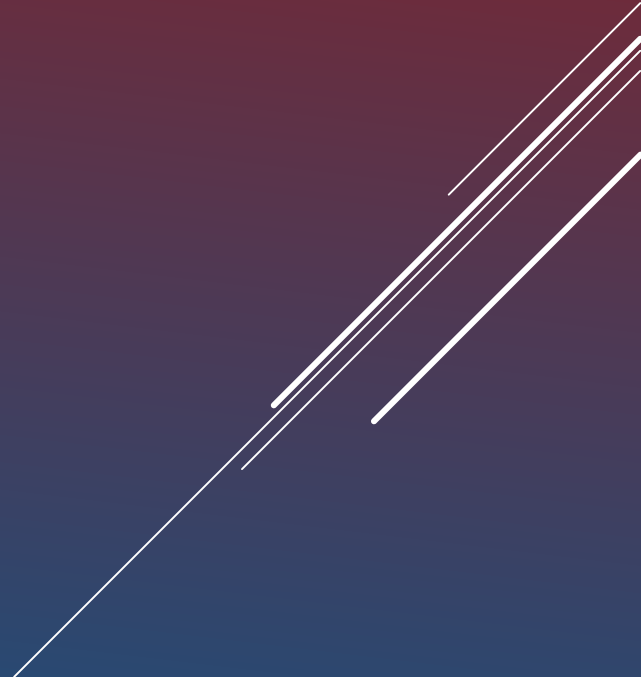


# **CITY OF FORT BRAGG MID-YEAR BUDGET REVIEW**

**FY 2020/21**

**As of December, 31 2020**

# REPORT OUTLINE

- Overview
  - General Fund Results & YE Projections
  - Enterprise Funds Results: Water & Wastewater
  - Internal Service Funds: Facilities, IT & Fleet
  - Mid-Year Budget Amendments Requests FY 20/21
  - General Fund Five year forecast: Challenges/Opportunities
  - Budget Development FY 2021/22
- 

# PURPOSE OF MID-YEAR

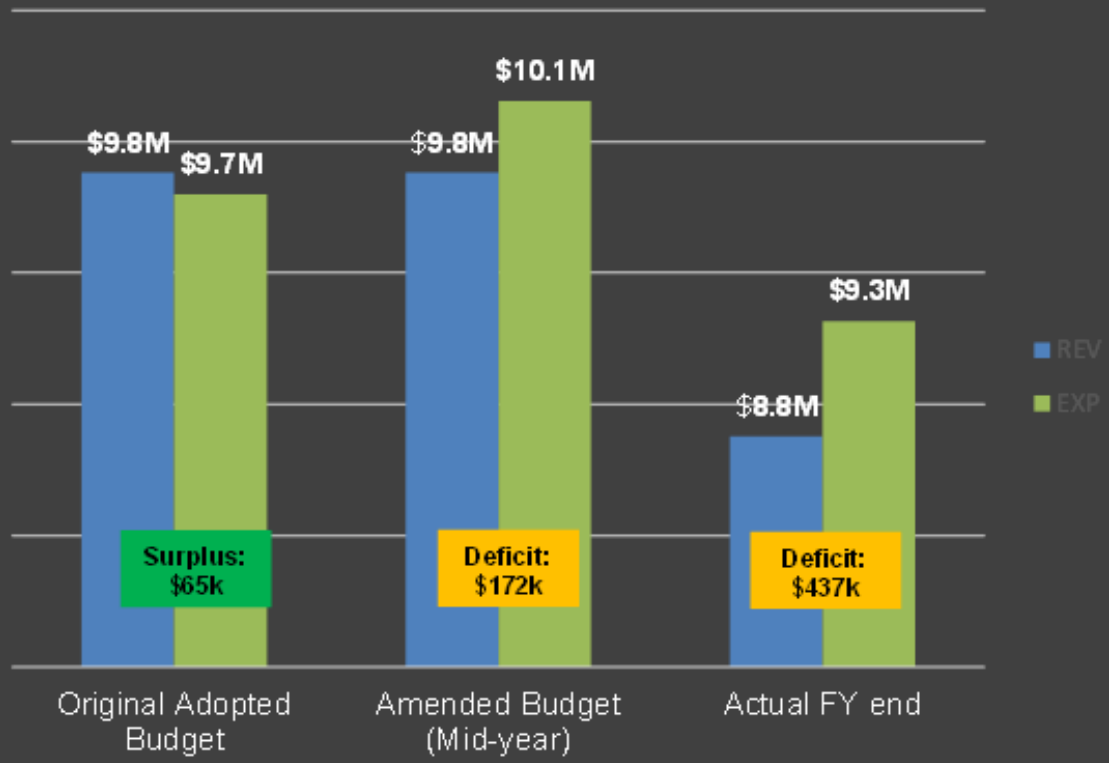
- ▶ **The Annual Mid-Year Budget Review is an essential element in maintaining financial stability.**
- ▶ **It provides the City Council an opportunity to:**
  - ✓ Review the General Fund and other major funds;
  - ✓ Make adjustments to achieve a more accurate budget for the current fiscal year (resulting in greater budget transparency); and
  - ✓ Help shape the development of next year's budget.

# GENERAL FUND



# GENERAL FUND RECAP FY 2019/20

**General Fund Budget vs Actual June 30, 2020**



FUND BALANCE	FY 19/20
Beginning Fund Balance	\$ 3,141,626
Revenue	8,877,842
Less Expenditures	(9,315,549)
Net Transfers	(12,677)
<b>Ending FUND BALANCE</b>	<b>\$ 2,691,242</b>

- **Operating Reserve: \$1,469,787**
  - **Recession Reserve: \$489,929 NEW**
  - **Litigation Reserve: \$200,000**
  - **Unassigned Reserve: \$528,820**
- TOTAL RESERVES \$2,691,242**

