

# FY 2021-22 Mid-Term Budget Workshop Special Meeting

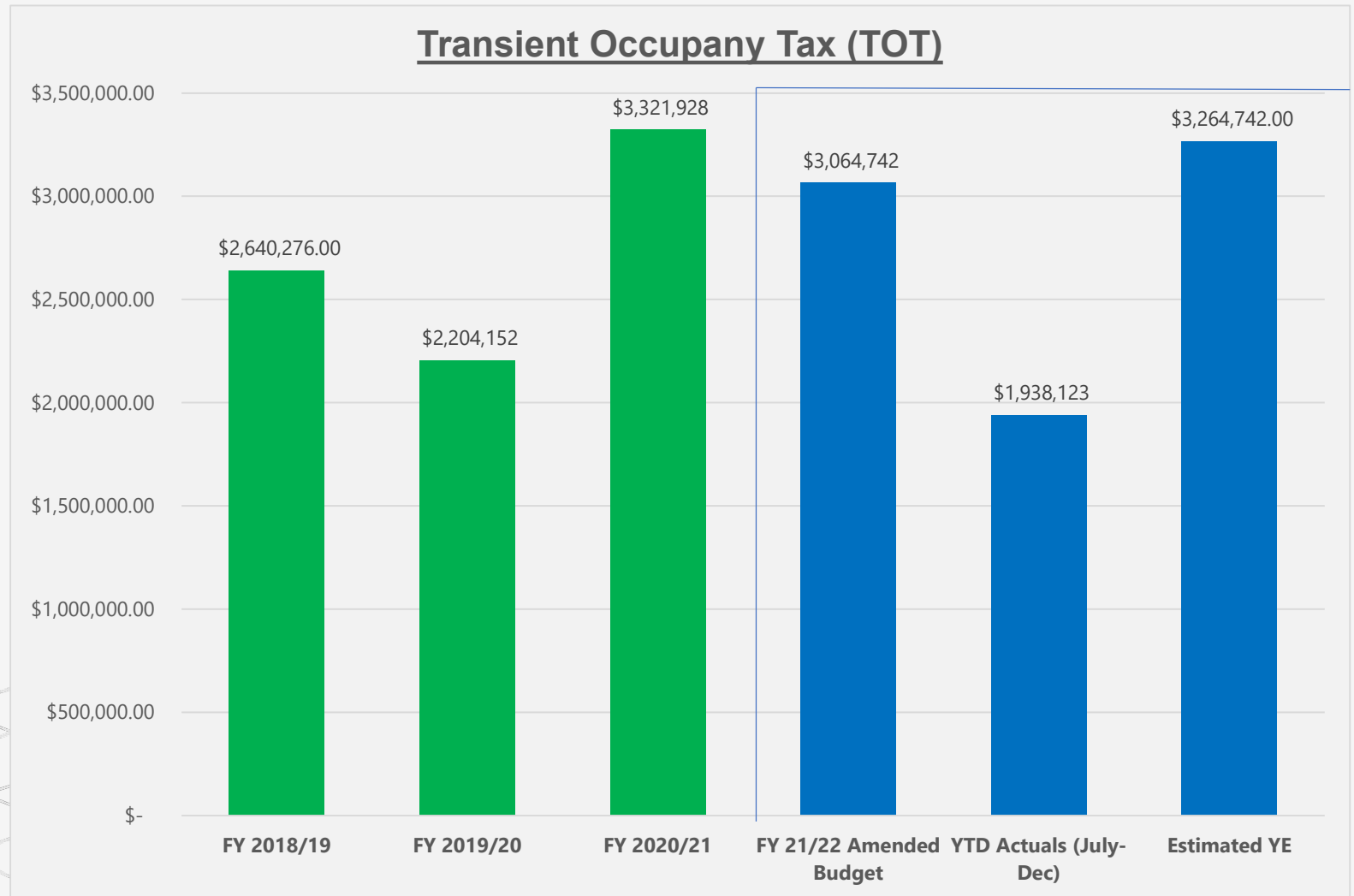
March 9<sup>th</sup>, 2022

# General Fund

# General Fund Revenues: TOT

16 % Growth in the first half of FY 21/22

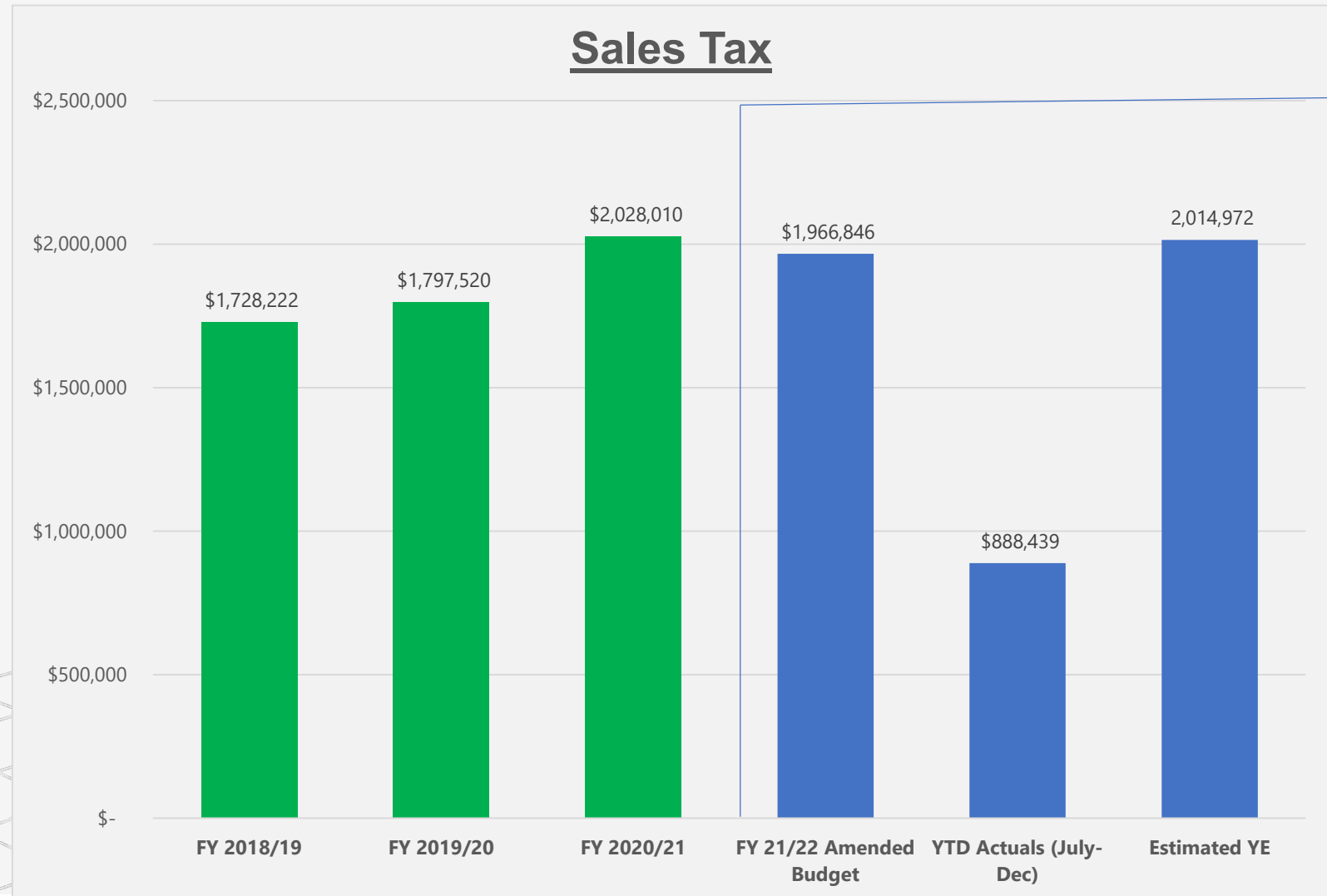
- TOT Revenues are 63 % of Total Budget at Mid-Year
- A Budget amendment of \$200k is being proposed due to strong Q1 and Q2 results.



