



CITY OF FORT BRAGG

Incorporated August 5, 1889

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June 29, 2020

Honorable Mayor and Members of the City Council, Residents and Business Owners:

I am pleased to present the Fiscal Year (FY) 2020-21 Budget for the City of Fort Bragg, the Fort Bragg Municipal Improvement District No. 1, and the Fort Bragg Redevelopment Successor Agency. The first thing you will notice is that the document itself is much smaller and includes far less detail than a normal year. That is because this is not a normal year. Many of the financial trends, indicators and data that we normally use to develop the budget are not available or just plain irrelevant to our current unprecedented circumstances. The City's expenses as presented in this less detailed budget are likely much more accurate than the revenues. I expect that we will review the budget and the City's projected financial situation regularly throughout the next fiscal year. It may even be necessary to make more substantial adjustments as we progress through the current recession and get a better picture of the impact of COVID-19 and the Shelter-in-Place (SIP) orders.

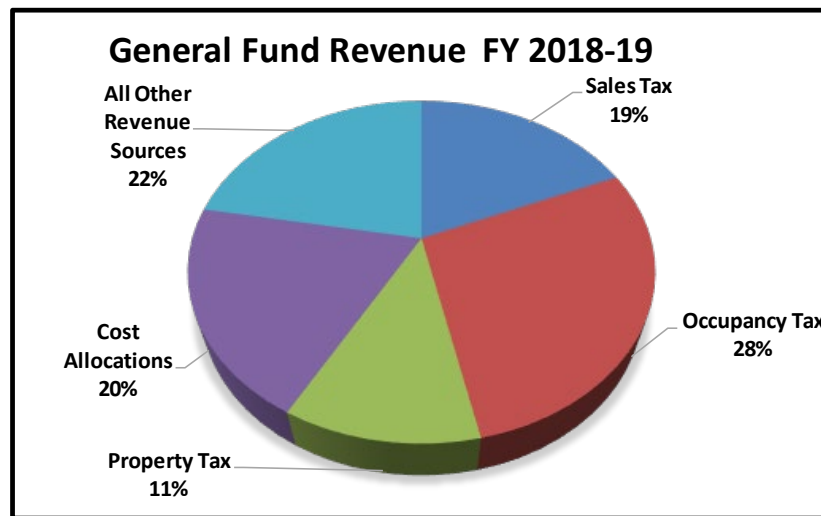
One of the challenges in putting this budget together is trying to estimate the length and depth of the current recession. There are a number of models discussed by economists. The first and most optimistic is the **V**, a quick deep drop in the economy followed quickly by a strong recovery. Some have predicted that once the SIP orders are lifted, pent-up consumer demand will drive the recovery. The challenge is knowing when SIP orders can be fully lifted without fear of a second or third wave of the virus. The second model is a **swoosh**, like the Nike logo, where recovery is gradual. The third model, a **W**, takes into account a second wave and predicts a second drop and recovery. There is also a **U** with a prolonged bottom and an **L** with no recovery. As of June 2020, most economists are predicting the swoosh¹ and recovery beginning 3rd Quarter of 2020.² However, I believe we must acknowledge that the COVID-19 virus will likely have the most control over how the recession runs its course.

¹ Wall Street Journal, June 2020 Economist Q&A, 69% responded "Nike" swoosh-shaped recovery, 8.6% a W recovery, 13.8% predict a V, 6.9% to U and 1.7% predict an L shaped recovery.

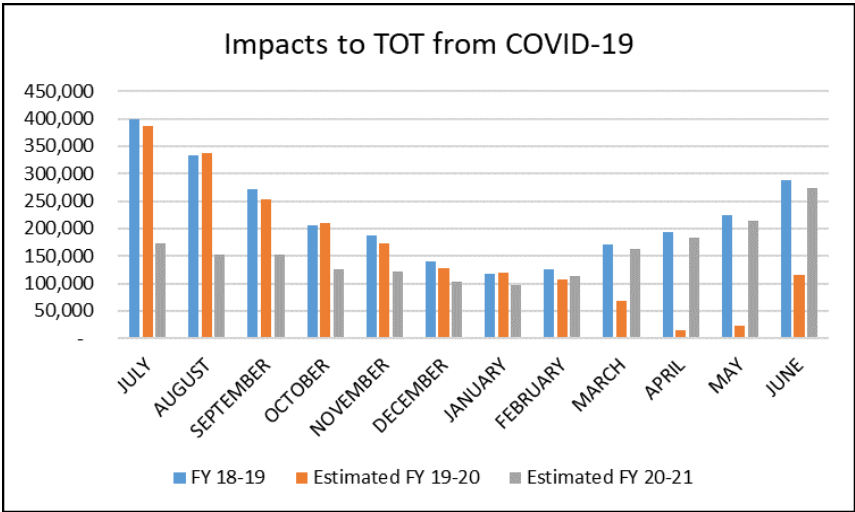
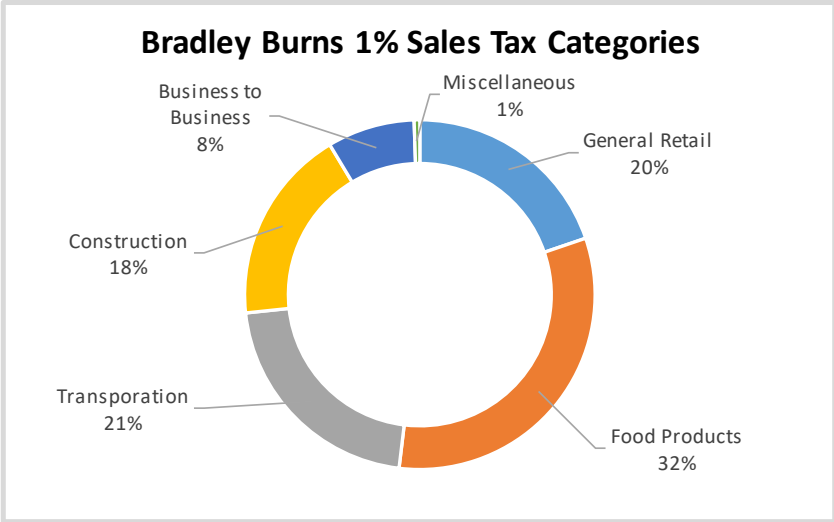
² Wall Street Journal, June 2020 Economist Q&A, 68.7% = Q3 2020, 22.8% = Q2 2020, 1.8% = Q4 2020, 3.5% = Q3 2021m 1.8% = Q3 2022, and 1.8% Q2 2023.

Estimated COVID-19 Impact

As a city that depends heavily on tourism for its revenue, Fort Bragg City Council made the decision in late April to reduce expenditures. Nearly half of the City's General Fund revenue comes from Transient Occupancy Tax (TOT) and sales tax. The reductions to the General Fund focused on labor, as supplies and service budget have repeatedly been reduced in prior years. The exception was freezing the Measure AA/AB funding allocations in FY 2020-21. As the result of eliminating four staff positions, freezing two positions in the Police Department, eliminating a position when the Public Works Director retires on June 30, 2020, voluntary pay reductions by the sworn police officers and the City Manager and reducing hours for twelve positions in City Hall, an estimated \$1.4 million or a 16.5% reduction in ongoing annual General Fund expenses was realized. Of course, the cost of the reductions is a reduction in services provided.



As a tourist-based economy we know that TOT and sales tax revenues are down, however, it has been difficult to estimate how much because we lack data and at least in modern years, we have never experienced the impacts of a pandemic and a shutdown of our worldwide economy. In response to the COVID-19 emergency, the deadlines for filing and paying sales taxes and TOT were extended into July 2020. This means that true information on City tax revenues since March 2020 are not available to determine the impact of the shutdown. Projections are instead anecdotal, based on conversations with local businesses, an inventory of businesses which closed, observations of reopened businesses and the apparent traffic at those businesses. TOT which accounts for 28% of the General Fund Revenue is projected to be down 27% for FY 2019-20 and 30% for FY 2020-21, with monthly revenues for April and May 2020 expected to drop by more than 90%. Sales tax revenue is projected to be down 18% for FY 2019-20 and 23% for FY2020-21.



The half-cent sales tax which supports approximately 65% of the operations costs of the C.V. Starr Community Center is estimated to decline 21% in FY 2019-20 and 31% in FY 2020-21 from the projected FY 2019-20 revenue prior to the COVID-19 pandemic. The C.V. Starr Center was closed in mid-March and remains closed in compliance with the Shelter-in-Place Orders. In early May, all but core essential C.V. Starr Center staff were transitioned from furlough to layoff status. One of the challenges with reopening the C.V. Starr Center when the SIP orders permit, is that the reduced sales tax revenues are not sufficient to support the costs of operating the facility, especially if operating revenue is reduced, as patrons are slow to return. The Mendocino Coast Recreation & Parks District Board, who by contract manages the facility, and Fort Bragg City Administration will keep the facility closed until operating revenues and sales tax can support the operational costs. Like all City tax revenues, estimates are uncertain. The best estimate for opening the C.V. Starr Center at this time is January 1, 2021, although in early fall once sales tax figures are reported, this decision can be re-evaluated taking into account the status of SIP orders as they apply to public pools and indoor recreation facilities.

While the early staff reductions prepared the City to better weather the current recession, we anticipate that the City’s General Fund reserves will still suffer a significant reduction in the fiscal year ending June 30, 2020 and although to a lesser extent, into the next fiscal year. The City Council’s foresight to create a Recession Reserve as part of last year’s budget process, helped prepare the City for this current economic cycle by providing a partial cushion from the COVID-19 impact in the last quarter of this fiscal year.