# GENERAL FUND FY 20/21 MID-YEAR RESULTS

## REVENUES

### GENERAL FUND REVENUES

REVENUE SOURCE	FY 2018/19	FY 2019/20	Adopted	Approved	Amended	Pro Rated	YTD Actual	Mid-Year	Variance	Estimated	Forecast
	Actuals	Actuals	Budget	Net Budget Amendments	Budget	Budget as of 12/31/2020	12/31/2020	Variance %	Budget vs. Actual	Year End	Surplus/ (Shortfall)
Transient Occupancy Tax	\$ 2,640,276	\$ 2,204,152	\$ 1,877,740	\$ 563,293	\$ 2,441,033	\$ 1,220,517	\$ 1,667,469	68%	\$ 446,952	\$ 2,648,000	\$ 206,967
Sales and Use Tax	1,728,222	1,797,520	1,414,861	179,500	1,594,361	797,180	842,457	53%	45,277	1,715,000	120,639
Property Tax	1,074,933	1,107,039	1,097,613	-	1,097,613	548,807	567,534	52%	18,728	1,121,852	24,239
Other Taxes	762,164	774,924	755,829	-	755,829	377,915	221,750	29%	(156,164)	768,549	12,720
<b>Sub Total Tax Revenue</b>	<b>6,205,593</b>	<b>5,883,633</b>	<b>5,146,043</b>	<b>742,793</b>	<b>5,888,836</b>	<b>2,944,418</b>	<b>3,299,210</b>	56%	<b>354,793</b>	<b>6,253,401</b>	<b>364,565</b>
Licenses & Permits	124,830	97,307	89,792	-	89,792	44,896	44,822	50%	(74)	87,956	(1,836)
Fines and Forfeitures	34,564	47,378	13,900	-	13,900	6,950	4,048	29%	(2,902)	8,532	(5,368)
Intergovernmental	31,628	28,000	24,799	-	24,799	12,400	14,768	60%	2,368	53,799	29,000
Use of Money and Property	(110,374)	268,101	39,454	-	39,454	19,727	(112)	0%	(19,839)	37,085	(2,369)
Charges for Services	63,295	43,040	54,464	-	54,464	27,232	21,987	40%	(5,245)	42,346	(12,118)
Operating Grant Revenue	120,796	139,610	229,518	115,226	344,744	172,372	45,855	13%	(126,517)	390,945	46,201
Reimbursements	2,694,334	2,353,861	2,300,281	35,000	2,335,281	1,167,641	1,045,025	45%	(122,615)	2,332,492	(2,789)
Other Revenue	43,405	16,911	35,392	91,702	126,797	63,399	103,462	82%	40,063	103,858	(22,939)