# General Fund Revenues: Sales Tax

45% of the Budget  
(excluding Dec receipts)

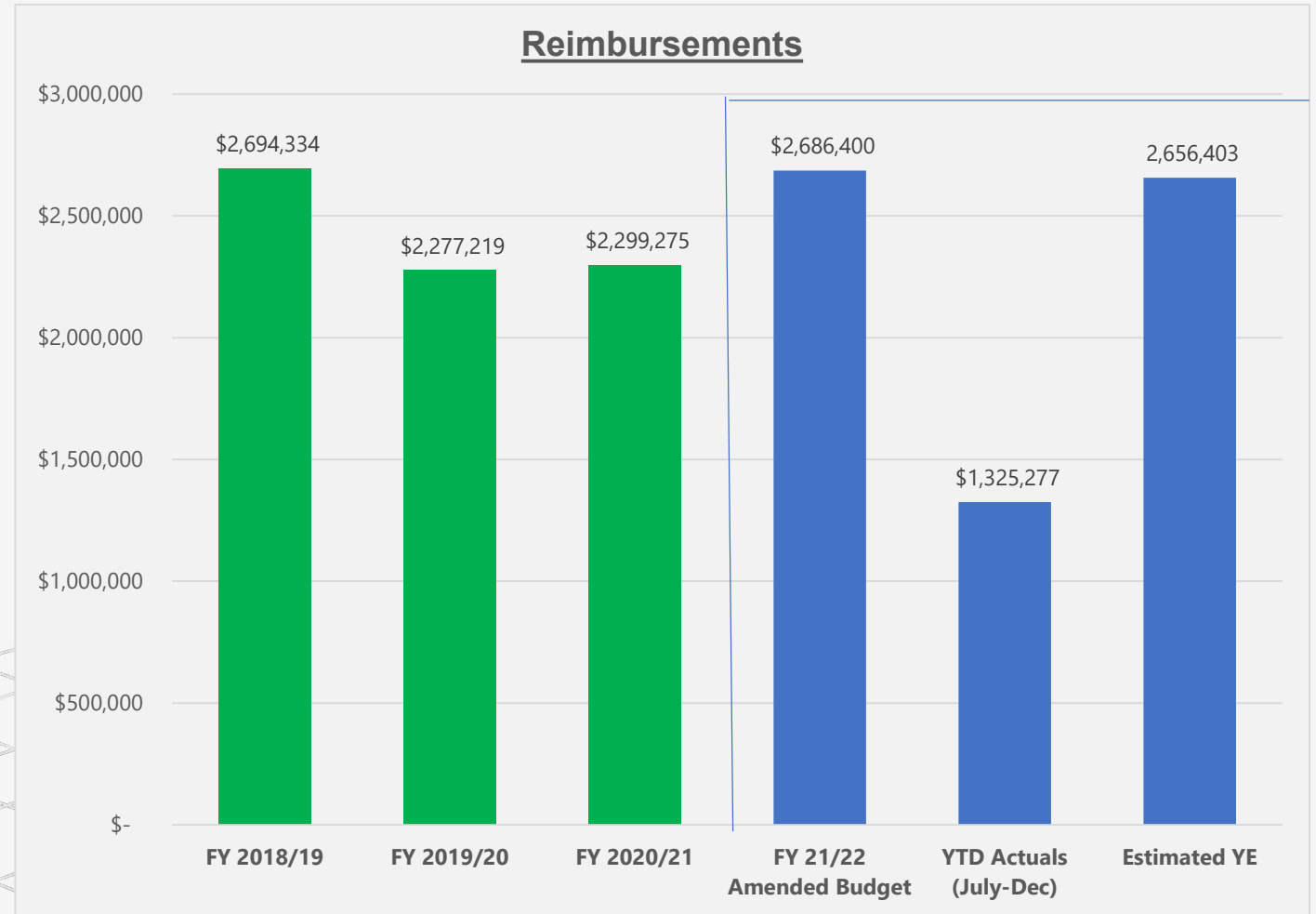
- Sales Tax is projected to end the fiscal year \$2.01 million, above Budget estimates.



# General Fund Revenues: Reimbursements

Reimbursements include:

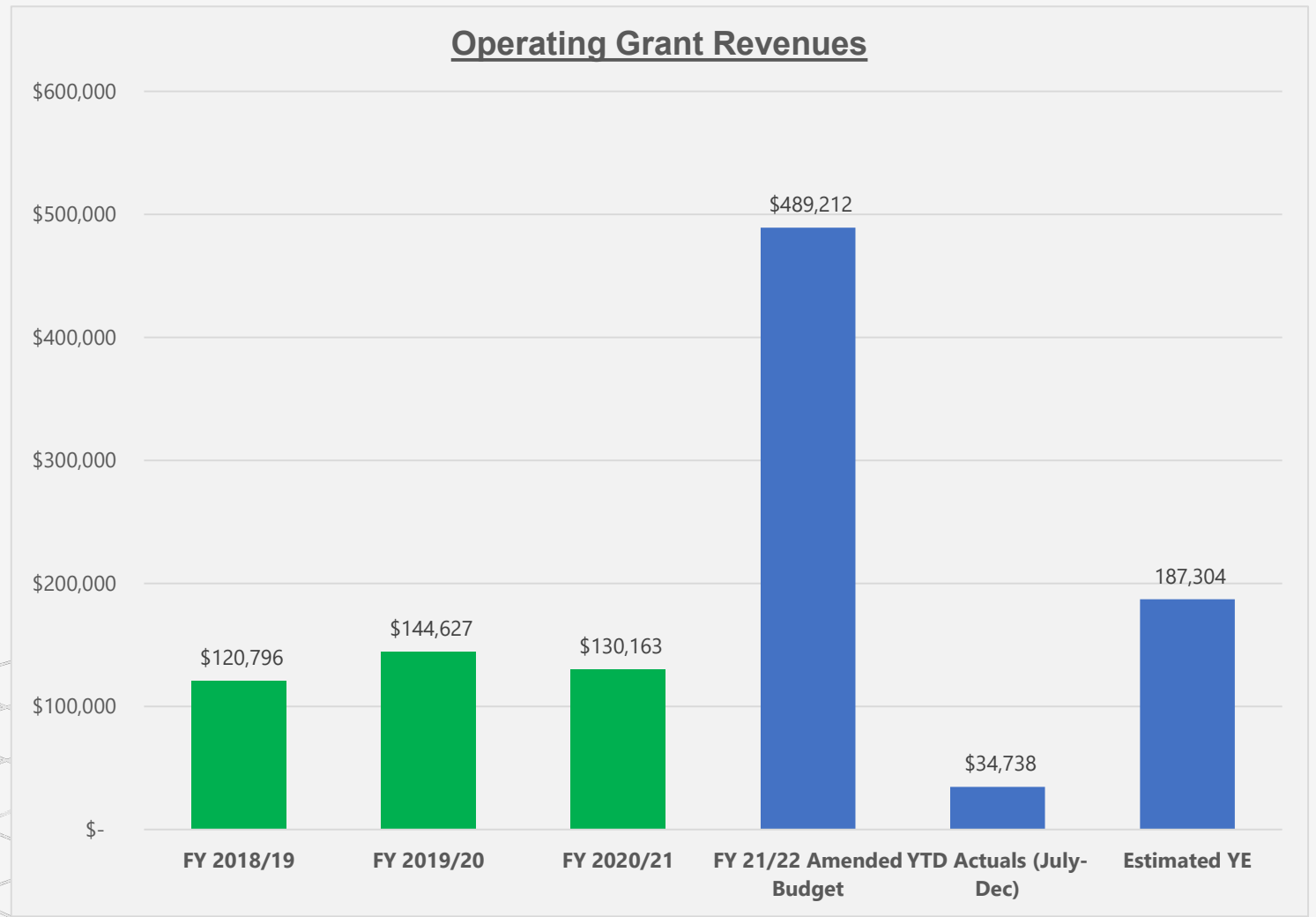
- . COPS Reimbursement
- . Developer Deposit Accounts (DDA)
- . Cost Allocation Transfers
- . **45 % of total Budget at Mid-Year.**



# General Fund Revenues: Operating Grant Revenues

Only 7% of the Budget at Mid-Year  
\$302k ↓

- Operating Grant revenues are only at 7 percent at mid-year and are expected to end the year at \$302k below budget.
- Unspent funds will be carried forward to next fiscal year.**



# General Fund Revenues

GENERAL FUND REVENUES											
REVENUE SOURCE	FY 2019/20 Actuals	FY 2020/21 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2021	YTD Actual 12/31/2021	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Transient Occupancy Tax	\$ 2,204,152	\$ 3,321,928	\$ 2,764,742	\$ 300,000	\$ 3,064,742	\$ 1,532,371	\$ 1,938,123	63%	\$ 405,752	\$ 3,264,742	\$ 200,000
Sales and Use Tax	1,797,520	2,028,010	1,866,846	100,000	1,966,846	983,423	888,439	45%	(94,984)	2,014,972	48,126
Property Tax	1,107,039	1,085,532	1,159,533	-	1,159,533	579,767	659,674	57%	79,907	1,152,076	(7,457)
Other Taxes	774,924	810,652	779,500	-	779,500	389,750	367,576	47%	(22,174)	812,830	33,330
<b>Sub Total Tax Revenue</b>	<b>5,883,633</b>	<b>7,246,120</b>	<b>6,570,621</b>	<b>400,000</b>	<b>6,970,621</b>	<b>3,485,311</b>	<b>3,853,811</b>	55%	<b>368,501</b>	<b>7,244,621</b>	<b>274,000</b>
Licenses & Permits	124,929	91,567	93,702	-	93,702	46,851	38,176	41%	(8,675)	88,157	(5,545)
Fines and Forfeitures	70,097	12,181	36,200	-	36,200	18,100	11,356	31%	(6,744)	22,539	(13,661)
Intergovernmental	14,231	3,000	-	-	-	-	-	0%	-	-	-
Use of Money and Property	261,029	(64,616)	27,020	-	27,020	13,510	(32,456)	-120%	(45,966)	38,782	11,762
Charges for Services	70,402	45,370	57,000	-	57,000	28,500	39,040	68%	10,540	66,492	9,492
Operating Grant Revenue	144,627	130,163	489,212	-	489,212	244,606	34,738	7%	(209,868)	187,304	(301,908)
Reimbursements	2,277,219	2,299,275	2,685,200	11,200	2,686,400	1,343,200	1,325,277	49%	(17,923)	2,656,403	(29,997)
Other Revenue	31,675	109,358	18,500	-	18,500	9,250	25,920	140%	16,670	28,798	10,298
<b>TOTAL GENERAL FUND REV</b>	<b>\$ 8,877,842</b>	<b>\$ 9,872,419</b>	<b>\$ 9,977,455</b>	<b>\$ 411,200</b>	<b>\$ 10,378,655</b>	<b>\$ 5,189,328</b>	<b>\$ 5,295,863</b>	51%	<b>\$ 106,535</b>	<b>\$ 10,333,095</b>	<b>\$ (45,560)</b>

