25,000	$25,000	$25,000
Allocation to IT Int Serv Fund	610-4610-0396	$16,047	$37,289	$16,047	$37,289	$37,289
Admin Costs Allocation	610-4610-0399	$662,337	$624,737	$430,418	$430,418	$430,418
Depreciation Expense	610-4610-0499	$364,752	$364,563	$0	$0	$0
Salary/Benefits Allocation	610-4610-0801	$469,234	$562,362	$469,234	$469,234	$469,234
Total Water Administration:		**$2,241,460**	**$2,259,502**	**$1,784,708**	**$1,689,335**	**$1,596,847**
Water Treatment						
Laboratory	610-4612-0313	$7,118	$9,987	$15,000	$11,000	$15,000
Professional Services	610-4612-0319	$18,424	$62,651	$49,258	$50,000	$40,000
Dues & Memberships	610-4612-0320	$502	$686	$500	$500	$500
Fleet Services	610-4612-0322	$67,942	$192,153	$58,348	$58,348	$58,348
Laboratory Supplies	610-4612-0342	$3,585	$5,987	$10,000	$5,000	$10,000
Chemicals	610-4612-0343	$37,103	$34,584	$40,000	$40,000	$55,000
Equipment Repair & Maint	610-4612-0351	$43,144	$31,295	$41,378	$41,378	$50,000
Building Repair & Maint	610-4612-0353	$1,997	$2,987	$2,500	$500	$2,500
Laundry/Cleaning/Janitorial	610-4612-0354	$2,188	$2,293	$2,000	$2,100	$2,000
Training/Travel Reimbursement	610-4612-0366	$3,219	$3,327	$5,500	$2,000	$7,000
Licenses & Permits	610-4612-0373	$2,441	$34,843	$24,000	$24,000	$24,000
General Supplies	610-4612-0375	$2,199	$2,489	$3,000	$2,000	$3,000
Medical/Safety Supplies	610-4612-0376	$423	$1,590	$3,000	$3,000	$3,500
Small Tools & Equipment	610-4612-0381	$5,499	$6,911	$7,000	$2,000	$7,000
Utilities	610-4612-0383	$147,423	$174,940	$175,000	$175,000	$192,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Infrastructure	610-4612-0751	$0	$0	$30,000	$30,000	$60,000
Principal	610-4612-0911	$0	$25,357	$332,000	$279,111	$0
Interest	610-4612-0912	$54,707	$67,127	$5,080	$5,729	$0
Fees	610-4612-0913	$727	$638	$3,000	$0	$0
Total Water Treatment:		**$398,641**	**$659,843**	**$806,564**	**$731,666**	**$529,848**
Water Maintenance						
Training/Travel Reimbursement	610-4611-0366	$1,973	$3,089	$5,000	$1,000	$6,000
General Supplies	610-4611-0375	$30,323	$89,942	$100,000	$100,000	$100,000
Small Tools & Equipment	610-4611-0381	$3,110	$11,929	$7,500	$7,500	$7,500
Total Water Maintenance:		**$35,405**	**$104,959**	**$112,500**	**$108,500**	**$113,500**
Non-Routine Maintenance-Water						
Machinery & Equipment	614-4614-0741	$5,111	$0	$0	$0	$0
Total Non-Routine Maintenance-Water:		**$5,111**	**$0**	**$0**	**$0**	**$0**
Summers Lane Reservoir						
Recycled Water Design	651-6001-0311	$0	$0	$0	$0	$500,000
Total Summers Lane Reservoir:		**$0**	**$0**	**$0**	**$0**	**$500,000**
Water Treatment Plant						
CIP-Water Treatment Plant	651-6006-0731	$0	$0	$5,290,344	$1,026,000	$6,200,000
Total Water Treatment Plant:		**$0**	**$0**	**$5,290,344**	**$1,026,000**	**$6,200,000**
Raw Water Line Replacement						
Engineering-Raw Water Line Rep	651-6007-0310	$0	$0	$201,928	$0	$0
CIP Raw Water Line Replacement	651-6007-0731	$0	$0	$4,055,000	$500,000	$3,772,000
Total Raw Water Line Replacement:		**$0**	**$0**	**$4,256,928**	**$500,000**	**$3,772,000**
Pudding Creek Wtr Main						
CIP-Pudding Creek Wtr Main	651-6008-0731	$0	$0	$826,065	$139,126	$1,015,450
Total Pudding Creek Wtr Main:		**$0**	**$0**	**$826,065**	**$139,126**	**$1,015,450**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Madsen Hole Rainey						
Madsen Hole	651-6009-0731	$0	$0	$0	$0	$300,000
Total Madsen Hole Rainey:		**$0**	**$0**	**$0**	**$0**	**$300,000**
Water Meter Replacement						
Water Meter Replacement CIP	651-6127-0731	$0	$10,500	$1,390,803	$100,000	$944,464
Total Water Meter Replacement:		**$0**	**$10,500**	**$1,390,803**	**$100,000**	**$944,464**
Distribution System Rehab- CIP						
Distribution System Rehab-CIP	651-6128-0731	$0	$0	$718,268	$450,000	$368,505
Total Distribution System Rehab- CIP:		**$0**	**$0**	**$718,268**	**$450,000**	**$368,505**
Raw Water Reservoir CIP						
Oneka	651-6129-0731	$0	$0	$800,000	$49,000	$800,000
Total Raw Water Reservoir CIP:		**$0**	**$0**	**$800,000**	**$49,000**	**$800,000**
Capital Projects						
Desalination and Groundwater	651-6130-0731	-$6,497	$0	$0	$0	$0
CIP- Sewer Line Pudding Creek	651-6131-0731	$0	$0	$500,000	$139,126	$1,015,450
CIP- Raw Water Reservoir	651-6135-0731	$2,398	$0	$28,975	$5,000	$0
CIP - Extend Water System - Nor	651-6136-0731	$0	$0	$300,000	$0	$400,000
Total Capital Projects:		**-$4,100**	**$0**	**$828,975**	**$144,126**	**$1,415,450**
Total Water:		**$4,284,540**	**$6,059,804**	**$18,716,882**	**$5,246,399**	**$21,386,398**
CV Starr						
Transfers between funds						
Transfer to Other Funds	810-7999-0799	$0	$0	$216,071	$412,000	$1,975,000
Total Transfers between funds:		**$0**	**$0**	**$216,071**	**$412,000**	**$1,975,000**
Administrative Expenses						
Salaries & Wages	810-4812-0101	$716,794	$944,441	$1,128,480	$874,520	$1,061,213
Overtime	810-4812-0102	$0	$3,568	$4,000	$6,000	$6,485
Comp Time	810-4812-0103					$4,567
Vacation Payout	810-4812-0104	$0	$11,668	$0	$0	$0

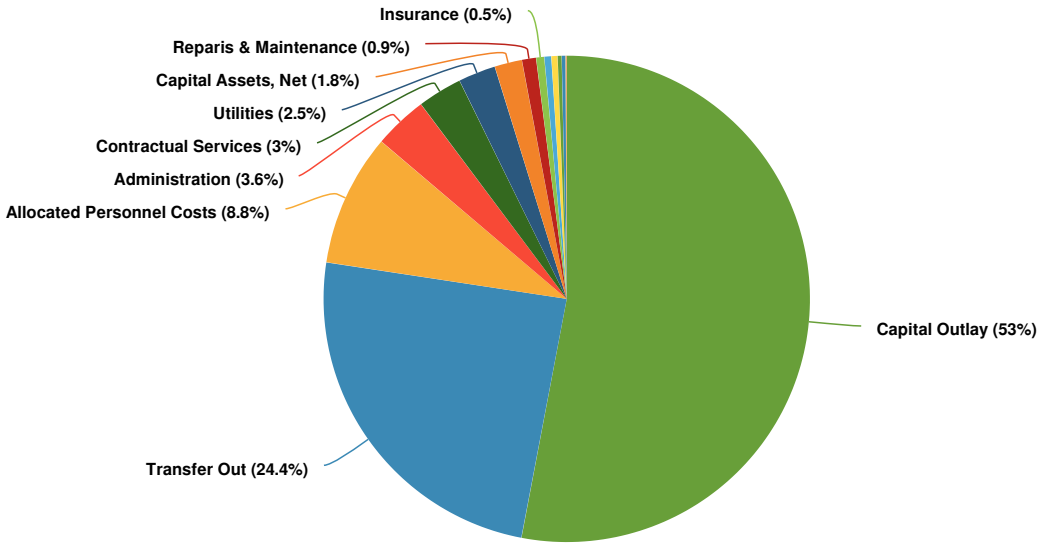
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Other Pay	810-4812-0109	$0	$9,376	$0	$213	$1,000
Emp Benefits-CV Starr	810-4812-0201	$49,545	$71,528	$4,989	$5,000	$0
Misc Insurance Premiums & Fees	810-4812-0210	$60,096	$16,713	$161	$7,000	$3,000
Medical Premium Contribution	810-4812-0211	$0	$0	$96,520	$77,672	$163,100
Dental Premiums	810-4812-0213	$0	$0	$7,000	$7,000	$15,793
Vision Benefits	810-4812-0214	$0	$0	$0	$145	$2,402
Worker's Comp Premium	810-4812-0231	$0	$28,370	$22,910	$20,506	$21,809
UIB/ETT/FUTA	810-4812-0251	$0	$7,328	$87,859	$4,133	$0
FICA/MEDICARE	810-4812-0252	$0	$75,554	$87,859	$72,000	$93,733
Legal - CV Starr	810-4812-0311	$0	$0	$7,000	$7,000	$5,000
Auditing & Accting - CV Starr	810-4812-0312	$0	$0	$9,000	$5,553	$5,000
Recruitment Costs	810-4812-0317	$0	$607	$1,500	$600	$2,000
Professional Services	810-4812-0319	$19,900	$4,136	$15,000	$500	$35,000
Dues and Memberships	810-4812-0320	$0	$908	$2,000	$2,433	$8,000
Equipment Repair & Maint	810-4812-0351	$5,451	$623	$0	$0	$0
Telephone & Communications	810-4812-0362	$0	$11,005	$12,000	$8,100	$10,000
Printing & Copying Costs	810-4812-0365	$0	$7,448	$4,000	$4,900	$5,500
Travel and Training	810-4812-0366	$0	$250	$2,000	$1,000	$5,000
Postage	810-4812-0372	$0	$252	$600	$500	$500
License & Permits	810-4812-0373	$0	$10,194	$5,000	$10,000	$0
General Supplies	810-4812-0375	$0	$5,003	$5,280	$2,000	$2,000
Uniforms	810-4812-0378	$0	$59	$0	$0	$1,500
Utilities	810-4812-0383	$321,693	$0	$0	$0	$0
Operations	810-4812-0386	$195,389	$0	$0	$0	$0
Merchandise & Art Sales	810-4812-0390			$0	$1,751	$3,000
Marketing and Promotions	810-4812-0391			$0	$9,000	$15,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Admin Costs Allocation - CVSC	810-4812-0399	$0	-$19,790	$10,000	$10,000	$140,000
Depreciation Expense	810-4812-0499	$704,670	$650,590	$0	$0	$0
Miscellaneous	810-4812-0619	$71,864	$7	$0	$0	$0
Capital	810-4812-0751	$0	$5,899	$405,982	$0	$0
CV Starr Tax Allocation	810-4812-0803	$0	$184,008	$0	$0	$0
CV Starr Operating Expenses	810-4812-0806	$0	$2,250	$0	$0	$0
IT Services	810-4812-4111	$0	$52,051	$50,000	$50,000	$0
Insurance	810-4812-4115	$0	$43,516	$30,208	$25,000	$15,000
Bank Fees	810-4812-4116	$0	$18,498	$4,800	$20,000	$5,000
LAFCO & Property Tax	810-4812-4117	$0	$6,811	$5,811	$5,811	$7,000
Total Administrative Expenses:		**$2,145,403**	**$2,152,869**	**$2,009,957**	**$1,238,337**	**$1,637,603**
Facility/Maint Expenditures						
Professional Services	810-4813-0319	$0	$750	$1,000	$20,000	$13,000
Chemicals	810-4813-0343	$0	$32,624	$30,000	$31,000	$38,000
Equipment Repair & Maint	810-4813-0351	$0	$45,818	$62,247	$40,000	$40,000
Telephone	810-4813-0362	$0	$280	$0	$0	$0
Travel & Training	810-4813-0366	$0	$0	$4,000	$600	$4,000
General Supplies	810-4813-0375	$0	$47,614	$35,000	$35,000	$30,000
Uniforms	810-4813-0378	$0	$0	$2,000	$350	$2,000
Small Tools & Equipment	810-4813-0381	$0	$2,877	$2,000	$0	$2,000
Utilities	810-4813-0383	$0	$365,941	$350,000	$350,000	$350,000
IT Services	810-4813-4111	$0	$49	$0	$0	$0
Marketing and Promotions	810-4813-4114	$0	$2,167	$0	$0	$0
Alarm/Security	810-4813-4118	$0	$935	$0	$0	$0
Ground Maintenance Costs	810-4813-4119	$0	$4,920	$0	$0	$0
Total Facility/Maint Expenditures:		**$0**	**$503,974**	**$486,247**	**$476,950**	**$479,000**

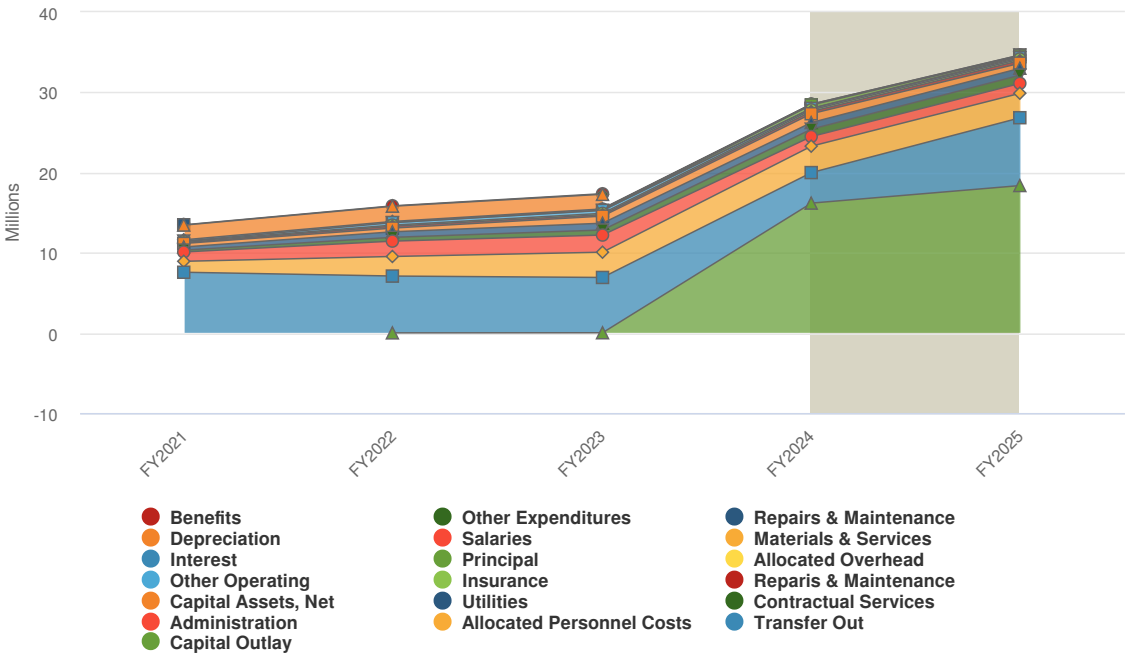
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Guest Services						
Dues & Membership	810-4814-0320	$0	$722	$3,100	$0	$0
Copying and Printing	810-4814-0365	$0	$947	$500	$0	$0
Travel & Training	810-4814-0366	$0	$0	$3,000	$0	$0
General Supplies	810-4814-0375	$0	$252	$1,800	$0	$0
Uniforms	810-4814-0378	$0	$0	$700	$0	$0
Marketing and Promotions	810-4814-4114	$0	$7,247	$15,000	$0	$0
Merchandize & Art Sales	810-4814-4117	$0	$1,350	$5,000	$0	$0
Total Guest Services:		**$0**	**$10,518**	**$29,100**	**$0**	**$0**
Recreation/Program Expenses						
Dues and Memberships	810-4815-0320	$0	$2,431	$1,400	$500	$1,500
Travel and Training	810-4815-0366	$0	$1,787	$3,000	$4,486	$6,000
License & Permits	810-4815-0373	$0	$2,315	$3,000	$200	$13,000
General Supplies	810-4815-0375	$0	$4,452	$1,000	$0	$1,000
Program Supplies	810-4815-0376	$0	$0	$8,620	$4,627	$6,000
Pool Side Supplies	810-4815-0377	$0	$0	$5,300	$3,000	$5,000
Uniforms	810-4815-0378	$0	$2,143	$2,200	$1,400	$2,000
Honorarium Expenses	810-4815-0379	$0	$890	$4,500	$1,831	$3,000
Gym Side Supplies	810-4815-0380	$0	$0	$2,200	$2,538	$5,000
Total Recreation/Program Expenses:		**$0**	**$14,017**	**$31,220**	**$18,582**	**$42,500**
Capital Improvement						
HVAC System	851-8001-0731					$1,600,000
Facility Roof Repairs	851-8002-0731					$375,000
Other Capital	851-8003-0731			$0	$412,000	
Total Capital Improvement:				**$0**	**$412,000**	**$1,975,000**
Total CV Starr:		**$2,145,403**	**$2,681,378**	**$2,772,595**	**$2,557,869**	**$6,109,103**
Total Expenditures:		**$15,850,841**	**$17,343,212**	**$28,532,394**	**$11,804,442**	**$34,673,045**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Salaries						
Comp Time	810-4812-0103					$4,567
Total Salaries:						**$4,567**
Benefits						
Emp Benefits-CV Starr	810-4812-0201	$49,545	$71,528	$4,989	$5,000	$0
Total Benefits:		**$49,545**	**$71,528**	**$4,989**	**$5,000**	**$0**
Materials & Services						
Postage	810-4812-0372	$0	$252	$600	$500	$500
Merchandise & Art Sales	810-4812-0390			$0	$1,751	$3,000
Marketing and Promotions	810-4812-0391			$0	$9,000	$15,000
Total Materials & Services:		**$0**	**$252**	**$600**	**$11,251**	**$18,500**
Other Expenditures						
CV Starr Operating Expenses	810-4812-0806	$0	$2,250	$0	$0	$0
Total Other Expenditures:		**$0**	**$2,250**	**$0**	**$0**	**$0**
Allocated Personnel Costs						
Salaries & Wages	610-4610-0101	$258,678	$334,408	$393,535	$392,611	$263,240
Overtime	610-4610-0102	$11,632	$9,780	$7,018	$9,500	$6,031
Comp Time Payout	610-4610-0103	$10,283	$6,366	$7,000	$8,000	$8,000
Vacation Payout	610-4610-0104	$4,044	$2,524	$0	$2,067	$0
Other Pay	610-4610-0109	$12,562	$17,739	$13,684	$16,957	$19,000
Misc Insurance Premium	610-4610-0210	$933	$1,192	$1,778	$1,778	$2,000
Medical Premium Contribution	610-4610-0211	$41,905	$66,460	$96,185	$80,146	$72,070
Uniforms	610-4610-0212	$0	$0	$2,756	$2,756	$1,917
Dental Premiums	610-4610-0213	$2,861	$4,297	$6,699	$4,541	$4,030
Vision Care	610-4610-0214	$721	$1,046	$1,487	$1,487	$1,282
PERS	610-4610-0220	$116,143	$69,961	$94,559	$42,984	$68,484
Retiree Medical Benefits	610-4610-0224	$30,168	$38,352	$0	$16,745	$38,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Workers Comp Premium	610-4610-0231	$8,505	$9,397	$38,637	$6,913	$28,510
FICA/Medicare	610-4610-0252	$21,664	$26,416	$35,282	$33,242	$20,911
PERS UAL additional Payment	610-4610-0387	$50,000	-$50,000	$25,000	$25,000	$25,000
Salary/Benefits Allocation	610-4610-0801	$469,234	$562,362	$469,234	$469,234	$469,234
Sal/Benefit Recovery Costs	710-0000-3499	-$132,940	-$181,640	-$132,940	-$181,640	-$132,940
Salary/Benefits Allocation	710-4710-0801	$3,769	$20,001	$3,769	$20,001	$20,001
Salaries & Wages, Regular	710-4712-0101	$383,146	$450,742	$484,694	$483,303	$401,441
Overtime	710-4712-0102	$30,567	$22,715	$11,671	$26,000	$11,068
Comp Time Payout	710-4712-0103	$9,553	$8,219	$6,318	$10,000	$10,000
Vacation Payout	710-4712-0104	$2,852	$1,284	$0	$672	$0
Other Pay	710-4712-0109	$20,681	$36,826	$0	$26,000	$30,000
Misc Insurance Premiums & Fees	710-4712-0210	$1,378	$1,500	$2,059	$2,058	$2,058
Medical Premium Contribution	710-4712-0211	$80,866	$98,055	$122,556	$121,000	$109,906
Uniforms	710-4712-0212	$4,065	$4,139	$3,350	$3,000	$3,000
Dental Premiums	710-4712-0213	$4,971	$5,965	$8,588	$8,254	$4,030
Vision Care	710-4712-0214	$1,228	$1,640	$1,640	$1,653	$1,966
Pers	710-4712-0220	$146,528	$388,605	$68,387	$43,500	$68,983
Retiree Medical Benefits	710-4712-0224	$30,168	$48,811	$0	$52,000	$46,000
Worker's Comp Premium	710-4712-0231	$13,459	$25,353	$24,513	$8,514	$28,510
Worker's Comp Deductible	710-4712-0232	$4,164	$0	$0	$0	$0
FICA/Medicare	710-4712-0252	$33,319	$39,185	$39,783	$40,792	$31,890
CALPERS UAL Payment	710-4712-0387	$50,000	$0	$25,000	$25,000	$25,000
Salaries & Wages	810-4812-0101	$716,794	$944,441	$1,128,480	$874,520	$1,061,213
Overtime	810-4812-0102	$0	$3,568	$4,000	$6,000	$6,485
Vacation Payout	810-4812-0104	$0	$11,668	$0	$0	$0
Other Pay	810-4812-0109	$0	$9,376	$0	$213	$1,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Medical Premium Contribution	810-4812-0211	$0	$0	$96,520	$77,672	$163,100
Dental Premiums	810-4812-0213	$0	$0	$7,000	$7,000	$15,793
Vision Benefits	810-4812-0214	$0	$0	$0	$145	$2,402
Worker's Comp Premium	810-4812-0231	$0	$28,370	$22,910	$20,506	$21,809
UIB/ETT/FUTA	810-4812-0251	$0	$7,328	$87,859	$4,133	$0
FICA/MEDICARE	810-4812-0252	$0	$75,554	$87,859	$72,000	$93,733
Total Allocated Personnel Costs:		**$2,443,899**	**$3,152,002**	**$3,296,867**	**$2,866,257**	**$3,054,156**
Capital Outlay						
CIP-Water Treatment Plant	651-6006-0731	$0	$0	$5,290,344	$1,026,000	$6,200,000
Engineering-Raw Water Line Rep	651-6007-0310	$0	$0	$201,928	$0	$0
CIP Raw Water Line Replacement	651-6007-0731	$0	$0	$4,055,000	$500,000	$3,772,000
CIP-Pudding Creek Wtr Main	651-6008-0731	$0	$0	$826,065	$139,126	$1,015,450
Madsen Hole	651-6009-0731	$0	$0	$0	$0	$300,000
Water Meter Replacement CIP	651-6127-0731	$0	$10,500	$1,390,803	$100,000	$944,464
Distribution System Rehab-CIP	651-6128-0731	$0	$0	$718,268	$450,000	$368,505
Oneka	651-6129-0731	$0	$0	$800,000	$49,000	$800,000
Desalination and Groundwater	651-6130-0731	-$6,497	$0	$0	$0	$0
CIP- Sewer Line Pudding Creek	651-6131-0731	$0	$0	$500,000	$139,126	$1,015,450
CIP- Raw Water Reservoir	651-6135-0731	$2,398	$0	$28,975	$5,000	$0
CIP - Extend Water System - Nor	651-6136-0731	$0	$0	$300,000	$0	$400,000
CIP-Treatment Facility	716-7001-0731	$0	$0	$60,201	$0	$0
Pudding Creek Sewer Main Rel	716-7005-0731	$0	$0	$400,000	$1,950	$400,000
Onsite Sodium Hypo Generator	716-7006-0731	$0	$0	$194,641	$161,226	$0
Elm Street Pump	716-7007-0731	$0	$0	$73,803	$80,000	$0
Dryer Building Reconstruction	716-7008-0731	$0	$0	$184,480	$10,000	$155,000
Collection System Condition	716-7009-0731	$0	$0	$750,000	$300,000	$425,000
Biosolids Storage Removal	716-7010-0731	$0	$0	$130,000	$35,000	$440,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Trash Capture	716-7011-0731	$0	$0	$280,000	$0	$165,000
HVAC System	851-8001-0731					$1,600,000
Facility Roof Repairs	851-8002-0731					$375,000
Other Capital	851-8003-0731			$0	$412,000	
Total Capital Outlay:		**-$4,100**	**$10,500**	**$16,184,508**	**$3,408,428**	**$18,375,869**
Interest						
Interest	610-4612-0912	$54,707	$67,127	$5,080	$5,729	$0
Fees	610-4612-0913	$727	$638	$3,000	$0	$0
Interest	717-4712-0912	$95,650	$93,850	$92,010	$92,010	$90,130
Total Interest:		**$151,084**	**$161,614**	**$100,090**	**$97,739**	**$90,130**
Reparis & Maintenance						
Equipment Repair & Maint	610-4612-0351	$43,144	$31,295	$41,378	$41,378	$50,000
Building Repair & Maint	610-4612-0353	$1,997	$2,987	$2,500	$500	$2,500
Laundry/Cleaning/Janitorial	610-4612-0354	$2,188	$2,293	$2,000	$2,100	$2,000
Machinery & Equipment	614-4614-0741	$5,111	$0	$0	$0	$0
Equipment Repair & Maint	710-4711-0351	$0	$1,952	$0	$0	$0
Equipment Repair & Maint	710-4712-0351	$112,866	$82,684	$81,082	$85,000	$85,000
Building Repair & Maint	710-4712-0353	$4,950	$10,504	$9,000	$8,000	$8,000
Laundry/Cleaning/Janitorial	710-4712-0354	$746	$714	$750	$750	$500
Machinery & Equipment	710-4713-0741	$327	$0	$0	$2,000	$110,000
Machinery & Equipment	714-4713-0741	$56,986	$0	$52,614	$0	$0
Infrastructure	714-4713-0751	$0	$0	$25,000	$54,360	$30,000
Equipment Repair & Maint	810-4812-0351	$5,451	$623	$0	$0	$0
Equipment Repair & Maint	810-4813-0351	$0	$45,818	$62,247	$40,000	$40,000
Total Reparis & Maintenance:		**$233,767**	**$178,869**	**$276,571**	**$234,088**	**$328,000**
Allocated Overhead						
Admin Costs Allocation - CVSC	810-4812-0399	$0	-$19,790	$10,000	$10,000	$140,000
Total Allocated Overhead:		**$0**	**-$19,790**	**$10,000**	**$10,000**	**$140,000**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Capital Assets, Net						
Postage	610-4610-0372	$12,599	$12,765	$7,100	$11,000	$11,000
General Supplies	610-4610-0375	$0	$264	$0	$0	$0
General Supplies	610-4611-0375	$30,323	$89,942	$100,000	$100,000	$100,000
Small Tools & Equipment	610-4611-0381	$3,110	$11,929	$7,500	$7,500	$7,500
Laboratory	610-4612-0313	$7,118	$9,987	$15,000	$11,000	$15,000
Fleet Services	610-4612-0322	$67,942	$192,153	$58,348	$58,348	$58,348
Laboratory Supplies	610-4612-0342	$3,585	$5,987	$10,000	$5,000	$10,000
Chemicals	610-4612-0343	$37,103	$34,584	$40,000	$40,000	$55,000
General Supplies	610-4612-0375	$2,199	$2,489	$3,000	$2,000	$3,000
Medical/Safety Supplies	610-4612-0376	$423	$1,590	$3,000	$3,000	$3,500
Small Tools & Equipment	610-4612-0381	$5,499	$6,911	$7,000	$2,000	$7,000
Infrastructure	610-4612-0751	$0	$0	$30,000	$30,000	$60,000
Postage	710-4710-0372	$3,883	$3,702	$4,000	$2,500	$4,000
General Supplies	710-4711-0375	$28,161	$16,098	$15,000	$15,000	$12,000
Small Tools & Equipment	710-4711-0381	$1,580	$3,814	$4,000	$3,000	$4,000
Fleet Services	710-4712-0322	$119,196	$326,121	$116,994	$116,994	$116,994
Laboratory Supplies	710-4712-0342	$146	$0	$0	$0	$0
Chemicals	710-4712-0343	$72,634	$131,542	$249,821	$199,667	$140,000
Postage	710-4712-0372	$8,700	$9,100	$8,000	$8,000	$8,000
General Supplies	710-4712-0375	$4,774	$4,436	$4,500	$4,500	$4,500
Medical/Safety Supplies	710-4712-0376	$6,069	$5,554	$3,000	$4,000	$5,000
Boot Expense	710-4712-0377	$1,168	$2,359	$2,400	$2,000	$2,700
Small Tools & Equipment	710-4712-0381	$7,296	$7,122	$7,000	$7,000	$7,000
Miscellaneous	710-4712-0619	$38,639	-$2	$0	$0	$0
Capital	810-4812-0751	$0	$5,899	$405,982	$0	$0
Total Capital Assets, Net:		**$462,147**	**$884,345**	**$1,101,645**	**$632,509**	**$634,542**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Administration						
Equipment Repair & Maint	610-4610-0351	$0	$246	$0	$0	$0
Telephone & Communication	610-4610-0362	$2,409	$2,552	$2,600	$2,500	$2,700
Licenses & Permits	610-4610-0373	$8,176	$0	$0	$0	$0
Allocation to IT Int Serv Fund	610-4610-0396	$16,047	$37,289	$16,047	$37,289	$37,289
Admin Costs Allocation	610-4610-0399	$662,337	$624,737	$430,418	$430,418	$430,418
Dues & Memberships	610-4612-0320	$502	$686	$500	$500	$500
Licenses & Permits	610-4612-0373	$2,441	$34,843	$24,000	$24,000	$24,000
Telephone & Communication	710-4710-0362	$966	$932	$1,000	$1,000	$1,000
Allocation to IT Int Serv Fund	710-4710-0396	$48,141	$51,272	$48,141	$51,272	$51,272
Admin Costs Allocation	710-4710-0399	$1,150,759	$1,368,274	$636,754	$636,754	$636,754
Training/Travel Reimbursement	710-4711-0366	$1,758	$0	$3,500	$1,000	$4,500
Dues & Memberships	710-4712-0320	$150	$826	$1,000	$300	$800
Training/Travel Reimbursement	710-4712-0366	$2,111	$1,824	$1,000	$3,000	$5,000
Licenses & Permits	710-4712-0373	$21,720	$7,804	$17,000	$17,000	$17,000
Legal - CV Starr	810-4812-0311	$0	$0	$7,000	$7,000	$5,000
Travel and Training	810-4812-0366	$0	$250	$2,000	$1,000	$5,000
Uniforms	810-4812-0378	$0	$59	$0	$0	$1,500
Travel & Training	810-4813-0366	$0	$0	$4,000	$600	$4,000
Dues & Membership	810-4814-0320	$0	$722	$3,100	$0	$0
Travel and Training	810-4815-0366	$0	$1,787	$3,000	$4,486	$6,000
Uniforms	810-4815-0378	$0	$2,143	$2,200	$1,400	$2,000
Total Administration:		**$1,917,516**	**$2,136,244**	**$1,203,260**	**$1,219,518**	**$1,234,732**
Contractual Services						
Legal	610-4610-0311	$1,289	$1,145	$20,000	$3,000	$20,000
Auditing & Accounting	610-4610-0312	$9,574	$12,092	$13,000	$7,775	$9,000
Professional Services	610-4610-0319	$63,848	$53,399	$40,000	$30,000	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Professional Services	610-4612-0319	$18,424	$62,651	$49,258	$50,000	$40,000
Recycled Water Design	651-6001-0311	$0	$0	$0	$0	$500,000
Auditing & Accounting	710-4710-0312	$11,701	$10,092	$11,701	$7,034	$10,000
Professional Services	710-4710-0319	$40,011	$40,781	$30,000	$14,246	$25,000
Professional Services	710-4711-0319	$0	$0	$5,000	$0	$5,000
Laboratory	710-4712-0313	$25,491	$40,817	$45,000	$35,000	$40,000
Professional Services	710-4712-0319	$283,076	$355,074	$628,775	$628,775	$325,000
Auditing & Accting - CV Starr	810-4812-0312	$0	$0	$9,000	$5,553	$5,000
Professional Services	810-4812-0319	$19,900	$4,136	$15,000	$500	$35,000
IT Services	810-4812-4111	$0	$52,051	$50,000	$50,000	$0
Professional Services	810-4813-0319	$0	$750	$1,000	$20,000	$13,000
IT Services	810-4813-4111	$0	$49	$0	$0	$0
Total Contractual Services:		**$473,315**	**$633,037**	**$917,734**	**$851,884**	**$1,027,000**
Insurance						
Property Premium	610-4610-0360	$31,351	$50,151	$62,689	$53,392	$58,732
Liability Deductible	710-4710-0359	$0	$0	$0	$80	$100
Property Premium	710-4710-0360	$49,798	$56,506	$112,645	$112,645	$113,771
Misc Insurance Premiums & Fees	810-4812-0210	$60,096	$16,713	$161	$7,000	$3,000
Insurance	810-4812-4115	$0	$43,516	$30,208	$25,000	$15,000
Total Insurance:		**$141,245**	**$166,886**	**$205,702**	**$198,117**	**$190,603**
Other Operating						
Grant- Arreage Grant	610-4610-0376	$29,746	$0	$0	$0	$0
Training/Travel Reimbursement	610-4611-0366	$1,973	$3,089	$5,000	$1,000	$6,000
Training/Travel Reimbursement	610-4612-0366	$3,219	$3,327	$5,500	$2,000	$7,000
Recruitment Costs	810-4812-0317	$0	$607	$1,500	$600	$2,000
Dues and Memberships	810-4812-0320	$0	$908	$2,000	$2,433	$8,000
Telephone & Communications	810-4812-0362	$0	$11,005	$12,000	$8,100	$10,000
Printing & Copying Costs	810-4812-0365	$0	$7,448	$4,000	$4,900	$5,500