Budget Overview

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.

The City’s total proposed expenditure budget (excluding transfers) for FY 2020-21 is \$24.1 million. This is a decrease of 45.5% from the amended FY2019-20 Budget of \$44.3 million. The \$20.1 million decrease is primarily due to expected completion of the \$18 million Wastewater Treatment Facility Upgrade at the end of FY 2019-20. As reflected in the chart below, capital expenditures for FY 2020-21 are budgeted at \$16.7 million less than the prior year. The expenditure reductions in response to the COVID-19 economic impact are reflected in the remaining categories. Excluding capital, expenditures are budgeted at 12.5% or \$3.5 million less than FY 2019-20. The General Fund 2005 Refunding & Landfill Closure Certificates of Participation were paid off in FY 2019-20, eliminating a \$146,569 annual debt service payment and accounting for the reduction of debt.

Budget Expenditure Category	Amended FY 2019-2020	Proposed FY 2020-2021	\$ Variance	% Variance
Salaries & Wages	\$ 5,478,944	\$ 3,957,541	\$ (1,521,403)	-38.4%
Benefits	3,109,676	2,914,182	(195,494)	-6.7%
Material & Services	9,335,788	8,052,984	(1,282,804)	-15.9%
Capital	22,520,273	5,845,786	(16,674,487)	-285.2%
Debt Service	826,442	634,938	(191,504)	-30.2%
Indirect Expenses	2,612,420	2,345,534	(266,886)	-11.4%
Fiduciary Funds	380,975	381,275	300	0.1%
Total	\$ 44,264,518	\$ 24,132,240	\$ (20,132,278)	-45.5%

Projected Fund Balances

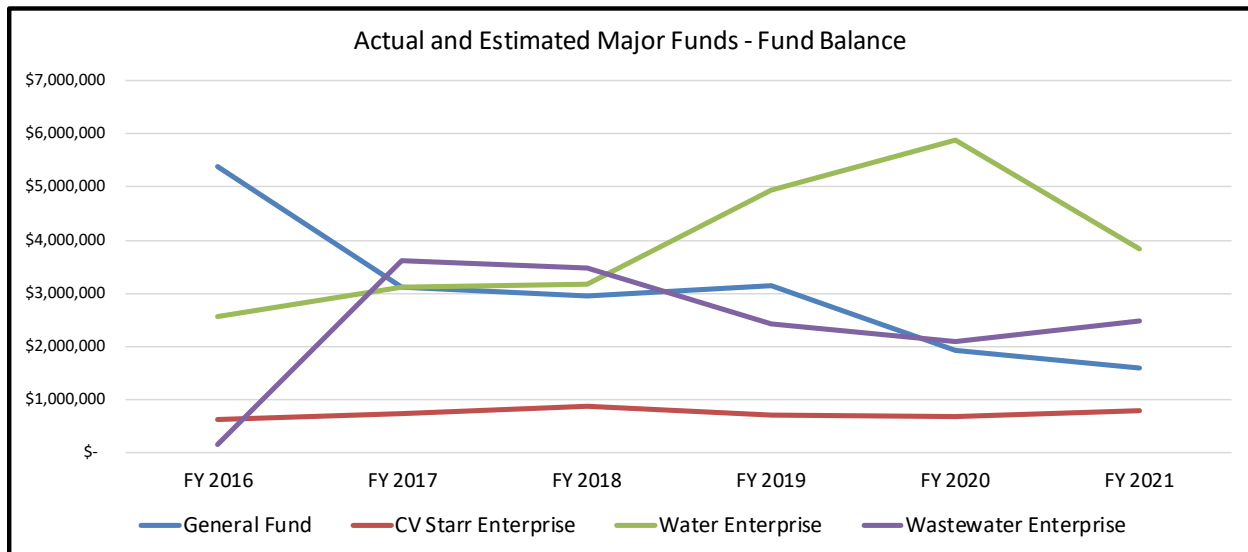
The year-end fund balances and the changes over time provide a narrative about the financial condition of each fund or fund group. Fund balance is the difference between assets and liabilities and reflects the cumulative annual financial surpluses and deficits. One-time declining balances are generally not bad and typically reflect one-time capital or other large expenditures. Oftentimes these are planned for expenditures such as the upgrade to the City’s Wastewater Treatment Plant

last year. Frequently, revenues will be accumulated to cover the cost or a portion of the cost of these capital projects. Fund balances that continue to decline each year from operating deficits or unplanned expenses may be a cause for concern or indicate a long-term structural deficit. Until the COVID-19 pandemic and economic shutdown, the City’s fund balances reflected strong operating and capital reserves.

Some funds are in better financial condition than others. The decline in the General Fund fund balance in FY 2016-17 was the result of the new cost allocation plan and repayment of prior year over-allocations made by the Water and Wastewater Enterprise funds. The General Fund is certainly the most impacted by the COVID-19 pandemic and economic shutdown. This is largely because of its heavy reliance on TOT and sales tax, which in turn is tied to the tourist-based economy. Changes in the Special Revenue, Capital and Internal Service funds are typically tied to capital projects, and expenditures can fluctuate accordingly. The drop in Water Fund Balance in FY 2020-21 is directly related to increased spending on Water Capital improvements. With the completion of the Wastewater Treatment Facility Upgrade and four Lift Station Rehabilitations, staff resources will focus on capital improvements to the City’s water system in FY 2020-21.

The chart and graph on the next page provide a six-year “picture” of the City’s fund balances.

Funds	06/30/2016 Audited Fund Balance	06/30/2017 Audited Fund Balance	06/30/2018 Audited Fund Balance	06/30/2019 Audited Fund Balance	06/30/2020 Projected Fund Balance	06/30/2021 Projected Fund Balance
General Fund	\$ 5,388,494	\$ 3,106,934	\$ 2,959,473	\$ 3,141,626	\$ 1,935,643	\$ 1,586,816
Special Revenue Funds	4,430,343	3,528,495	4,955,492	2,533,468	1,348,616	1,770,164
Capital Projects Funds	675,031	1,227,204	(374,490)	1,748,733	(13,408)	(13,408)
Internal Service Funds	1,255,766	377,150	360,416	806,683	598,801	805,244
CV Starr Enterprise	622,651	735,611	874,690	702,390	697,968	805,032
Water Enterprise	2,567,432	3,120,650	3,178,033	4,953,535	5,875,021	3,841,698
Wastewater Enterprise	168,822	3,615,944	3,462,700	2,438,019	2,088,426	2,478,927
Total	\$ 15,108,539	\$ 15,711,988	\$ 15,416,314	\$ 16,324,454	\$ 12,531,067	\$ 11,274,473



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

General Fund Budget

The General Fund is projected to have \$7,933,643 of revenue in FY 2020-21 and expenditures of \$8,282,470. Despite a 17.6% decrease in expenditures from the FY 2019-20 Amended Budget, the General Fund is projected to operate at a deficit in FY 2020-21 of \$348,827. Most of the budget cuts as discussed earlier have already been implemented in order to reduce the impact of the economic shutdown, as early as possible.

General Fund Expenditures by Category	FY 2019-20 Amended Budget	FY 2019-20 Projected Actual	FY 2020-21 Proposed Budget	FY 2019-20 Budget vs. FY 2020-21 Budget	% Variance
Salaries & Wages	\$ 3,880,039	\$ 3,773,616	\$ 3,030,979	\$ (849,060)	-21.9%
Benefits	2,694,762	2,555,045	2,456,365	(238,397)	-8.8%
Material & Services	2,174,973	2,036,416	1,989,278	(185,695)	-8.5%
Other Expenditures	228,113	102,324	16,625	(211,488)	-92.7%
Debt Service	185,533	147,569	-	(185,533)	-100.0%
Allocation to Internal Service Funds	889,721	889,721	789,223	(100,498)	-11.3%
Total General Fund Expenditures	\$ 10,053,141	\$ 9,504,691	\$ 8,282,470	\$ (1,770,671)	-17.6%

The reductions in staffing levels had less impact on the expenditure for benefits because of the double digit increases in health insurance and pension costs in FY 2020-21. The challenge that cities and almost all local governments in California face with the growing cost of pension debt as the result of unfunded pension liabilities, is only exacerbated by the economic shutdown. The current good news is that the stock market has recovered some from the dramatic drops in March and early April. However, the recession will certainly impact investment opportunities and returns going forward.

It is important to note that even before COVID-19, the General Fund was projecting a structural deficit. The March 5, 2020 Mid-year Budget report projected a \$170k deficit in FY 2019-20, a \$70k deficit in FY 2020-21, and a \$191k deficit in FY 2021-22. At that meeting the City Council provided staff direction to pursue a sales tax increase ballot measure for November, 2020. While the City certainly needs that sales tax revenue even more today to provide services, the current economic climate doesn't appear to support a sales tax increase when local businesses are struggling just to survive.

Economic Recovery Efforts

One of the priorities of the City Council and City Administration is supporting the businesses in the community that financially support the City by collecting sales and TOT taxes on the revenues they generate. A few of the ways that the City has supported local businesses during the COVID-19 emergency include:

- Waive all penalties and interest on unpaid water and wastewater bills from March through June, 2020. Moratorium on utility shut-offs for nonpayment.
- Eviction Moratorium for residential and commercial tenants.
- Landlord Assistance Fund to provide small no-interest loans to landlords impacted by Eviction Moratorium.
- TOT filing and payment forbearance from March through June.
- Three-month CDBG Business loan forbearances.