# General Fund Expenditures by Department

GENERAL FUND EXPENDITURES											
DEPARTMENT	FY 2019/20 Actuals	FY 2020/21 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2021	YTD Actual 12/31/2021	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
<b>GENERAL GOVERNMENT</b>											
City Council	\$ 120,522	\$ 131,496	\$ 176,632	\$ 111,175	\$ 287,807	\$ 143,903	\$ 114,190	40%	\$ (29,714)	\$ 276,409	11,398
Administrative Services	663,500	751,418	956,386	256,025	1,212,411	606,205	575,555	47%	(30,651)	1,218,324	(5,913)
Marketing & Promotions	185,617	93,060	230,000	-	230,000	115,000	84,549	37%	(30,451)	220,650	9,350
Finance	530,505	468,573	606,666	-	606,666	303,333	280,392	46%	(22,941)	554,458	52,207
Non-Departmental	682,127	801,470	1,176,338	7,300	1,183,638	591,819	590,386	50%	(1,433)	1,058,989	124,648
Community Organizations	38,162	69,869	132,500	-	132,500	66,250	29,900	23%	(36,350)	132,500	-
<b>DEBT SERVICE</b>	259,956	38,797	80,850	86,092	204,906	102,453	174,243	85%	71,790	197,207	7,699
<b>COMMUNITY DEVELOPMENT</b>	448,795	301,983	384,519	565	385,084	192,542	194,707	51%	2,165	396,168	(11,084)
<b>PUBLIC SAFETY</b>											
Police Department	3,854,833	3,467,709	3,797,188	3,000	3,800,188	1,900,094	2,050,841	54%	150,747	3,858,750	(58,563)
Fire Department	378,756	439,962	447,758	-	447,758	223,879	335,141	75%	111,262	434,423	13,335
<b>PUBLIC WORKS</b>											
Administration & Engineering	588,349	515,726	558,107	25,000	583,107	291,553	322,605	55%	31,052	620,786	(37,679)
Parks and Facilities	35,484	31,926	39,800	-	39,800	19,900	15,578	39%	(4,322)	40,600	(800)
Street Maintenance	111,424	107,607	117,000	16,200	133,200	66,600	41,086	31%	(25,514)	130,200	3,000
Storm Drains	22,546	10,847	16,000	-	16,000	8,000	11,145	70%	3,145	16,000	-
Corporation Yard	730,605	634,446	444,284	-	444,284	222,142	222,558	50%	416	436,762	7,522
Traffic and Safety	30,894	24,022	73,500	-	73,500	36,750	16,212	22%	(20,538)	32,738	40,762
<b>COST ALLOCATION</b>	633,474	478,497	686,131	-	686,131	343,066	343,066	50%	-	686,631	(500)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 9,315,549</b>	<b>\$ 8,367,408</b>	<b>\$ 9,923,658</b>	<b>\$ 505,357</b>	<b>\$ 10,466,979</b>	<b>\$ 5,233,489</b>	<b>\$ 5,402,153</b>	<b>52%</b>	<b>\$ 168,664</b>	<b>\$ 10,311,597</b>	<b>\$ 155,382</b>

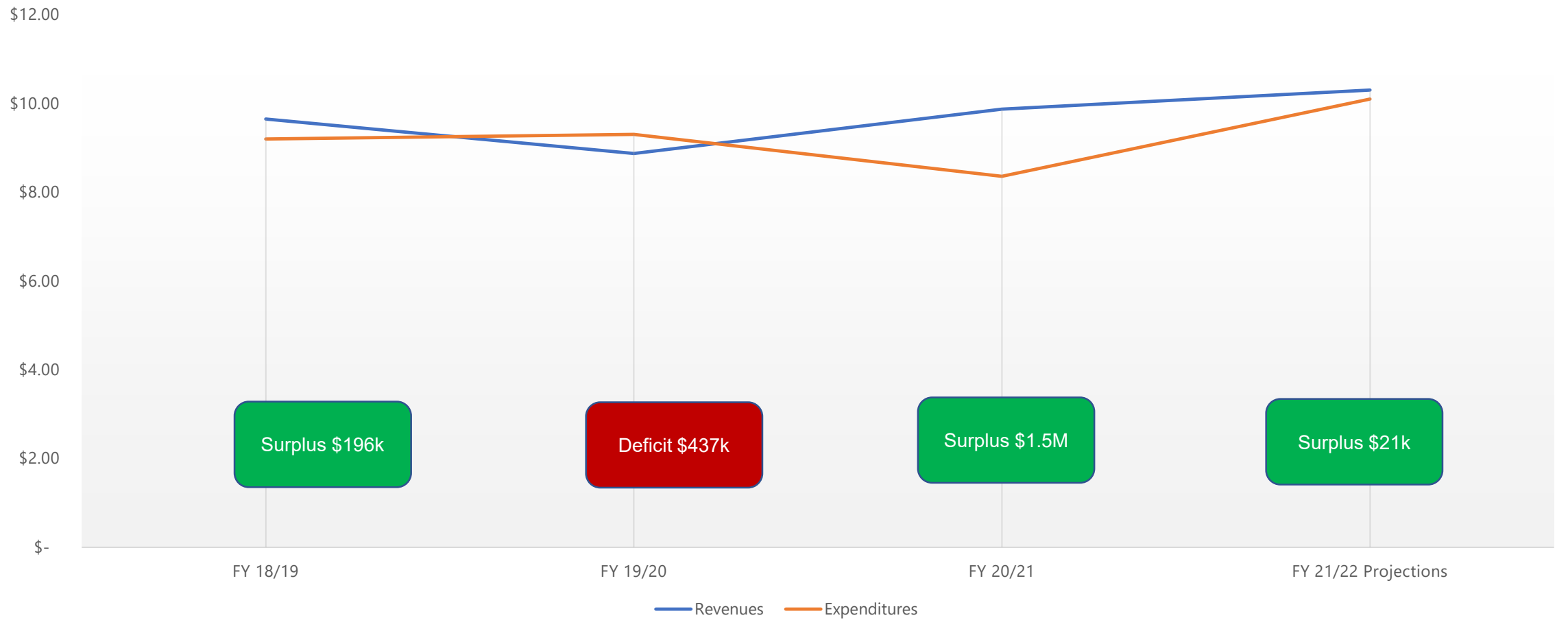


# General Fund Expenditures by Category

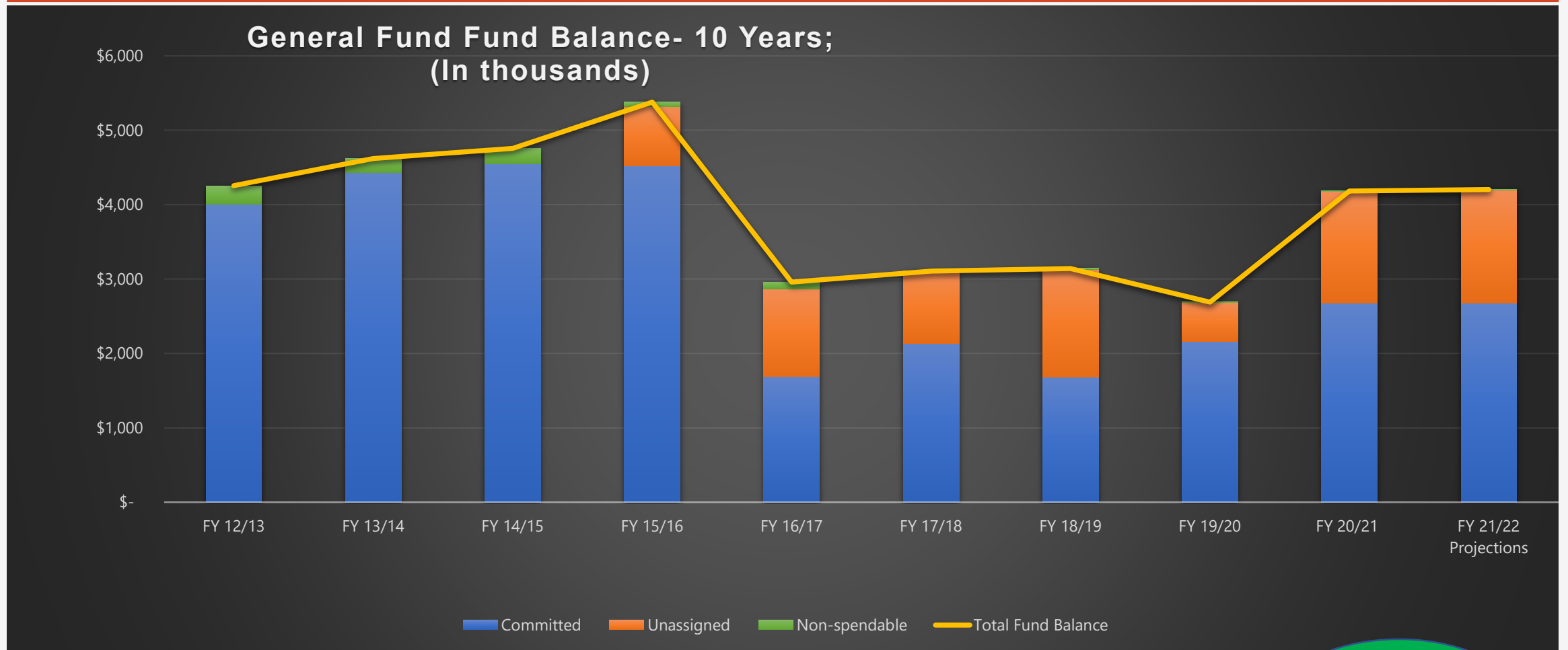
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Expenditures	FY 18/19	FY 19/20	FY 20/21	Amended Budget FY 21/22
Salaries & Wages	\$3,615,603	\$3,762,405	\$3,271,863	\$3,707,175
Benefits	2,328,245	2,622,230	2,489,172	2,832,933
Material & Services	2,077,535	2,028,271	1,971,858	2,869,167
Other Expenditures	190,448	83,337	118,054	177,727
Debt Service	185,533	185,533	37,964	37,964
Allocation to ISF	717,808	633,474	478,497	686,631
<b>TOTAL</b>	<b>\$9,115,172</b>	<b>\$9,315,251</b>	<b>\$8,367,408</b>	<b>\$10,311,597</b>