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
License & Permits	810-4812-0373	$0	$10,194	$5,000	$10,000	$0
General Supplies	810-4812-0375	$0	$5,003	$5,280	$2,000	$2,000
Operations	810-4812-0386	$195,389	$0	$0	$0	$0
Miscellaneous	810-4812-0619	$71,864	$7	$0	$0	$0
CV Starr Tax Allocation	810-4812-0803	$0	$184,008	$0	$0	$0
Bank Fees	810-4812-4116	$0	$18,498	$4,800	$20,000	$5,000
LAFCO & Property Tax	810-4812-4117	$0	$6,811	$5,811	$5,811	$7,000
Chemicals	810-4813-0343	$0	$32,624	$30,000	$31,000	$38,000
Telephone	810-4813-0362	$0	$280	$0	$0	$0
General Supplies	810-4813-0375	$0	$47,614	$35,000	$35,000	$30,000
Uniforms	810-4813-0378	$0	$0	$2,000	$350	$2,000
Small Tools & Equipment	810-4813-0381	$0	$2,877	$2,000	$0	$2,000
Marketing and Promotions	810-4813-4114	$0	$2,167	$0	$0	$0
Alarm/Security	810-4813-4118	$0	$935	$0	$0	$0
Ground Maintenance Costs	810-4813-4119	$0	$4,920	$0	$0	$0
Copying and Printing	810-4814-0365	$0	$947	$500	$0	$0
Travel & Training	810-4814-0366	$0	$0	$3,000	$0	$0
General Supplies	810-4814-0375	$0	$252	$1,800	$0	$0
Uniforms	810-4814-0378	$0	$0	$700	$0	$0
Marketing and Promotions	810-4814-4114	$0	$7,247	$15,000	$0	$0
Merchandize & Art Sales	810-4814-4117	$0	$1,350	$5,000	$0	$0
Dues and Memberships	810-4815-0320	$0	$2,431	$1,400	$500	$1,500
License & Permits	810-4815-0373	$0	$2,315	$3,000	$200	$13,000
General Supplies	810-4815-0375	$0	$4,452	$1,000	$0	$1,000
Program Supplies	810-4815-0376	$0	$0	$8,620	$4,627	$6,000
Pool Side Supplies	810-4815-0377	$0	$0	$5,300	$3,000	$5,000

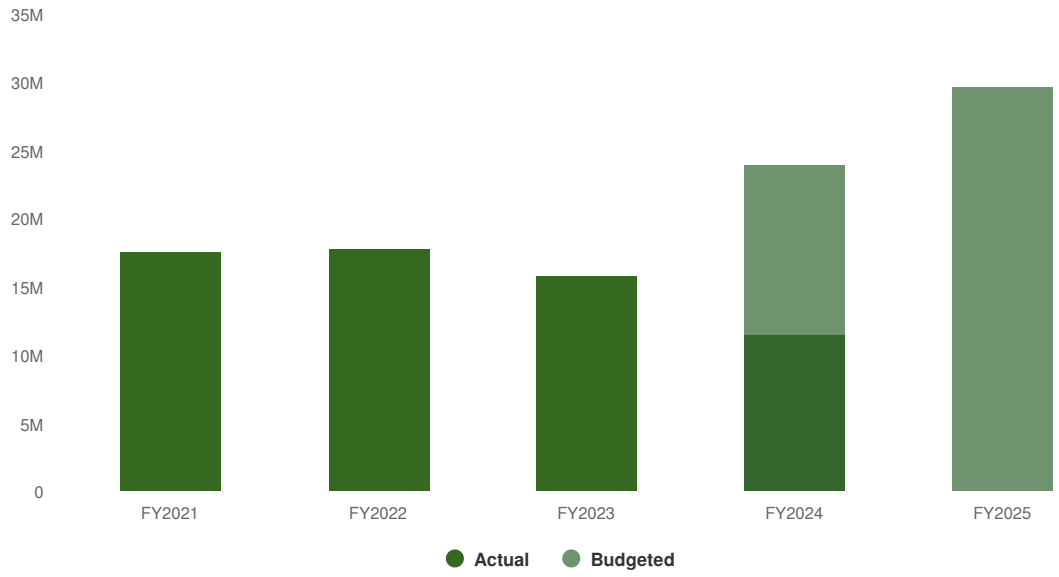
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Honorarium Expenses	810-4815-0379	$0	$890	$4,500	$1,831	$3,000
Gym Side Supplies	810-4815-0380	$0	$0	$2,200	$2,538	$5,000
Total Other Operating:		**$302,191**	**$362,204**	**$171,911**	**$135,890**	**$159,000**
Principal						
Principal	610-4612-0911	$0	$25,357	$332,000	$279,111	$0
Principal	717-4712-0911	$2,000	$0	$93,000	$93,000	$95,000
Total Principal:		**$2,000**	**$25,357**	**$425,000**	**$372,111**	**$95,000**
Utilities						
Utilities	610-4612-0383	$147,423	$174,940	$175,000	$175,000	$192,000
Utilities	710-4712-0383	$222,967	$305,844	$300,000	$330,993	$315,000
Utilities	810-4812-0383	$321,693	$0	$0	$0	$0
Utilities	810-4813-0383	$0	$365,941	$350,000	$350,000	$350,000
Total Utilities:		**$692,083**	**$846,725**	**$825,000**	**$855,993**	**$857,000**
Depreciation						
Depreciation Expense	610-4610-0499	$364,752	$364,563	$0	$0	$0
Depreciation Expense	710-4710-0499	$829,815	$816,894	$0	$0	$0
Depreciation Expense	810-4812-0499	$704,670	$650,590	$0	$0	$0
Total Depreciation:		**$1,899,237**	**$1,832,047**	**$0**	**$0**	**$0**
Transfer Out						
Transfer to Other Funds	610-7999-0799	$0	$0	$177,534	$308,646	$734,240
Transfer to other Funds	612-7999-0799	$900,257	$75,000	$0	$0	$0
Transfer to Other Funds	615-7999-0799	$0	$0	$1,724,194	$0	$2,397,589
Transfer to Other Funds	640-7999-0799	$707,766	$2,950,000	$0	$0	$698,505
Transfer to Other Funds	710-4522-0799	$2,917,890	$2,882,899	$0	$185,010	$185,130
Transfer to Other Funds	710-7999-0799	$0	$0	$345,452	$0	$875,949
Transfer to other Funds	712-7999-0799	$1,284,741	$75,000	$0	$0	$0
Transfer to Other Funds	715-7999-0799	$0	$0	$1,345,267	$0	$872,533
Transfer to other Funds	716-7999-0799	$679,480	$780,000	$0	$0	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Transfer to Other Funds	717-7999-0799	$596,780	$136,243	$0	$0	$0
Transfer to Other Funds	740-7999-0799	$0	$0	$0	$0	$725,000
Transfer to Other Funds	810-7999-0799	$0	$0	$216,071	$412,000	$1,975,000
Total Transfer Out:		**$7,086,912**	**$6,899,142**	**$3,808,518**	**$905,656**	**$8,463,946**
Total Expense Objects:		**$15,850,841**	**$17,343,212**	**$28,532,394**	**$11,804,442**	**$34,673,045**

Revenues Summary

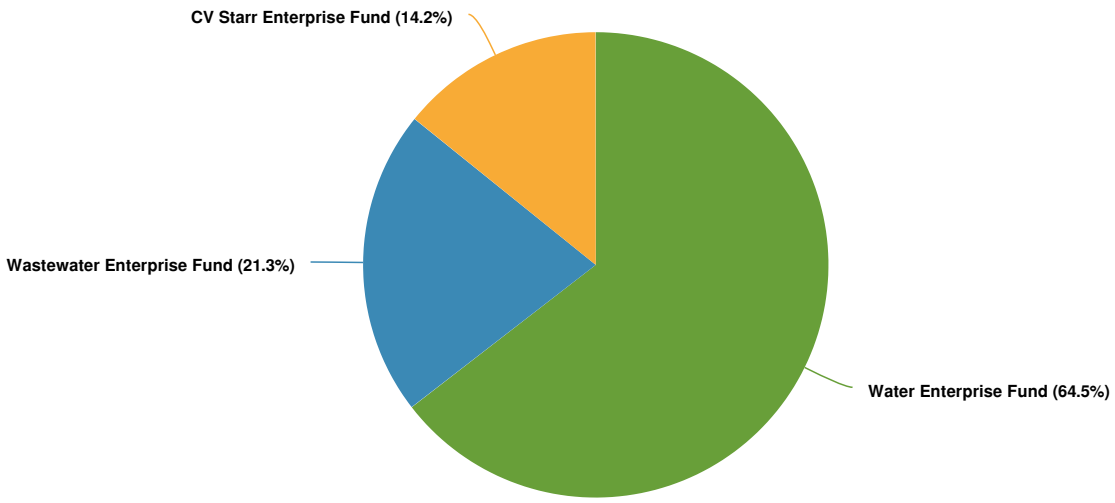
$29,708,215 **$5,701,934**
(23.75% vs. prior year)

Enterprise Funds Proposed and Historical Budget vs. Actual

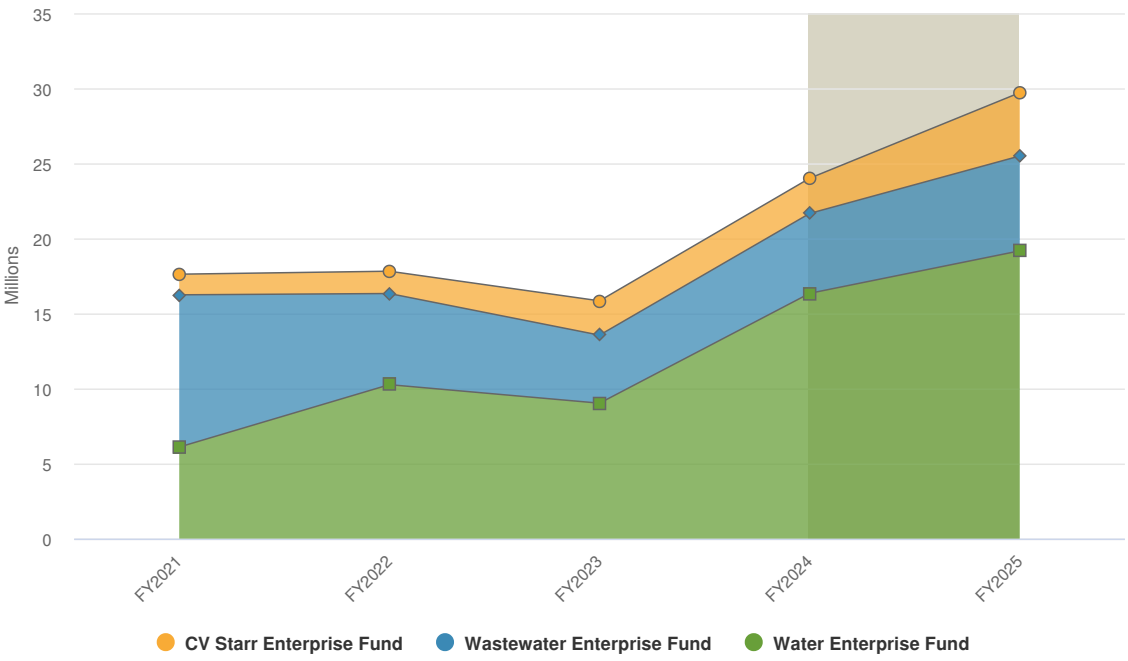


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Water Enterprise Fund						

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Water Works O & M						
Investment Interest Earned	610-0000-3611	$2,827	$2,692	$8,000	$5,000	$2,000
Miscellaneous Revenue	610-0000-3998	$1,600	$25,033	$26,000	$3,500	$4,000
Water Sales - In City	610-0000-6101	$2,858,694	$2,862,400	$2,948,000	$2,896,374	$2,896,374
Late Payment Penalties	610-0000-6103	$69,669	$39,655	$45,000	$47,000	$47,940
Misc Water Sales	610-0000-6104	$75,889	$46,923	$50,000	$49,000	$50,000
Permit Inspection Fee	610-0000-6105	$201	$838	$500	$260	$300
Final Notice Fee	610-0000-6106	$150	$4,350	$6,000	$3,600	$4,000
Water Lateral Install Fees	610-0000-6110	$11,863	$12,067	$15,000	$12,021	$14,000
Received from Collection Acct	610-0000-6117	$680	$128	$500	$0	$0
Card Processing Fee	610-0000-6121	$5	$85	$60	$53	$0
Grants Received	610-0000-6122	$30,639	$0	$0	$0	$0
Transfers from Other Funds	610-7999-7999	$2,917,890	$2,882,899	$431,694	$0	$0
Total Water Works O & M:		**$5,970,106**	**$5,877,069**	**$3,530,754**	**$3,016,807**	**$3,018,614**
Water Recession Reserve						
Transfer from Other Funds	612-7999-7999	$0	$0	$177,534	$0	$134,240
Total Water Recession Reserve:		**$0**	**$0**	**$177,534**	**$0**	**$134,240**
Non-Routine Maintenance-Water						
Investment Interest Earned	614-0000-3611	$60	$427	$100	$400	$200
Transfers from Other Funds	614-7999-7999	$7,411	$0	$0	$0	$0
Total Non-Routine Maintenance-Water:		**$7,471**	**$427**	**$100**	**$400**	**$200**
Capital Reserve-Water						
Investment Interest Earned	615-0000-3611	$22,838	$123,285	$10,000	$90,000	$70,000
Transfer from Other Funds	615-7999-7999	$892,846	$0	$0	$308,646	$600,000
Total Capital Reserve-Water:		**$915,684**	**$123,285**	**$10,000**	**$398,646**	**$670,000**
Water Works Capacity Fees						
Investment Interest Earned	640-0000-3611	$2,140	$17,946	$1,000	$6,000	$15,000

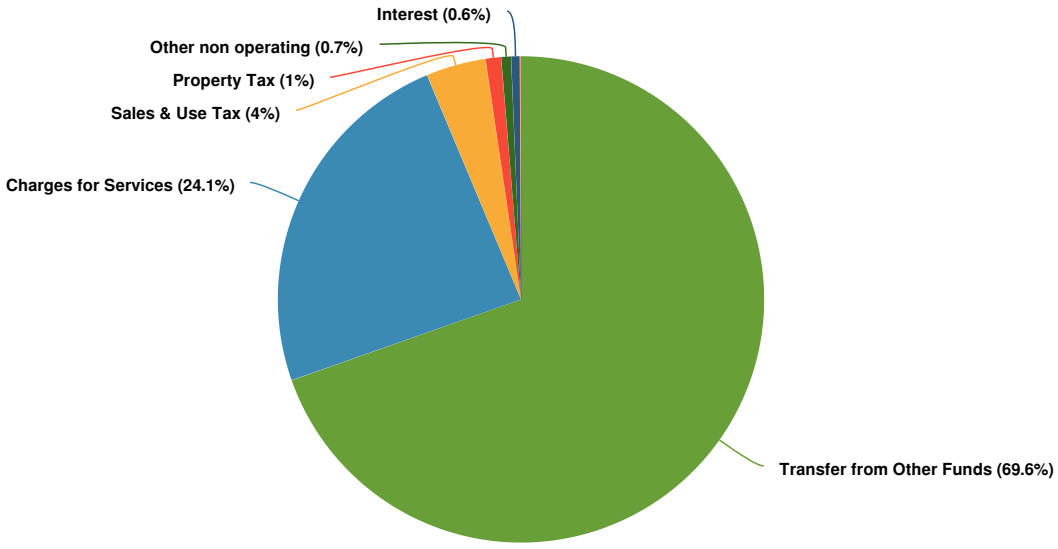
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Water Capacity Fees-Resident.	640-0000-6302	$14,199	$51,758	$50,000	$11,000	$20,000
Total Water Works Capacity Fees:		**$16,339**	**$69,705**	**$51,000**	**$17,000**	**$35,000**
Water Capital Projects						
Transfers from Other Funds	651-7999-7999	$3,345,092	$2,950,000	$12,569,703	$1,675,000	$15,312,558
Total Water Capital Projects:		**$3,345,092**	**$2,950,000**	**$12,569,703**	**$1,675,000**	**$15,312,558**
Total Water Enterprise Fund:		**$10,254,693**	**$9,020,486**	**$16,339,091**	**$5,107,853**	**$19,170,611**
Wastewater Enterprise Fund						
Wastewater O & M						
Investment Interest Earned	710-0000-3611	$3,016	$4,040	$10,000	$9,000	$10,000
Miscellaneous Revenue	710-0000-3998	$92,890	$87,258	$95,000	$145,000	$146,450
Sewer Service	710-0000-6110	$3,456,105	$3,354,489	$3,360,706	$3,413,528	$3,413,528
Mackerricher Sewer Service	710-0000-6111	$10,437	$13,879	$15,000	$8,000	$10,000
Permit/Inspection	710-0000-6112	$68	$1,080	$0	$0	$0
Card Processing Fee	710-0000-6121	$5	$60	$50	$50	$50
Drainage Fees	710-0000-6305	$7,917	$8,449	$10,000	$2,582	$0
Installation Fees	710-0000-6306	$2,834	$12,947	$6,000	$10,000	$10,000
Transfers from Other Funds	710-7999-7999	$596,780	$136,243	$114,767	$0	$0
Total Wastewater O & M:		**$4,170,052**	**$3,618,444**	**$3,611,523**	**$3,588,160**	**$3,590,028**
Waste Water Recession Reserve						
Transfer from Other Funds	712-7999-7999	$0	$0	$160,442	$0	$175,949
Total Waste Water Recession Reserve:		**$0**	**$0**	**$160,442**	**$0**	**$175,949**
Non-Routine Maintenance-WWtr						
Transfers from Other Funds	714-7999-7999	$239,636	$0	$0	$0	$0
Total Non-Routine Maintenance-WWtr:		**$239,636**	**$0**	**$0**	**$0**	**$0**
Capital Project Fund-WWtr						
Investment Interest Earned	715-0000-3611	$9,695	$69,782	$7,000	$40,000	$45,000
Transfer from Other Funds	715-7999-7999	$1,045,104	$0	$0	$0	$700,000
Total Capital Project Fund-WWtr:		**$1,054,799**	**$69,782**	**$7,000**	**$40,000**	**$745,000**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
WW Capital Projects						
Transfer from Other Funds	716-7999-7999	$596,780	$780,000	$1,330,000	$0	$1,597,533
Total WW Capital Projects:		**$596,780**	**$780,000**	**$1,330,000**	**$0**	**$1,597,533**
JPFA - WW Plant Bonds						
Transfers from Other Funds	717-7999-7999	$0	$0	$185,010	$185,010	$185,130
Total JPFA - WW Plant Bonds:		**$0**	**$0**	**$185,010**	**$185,010**	**$185,130**
Wastewater Capacity Fees						
Investment Interest Earned	740-0000-3611	$2,571	$20,720	$3,000	$10,000	$15,000
Sewer Capacity Fees-Resident.	740-0000-6307	$7,353	$21,840	$10,000	$14,000	$10,000
Sewer Capacity Fees - Comm.	740-0000-6308	$0	$22,381	$15,000	$0	$0
Total Wastewater Capacity Fees:		**$9,924**	**$64,940**	**$28,000**	**$24,000**	**$25,000**
Total Wastewater Enterprise Fund:		**$6,071,191**	**$4,533,167**	**$5,321,975**	**$3,837,170**	**$6,318,640**
CV Starr Enterprise Fund						
CV Starr Center						
Sec Property Tax, Current Year	810-0000-3110	$268,596	$305,258	$283,127	$302,098	$305,119
CV Starr Sales Tax	810-0000-3132	$1,211,340	$1,175,441	$1,199,769	$1,178,621	$1,184,288
Investment Interest Income	810-0000-3611	$6,487	$73,532	$10,000	$20,000	$10,000
Miscellaneous Revenue	810-0000-3998	$0	$28,377	$40,000	$17,000	$20,000
Charges for Services	810-0000-3999	$0	-$880	$596,248	$0	$0
CV Starr Facility Revenue	810-0000-6120	$0	$6,280	$0	$1,200	$1,320
Refunds & Rebates	810-0000-6121	$0	-$1,607	$0	$200	$0
Merchandise Sales, Net	810-0000-6122	$0	$5,878	$0	$4,700	$6,000
Facility Rentals	810-0000-6123	$0	$40,948	$0	$31,000	$40,000
Enrichment Programs	810-0000-6124	$0	$79,699	$0	$56,000	$61,600
Facility Passes	810-0000-6125	$0	$465,219	$0	$553,761	$609,137
Commissions Revenue	810-0000-6127	$0	$3,512	$0	$1,700	$1,500
Grants	810-0000-6128	$0	$0	$0	-$350	$5,000

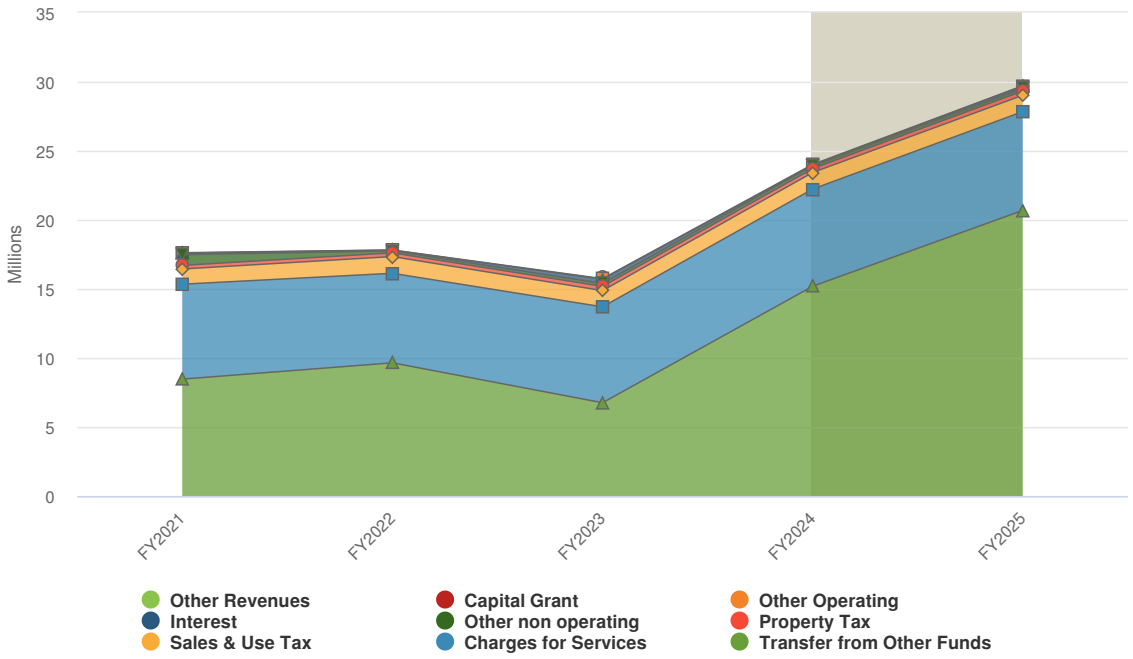
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Cash Over/Short	810-0000-6129	$0	-$185	$0	-$428	$0
Cost Allocations - MCRPD	810-4812-3499	$0	$103,619	$0	$26,297	$0
Total CV Starr Center:		**$1,486,423**	**$2,285,090**	**$2,129,144**	**$2,191,798**	**$2,243,963**
CV Starr Recession Reserve						
Transfer from Other Funds	812-7999-7999	$0	$0	$216,071	$0	$0
Total CV Starr Recession Reserve:		**$0**	**$0**	**$216,071**	**$0**	**$0**
CV STARR CAPITAL IMPROVEMENT						
Transfers from Other Funds	851-7999-7999			$0	$412,000	$1,975,000
Total CV STARR CAPITAL IMPROVEMENT:				**$0**	**$412,000**	**$1,975,000**
Total CV Starr Enterprise Fund:		**$1,486,423**	**$2,285,090**	**$2,345,215**	**$2,603,798**	**$4,218,963**
Total:		**$17,812,307**	**$15,838,743**	**$24,006,281**	**$11,548,821**	**$29,708,215**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source						
Property Tax						
Sec Property Tax, Current Year	810-0000-3110	$268,596	$305,258	$283,127	$302,098	$305,119
Total Property Tax:		**$268,596**	**$305,258**	**$283,127**	**$302,098**	**$305,119**
Sales & Use Tax						
CV Starr Sales Tax	810-0000-3132	$1,211,340	$1,175,441	$1,199,769	$1,178,621	$1,184,288
Total Sales & Use Tax:		**$1,211,340**	**$1,175,441**	**$1,199,769**	**$1,178,621**	**$1,184,288**
Charges for Services						
Water Sales - In City	610-0000-6101	$2,858,694	$2,862,400	$2,948,000	$2,896,374	$2,896,374
Late Payment Penalties	610-0000-6103	$69,669	$39,655	$45,000	$47,000	$47,940
Misc Water Sales	610-0000-6104	$75,889	$46,923	$50,000	$49,000	$50,000
Permit Inspection Fee	610-0000-6105	$201	$838	$500	$260	$300
Final Notice Fee	610-0000-6106	$150	$4,350	$6,000	$3,600	$4,000
Received from Collection Acct	610-0000-6117	$680	$128	$500	$0	$0

