

# City of Fort Bragg Financial Update & Proposed Budget Amendment No. 3

City Council Meeting

September 14, 2020

# Transient Occupancy Tax (TOT)

	Actual FY 18-19	Actual FY 19-20	Projected FY 19-20	Budgeted FY 20-21	Updated FY 20-21
July	398,493	386,779	386,779	174,000	348,760
August	332,606	337,695	337,695	152,000	304,000
September	271,950	254,201	254,201	153,000	229,000
October	206,058	209,562	209,562	126,000	168,000
November	187,228	172,639	172,639	121,000	138,000
December	140,437	128,424	128,424	103,000	103,000
January	117,711	119,630	119,630	96,000	96,000
February	125,652	161,216	107,000	113,000	101,000
March	171,289	95,244	69,000	163,000	146,000
April	193,570	19,551	14,000	184,000	184,000
May	225,063	Projected versus Actual ↑ \$165,764		Budget versus Updated ↑ \$432,760	
June	288,470				
<b>TOTAL</b>	<b>\$ 2,658,528</b>	<b>\$ 2,102,693</b>	<b>\$ 1,936,930</b>	<b>\$ 1,873,000</b>	<b>\$ 2,305,760</b>

# FY 19-20 Sales Tax Collections

Sales Tax	FY 18-19 Audited	FY 19-20 Budget	FY19-20 Revised Estimate	FY 19-20 Actual*	% Difference Estimated FY 19-20 vs. Actual
1% General Fund	\$1,728,222	\$1,921,792	\$1,490,477	\$1,774,138	\$283,661
.5% C.V. Starr Center	\$878,737	\$955,175	\$793,402	\$944,770	\$636,903
.5% Streets Repair	\$878,944	\$955,175	\$793,402	\$944,748	\$636,903
<b>Total</b>	<b>\$3,485,903</b>	<b>\$3,832,142</b>	<b>\$3,077,281</b>	<b>\$3,663,656</b>	<b>\$2,688,667</b>

Sales Tax	FY 20-21 Budget	Revised FY 20-21
1% General Fund	\$1,414,861	\$1,594,361
.5% C.V. Starr Center	\$636,903	\$811,903
.5% Streets Repair	\$636,903	\$811,903

*\*FY 19-20 Actuals include an extra payments that should have been booked into FY 18-19: \$129,001, \$49,476 and \$49,711.*

# Challenge for Opening CV Starr Center

## Mendocino County Shelter in Place Order Issued September 8, 2020

- Section 12(h)(ii): “**Gym and Fitness Facilities** must close all indoor operations and strictly adhere to the COVID-19 Industry Guidance.”
- Section 17(e): “All public pools and Shared Pools (**defined as an outdoor swimming pool** that ordinarily involves access or use by more than one household or living unit) may open with strict adherence to the “Additional Considerations for Swimming Pools/Aquatic Venues” referenced in the Industry Guidance...” [emphasis added].

Majority of staff have been laid off. Need time to rehire and retrain, including COVID-19 procedures and life guard certifications

# Staffing Labor Hours

	First Pay Period August 2017	FTEs	First Pay Period August 2018	FTEs	First Pay Period August 2019	FTEs	First Pay Period August 2020	FTEs
City Hall	1,652.00	20.7	1,669.00	20.9	1,478.50	18.5	1,131.00	14.1
Police Department**	1,855.50	23.2	1,572.00	19.7	1,722.00	21.5	1,511.75	18.9
Public Works - Corp Yard***	732.75	9.2	732.0	9.2	743.0	9.3	559.5	7.0
Water/Wastewater	656.25	8.2	660.25	8.3	535.00	6.7	568.00	7.1
Traffic Safety/Part-time	80.75	1.0	119.00	1.5	144.25	1.8	0.00	0.0
<b>Total</b>	<b>4,977.25</b>	<b>62.2</b>	<b>4,752.25</b>	<b>59.4</b>	<b>4,622.75</b>	<b>57.8</b>	<b>3,770.25</b>	<b>47.1</b>

*\*\*In process of hiring Senior Police Officer and a second police officer position is budgeted but currently unfilled. When filled these positions will add 2 FTEs to PD.*

*\*\*\* In process of hiring MWII for Corp Yard, which will add 1 FTE.*

# Percent Changes in Staffing Labor Hours

	% Change from 2017 to 2020	% Change from 2019 to 2020	% Change from 2019 to 2020 with Hired	% Change from 2019 to 2020 with Hired & Furloughs	% Change from 2017 to 2020 with Hired & Furloughs
City Hall	-32%	-24%	-24%	-15%	-24%
Police Department**	-19%	-12%	-3%	-3%	-10%
Public Works - Corp Yard***	-24%	-25%	-14%	-14%	-13%
Water/Wastewater	-13%	6%	6%	6%	-13%
Traffic Safety/Part-time	-100%	-100%	-100%	-100%	-100%
Total	-24%	-18%	-13%	-11%	-17%

\*\*In process of hiring Senior Police Officer and a second police officer position is budgeted but currently unfilled. When filled these positions will add 2 FTEs to PD.

\*\*\* In process of hiring MWII for Corp Yard, which will add 1 FTE.

# Budget Amendment - Financial Update

	Projected Fund Balance 06/30/2020	Revenue	Expenditures	Projected Fund Balance 06/30/21
General Fund Adopted Budget	\$ 1,935,643	\$ 7,933,643	\$ 8,282,469	\$ 1,586,816
TOT Above Estimates	165,764	430,000		595,764
Sales Tax Above Estimates	283,661	179,500		463,161
CARES Act Allocation		91,702		91,702
07/13/20 Net Expenditures			(68,416)	68,416
Leave Accrual Cash Outs			57,612	(57,612)
Add. Grant Reim. Staff Time		115,226		115,226
Reinstate Police Premium Pays			66,750	(66,750)
Remaining Furloughed Staff			67,642	(67,642)
Updated Projections	\$ 2,385,068	\$ 8,750,071	\$ 8,406,057	\$ 2,229,081
Difference	\$ 449,425	\$816,428	\$ 123,588	\$ 1,142,265

**Projected General Fund Surplus Now: \$344,014**

Questions, Comments or Feedback?