## GENERAL FUND REVENUES & EXPENDITURES



# General Fund Balance



Operating Reserve \$1.9M + 
 Recession Reserve \$489k + 
 Litigation Reserve \$200k + 
 Unassigned Reserve \$1.52M = 
 **Total Fund Balance \$4.1M (55%)**

# Enterprise Funds



# WATER ENTERPRISE

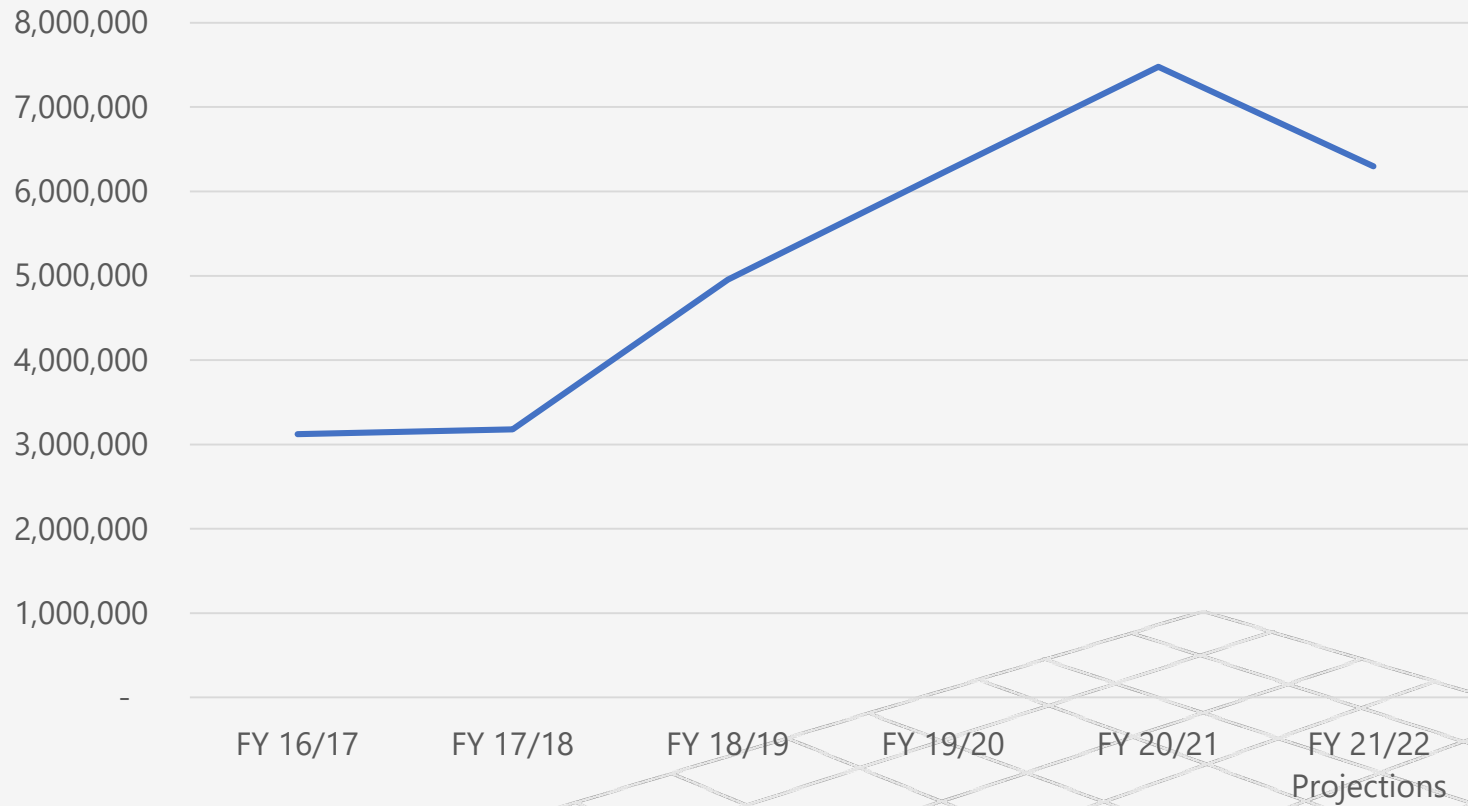
WATER ENTERPRISE									
	FY 2019/20	FY 2020/21	Amended	Pro Rated	YTD Actual	Mid-Year	Variance	Estimated	Forecast
	Actuals	Actuals	Budget	Budget as of	12/31/2021	Variance %	Budget vs.	Year End	Surplus/
				12/31/2021	12/31/2021		Actual		(Shortfall)
Operating Revenue	\$ 3,325,694	\$ 3,726,967	\$ 3,203,119	\$ 1,601,560	\$ 1,799,535	56%	\$ 197,975	\$ 3,207,817	\$ 4,697
<b>Total Revenue</b>	<b>3,325,692</b>	<b>3,726,965</b>	<b>3,203,119</b>	<b>1,601,560</b>	<b>1,799,535</b>	56%	<b>197,975</b>	<b>3,207,817</b>	<b>4,697</b>
Personnel services	444,488	452,486	941,515	470,757	342,088	36%	(128,669)	890,770	50,745
Administration	439,217	473,261	465,083	232,542	229,524	49%	(3,018)	461,383	3,700
Repairs & maintenance	49,885	36,419	40,000	20,000	14,741	37%	(5,259)	30,811	9,189
Materials & supplies	140,121	149,867	180,548	90,274	103,639	57%	13,365	142,848	37,700
Utilities	134,585	117,070	120,000	60,000	74,194	62%	14,194	120,000	-
Contractual services	45,788	56,769	120,400	60,200	28,165	23%	(32,035)	103,400	17,000
Insurance	21,031	17,230	24,122	12,061	-	0%	(12,061)	22,349	1,773
Interest/Debt Service *	74,076	64,949	446,103	223,052	379,801	85%	156,749	446,103	-
Depreciation **	326,312	319,552	-	-	-	0%	-	-	-
<b>Total Expenditures</b>	<b>1,675,503</b>	<b>1,687,603</b>	<b>2,337,771</b>	<b>1,168,885</b>	<b>1,172,151</b>	50%	<b>3,266</b>	<b>2,217,664</b>	<b>120,107</b>
<b>Net Revenue/(Expense)</b>	<b>\$ 1,650,189</b>	<b>\$ 2,039,362</b>	<b>\$ 865,349</b>	<b>\$ 432,674</b>	<b>\$ 627,384</b>		<b>\$ 194,709</b>	<b>\$ 990,153</b>	<b>124,804</b>

\* Audited results do not include payment of principal which is not an expense in full accrual accounting

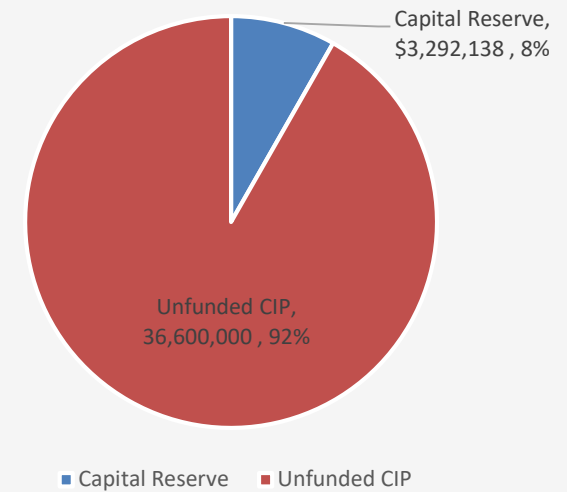
\*\* Depreciation Expense is not budgeted and therefore not included in calculation of budget variance