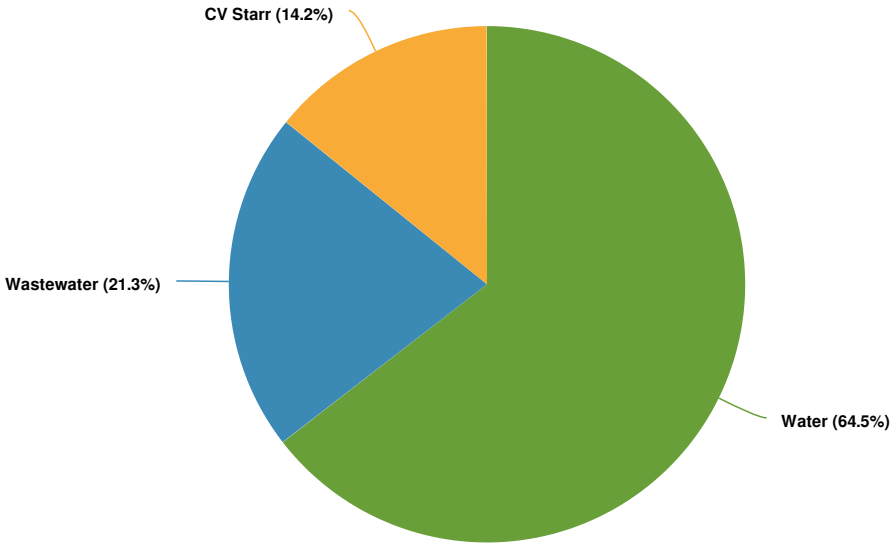
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Card Processing Fee	610-0000-6121	$5	$85	$60	$53	$0
Sewer Service	710-0000-6110	$3,456,105	$3,354,489	$3,360,706	$3,413,528	$3,413,528
Mackerricher Sewer Service	710-0000-6111	$10,437	$13,879	$15,000	$8,000	$10,000
Permit/Inspection	710-0000-6112	$68	$1,080	$0	$0	$0
Card Processing Fee	710-0000-6121	$5	$60	$50	$50	$50
Drainage Fees	710-0000-6305	$7,917	$8,449	$10,000	$2,582	$0
Installation Fees	710-0000-6306	$2,834	$12,947	$6,000	$10,000	$10,000
Charges for Services	810-0000-3999	$0	-$880	$596,248	$0	$0
CV Starr Facility Revenue	810-0000-6120	$0	$6,280	$0	$1,200	$1,320
Refunds & Rebates	810-0000-6121	$0	-$1,607	$0	$200	$0
Merchandise Sales, Net	810-0000-6122	$0	$5,878	$0	$4,700	$6,000
Facility Rentals	810-0000-6123	$0	$40,948	$0	$31,000	$40,000
Enrichment Programs	810-0000-6124	$0	$79,699	$0	$56,000	$61,600
Facility Passes	810-0000-6125	$0	$465,219	$0	$553,761	$609,137
Commissions Revenue	810-0000-6127	$0	$3,512	$0	$1,700	$1,500
Total Charges for Services:		**$6,482,654**	**$6,944,330**	**$7,038,065**	**$7,079,007**	**$7,151,749**
Other Revenues						
Cost Allocations - MCRPD	810-4812-3499	$0	$103,619	$0	$26,297	$0
Total Other Revenues:		**$0**	**$103,619**	**$0**	**$26,297**	**$0**
Other Operating						
Miscellaneous Revenue	610-0000-3998	$1,600	$25,033	$26,000	$3,500	$4,000
Water Lateral Install Fees	610-0000-6110	$11,863	$12,067	$15,000	$12,021	$14,000
Cash Over/Short	810-0000-6129	$0	-$185	$0	-$428	$0
Total Other Operating:		**$13,463**	**$36,914**	**$41,000**	**$15,093**	**$18,000**
Capital Grant						
Grants	810-0000-6128	$0	$0	$0	-$350	$5,000
Total Capital Grant:		**$0**	**$0**	**$0**	**-$350**	**$5,000**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Interest						
Investment Interest Earned	610-0000-3611	$2,827	$2,692	$8,000	$5,000	$2,000
Investment Interest Earned	614-0000-3611	$60	$427	$100	$400	$200
Investment Interest Earned	615-0000-3611	$22,838	$123,285	$10,000	$90,000	$70,000
Investment Interest Earned	640-0000-3611	$2,140	$17,946	$1,000	$6,000	$15,000
Investment Interest Earned	710-0000-3611	$3,016	$4,040	$10,000	$9,000	$10,000
Investment Interest Earned	715-0000-3611	$9,695	$69,782	$7,000	$40,000	$45,000
Investment Interest Earned	740-0000-3611	$2,571	$20,720	$3,000	$10,000	$15,000
Investment Interest Income	810-0000-3611	$6,487	$73,532	$10,000	$20,000	$10,000
Total Interest:		**$49,635**	**$312,424**	**$49,100**	**$180,400**	**$167,200**
Other non operating						
Grants Received	610-0000-6122	$30,639	$0	$0	$0	$0
Water Capacity Fees-Resident.	640-0000-6302	$14,199	$51,758	$50,000	$11,000	$20,000
Miscellaneous Revenue	710-0000-3998	$92,890	$87,258	$95,000	$145,000	$146,450
Sewer Capacity Fees-Resident.	740-0000-6307	$7,353	$21,840	$10,000	$14,000	$10,000
Sewer Capacity Fees - Comm.	740-0000-6308	$0	$22,381	$15,000	$0	$0
Miscellaneous Revenue	810-0000-3998	$0	$28,377	$40,000	$17,000	$20,000
Total Other non operating:		**$145,080**	**$211,614**	**$210,000**	**$187,000**	**$196,450**
Transfer from Other Funds						
Transfers from Other Funds	610-7999-7999	$2,917,890	$2,882,899	$431,694	$0	$0
Transfer from Other Funds	612-7999-7999	$0	$0	$177,534	$0	$134,240
Transfers from Other Funds	614-7999-7999	$7,411	$0	$0	$0	$0
Transfer from Other Funds	615-7999-7999	$892,846	$0	$0	$308,646	$600,000
Transfers from Other Funds	651-7999-7999	$3,345,092	$2,950,000	$12,569,703	$1,675,000	$15,312,558
Transfers from Other Funds	710-7999-7999	$596,780	$136,243	$114,767	$0	$0
Transfer from Other Funds	712-7999-7999	$0	$0	$160,442	$0	$175,949
Transfers from Other Funds	714-7999-7999	$239,636	$0	$0	$0	$0

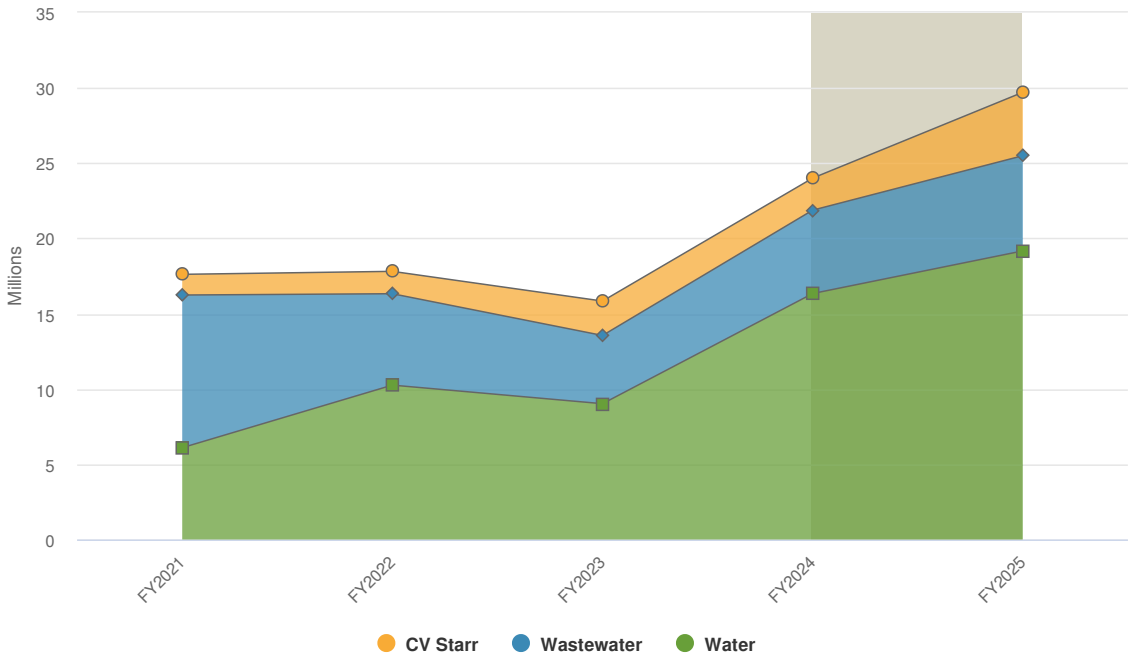
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Transfer from Other Funds	715-7999-7999	$1,045,104	$0	$0	$0	$700,000
Transfer from Other Funds	716-7999-7999	$596,780	$780,000	$1,330,000	$0	$1,597,533
Transfers from Other Funds	717-7999-7999	$0	$0	$185,010	$185,010	$185,130
Transfer from Other Funds	812-7999-7999	$0	$0	$216,071	$0	$0
Transfers from Other Funds	851-7999-7999			$0	$412,000	$1,975,000
Total Transfer from Other Funds:		**$9,641,539**	**$6,749,142**	**$15,185,221**	**$2,580,656**	**$20,680,410**
Total Revenue Source:		**$17,812,307**	**$15,838,743**	**$24,006,281**	**$11,548,821**	**$29,708,215**

Revenue by Department

Projected 2025 Revenue by Department



Budgeted and Historical 2025 Revenue by Department



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue						
Wastewater						
Non Departmental						
Investment Interest Earned	710-0000-3611	$3,016	$4,040	$10,000	$9,000	$10,000
Miscellaneous Revenue	710-0000-3998	$92,890	$87,258	$95,000	$145,000	$146,450
Sewer Service	710-0000-6110	$3,456,105	$3,354,489	$3,360,706	$3,413,528	$3,413,528
Mackerricher Sewer Service	710-0000-6111	$10,437	$13,879	$15,000	$8,000	$10,000
Permit/Inspection	710-0000-6112	$68	$1,080	$0	$0	$0
Card Processing Fee	710-0000-6121	$5	$60	$50	$50	$50
Drainage Fees	710-0000-6305	$7,917	$8,449	$10,000	$2,582	$0
Installation Fees	710-0000-6306	$2,834	$12,947	$6,000	$10,000	$10,000
Investment Interest Earned	715-0000-3611	$9,695	$69,782	$7,000	$40,000	$45,000
Investment Interest Earned	740-0000-3611	$2,571	$20,720	$3,000	$10,000	$15,000
Sewer Capacity Fees-Resident.	740-0000-6307	$7,353	$21,840	$10,000	$14,000	$10,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Sewer Capacity Fees - Comm.	740-0000-6308	$0	$22,381	$15,000	$0	$0
Grants	810-0000-6128	$0	$0	$0	-$350	$5,000
Total Non Departmental:		**$3,592,892**	**$3,616,923**	**$3,531,756**	**$3,651,810**	**$3,665,028**
Transfers between funds						
Transfers from Other Funds	710-7999-7999	$596,780	$136,243	$114,767	$0	$0
Transfer from Other Funds	712-7999-7999	$0	$0	$160,442	$0	$175,949
Transfers from Other Funds	714-7999-7999	$239,636	$0	$0	$0	$0
Transfer from Other Funds	715-7999-7999	$1,045,104	$0	$0	$0	$700,000
Transfer from Other Funds	716-7999-7999	$596,780	$780,000	$1,330,000	$0	$1,597,533
Transfers from Other Funds	717-7999-7999	$0	$0	$185,010	$185,010	$185,130
Transfer from Other Funds	812-7999-7999	$0	$0	$216,071	$0	$0
Total Transfers between funds:		**$2,478,300**	**$916,243**	**$2,006,290**	**$185,010**	**$2,658,612**
Total Wastewater:		**$6,071,191**	**$4,533,167**	**$5,538,046**	**$3,836,820**	**$6,323,640**
Water						
Non Departmental						
Investment Interest Earned	610-0000-3611	$2,827	$2,692	$8,000	$5,000	$2,000
Miscellaneous Revenue	610-0000-3998	$1,600	$25,033	$26,000	$3,500	$4,000
Water Sales - In City	610-0000-6101	$2,858,694	$2,862,400	$2,948,000	$2,896,374	$2,896,374
Late Payment Penalties	610-0000-6103	$69,669	$39,655	$45,000	$47,000	$47,940
Misc Water Sales	610-0000-6104	$75,889	$46,923	$50,000	$49,000	$50,000
Permit Inspection Fee	610-0000-6105	$201	$838	$500	$260	$300
Final Notice Fee	610-0000-6106	$150	$4,350	$6,000	$3,600	$4,000
Water Lateral Install Fees	610-0000-6110	$11,863	$12,067	$15,000	$12,021	$14,000
Received from Collection Acct	610-0000-6117	$680	$128	$500	$0	$0
Card Processing Fee	610-0000-6121	$5	$85	$60	$53	$0
Grants Received	610-0000-6122	$30,639	$0	$0	$0	$0
Investment Interest Earned	614-0000-3611	$60	$427	$100	$400	$200

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Investment Interest Earned	615-0000-3611	$22,838	$123,285	$10,000	$90,000	$70,000
Investment Interest Earned	640-0000-3611	$2,140	$17,946	$1,000	$6,000	$15,000
Water Capacity Fees-Resident.	640-0000-6302	$14,199	$51,758	$50,000	$11,000	$20,000
Total Non Departmental:		**$3,091,454**	**$3,187,587**	**$3,160,160**	**$3,124,207**	**$3,123,814**
Transfers between funds						
Transfers from Other Funds	610-7999-7999	$2,917,890	$2,882,899	$431,694	$0	$0
Transfer from Other Funds	612-7999-7999	$0	$0	$177,534	$0	$134,240
Transfers from Other Funds	614-7999-7999	$7,411	$0	$0	$0	$0
Transfer from Other Funds	615-7999-7999	$892,846	$0	$0	$308,646	$600,000
Transfers from Other Funds	651-7999-7999	$3,345,092	$2,950,000	$12,569,703	$1,675,000	$15,312,558
Total Transfers between funds:		**$7,163,239**	**$5,832,899**	**$13,178,931**	**$1,983,646**	**$16,046,798**
Total Water:		**$10,254,693**	**$9,020,486**	**$16,339,091**	**$5,107,853**	**$19,170,611**
CV Starr						
Non Departmental						
Sec Property Tax, Current Year	810-0000-3110	$268,596	$305,258	$283,127	$302,098	$305,119
CV Starr Sales Tax	810-0000-3132	$1,211,340	$1,175,441	$1,199,769	$1,178,621	$1,184,288
Investment Interest Income	810-0000-3611	$6,487	$73,532	$10,000	$20,000	$10,000
Miscellaneous Revenue	810-0000-3998	$0	$28,377	$40,000	$17,000	$20,000
Charges for Services	810-0000-3999	$0	-$880	$596,248	$0	$0
CV Starr Facility Revenue	810-0000-6120	$0	$6,280	$0	$1,200	$1,320
Refunds & Rebates	810-0000-6121	$0	-$1,607	$0	$200	$0
Merchandise Sales, Net	810-0000-6122	$0	$5,878	$0	$4,700	$6,000
Facility Rentals	810-0000-6123	$0	$40,948	$0	$31,000	$40,000
Enrichment Programs	810-0000-6124	$0	$79,699	$0	$56,000	$61,600
Facility Passes	810-0000-6125	$0	$465,219	$0	$553,761	$609,137
Commissions Revenue	810-0000-6127	$0	$3,512	$0	$1,700	$1,500
Cash Over/Short	810-0000-6129	$0	-$185	$0	-$428	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Non Departmental:		**$1,486,423**	**$2,181,471**	**$2,129,144**	**$2,165,851**	**$2,238,963**
Transfers between funds						
Transfers from Other Funds	851-7999-7999			$0	$412,000	$1,975,000
Total Transfers between funds:		**$0**	**$0**	**$0**	**$412,000**	**$1,975,000**
Administrative Expenses						
Cost Allocations - MCRPD	810-4812-3499	$0	$103,619	$0	$26,297	$0
Total Administrative Expenses:		**$0**	**$103,619**	**$0**	**$26,297**	**$0**
Total CV Starr:		**$1,486,423**	**$2,285,090**	**$2,129,144**	**$2,604,148**	**$4,213,963**
Total Revenue:		**$17,812,307**	**$15,838,743**	**$24,006,281**	**$11,548,821**	**$29,708,215**

Water Enterprise

The Water Enterprise is responsible for ensuring the provision of safe, clean water at adequate pressures and volumes to serve residents, businesses and public facilities in the City of Fort Bragg.

The services the Water Department provides include raw water collection, water treatment, and distribution of treated water for domestic and commercial use for Fort Bragg. The Water Enterprise meets and reports regulatory agencies' water treatment levels, provides for water conservation, provides for maintenance and construction of capital improvements, reviews new development projects, assists with public education, and engages in data collection and analysis.

Strategic Goals and Objectives

- Ensure an adequate supply of high-quality drinking water to meet existing and future customer needs.
- Manage the City's water sources in a manner that is protective of both environmental and human health.
- Improve the reliability of the City's water supply, treatment and distribution system through on-going maintenance and replacement of aging infrastructure.
- Seek grant funding and other low-cost financing for capital projects.
- Operate the City's water system in an efficient and cost-effective manner and establish fair and reasonable utility rates.

FY 2023/24 Top Accomplishments

- Started construction on the rehabilitation of the Water Treatment Plant
- Started construction of the replacement raw water lines
- Completed the relocation of the water main running across the Pudding Creek Dam
- Started engineering on the Water Distribution Master Plan
- Raw Water REservoir Project preliminary work

Performance / Workload Measures

INDICATORS	FY24
Avg. number of customer accounts – monthly bills	2807
Water annual demand in million gallons	166.5
Available supply of water in million gallons	211.9
Total customer service calls	3816
Meter Install/removals/changeouts	687
Leak Investigations	63
Turn on/off	538
Manual reads	2487

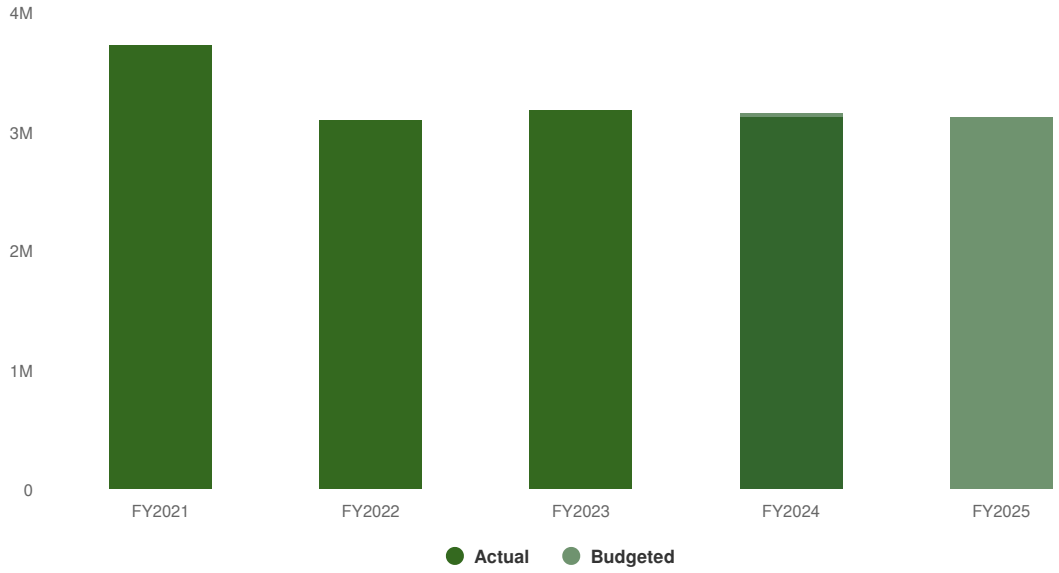
FY 2024/25 Top Priorities

- Complete the Water Treatment Plant Rehabilitation Project
- Start planning the development of the newly acquired MCPRD property
- Complete segments on the Raw Water line replacement project
- Work with Oneka on floating desalinization
- Finish engineering and start installation of solar

Revenues Summary

$3,123,814 -$36,346
(-1.15% vs. prior year)

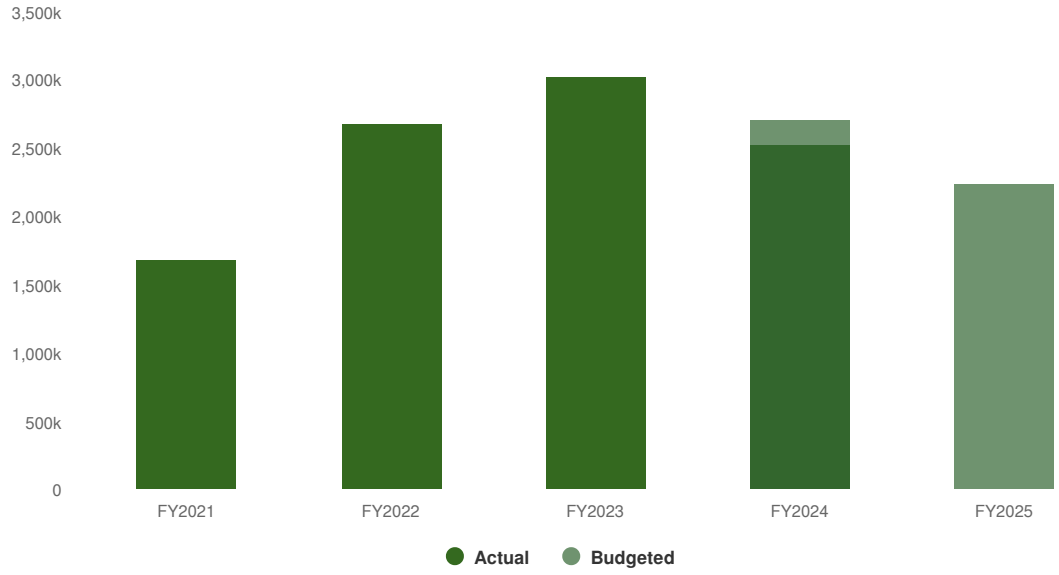
Water Department Adopted and Historical Budget vs. Actual



Water Enterprise Expenditures

$2,240,195 **-$463,576**
(-17.15% vs. prior year)

Water Department Adopted and Historical Budget vs. Actual



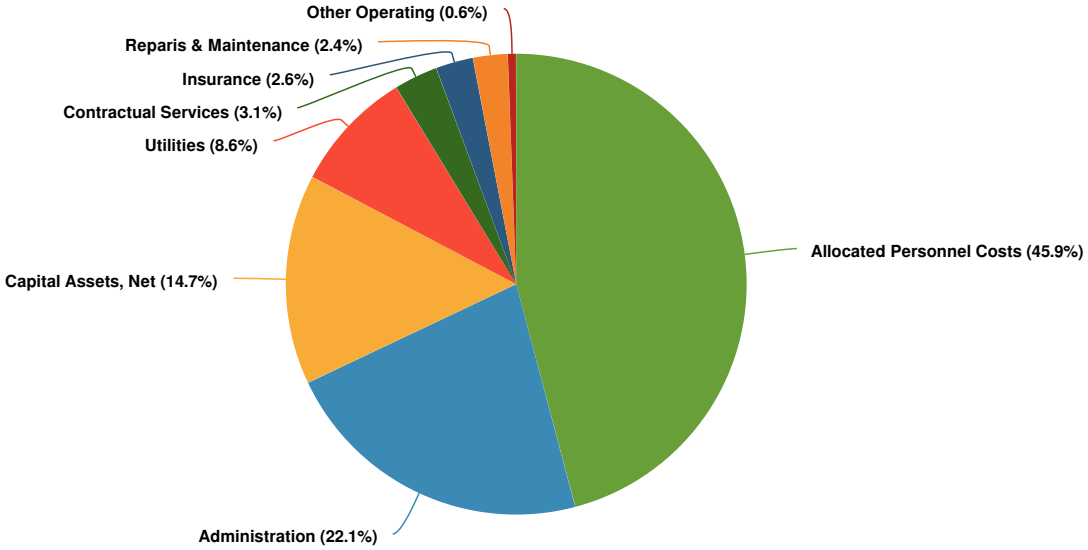
Expenditures by Expense Type

The Water Enterprise Budget for FY 2025 is $2.2 million, reflecting a decrease of $463,000 or 17% from the prior year. This reduction is primarily due to the payoff of the 2014 Revenue Refunding Bond in FY 24, which amounted to $337,080. With this debt paid off, the fund will have additional flexibility to finance future capital improvement projects.

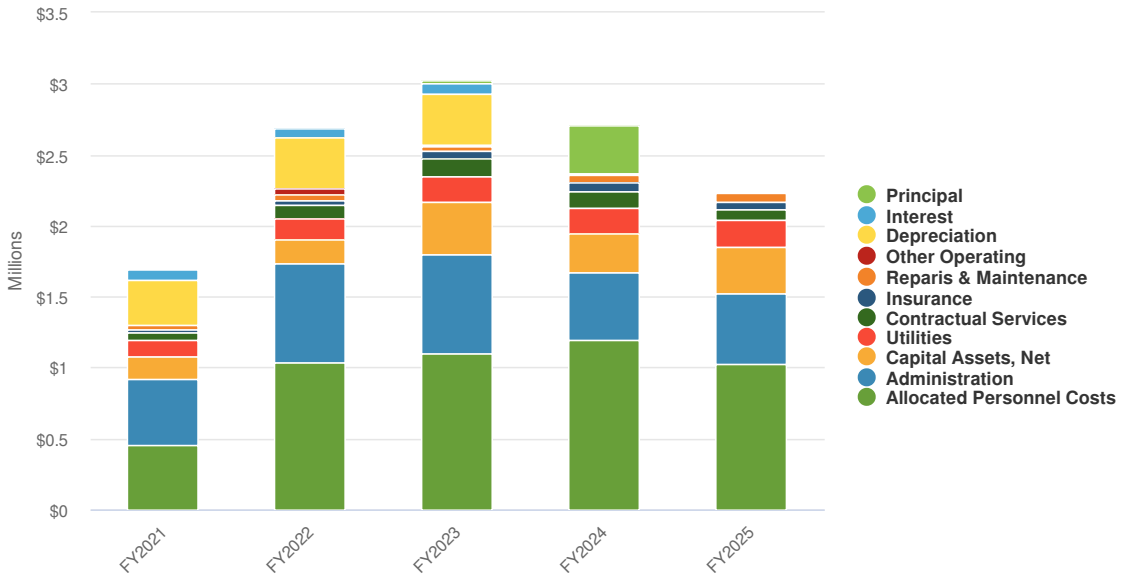
Utility costs in the previous year were forecasted to exceed budget estimates. Energy costs for electricity have increased by 35% per month compared to the previous year due to rate hikes and a slight rise in consumption. Additionally, general supplies, property insurance (which has seen a 25% increase), and equipment repair costs are budgeted to increase by $15,000 due to significant rises in the prices of parts and supplies.