### TOTAL REVENUES

\$9,208,071

\$8,877,841

\$7,933,643

\$984,721

\$8,918,067

\$4,459,033

\$4,579,065

51%

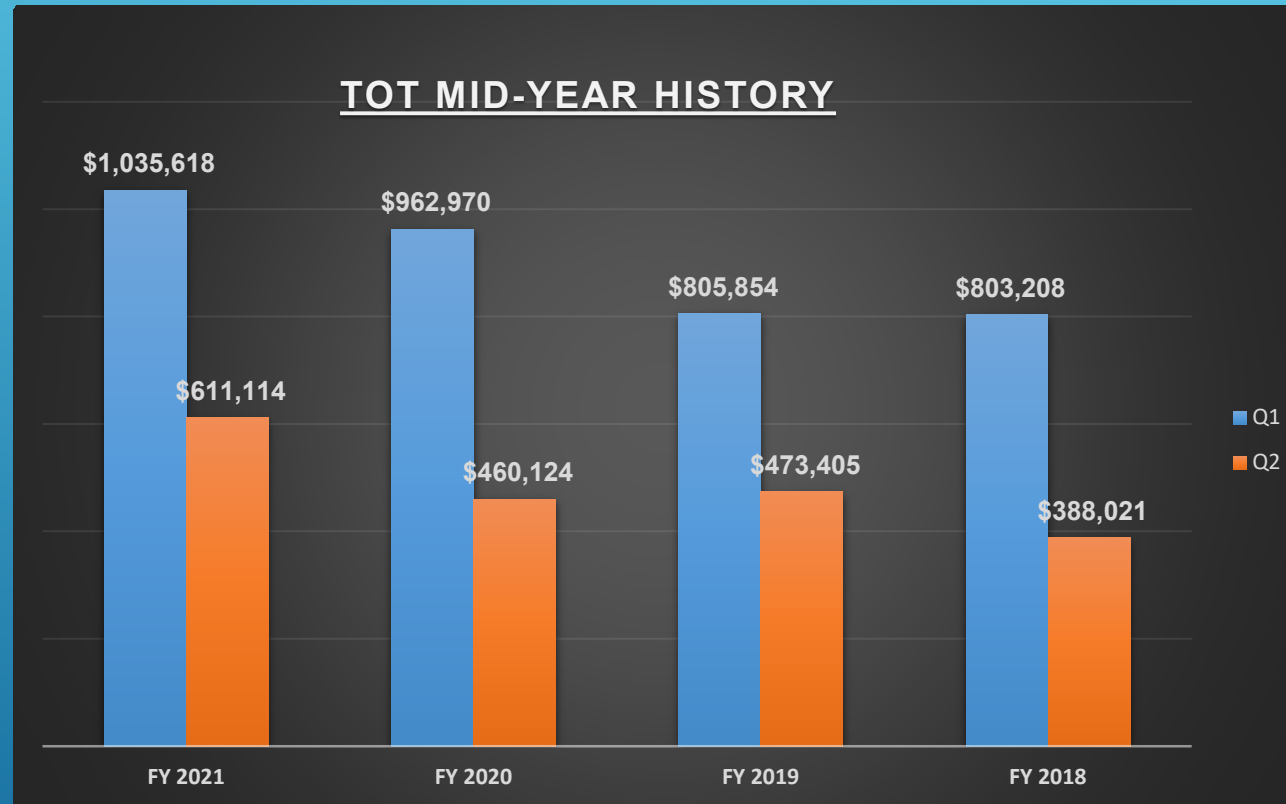
\$120,031

\$9,310,414

\$392,347

# TOT ANALYSIS

## REVENUES



# GENERAL FUND FY 20/21 MID-YEAR RESULTS

## EXPENDITURES

### GENERAL FUND EXPENDITURES

DEPARTMENT	FY 2018/19 Actuals	FY 2019/20 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2020	YTD Actual 12/31/2020	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
<b>GENERAL GOVERNMENT</b>											
City Council	\$ 140,693	\$ 120,522	\$ 150,247	\$ 4,893	\$ 155,140	\$ 77,570	\$ 74,656	48%	\$ (2,914)	\$ 147,061	8,079
Administrative Services	751,545	672,136	674,296	114,382	788,678	394,339	333,220	42%	(61,119)	727,432	61,246
Marketing & Promotions	335,093	185,617	-	63,700	63,700	31,850	18,170	29%	(13,680)	60,070	3,630
Finance	454,348	530,345	456,495	68,449	524,944	262,472	224,890	43%	(37,582)	418,133	106,811
Non-Departmental	594,023	682,561	780,433	(18,806)	761,627	380,814	548,096	72%	167,283	909,204	(147,577)
Community Organizations	160,835	38,162	10,500	40,000	50,500	25,250	12,500	25%	(12,750)	49,582	918
<b>DEBT SERVICE</b>	275,522	260,704	80,525	-	80,525	40,263	833	1%	(39,429)	80,833	(308)
<b>COMMUNITY DEVELOPMENT</b>	438,220	448,795	204,977	57,185	262,162	131,081	72,580	28%	(58,501)	317,106	(54,945)
<b>PUBLIC SAFETY</b>											
Police Department	3,538,689	3,962,129	3,597,662	46,570	3,644,232	1,822,116	1,582,423	43%	(239,693)	3,632,967	11,265
Fire Department	410,401	378,756	441,871	-	441,871	220,936	207,858	47%	(13,078)	440,086	1,785
<b>PUBLIC WORKS</b>											
Administration & Engineering	642,150	588,348	415,204	40,736	455,940	227,970	295,219	65%	67,249	586,529	(130,589)
Parks and Facilities	69,253	47,171	78,896	28,000	106,896	53,448	11,787	11%	(41,661)	84,496	22,400
Street Maintenance	126,787	120,707	132,970	-	132,970	66,485	44,280	33%	(22,205)	122,970	10,000
Storm Drains	17,891	24,922	18,130	-	18,130	9,065	9,471	52%	406	17,630	500
Corporation Yard	699,991	732,548	674,449	4,968	679,417	339,709	296,031	44%	(43,678)	662,409	17,008
Traffic and Safety	45,670	36,291	32,504	-	32,504	16,252	5,809	18%	(10,443)	26,404	6,100
<b>COST ALLOCATION</b>	717,808	485,832	533,310	181,612	714,922	357,461	349,278	49%	(8,183)	762,026	(47,104)

#### TOTAL EXPENDITURES

\$9,418,919

\$9,315,547

\$8,282,469

\$631,689

\$8,914,518

\$4,457,079

\$4,087,101

46%

\$(396,977)

\$9,044,937

\$(130,779)

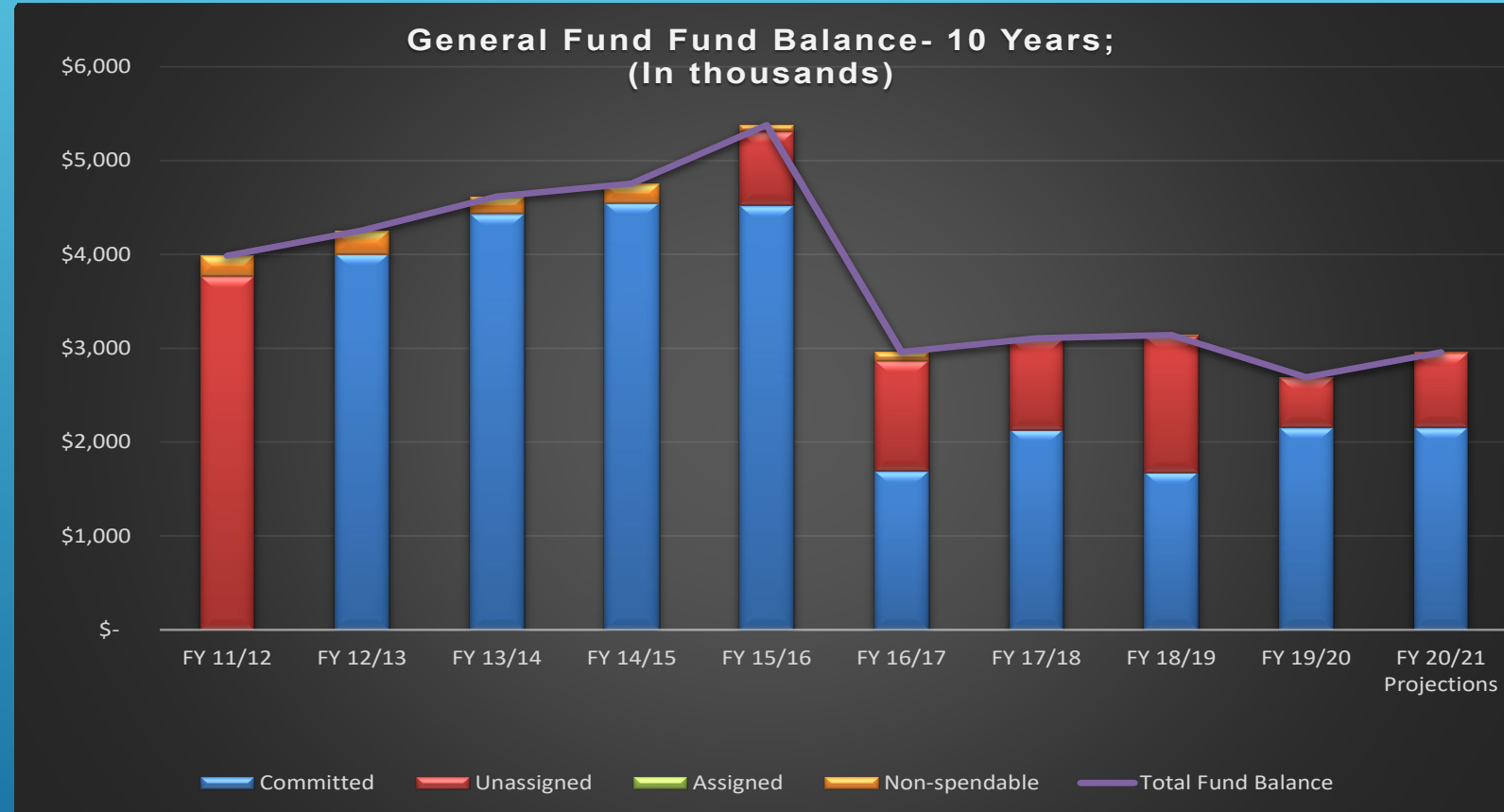


# GENERAL FUND FY 20/21 MID-YEAR RESULTS

## NET RESULTS

Projected Fund Balance; FY 2020/21	
Fund Balance at 07/01/2020	\$ 2,691,242
Revenue	9,310,414
Less Expenditures	(9,044,937)
<b>GENERAL FUND Surplus</b>	<b>\$ 265,477</b>
Net Transfers	-
Change in Fund Balance	265,477
<b>PROJECTED FUND BALANCE , June 2021</b>	<b>\$ 2,956,719</b>