# Water Enterprise Reserves

## WATER ENTERPRISE RESERVES



## Water Enterprise Capital Improvement Funding

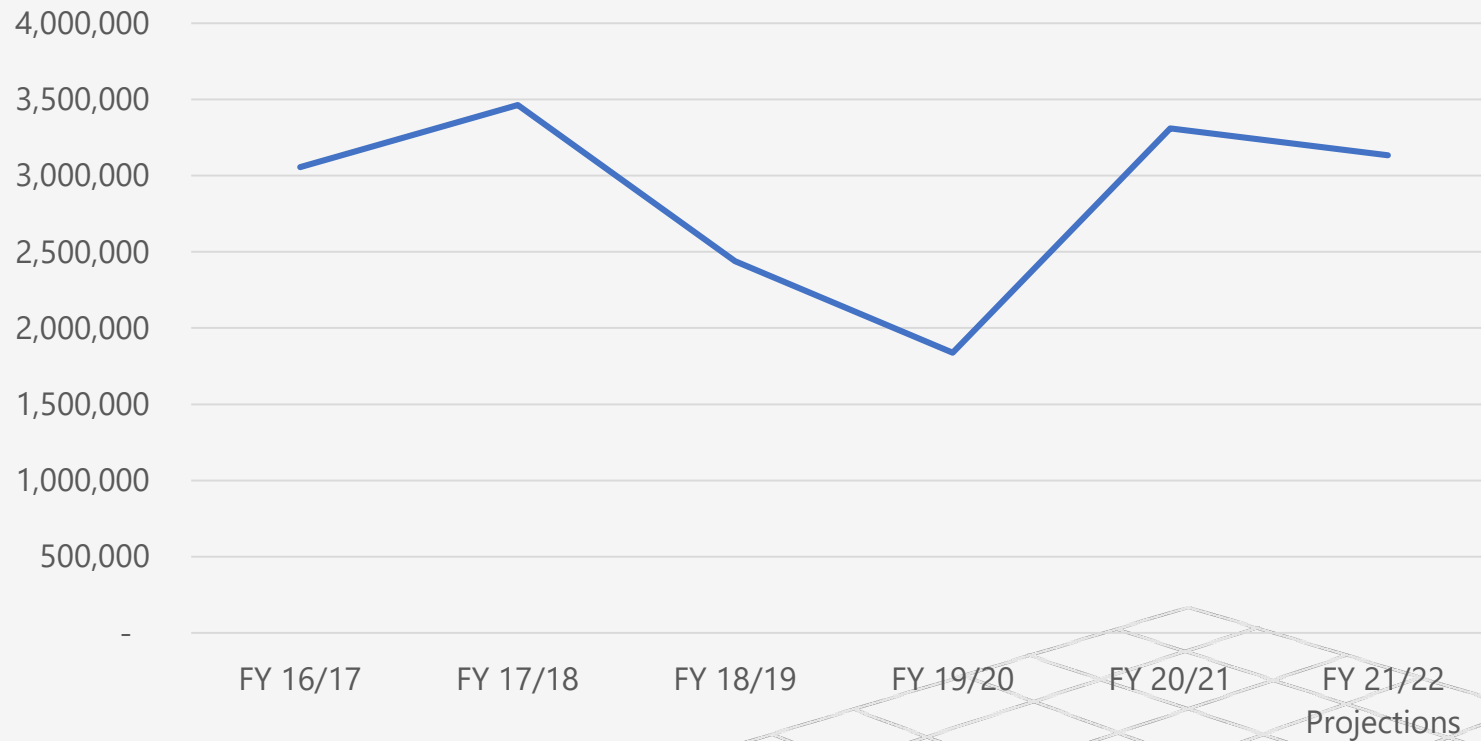


# WASTEWATER ENTERPRISE

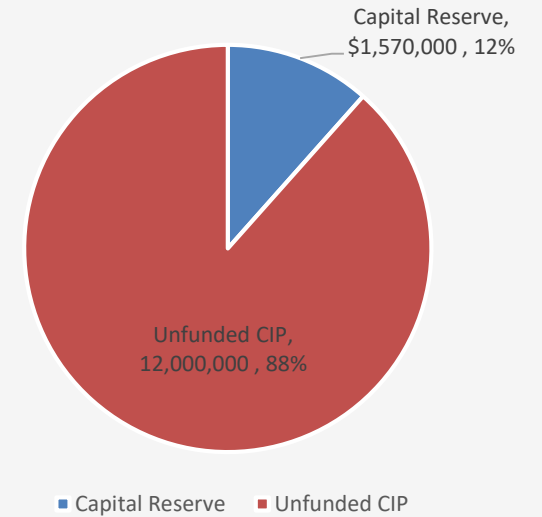
WASTEWATER ENTERPRISE											
	FY 2019/20	FY 2020/21	Adopted	Approved	Amended	Pro Rated	YTD Actual	Mid-Year	Variance	Estimated	Forecast
	Actuals	Actuals	Budget	Net Budget	Budget	Budget as	12/31/2021	Variance	Budget vs.	Year End	Surplus/
				Amendments		of		%	Actual		(Shortfall)
						12/31/2021	12/31/2021				
Operating Revenue	\$ 3,589,864	\$ 4,054,058	\$ 3,261,722	\$ (130)	\$ 3,253,131	\$ 1,626,566	\$ 1,852,628	57%	\$ 226,062	\$ 3,337,323	\$ 84,192
Capital Grants	4,512,326	-	-	-	-	-	-	0%	-	-	-
<b>Total Revenue</b>	<b>8,102,190</b>	<b>4,054,058</b>	<b>3,261,722</b>	<b>(130)</b>	<b>3,253,131</b>	<b>1,626,566</b>	<b>1,852,628</b>	<b>57%</b>	<b>226,062</b>	<b>3,337,323</b>	<b>84,192</b>
Personnel services	651,540	686,110	631,549	49,500	681,049	340,524	304,498	45%	(36,026)	630,408	50,641
Administration	726,514	693,735	696,714	-	696,714	348,357	361,118	52%	12,761	695,714	1,000
Repairs & maintenance	81,148	60,669	145,250	50,000	195,250	97,625	53,209	27%	(44,416)	199,250	(4,000)
Materials & supplies	168,008	272,530	230,237	18,953	249,190	124,595	134,266	54%	9,671	228,996	20,194
Utilities	172,435	198,320	210,000	-	210,000	105,000	114,349	54%	9,349	210,000	-
Contractual services	111,735	164,551	312,300	52,506	364,806	182,403	161,679	44%	(20,724)	419,806	(55,000)
Insurance	26,181	53,032	60,305	-	60,305	30,153	-	0%	(30,153)	59,225	1,080
Interest/Debt Service *	84,606	97,760	187,650	2,500	190,150	95,075	-	0%	(95,075)	190,150	-
Depreciation **	304,310	816,300	-	-	-	-	-	0%	-	-	-
<b>Total Expenditures</b>	<b>2,326,476</b>	<b>3,043,007</b>	<b>2,474,005</b>	<b>173,459</b>	<b>2,647,464</b>	<b>1,323,732</b>	<b>1,129,120</b>	<b>43%</b>	<b>(194,612)</b>	<b>2,633,548</b>	<b>13,915</b>
<b>Net Revenue/(Expense)</b>	<b>\$5,775,714</b>	<b>\$ 1,011,051</b>	<b>\$ 787,717</b>	<b>\$ (173,589)</b>	<b>\$ 605,667</b>	<b>\$ 302,834</b>	<b>\$ 723,508</b>		<b>\$ 420,674</b>	<b>\$ 703,775</b>	<b>98,108</b>

# Water Enterprise Reserves

## WASTEWATER ENTERPRISE RESERVES



## Wastewater Enterprise Capital Improvement Funding



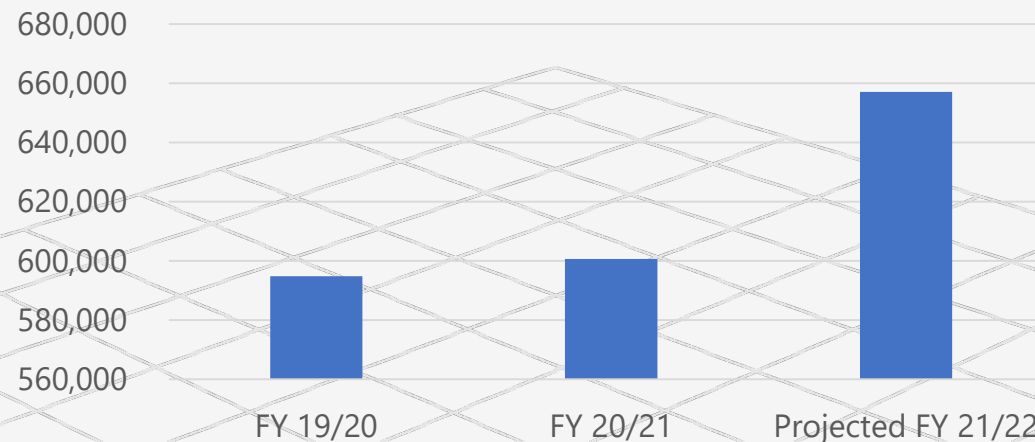


# Internal Service Fund

# INTERNAL SERVICE FUND: FACILITIES

ISF-FACILITIES											
	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 21/22 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2021	YTD Actual 12/31/2021	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 11,225	\$ 5,826	\$ 7,495	\$ -	\$ 7,495	\$ 3,748	\$ 2,000	27%	\$ (1,748)	\$ 5,000	\$ (2,495)
Interdepartmental Charges	205,744	97,147	195,068	-	195,068	97,534	97,534	50%	-	195,068	-
<b>TOTAL REVENUES</b>	<b>216,969</b>	<b>102,973</b>	<b>202,563</b>	<b>-</b>	<b>202,563</b>	<b>101,282</b>	<b>99,534</b>	<b>49%</b>	<b>(1,748)</b>	<b>200,068</b>	<b>(2,495)</b>
Personnel Services	127,949	78,810	93,568	-	93,568	46,784	46,784	50%	-	93,568	-
Repairs & Maintenance	6,666	19,738	101,500	-	101,500	50,750	13,764	14%	(36,986)	50,000	51,500
<b>TOTAL EXPENDITURES</b>	<b>134,616</b>	<b>98,548</b>	<b>195,068</b>	<b>-</b>	<b>195,068</b>	<b>97,534</b>	<b>60,548</b>	<b>31%</b>	<b>(36,986)</b>	<b>143,568</b>	<b>51,500</b>
<b>Net Revenue/(Expense)</b>	<b>\$ 82,354</b>	<b>\$ 4,425</b>	<b>\$ 7,495</b>	<b>\$ -</b>	<b>\$ 7,495</b>	<b>\$ 3,748</b>	<b>\$ 38,986</b>	<b>520%</b>	<b>\$ 35,239</b>	<b>\$ 56,500</b>	<b>49,005</b>