The rate study aims to ensure that the Water Enterprise can maintain its operations efficiently while planning for future improvements without the burden of debt payments.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Allocated Personnel Costs						
Water Administration						
Salaries & Wages	610-4610-0101	$258,678	$334,408	$393,535	$392,611	$263,240
Overtime	610-4610-0102	$11,632	$9,780	$7,018	$9,500	$6,031
Comp Time Payout	610-4610-0103	$10,283	$6,366	$7,000	$8,000	$8,000
Vacation Payout	610-4610-0104	$4,044	$2,524	$0	$2,067	$0
Other Pay	610-4610-0109	$12,562	$17,739	$13,684	$16,957	$19,000
Misc Insurance Premium	610-4610-0210	$933	$1,192	$1,778	$1,778	$2,000
Medical Premium Contribution	610-4610-0211	$41,905	$66,460	$96,185	$80,146	$72,070
Uniforms	610-4610-0212	$0	$0	$2,756	$2,756	$1,917
Dental Premiums	610-4610-0213	$2,861	$4,297	$6,699	$4,541	$4,030
Vision Care	610-4610-0214	$721	$1,046	$1,487	$1,487	$1,282
PERS	610-4610-0220	$116,143	$69,961	$94,559	$42,984	$68,484
Retiree Medical Benefits	610-4610-0224	$30,168	$38,352	$0	$16,745	$38,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Workers Comp Premium	610-4610-0231	$8,505	$9,397	$38,637	$6,913	$28,510
FICA/Medicare	610-4610-0252	$21,664	$26,416	$35,282	$33,242	$20,911
PERS UAL additional Payment	610-4610-0387	$50,000	-$50,000	$25,000	$25,000	$25,000
Salary/Benefits Allocation	610-4610-0801	$469,234	$562,362	$469,234	$469,234	$469,234
Total Water Administration:		**$1,039,332**	**$1,100,299**	**$1,192,854**	**$1,113,961**	**$1,027,709**
Total Allocated Personnel Costs:		**$1,039,332**	**$1,100,299**	**$1,192,854**	**$1,113,961**	**$1,027,709**
Interest						
Water Treatment						
Interest	610-4612-0912	$54,707	$67,127	$5,080	$5,729	$0
Fees	610-4612-0913	$727	$638	$3,000	$0	$0
Total Water Treatment:		**$55,434**	**$67,764**	**$8,080**	**$5,729**	**$0**
Total Interest:		**$55,434**	**$67,764**	**$8,080**	**$5,729**	**$0**
Reparis & Maintenance						
Water Treatment						
Equipment Repair & Maint	610-4612-0351	$43,144	$31,295	$41,378	$41,378	$50,000
Building Repair & Maint	610-4612-0353	$1,997	$2,987	$2,500	$500	$2,500
Laundry/Cleaning/Janitorial	610-4612-0354	$2,188	$2,293	$2,000	$2,100	$2,000
Total Water Treatment:		**$47,329**	**$36,575**	**$45,878**	**$43,978**	**$54,500**
Non-Routine Maintenance-Water						
Machinery & Equipment	614-4614-0741	$5,111	$0	$0	$0	$0
Total Non-Routine Maintenance-Water:		**$5,111**	**$0**	**$0**	**$0**	**$0**
Total Reparis & Maintenance:		**$52,440**	**$36,575**	**$45,878**	**$43,978**	**$54,500**
Capital Assets, Net						
Water Administration						
Postage	610-4610-0372	$12,599	$12,765	$7,100	$11,000	$11,000
General Supplies	610-4610-0375	$0	$264	$0	$0	$0
Total Water Administration:		**$12,599**	**$13,029**	**$7,100**	**$11,000**	**$11,000**
Water Treatment						
Laboratory	610-4612-0313	$7,118	$9,987	$15,000	$11,000	$15,000

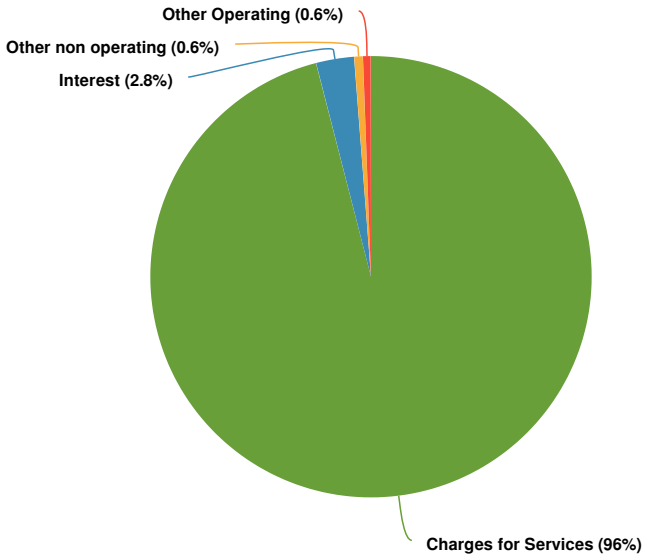
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Fleet Services	610-4612-0322	$67,942	$192,153	$58,348	$58,348	$58,348
Laboratory Supplies	610-4612-0342	$3,585	$5,987	$10,000	$5,000	$10,000
Chemicals	610-4612-0343	$37,103	$34,584	$40,000	$40,000	$55,000
General Supplies	610-4612-0375	$2,199	$2,489	$3,000	$2,000	$3,000
Medical/Safety Supplies	610-4612-0376	$423	$1,590	$3,000	$3,000	$3,500
Small Tools & Equipment	610-4612-0381	$5,499	$6,911	$7,000	$2,000	$7,000
Infrastructure	610-4612-0751	$0	$0	$30,000	$30,000	$60,000
Total Water Treatment:		**$123,870**	**$253,701**	**$166,348**	**$151,348**	**$211,848**
Water Maintenance						
General Supplies	610-4611-0375	$30,323	$89,942	$100,000	$100,000	$100,000
Small Tools & Equipment	610-4611-0381	$3,110	$11,929	$7,500	$7,500	$7,500
Total Water Maintenance:		**$33,433**	**$101,871**	**$107,500**	**$107,500**	**$107,500**
Total Capital Assets, Net:		**$169,901**	**$368,601**	**$280,948**	**$269,848**	**$330,348**
Administration						
Water Administration						
Equipment Repair & Maint	610-4610-0351	$0	$246	$0	$0	$0
Telephone & Communication	610-4610-0362	$2,409	$2,552	$2,600	$2,500	$2,700
Licenses & Permits	610-4610-0373	$8,176	$0	$0	$0	$0
Allocation to IT Int Serv Fund	610-4610-0396	$16,047	$37,289	$16,047	$37,289	$37,289
Admin Costs Allocation	610-4610-0399	$662,337	$624,737	$430,418	$430,418	$430,418
Total Water Administration:		**$688,968**	**$664,823**	**$449,065**	**$470,207**	**$470,407**
Water Treatment						
Dues & Memberships	610-4612-0320	$502	$686	$500	$500	$500
Licenses & Permits	610-4612-0373	$2,441	$34,843	$24,000	$24,000	$24,000
Total Water Treatment:		**$2,943**	**$35,529**	**$24,500**	**$24,500**	**$24,500**
Total Administration:		**$691,911**	**$700,352**	**$473,565**	**$494,707**	**$494,907**
Contractual Services						
Water Administration						
Legal	610-4610-0311	$1,289	$1,145	$20,000	$3,000	$20,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Auditing & Accounting	610-4610-0312	$9,574	$12,092	$13,000	$7,775	$9,000
Professional Services	610-4610-0319	$63,848	$53,399	$40,000	$30,000	$0
Total Water Administration:		**$74,711**	**$66,636**	**$73,000**	**$40,775**	**$29,000**
Water Treatment						
Professional Services	610-4612-0319	$18,424	$62,651	$49,258	$50,000	$40,000
Total Water Treatment:		**$18,424**	**$62,651**	**$49,258**	**$50,000**	**$40,000**
Total Contractual Services:		**$93,135**	**$129,287**	**$122,258**	**$90,775**	**$69,000**
Insurance						
Water Administration						
Property Premium	610-4610-0360	$31,351	$50,151	$62,689	$53,392	$58,732
Total Water Administration:		**$31,351**	**$50,151**	**$62,689**	**$53,392**	**$58,732**
Total Insurance:		**$31,351**	**$50,151**	**$62,689**	**$53,392**	**$58,732**
Other Operating						
Water Administration						
Grant- Arreage Grant	610-4610-0376	$29,746	$0	$0	$0	$0
Total Water Administration:		**$29,746**	**$0**	**$0**	**$0**	**$0**
Water Treatment						
Training/Travel Reimbursement	610-4612-0366	$3,219	$3,327	$5,500	$2,000	$7,000
Total Water Treatment:		**$3,219**	**$3,327**	**$5,500**	**$2,000**	**$7,000**
Water Maintenance						
Training/Travel Reimbursement	610-4611-0366	$1,973	$3,089	$5,000	$1,000	$6,000
Total Water Maintenance:		**$1,973**	**$3,089**	**$5,000**	**$1,000**	**$6,000**
Total Other Operating:		**$34,938**	**$6,415**	**$10,500**	**$3,000**	**$13,000**
Principal						
Water Treatment						
Principal	610-4612-0911	$0	$25,357	$332,000	$279,111	$0
Total Water Treatment:		**$0**	**$25,357**	**$332,000**	**$279,111**	**$0**
Total Principal:		**$0**	**$25,357**	**$332,000**	**$279,111**	**$0**
Utilities						
Water Treatment						
Utilities	610-4612-0383	$147,423	$174,940	$175,000	$175,000	$192,000

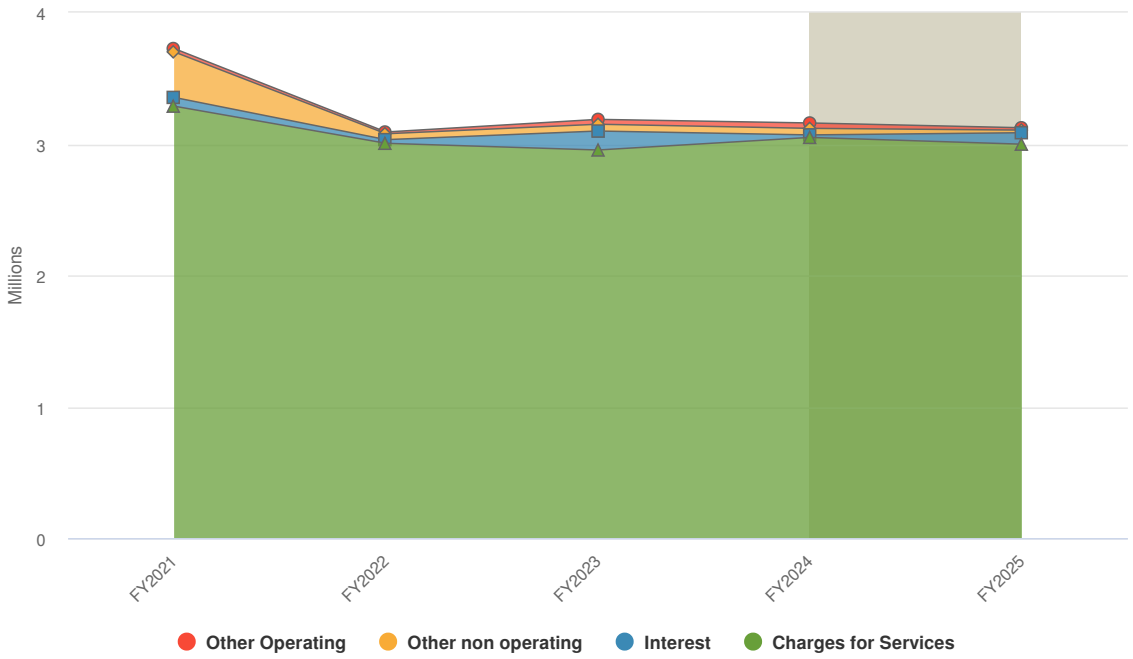
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Water Treatment:		**$147,423**	**$174,940**	**$175,000**	**$175,000**	**$192,000**
Total Utilities:		**$147,423**	**$174,940**	**$175,000**	**$175,000**	**$192,000**
Depreciation						
Water Administration						
Depreciation Expense	610-4610-0499	$364,752	$364,563	$0	$0	$0
Total Water Administration:		**$364,752**	**$364,563**	**$0**	**$0**	**$0**
Total Depreciation:		**$364,752**	**$364,563**	**$0**	**$0**	**$0**
Total Expense Objects:		**$2,680,617**	**$3,024,304**	**$2,703,772**	**$2,529,501**	**$2,240,195**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source						
Charges for Services						
Water Sales - In City	610-0000-6101	$2,858,694	$2,862,400	$2,948,000	$2,896,374	$2,896,374
Late Payment Penalties	610-0000-6103	$69,669	$39,655	$45,000	$47,000	$47,940
Misc Water Sales	610-0000-6104	$75,889	$46,923	$50,000	$49,000	$50,000
Permit Inspection Fee	610-0000-6105	$201	$838	$500	$260	$300
Final Notice Fee	610-0000-6106	$150	$4,350	$6,000	$3,600	$4,000
Received from Collection Acct	610-0000-6117	$680	$128	$500	$0	$0
Card Processing Fee	610-0000-6121	$5	$85	$60	$53	$0
Total Charges for Services:		**$3,005,288**	**$2,954,379**	**$3,050,060**	**$2,996,286**	**$2,998,614**
Other Operating						
Miscellaneous Revenue	610-0000-3998	$1,600	$25,033	$26,000	$3,500	$4,000
Water Lateral Install Fees	610-0000-6110	$11,863	$12,067	$15,000	$12,021	$14,000
Total Other Operating:		**$13,463**	**$37,100**	**$41,000**	**$15,521**	**$18,000**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Interest						
Investment Interest Earned	610-0000-3611	$2,827	$2,692	$8,000	$5,000	$2,000
Investment Interest Earned	614-0000-3611	$60	$427	$100	$400	$200
Investment Interest Earned	615-0000-3611	$22,838	$123,285	$10,000	$90,000	$70,000
Investment Interest Earned	640-0000-3611	$2,140	$17,946	$1,000	$6,000	$15,000
Total Interest:		**$27,866**	**$144,350**	**$19,100**	**$101,400**	**$87,200**
Other non operating						
Grants Received	610-0000-6122	$30,639	$0	$0	$0	$0
Water Capacity Fees-Resident.	640-0000-6302	$14,199	$51,758	$50,000	$11,000	$20,000
Total Other non operating:		**$44,837**	**$51,758**	**$50,000**	**$11,000**	**$20,000**
Total Revenue Source:		**$3,091,454**	**$3,187,587**	**$3,160,160**	**$3,124,207**	**$3,123,814**

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Wastewater Treatment Enterprise

The Wastewater Enterprise is operated by the Municipal Improvement District No. 1 and is responsible for ensuring the provision of a safe and effective sanitary sewer system to serve residents, businesses and public facilities in the City of Fort Bragg. It also is responsible for the operation of a wastewater treatment facility in compliance with state and federal regulations.

Services provided by the Wastewater Enterprise include coordinating operations, monitoring, maintenance and related activities of the wastewater treatment plant and sanitary pumping stations. The Enterprise provides primary and secondary treatment of wastewater as well as treatment and conditioning of the solids removed at the treatment facility resulting in a high-quality effluent that can be discharged to the ocean.

Strategic Goals and Objectives

Operate and maintain the City's wastewater collection system and treatment facilities.

- Ensure compliance with all regulatory requirements, including discharge limitations, monitoring and reporting, and safety procedures.
- Seek grant funding and other low-cost financing for capital projects.
- Manage the City's wastewater system in a cost-effective and efficient manner.

FY 2023/24 Top Accomplishments

- Prevented seasonal bulking conditions from filamentous bacteria
- Repaired a major 8-inch airline in the plant
- Survived a very difficult winter that had record-setting daily flow and record monthly flow
- Replaced the harmonic filter that was damaged from a power outage
- Improved winter bio-solids handling

Performance / Workload Measures

INDICATORS	FY20	FY21	FY22	FY23	FY24 YTD
Customer service calls, wastewater	33	36	52	41	21
New customer sewer lines installed	0	2	1	8	4
Sewer mains cleaned/flushed in miles	16	18	15	12.8	6.6
Sewer mains and laterals repaired in number of jobs	9	8	11	26	5
Sewer manholds inspected	374	374	363	150	115
Sewer spill responses	1	2	5	3	1
Septage received (gallons)					274,854

FY 2024/25 Top Priorities

- Complete the installation of an onsite sodium hypochlorite system
- Replace the old belt press building
- Design and construct biosolids handling and storage building
- Improve suppression tactics of microthrix filamentous bacteria for the next bulking season
- Complete full condition assessment of the collection system to identify inflow and infiltration locations
- Begin engineering assessments for reclaimed water
- Begin construction on the solar panel project

WasteWater Enterprise Expenditures

The Wastewater Budget for FY 2025 is $2.9 million, a decrease of 12% from the prior year. Salaries/Benefits increase of 7% are aligned with merit increases, COLA increases, and rising benefit costs.

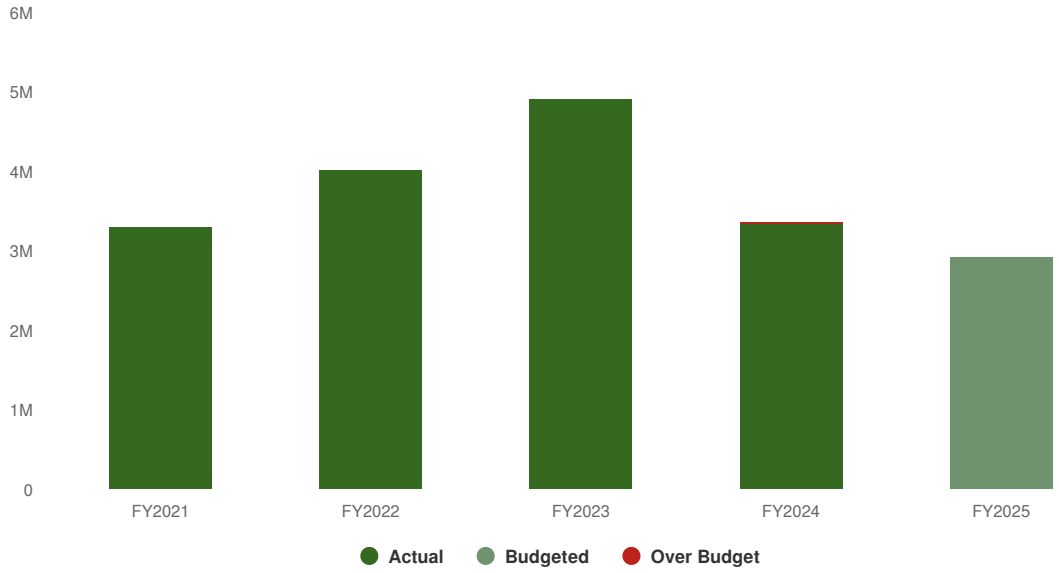
For Non-personnel Budget, property insurance is expected to increase by 25% offset by reduction in utilities 4% to $315K, chemicals and professional services budget are projected to decrease of $357k. The biosolids removal cost of $300K is a reduction from the prior year, as some of the left over funds in the prior fiscal year will be rolled forward to cover the costs of increases in truckloads of biosolids removal. A feasibility study on the dryer will commence soon to reduce the 60% water levels which will help with the high annual costs that have been incurred previously.

All other expenditure categories have insignificant changes year-over-year.

Infrastructure rehabilitation, replacement, and upgrade requirements are necessary to maintain an aging water distribution system. The Water and Sewer Budget includes costs to undertake a Rate Study in the second half of FY 2025. The rate study results will be brought forward to the City Council in February 2025..

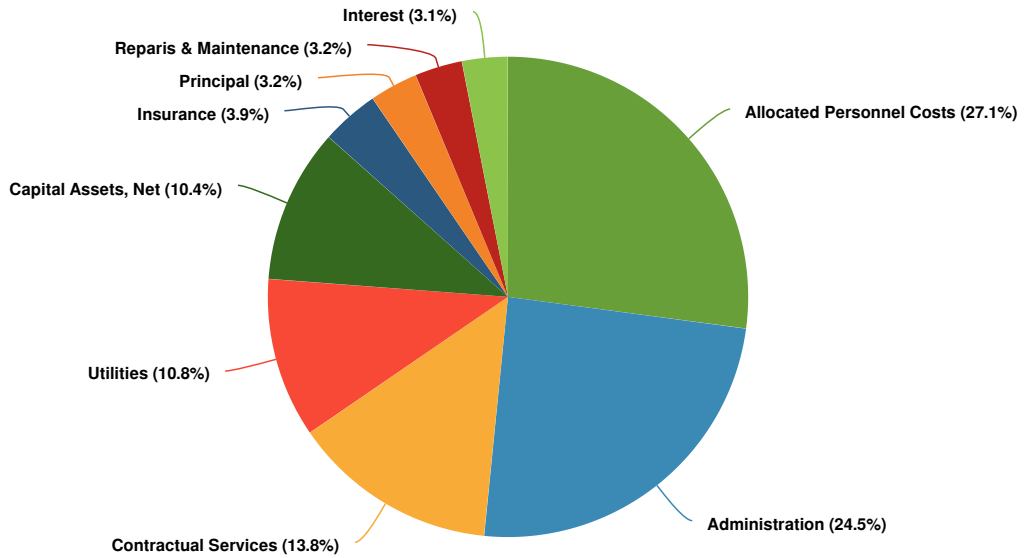
$2,926,873 **-$407,526**
(-12.22% vs. prior year)

Wastewater Treatment Adopted and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Allocated Personnel Costs						
Salary/Benefits Allocation	710-4710-0801	$3,769	$20,001	$3,769	$20,001	$20,001

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Salaries & Wages, Regular	710-4712-0101	$383,146	$450,742	$484,694	$483,303	$401,441
Overtime	710-4712-0102	$30,567	$22,715	$11,671	$26,000	$11,068
Comp Time Payout	710-4712-0103	$9,553	$8,219	$6,318	$10,000	$10,000
Vacation Payout	710-4712-0104	$2,852	$1,284	$0	$672	$0
Other Pay	710-4712-0109	$20,681	$36,826	$0	$26,000	$30,000
Misc Insurance Premiums & Fees	710-4712-0210	$1,378	$1,500	$2,059	$2,058	$2,058
Medical Premium Contribution	710-4712-0211	$80,866	$98,055	$122,556	$121,000	$109,906
Uniforms	710-4712-0212	$4,065	$4,139	$3,350	$3,000	$3,000
Dental Premiums	710-4712-0213	$4,971	$5,965	$8,588	$8,254	$4,030
Vision Care	710-4712-0214	$1,228	$1,640	$1,640	$1,653	$1,966
Pers	710-4712-0220	$146,528	$388,605	$68,387	$43,500	$68,983
Retiree Medical Benefits	710-4712-0224	$30,168	$48,811	$0	$52,000	$46,000
Worker's Comp Premium	710-4712-0231	$13,459	$25,353	$24,513	$8,514	$28,510
Worker's Comp Deductible	710-4712-0232	$4,164	$0	$0	$0	$0
FICA/Medicare	710-4712-0252	$33,319	$39,185	$39,783	$40,792	$31,890
CALPERS UAL Payment	710-4712-0387	$50,000	$0	$25,000	$25,000	$25,000
Total Allocated Personnel Costs:		**$820,713**	**$1,153,039**	**$802,326**	**$871,747**	**$793,852**
Interest						
Interest	717-4712-0912	$95,650	$93,850	$92,010	$92,010	$90,130
Total Interest:		**$95,650**	**$93,850**	**$92,010**	**$92,010**	**$90,130**
Reparis & Maintenance						
Equipment Repair & Maint	710-4711-0351	$0	$1,952	$0	$0	$0
Equipment Repair & Maint	710-4712-0351	$112,866	$82,684	$81,082	$85,000	$85,000
Building Repair & Maint	710-4712-0353	$4,950	$10,504	$9,000	$8,000	$8,000
Laundry/Cleaning/Janitorial	710-4712-0354	$746	$714	$750	$750	$500
Total Reparis & Maintenance:		**$118,562**	**$95,853**	**$90,832**	**$93,750**	**$93,500**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Capital Assets, Net						
Postage	710-4710-0372	$3,883	$3,702	$4,000	$2,500	$4,000
General Supplies	710-4711-0375	$28,161	$16,098	$15,000	$15,000	$12,000
Small Tools & Equipment	710-4711-0381	$1,580	$3,814	$4,000	$3,000	$4,000
Fleet Services	710-4712-0322	$119,196	$326,121	$116,994	$116,994	$116,994
Laboratory Supplies	710-4712-0342	$146	$0	$0	$0	$0
Chemicals	710-4712-0343	$72,634	$131,542	$249,821	$199,667	$140,000
Postage	710-4712-0372	$8,700	$9,100	$8,000	$8,000	$8,000
General Supplies	710-4712-0375	$4,774	$4,436	$4,500	$4,500	$4,500
Medical/Safety Supplies	710-4712-0376	$6,069	$5,554	$3,000	$4,000	$5,000
Boot Expense	710-4712-0377	$1,168	$2,359	$2,400	$2,000	$2,700
Small Tools & Equipment	710-4712-0381	$7,296	$7,122	$7,000	$7,000	$7,000
Miscellaneous	710-4712-0619	$38,639	-$2	$0	$0	$0
Total Capital Assets, Net:		**$292,245**	**$509,845**	**$414,715**	**$362,661**	**$304,194**
Administration						
Telephone & Communication	710-4710-0362	$966	$932	$1,000	$1,000	$1,000
Allocation to IT Int Serv Fund	710-4710-0396	$48,141	$51,272	$48,141	$51,272	$51,272
Admin Costs Allocation	710-4710-0399	$1,150,759	$1,368,274	$636,754	$636,754	$636,754
Training/Travel Reimbursement	710-4711-0366	$1,758	$0	$3,500	$1,000	$4,500
Dues & Memberships	710-4712-0320	$150	$826	$1,000	$300	$800
Training/Travel Reimbursement	710-4712-0366	$2,111	$1,824	$1,000	$3,000	$5,000
Licenses & Permits	710-4712-0373	$21,720	$7,804	$17,000	$17,000	$17,000
Total Administration:		**$1,225,605**	**$1,430,931**	**$708,395**	**$710,326**	**$716,326**
Contractual Services						
Auditing & Accounting	710-4710-0312	$11,701	$10,092	$11,701	$7,034	$10,000
Professional Services	710-4710-0319	$40,011	$40,781	$30,000	$14,246	$25,000
Professional Services	710-4711-0319	$0	$0	$5,000	$0	$5,000

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Laboratory	710-4712-0313	$25,491	$40,817	$45,000	$35,000	$40,000
Professional Services	710-4712-0319	$283,076	$355,074	$628,775	$628,775	$325,000
Total Contractual Services:		**$360,280**	**$446,764**	**$720,476**	**$685,056**	**$405,000**
Insurance						
Liability Deductible	710-4710-0359	$0	$0	$0	$80	$100
Property Premium	710-4710-0360	$49,798	$56,506	$112,645	$112,645	$113,771
Total Insurance:		**$49,798**	**$56,506**	**$112,645**	**$112,725**	**$113,871**
Principal						
Principal	717-4712-0911	$2,000	$0	$93,000	$93,000	$95,000
Total Principal:		**$2,000**	**$0**	**$93,000**	**$93,000**	**$95,000**
Utilities						
Utilities	710-4712-0383	$222,967	$305,844	$300,000	$330,993	$315,000
Total Utilities:		**$222,967**	**$305,844**	**$300,000**	**$330,993**	**$315,000**
Depreciation						
Depreciation Expense	710-4710-0499	$829,815	$816,894	$0	$0	$0
Total Depreciation:		**$829,815**	**$816,894**	**$0**	**$0**	**$0**
Total Expense Objects:		**$4,017,636**	**$4,909,527**	**$3,334,399**	**$3,352,268**	**$2,926,873**

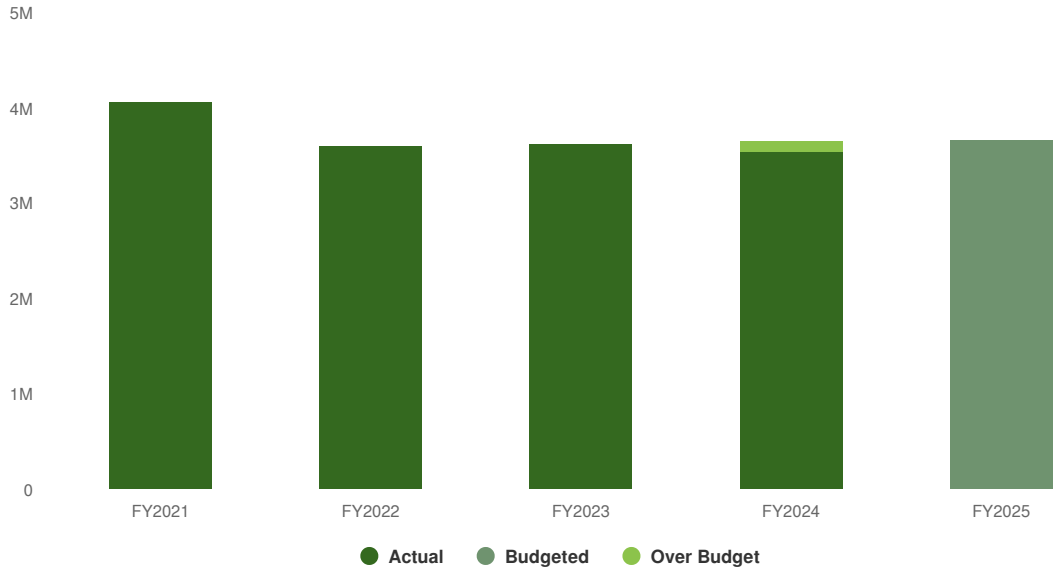
Revenues Summary

Charges for Services Revenues are estimated to increase by 3%. At this same time two years ago, the City was preparing to declare a water emergency in response to the lack of adequate rainfall during the previous winter and drought-like conditions with water levels at historic lows. In the prior year, due to the water restrictions and conservation efforts, consumption declined year over year, causing a decline in the fund's revenue. The City has been fortunate to receive enough rainfall in the Winter of 2022 and 2023, one of our wettest winters. The revenue projections are an average of revenues before and after the water restrictions.