GENERAL FUND RESERVES	
<b>COMMITTED RESERVES</b>	
Operating Reserve	\$ 1,469,787
Recession Reserve	489,929
Litigation Reserve	200,000
<b>UNASSIGNED RESERVES</b>	<b>↑ 797,003</b>
<b>PROJECTED FUND BALANCE</b>	<b>\$ 2,956,719</b>



# ENTERPRISE FUNDS



# ENTERPRISE FUNDS: WATER

## RECAP FY 2019/20

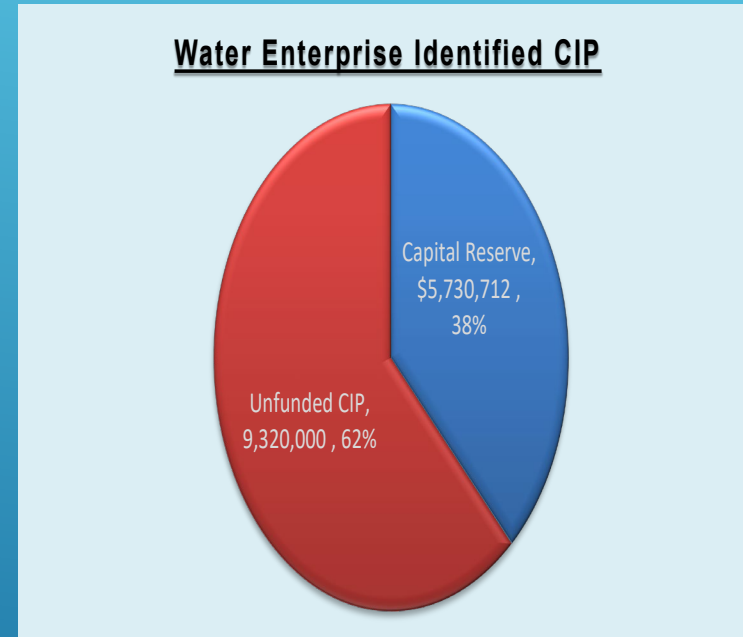
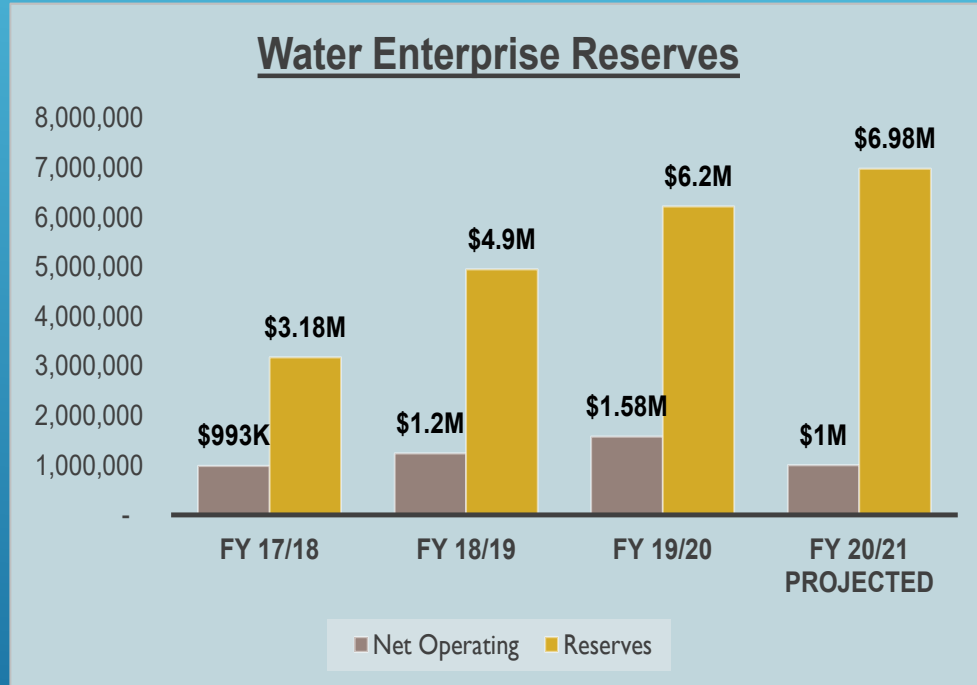
<b>Water Enterprise Net Position</b>	
Net Position at 07/01/2018	\$ 10,036,008
Total Revenue	3,325,694
Total Expense	(1,675,503)
Net Transfers	250
<b>Change in net position</b>	<b>1,650,441</b>
<b>NET POSITION 06/30/20</b>	<b>\$ 11,686,449</b>

<b>Net Position Categories; FY 2019/20</b>	
Net investment in capital assets	\$ 5,358,149
Restricted for debt service	108,064
<b>Capital Reserve</b>	<b>5,730,712</b>
<b>Recession Reserve</b>	<b>NEW 89,168</b>
<b>Unrestricted operating Reserve</b>	<b>400,356</b>
<b>NET POSITION 06/30/20</b>	<b>\$ 11,686,449</b>