FACILITIES (ISF) RESERVES



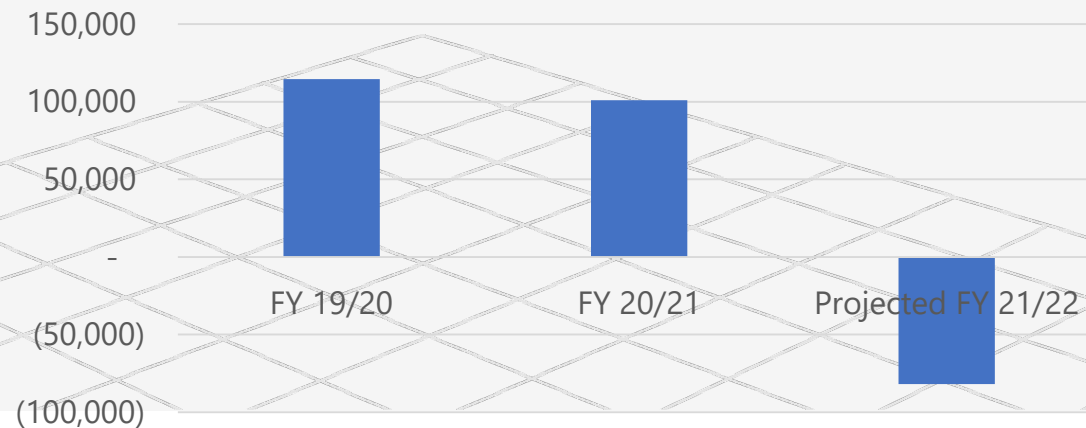
# Facility & Equipment ISF - 10 Year Program

MAJOR PROJECTS/REPLACEMENT	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
City Hall	-	20,000	-	75,000	-	-	25,000	-	-	-
City Hall East	-	3,500	-	-	3,500	-	-	-	-	-
Fort Building	-	-	-	-	-	-	-	-	10,000	-
Town Hall	-	50,000	-	60,000	-	-	3,000	-	-	-
Fire Station, Main St	-	-	-	-	-	-	-	-	-	-
Fire Station, Hwy 20	-	-	-	-	-	-	-	-	-	-
Guest House	-	8,000	-	80,000	-	-	-	-	-	110,000
Police Department	-	-	-	15,000	70,000	-	-	-	-	-
Noyo Headlands Park	-	18,000	-	4,500	-	30,000	5,000	-	-	-
Pomo Bluffs Park	-	2,000	-	5,000	-	-	-	-	40,000	-
Noyo Beach	-	-	-	-	-	-	-	-	-	-
Corp Yard	-	-	-	-	-	-	-	-	-	-
Harbor Lite Trail	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PROJECT FUNDING NEED</b>	<b>\$0</b>	<b>\$101,500</b>	<b>\$0</b>	<b>\$239,500</b>	<b>\$73,500</b>	<b>\$30,000</b>	<b>\$33,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$110,000</b>

# INTERNAL SERVICE FUND: IT

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 21/22 Adopted Budget	Approved Net Budget Amendments	Amended Budget	91000	3002246.38	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Interdepartmental Charges	303,965	272,450	440,990	-	440,990	220,495	220,495	50%	-	440,990	-
<b>TOTAL REVENUES</b>	<b>303,965</b>	<b>272,450</b>	<b>440,990</b>	<b>-</b>	<b>440,990</b>	<b>220,495</b>	<b>220,495</b>	<b>50%</b>	<b>-</b>	<b>440,990</b>	<b>-</b>
Personnel Services	-	88,483	94,535	10,000	104,535	52,267	51,351	49%	(916)	95,680	8,854
Repairs & Maintenance	67	-	4,700	-	4,700	2,350	415	0%	(1,935)	4,700	-
Materials & Supplies	169,832	194,562	343,498	196,561	540,060	270,030	252,380	47%	(17,650)	523,212	16,848
Contractual Services	828	24	-	-	-	-	106	0%	106	106	(106)
Depreciation	49,005	(11,734)	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>219,732</b>	<b>271,336</b>	<b>442,733</b>	<b>206,561</b>	<b>649,294</b>	<b>324,647</b>	<b>304,253</b>	<b>47%</b>	<b>(20,394)</b>	<b>623,699</b>	<b>25,595</b>
<b>Net Revenue/(Expense)</b>	<b>\$ 84,233</b>	<b>\$ 1,114</b>	<b>\$ (1,743)</b>	<b>\$ (206,561)</b>	<b>\$ (208,304)</b>	<b>\$ (104,152)</b>	<b>\$ (83,758)</b>	<b>40%</b>	<b>\$ 20,394</b>	<b>\$ (182,709)</b>	<b>25,595</b>

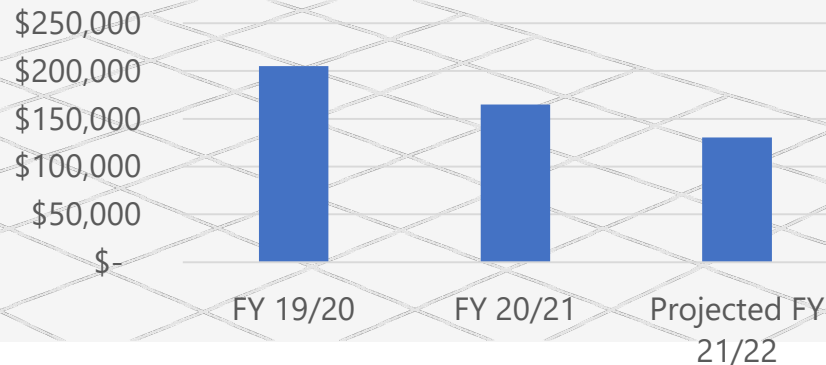
## IT (ISF) RESERVES



# INTERNAL SERVICE FUND: FLEET

	FY 2019/20 Actuals	FY 2020/21 Actuals	FY 21/22 Adopted Budget	Approved Net Budget Amendments	Amended Budget	91000	3002246.38	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Interdepartmental Charges	275,810	255,422	384,676	-	384,676	192,338	192,338	50%	-	384,676	-
Grant Reimbursements	16,744	636,938	130,000	-	130,000	65,000	-	0%	(65,000)	204,600	74,600
<b>TOTAL REVENUES</b>	<b>292,554</b>	<b>892,360</b>	<b>384,676</b>	<b>-</b>	<b>384,676</b>	<b>192,338</b>	<b>192,338</b>	<b>50%</b>	<b>-</b>	<b>589,276</b>	<b>(204,600)</b>
Personnel Services	126,631	144,542	137,689	-	137,689	68,845	81,401	59%	12,556	107,559	30,130
Repairs & Maintenance	35,743	43,647	41,000	-	41,000	20,500	17,746	43%	(2,754)	41,000	-
Materials & Supplies	62,273	96,891	70,300	-	70,300	35,150	41,645	59%	6,495	85,200	(14,900)
Vehicles	490	-	372,000	16,000	388,000	194,000	84,347	22%	(109,653)	388,000	-
Contractual Services	4,579	2,619	2,000	-	2,000	1,000	-	0%	(1,000)	2,000	-
Depreciation	117,694	94,221	-	-	-	-	-	0%	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>347,410</b>	<b>381,920</b>	<b>622,989</b>	<b>16,000</b>	<b>638,989</b>	<b>319,495</b>	<b>225,139</b>	<b>35%</b>	<b>(94,356)</b>	<b>623,759</b>	<b>15,230</b>
<b>Net Revenue/(Expense)</b>	<b>\$ (54,856)</b>	<b>\$ 510,440</b>	<b>\$ (238,313)</b>	<b>\$ (16,000)</b>	<b>\$ (254,313)</b>	<b>\$ (127,157)</b>	<b>\$ (32,801)</b>	<b>13%</b>	<b>\$ 94,356</b>	<b>\$ (34,483)</b>	<b>219,830</b>