Moreover, the septic dumping station is projected to generate $95K in additional revenue, an increase of $40K from FY 2024.

$3,660,028 **$128,272**
(3.63% vs. prior year)

Wastewater Treatment Adopted and Historical Budget vs. Actual



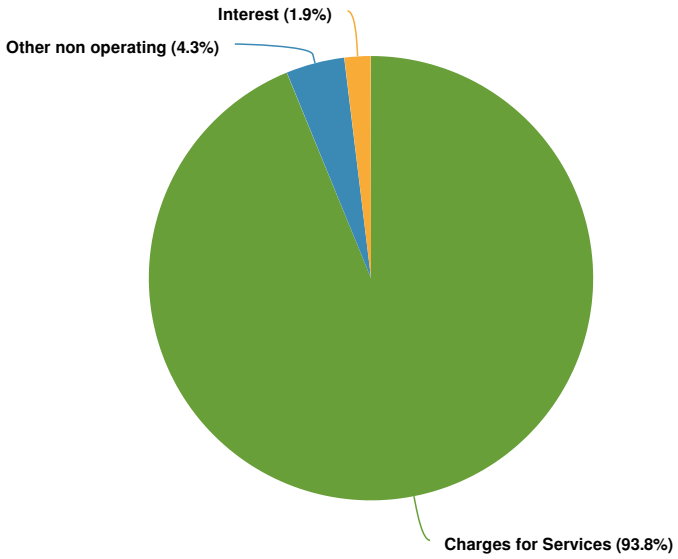
Revenue by Fund

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Wastewater Enterprise Fund						
Wastewater O & M						
Investment Interest Earned	710-0000-3611	$3,016	$4,040	$10,000	$9,000	$10,000
Miscellaneous Revenue	710-0000-3998	$92,890	$87,258	$95,000	$145,000	$146,450
Sewer Service	710-0000-6110	$3,456,105	$3,354,489	$3,360,706	$3,413,528	$3,413,528
Mackerricher Sewer Service	710-0000-6111	$10,437	$13,879	$15,000	$8,000	$10,000
Permit/Inspection	710-0000-6112	$68	$1,080	$0	$0	$0
Card Processing Fee	710-0000-6121	$5	$60	$50	$50	$50
Drainage Fees	710-0000-6305	$7,917	$8,449	$10,000	$2,582	$0
Installation Fees	710-0000-6306	$2,834	$12,947	$6,000	$10,000	$10,000
Total Wastewater O & M:		**$3,573,273**	**$3,482,201**	**$3,496,756**	**$3,588,160**	**$3,590,028**
Capital Project Fund-WWtr						
Investment Interest Earned	715-0000-3611	$9,695	$69,782	$7,000	$40,000	$45,000
Total Capital Project Fund-WWtr:		**$9,695**	**$69,782**	**$7,000**	**$40,000**	**$45,000**
Wastewater Capacity Fees						

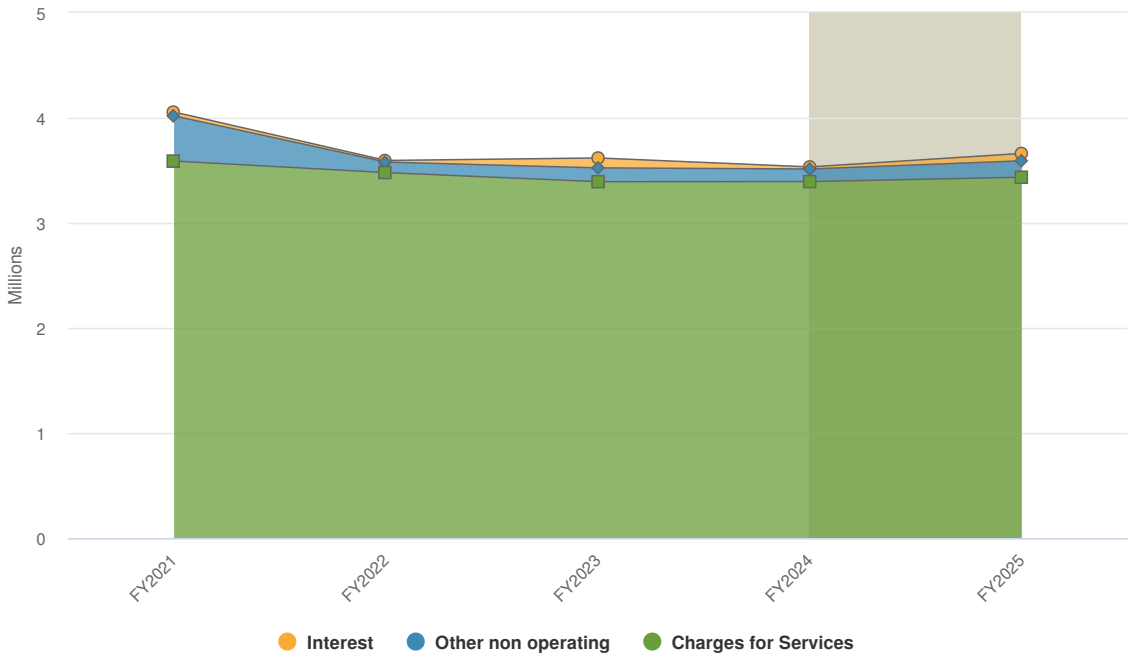
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Investment Interest Earned	740-0000-3611	$2,571	$20,720	$3,000	$10,000	$15,000
Sewer Capacity Fees-Resident.	740-0000-6307	$7,353	$21,840	$10,000	$14,000	$10,000
Sewer Capacity Fees - Comm.	740-0000-6308	$0	$22,381	$15,000	$0	$0
Total Wastewater Capacity Fees:		**$9,924**	**$64,940**	**$28,000**	**$24,000**	**$25,000**
Total Wastewater Enterprise Fund:		**$3,592,892**	**$3,616,923**	**$3,531,756**	**$3,652,160**	**$3,660,028**

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source						
Charges for Services						
Sewer Service	710-0000-6110	$3,456,105	$3,354,489	$3,360,706	$3,413,528	$3,413,528
Mackerricher Sewer Service	710-0000-6111	$10,437	$13,879	$15,000	$8,000	$10,000
Permit/Inspection	710-0000-6112	$68	$1,080	$0	$0	$0
Card Processing Fee	710-0000-6121	$5	$60	$50	$50	$50
Drainage Fees	710-0000-6305	$7,917	$8,449	$10,000	$2,582	$0
Installation Fees	710-0000-6306	$2,834	$12,947	$6,000	$10,000	$10,000
Total Charges for Services:		**$3,477,367**	**$3,390,904**	**$3,391,756**	**$3,434,160**	**$3,433,578**
Interest						
Investment Interest Earned	710-0000-3611	$3,016	$4,040	$10,000	$9,000	$10,000
Investment Interest Earned	715-0000-3611	$9,695	$69,782	$7,000	$40,000	$45,000
Investment Interest Earned	740-0000-3611	$2,571	$20,720	$3,000	$10,000	$15,000
Total Interest:		**$15,282**	**$94,541**	**$20,000**	**$59,000**	**$70,000**

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Other non operating						
Miscellaneous Revenue	710-0000-3998	$92,890	$87,258	$95,000	$145,000	$146,450
Sewer Capacity Fees-Resident.	740-0000-6307	$7,353	$21,840	$10,000	$14,000	$10,000
Sewer Capacity Fees - Comm.	740-0000-6308	$0	$22,381	$15,000	$0	$0
Total Other non operating:		**$100,243**	**$131,478**	**$120,000**	**$159,000**	**$156,450**
Total Revenue Source:		**$3,592,892**	**$3,616,923**	**$3,531,756**	**$3,652,160**	**$3,660,028**

Revenue by Department

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue						
Wastewater						
Non Departmental						
Investment Interest Earned	710-0000-3611	$3,016	$4,040	$10,000	$9,000	$10,000
Miscellaneous Revenue	710-0000-3998	$92,890	$87,258	$95,000	$145,000	$146,450
Sewer Service	710-0000-6110	$3,456,105	$3,354,489	$3,360,706	$3,413,528	$3,413,528
Mackerricher Sewer Service	710-0000-6111	$10,437	$13,879	$15,000	$8,000	$10,000
Permit/Inspection	710-0000-6112	$68	$1,080	$0	$0	$0
Card Processing Fee	710-0000-6121	$5	$60	$50	$50	$50
Drainage Fees	710-0000-6305	$7,917	$8,449	$10,000	$2,582	$0
Installation Fees	710-0000-6306	$2,834	$12,947	$6,000	$10,000	$10,000
Investment Interest Earned	715-0000-3611	$9,695	$69,782	$7,000	$40,000	$45,000
Investment Interest Earned	740-0000-3611	$2,571	$20,720	$3,000	$10,000	$15,000
Sewer Capacity Fees-Resident.	740-0000-6307	$7,353	$21,840	$10,000	$14,000	$10,000
Sewer Capacity Fees - Comm.	740-0000-6308	$0	$22,381	$15,000	$0	$0
Total Non Departmental:		**$3,592,892**	**$3,616,923**	**$3,531,756**	**$3,652,160**	**$3,660,028**
Total Wastewater:		**$3,592,892**	**$3,616,923**	**$3,531,756**	**$3,652,160**	**$3,660,028**
Total Revenue:		**$3,592,892**	**$3,616,923**	**$3,531,756**	**$3,652,160**	**$3,660,028**

C.V. STARR COMMUNITY CENTER

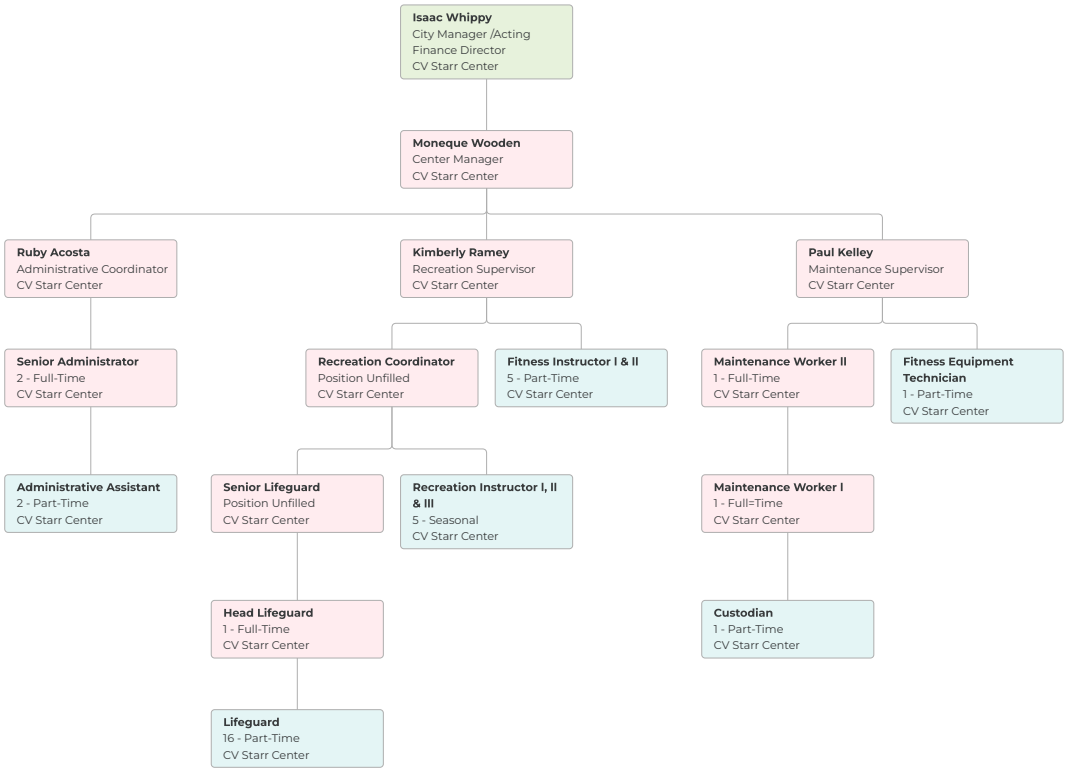
At C.V. Starr Community Center, we believe that community comes first. We strive to leave a legacy of access to the Center for future generations and those who live, work, play, and visit our community. We are committed to providing opportunities for everyone to achieve both physical and mental well-being, 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, fitness, spin, exercise and weight rooms and meeting room for community use. 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.

Strategic Goals and Objectives

- Continue to provide opportunities and services for everyone to achieve both physical and mental well-being for decades to come.
- Continue to ensure that financial procedures and fiscal controls are effectively implemented to address accounting, cash handling, payroll processing, purchasing and procurement, inventory controls, record-keeping, auditing and reporting.
- Looking at creative ways to add community events that will help serve as a revenue stream for taxes, while simultaneously bringing the community together, thus building community spirit.

Organizational Chart

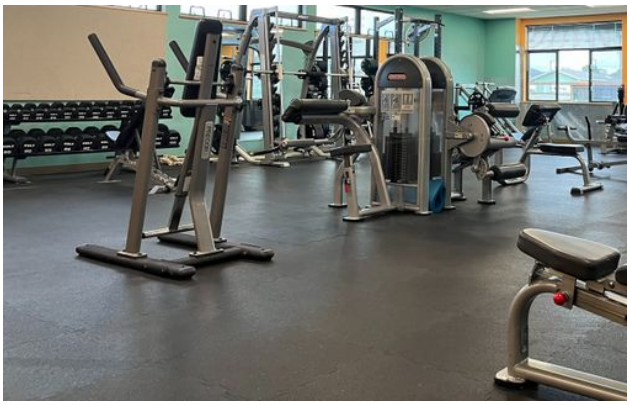


Authorized FTE

AUTHORIZED FTE	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Maintenance Department	4	4	2	4	4	4	3
Guest Services	5	5	1	4	4	3	4
Aquatics \ Recreation	5	5	1	4	4	3	4

FY 2023/24 Top Accomplishments

- Successfully rearranged the layout of the facility, thus creating a more robust gym featuring top of the line equipment and weights, adding a room dedicated to cardio and a multi-functional room that serves as a spin class, birthday party room, and enrichment teaching classroom.
- Completion of the flooring project - new bathroom flooring throughout the facility.
- Successfully installed new domestic boilers, new UV filtration, and backwash systems.
- Our maintenance team successfully painted the exterior of the building from top to bottom.
- A new website, Instagram, and TikTok page was created, which is steadily gaining traction.
- Created a new fitness instructor model, adding three new independent contractor instructors, whose classes are thriving and continuing to bring in new members.
- We successfully held our first Water Safety Awareness event, open to the entire community. We hope to turn this into an annual event.
- Successfully taught CPR class to local business, including Harvest Market employees.



Performance / Workload Measures

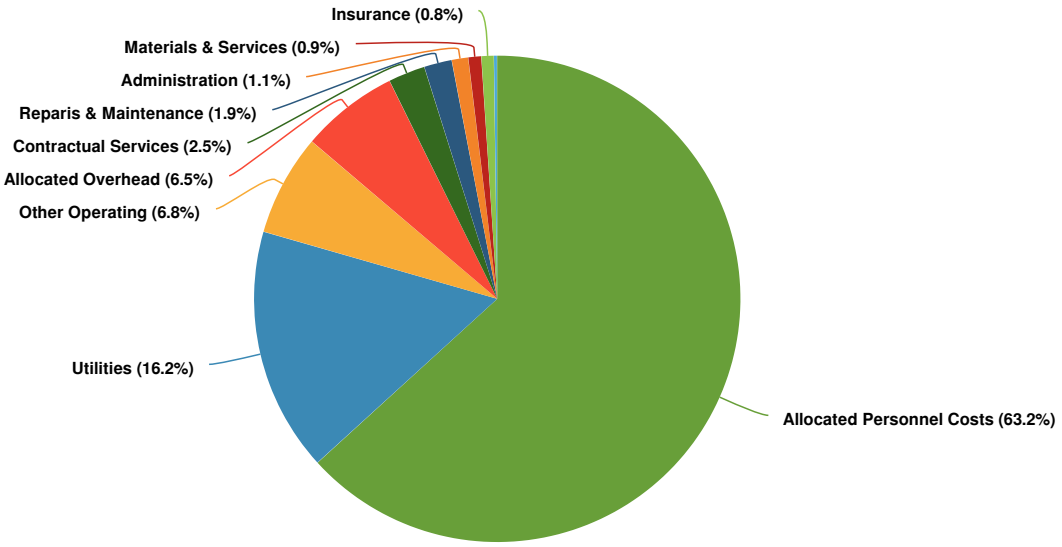
INDICATORS						
MONTHLY MEMBERSHIPS	**Nov 2023**	**Dec 2023**	**Jan 2024**	**Feb 2024**	**March 2024**	**April 2024**
Memberships / Monthly & Recurring	464	472	555	581	600	648
Silver Sneakers & Renew Active	1230	1250	1274	1302	1318	1337
TOTAL ACTIVE MEMBERSHIPS	**1694**	**1722**	**1829**	**1883**	**1918**	**1985**
Drop in Daily Passes	650	900	868	775	866	814
Facility Attendance						
Fitness Classes	1492	1766	1803	1429	1672	2070
Cardio Room	N/A	N/A	734	335	358	174
Weight Roon	769	1265	974	368	414	229
Spin Room	96	70	121	112	82	196
Independent Contractor Classes	N/A	N/A	N/A	N/A	N/A	152
Leisure Pool	1021	1812	1466	1502	1615	1608
Lazy River – Water Walking	230	355	444	424	435	464
Competition Pool	1740	1891	2486	2379	2705	2842
Facility Day Observers	553	590	548	773	930	779
Enrichment	270	211	488	327	455	337
Private Lessons	63	66	55	28	40	46
Facility Rental						
Party Room / Multi-purpose room	5	7	5	4	4	6
Miscellaneous						
Merchandise	36	68	62	66	79	35
Gift Certificates	3	18	3	5	0	100

FY 2024/25 Top Priorities

- Increase the number of trained lifeguards, thus allowing the C.V. Starr Center to extend its hours of operation
- Addressing necessary and immediate capital improvement projects, such as HVAC system, skylights and the flat roof.
- Growing our Independent Contractor model and adding more enrichment classes for the community
- Collaborate with Fort Bragg Unified School District's art department to create new murals throughout the Center
- Continue to work with Visit Fort Bragg, in an effort to bring more exposure to the Center while working towards 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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Expense Objects						
Administrative Expenses						
Salaries & Wages	810-4812-0101	$716,794	$944,441	$1,128,480	$874,520	$1,061,213
Overtime	810-4812-0102	$0	$3,568	$4,000	$6,000	$6,485
Comp Time	810-4812-0103					$4,567
Vacation Payout	810-4812-0104	$0	$11,668	$0	$0	$0
Other Pay	810-4812-0109	$0	$9,376	$0	$213	$1,000
Emp Benefits-CV Starr	810-4812-0201	$49,545	$71,528	$4,989	$5,000	$0
Misc Insurance Premiums & Fees	810-4812-0210	$60,096	$16,713	$161	$7,000	$3,000
Medical Premium Contribution	810-4812-0211	$0	$0	$96,520	$77,672	$163,100
Dental Premiums	810-4812-0213	$0	$0	$7,000	$7,000	$15,793
Vision Benefits	810-4812-0214	$0	$0	$0	$145	$2,402
Worker's Comp Premium	810-4812-0231	$0	$28,370	$22,910	$20,506	$21,809
UIB/ETT/FUTA	810-4812-0251	$0	$7,328	$87,859	$4,133	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
FICA/MEDICARE	810-4812-0252	$0	$75,554	$87,859	$72,000	$93,733
Legal - CV Starr	810-4812-0311	$0	$0	$7,000	$7,000	$5,000
Auditing & Accting - CV Starr	810-4812-0312	$0	$0	$9,000	$5,553	$5,000
Recruitment Costs	810-4812-0317	$0	$607	$1,500	$600	$2,000
Professional Services	810-4812-0319	$19,900	$4,136	$15,000	$500	$35,000
Dues and Memberships	810-4812-0320	$0	$908	$2,000	$2,433	$8,000
Equipment Repair & Maint	810-4812-0351	$5,451	$623	$0	$0	$0
Telephone & Communications	810-4812-0362	$0	$11,005	$12,000	$8,100	$10,000
Printing & Copying Costs	810-4812-0365	$0	$7,448	$4,000	$4,900	$5,500
Travel and Training	810-4812-0366	$0	$250	$2,000	$1,000	$5,000
Postage	810-4812-0372	$0	$252	$600	$500	$500
License & Permits	810-4812-0373	$0	$10,194	$5,000	$10,000	$0
General Supplies	810-4812-0375	$0	$5,003	$5,280	$2,000	$2,000
Uniforms	810-4812-0378	$0	$59	$0	$0	$1,500
Utilities	810-4812-0383	$321,693	$0	$0	$0	$0
Operations	810-4812-0386	$195,389	$0	$0	$0	$0
Merchandise & Art Sales	810-4812-0390			$0	$1,751	$3,000
Marketing and Promotions	810-4812-0391			$0	$9,000	$15,000
Admin Costs Allocation - CVSC	810-4812-0399	$0	-$19,790	$10,000	$10,000	$140,000
Depreciation Expense	810-4812-0499	$704,670	$650,590	$0	$0	$0
Miscellaneous	810-4812-0619	$71,864	$7	$0	$0	$0
Capital	810-4812-0751	$0	$5,899	$405,982	$0	$0
CV Starr Tax Allocation	810-4812-0803	$0	$184,008	$0	$0	$0
CV Starr Operating Expenses	810-4812-0806	$0	$2,250	$0	$0	$0
IT Services	810-4812-4111	$0	$52,051	$50,000	$50,000	$0
Insurance	810-4812-4115	$0	$43,516	$30,208	$25,000	$15,000

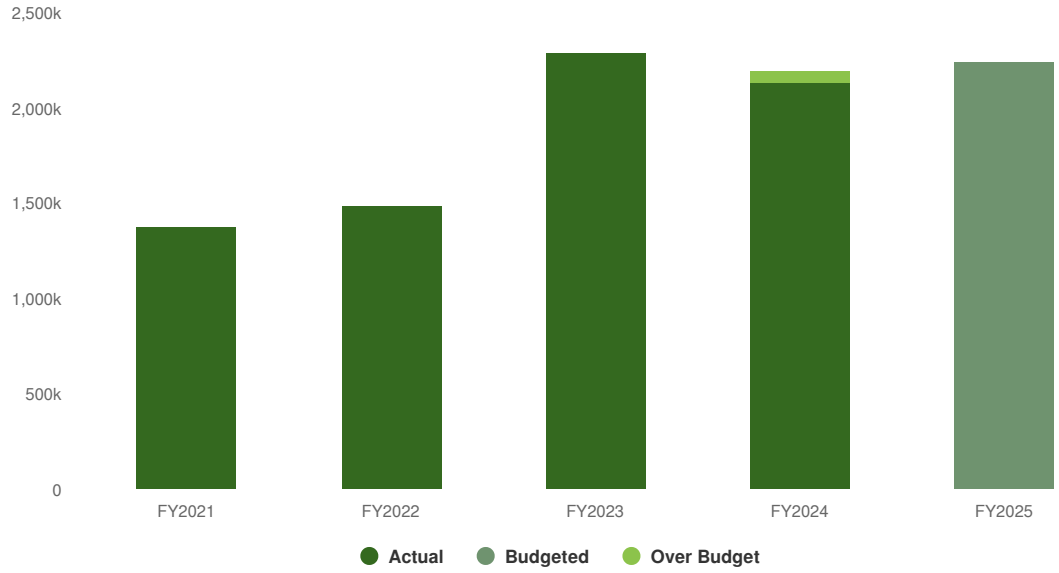
Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Bank Fees	810-4812-4116	$0	$18,498	$4,800	$20,000	$5,000
LAFCO & Property Tax	810-4812-4117	$0	$6,811	$5,811	$5,811	$7,000
Total Administrative Expenses:		**$2,145,403**	**$2,152,869**	**$2,009,957**	**$1,238,337**	**$1,637,603**
Facility/Maint Expenditures						
Professional Services	810-4813-0319	$0	$750	$1,000	$20,000	$13,000
Chemicals	810-4813-0343	$0	$32,624	$30,000	$31,000	$38,000
Equipment Repair & Maint	810-4813-0351	$0	$45,818	$62,247	$40,000	$40,000
Telephone	810-4813-0362	$0	$280	$0	$0	$0
Travel & Training	810-4813-0366	$0	$0	$4,000	$600	$4,000
General Supplies	810-4813-0375	$0	$47,614	$35,000	$35,000	$30,000
Uniforms	810-4813-0378	$0	$0	$2,000	$350	$2,000
Small Tools & Equipment	810-4813-0381	$0	$2,877	$2,000	$0	$2,000
Utilities	810-4813-0383	$0	$365,941	$350,000	$350,000	$350,000
IT Services	810-4813-4111	$0	$49	$0	$0	$0
Marketing and Promotions	810-4813-4114	$0	$2,167	$0	$0	$0
Alarm/Security	810-4813-4118	$0	$935	$0	$0	$0
Ground Maintenance Costs	810-4813-4119	$0	$4,920	$0	$0	$0
Total Facility/Maint Expenditures:		**$0**	**$503,974**	**$486,247**	**$476,950**	**$479,000**
Guest Services						
Dues & Membership	810-4814-0320	$0	$722	$3,100	$0	$0
Copying and Printing	810-4814-0365	$0	$947	$500	$0	$0
Travel & Training	810-4814-0366	$0	$0	$3,000	$0	$0
General Supplies	810-4814-0375	$0	$252	$1,800	$0	$0
Uniforms	810-4814-0378	$0	$0	$700	$0	$0
Marketing and Promotions	810-4814-4114	$0	$7,247	$15,000	$0	$0
Merchandize & Art Sales	810-4814-4117	$0	$1,350	$5,000	$0	$0

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Total Guest Services:		**$0**	**$10,518**	**$29,100**	**$0**	**$0**
Recreation/Program Expenses						
Dues and Memberships	810-4815-0320	$0	$2,431	$1,400	$500	$1,500
Travel and Training	810-4815-0366	$0	$1,787	$3,000	$4,486	$6,000
License & Permits	810-4815-0373	$0	$2,315	$3,000	$200	$13,000
General Supplies	810-4815-0375	$0	$4,452	$1,000	$0	$1,000
Program Supplies	810-4815-0376	$0	$0	$8,620	$4,627	$6,000
Pool Side Supplies	810-4815-0377	$0	$0	$5,300	$3,000	$5,000
Uniforms	810-4815-0378	$0	$2,143	$2,200	$1,400	$2,000
Honorarium Expenses	810-4815-0379	$0	$890	$4,500	$1,831	$3,000
Gym Side Supplies	810-4815-0380	$0	$0	$2,200	$2,538	$5,000
Total Recreation/Program Expenses:		**$0**	**$14,017**	**$31,220**	**$18,582**	**$42,500**
Total Expense Objects:		**$2,145,403**	**$2,681,378**	**$2,556,524**	**$1,733,869**	**$2,159,103**

Revenues Summary

$2,238,963 **$109,819**
(5.16% vs. prior year)

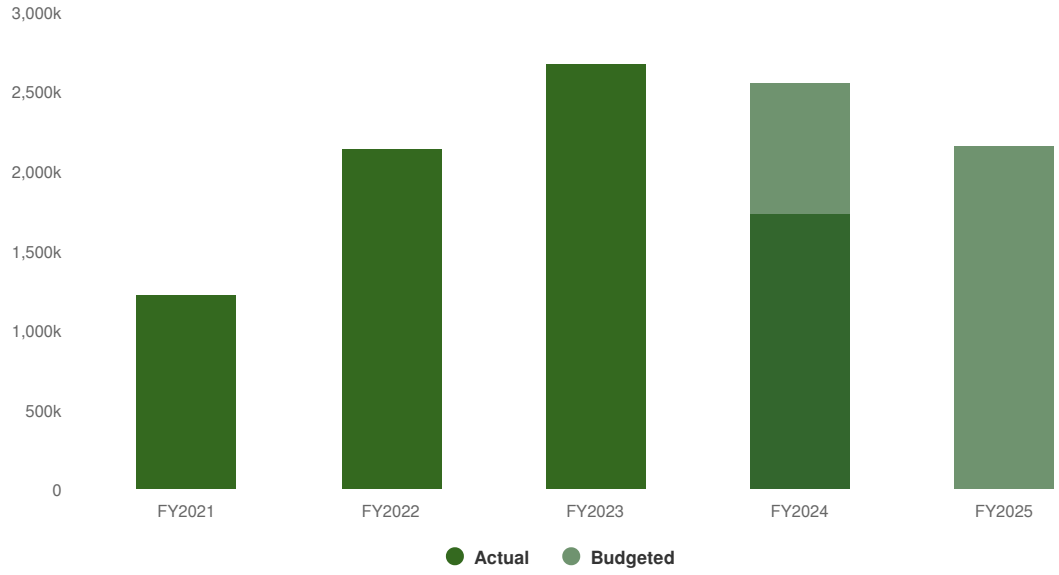
CV Starr Community Center Adopted and Historical Budget vs. Actual