- Smallbiz@fortbragg.com efforts to keep Fort Bragg businesses informed and to promote local businesses.
- [Fort Bragg 2 Go](#) website revamped to promote restaurants that remained open for takeout and delivery.
- New Visit Fort Bragg website to launch as SIP orders are eased.
- Transition HOME grant rehabilitation program into low to moderate income resident rental assistance program.
- CDBG applications filed for Business Assistance Loan Program and Microenterprise Assistance Program.
- CDBG COVID-19 allocation application for utility assistance program.
- Temporary Zoning Waiver to allow businesses the flexibility to adapt their business in ways that comply with the SIP order and allow them to operate.
- Advocate for access to Paycheck Protection Program (PPP) and Economic Injury Disaster Loans (EIDL) loans for local businesses.

Conclusion and Acknowledgements

As public servants, it is important for us to remember who we work for and what we are here to do for our citizens and visitors. Our job is to make Fort Bragg a safe and healthy place to live and visit. This mission has been particularly difficult this last fiscal year as we faced wildfires, Public Safety Power Shutdowns (PSPS), a pandemic and a calculated shutdown of economies worldwide, protests, in some places in the country riots in response to George Floyd's death and, most recently, the focus on the City's name and its tie to Confederate General Braxton Bragg. Still, it is when we face challenges in our daily lives and challenges to our belief systems that we create change. My hope is that the changes which come from this period of time make us all more resilient, focused on supporting each other and thoughtful about how we treat one another and the impact of history.

I would like to thank all of the public servants with whom I work. Without each and every one of them, the City of Fort Bragg would not be the unique and amazing place where we live and work. I must also acknowledge our elected officials, who are also public servants with very little pay for what essentially amounts to many many hours of volunteer work. It is their leadership that provides the structure for what we do each day. This budget is the product of much work by the management team and supporting staff. However, it is the Finance Department who produces this document, which creates our guide and work plan for the next year. I would like to thank Victor Damiani, the City's Finance Director, who we wish the best to in his new position and Isaac Whippy, Government Accountant, who put the budget together.

I look forward to the new beginning and recovery we face this next year.

Respectfully Submitted,

Tabatha Miller

Tabatha Miller
City Manager

CITY OF FORT BRAGG
PROPOSED BUDGET
FISCAL YEAR 2020– 2021



CITY COUNCIL

Will Lee, *Mayor*

Bernie Norvell, *Vice Mayor*

Tess Albin-Smith, *Councilmember*

Jessica Morsell-Haye, *Councilmember*

Lindy Peters, *Councilmember*

Tabatha Miller

City Manager

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City of Fort Bragg

FY 2020/21

PROPOSED BUDGET

SUMMARY SCHEDULES



City of Fort Bragg FY2020/21 Summary of Revenue, Expenditures & Fund Balance											
Fund No.	Fund Type/Name	FY 2019 - 2020					FY 2020 - 2021				
		Audited Fund Balance at 06/30/19	Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/19	FY 2020/21 Budget		Net Transfers	Projected Fund Balance at 06/30/21	
							Revenue	Appropriations			
110	General Fund										
110	Unassigned	\$ 1,941,275	\$ 8,307,705	\$ 9,504,690	(496,069)	\$ 248,220	\$ 7,933,643	\$ 8,282,469	\$ (34,727)	\$ (135,334)	
	Nonspendable	8,870	-	3,230	-	5,640	-	-	-	5,640	
	Committed	991,854	-	-	-	991,854	-	-	260,517	1,252,371	
112	Gen Fund Recession Reserve	-	-	-	489,929	489,929	-	-	(225,790)	264,139	
114	Gen Fund Litigation Reserve	199,627	-	-	373	200,000	-	-	-	200,000	
	Total General Fund	3,141,626	8,307,705	9,507,920	(5,767)	1,935,643	7,933,643	8,282,469	-	1,586,816	
	Special Revenue Funds, Restricted***:										
116	General Plan Maint Fee Fund	254,812	21,798	24,376	(23,377)	228,857	18,372	19,501	-	227,729	
117	Housing Trust Funds	80,338	1,618	3,000	-	78,956	1,569	3,000	-	77,525	
120	Parking	24,689	624	-	8,946	34,259	606	-	-	34,865	
121	Parking In Lieu Fees	8,882	64	-	(8,946)	-	-	-	-	-	
122	Parkland Monitoring/Reporting	124,001	2,648	139	-	126,511	2,569	-	-	129,080	
124	Tobacco License Fee	12,337	2,065	1,100	-	13,302	3,021	1,100	-	15,223	
125	State Disability Access Fee	7,029	3,270	60	-	10,239	2,645	60	-	12,824	
139	Cops Ab1913 Allocation	-	161,250	161,250	-	-	160,000	160,000	-	-	
146	OJP Bulletproof Vest Partnership	(523)	2,453	1,930	-	-	2,453	2,453	-	-	
167	Asset Forfeiture	307,086	38,425	11,045	-	334,466	38,232	-	-	372,698	
176	RDA Housing Successor	422,911	9,043	-	-	431,954	8,772	-	-	440,726	
190	Construction/Demolition Ord Fees	42,698	612	42,108	-	1,202	594	-	-	1,796	
220	Waste Mgt Community Benefit Pymt	269	-	269	-	-	-	-	-	-	
221	Highway User Tax (Gas Tax)	7,843	179,593	224,155	-	(36,719)	156,154	119,435	-	-	
222	RMRA - Gas Tax	12,000	358,214	124,336	-	245,878	212,989	358,867	(100,000)	-	
223	STP D1 MCOG Streets/Hwy **	1,266	-	-	-	1,266	205,139	-	(206,405)	-	
230	Traffic & Safety	-	5,989	-	-	5,989	-	-	-	5,989	
250	Special Sales Tax-Street Repair	878,623	763,024	179,155	(144,256)	1,318,236	664,999	-	(1,750,000)	233,235	
280	Fire Equipment Fund	284,069	56,465	231,776	-	108,758	57,498	-	-	166,256	
285	OJ Park Maintenance Fund	2,682	-	572	-	2,110	-	-	-	2,110	
	Total Special Rev Funds, Restricted	2,471,012	1,607,156	1,005,269	(167,633)	2,905,264	1,535,612	664,415	(2,056,405)	1,720,056	
	Special Revenue Funds, Grants***										
131	CDBG Unclassified Program Income	10,467	-	1,239	-	9,228	-	-	-	9,228	
162	CDBG Program Income Account	(1,779)	112,922	-	(105,328)	5,815	-	-	-	5,815	
314	MCOG OWP	(7,897)	-	15,480	23,377	-	-	-	-	-	
315	2014 CDBG Grants	24,188	-	-	-	24,188	-	-	-	24,188	
319	Dept of Water Resources Prop 84 - Summers Lane	591	-	-	-	591	-	-	-	591	
320	State Parks Prop 84	-	-	-	-	(1)	-	-	-	(1)	
323	CalTrans Federal Funding	-	45,000	-	(45,000)	-	110,000	-	(110,000)	-	
326	HCD HOME Grant - 2013	10,287	-	-	-	10,287	500,000	500,000	-	10,287	
329	State Grants	17,325	41,106	58,431	-	-	75,000	75,000	-	-	
330	Federal Grants	-	1,152,625	-	(2,759,351)	(1,606,726)	1,938,238	-	(331,512)	-	
331	2016 CDBG Grants	9,713	31,235	69,803	28,855	-	-	-	-	-	
332	Other Grants	-	787	787	-	-	11,899	11,899	-	-	
333	2017 CDBG Grants	(439)	217,363	239,722	22,768	(30)	2,736,460	2,736,430	-	-	
	Total Special Rev Funds, Grants	62,456	1,601,038	385,462	(2,834,679)	(1,556,648)	5,371,597	3,323,329	(441,512)	50,108	