FLEET (ISF) RESERVES



# Internal Service Funds: Fleet

Vehicle Replacement Plan															
Unit No.	Make	Yr.	Model	Hours/Miles	FY 20/21 Adopted	FY 21/22 Adopted	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	FY 30/31 Projected
New	New	2021	Generator			\$85,000									
New	New	2021	Car Trailer		\$6,000										
WWT15	TMC	1986	LIFT TRUCK	Gone	\$55,000										
WT1	Dodge	2005	1500 Q. CAB	60,618						\$30,000					
PW8	JOHNDE	1985	BACKHOE	5,949		\$140,000									
PW16	FORD	2006	F-150 X-TRA	73,402					\$30,000						
PW46	STERLING	2020	Vactor	2,576	\$602,000										
PW1	CHEV.	2000	3500 Flatbed	44,143				\$70,000							
CHE121	FORD	2006	ESCAPE	59,407							\$38,000				
PW5	FORD	2006	F-250 SERV.	77,493					\$37,000						
Public Works Sub-Total					\$657,000	\$225,000	\$0	\$70,000	\$67,000	\$30,000	\$38,000				
PD745	FORD	2020	Ford Van	1,135	\$62,500									\$70,000	
PD735	FORD	2005	CROWN VIC	89,424		\$56,000									\$62,000
PD747	FORD	2009	ESCAPE	127,041		\$36,000									\$42,000
PD744	FORD	2008	RANGER	55,563			\$37,000								\$42,000
PD1302	FORD	2011	CROWN VIC	93,103			\$56,000								
PD1301-K9	FORD	2011	CROWN VIC	74,021			\$56,000								
PD1403	FORD	2014	INTERCEPTOR	81,966				\$58,000							
PD501	FORD	2015	INTERCEPTOR	60,435				\$58,000							
PD500	FORD	2015	INTERCEPTOR	65,201					\$58,000						
PD509	FORD	2015	TAURUS	109,956		\$55,000			\$35,000						
PD503	FORD	2015	INTERCEPTOR	49,377						\$58,000					
PD510	FORD	2015	TAURUS	26,398						\$37,000					
PD502	FORD	2015	INTERCEPTOR	35,072							\$60,000				
PD507	FORD	2016	INTERCEPTOR	36,271							\$60,000				
PD508	FORD	2016	INTERCEPTOR	27,193								\$60,000			
PD513	FORD	2018	INTERCEPTOR	13,826									\$62,000		
Police Sub-Total					\$62,500	\$147,000	\$149,000	\$116,000	\$93,000	\$95,000	\$120,000	\$60,000	\$62,000	\$70,000	\$146,000
<b>Total Replacement Costs</b>					<b>\$719,500</b>	<b>\$372,000</b>	<b>\$149,000</b>	<b>\$186,000</b>	<b>\$160,000</b>	<b>\$125,000</b>	<b>\$158,000</b>	<b>\$60,000</b>	<b>\$62,000</b>	<b>\$70,000</b>	<b>\$146,000</b>

# Mid-Term Budget Adjustments Requests

# FY 2021/22 Budget Adjustment Requests

	Dept.	Account	Account #	Current Budget	Budget Amendment Request	Adjusted Budget	Justification	Funding Source
1	All (Revenue)	Transient Occupancy Tax (TOT)	110-0000-3137	\$3,064,742	<b>\$200,000</b>	\$3,264,742	Adjust to reflect year to date Actuals	n/a
2	Police Dept.	Professional Services	110-4200-0319	\$20,000	<b>\$15,000</b>	\$35,000	Background, medical, hiring fees for influx of new employees	General Fund-Operating Appropriation
3	Police Dept.	Professional Services	110-4200-0319	-	<b>\$22,000</b>	\$22,000	Redwood Police Academy for three recruits *Apply for reimb after graduation	General Fund-Operating Appropriation
4	Police Dept.	Utilities	110-4200-0383	\$3,000	<b>\$3,500</b>	\$6,500	Increase in propane costs	General Fund-Operating Appropriation
5	CDD	Professional Services	110-4320-0319	\$565	<b>\$24,400</b>	\$20,965	Additional CEQA Assistance \$4,400 + \$20k for a Consultant for Planning Services.	General Fund-Operating Appropriation
6	Public Works	Salaries & Benefits	110-4330-0101	\$341,922	<b>\$36,000</b>	\$377,922	Assistant City Engineer costs- Hired in Nov 2021	General Fund-OA
7	City Council	Election costs	110-4110-0315	\$2,964	<b>\$5,000</b>	\$7,964	November 2022 election costs	General Fund-OA
9	Admin	Legal Notices	110-4130-0364	\$3,000	<b>\$3,000</b>	\$6,000	Legal ads for Ordinances	General Fund- OA
10	Admin	Recruitment Costs	110-4130-0317	\$28,750	<b>\$7,000</b>	\$35,750	Additional costs- Chief of Police Recruitment	General Fund-Operating Appropriation

TOTAL-  
GENERAL  
FUND

**\$104,100**



# FY 2021/22 Budget Adjustment Requests

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Dept.	Account	Account #	Current Budget	Budget Amendment Request	Adjusted Budget	Justification	Funding Source
Wastewater	Professional Services	710-4712-0319	\$287,006	<b>\$70,000</b>	\$357,006	Additional funds for Bio solid removal	Wastewater enterprise
Fleet- ISF	Fuel and Lubricants	522-4550-0382	\$68,000	<b>\$15,000</b>	\$83,000	To cover increases in Fuel Costs	ISF- Operating Allocation