Expenditure Summary

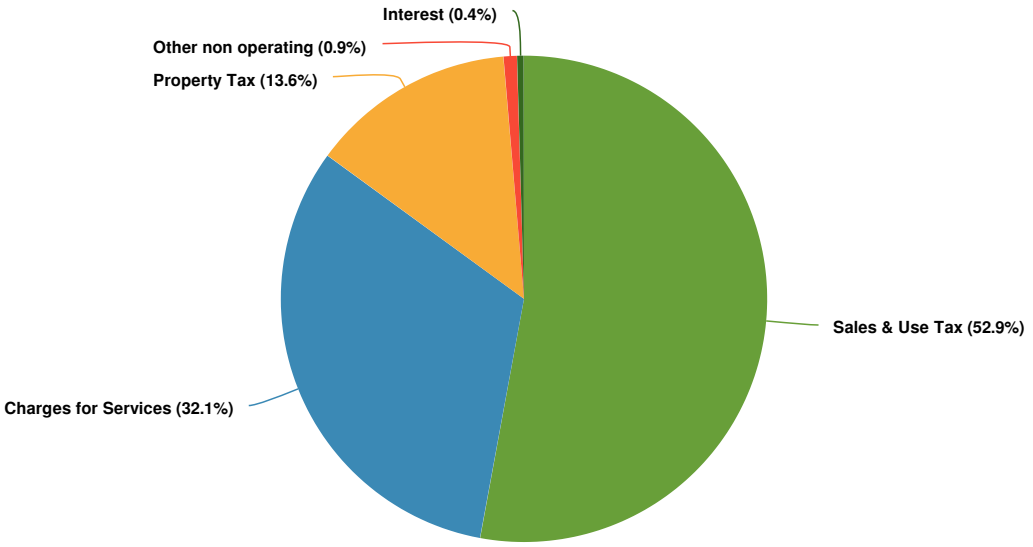
$2,159,103 -$397,422
(-15.55% vs. prior year)

CV Starr Community Center Adopted and Historical Budget vs. Actual



Revenues by Source

Projected 2025 Revenues by Source



Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Revenue Source						
Property Tax						
Sec Property Tax, Current Year	810-0000-3110	$268,596	$305,258	$283,127	$302,098	$305,119
Total Property Tax:		**$268,596**	**$305,258**	**$283,127**	**$302,098**	**$305,119**
Sales & Use Tax						
CV Starr Sales Tax	810-0000-3132	$1,211,340	$1,175,441	$1,199,769	$1,178,621	$1,184,288
Total Sales & Use Tax:		**$1,211,340**	**$1,175,441**	**$1,199,769**	**$1,178,621**	**$1,184,288**
Charges for Services						
Charges for Services	810-0000-3999	$0	-$880	$596,248	$0	$0
CV Starr Facility Revenue	810-0000-6120	$0	$6,280	$0	$1,200	$1,320
Refunds & Rebates	810-0000-6121	$0	-$1,607	$0	$200	$0
Merchandise Sales, Net	810-0000-6122	$0	$5,878	$0	$4,700	$6,000
Facility Rentals	810-0000-6123	$0	$40,948	$0	$31,000	$40,000
Enrichment Programs	810-0000-6124	$0	$79,699	$0	$56,000	$61,600
Facility Passes	810-0000-6125	$0	$465,219	$0	$553,761	$609,137

Name	Account ID	FY2022 Actual	FY2023 Actual	FY2024 Amended	FY2024 Estimated YE	FY2025 Adopted
Commissions Revenue	810-0000-6127	$0	$3,512	$0	$1,700	$1,500
Total Charges for Services:		**$0**	**$599,048**	**$596,248**	**$648,561**	**$719,557**
Other Revenues						
Cost Allocations - MCRPD	810-4812-3499	$0	$103,619	$0	$26,297	$0
Total Other Revenues:		**$0**	**$103,619**	**$0**	**$26,297**	**$0**
Other Operating						
Cash Over/Short	810-0000-6129	$0	-$185	$0	-$428	$0
Total Other Operating:		**$0**	**-$185**	**$0**	**-$428**	**$0**
Interest						
Investment Interest Income	810-0000-3611	$6,487	$73,532	$10,000	$20,000	$10,000
Total Interest:		**$6,487**	**$73,532**	**$10,000**	**$20,000**	**$10,000**
Other non operating						
Miscellaneous Revenue	810-0000-3998	$0	$28,377	$40,000	$17,000	$20,000
Total Other non operating:		**$0**	**$28,377**	**$40,000**	**$17,000**	**$20,000**
Total Revenue Source:		**$1,486,423**	**$2,285,090**	**$2,129,144**	**$2,192,148**	**$2,238,963**

DEBT

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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 high-priority 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-to-net 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

$11,440,000
City of Fort Bragg Joint Powers Authority
2014 Water Revenue Refunding Bond
110-4390-0611

Date: November 1, 2021
Interest: Semiannual each November and May, commencing November 1, 2022. The interest rate is 3.5% per annum.
Maturity: May 1, 2044
Rating: A+
Purpose: To refinance some or all of the unfunded accrued actuarial liability (UAL) owed by the City to the California Public Employees' Retirement System (CALPERS)
Security: The Bond is secured by leasing the City Hall Building and the City's Police Department Building.

Fiscal Year	Principal	Interest	Total
FY 23/24	195,000	245,513	$ 440,513
FY 24/25	190,000	243,348	$ 433,348
FY 25/26	225,000	240,555	$ 465,555
FY 26/27	285,000	236,910	$ 521,910
FY 27/28	330,000	231,410	$ 561,410
FY 28/29	340,000	224,381	$ 564,381
FY 29/30	355,000	216,629	$ 571,629
FY 30/31	355,000	208,073	$ 563,073
FY 31/32	355,000	198,985	$ 553,985
FY 32/33	365,000	186,915	$ 551,915
FY 33/34	375,000	174,505	$ 549,505
FY 34/35	405,000	161,755	$ 566,755
FY 35/36	415,000	147,985	$ 562,985
FY 36/37	425,000	133,875	$ 558,875
FY 37/38	410,000	119,000	$ 529,000
FY 38/39	470,000	104,650	$ 574,650
FY 39/40	435,000	88,200	$ 523,200
FY 40/41	450,000	72,975	$ 522,975
FY 41/42	570,000	57,225	$ 627,225
FY 42/43	605,000	37,275	$ 642,275
FY 43/44	460,000	16,100	$ 476,100
	$ 8,015,000	$ 3,346,262	$ 11,361,262

*Imputed interest is implied interest; no interest is charged by the Department of Water Resources

	Principal	Interest	Total	Fees	Total Payment
FY 2023/24 Payments	**$ 190,000**	**$ 243,348**	**$ 433,348**		**$ 433,348**

WASTEWATER ENTERPRISE: TREATMENT FACILITY

$5,000,000
2018 Wastewater Certificates of Participation
717-4712

Date: October, 2018
Interest: Semiannual each October and April, commencing October 1, 1998. Interest rate is 2.00% per annum.
Maturity: 2058
Rating: TBD
Purpose: To acquire and construct the District's Wastewater Treatment Facility.

Security: The Certificates of Participation are secured by an Installment Sale agreement between the City and the City of Fort Bragg Joint Powers Financing Authority with the JPFA as Seller and the City as Purchaser. The obligation is secured and payable from net revenues of the Wastewater Enterprise.

Fiscal Agent: US Bank Corporate Trust Services
Disclosures: TBD

2018 CERTIFICATE OF PARTICIPATION

Wastewater System Improvements Project

Fiscal Year	Principal	Interest	Total
FY 18-19	$ -	$ 76,111	$ 76,111
FY 19-20	86,000	99,140	185,140
FY 20-21	87,000	97,410	184,410
FY 21-22	89,000	95,650	184,650
FY 22-23	91,000	93,850	184,850
FY 23-24	93,000	92,010	185,010
FY 24-25	95,000	90,130	185,130
FY 25-26	97,000	88,210	185,210
FY 26-27	99,000	86,250	185,250
FY 27-28	101,000	84,250	185,250
FY 28-29	103,000	82,210	185,210
FY 29-30	105,000	80,130	185,130
FY 30-31	107,000	78,010	185,010
FY 31-32	109,000	75,850	184,850
FY 32-33	111,000	73,650	184,650
FY 33-34	113,000	71,410	184,410
FY 34-35	115,000	69,130	184,130
FY 35-36	118,000	66,800	184,800
FY 36-37	120,000	64,420	184,420
FY 37-38	123,000	61,990	184,990
FY 38-39	3,038,000	647,500	3,685,500
	$ 5,000,000	$ 2,274,111	$ 7,274,111

	Principal	Interest	Total	Fees	Total Payment
FY 2023/24 Payments	**$ 95,000**	**$ 90,130**	**$ 185,130**	**$ -**	**$ 185,130**

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FISCAL YEAR 2025 CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

CAPITAL IMPROVEMENTS

Capital Improvement Program Overview

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. **Storm Drains,**
v. **Water Enterprise,**
vi. **Wastewater Enterprise.**

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 2025 through FY 2029. "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 2025 include expenditures that will be appropriated through the FY 2025 Budget adoption process. Projected expenditures shown for FY 2026 through FY 2029 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 is comprised of projects with a total cost of approximately $146 million. For FY 2025, projects totaling approximately $21.3 million are recommended for appropriation. The FY 2024/25 priorities will focus largely on **(FY23/24)** the water system, including the design and permitting of the remaining portions of the raw water transmission main that are overdue for replacement. In addition, the raw water pond and water treatment plant are ready for rehabilitation. The 2022 Street projects include substantial rehabilitation to the Franklin Street corridor downtown, including installing bollards and rehabilitated stamped crosswalks and light poles.

The CIP is organized as follows:

1. FY 2025-2029 Five Year Capital Improvement Program – Expenditures by Category
2. FY 2025-2029 Five Year Capital Improvement Program – Expenditures by Source
3. FY 2025-2029 Capital Improvement Program Projects Detail

Capital Improvement Program by Category FY2024 to FY2029

FY 2024-2029 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY									
Fund	Project	Funding Source	Prior FY(s)	FY 24/25 Budget	FY 25/26 Projected	FY 26/27 Projected	Est. 5 year Total	Beyond CIP	Total Project Costs
MUNICIPAL FACILITIES									
416	Guest House Rehabilitation	ISF		$ 110,000			$ 110,000		$ 110,000
	Broadband - Fiber	ARPA/UI	104,000	7,000,000	10,000,000		$ 17,000,000		$ 17,104,000
417	City Hall - Roof	ISF	175,000				$ -		$ 175,000
	City Hall - Siding Replace -South and East Side	ISF		-	210,000		$ 210,000		$ 210,000
	Emergency Operations Center-Veterans Memorial	UI			2,500,000		$ 2,500,000		$ 2,500,000
	Resiliency Center - CV Starr Center	UI			1,450,000	13,050,000	$ 14,500,000		$ 14,500,000
428	EV Charging Station - PD	Grant/UI	187,000	152,000			$ 152,000		$ 339,000
	E. City Hall, Rehabilitation & Stabilization	U/I		-	250,000	2,000,000	$ 2,250,000		$ 2,250,000
	City Hall Remodel +carpet layout	ISF		185,000			$ 185,000		$ 185,000
423		ISF	20,000	140,000			$ 140,000		$ 160,000
424	Main St Fire Station Rehab - North Wing	CDBG/UI	203,702			6,500,000	$ 6,500,000		$ 6,703,702
	Fire Station Roof	FIRE-JPA		200,000			$ 200,000		$ 200,000
427	Police Department Roof	PPA			80,000		$ 80,000		$ 80,000
427	Police Department Paint and Repairs-	ISF			70,000		$ 70,000		$ 70,000
	Microgrid	PG&E/UI		25,000		18,000,000	$ 18,025,000		$ 18,025,000
	Facilities Solar six locations	U/I		5,000,000	4,200,000		$ 9,200,000		$ 9,200,000
	Total Municipal Facilities		$ 689,702	12,812,000	$ 18,760,000	$ 39,550,000	$ 71,122,000	$ -	$ 71,811,702
PARKS & COMMUNITY SERVICES									
419	Bainbridge Park Improvements	Grant	417,000	1,849,052			1,849,052		2,266,052
	Pomo Bluffs Park - Parking lot rehabilitation	U/I					50,000		50,000
	Central Business District Parking Lot Maintenance	InLieu/UI		50,000			50,000		50,000
	Otis Johnson Trail Restoration	U/I			100,000		100,000		100,000
	Total Parks & Community Services		$ 417,000	**$ 1,899,052**	$ 100,000	$ -	**$ 2,049,052**	$ -	**$ 2,466,052**
STREET MAINTENANCE & TRAFFIC SAFETY									
421	2025 Pavement Preservation Project	STREETS	222,500	2,500,000			2,500,000		2,722,500
	Rule 20 Project	U/I					1,319,000		1,319,000
421	Systematic Improvements at Un-Signalized Intersections	HSIP/Local	18,100	98,600			98,600		116,700
421	Street Rehabilitation 2022/23	LPP/Streets/ CRSAA/Ent	4,481,616				-		4,481,616
	CBD Coastal Trail Connection	U/I					500,000		500,000
	Total Street Maint. & Traffic Safety		$ 4,722,216	**$ 2,598,600**	$ -	$ -	**$ 4,417,600**	$ -	**$ 9,139,816**
CV STARR ENTERPRISE									
810	HVAC Air Intake Redesign	CV Starr	36,500	1,600,000			1,600,000		1,636,500
810	Facility Roof Repair/Skylights	CV Starr		375,000			375,000		375,000
810	Water Slide Staircase Rehabilitation	CV Starr			150,000		150,000		150,000
810	Reception Desk Area Rehabilitation	CV Starr				150,000	150,000		150,000
	Total CV Starr Enterprise		**$ 36,500**	**$ 1,975,000**	**$ 150,000**	**$ 150,000**	**$ 2,275,000**	$ -	**$ 2,311,500**
WATER ENTERPRISE									
	Madsen Hole Ranney - Design	Water Ent		300,000			300,000		300,000
	Oneka Buoy - Desalination	DWR	49,000	800,000	600,000		1,400,000		1,449,000
651	Water Treatment Plant Overhaul	SRF	1,026,000	6,200,000	5,700,000		11,900,000		12,926,000
651	Pudding Creek Water Main Relocation	Water Ent	139,126	1,015,450			1,015,450		1,154,576
651	Raw Water Line All Phases	Water Ent/ DWR	500,000	3,772,000	5,538,456		9,310,456		9,810,456
651	Raw Water Reservoirs - 135 AF	Water Ent	2,950,000	1,400,000	3,000,000	5,000,000	9,400,000		12,350,000
651	Distribution System Rehabilitation	Water Ent	450,000	368,505		15,000,000	15,368,505		15,818,505
651	Water Meter Replacement	CDBG	1,999,901	944,464			944,464		2,944,365
651	Extend Water System into North of Pudding Creek	Water Ent		400,000	2,100,000		2,500,000		2,500,000
	Recycled Water - Fesibility Study	SWRCB		500,000		11,000,000	11,500,000		11,500,000
	Water Tank #1 Replacement	U/I					-	2,000,000	2,000,000
	Total Water Enterprise		**$7,114,027**	**$15,700,419**	**$ 16,938,456**	**$ 31,000,000**	**$ 63,638,875**	**$2,000,000**	**$ 72,752,902**
WASTEWATER ENTERPRISE									
716	Collection System Rehabilitation	WW/UI	300,000	425,000		12,000,000	12,425,000	-	12,725,000
716	Pudding Creek Sewer Main Relocation	WW Fund		400,000			400,000		400,000
716	Onsite Sodium Hypochlorite Generator	WW Fund	300,000				-		300,000
716	Elm Street Pump Station Header	WW Fund	80,000				-		80,000
716	Dryer Building Reconstruction	FEES	15,000	155,000			155,000		170,000
716	Extend Sewer System North of Pudding	UI			425,000	1,800,000	2,225,000		2,225,000
716	Biosolids Storage Structure	WW CAP FEES	35,000	440,000			440,000		475,000
	Total Wastewater Enterprise		**$ 730,000**	**$ 1,420,000**	**$ 425,000**	**$ 13,800,000**	**$ 15,645,000**	$ -	**$ 16,375,000**
STORM WATER									
	Trash Capture Devices	U/I, Streets		165,000		1,500,000	1,665,000		1,665,000
	Trash Can Replacement	Caltrans		280,000			280,000		280,000
	Total Storm Water		$ -	**$ 445,000**	$ -	**$ 1,500,000**	**$ 1,945,000**	$ -	**$ 1,945,000**
	Grand Total		**$ 13,709,445**	**$ 36,850,071**	**$ 36,373,456**	**$ 86,000,000**	**$ 161,092,527**	**$ 2,000,000**	**$ 176,801,972**

CIP: FUNDING SOURCE FY 2024-2029								
Fund No.		Prior	FY 24/25 Budget	FY 25/26	FY 26/27	Est. 5 year	Beyond	Estimated Total
	INTERNAL SERVICE FUNDED							
520	Guest House Rehabilitation - Foundation	-	110,000			110,000		110,000
520	City Hall Roof	175,000	-			-		175,000
	City Hall Remodel, Flooring, Lobby		185,000			185,000		185,000
	City Hall - Siding Replace - South & East Side			210,000		210,000		210,000
520	E. City Hall, Rehabilitation & Stabilization			250,000		250,000		250,000
520	Town Hall Bathrooms, Windows, Paint and wall repair	20,000	140,000			140,000		160,000
520	Police Dept. Roof Replacement - Solar			80,000		80,000		80,000
520	Police Dept. Paint and repairs			70,000		70,000		70,000
	Total ISF	$ 195,000	$ 435,000	$ 610,000	$ -	$ 1,045,000	-	$ 1,240,000
	GRANT FUNDED							
	Main St Fire Station Rehab - CDBG	203,702	-			-		203,702
	Broadband - Fiber	104,000	1,744,162			1,744,162		1,848,162
223	Raw Water Line Engineering and Construction, All Phases	500,000	3,772,000	5,538,456		9,310,456		9,810,456
	Water Treatment Plant Overhaul	1,026,000	6,200,000	5,700,000		11,900,000		12,926,000
	Trash Can Replacement - Caltrans		280,000			280,000		280,000
	Fire Station Roof		200,000			200,000		200,000
	EV Charging Station - PD D1 Funds	187,000	152,000			152,000		339,000
	MicroGrid		25,000			25,000		25,000
	Street Rehabilitation 2022/23 - D1	206,405				-		206,405
	Street Rehabilitation 2022/23 - CRSAA	162,000				-		162,000
	Bainbridge Park Improvements & Soccer Field	417,000	1,849,052			1,849,052		2,266,052
	Recycled Water - Design		500,000		11,000,000	11,500,000		11,500,000
	Oneka Buoy - Desalination	49,000	800,000	600,000		1,400,000		1,449,000
	Water Meter Replacement-CDBG	1,999,901	944,464			944,464		2,944,365
	Total Grants	$ 4,855,008	$16,466,678	$11,838,456	$ 11,000,000	$ 39,305,134	$ -	$ 44,160,142
	CV STARR ENTERPRISE FUNDED							
810	HVAC Air Intake Redesign	36,500	1,600,000			1,600,000		1,636,500
810	Facility Roof Repair/Skylights		375,000			375,000		375,000
810	Water Slide Staircase Rehabilitation			150,000		150,000		150,000
810	Receptoin Desk Area Rehabilitation				150,000	150,000		150,000
	Total CV Starr Enterprise	$ 36,500	$ 1,975,000	$ 150,000	$ 150,000	$ 2,275,000	-	$ 2,311,500
	WATER ENTERPRISE FUNDED							
615	Madsen Hole Ranney - Design		300,000			300,000		300,000
	Extend Water System into North of Pudding Creek		400,000	2,100,000		2,500,000		2,500,000
	Pudding Creek Water Main Relocation	139,126	1,015,450			1,015,450		1,154,576
	Raw Water Reservoirs - 135 AF	2,950,000	-			-		2,950,000
	Distribution System Rehabilitation	450,000	368,505			368,505		818,505
	Total Water Enterprise	$ 3,539,126	$ 2,083,955	$ 2,100,000	$ -	$ 4,183,955	$ -	$ 7,723,081
	WASTEWATER ENTERPRISE FUNDED							
716	Collection System Condition Assessment	300,000	425,000			425,000		725,000
	Onsite Sodium Hypochlorite Generator	300,000				-		300,000
	Elm Street Pump	80,000				-		80,000
	Pudding Creek Water Main Relocation		400,000			400,000		400,000
716	Dryer Building Reconstruction	15,000	155,000			155,000	-	170,000
716	Biosolids Storage Structure	35,000	440,000			440,000		475,000
	Total Wastewater Enterprise Funds	$ 730,000	$ 1,420,000	$ -	$ -	$ 1,420,000	$ -	$ 2,150,000
	STREET REPAIR SALES TAX							
250	Systematic Imp at Unsignalized Intersections - Special S	18,100	98,600			98,600		116,700
250	Tax	222,500	2,500,000			2,500,000		2,722,500
222	Street Rehabilitation 2022/23 - LPP	600,000				-		600,000
222	Street Rehabilitation 2022/23 - HSIP	248,130	-			-		248,130
250	Street Rehabilitation 2022/23 -Special Sales Tax	3,265,081	-			-		3,265,081
	Total Street Repair Tax Funds	$ 4,353,811	$ 2,598,600	$ -	$ -	$ 2,598,600	$ -	$ 6,952,411
	PARTIALLY FUNDED/UNIDENTIFIED FUNDING							
	Emergency Operations Center - Veterans Memorial			2,500,000		2,500,000		2,500,000
	Resiliency Center - CV Starr Center			1,450,000	13,050,000	14,500,000		14,500,000
	Main Street Fire Station Rehab-North Wing				6,500,000	6,500,000		6,500,000
	MicroGrid		-		18,000,000	18,000,000		18,000,000
	Solar Project- Facilities		5,000,000	4,200,000		9,200,000		9,200,000
	Central Business District Parking Lot		50,000			50,000		50,000
	CBD Coastal Trail Connection					500,000		500,000
	Broadband - Fiber		5,255,838	10,000,000		15,255,838		15,255,838
	Otis Johnson Trail Restoration			100,000		100,000		100,000
	Distribution System Rehabilitation				15,000,000	15,000,000		15,000,000
	Extend Sewer System North of Pudding			$ 425,000	$ 1,800,000	2,225,000		2,225,000
	Water Tank #1 Replacement					-	2,000,000	2,000,000
	Trash Capture Devices		165,000		1,500,000	1,665,000		1,665,000
	Collection System Condition Assessment				12,000,000	12,000,000		12,000,000
	East City Hall Stabilization				2,000,000	2,000,000		2,000,000
	Pomo Bluffs Park - Parking lot rehabilitation					50,000		50,000
	Raw Water Reservoirs - 135 AF		1,400,000	3,000,000	5,000,000	9,400,000		9,400,000
	Rule 20 Project (undergrounding utilities)	-				1,319,000		1,319,000
	Total Unidentified Funding	$ -	$11,870,838	$21,675,000	$ 74,850,000	$ 110,264,838	$2,000,000	$112,264,838
	TOTALS	$ 13,709,445	$36,850,071	$36,373,456	$ 86,000,000	$ 161,092,527	$2,000,000	$176,801,972

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Guest House Rehabilitation

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:	**$110,000.00**
Est. Completion Date:	FY 24/25
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		$ 110,000.00			$ 110,000
					$ -
					$ -
Total Project Cost:	$ -	$ 110,000	$ -	$ -	$ 110,000

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								$ -
Maintenance & Repair			4500	110000				$ 114,500
Extra	310	550	568	587				$ 2,015
Total Operating Impact	$ 310	$ 550	$ 5,068	$110,587	$ -	$ -	$ -	$ 116,515

Broadband Fiber

Project: BROADBAND FIBER

Category:	Other
Department:	Public Works
Task Code:	TBD
Fund:	ARPA, UI
Funding Source(s):	American Rescue Plan
Est. Project Costs:	**$17,000,104.00**
Est. Completion Date:	FY 25/26
Project Lead:	Sarah McCormick

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	**104,000**	1,700,000			1,804,000
UI		15,300,000			15,300,000
					0
					0
Total Project Cost:	$ 104,000	$ 17,000,000	$ -	$ -	$ 17,104,000

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		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

City Hall - Roof

Project: CITY HALL-ROOF

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	417
Funding Source(s):	Internal Services Fund
Est. Project Costs:	**$175,000.00**
Est. Completion Date:	FY 24/25
Project Lead:	Carlos Hernandez

Project Description

Rehabilitation from deferred maintenance has been on-going for several years. The remaining large capital project is to repair the roof over City Hall. A contract for construction services of the Fort Bragg City Hall roof will be acquired in Q4 of FY 23/24 or Q1 of FY 24/25. The project will entail a re-roof of "City Hall Proper". The roof replacement will be inclusive of the central two story building that is considered city hall, and not any other sections of the attached structures.

Project Status

Priority: MEDIUM

The informal request for proposals will be distributed in late April of 2024, and a contract will be awarded shortly thereafter. The construction will take place in fiscal year 2024/25.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Fund: 530					0
Internal Service Fund		175,000			175,000
					0
					0
Total Project Cost:	0	175,000	0	0	175,000

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								$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

City Hall - Siding Replace - South & East Side

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:	**$155,000.00**
Est. Completion Date:	FY 24/25
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

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Fund: 530					0
Internal Service Fund		155,000			155,000
					0
					0
Total Project Cost:	0	155,000	0	0	155,000

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			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

Emergency Operations Center - Veterans Memorial

Project:	EMERGENCY OPERATIONS CENTER – VETERANS MEMORIAL

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	UI
Funding Source(s):	Facilities
Est. Project Costs:	**$2,500,000.00**
Est. Completion Date:	FY 25/26
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

Pending Land Acquisition.

Project Cost Details

Funding Source(s):	ACTIVITY							
	Prof. Services		Construction		Const. Support		Other	Total
Fund: Unidentified			2,500,000					2,500,000
Internal Service Fund								0
								0
	0	0	2,500,000	0	0	0	0	2,500,000
Total Project Cost:	$ -		$ 5,000,000		$ -		$ -	$ 5,000,000

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			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

Resiliency Center - CV Starr Center

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 25/26
Project Lead:	Undetermined

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

		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs								$ -
Maintenance & Repair								$ -
Extra								$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

PD EV Charging Stations

Project: PD EV CHARGING STATIONS

Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP 00126
Fund:	ISF
Funding Source(s):	PG&E/ISF
Est. Project Costs:	**$334,000.00**
Est. Completion Date:	FY 23/24
Project Lead:	Undetermined

Project Description

Installation of four EV charging stations at the Police Department for the electric patrol vehicles. The four chargers will provide a total of 6 charging arms. The project scope also includes parking lot pavement rehabilitation with an add alternate for the installation of a gated area for patrol vehicles only.

Project Status

Priority: HIGH

Staff has been working with PG&E since fall of 2023 on this projects funding and behind the meter design. In April 2023, a small contract with a local design firm was executed and the design services for the project are underway. Full plans and specifications are expected in July 2023. The Design for EV Charging stations is complete, we cannot move into the bid phase until Fall because lead times on equipment specifically the transformer was back ordered about 12 months at the time of purchase.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
MCOG-D1 Funds		232951			$ 232,951
Internal Service Fund	10000	71049	5000		$ 86,049
CalEVip		20000			$ 20,000
					$ -
Total Project Cost:	$ 10,000	$ 324,000	$ 5,000	$ -	$ 339,000

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		2500	3000	3000				$ 8,500
Maintenance & Repair			700	700	700	700	4000	$ 6,800
Extra								$ -
Total Operating Impact	$ -	$ 2,500	$ 3,700	$ 3,700	$ 700	$ 700	$ 4,000	$ 15,300

E. City Hall Rehabilitation & Stabilization

Project:	E. CITY HALL REHABILITION & STABILIZATIO
Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	UI
Est. Project Costs:	$2,250,000
Est. Completion Date:	. 26/27
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 UI	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

		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
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

City Hall Remodel + Door Replacement

Project:	CITY HALL REMODEL + DOOR REPLACEMENT

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	U/I
Est. Project Costs:	**$85,000.00**
Est. Completion Date:	FY 24/25
Project Lead:	Kevin McDannold

Project Description

This project includes removal of carpet and installation of lamnant or tile flooring in the downstairs lobby, Community Development, and Finance Departments. This project also includes replacing the doors on the south side of the building and the pottential installation of new walls in the lobby to better section of the departments is included if costs allow.