City of Fort Bragg FY2020/21 Summary of Revenue, Expenditures & Fund Balance										
Fund No.	Fund Type/Name	FY 2019 - 2020					FY 2020 - 2021			
		Audited Fund Balance at 06/30/19	Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance	FY 2020/21 Budget		Net Transfers	Projected Fund Balance at 06/30/21
							Revenue	Expenditures		
Capital Project Funds***:										
405	Street Resurfacing & Structural Repair Projects	1,754,000	-	1,898,256	144,256	-	-	406,405	406,405	-
407	Coastal Trail Construction	13,408	-	-	(13,408)	-	-	-	-	-
415	Central Coastal Trail Construction	(18,675)	-	-	5,267	(13,408)	-	-	-	(13,408)
420	Maple Street Storm Drain rehabilitation	-	-	-	-	-	-	1,650,000	1,650,000	-
422	Rt 1 Pedestrian Access Improvements	-	-	45,000	45,000	-	-	110,000	110,000	-
	Total Capital Project Funds	1,748,733	-	1,943,256	181,115	(13,408)	-	2,166,405	2,166,405	(13,408)
Internal Service Funds*										
520	Facilities Maint & Repair	521,415	248,485	154,710	-	615,191	195,103	372,447	-	437,847
521	Technology Maint & Repair	137,597	406,605	358,636	-	185,566	282,596	274,060	-	194,102
522	Fleet & Equipment Services	147,671	517,126	866,753	-	(201,956)	417,769	374,030	331,512	173,295
	Total Internal Service Funds	806,683	1,172,217	1,380,098	-	598,801	895,468	1,020,537	331,512	805,244
Enterprise Funds*										
610	Water Enterprise O&M	241,157	2,914,307	1,811,449	(974,099)	369,916	2,741,035	1,739,713	(918,377)	452,861
640	Water Enterprise Capacity Fees	198,085	29,579	-	-	227,664	40,043	-	-	267,707
614	Water Enterprise Non-Routine Maintenance	42,219	1,426	11,493	-	32,152	1,384	35,000	1,464	-
615	Water Enterprise Capital Reserve	3,480,995	38,824	-	974,349	4,494,168	37,659	-	(1,663,087)	2,868,740
651	Water Capital Projects	991,079	33,660	273,618	-	751,121	32,650	3,111,381	2,580,000	252,390
	Total Water Enterprise Unrestricted Net Position	4,953,535	3,017,796	2,096,560	250	5,875,021	2,852,770	4,886,094	-	3,841,698
710	Wastewater Enterprise O&M	673,613	3,280,148	1,982,811	(1,043,022)	927,928	2,638,320	1,767,508	(1,303,037)	495,702
720	Clean Water Education Fund	2,795	-	-	-	2,795	-	-	-	2,795
740	Wastewater Enterprise Capacity Fees	349,329	40,570	-	-	389,899	7,315	-	-	397,214
714	Wastewater Enterprise Non-Routine Maintenance	127,344	2,956	44,241	-	86,059	2,868	18,000	-	70,927
715	Wastewater Enterprise Capital Reserve	(35,102)	15,379	-	531,424	511,701	14,917	-	984,447	1,511,065
716	Wastewater Capital Projects	2,175,372	-	7,947,530	10,465,158	4,693,000	-	300,000	607,000	5,000,000
327	SWRCB- WWTP	2,339,229	3,660,771	-	(5,693,000)	307,000	-	-	(307,000)	-
717	JPFA - Wastewater Treatment Plant	(3,194,561)	-	188,140	(1,531,178)	(4,913,879)	-	187,410	-	(5,101,289)
	Debt Service Reserve	-	-	-	18,590	18,590	-	-	18,590	37,180
	Short Lived Asset Reserve	-	-	-	65,333	65,333	-	-	-	65,333
	Total Wastewater Enterprise Unrestricted Net Position	2,438,019	6,999,823	10,162,722	2,813,306	2,088,426	2,663,420	2,272,918	-	2,478,927
810	CV Starr Enterprise	-	1,470,802	1,475,224	-	-	1,230,862	1,123,798	-	-
	CV Starr Operating Reserve	351,195	-	-	-	498,411	-	-	-	368,806
	CV Starr Capital Reserve	351,195	-	-	-	199,558	-	-	-	436,226
	Total CV Starr Center Enterprise Unrestricted Net Position	702,390	1,470,802	1,475,224	-	697,968	1,230,862	1,123,798	-	805,032
	Total Enterprise Funds	8,093,944	11,488,421	13,734,506	2,813,556	8,661,415	6,747,052	8,282,811	-	7,125,657
	Total - All Funds	\$ 16,324,454	\$ 24,176,537	\$ 27,956,512	\$ (13,408)	\$ 12,531,068	\$ 22,483,371	\$ 23,739,966	\$ -	\$ 11,274,473
Fiduciary Trust Funds										
175	Successor Agency to RDA	(3,542,872)	380,975	380,975	-	(3,387,872)	381,275	381,275	-	(3,227,872)
	Total Fiduciary Funds	(3,542,872)	380,975	380,975	-	(3,387,872)	381,275	381,275	-	(3,227,872)

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

**ALL FUNDS
DETAIL OF REVENUES BY FUND
FY 2017/18 THROUGH FY 2020/21**

FUND	FY 2017/18 FYE AUDITED	FY 2018/19 FYE AUDITED	FY 2019/20 AMENDED BUDGET	FY 2019/20 FYE PROJECTED	FY 2020/21 PROPOSED BUDGET	% INCR/ -DECR
General Fund						
Property Taxes	\$ 1,034,551	\$ 1,074,933	\$ 1,125,271	\$ 1,075,929	\$ 1,097,613	2.0%
Sales Taxes	1,785,265	1,728,222	1,941,692	1,490,477	1,414,861	-5.1%
Transient Occupancy Taxes	2,619,226	2,640,276	2,864,535	1,936,929	1,877,740	-3.1%
Other Taxes	718,761	762,164	803,340	799,815	755,830	-5.5%
Reimbursements	2,694,334	2,452,787	2,554,276	2,433,831	2,300,579	-5.5%
Charges for Services	63,295	70,402	62,800	56,002	54,463	-2.7%
Intergovernmental	152,424	158,858	268,537	294,558	254,317	-13.7%
Licenses & Permits	124,830	124,929	108,480	100,918	89,791	-11.0%
Other Revenues	78,946	37,229	33,470	36,086	35,095	-2.7%
Use of Money & Property	(110,374)	261,029	65,400	39,929	39,454	-1.2%
Fines & Forfeitures	34,564	70,097	36,000	43,231	13,900	-67.8%
Total General Fund	9,195,822	9,380,926	9,863,801	8,307,705	7,933,643	-4.5%
Water						
Charges for Services	2,893,185	3,046,381	3,239,529	2,867,862	2,709,534	-5.5%
Use of Money and Property	38,576	91,398	64,480	91,950	89,191	-3.0%
Other	21,149	30,396	28,045	32,573	18,045	-44.6%
Contributed Capital	19,537	19,095	50,000	25,412	36,000	41.7%
Total Water	2,972,447	3,187,269	3,382,054	3,017,796	2,852,770	-5.5%
Wastewater						
Charges for Services	3,498,326	3,598,541	3,772,609	3,228,215	2,587,724	-19.8%
Use of Money and Property	54,542	58,579	81,366	57,432	55,696	-3.0%
Other Financing Sources	-	2,339,229	6,875,494	3,660,771	-	n/a
Contributed Capital	252,800	58,147	68,000	53,405	20,000	-62.6%
Total Wastewater	3,805,669	6,054,496	10,797,470	6,999,823	2,663,420	-62.0%
Total Revenue - Operating Funds	15,973,938	18,622,692	24,043,324	18,325,325	13,449,832	-26.6%
C.V. Starr Center						
Sales and Use Taxes	915,239	878,737	955,175	735,485	636,903	-13.4%
Property Taxes	236,035	249,498	261,770	255,813	261,185	2.1%
Charges for Services	718,663	703,291	750,857	465,495	319,185	-31.4%
Use of Money and Property	4,944	18,024	10,000	14,009	13,589	-3.0%
Other	24,145	7,914	-	-	-	0.0%
Total C.V. Starr Center	1,899,025	1,857,465	1,977,802	1,470,802	1,230,862	-16.3%
Special Revenue & Capital Project Funds						
Special Revenue, Restricted	1,519,466	1,619,625	1,752,608	1,607,156	1,535,612	-4.5%
Special Revenue, Grants	4,258,849	180,832	7,123,734	1,601,038	5,371,597	235.5%
Capital Projects	2,064	100	-	-	-	n/a
Total Special Revenue & Capital	5,780,378	1,800,557	8,876,342	3,208,194	6,907,209	115.3%
Subtotal	23,653,341	22,280,714	34,897,467	23,004,321	21,587,903	-6.2%
Internal Service Funds						
Facilities Maintenance	217,506	308,599	248,485	248,485	195,103	-21.5%
Information Technology	399,366	460,112	450,553	406,605	282,596	-30.5%
Fleet & Equipment Services	427,238	508,413	425,160	517,126	417,769	-19.2%
Total Internal Service Funds	1,044,110	1,277,124	1,124,198	1,172,217	895,468	-23.6%
Subtotal before Transfers	24,697,451	23,557,838	36,021,666	24,176,537	22,483,371	-7.0%
Transfers	14,413,687	22,725,193	14,603,346	12,920,940	8,168,312	-36.8%
Total Revenue, All Funds	\$ 39,111,138	\$ 46,283,031	\$ 50,625,012	\$ 37,097,477	\$ 30,651,683	-17.4%

**ALL FUNDS
SUMMARY OF EXPENDITURES BY CATEGORY
FY 2017/18 THROUGH FY 2020/21**

ALL FUNDS	FY 2017/18 FYE AUDITED	FY 2018/19 FYE AUDITED	FY 2019/20 AMENDED BUDGET	FY 2019/20 FYE PROJECTED	FY 2020/21 PROPOSED BUDGET	% INCR/ -DECR
Salaries & Wages	\$ 5,652,863	\$ 5,311,224	\$ 5,478,944	\$ 5,152,497	\$ 3,957,541	-23.2%
Benefits	2,979,791	2,790,463	3,109,676	2,957,996	2,914,182	-1.5%
Materials & Services	5,411,052	5,615,045	9,335,788	5,479,886	8,052,984	47.0%
Capital	3,849,741	320,569	22,520,273	10,963,505	5,845,786	-46.7%
Debt Service	309,707	281,758	826,442	788,478	634,938	-19.5%
Depreciation	1,494,572	1,572,859	-	-	-	
Subtotal	19,697,725	15,891,918	41,271,123	25,342,362	21,405,432	-15.5%
Indirect Expenses	2,611,891	2,594,774	2,612,420	2,612,420	2,345,534	-10.2%
Fiduciary Funds	258,665	229,915	380,975	380,975	381,275	0.1%
Subtotal	22,568,281	18,716,606	44,264,518	28,335,757	24,132,240	-14.8%
Transfers Out	14,413,687	22,725,193	22,070,603	12,920,940	8,168,312	-36.8%
TOTAL ALL FUNDS	\$ 36,981,968	\$ 41,441,799	\$ 66,335,120	\$ 41,256,697	\$ 32,300,552	-21.7%

*Note; Principal payments are not considered an expense in full accrual accounting.
Audited results reflect the Enterprise Funds full accrual treatment of principal payments.