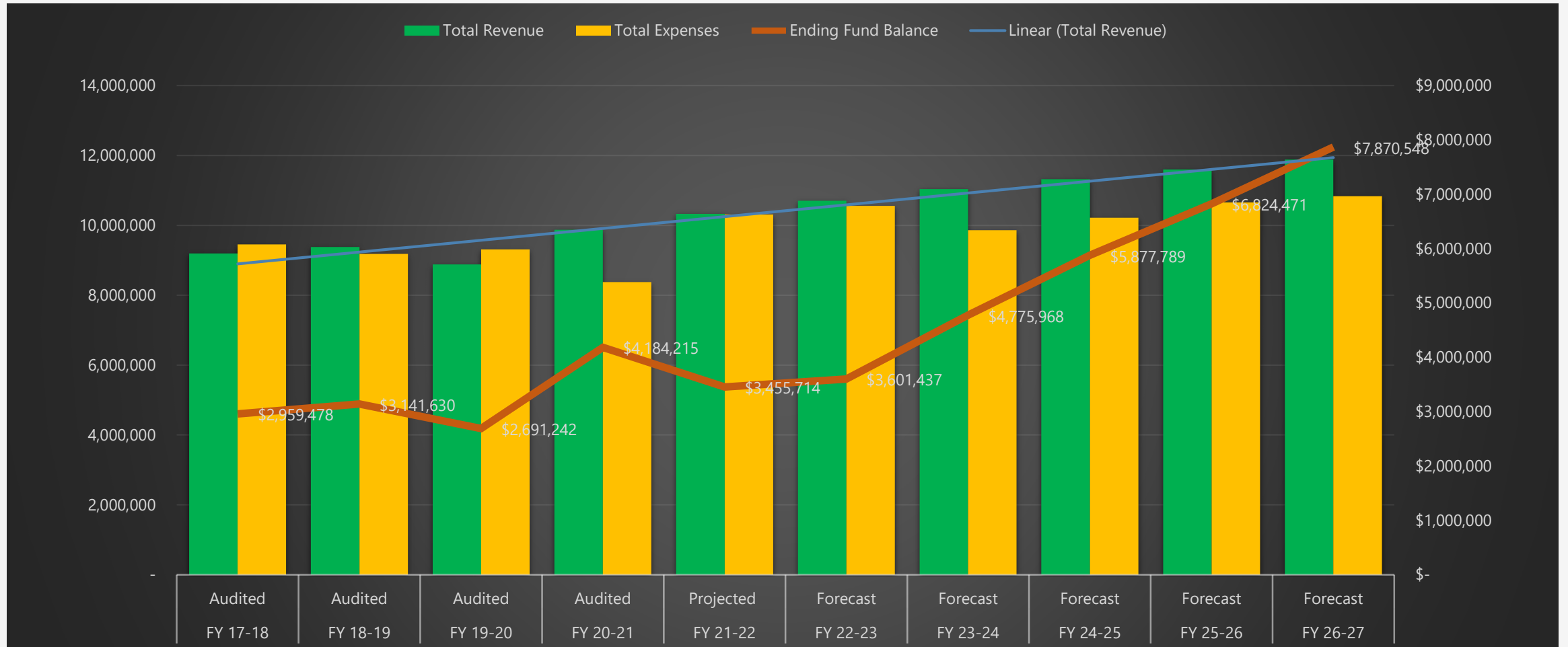
# Long-Term Financial Plan

# LONG TERM FINANCIAL PLAN

## City of Fort Bragg General Fund Five Year Forecast

		FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
		Audited	Audited	Audited	Audited	Projected	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Revenue:</b>	Sales Tax	\$ 1,785,264	\$ 1,728,222	\$ 1,797,520	\$ 2,028,010	\$ 2,014,972	\$ 2,193,915	\$ 2,277,033	\$ 2,351,465	\$ 2,417,417	\$ 2,474,606
	Property Tax	1,034,552	1,074,931	1,107,039	1,085,532	1,152,076	1,180,878	1,210,400	1,240,660	1,271,677	1,303,468
	Transient Occupancy Tax	2,619,227	2,640,275	2,204,152	3,321,928	3,264,742	3,298,185	3,380,640	3,414,446	3,448,590	3,483,076
	Cost Allocations	2,078,877	1,863,711	2,238,252	2,299,275	2,656,403	2,775,941	2,900,858	3,031,397	3,167,810	3,310,361
	All Other Revenue Sources	1,677,902	2,073,789	1,536,429	1,137,673	1,244,902	1,257,351	1,269,925	1,282,624	1,295,450	1,308,405
	<b>Total Revenue</b>	<b>9,195,822</b>	<b>9,380,928</b>	<b>8,883,392</b>	<b>9,872,419</b>	<b>10,333,095</b>	<b>10,706,270</b>	<b>11,038,856</b>	<b>11,320,592</b>	<b>11,600,944</b>	<b>11,879,917</b>
<b>Expenditures:</b>	Salaries & Wages	3,940,434	3,615,604	3,762,405	3,271,863	3,707,175	4,016,313	4,104,039	4,247,680	4,396,349	4,496,349
	Pensions	745,604	792,101	1,016,499	915,481	984,436	790,000	708,657	680,631	690,631	690,631
	Other Benefits	1,792,361	1,536,145	1,605,731	1,573,690	1,848,497	1,871,531	1,906,316	1,951,637	2,029,703	2,029,703
	Materials & Services	2,080,027	2,301,401	2,111,910	1,971,858	2,869,167	2,394,174	2,442,058	2,490,899	2,540,717	2,540,717
	Allocations to Internal Service Funds	601,371	717,808	633,474	478,497	686,631	888,827	959,933	1,036,727	1,119,666	1,119,666
	Other Expenditures	107,966	35,895	-	130,091	177,727	-	-	-	-	-
	Debt Service	185,535	185,533	185,533	37,964	37,964	599,703	543,322	611,197	677,197	756,774
	<b>Total Expenses</b>	<b>9,453,298</b>	<b>9,184,487</b>	<b>9,315,552</b>	<b>8,379,445</b>	<b>10,311,597</b>	<b>10,560,547</b>	<b>9,864,324</b>	<b>10,218,771</b>	<b>10,654,262</b>	<b>10,833,839</b>
<b>Net Transfers:</b>		110,014	(14,289)	(18,229)			-	-	-		-
	Net Increase (Decrease) to Fund Balance	(147,462)	182,152	(450,389)	1,492,974	21,499	145,723	1,174,532	1,101,820	946,682	1,046,078
	Beginning Fund Balance	3,106,940	2,959,478	3,141,630	2,691,242	4,184,215	3,455,714	3,601,437	4,775,968	5,877,789	6,824,471
	<b>Ending Fund Balance</b>	<b>\$ 2,959,478</b>	<b>\$ 3,141,630</b>	<b>\$ 2,691,242</b>	<b>\$ 4,184,215</b>	<b>\$ 3,455,714</b>	<b>\$ 3,601,437</b>	<b>\$ 4,775,968</b>	<b>\$ 5,877,789</b>	<b>\$ 6,824,471</b>	<b>\$ 7,870,548</b>

# GENERAL FUND FIVE YEAR FORECAST



# Potential New Revenue Sources

Storm Drain  
Enterprise  
\$190k/annually

Parcel Tax  
\$430k/annually

1/4 Cent General  
Sales Tax  
\$500k/annually

3/8 Cent General  
Sales Tax  
\$750k/annually

					FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
					Audited	Projected	Forecast	Forecast	Forecast	Forecast	Forecast
Storm Drain Enterprise \$190k annually	Revised change in f/balance assuming \$190k revenue annually				-	211,499	335,723	1,364,532	1,291,820	1,136,682	1,236,078
	Projected Fund Balance				\$ 4,184,215	\$ 4,395,714	\$ 4,731,437	\$ 6,095,968	\$ 7,387,789	\$ 8,524,471	\$ 8,623,866
Parcel Tax \$430k/yr.	Revised change in fund balance assuming \$430k revenue annually				-	451,499	575,723	1,604,532	1,531,820	1,376,682	1,476,078
	Projected Fund Balance				\$ 4,184,215	\$ 4,635,714	\$ 5,211,437	\$ 6,815,968	\$ 8,347,789	\$ 9,724,471	\$ 9,823,866
1/4 cent General Sales Tax \$500k/yr.	Revised change in fund balance - 25% Sales Tax first year (\$500k/yr.)				-	147,435	694,201	1,743,790	1,689,687	1,551,036	1,650,432
	Projected Fund Balance				\$ 4,184,215	\$ 4,331,650	\$ 5,025,851	\$ 6,769,641	\$ 8,459,328	\$ 10,010,364	\$ 10,109,760
3/8 cent General Sales Tax \$750k/yr.	Revised change in fund balance - 25% Sales Tax first year (\$750k/yr.)				-	210,402	968,441	2,028,419	1,983,620	1,853,213	1,974,055
	Projected Fund Balance				\$ 4,184,215	\$ 4,394,618	\$ 5,363,058	\$ 7,391,477	\$ 9,375,097	\$ 11,228,311	\$ 13,202,366

# 2021 LRB and CALPERS UAL Debt

	A	B	C	B+C	A+B+C		
FY	Unrefunded UAL	UAL Restructuring	Site Acquisition	2021 LRB Debt Payments	Current Annual Debt Payments	Payments if Site Acquisition Bonds Are Redeemed	Savings
2023	\$ 256,876	\$ 362,126	\$ 237,577	\$ 599,703	\$ 856,579	\$ 619,002	\$ (237,577)
2024	\$ 188,657	\$ 307,082	\$ 236,240	\$ 543,322	\$ 731,979	\$ 495,739	\$ (236,240)
2025		\$ 376,361	\$ 234,797	\$ 611,158	\$ 611,158	\$ 376,361	\$ (234,797)
2026		\$ 439,376	\$ 237,886	\$ 677,262	\$ 677,262	\$ 439,376	\$ (237,886)
2027		\$ 521,136	\$ 235,699	\$ 756,835	\$ 756,835	\$ 521,136	\$ (235,699)
2028		\$ 580,635	\$ 238,094	\$ 818,729	\$ 818,729	\$ 580,635	\$ (238,094)
2029		\$ 583,181	\$ 235,112	\$ 818,292	\$ 818,292	\$ 583,181	\$ (235,112)
2030		\$ 589,973	\$ 236,920	\$ 826,892	\$ 826,892	\$ 589,973	\$ (236,920)
2031		\$ 580,935	\$ 238,425	\$ 819,360	\$ 819,360	\$ 580,935	\$ (238,425)
2032		\$ 571,335	\$ 234,585	\$ 805,920	\$ 805,920	\$ 571,335	\$ (234,585)
2033		\$ 568,585	\$ 234,485	\$ 803,070	\$ 803,070	\$ 568,585	\$ (234,485)
2034		\$ 560,495	\$ 239,215	\$ 799,710	\$ 799,710	\$ 560,495	\$ (239,215)
2035		\$ 547,235	\$ 238,605	\$ 785,840	\$ 785,840	\$ 547,235	\$ (238,605)
2036		\$ 543,975	\$ 237,825	\$ 781,800	\$ 781,800	\$ 543,975	\$ (237,825)
2037		\$ 540,375	\$ 236,875	\$ 777,250	\$ 777,250	\$ 540,375	\$ (236,875)
2038		\$ 536,025	\$ 235,575	\$ 771,600	\$ 771,600	\$ 536,025	\$ (235,575)
2039		\$ 536,325	\$ 234,100	\$ 770,425	\$ 770,425	\$ 536,325	\$ (234,100)
2040		\$ 531,100	\$ 237,450	\$ 768,550	\$ 768,550	\$ 531,100	\$ (237,450)
2041		\$ 525,525	\$ 235,450	\$ 760,975	\$ 760,975	\$ 525,525	\$ (235,450)
2042		\$ 594,600	\$ 238,275	\$ 832,875	\$ 832,875	\$ 594,600	\$ (238,275)
2043		\$ 605,700	\$ 235,750	\$ 841,450	\$ 841,450	\$ 605,700	\$ (235,750)
2044		\$ 465,750	\$ 238,050	\$ 703,800	\$ 703,800	\$ 465,750	\$ (238,050)
	<b>\$ 445,533</b>	<b>\$ 11,467,828</b>	<b>\$ 5,206,989</b>	<b>\$ 16,674,817</b>	<b>\$ 17,120,350</b>	<b>\$ 11,913,361</b>	<b>\$ (5,206,989)</b>

Current Annual Debt Payment: **\$856k**  
3.5% - 22 years

Budget Savings (\$3.5M Bonds Redeemed)

Annual: **\$236k**  
Life of Debt: **\$5.2M**

# Proposed use of the \$3.5 Million Funds

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**Option: 1** Return the funds (Savings of \$5.2M, \$236k/annually).

**Option: 2** Contribute the funds into a Section 115 Pension Fund and gain potentially 6-12 % interest rate. (Returns are not guaranteed)

**Option: 3** Use a portion of funds for Land acquisition and pay the rest back.



# American Rescue Plan Act 2021 (ARPA)

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## City of Fort Bragg allocation \$1.74 million

### Eligible uses include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

### Restrictions include:

- Funds allocated to states cannot be used to directly or indirectly to offset tax reductions or delay a tax or tax increase;
  - Funds cannot be deposited into any pension fund.
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# FY 2022/23 Budget Development

# Budget Goals FY 2022/23 Development

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- 1 Adopt a Balance Budget
  - 2 Provide for additional contributions to CALPERS
  - 3 Maintain Operating Reserve and Litigation Reserve
  - 4 Provide funding for Emergency Reserves
  - 5 Maintain Current Level of Service (no staff layoffs, program cuts)
  - 6 Provide Cost of Living Adjustment to Staff in years to come
- 