Project Status

Priority: MEDIUM

This project being evaluated for cost, feasibility, and priority.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified		$ 85,000			$ 85,000
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 85,000	$ -	$ -	$ 85,000

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		$ 2,000	$ 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

Town Hall Rehab and Bathroom Remodel

Project:	TOWN HALL REHAB AND BATHROOMS REMODEL

Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP 00122
Fund:	423
Funding Source(s):	Internal Services Fund
Est. Project Costs:	**$160,000.00**
Est. Completion Date:	FY 24/25
Project Lead:	Alfredo Huerta

Project Description

The Town Hall Remodel Project will repair damage caused by moisture near doors and windows, update storage and A/V areas and retrofit the restrooms to make them more accessible and visible for public use.

Project Status

Priority: HIGH

This contract was awarded in April 2023 in conjunction with two other facilities projects. The Town Hall portion of the contract is currently in design. The city team has been actively working with the design professional to meet the expected completion date of May 31, 2024.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Internal Service Funds	$ 20,000	$ 160,000			$ 180,000
					$ -
					$ -
					$ -
Total Project Cost:	$ 20,000	$ 160,000	$ -	$ -	$ 180,000

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		$ 2,000	$ 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

Main St. Fire Station Rehab

Project: MAIN ST. FIRE STATION REHAB

Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP 00123
Fund:	
Funding Source(s):	CDBG
Est. Project Costs:	**$6,703,000.00**
Est. Completion Date:	FY 26/27
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.

Project Status

Priority: MEDIUM

The design of the north wing is nearing completion. The city has received 90% drawings as well as title 24 documents. The design team is currently working on compiling documents for planning application submittal and is aiming to complete the design by May 31, 2024.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified Fund		$ 6,500,000			$ 6,500,000
CDBG Design Funds	$ 203,000				$ 203,000
					$ -
					$ -
Total Project Cost:	$ 203,000	$ 6,500,000	$ -	$ -	$ 6,703,000

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								$ -
Maintenance & Repair								$ -
Extra								$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Main St. Fire Station Roof

Project:	MAIN ST FIRE STATION ROOF

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	Fire Authority JPA
Est. Project Costs:	**$200,000**
Est. Completion Date:	FY 24/25
Project Lead:	Carlos Hernandez

Project Description

A contract for construction services of the Fort Bragg Fire Station roof will be acquired in the first quarter of fiscal year budget 2024/25. The project will entail a re-roof of the entire facility using various different materials.

Project Status

Priority: HIGH

The informal request for proposals will be distributed in late April of 2024, and a contract will be awarded shortly thereafter. The construction will take place in fiscal year 2024/25.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Fire Authority JPA		$ 200,000			$ 200,000
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 200,000	$ -	$ -	$ 200,000

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					$ 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

Police Dept. Roof Replacement

Project:	POLICE DEPT. ROOF REPLACEMENT

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	ISF
Funding Source(s):	ISF- Facilities
Est. Project Costs:	$80,000.00
Est. Completion Date:	FY 27/28
Project Lead:	Undetermined

Project Description

Based on an expected 30 year life-cycle for roofs, the Police Department roof is ready for replacement in FY 24/25.

Project Status

Priority: MEDIUM

Given available Facilites fund projects, this project is further out on the CIP horizon.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Internal Service Funds		$ 80,000			$ 80,000
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 80,000	$ -	$ -	$ 80,000

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								$ -
Maintenance & Repair					$ 200	$ 200	$ 200	$ 600
Extra					$ 100	$ 100	$ 100	$ 300
Total Operating Impact	$ -	$ -	$ -	$ -	$ 300	$ 300	$ 300	$ 900

Police Dept. Paint & Repairs- Exterior

Project:	POLICE DEPT. PAINT & REPAIRS - EXTERIOR

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	ISF
Funding Source(s):	ISF- Facilities
Est. Project Costs:	**$70,000.00**
Est. Completion Date:	FY 25/26
Project Lead:	Undetermined

Project Description

The Police Department needs paint and exterior repairs around the perimeter.

Project Status

Priority: MEDIUM

Given available Facilites fund projects, this project is further out on the CIP horizon.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
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	24-25	25-26	26-27	27-28	28-29	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

Microgrid

Project: MICROGRID

Category:	Municipal Facilities
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	PG&E
Est. Project Costs:	**$18,025,000.00**
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined

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 Tarriff (CMET).

Project Status

Priority: NONE

Inception phase

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
PG&E	$ 25,000	$ 18,000,000			$ 18,025,000
					$ -
					$ -
					$ -
					$ -
					$ -
Total Project Cost:	$ 25,000	$ 18,000,000	$ -	$ -	$ 18,025,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Facilities Solar

Project: FACILITIES SOLAR

Category:	Municipal Facilities
Department:	Public Works
Task Code:	PWP 0133
Fund:	
Funding Source(s):	
Est. Project Costs:	**$13,000,000.00**
Est. Completion Date:	FY 22/23
Project Lead:	Undetermined

Project Description

Interconnection Applications for NEM2 Solar status have been accepted by PG&E. City is locked into NEM2 status for at least (20) years, as long as systems are built and connected to grid by 4/15/2026. The project includes solar panels to be located at six 96) city owned locations including City Hall, PD, Fire Station, WWTP, Water Treatment Plant, and CV Starr Center.

Project Status

Priority: HIGH

Syserco Energy Solutions is preparing final project documents.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
		$ 5,000,000	$ 8,000,000		$13,000,000
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 5,000,000	$ 8,000,000	$ -	$13,000,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Bainbridge Park Improvements

Project: Bainbridge Park Improvements

Category:	Parks & Community Services
Department:	PW/CDD/PD
Task Code:	PWP 00096
Fund:	419
Funding Source(s):	Prop 68
	Per Capita
	State Farm
Est. Project Costs:	**$2,266,052.00**
Est. Completion Date:	FY 24/25
Project Lead:	Chantell O'Neal

Project Description

he project's purpose is to restore the "family friendly" environment at Bainbridge Park. Previously, the following improvements were accomplished: restoring the tennis court, restore the basketball court, add decorative fencing, and two new artificial turf soccer courts. In FY 23/24, the Wiggly Giggly playground was replaced and the City hired a design Engineering firm Melton Design Group to design the remaining park enhancement features including two artificial turf soccer fields, a pavilion, bathroom remodel, art, furniture, and landscaping.

Project Status

Priority: HIGH

The planning, purchase, and installation of the playground equipment was conducted between FY 22/23 - FY 23/24. The design is expected to be completed in summer 2024 and the remaining project features will be installed before the end of FY 24/25

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Per Capita		$ 177,952			$ 177,952
Prop 68	$ 246,500	$ 1,816,600			$ 2,063,100
State Farm		$ 25,000			$ 25,000
					$ -
Total Project Cost:	$ 246,500	$ 2,019,552	$ -	$ -	$ 2,266,052

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		$ 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

Pomo Bluffs Park- Parking Lot Rehab

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.

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

		Fiscal Year						
Expenditure Line Item:	**Prior Year**	**24-25**	**25-26**	**26-27**	**27-28**	**28-29**	**Future**	**Total**
Personnel Costs								$ -
Maintenance & Repair								$ -
Extra								$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Central Business District Parking Maintenance

Project:	CENTRAL BUSINESS DISTRICT PARKING MAINTENANCE
Category:	Parks & Community Services
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	In-Lieu Fee
	U/I
Est. Project Costs:	
Est. Completion Date:	FY 24/25
Project Lead:	Undetermined

Project Description

Several Parking lots in the Central Business District have deferred maintenance. This project will evaluate the existing city owned parking lots, establish needs for pavement preservation, and provide pavement maintenance to at least one location.

Project Status	Priority:	MEDIUM

The evaluation of parking lots needing maintenance is underway.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
In-Lieu Fees		$ 26,488			$ 26,488
U/I		$ 23,512			$ 23,512
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 50,000	$ -	$ -	$ 50,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Otis Johnson Trail Restoration

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 25/26
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	24-25	25-26	26-27	27-28	28-29	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

2025 Pavement Preservation Project

Project: 2025 PAVEMENT PRESERVATION PROJECT

Category:	Traffic Safety
Department:	Public Works
Task Code:	PWP 00132
Fund:	421
Funding Source(s):	LOCAL STREET SALES
	LPP- GRANT
Est. Project Costs:	**$2,722,500.00**
Est. Completion Date:	FY 25/26
Project Lead:	Chantell O'Neal

Project Description

This project proposes pavement preservation techniques like seal coats and microsurfacing be applied to over 6 miles of City Streets. The prioritization of work on this project is the performance of the preservation maintenance locations first and then the inclusion of the locations requiring rehabilitation second as funds allow. The selected locations are based on scenarios identified in the "City of Fort Bragg – 2021 Pavement Management Program Update."

Includes identified 36 street segments equivalent to 6.4 miles of City Street. The work will consist of a 2" AC overlay, microsurfacing with digouts, a slurry seal w/ crack seal, and rehabbed with a thick mill and overlay throughout the City Streets. Also the addition of 6 new ADA curb ramps.

Project Status

Priority: HIGH

Design Contract awarded April 2024. 100% Plans and specifications are expected December 2024. Construction will begin early spring 2025.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Local Street Sales Tax	$ 222,500	$ 1,877,500			$ 2,100,000
LPP - Grant		$ 400,000			$ 400,000
					$ -
					$ -
Total Project Cost:	$ 222,500	$ 2,277,500	$ -	$ -	$ 2,500,000

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		$ 2,000						$ 2,000
Maintenance & Repair		$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 900
Extra		$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 600
Total Operating Impact	$ -	$ 2,250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 3,500

Rule 20 (Utility Underground)

Project: Rule 20 (Utility Underground)

Category:	Street Maintenance
Department:	Public Works
Task Code:	PWP 00121
Fund:	
Funding Source(s):	PG&E
Est. Project Costs:	**$1,319,000.00**
Est. Completion Date:	FY 26/27
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.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
PG&E		$ 1,319,000			$ 1,319,000
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 1,319,000	$ -	$ -	$ 1,319,000

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								$ -
Maintenance & Repair								$ -
Extra								$ -
Total Operating Impact	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Systematic Improvements at Unsignalized

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:	**$116,700.00**
Est. Completion Date:	FY 24/25
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 RRFBs. *Using HSIP Funds*

Project Status

Priority: MEDIUM

Design in progress. Construction is planned summer 2024.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Local Street Sales Tax	$ 18,100				$ 18,100
HSIP		$ 98,600			$ 98,600
					$ -
					$ -
Total Project Cost:	$ 18,100	$ 98,600	$ -	$ -	$ 116,700

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	$ 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

2022/23 Streets Rehabilitation

Project: 2022/23 Streets Rehabilitation

Category:	Street Maintenance
Department:	Public Works
Task Code:	PWP 00120
Fund:	421
Funding Source(s):	Street Sales Tax & LPP
Est. Project Costs:	**$4,481,616.00**
Est. Completion Date:	FY 23/24
Project Lead:	Chantell O'Neal

Project Complete

Project Description

This project will rehabilitate pavement of up to 8 streets throughout the City and incorporates the previously programmed street striping project, bollard installation, and crosswalk rehabilitation in the downtown pedestrian core. Since this streets project includes rehab of much of Franklin Street including the Central Business District corridor and striping, the stamped crosswalks project previously programmed in the 5 year CIP look ahead needed to be including into the scope. Rehabilitating the stamped asphalt crosswalks in downtown will ensure their long-term viability. Many of the cross walks were lasted rehabilitated in 2012 and are now showing signs of wear and are ready for another round of rehabilitation. The project is funded with a combination of sources including the Local Partnership Program (LPP) of SB-1 ($600,000) and D1 RSTP ($206,405) Street Sales Tax ($1,270,595), Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA, HR 133) ($162,000), Water/Wastewater Enterprise ($361,000), HSIP ($248,130)

Project Status

Priority: HIGH

Project Complete

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
250- Special Sales Tax	$ 530,316	$ 2,734,765			$ 3,265,081
LPP- Grant		$ 600,000			$ 600,000
D1- Grant		$ 206,405			$ 206,405
CRSAA		$ 162,000			$ 162,000
HSIP		$ 248,130			$ 248,130
Total Project Cost:	$ 530,316	$ 3,951,300	$ -	$ -	$ 4,481,616

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	$ 2,800	$ 8,000	$ 2,500					$ 13,300
Supplies & Materials								$ -
Maintenance & Repair								$ -
Extra								$ -
Total Operating Impact	$ 2,800	$ 8,000	$ 2,500	$ -	$ -	$ -	$ -	$ 13,300

CBD Coastal Trail Connection

Project: CBD COASTAL TRAIL CONNECTION

Category:	Street Main. & Traffic Safety
Department:	Public Works
Task Code:	TBD
Fund:	
Funding Source(s):	LPP/Local
Est. Project Costs:	**$500,000.00**
Est. Completion Date:	FY 26/27
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 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	$ 50,000	$ 450,000			$ 500,000
					$ -
					$ -
					$ -
Total Project Cost:	$ 50,000	$ 450,000	$ -	$ -	$ 500,000

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								$ -
Maintenance & Repair				$ 300	$ 300	$ 300	$ 300	$ 1,200
Extra				$ 150	$ 150	$ 150	$ 150	$ 600
Total Operating Impact	$ -	$ -	$ -	$ 450	$ 450	$ 450	$ 450	$ 1,800

CV Starr HVAC Air Intake Redesign

Project: CV STARR HVAC AIR INTAKE REDESIGN

Category:	CV STARR Enterprise
Department:	Public Works
Task Code:	PWP 00135
Fund:	810
Funding Source(s):	CV STARR
Est. Project Costs:	**$1,636,500.00**
Est. Completion Date:	FY 25/26
Project Lead:	Carlos Hernandez

Project Description

The CV Starr HVAC project will include the replacement of two roof top air handler units feeding the natatorium portion of the facility. The facility's proximity to the ocean, as well as previous design inefficiencies, and serviceable life-span have caused the current units to deteriorate. In order for the facility to satisfy current standards for interior air quality and circulation, the City of Fort Bragg has hired a design consultant to provide stamped construction documents from which a contract for construction will later be based on. The stamped drawings will provide options for compatible air handlers, as well as a redesigned intake system, and an updated controls system.

Project Status

Priority: HIGH

The CV Starr HVAC Project is currently in the design phase, and the City of Fort Bragg will receive a stamped set of drawings for this project by August 2024.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
CV STARR	$ 36,500	$ 1,600,000			$ 1,636,500
					$ -
					$ -
					$ -
					$ -
					$ -
Total Project Cost:	$ 36,500	$ 1,600,000	$ -	$ -	$ 1,636,500

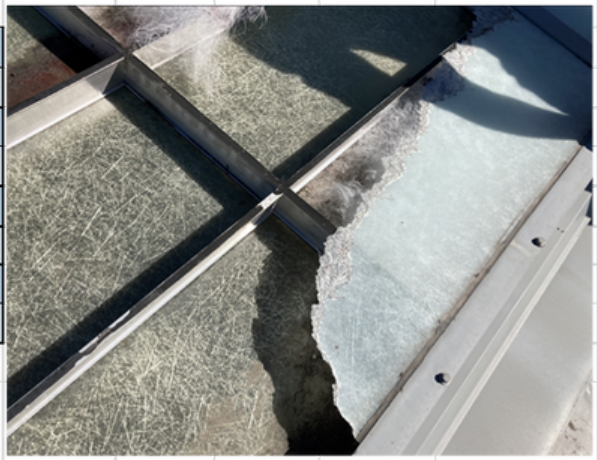
Operating Impact of Project

		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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Facility Roof Repair/Skylights

Project: FACILITY ROOF REPAIR/SKYLIGHTS

Category:	CV STARR Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	810
Funding Source(s):	CV STARR
Est. Project Costs:	**$375,000.00**
Est. Completion Date:	FY 22/23
Project Lead:	Carlos Hernandez



Project Description

The CV Starr Center Roof Repair Project will cover repairs to the existing Fiberglass-Reinforced Sandwich Panel feature that runs across the ridge of the Natatorium portion of roof. This feature was implemented as a translucent skylight system that serves to eliminate the need for excessive light fixtures in the facility. After many years of direct exposure to the sun, the existing fiberglass panels have become brittle, and the City of Fort Bragg will hire a contractor to replace the fiberglass panels and re-seal the translucent skylight system.

Project Status

Priority: EMERGENCY

This Project will be placed out for bid early in the beginning of fiscal year 24/25.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
CV STARR		$ 375,000			$ 375,000
					$ -
					$ -
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 375,000	$ -	$ -	$ 375,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CV Starr Water Slide Staircase Rehab

Project: CV STARR WATER SLIDE STAIRCASE REHAB

Category:	CV STARR Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	810
Funding Source(s):	CV STARR
Est. Project Costs:	**$150,000.00**
Est. Completion Date:	FY 25/26
Project Lead:	Undetermined

Project Description

Staircase for the water slide is reaching the end of its useful life and needs rehabilitation.

Project Status

Priority: LOW

No Updates

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
CV STARRT		$ 150,000			$ 150,000
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 150,000	$ -	$ -	$ 150,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

CV Starr Reception Desk Area Rehab

Project: CV STARR RECEPTION DESK AREA REHAB

Category:	CV STARR Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	810
Funding Source(s):	CV STARR
Est. Project Costs:	**$150,000.00**
Est. Completion Date:	FY 22/23
Project Lead:	Undetermined

Project Description

Desk area in need of rehab.

Project Status

Priority: NONE

No Updates.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Constuction	Const. Support	Other	Total
CV STARR		$ 150,000			$ 150,000
					$ -
					$ -
					$ -
					$ -
					$ -
Total Project Cost:	$ -	$ 150,000	$ -	$ -	$ 150,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Madsen Hole Rainey- Design

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 24/25
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
615- Water Enterprise		$ 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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Desalination- Ocean Intake- Pilot Project

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 25/26
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
615- 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

		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
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

Water Treatment Plant Overhaul

Project: Water Treatment Plant Overhaul

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00017
Fund:	651
Funding Source(s):	SRF
Est. Project Costs:	**$12,926,000**
Est. Completion Date:	FY 25/26
Project Lead:	John Smith/Heath Daniels

Project Description

For the past 35 years, two Microfloc Trident 420c units have clarified and filtered the City's water. In 1998, the filter media was replaced and in 2006 clarifier media was added. The units are worn and in need of replacement. Over the years, Microfloc has made several improvements to the design, to make the units more efficient and capable of achieving better filtration, as well as to conserve water. Items included in this overhaul are: increase the filter to waste pipe size (this will allow filters to stay in compliance during operational problems), replace filter media, replace-upgrade filter underdrain, filter wash system, replace clarifier media, replace air manifold, water inlet headers, and sandblast and paint the units. In addition to rehabilitating the water plant, the raw water ponds will be lined to eliminate seepage and an old clarifier will be demolished to open up some space on the site.

Project Status

Priority: HIGH

The construction management and construction contracts were finalized and a notice to proceed was distributed in March 2024. This project is currently in the pre-construction phase with the contractors expected to mobilize and begin construction in May 2024.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
615- Water Enterprise	$ 426,000	$ 11,743,000	$ 757,000		$ 12,926,000
					$ -
					$ -
					$ -
					$ -
Total Project Cost:	$ 426,000	$ 11,743,000	$ 757,000	$ -	$ 12,926,000

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	$ 2,000	$ 25,000	$ 35,000	$ 4,000	$ 2,500	$ 2,500	$ 4,000	$ 75,000
Supplies & Material		$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 1,000	$ 6,000
Maintenance & Repair		$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$ 7,200
Extra		$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 1,500
Total Operating Impact	$ 2,000	$ 27,450	$ 37,450	$ 6,450	$ 4,950	$ 4,950	$ 6,450	$ 89,700

Pudding Creek Water Main Relocation

Project: Pudding Creek Water Main Relocation

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00014
Fund:	651
Funding Source(s):	Water Enterprise
Est. Project Costs:	**$1,154,579.00**
Est. Completion Date:	FY 24/25
Project Lead:	Diane O'Connor

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: HIGH

The project has been 99% completed but the City has not yet been invoiced by Caltrans for the project costs.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
615- Water Enterprise	$ 139,126	$ 1,015,450			$ 1,154,576
					$ -
Total Project Cost:	$ 139,126	$ 1,015,450	$ -	$ -	$ 1,154,576

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

Raw Water Line- All Phases

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 25/26
Project Lead:	Diane O'Connor

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 terrane, 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
615- Water Enterprise	$ 871,550	$ 8,378,937	$ 560,000		$ 9,810,487
					$ -
					$ -
Total Project Cost:	$ 871,550	$ 8,378,937	$ 560,000	$ -	$ 9,810,487

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	$ 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

Raw Water Reservoirs- 135 AF

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:	**$12,350,000.00**
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined

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
615- Water Enterprise	$ 1,400,000	$ 9,750,000	$ 1,200,000		$ 12,350,000
					$ -
Total Project Cost:	$ 1,400,000	$ 9,750,000	$ 1,200,000	$ -	$ 12,350,000

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		$ 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

Distribution System Rehabilitation

Project: DISTRIBUTION SYSTEM REHABILITATION

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00023
Fund:	610
Funding Source(s):	Water Enterprise
Est. Project Costs:	**$15,818,505.00**
Est. Completion Date:	FY 26/27
Project Lead:	Chantell O'Neal

Project Description

The project will review the entire water distribution system, including pipe type, valve placement, depth to pipe, GIS mapping of the system, bottle neck review and other related equipment and efficiency review.

- The Water Treatment Plant is located within the City's Corporation Yard at 31301 Cedar Street in Fort Bragg.
- Water supply comes from three (3) surface water sources.
- Two are spring fed; sourced from Waterfall Gulch and Newman Gulch. These two surface diversions flow via gravity through the raw water pipeline to the water treatment plant.
- The third is a pump drawing from the Noyo River. The Noyo River diversion includes a wet well at the Noyo River and a pump station that is a separate conduit that carries raw water to the treatment plant.
- A 45-Acre-Foot Reservoir at the end of Summers Lane that provides emergency water storage during low flow conditions. The reservoir draws and stores water from Waterfall Gulch.
- A Small Desalination Plant has been operational since the fall of 2021. The desalination intake is the same as the Noyo River pump. Brackish water in the river occurring during low flows and high ocean tides is pumped to a storage tank at the water treatment plant. The desalination plant treats this brackish water before discharge to the raw water ponds where it is sent to the treatment plant for further processing.
- There are four (4) Finished Water Tanks, three 1.5-million-gallon tanks are located at the Corporation Yard and another 0.3-million-gallon tank located on Highway just outside the City Limits.
- Water is supplied to customers primarily via gravity flow through the water Distribution System.
- Gravity delivery uses water service pressures controlled by water surface elevations in the water treatment plant storage.

Project Status

Priority: MEDIUM

Design is underway with completion expected late this year. The completed study will provide a list of future projects necessary to rehabilitate the system.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
615- Water Enterprise	$ 818,505	$ 15,000,000			$15,818,505
					$ -
Total Project Cost:	$ 818,505	$ 15,000,000	$ -	$ -	$15,818,505

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	$ 2,000					$ 4,500
Supplies & Material								$ -
Maintenance & Repair								$ -
Extra								$ -
Total Operating Impact	$ -	$ 2,500	$ 2,000	$ -	$ -	$ -	$ -	$ 4,500

Water Meter Replacement

Project: WATER METER REPLACEMENT

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00020
Fund:	610
Funding Source(s):	Water Enterprise
Est. Project Costs:	**$2,944,365.00**
Est. Completion Date:	FY 24/25
Project Lead:	Diane O'Connor

Project Description

This project will replace and upgrade water meters throughout town. The current water meters were installed in 2007 with a 10 to 15 year lifespan. Replacement meters will measure water more precisely allowing for improved leak detection. Remote control of the meters will permit more timely response to water service turn-on and turn-offs.

Project Status

Priority: HIGH

This project is underway. The 3/4" meters were delayed by Badger for over 1 year.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
CDBG		$ 2,600,000	$ 250,000		$ 2,850,000
					$ -
Total Project Cost:	$ -	$ 2,600,000	$ 250,000	$ -	$ 2,850,000

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		$ 25,000	$ 45,000	$ 20,000				$ 90,000
Supplies & Material		$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 1,500
Maintenance & Repair		$ 275	$ 275	$ 275	$ 275	$ 275	$ 275	$ 1,650
Extra		$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 600
Total Operating Impact	$ -	$ 25,625	$ 45,625	$ 20,625	$ 625	$ 625	$ 625	$ 93,750

Pudding Creek Water Main Extension (See WW-5)

Project:	PUDDING CREEK WATER MAIN EXTENSION (SEE WW-5)

Category:	Water Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	651
Funding Source(s):	UI
Est. Project Costs:	
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined

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 prevent stagnation of the water at the north end, and to improve water pressure for fire protection, the water system will need to be looped. 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 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	$ 300,000	$ 1,800,000	$ 300,000		$ 2,400,000
					$ -
					$ -
Total Project Cost:	$ 300,000	$ 1,800,000	$ 300,000	$ -	$ 2,400,000

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		$ 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

Recycled Water

Project: RECYCLED WATER

Category:	Water Enterprise
Department:	Public Works
Task Code:	WTR 00026
Fund:	610
Funding Source(s):	U/I
Est. Project Costs:	**$9,500,000.00**
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined

Project Description

Add a tertiary treatment after the secondary treatment within the Wastewater Treatment Plant. Increasing the WW effluent cleanliness through direct/indirect re-use.

Project Status

Priority: MEDIUM

Working on design funding application.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
615- Water Enterprise	$ 500,000	$ 8,500,000	$ 500,000		$ 9,500,000
					$ -
Total Project Cost:	$ 500,000	$ 8,500,000	$ 500,000	$ -	$ 9,500,000

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		$ 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	$ -	$ -	$ 4,000

Water Tank #1 Replacement

Project: WATER TANK #1 REPLACEMENT

Category:	Water Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	651
Funding Source(s):	UI
Est. Project Costs:	**$2,000,000**
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

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
Unidentified	$ 250,000	$ 1,750,000			$ 2,000,000
					$ -
Total Project Cost:	$ 250,000	$ 1,750,000	$ -	$ -	$ 2,000,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Collection System Rehabilitation

Project: COLLECTION SYSTEM REHABILITATION

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WW 00016
Fund:	715
Funding Source(s):	Wastewater
Est. Project Costs:	**$12,750,000.00**
Est. Completion Date:	FY 26/27
Project Lead:	Chantell O'Neal

Project Description

The City has an on-going program to rehabilitate or repair sewer mains that are failing when leak repairs have become chronic or a significant source of infiltration and inflow (I & I) has been identified. These projects involve the replacement of major portions of failing infrastructure and are considered capital projects rather than ordinary repair or maintenance activities. These projects are generally performed every two years. They utilize technologies that reline the interior of the sewer pipe with minimum disturbance to the surface of overlying streets and alleys. The project will include a full assessment of the collection system. It will review bottle necks, Inflow and infiltration locations within the system improved pipe replacement options.

Project Status

Priority: HIGH

This project was originally scheduled to be completed in tandem with the 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 near the beginning of this fiscal year. Capital projects that result from this study will be reflected in the FY 25/26 budget.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
715- Wastewater	$ 750,000	$ 11,000,000	$ 1,000,000		$ 12,750,000
					$ -
Total Project Cost:	$ 750,000	$ 11,000,000	$ 1,000,000	$ -	$ 12,750,000

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								

Pudding Creek Sewer Main Relocation

Project: PUDDING CREEK SEWER MAIN RELOCATION

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WTR 00014
Fund:	716
Funding Source(s):	UI
Est. Project Costs:	**$400,000.00**
Est. Completion Date:	FY 24/25
Project Lead:	Diane O'Connor

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 will need to be relocated several feet to accommodate the bridge widening proposed by Caltrans.

Project Status

Priority: MEDIUM

The project has been 99% completed but the City has not yet been invoiced by Caltrans for the project costs.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater		$ 400,000			$ 400,000
					$ -
Total Project Cost:	$ -	$ 400,000	$ -	$ -	$ 400,000

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Onsite Sodium Hypochlorite Generator

Project: ONSITE SODIUM HYPOCHLORITE GENERATOR

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 23/24
Project Lead:	Alden Ramos

Project Description

This project will reduce cost per gallon on product and reduce GHG by eliminating hauling of chemical.

Project Status

Priority: MEDIUM

Equipment has been ordered. Installation in-progress.

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		$ 3,000	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 15,500
Supplies & Material		$ 500	$ 300	$ 300	$ 300	$ 300	$ 300	$ 2,000
Maintenance & Repair		$ 350	$ 350	$ 350	$ 350	$ 350	$ 350	$ 2,100
Extra		$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 900
Extra								$ -
Total Operating Impact	$ -	$ 4,000	$ 3,300	$ 3,300	$ 3,300	$3,300	$ 3,300	$ 20,500

Elm Street Pump Station

Project: ELM STREET PUMP STATION

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WWP
Fund:	716
Funding Source(s):	Wastewater Enterprise
Est. Project Costs:	**$80,000.00**
Est. Completion Date:	FY 23/24
Project Lead:	Alden Ramos

Project Complete

Project Description

The lift station was installed in 1971 and has served the community for over 50 years. This project consists of replacement of existing pipe header to continue operations of the pump station.