# WATER ENTERPRISE FY 20/21 MID-YEAR RESULTS

WATER ENTERPRISE											
	FY 2018/19 Actuals	FY 2019/20 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2020	YTD Actual 12/31/2020	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 3,187,269	\$ 3,325,694	\$ 2,852,771	\$ -	\$ 2,852,771	\$ 1,426,386	\$ 2,226,361	78%	\$ 799,975	\$ 3,639,447	\$ 786,676
<b>Total Revenue</b>	<b>3,187,267</b>	<b>3,325,692</b>	<b>2,852,771</b>	<b>-</b>	<b>2,852,771</b>	<b>1,426,386</b>	<b>2,226,361</b>	<b>78%</b>	<b>799,975</b>	<b>3,639,447</b>	<b>786,676</b>
Personnel services	771,623	444,488	434,107	-	434,107	217,054	253,229	58%	36,176	434,107	-
Administration	273,767	433,923	445,763	-	445,763	222,882	254,665	57%	31,784	445,363	400
Repairs & maintenance	55,768	49,885	69,700	-	69,700	34,850	5,943	9%	(28,907)	58,700	11,000
Materials & supplies	176,337	140,121	165,836	-	165,836	82,918	70,108	42%	(12,810)	159,836	6,000
Utilities	116,867	134,585	130,000	-	130,000	65,000	42,572	33%	(22,428)	120,000	10,000
Contractual services	63,377	45,788	58,880	8,873	67,753	33,877	17,084	25%	(16,792)	62,323	5,430
Insurance	12,314	21,031	18,400	-	18,400	9,200	17,230	94%	8,030	18,400	-
Other operating	9,611	5,294	9,500	-	9,500	4,750	487	5%	(4,263)	4,500	5,000
Interest/Debt Service *	83,128	74,076	447,528	-	447,528	223,764	376,617	84%	152,853	447,528	-
Depreciation **	357,218	326,312	-	-	-	-	-	0%	-	332,000	(332,000)
<b>Total Expenditures</b>	<b>1,920,011</b>	<b>1,675,503</b>	<b>1,779,714</b>	<b>8,873</b>	<b>1,788,587</b>	<b>894,294</b>	<b>1,037,937</b>	<b>58%</b>	<b>143,644</b>	<b>2,082,757</b>	<b>(294,170)</b>
<b>Net transfers ; in (out)</b>	<b>1,031,762</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Revenue/(Expense)</b>	<b>\$ 2,299,018</b>	<b>\$ 1,649,939</b>	<b>\$ 1,073,057</b>	<b>\$ (8,873)</b>	<b>\$ 1,064,184</b>	<b>\$ 532,092</b>	<b>\$ 1,188,423</b>		<b>\$ 656,331</b>	<b>\$ 1,556,690</b>	<b>492,506</b>

# WATER ENTERPRISE RESERVES



# ENTERPRISE FUNDS: WASTEWATER

## RECAP FY 2019/20

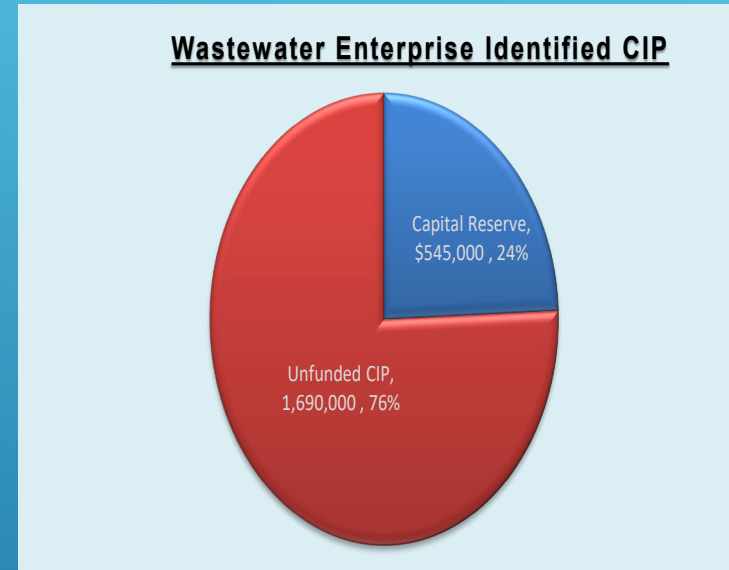
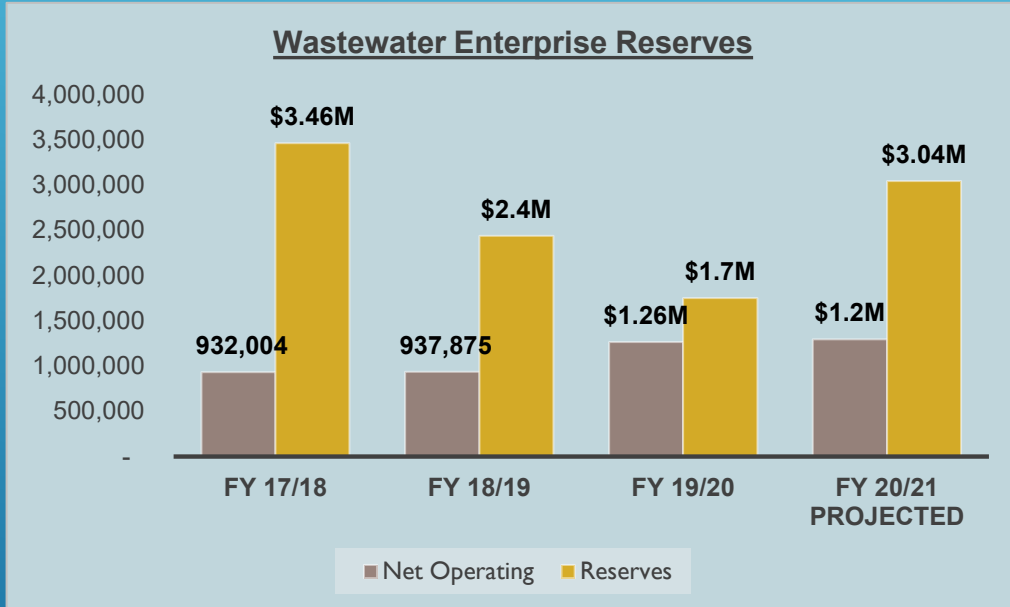
Net Position; FY 2019/20	
Net Position at 07/01/2019	\$ 14,993,115
Total Revenue	8,109,534
Total Expense	(2,333,320)
Net Transfers	1,573,033
<b>Change in net position</b>	<b>7,349,247</b>
<b>Net Position at 06/30/2020</b>	<b>\$ 22,342,362</b>

Net Position Categories; FY 2019/20	
Net investment in capital assets	20,535,019
<b>Capital Reserve</b>	<b>1,046,244</b>
<b>Recession Reserve</b>	<b>NEW 95,931</b>
<b>Unrestricted operating Reserve</b>	<b>665,168</b>
<b>Net Position at 06/30/2020</b>	<b>\$ 22,342,362</b>