**ALL FUNDS
EXPENDITURE SUMMARY BY FUNCTION/PROGRAM
FY 2017/18 THROUGH FY 2020/21**

ALL FUNDS	FY 2017/18 FYE AUDITED	FY 2018/19 FYE AUDITED	FY 2019/20 AMENDED BUDGET	FY 2019/20 FYE PROJECTED	FY 2020/21 PROPOSED BUDGET	% INCR/ -DECR
Governmental Activities						
General government	\$ 3,033,350	\$ 2,701,388	\$ 1,374,062	\$ 1,184,658	\$ 1,063,585	-10.2%
Community development	1,201,296	1,049,708	4,683,507	1,143,782	3,840,131	235.7%
Public safety	4,389,200	4,189,098	5,943,646	5,957,661	5,162,946	-13.3%
Public works	5,753,891	2,256,467	5,655,326	4,552,576	4,369,955	-4.0%
Internal service	943,075	973,888	963,159	1,380,098	1,020,536	-26.1%
Business-type activities						
Water	2,033,984	1,920,011	3,211,851	2,096,560	4,891,094	133.3%
Wastewater	2,568,892	2,673,765	19,881,244	10,164,222	2,278,918	-77.6%
CV Starr	2,385,927	2,722,366	2,170,747	1,475,224	1,123,798	-23.8%
Fiduciary Activities						
Fiduciary	258,665	229,915	380,975	380,975	381,275	0.1%
Subtotal	22,568,281	18,716,606	44,264,518	28,335,757	24,132,240	-14.8%
Transfers Out	14,413,687	22,725,193	22,070,603	12,920,940	8,168,312	-36.8%
TOTAL ALL FUNDS	\$ 36,981,968	\$ 41,441,799	\$ 66,335,120	\$ 41,256,697	\$ 32,300,552	-21.7%

GENERAL FUND
DETAIL OF REVENUES BY CATEGORY
FY 2017/18 THROUGH FY 2020/21

	FY 2017/18 FYE AUDITED	FY 2018/19 FYE AUDITED	FY 2019/20 AMENDED BUDGET	FY 2019/20 FYE PROJECTED	FY 2020/21 PROPOSED BUDGET	% INCR/ -DECR
Taxes						
Property Taxes	\$ 411,164	\$ 422,755	\$ 451,135	\$ 431,300	\$ 439,446	1.9%
VLF Swap	594,259	617,597	640,731	637,800	651,194	2.1%
Supplement SB 813	5,445	9,182	9,794	2,823	2,883	2.1%
Homeowners Property Tax Relief	177	(177)	3,766	4,006	4,090	2.1%
Sales and Use Taxes	1,743,880	1,709,212	1,921,792	1,471,572	1,396,388	-5.1%
Proposition 172 Sales Taxes	41,384	19,010	19,900	18,905	18,473	-2.3%
Transient Occupancy Taxes	2,619,226	2,640,276	2,864,535	1,936,929	1,877,740	-3.1%
Franchise Taxes	531,420	581,866	601,752	637,275	619,750	-2.8%
Business License Taxes	187,341	180,299	201,588	162,540	136,080	-16.3%
Total Taxes	6,157,803	6,205,595	6,734,838	5,303,150	5,146,043	-3.0%
Licenses & Permits						
Business License Fees	65,490	77,855	76,100	63,830	53,722	-15.8%
Construction/Building Permits	51,119	37,167	25,000	29,279	28,475	-2.7%
Encroachment Permits	6,075	8,052	5,700	5,622	5,468	-2.7%
Other Licenses & Permits	2,145	1,855	1,680	2,187	2,127	-2.7%
Total Licenses & Permits	124,830	124,929	108,480	100,918	89,791	-11.0%
Fines & Forfeitures						
Parking Fines	20,574	42,724	27,000	28,939	-	-100.0%
Miscellaneous Fines	13,989	27,372	9,000	14,292	13,900	-2.7%
Total Fines & Forfeitures	34,564	70,097	36,000	43,231	13,900	-67.8%
Use of Money and Property						
Investment Interest	26,542	56,031	45,000	21,948	23,385	6.5%
Rents and Concessions	(153,312)	201,954	13,400	8,929	7,266	-18.6%
Sales of Surplus Assets	16,396	3,045	7,000	9,052	8,803	n/a
Total Use of Money and Property	(110,374)	261,029	65,400	39,929	39,454	-1.2%
Intergovernmental						
Grant Administration	152,424	158,858	268,537	294,558	254,317	-13.7%
Total Intergovernmental	152,424	158,858	268,537	294,558	254,317	-13.7%
Charges for Services						
Community Development Fees	22,879	11,258	5,000	6,548	6,368	-2.7%
Police Fingerprint Fees	33,191	52,417	50,000	41,748	40,601	-2.7%
Document Copies	4,809	4,310	4,700	4,439	4,317	-2.7%
Construction & Demolition Fees	125	500	500	680	661	-2.7%
Returned Check Fees	1,742	1,481	1,600	2,172	2,112	-2.7%
Police Witness Fees	550	435	1,000	415	404	-2.7%
Other Charges for Services	7,226	6,727	7,800	7,706	7,494	-2.7%
Total Charges for Services	63,295	70,402	62,800	56,002	54,463	-2.7%
Reimbursements						
City Exp Reimbursement - Developers	36,738	31,393	51,200	56,368	40,369	-28.4%
SB 90 Reimbursement	12,033	15,020	12,750	11,528	11,211	-2.7%
Booking Fee Reimbursement	9,600	17,700	17,500	11,875	11,549	-2.7%
Internal Charges for Services	2,078,878	1,863,711	1,665,904	1,665,904	1,556,665	-6.6%
Interfund Cost Reimbursement	493,406	461,677	755,347	648,244	641,969	-1.0%
Training Reimbursement	41,199	3,109	24,275	14,644	14,242	-2.7%
Other Reimbursements	22,480	60,177	27,300	25,268	24,574	-2.7%
Total Reimbursements	2,694,334	2,452,787	2,554,276	2,433,831	2,300,579	-5.5%
Other Revenues						
Miscellaneous	78,946	37,229	33,470	36,086	35,095	-2.7%
Total Other Revenues	78,946	37,229	33,470	36,086	35,095	-2.7%
Total General Fund Revenue	\$ 9,195,822	\$ 9,380,926	\$ 9,863,801	\$ 8,307,705	\$ 7,933,643	-4.5%

GENERAL FUND
EXPENDITURES BY CATEGORY
FY 2017/18 THROUGH FY 2020/21

	FY 2017/18 FYE AUDITED	FY 2018/19 FYE AUDITED	FY 2019/20 AMENDED BUDGET	FY 2019/20 FYE PROJECTED	FY 2020/21 PROPOSED BUDGET	% INCR/ -DECR
Salaries & Wages	\$ 3,940,433	\$ 3,615,603	\$ 3,880,039	\$ 3,773,616	\$ 3,030,979	-19.7%
Benefits	2,537,966	2,328,245	2,694,762	2,555,045	2,456,365	-3.9%
Materials & Services	2,080,027	2,146,849	2,174,973	2,036,416	1,989,278	-2.3%
Other Expenditures	107,968	190,448	228,113	102,324	16,625	-83.8%
Debt Service	185,532	185,533	185,533	147,569	-	-100.0%
Subtotal	8,851,926	8,466,678	9,163,420	8,614,969	7,493,247	-13.0%
Allocations	601,371	717,808	889,721	889,721	789,223	-11.3%
Subtotal with Allocations	9,453,298	9,184,486	10,053,141	9,504,690	8,282,470	-12.9%
Net Transfers	(1,895,024)	110,014	3,172	-	-	n/a
TOTAL	\$ 11,348,322	\$ 9,074,471	\$ 10,049,969	\$ 9,504,690	\$ 8,282,470	-12.9%

General Fund Materials & Services	FY 2019/20 PROJECTED	FY 2020/21 PROPOSED	Change
Professional Services	\$ 1,439,454	\$ 1,250,681	\$ (188,772)
Utilities	153,160	160,100	6,940
Insurance	176,698	292,418	115,720
Supplies	100,958	110,691	9,733
Training/Travel	70,522	69,656	(866)
Equipment Repair and Maintenance	8,000	8,000	-
Equipment Leases and Rental	39,066	36,650	(2,416)
Dues and Memberships	8,326	18,315	9,989
Small Tools and Equipment	35,250	34,050	(1,200)
Postage	4,981	8,716	3,735
Total General Fund Materials & Services	\$ 2,036,416	\$ 1,989,278	\$ (47,138)

GENERAL FUND, FUND BALANCE:

	FY 2018/19 AUDITED	FY 2019/20 PROJECTED	FY 2020/21 PROPOSED
Total General Fund Balance	\$ 3,141,626	\$ 1,935,643	\$ 1,586,816

GENERAL FUND OPERATING SURPLUS/(DEFICIT):