Project Status

Priority: HIGH

Complete.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater		$ 75,000			$ 75,000
					$ -
Total Project Cost:	$ -	$ 75,000	$ -	$ -	$ 75,000

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 & Material		$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 1,200
Maintenance & Repair		$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 1,500
Extra								$ -
Total Operating Impact	$ -	$ 2,950	$ 450	$ 450	$ 450	$ 450	$ 450	$ 5,200

Dryer Building Reconstruction

Project: DRYER BUILDING RECONSTRUCTION

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	PWP 00122
Fund:	716
Funding Source(s):	WW CAP FEES
Est. Project Costs:	**$170,000.00**
Est. Completion Date:	FY 24/25
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.

Project Status

Priority: MEDIUM

This contract was awarded in April 2023 in conjunction with two other facilities projects. The dryer building portion of the contract is currently in design. The city team has been actively working with the design professional to meet the expected completion date of May 31, 2024.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater	$ 15,000	$ 155,000			$ 170,000
					$ -
Total Project Cost:	$ 15,000	$ 155,000	$ -	$ -	$ 170,000

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	$ 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

Pudding Creek Sewer Main Extension (See WRT-9)

Project:	PUDDING CREEK SEWER MAIN EXTENSION (SEE WTR-9)

Category:	Water Enterprise
Department:	Public Works
Task Code:	TBD
Fund:	651
Funding Source(s):	UI
Est. Project Costs:	**$1,750,000.00**
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined

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 prevent stagnation of the water at the north end, and to improve water pressure for fire protection, the water system will need to be looped. 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

		Fiscal Year						
Expenditure Line Item:	**Prior Year**	**24-25**	**25-26**	**26-27**	**27-28**	**28-29**	**Future**	**Total**
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

Biosolids Storage Structure

Project: Biosolids Storage Structure

Category:	Wastewater Enterprise
Department:	Public Works
Task Code:	WW 00024
Fund:	716
Funding Source(s):	WW CAP FEES
Est. Project Costs:	**$475,000.00**
Est. Completion Date:	FY 23/24
Project Lead:	Undetermined

Project Description

The biosolids storage structure project will help facilitate the handling of biosolids that result from the Waste Water Treatment process as well as reducing staff time double handling material. Our current process involves air drying biosolids, but the exposure to the elements creates extra work for staff on days when there is heavy fog or rain. The proposed biosolids storage structures will provide a solution for our staff to allow the material to dry before disposing, but also protect it from the environment on the coast. The buildings will consist of a prefabricated structure(s) over a slab on grade and perimeter walls.

Project Status

Priority: MEDIUM

City staff has been in contact with a supplier found through the Sourcewell portal that's available to government organizations. We have received a quote from the supplier for material procurement as well as construction of the perimeter wall/foundation. Once budget is approved, we will move forward with this project with the foundation work likely to go out to bid.

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
716- Wastewater	$ 35,000	$ 440,000			$ 475,000
					$ -
Total Project Cost:	$ 35,000	$ 440,000	$ -	$ -	$ 475,000

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		$ 750	$ 750	$ 750	$ 750	$ 750	$ 750	$ 4,500
Supplies & Material		$ 200	$ 200	$ 200	$ 200	$ 200	$ 200	$ 1,200
Maintenance & Repair		$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 1,500
Extra								$ -
Total Operating Impact	$ -	$ 1,200	$ 1,200	$ 1,200	$ 1,200	$1,200	$ 1,200	$ 7,200

Trash Capture Device

Project: TRASH CAPTURE DEVICES

Category:	Stormwater Enterprise
Department:	Public Works
Task Code:	PWP 00119
Fund:	
Funding Source(s):	Unidentified
Est. Project Costs:	**$1,665,000.00**
Est. Completion Date:	FY 26/27
Project Lead:	Undetermined

Project Description

The City is planning to install twelve (12) high-flow capacity (HFC) 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. Staff will continue to seek grant funding for this project. 30% design will be undertaken this fiscal year to make the project more competitive for grant funding (i.e. shovel ready).

Project Cost Details

Funding Source(s):	ACTIVITY				
	Prof. Services	Construction	Const. Support	Other	Total
U/I	$ 165,000	$ 1,400,000	$ 100,000		$ 1,665,000
					$ -
					$ -
					$ -
Total Project Cost:	$ 165,000	$ 1,400,000	$ 100,000	$ -	$ 1,665,000

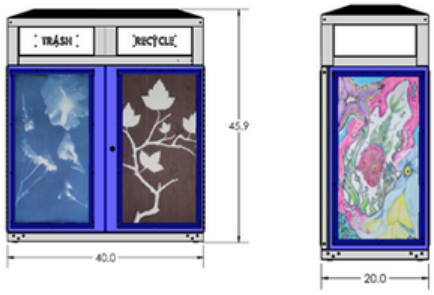
Operating Impact of Project

		Fiscal Year						
Expenditure Line Item:	Prior Year	24-25	25-26	26-27	27-28	28-29	Future	Total
Personnel Costs		$ 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

Trash Cans City Wide (Art and Beautification Project)

Project: TRASH CANS CITY WIDE (ART AND BEAUTIFICATION PROJECT)

Category:	Stormwater 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 23/24
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

City staff is working with Caltrans to finalize details regarding art to be placed on their right of way and working with school district for procurement of art. Cans will be ordered in Q1 of FY 24/25.

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

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STATISTICAL DATA

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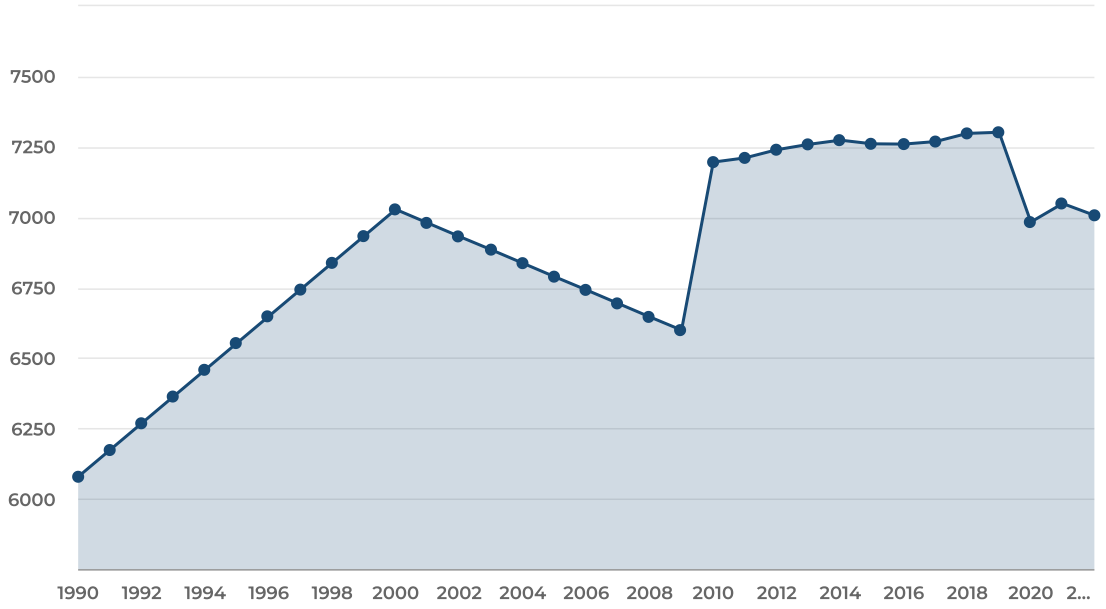
Population Overview

TOTAL POPULATION

7,007

▼ .6%
vs. 2021

GROWTH RANK
293 out of 498
Municipalities in California



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

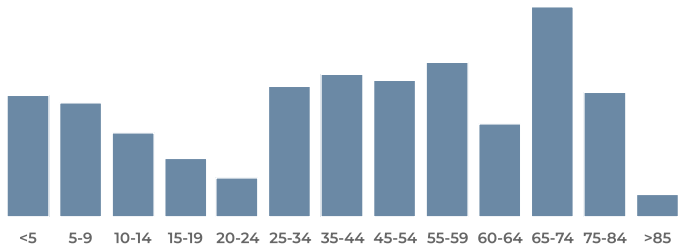
DAYTIME POPULATION

8,213

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.

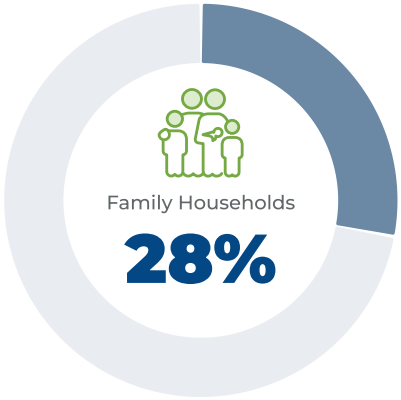
** Data Source: American Community Survey 5-year estimates*

Household Analysis

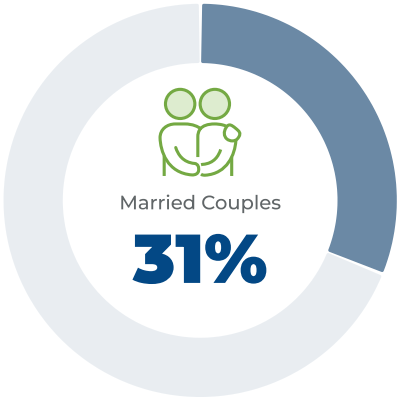
TOTAL HOUSEHOLDS

3,059

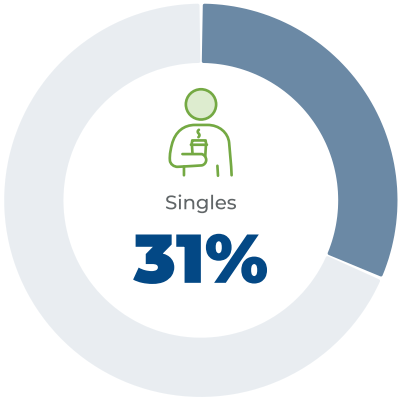
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 44%
lower than state average



▼ 38%
lower than state average



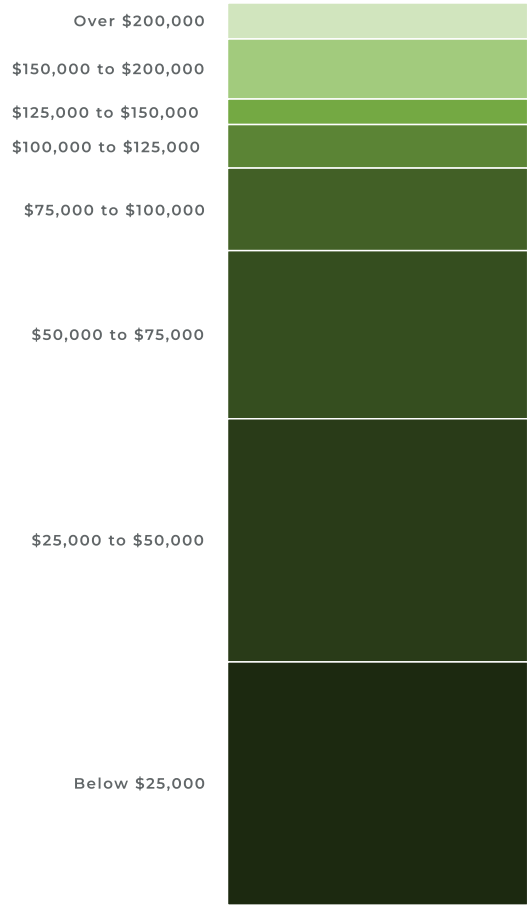
▲ 32%
higher than state average

▲ 175%
higher than state average

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

Economic Analysis

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.



HOUSEHOLD INCOME

Above $200,000

4%

▼ 79%
lower than state average

Median Income

$47,662

▼ 48%
lower than state average

Below $25,000

27%

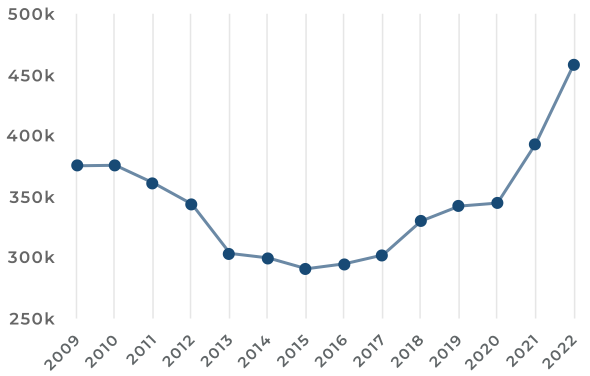
▲ 105%
higher than state average

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

Housing Overview

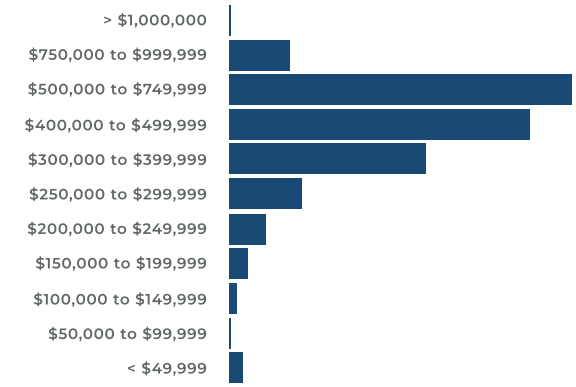
2022 MEDIAN HOME VALUE

$458,600



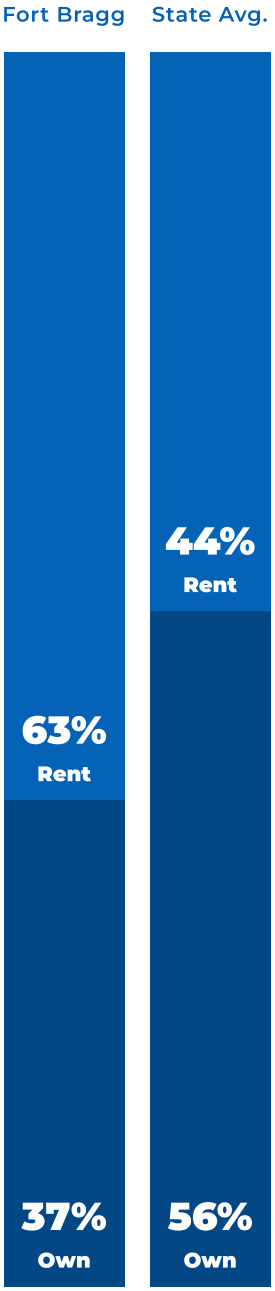
** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

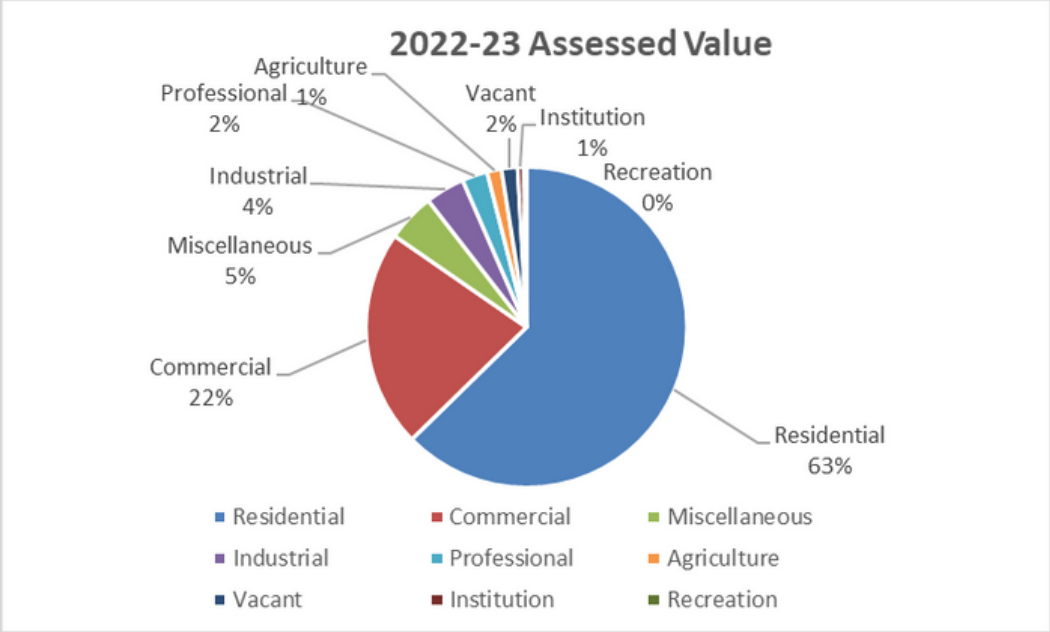


** Data Source: 2022 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Land Use

City of Fort Bragg
Assessed Value of Property by Use Code, City Wide
Last Nine Fiscal Years
(In Thousands)

Category	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Residential	351,259	357,224	369,852	393,470	375,474	395,888	410,229	428,620	448,738	480,401
Commercial	165,103	163,032	167,141	150,666	153,767	156,832	160,042	163,238	164,973	168,401
Miscellaneous	698	701	735	1,120	31,285	31,187	33,043	33,941	35,200	37,333
Industrial	36,342	36,807	37,595	37,908	38,037	39,021	40,900	39,219	18,946	30,445
Professional	0	0	179	9,804	19,769	20,036	20,413	20,817	19,854	19,556
Agriculture	33	34	34	34	0	0	0	0	0	11,181
Vacant	18,931	18,682	18,963	21,162	21,817	23,423	24,116	22,554	22,866	12,354
Institution	4,024	4,285	4,513	4,515	3,761	2,691	3,926	4,429	3,740	4,889
Recreation	7,905	7,593	6,391	7,101	2,676	2,613	2,719	2,762	2,460	1,942
Unknown	1,149	1,178	1,192	0	0	0	0	0	4,031	0
Unitary	542	543	543	340	0	0	0	0	0	0
Net Secured Value	585,986	590,079	607,137	626,121	646,586	671,692	695,389	715,581	720,807	766,503
Unsecured	29,641	31,347	31,275	32,889	32,288	31,556	33,240	33,149	32,899	37,340
Net Taxable Value	615,627	621,426	638,412	659,009	678,874	703,249	728,629	748,730	753,706	803,843



City of Fort Bragg
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
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 DISTRICSTS	0.011000	0.026000	0.025000	0.018000	0.026000	0.024000	0.024000	0.023000	0.023000	0.023000
SCHOOLS	0.114000	0.101000	0.107000	0.115000	0.107000	0.114000	0.107000	0.101000	0.114000	0.162000
TOTAL	0.125000	0.127000	0.132000	0.133000	0.133000	0.138000	0.131000	0.124000	0.137000	0.185000
TOTAL TAX RATE	1.125000	1.127000	1.132000	1.133000	1.133000	1.138000	1.131000	1.124000	1.137000	1.185000

Source: Mendocino County Auditor/Controller data, MuniServices, LLC / Avenu Insights & Analytics
TRA 001-001 is represented for this report
Rates are not adjusted for ERAF.

Principle Property Tax Payers

City of Fort Bragg
Principal Property Tax Payers
Last Fiscal Year and Nine Years Ago

	2022-23		2013-14	
Taxpayer	**Taxable Value ($)**	**Percent of Total City Taxable Value (%)**	**Taxable Value ($)**	**Percent of Total City Taxable Value (%)**
Rap Investors Lp	12,098,933	1.51%	8,448,484	1.37%
Georgia Pacific Llc	11,676,064	1.45%	31,081,107	5.05%
Boatyard Associates Phase	10,990,643	1.37%	9,473,608	1.54%
Anderson Logging	7,714,818	0.96%	3,004,934	0.49%
Safeway Inc	7,534,367	0.94%	7,095,881	1.15%
North Coast Brewery	7,460,211	0.93%	3,836,802	0.62%
Tenants Choice Llc	7,020,616	0.87%		
Gp Investors Llc	5,145,477	0.64%		
Kao Kuami	4,882,578	0.61%	4,209,671	0.68%
Tanti Family Ii Llc	4,845,645	0.60%		
Mendocino Railway	4,835,454	0.60%		
Kashi Keshav Investments L	4,721,210	0.59%	4,173,099	0.68%
Snb Govind Corporation	4,660,843	0.58%		
Grosvenor Van Ness Associa	4,500,960	0.56%	3,881,520	0.63%
Longs Drug Stores Californ	4,152,213	0.52%	3,857,264	0.63%
Ray Ronald R Ttee	4,146,400	0.52%		
Fort Bragg Hotel Llc	3,511,176	0.44%	3,493,850	0.57%
Comcast	3,123,383	0.39%	2,516,285	0.41%
Fort Bragg Investments Llc	3,091,700	0.38%		
Noyo Harbor Inn Llc	3,089,340	0.38%		
Colombi Jeanette Succttee	3,020,628	0.38%	4,936,568	0.80%
Moura Senior Housing	2,921,318	0.36%		
Rbj & Associates Llc	2,848,813	0.35%	2,532,755	0.41%
Taubold Timothy E Ttee	2,777,295	0.35%	2,392,189	0.39%
Kemppe Liquid Gas Corporat	2,733,377	0.34%	2,437,271	0.40%
Savings Bank Of Mendocino Coun			7,417,342	1.20%
Hurst Jason S			4,493,571	0.73%
North Otown Industrial Center			3,573,637	0.58%
Moura Joe P Ttee			3,394,063	0.55%
Keaton Richard J & Julie			3,011,074	0.49%
Noyo Vista Inc			2,957,263	0.48%
Miller Helen Centeno			2,436,877	0.40%
Whitteaker Donald E & Dorothy			2,318,649	0.38%
Lee Michael V & Dona H Ttees			2,290,109	0.37%
Total Top 25 Taxpayers	133,503,462	16.61%	129,263,873	21.00%
Total Taxable Value	803,842,909	100.00%	615,634,319	100.00%

Source: Mendocino County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

Principle Sales Tax Producers

City of Fort Bragg
Principal Sales Tax Producers
Last Fiscal Year and Nine Years Ago

2022-23		2013-14	
Taxpayer	**Business Type**	**Taxpayer**	**Business Type**
Boatyard Tobacco	Miscellaneous Retail	Boatyard Tobacco	Miscellaneous Retail
Canclini TV & Appliance	Furniture/Appliance	Canclini TV & Appliance	Furniture/Appliance
Chevron Service Stations	Service Stations	Chevron Service Stations	Service Stations
CVS Pharmacy	Drug Stores	Cliff House Restaurant	Restaurants
David's Deli	Restaurants	Coast To Coast Hardware	Bldg.Matls-Retail
Denny's Restaurants	Restaurants	CVS Pharmacy	Drug Stores
Dollar Tree Stores	Department Stores	Denny's Restaurants	Restaurants
Emerald Triangle Cannabis - MMD	Drug Stores	Eel River Fuels	Energy Sales
Geo Aggregates	Bldg.Matls-Whsle	Fort Bragg Feed & Pet	Miscellaneous Retail
Harvest Market	Food Markets	Harvest Market	Food Markets
Kemppe Liquid Gas	Energy Sales	Kemppe Liquid Gas	Energy Sales
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 Hydrogarden	Florist/Nursery
O'Reilly Auto Parts	Auto Parts/Repair	North Coast Brewery	Restaurants
Redwood Coast Fuels	Energy Sales	O'Reilly Auto Parts	Auto Parts/Repair
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 Hometown Stores	Furniture/Appliance
Safeway Stores	Food Markets	Speedex Service Station	Service Stations
Sinclair Service Stations	Service Stations	Sport Chrysler-Jeep-Dodge	Auto Sales - New
Sport Chrysler-Jeep-Dodge	Auto Sales - New	Two Short Sales	Bldg.Matls-Whsle
Taco Bell	Restaurants	Union 76 Service Stations	Service Stations
The Brewery Shop	Restaurants	Walsh Oil Company	Energy Sales

Source: MuniServices, LLC / Avenu Insights & Analytics

Historical Sales Tax Amounts

City of Fort Bragg

HISTORICAL SALES TAX AMOUNTS BY BENCHMARK YEAR

CDTFA NAICS SECTOR	2023Q1	2022Q1	2021Q1	2020Q1	2019Q1	2018Q1	2017Q1	2016Q1	2015Q1	2014Q1
Accommodation and Food Services	297,198	310,562	219,712	261,645	270,483	282,205	261,139	233,034	218,376	201,158
Agriculture, Forestry, Fishing and Hunting	10,561	10,175	6,569	11,023	9,955	3,547	7,404	11,516	6,866	2,625
Arts, Entertainment, and Recreation	8,673	8,183	189	5,903	5,394	3,516	3,469	3,454	4,002	4,407
Educational Services	57	881	866	1,331	2,082	7,876	7,499	8,318	6,932	7,927
Information	11,936	12,478	7,167	7,675	9,327	5,569	4,825	4,031	6,163	7,182
Manufacturing	9,909	4,086	5,144	8,705	8,337	7,222	6,312	4,704	4,951	4,444
Mining, Quarrying, and Oil and Gas Extraction	87,936	93,131	68,023	90,299	86,275	73,796	56,363	62,526	80,000	113,954
Other Services (except Public Administration)	30,728	31,829	27,773	31,619	31,125	30,343	31,197	31,897	31,049	27,496
Professional, Scientific, and Technical Services	3,278	3,826	3,254	4,980	5,892	7,944	7,989	8,627	8,693	7,599
Real Estate and Rental and Leasing	2,703	3,276	4,114	2,239	2,712	2,455	2,525	2,525	2,944	2,893
Retail Trade	1,190,494	1,190,415	1,045,074	1,050,208	1,045,335	1,056,217	987,423	990,177	983,868	980,587
Utilities	60,081	55,488	45,953	52,095	56,097	39,686	39,438	40,014	37,326	32,788
All Other NAICS Sectors	27,609	23,559	23,324	21,707	21,418	21,025	18,791	18,414	8,834	5,016
TOTAL	**1,741,163**	**1,747,890**	**1,457,163**	**1,549,429**	**1,554,432**	**1,541,401**	**1,434,374**	**1,419,237**	**1,400,004**	**1,398,075**

Source: MuniServices, LLC / Avenu Insights & Analytics

Principal Employers

City of Fort Bragg

Principal Employers
Last Fiscal Year and Nine Years Ago

Business Name	2023 Number of Employees	2023 Percent of Total Employment (%)	2014 Number of Employees	2014 Percent of Total Employment (%)
Fort Bragg Unified School District*	275	11.85%	270	7.89%
Mendocino Coast District Hospital	255	10.99%	300	8.77%
Parents & Friends Inc	163	7.03%		
Safeway	131	5.65%	115	3.36%
Mendocino Coast Clinics Inc	120	5.17%	120	3.51%
Mendocino County**	101	4.35%	65	1.90%
North Coast Brewing CO Inc (1)	94	4.05%	107	3.13%
Anderson Logging Inc	83	3.58%	92	2.69%
The Wharf & Anchor Lodge	70	3.02%		
City of Fort Bragg	67	2.89%	57	1.67%
Sherwood Oaks Health Center			100	2.92%
Fort Bragg Recreation Center			85	2.49%
Total Top Employers	1,359	58.58%	1,311	38.33%
Total City Employment (2)	2,320		3,420	

Source: MuniServices, LLC / Avenu Insights & Analytics
Source: 2014, previously published ACFR
Results based on direct correspondence with city's local businesses.
(1) Includes summer and seasonal employees
(2) Total City Labor Force provided by EDD Labor Force Data
*Excludes non-bargaining on call subs or sports coaches.
**Includes satellite offices of county departments.

Top 15 RDA

Rank	Assessee	SecuredLandUse	TaxableSecuredAssmts	SecuredTaxableValue	TaxableUnsecAssmnts	TaxableUnsecuredValue	CombinedTaxableValue	OfProjectTaxableValue
1	Georgia Pacific LLC	Heavy Manufactureing	4	11,676,064	0	-	11,676,064	3.58559
2	Boatyard Associates Phase	Shopping Centers	5	10,990,643	0	-	10,990,643	3.37511
3	Safeway Inc	Retail Store	3	7,534,367	0	-	7,534,367	2.31372
4	North Coast Brewery	No Secured Property	0	-	1	7,460,211	7,460,211	2.29095
5	KAO Kuami	Hotels, Motels	3	4,882,578	0	-	4,882,578	1.49939
6	Tanti Family II LLC	Hotels, Motels	1	4,845,645	0	-	4,845,645	1.48805
7	Mendocino Railway	Heavy Manufactureing	4	4,781,523	0	-	4,781,523	1.46835
8	Kashi Keshav Investments	Hotels, Motels	1	4,721,210	0	-	4,721,210	1.44983
9	SNB Govind Corporation	Hotels, Motels	4	4,660,843	0	-	4,660,843	1.43129
10	Grosvenor Van Ness Accociatic	Multiple	48	4,500,960	0	-	4,500,960	1.38220
11	GP Investors LLC	Hotels, Motels	3	4,397,180	0	-	4,397,180	1.35033
12	Tenants Choice LLC	Hotels, Motels	1	4,273,890	0	-	4,273,890	1.31247
13	Longs Drug Stores California	Shopping Centers	1	4,152,213	0	-	4,152,213	1.27510
14	Fort Bragg Hotel LLC	Hotels, Motels	1	3,511,176	0	-	3,511,176	1.07824
15	Fort Bragg Investments LLC	Hotels, Motels	1	3,091,700	0	-	3,091,700	0.94943
				78,019,992	1	7,460,211	85,480,203	26.25006

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APPENDIX

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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)

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.

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 live 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 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.

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.

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.

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.

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 bodyof 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.

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.

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.

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.

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.

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.