# WASTEWATER ENTERPRISE FY 20/21 MID-YEAR RESULTS

WASTEWATER ENTERPRISE											
	FY 2018/19	FY 2019/20	Adopted	Approved	Amended	Pro Rated	YTD Actual	Mid-Year	Variance	Estimated	Forecast
	Actuals	Actuals	Budget	Net Budget	Budget	Budget as	12/31/2020	Variance	Budget vs.	Year End	Surplus/
				Amendments		of		%	Actual		(Shortfall)
						12/31/2020	12/31/2020				
Operating Revenue	\$ 1,376,037	\$ 3,597,208	\$ 2,663,420	\$ -	\$ 2,663,420	\$ 1,331,710	\$ 2,422,291	91%	\$ 1,090,581	\$ 3,720,837	\$ 1,057,417
Capital Grants	2,339,229	4,512,326	-	-	-	-	-	0%	-	-	-
<b>Total Revenue</b>	<b>3,715,267</b>	<b>8,109,534</b>	<b>2,663,420</b>	<b>-</b>	<b>2,663,420</b>	<b>1,331,710</b>	<b>2,422,291</b>	<b>91%</b>	<b>1,090,581</b>	<b>3,720,837</b>	<b>1,057,417</b>
Personnel services	1,252,007	627,827	666,436	(3,980)	662,456	331,228	334,330	50%	3,102	705,660	(43,204)
Administration	267,304	726,515	533,824	-	533,824	266,912	261,177	49%	(5,735)	527,124	6,700
Repairs & maintenance	135,967	123,576	77,000	-	77,000	38,500	23,071	30%	(15,429)	55,500	21,500
Materials & supplies	333,550	155,786	189,926	5,514	195,440	97,720	43,333	22%	(54,387)	180,647	14,793
Utilities	148,648	172,435	225,000	-	225,000	112,500	82,641	37%	(29,859)	160,000	65,000
Contractual services	143,898	111,735	64,259	153,339	217,598	108,799	62,766	29%	(46,033)	193,452	24,146
Insurance	11,770	26,181	29,063	-	29,063	14,532	50,031	172%	35,500	56,988	(27,925)
Interest/Debt Service *	13,158	84,956	187,410	-	187,410	93,705	350	0%	(93,355)	187,760	(350)
Depreciation **	339,621	304,310	-	-	-	-	-	0%	-	360,000	(360,000)
<b>Total Expenditures</b>	<b>2,645,923</b>	<b>2,333,320</b>	<b>1,972,918</b>	<b>154,873</b>	<b>2,127,791</b>	<b>1,063,895</b>	<b>857,699</b>	<b>40%</b>	<b>(206,196)</b>	<b>2,427,130</b>	<b>(299,339)</b>
Net transfers ; in (out)	1,031,762	250	-	-	-	-	1,110,712	100%	-	1,110,712	-
<b>Net Revenue/(Expense)</b>	<b>\$2,101,106</b>	<b>\$5,775,964</b>	<b>\$ 690,502</b>	<b>\$ (154,873)</b>	<b>\$ 535,629</b>	<b>\$ 267,815</b>	<b>\$ 2,675,303</b>		<b>\$1,296,777</b>	<b>\$2,404,419</b>	<b>1,868,790</b>

# WASTEWATER ENTERPRISE RESERVES





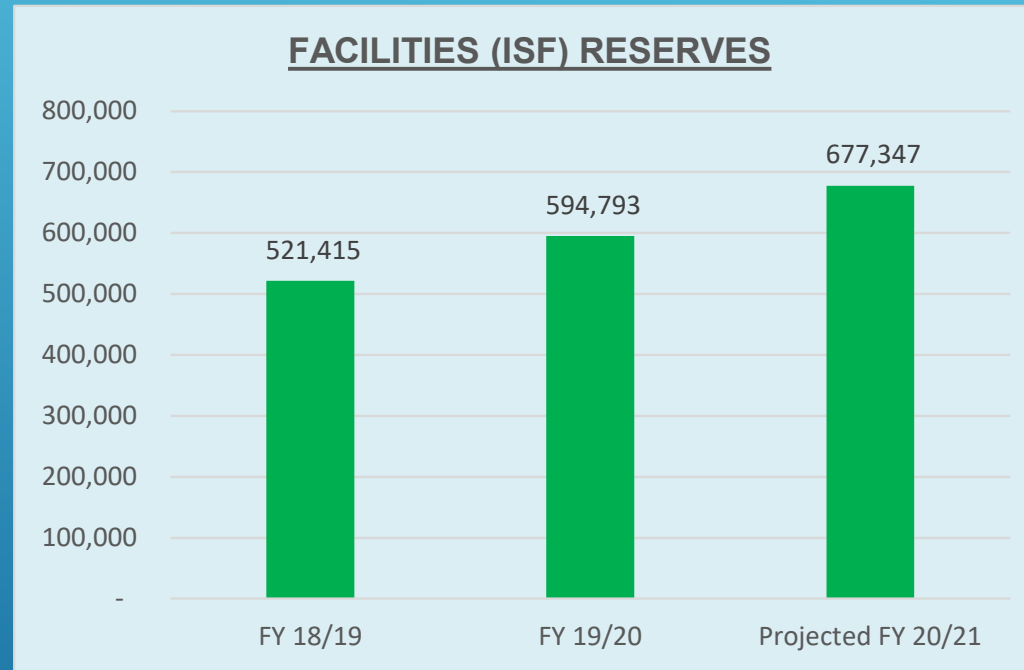
# INTERNAL SERVICE FUNDS



# ISF: FACILITIES FY 20/21 MID-YEAR RESULTS

ISF-FACILITIES											
	FY 2018/19 Actuals	FY 2019/20 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2020	YTD Actual 12/31/2020	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 9,563	\$ 11,225	\$ 2,059	\$ -	\$ 2,059	\$ 1,030	\$ 1,030	50%	\$ -	\$ 2,059	\$ -
Interdepartmental Charges	299,036	205,744	193,044	-	193,044	96,522	96,522	1	-	193,044	-
<b>TOTAL REVENUES</b>	<b>308,599</b>	<b>216,969</b>	<b>195,103</b>	<b>-</b>	<b>195,103</b>	<b>97,552</b>	<b>97,552</b>	50%	-	<b>195,103</b>	<b>-</b>
Personnel Services	117,585	127,949	107,322	-	107,322	53,661	53,661	50%	-	107,322	-
Repairs & Maintenance	31,547	6,666	265,125	(239,500)	25,625	12,813	6,387	25%	(6,426)	30,625	(5,000)
Allocated Overhead	13,522	-	-	-	-	-	-	0%	-	-	-
Depreciation	2,084	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>164,738</b>	<b>134,616</b>	<b>372,447</b>	<b>(239,500)</b>	<b>132,947</b>	<b>66,474</b>	<b>60,048</b>	45%	<b>(6,426)</b>	<b>137,947</b>	<b>(5,000)</b>
<b>Net Revenue/(Expense)</b>	<b>\$ 143,862</b>	<b>\$ 82,354</b>	<b>\$ (177,344)</b>	<b>\$ 239,500</b>	<b>\$ 62,156</b>	<b>\$ 31,078</b>	<b>\$ 37,504</b>	60%	<b>\$ 6,426</b>	<b>\$ 57,156</b>	<b>(5,000)</b>