	FY 2017/18 FYE AUDITED	FY 2018/19 FYE AUDITED	FY 2019/20 AMENDED BUDGET	FY 2019/20 FYE PROJECTED	FY 2020/21 PROPOSED BUDGET
Revenue	9,195,822	9,380,926	9,863,801	8,307,705	7,933,643
Expenditure	9,453,298	9,184,486	10,053,141	9,504,690	8,282,470
Prior Year Encumbrances			35,556	35,556	
Operating Surplus/(Deficit)	\$ (257,475)	\$ 196,441	\$ (153,784)	\$ (1,161,429)	\$ (348,827)

COST ALLOCATION PLAN 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	Direct Programs	Indirect Programs
Facilities	Police/Fire Department	City Council
IT	Community Development	City Attorney
Fleet	Parks	City Administration
	Storm Drains	Human Resources
	Corporation Yard	City Clerk
	Street Maintenance	Financial Management
	Street Traffic & Safety	Utility Billing
	Water Enterprise	PW Administration
	Wastewater Enterprise	

Table 2: Personnel Cost Allocation and FTE count:

		Personnel Costs	FTEs
Internal Service Funds:	Facilities	107,322	2.2
	Information Technology	65,369	2.3
	Fleet	135,030	1.1
Indirect Cost Programs:	City Council	274,372	1.5
	City Clerk	78,007	1.3
	Administration	151,788	1.4
	City Attorney	924	-
	Human Resources	97,433	1.3
	Financial Management	301,481	2.9
	Utility Billing	127,853	2.1
	PW Administration	228,429	1.8
	Public Safety	2,829,065	22.8
	Community Development	279,513	3.3
Direct Cost Programs:	Parks	218,601	2.3
	Storm Drains	58,597	0.6
	Corporation Yard	6,422	0.1
	Street Maintenance	89,357	0.8
	Traffic&Safety	36,206	0.7
	Water Utility	449,478	4.8
	Wastewater Utility	638,517	7.6
		6,173,764	60.79

Table 3: Internal Service Funds Cost Driver Rate Table:

Rate Table				
ISFs	Cost	Driver	Total Driver	Rate
Facilities				
Personnel Cost	\$ 107,322			
Non-Personnel Cost	265,125			
Long Term Funding Plan	(177,344)	\$ 195,103	Square footage	68,926 \$ 2.83
Information Tech				
Personnel Cost	\$ 65,369			
Non-Personnel Cost	187,454			
Long Term Funding Plan	8,535	\$ 261,359	Workstations	93 \$ 2,810
Fleet				
Personnel Cost	\$ 135,030			
Non-Personnel Cost	239,000			
Long Term Funding Plan	43,738	\$ 417,769	Fleet Vehicles	60 \$ 6,963
Total Indirect Costs		\$ 874,230		

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

Table 4: Internal Service Funds Allocation to Programs:

	Summary of ISF Allocation							Total Allocation
	Facilities		Info Tech		Fleet			
	Sq Ft	Allocation	Work-stations	Allocation	Fleet Vehicles	Allocation		
Direct Programs								
Police/Fire Department	24,319	68,838	32	89,930	25	173,026	331,793	
Community Development	2,140	6,057	5	14,052	0	-	20,108	
Parks	21,003	59,451	1	2,810	5	38,121	100,383	
Storm Drains	-	-	-	-	1	3,830	3,830	
Corporation Yard	7,980	22,588	3	8,431	0.5	3,133	34,152	
Street Maintenance	-	-	-	-	2	14,970	14,970	
Street Traffic & Safety	-	-	-	-	1	8,704	8,704	
Water Enterprise	-	-	3	8,431	7	46,477	54,908	
Wastewater Enterprise	-	-	9	25,293	17	115,583	140,875	
Indirect Programs								
City Council	2,786	7,886	11	30,913	-	-	38,799	
City Attorney	-	-	-	-	-	-	-	
City Administration	5,884	16,656	4	11,241	2	13,926	41,822	
Human Resources	535	1,514	1	2,810	-	-	4,324	
City Clerk	535	1,514	2	5,621	-	-	7,135	
Financial Management	1,070	3,028	4	11,241	-	-	14,270	
Utility Billing	1,070	3,028	2	5,621	-	-	8,649	
PW Administration	1,605	4,542	16	44,965	-	-	49,507	
Totals	68,926	\$ 195,103	93	\$ 261,359	60	\$ 417,769	\$ 874,230	

Table 5: Indirect Programs Cost Driver Rate Table:

Rate Table						
Indirect Programs	Cost	Total Cost	Driver	Total Driver	Rate	
City Council						
Personnel Cost	\$ 274,372					
Non-Personnel Cost	19,500					
Facilities	7,886					
IT	30,913					
Fleet	-	\$ 332,671	Agenda Items	302	\$	1,102
City Attorney						
Personnel Cost	924					
Non-Personnel Cost	90,000					
Fleet	-	\$ 90,924	Agenda Items	302	\$	301
City Clerk						
Personnel Cost	78,007					
Non-Personnel Cost						
Facilities	1,514					
IT	5,621					
Fleet	-	\$ 85,142	Agenda Items	302	\$	282
Human Resources						
Personnel Cost	97,433					
Facilities	1,514					
IT	2,810					
Fleet	-	\$ 101,758	Full Time Equivalent staffing	42.95	\$	2,369
City Administration						
Personnel Cost	151,788					
Non-Personnel Cost	38,339					
Facilities	16,656					
IT	11,241					
Fleet	13,926					
Program Income	(27,147)	\$ 204,802	Operating Budget	7,761,112		3%
Non-departmental						
Personnel Cost	312,315					
Non-Personnel Cost	468,118					
Program Income	(450)	\$ 779,983	Operating Budget	7,761,112		10%
Financial Management						
Personnel Cost	301,481					
Non-Personnel Cost	55,606					
Facilities	3,028					
IT	11,241					
Program Income	(59,616)	\$ 311,740	Operating Budget	7,761,112		4%
Utility Billing						
Personnel Cost	127,853					
Facilities	3,028					
IT	5,621					
Fleet	-	\$ 136,502	Bills Processed	73,140	\$	1.87
PW Administration						
Personnel Cost	228,429					
Non-Personnel Cost	7,550					
Facilities	4,542					
IT	44,965					
Program Income	(94,024)	\$ 191,462	PW Operating Budget	3,702,733		5%
Total Indirect Costs		\$2,234,984				

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

Table 6: Indirect Programs Cost Allocation to Direct Programs :

Direct Programs	Summary of Indirect Cost Allocation									
	City Council		City Attorney		City Clerk		Human Resources		City Administration	
	Agenda Items	Allocation	Agenda Items	Allocation	Agenda Items	Allocation	Full Time Equivalent staffing	Allocation	Operating Budget	Allocation
Police/Fire Department										
Indirect Cost Allocation	69	75,711	69	20,693	69	19,377	22.8	53,932	3,747,532	98,891
Community Development Department										
Indirect Cost Allocation	73	80,117	73	21,897	73	20,505	3.3	7,805	310,846	8,203
Parks										
Indirect Cost Allocation	19	20,632	19	5,639	19	5,281	2.3	5,351	359,759	9,493
Storm Drains										
Indirect Cost Allocation	21	22,835	21	6,241	21	5,844	0.6	1,437	76,727	2,025
Corporation Yard										
Indirect Cost Allocation	19	20,632	19	5,639	19	5,281	0.1	169	53,324	1,407
Street Maintenance										
Indirect Cost Allocation	27	29,445	27	8,048	27	7,536	0.8	2,014	222,327	5,867
Street Traffic & Safety										
Indirect Cost Allocation	21	22,835	21	6,241	21	5,844	0.7	1,662	68,709	1,813
Water Enterprise										
Indirect Cost Allocation	28	31,333	28	8,564	28	8,019	4.8	11,377	1,355,735	35,775
Wastewater Enterprise										
Indirect Cost Allocation	26	29,130	26	7,962	26	7,455	7.6	18,011	1,566,153	41,328
Total	302	\$ 332,671	302	\$ 90,924	302	\$ 85,142	42.95	\$ 101,758	\$ 7,761,112	\$ 204,802

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

Direct Programs	Summary of Indirect Cost Allocation									
	Non-departmental		Financial Management		Utility Billing		PW Administration		Total Indirect Cost	Full Cost
	Operating Budget	Allocation	Operating Budget	Allocation	Bills Processed	Allocation	PW Operating Budget	Allocation		
Police/Fire Department										
Indirect Cost Allocation	3,747,532	376,623	3,747,532	150,527	-	-	-	-	795,753	4,543,285
Community Development Department										
Indirect Cost Allocation	310,846	31,240	310,846	12,486	-	-	-	-	182,252	493,098
Parks										
Indirect Cost Allocation	359,759	36,155	359,759	14,450	-	-	359,759	18,602	115,605	475,364
Storm Drains										
Indirect Cost Allocation	76,727	7,711	76,727	3,082	-	-	76,727	3,967	53,143	129,870
Corporation Yard										
Indirect Cost Allocation	53,324	5,359	53,324	2,142	-	-	53,324	2,757	43,386	96,710
Street Maintenance										
Indirect Cost Allocation	222,327	22,344	222,327	8,930	-	-	222,327	11,496	95,679	318,006
Street Traffic & Safety										
Indirect Cost Allocation	68,709	6,905	68,709	2,760	-	-	68,709	3,553	51,614	120,323
Water Enterprise										
Indirect Cost Allocation	1,355,735	136,250	1,355,735	54,456	33,888	63,246	1,355,735	70,103	419,123	1,774,857
Wastewater Enterprise										
Indirect Cost Allocation	1,566,153	157,397	1,566,153	62,908	39,252	73,257	1,566,153	80,983	478,430	2,044,582
Total	\$ 7,761,112	\$ 779,983	\$ 7,761,112	\$ 311,740	\$ 73,140	\$ 136,502	\$ 3,702,733	\$ 191,462	\$ 2,234,984	\$ 9,996,096

FY 2020/21 ARTICLE XIIIIB 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 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 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 2020, 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 FY2020/21 is:

- The population change at January 1 of the previous year for the County is <.49%> and for the City is <.59%>. 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 3.73%.