# ISF: FACILITIES RESERVES



# ISF: FACILITIES 10 YEAR PROGRAM

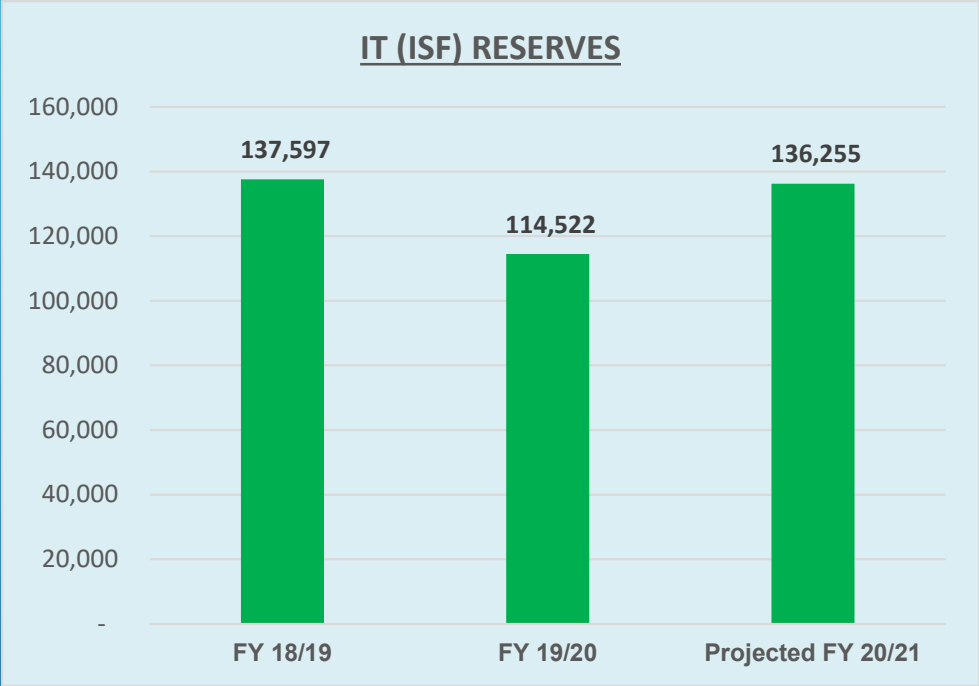
## Facility & Equipment Internal Service Fund - 10 Year Program

PROJECTS/REPLACEMENTS FY:	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
City Hall	\$7,442	\$0	\$91,500	\$10,000	\$7,000	\$0	\$0	\$65,000	\$0	\$0	\$0
City Hall East	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fort Building	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Town Hall	\$0	\$0	\$92,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Guest House	\$20	\$0	\$83,000	\$50,000	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0
Police Department	\$0	\$0	\$0	\$15,000	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0
Bainbridge Park	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$30,000	\$0	\$0
Noyo Headlands Park	\$0	\$0	\$35,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
Pomo Bluffs Park	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Corp Yard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL projects</b>	<b>\$9,962</b>	<b>\$0</b>	<b>\$311,500</b>	<b>\$125,000</b>	<b>\$7,000</b>	<b>\$85,000</b>	<b>\$20,000</b>	<b>\$135,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>
General Repairs Facilities	\$10,000	\$25,625	\$26,266	\$26,922	\$27,595	\$28,285	\$28,992	\$29,717	\$30,460	\$31,222	\$32,002
<b>TOTAL preventative maintenance</b>	<b>\$10,000</b>	<b>\$25,625</b>	<b>\$26,266</b>	<b>\$26,922</b>	<b>\$27,595</b>	<b>\$28,285</b>	<b>\$28,992</b>	<b>\$29,717</b>	<b>\$30,460</b>	<b>\$31,222</b>	<b>\$32,002</b>
<b>TOTAL PROJECT FUNDING NEED:</b>	<b>\$19,962</b>	<b>\$25,625</b>	<b>\$337,766</b>	<b>\$151,922</b>	<b>\$34,595</b>	<b>\$113,285</b>	<b>\$48,992</b>	<b>\$164,717</b>	<b>\$60,460</b>	<b>\$31,222</b>	<b>\$32,002</b>

# ISF: INFORMATION TECHNOLOGY (IT) FY 20/21 MID-YEAR RESULTS

ISF-IT											
	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 20/21 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2020	YTD Actual 12/31/2020	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Interdepartmental Charges	460,112	303,965	282,596	(12,090)	294,686	147,343	147,343	50%	-	294,686	-
<b>TOTAL REVENUES</b>	<b>460,112</b>	<b>303,965</b>	<b>282,596</b>	<b>(12,090)</b>	<b>294,686</b>	<b>147,343</b>	<b>147,343</b>	50%	-	<b>294,686</b>	-
Personnel Services	207,706	155,363	69,605	(1,335)	68,270	34,135	36,908	54%	2,773	84,324	(16,054)
Repairs & Maintenance	2,124	67	-	-	-	-	-	0%	-	-	-
Materials & Supplies	163,865	169,832	204,454	12,090	216,544	108,272	92,406	43%	(15,866)	202,100	14,444
Contractual Services	1,005	828	-	-	-	-	22,622	0%	22,622	-	-
Allocated Overhead	24,156	-	-	-	-	-	-	0%	-	-	-
Depreciation	19,354	49,005	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>418,210</b>	<b>375,095</b>	274,059	10,755	284,814	142,407	151,936	53%	9,529	286,424	(1,610)
<b>Net Revenue/(Expense)</b>	<b>\$ 41,902</b>	<b>\$ (71,130)</b>	<b>\$ 8,537</b>	<b>\$ (22,845)</b>	<b>\$ 9,872</b>	<b>\$ 4,936</b>	<b>\$ (4,593)</b>	<b>-47%</b>	<b>\$ (9,529)</b>	<b>\$ 8,262</b>	<b>(1,610)</b>