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

$$\frac{3.73 + 100.00}{100.00} \times \frac{\text{<.59%>} + 100.00}{100.00} = 1.03118$$

Applying this year’s factor to last year’s limit of \$10,584,341, the appropriations limit for FY 2020/21 is \$10,914,360. With appropriations subject to the limitation totaling approximately \$5,296,728 the City of Fort Bragg is not at risk of exceeding the Gann Limit.

**City of Fort Bragg Appropriation Limit
Applied to FY 2020/21 Budget**

Proceeds of Taxes**Property & Other Taxes**

Property Taxes	\$ 1,097,613
Sales & Use Taxes, Prop 172 Taxes	1,476,935
Transient Occupancy Taxes	1,951,000
Franchise Taxes	619,750
Transfer Taxes	-
Business License Taxes	136,080
Subtotal - Taxes	5,281,377

Proceeds of Non Taxes

Licenses & Permits	89,791
Fines & Forfeitures	13,900
Use of Money & Property (less interest earned)	16,070
Intergovernmental	254,317
Charges for Services	2,355,042
Other Revenues	35,095
Subtotal - Non Taxes	2,764,215

Total Non Taxes & Taxes **8,045,593**

Allocate Interest Based on Ratios

Non Taxes (33%)	8,034
Taxes (67%)	15,350
Total Interest	23,385

Total Revenue **\$ 8,068,977**

FY 2020/21 Appropriations Limit	10,914,360
Less Proceeds of Taxes	5,296,728
Under Maximum Appropriation Limit	\$ 5,617,632

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
TOTAL projects	\$9,962	\$0	\$311,500	\$125,000	\$7,000	\$85,000	\$20,000	\$135,000	\$30,000	\$0	\$0
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
TOTAL preventative maintenance	\$10,000	\$25,625	\$26,266	\$26,922	\$27,595	\$28,285	\$28,992	\$29,717	\$30,460	\$31,222	\$32,002
TOTAL PROJECT FUNDING NEED:	\$19,962	\$25,625	\$337,766	\$151,922	\$34,595	\$113,285	\$48,992	\$164,717	\$60,460	\$31,222	\$32,002

Note: CIP projects that are designated in the "Beyond CIP" category have all been placed in 6th year of the ISF, FY 2025/26

Funding Requirements and Allocation

Reserve	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30
ISF project work	19,962	25,625	337,766	151,922	34,595	113,285	48,992	164,717	60,460	31,222	32,002
Sal/Benefits - Direct cost allocation	134,748	107,322	118,054	129,859	142,845	149,988	157,487	165,361	173,629	190,992	210,092
Projected Total Cost	154,710	132,947	455,820	281,782	177,441	263,273	206,479	330,079	234,090	222,214	242,094
Required Funds contribution	248,485	195,103	195,103	195,103	195,103	195,103	195,103	195,103	195,103	195,103	195,103
Beginning Reserve Balance	521,415	615,191	677,347	416,630	329,951	347,612	279,442	268,066	133,090	94,103	66,991
Reserve - increase (decrease)	93,776	62,156	(260,717)	(86,679)	17,662	(68,170)	(11,377)	(134,976)	(38,987)	(27,111)	(46,991)
Ending Reserve Balance	615,191	677,347	416,630	329,951	347,612	279,442	268,066	133,090	94,103	66,991	20,000

Information Technology Maintenance & Repair Internal Service Fund Detail						
	FY 19-20 Adopted Budget	FY 20-21 Proposed Budget	FY 21-22 Proposed Budget	FY 22-23 Proposed Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
521-4394-0384						
Software/Hardware Support						
Cisco Capital For Infrastructure	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Springbrook Maintenance Contract Due July 1	24,926	26,172	27,481	28,855	30,298	31,813
Auto CAD Subscription Due in October	3,053	3,053	3,053	3,053	2,035	2,035
Parcel Quest	3,500	5,000	5,000	5,000	5,000	5,000
PD IBM Maintenance TracNet	13,500	13,500	13,500	13,750	13,750	13,750
DLB Associates - IBM Server Maintenance	2,724	2,724	2,724	2,724	2,724	2,724
Spam Filter	1,300	1,300	1,400	1,500	1,600	1,600
Granicus/Legistar Annual Maintenance - \$700/ Month	8,700	8,700	9,000	9,600	9,600	9,600
Granicus Encoder Maintenance - Current Analog	2,640	-	-	-	-	-
Granicus Encoder Maintenance - Addition for new HD	1,800	-	-	-	-	-
Granicus Remote Configuration of new appliance	875	-	-	-	-	-
Granicus Encoder New Monthly	-	2,790	2,790	2,790	3,000	3,000
Schedule Anywhere - PD Maintenance	565	565	575	575	575	575
APBnet-TRAK-CriticalReach-Crime Bulliten Software	560	560	560	600	600	600
Adobe Enterprise agreement	2,742	2,742	2,742	2,742	3,000	3,000
PD - Training TMS Annual Fees	2,400	2,400	2,400	2,400	2,400	2,400
HWA UPS Maintenance and Warranty (four years)	-	-	-	-	-	-
CivicPlus Annual Web Site Fee	13,000	13,000	14,000	15,000	15,000	15,000
Muni Code	3,500	2,000	2,000	2,500	2,500	2,500
ESRI - ARC GIS 2 concurrent 1 online (5 user)	9,345	9,600	9,700	9,800	10,000	10,000
Anti-virus Software Maintenance Due in May Yearly	2,300	2,300	2,300	2,500	2,700	2,700
Munimatrix Maintenance Due annually on July 28	1,625	1,625	1,625	1,750	1,750	1,750
Comcast For City at PD MDF	1,704	1,704	1,704	1,704	1,704	1,704
Comcast Town Hall	1,704	1,704	1,704	1,704	1,704	1,704
Comcast for City Hall (Internet Pipe for CH and TH)	2,976	2,976	2,976	2,976	2,976	2,976
Corp Yard T1 Monthly Contract	2,160	2,160	2,160	2,160	2,160	2,160
MCN - Fortbragg.com registration	240	240	240	250	240	240
Cisco Smart Net Contract	203	203	203	225	225	225
Read Center support (Water billing software) Paid in May	6,860	6,860	6,860	6,860	6,860	6,860
SOLUS Software - Fleet Maintenance	-	-	-	1,000	-	-
CLIPs Annual Maintenance	774	774	774	774	774	774
Dude Solutions Maint Software	6,000	6,000	6,000	6,000	6,000	6,000
Next Request	4,725	4,750	4,775	4,800	4,850	4,850
TrackIT	25,000	20,000	20,000	20,000	21,500	21,500
Applicant Tracking Software	4,500	4,000	4,000	4,000	4,100	4,100
Secure Certificate for Email and WWW (GoDaddy)	-	600	-	-	-	-
Nor-Cal Telephone Repair Service	4,000	4,000	4,000	4,000	4,000	4,000
Sub-Total - Software/Hardware Support Maintenance	\$ 178,901	\$ 173,002	\$ 175,246	\$ 180,592	\$ 182,625	\$ 184,140
521-4394-0381						
Small Tools & Equipment						
Miscellaneous Small Tools - Cables, batteries, tools, ect.)	3,000	2,600	2,600	3,000	3,500	3,500
Network Cabling	-	350	1,500	500	200	200
Charging cables and bricks	200	-	200	-	200	200
Sub-Total - Small tools and Equipment	\$ 3,200	\$ 2,950	\$ 4,300	\$ 3,500	\$ 3,900	\$ 3,900
521-4394-0382						
Hardware - upgrades/infrastructure improvements						
Hardware						
User WorkStation Replacement 11 units @900 each	-	12,000	12,000	13,000	16,000	16,000
Managers Laptop and dock	-	-	-	-	-	-
Shared Laptops 2 units	-	-	-	-	-	-
IT Department Workstations/laptops	-	-	-	-	1,900	1,900
User Monitor Replacements	-	800	1,400	1,400	-	-
Plotters/Printers	700	-	10,000	1,000	-	-
iPads for Council/Management	800	-	1,500	-	1,230	1,230
Granicus HD Encoder upgrade	-	-	-	-	-	-
HD Encoder Cables	-	-	-	-	-	-
WFB Check Scanner	-	-	-	-	900	900
Tablet Computers for Public Works	-	-	-	-	3,600	3,600
55 Inch Monitor for WWTF SCADA	-	-	-	-	-	-
Security Cameras - BBP	-	-	1,000	-	1,000	1,000
Laptops for Toughbook replacement	-	-	2,500	-	-	-
SCADA Computer with Video Cards	-	-	-	2,000	-	-
Security Camera Monitoring for PD	-	500	-	1,000	4,000	4,000
Public Use Kiosk PC	-	800	-	-	800	800
Wireless Access Points Internal Network	-	400	400	400	600	600
Mixing board Town Hall	-	-	-	1,000	800	800
Microphone Equipment	-	750	750	2,000	700	700
Environmental Controls and Racking	-	300	300	300	300	300