# ISF: IT RESERVES



# ISF: FLEET

## FY 20/21 MID-YEAR RESULTS

ISF-FLEET											
	FY 2018/19 Actuals	FY 2019/20 Actuals	FY 20/21 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2020	YTD Actual 12/31/2020	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	5,440	16,744	10,291	-	10,291	\$ 5,146	5,146	50%	\$ -	10,291	\$ -
Interdepartmental Charges	502,973	259,066	407,478	-	407,478	203,739	203,739	50%	-	407,478	(0)
<b>TOTAL REVENUES</b>	<b>508,413</b>	<b>275,810</b>	<b>417,769</b>	<b>-</b>	<b>417,769</b>	<b>208,885</b>	<b>208,885</b>	50%	-	<b>417,769</b>	<b>-</b>
Personnel Services	127,314	121,030	135,032	(2,755)	132,277	66,139	68,274	52%	2,136	132,102	175
Repairs & Maintenance	55,171	35,745	39,000	-	39,000	19,500	28,862	74%	9,362	36,000	3,000
Materials & Supplies	66,683	62,528	67,800	-	67,800	33,900	87,053	128%	53,153	67,400	400
Vehicles	1,651	-	131,000	664,949	795,949	397,974	-	0%	(397,974)	670,949	125,000
Contractual Services	1,437	4,579	1,200	-	1,200	600	1,811	151%	1,211	1,200	-
Allocated Overhead	14,476	-	-	-	-	-	-	0%	-	-	-
Depreciation	125,859	117,694	-	-	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>392,591</b>	<b>341,576</b>	374,032	662,194	1,036,226	518,113	186,000	18%	(332,113)	907,651	128,575
<b>Net transfers ; in (out)</b>										331,500	
<b>Net Revenue/(Expense)</b>	<b>\$ 115,822</b>	<b>\$ (65,766)</b>	<b>\$ 43,737</b>	<b>\$ (662,194)</b>	<b>\$ (618,456)</b>	<b>\$ (309,228)</b>	<b>\$ 22,885</b>	<b>-4%</b>	<b>\$ 332,113</b>	<b>\$ (158,382)</b>	<b>460,074</b>

# ISF: FLEET 10 YEAR PROGRAM

## Vehicle Replacement Plan

Unit No.	Make	Yr.	Model	Hours/Miles	FY 19/20	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected
<b>PUBLIC WORKS VEHICLES</b>															
1	Jetter/Vactor Tra	HONDA		JETTER TRAILER		\$6,000									
2	PW48	FORD	2008	RANGER	70,033		\$37,000								
3	WWT31	NISSAN	2007	FRONTIER	64,414					\$38,000					
4	WWT15	TMC	1986	LIFT TRUCK	737hrs	\$35,000									
5	WT1	Dodge	2005	1500 Q. CAB	46,383			\$30,000							
6	PW8	JOHNDE	85	BACKHOE	5,516		\$65,000								
7	PW16	FORD	2006	F-150 X-TRA	59,826				\$38,000						
8	PW46	STERLING	2001	CAMEL	14,215	\$602,749									
9	PW1	CHEV.	2000	3500 Flatbed	46,383				\$56,000						
10	CHE121	FORD	2006	ESCAPE	52,091						\$36,000				
11	PW5	FORD	2006	F-250 SERV.	59,713					\$45,000					
<b>POLICE DEPARTMENT VEHICLES</b>															
1	PD745	FORD	2008	E150 Van	85,000	\$62,200									
2	PD735	FORD	2005	CROWN VIC	89,424	\$55,000									
3	PD747	FORD	2009	ESCAPE	101,872										\$48,000
4	PD744	FORD	2008	RANGER	45,682	\$35,000									
5	PD1302	FORD	2011	CROWN VIC	62,090		\$56,000								
6	PD1301-K9	FORD	2011	CROWN VIC	62,005			\$56,000							
7	PD1403	FORD	2014	INTERCEPTOR	48,856				\$57,000						
8	PD501	FORD	2015	INTERCEPTOR	32,134				\$57,000						
9	PD500	FORD	2015	INTERCEPTOR	34,682					\$60,000					
10	PD509	FORD	2015	TAURUS	25,811					\$30,000					
11	PD503	FORD	2015	INTERCEPTOR	16,626						\$60,000				
12	PD510	FORD	2015	TAURUS	26,398						\$30,000				
13	PD502	FORD	2015	INTERCEPTOR	17,545							\$62,000			
14	PD507	FORD	2016	INTERCEPTOR	15,970							\$48,000			
15	PD508	FORD	2016	INTERCEPTOR	9,023								\$62,000		
16	PD513	FORD	2018	INTERCEPTOR	100									\$65,000	
<b>Subtotal PD</b>					-	\$152,200	\$56,000	\$56,000	\$114,000	\$90,000	\$90,000	\$110,000	\$62,000	\$65,000	\$48,000
<b>Subtotal Non-PD</b>					-	\$643,749	\$102,000	\$30,000	\$94,000	\$83,000	\$36,000	\$0	\$0	\$0	\$0
<b>Total Replacement Costs</b>					-	\$795,949	\$158,000	\$86,000	\$208,000	\$173,000	\$126,000	\$110,000	\$62,000	\$65,000	\$48,000
<b>Projected at Year-End</b>					-	\$ 670,949									
<b>Budget Variance</b>						\$ 125,000									

Grant Funded  
C/F from PY  
Move to next year



# ISF: FLEET RESERVES

Maintenance & Purchases	FY 19/20	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected
Sal/Benefits	121,030	132,102	145,312	159,843	175,828	184,619	193,850	203,543	213,720	224,406	235,626
Non-Personnel Costs	102,851	104,600	107,215	109,895	112,643	115,459	118,345	121,304	124,337	127,445	130,631
Vehicle Purchases	-	670,949	158,000	86,000	208,000	173,000	126,000	110,000	62,000	65,000	48,000
<b>Projected Total Cost</b>	<b>223,881</b>	<b>907,651</b>	<b>410,527</b>	<b>355,739</b>	<b>496,471</b>	<b>473,078</b>	<b>438,195</b>	<b>434,847</b>	<b>400,056</b>	<b>416,851</b>	<b>414,257</b>
Required Funds contribution	275,809	417,769	417,769	417,769	417,769	417,769	417,769	417,769	417,769	417,769	417,769
Beginning Reserve Balance	153,206	205,134	46,752	53,993	116,023	37,321	(17,988)	(38,415)	(55,493)	(37,781)	(36,863)
External Funding		331,500	-	-	-	-	-	-	-	-	-
Reserve - increase (decrease)	51,928	(489,882)	7,241	62,030	(78,702)	(55,309)	(20,427)	(17,078)	17,712	918	3,512
Ending Reserve Balance	205,134	46,752	53,993	116,023	37,321	(17,988)	(38,415)	(55,493)	(37,781)	(36,863)	(33,351)