Information Technology Maintenance & Repair Internal Service Fund Detail (Cont.)						
	FY 19-20 Proposed Budget	FY 20-21 Proposed Budget	FY 21-22 Proposed Budget	FY 22-23 Proposed Budget	FY 22-23 Proposed Budget	FY 22-23 Proposed Budget
521-4394-0382 - CONT'D						
Hardware - Upgrades/infrastructure improvements						
Replacement Server			9,700			
Email Server Dell R730 Hyper V					10,000	10,000
IBM Server for TracNET						
UPS Batteries	3,000				5,000	5,000
Replace switches			15,000			
Replacement Firewall			5,000			
New Backup Hardrives	500				500	500
Digital Camera for PW						
VPN Licensing						
PD - UPD Connction	850				1,000	1,000
New phone handsets/hands free	200					
Smart/Cell Phone update		500			1,500	1,500
General contingency	5,000	5,000				
Sub-Total - Hardware	\$ 11,050	\$ 21,050	\$ 59,550	\$ 22,100	\$ 49,830	\$ 49,830
521-4394-0383						
Software - Upgrades/infrastructure improvements						
Software						
Dude Solutions Maint Software Startup	12,000					
Additional AV Licenses 10 @ 25		100	100	100	250	250
Adobe Enterprize Licensing upgrade						
SQL Backup Software	400				-	-
Windows Server 2012r2						
Windows 10 Pro OS	4,840					
NovaStor Backup Client		1,000	1,000	1,200	1,200	1,200
Windows 10 Enterprise transferable \$\$\$ each for 100						
Office 2016 Pro 10 at 327						
Office 2016 Standard 80 @ 239						
Sub Total Software	\$ 17,240	\$ 1,100	\$ 1,100	\$ 1,300	\$ 1,450	\$ 1,450
521-4394-0366						
Training and Conferences						
Training Budget						
Storm Wind Distance Learning Server 2012	2,500	2,500	2,500	3,000	3,000	3,000
Training/Travel	2,500	3,000	3,000	3,500	2,000	2,000
MISAC Fee	160	160	160	175	175	175
Experts Exchange	192	192	192	192	192	192
Sub Total Training and Conferences	\$ 5,352	\$ 5,852	\$ 5,852	\$ 6,867	\$ 5,367	\$ 5,367
521-4390-0741						
Public Wi-Fi Upgrades and Maintanace						
13DB Antenna		300		300		
Wireless station		200		200	1,000	1,000
Cables and other hardware	50		50			
Equipment repair	300		300		300	300
Mesh Radio	250		250			
Sub Total Public WiFi	\$ 600	\$ 500	\$ 600	\$ 500	\$ 1,300	\$ 1,300
Total Information Technology	\$ 216,343	\$ 204,454	\$ 246,648	\$ 214,859	\$ 244,472	\$ 245,987

Information Technology Maintenance & Repair – Reserve funding

Reserve	FY 19-20 Adopted Budget	FY 20-21 Proposed Budget	FY 21-22 Proposed Budget	FY 22-23 Proposed Budget	FY 23-24 Proposed Budget	FY 24-25 Proposed Budget
Non-Personnel Costs	216,343	204,454	246,648	214,859	244,472	245,987
Sal/Benefits	142,293	65,369	71,906	79,096	87,006	95,707
Overhead Allocation	-	3,529	3,564	3,600	3,636	3,672
PEG Funding	(17,550)	(17,000)	(17,000)	(16,500)	(16,500)	(16,500)
Projected Total Cost	341,086	256,352	305,118	281,055	318,613	328,865
Required Funds contribution	389,055	264,887	264,887	264,887	264,887	264,887
Beginning Reserve Balance	137,597	185,566	194,102	153,871	137,704	83,978
Reserve - increase (decrease)	47,969	8,535	(40,230)	(16,168)	(53,726)	(63,978)
Ending Reserve Balance	185,566	194,102	153,871	137,704	83,978	20,000

Notes:

*Salary and Benefits assumes a 10% increase annually starting with FY20/21 over FY19/20.

*Beginning in FY19-20, Internal Service funds are allocated as indirect cost with overhead calculated in second iteration

*The PEG is funded with a \$30k payment from Mendocino County and \$17,550 in Cable TV franchise taxes

Vehicle Replacement Plan															
Unit No.	Make	Yr.	Model	Hours/Miles	FY 19/20 Adopted	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
Public Works Vehicles															
Jetter/Vactor Trailer	HONDA		JETTER TRAILER			\$6,000									
PW48	FORD	2008	RANGER	70,033			\$37,000								
WWT31	NISSAN	2007	FRONTIER	64,414						\$38,000					
WWT15	TMC	1986	LIFT TRUCK	737hrs		\$35,000									
WT1	Dodge	2005	1500 Q. CAB	46,383				\$30,000							
PW8	JOHNDE	85	BACKHOE	5,516			\$65,000								
PW16	FORD	2006	F-150 X-TRA	59,826					\$38,000						
PW46	STERLING	2001	CAMEL	14,215	\$602,000										
PW1	CHEV.	2000	3500 Flatbed	46,383					\$56,000						
CHE121	FORD	2006	ESCAPE	52,091							\$36,000				
PW5	FORD	2006	F-250 SERV.	59,713						\$45,000					
PD745	FORD	2008	E150 Van	85,000											
PD735	FORD	2005	CROWN VIC	89,424		\$55,000									
PD747	FORD	2009	ESCAPE	101,872	\$36,000										\$48,000
PD744	FORD	2008	RANGER	45,682		\$35,000									
PD1302	FORD	2011	CROWN VIC	62,090				\$56,000							
PD1301-K9	FORD	2011	CROWN VIC	62,005				\$56,000							
PD1403	FORD	2014	INTERCEPTOR	48,856					\$57,000						
PD501	FORD	2015	INTERCEPTOR	32,134					\$57,000						
PD500	FORD	2015	INTERCEPTOR	34,682						\$60,000					
PD509	FORD	2015	TAURUS	25,811						\$30,000					
PD503	FORD	2015	INTERCEPTOR	16,626							\$60,000				
PD510	FORD	2015	TAURUS	26,398							\$30,000				
PD502	FORD	2015	INTERCEPTOR	17,545								\$62,000			
PD507	FORD	2016	INTERCEPTOR	15,970	\$6,000							\$48,000			
PD508	FORD	2016	INTERCEPTOR	9,023									\$62,000		
PD513	FORD	2018	INTERCEPTOR	100										\$65,000	
Subtotal PD					\$42,000	\$90,000	\$56,000	\$56,000	\$114,000	\$90,000	\$90,000	\$110,000	\$62,000	\$65,000	\$48,000
Subtotal Non-PD					\$602,000	\$41,000	\$102,000	\$30,000	\$94,000	\$83,000	\$36,000	\$0	\$0	\$0	\$0
Total Replacement Costs					\$644,000	\$131,000	\$158,000	\$86,000	\$208,000	\$173,000	\$126,000	\$110,000	\$62,000	\$65,000	\$48,000

Maintenance & Purchases	FY 19/20 Adopted	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	128,219	135,030	148,533	163,387	179,725	188,712	198,147	208,055	218,457	229,380	240,849
Non-Personnel Costs	94,534	108,000	110,700	113,468	116,304	119,212	122,192	125,247	128,378	131,588	134,877
Overhead Allocation											
Vehicle Purchases	644,000	131,000	158,000	86,000	208,000	173,000	126,000	110,000	62,000	65,000	48,000
Projected Total Cost	866,753	374,030	417,233	362,854	504,030	480,924	446,339	443,302	408,836	425,968	423,727
Required Funds contribution	416,333	417,769	417,769	417,769	417,769	417,769	417,769	417,769	417,769	417,769	417,769
Beginning Reserve Balance	147,671	(201,956)	173,295	173,830	228,744	142,483	79,328	50,757	25,224	34,157	25,958
External funding (d1, Asset Forfeiture, etc.)	100,793	331,512	-	-	-	-	-	-	-	-	-
Reserve - increase (decrease)	(450,420)	43,738	535	54,914	(86,261)	(63,155)	(28,571)	(25,533)	8,933	(8,199)	(5,958)
Ending Reserve Balance	(201,956)	173,295	173,830	228,744	142,483	79,328	50,757	25,224	34,157	25,958	20,000

Notes:

- Salary and Benefits assumes a 10% increase annually starting with FY19/20 over FY18/19. The rate of increase is reduced to 5% beginning with FY24/25
- Non-Personnel Costs assume a 2.5% increase annually starting with FY19/20 over FY18/19
- Beginning in FY19-20, Internal Service funds are allocated as indirect cost with overhead calculated in second iteration

**SPECIAL REVENUE FUNDS - GRANTS
FY 20/21 GRANTS IN PROGRESS**

Fund	Description	GRANT AMOUNT AWARDED	PRIOR YEAR(S) ACTIVITY	FY 20/21 PROPOSED BUDGET
314	MCOG OWP			
	2018 City-Wide Street Safety Plan	\$ 64,978	\$ 64,978	\$ -
	Mill Site Reuse Plan - Traffic Study	48,125	48,125	-
	Total MCOG OWP	113,103	113,103	-
223	MCOG D1 RSTP			
	Street Striping Project	206,405		206,405
	Total MCOG RSTP	206,405	-	206,405
323	Caltrans Federal Funding			
	South Main St.Bike & Ped Improvements	1,485,000	45,000	110,000
	Total Caltrans Federal Funding	1,485,000	45,000	110,000
326	HCD HOME			
	2016 Home Program	500,000	-	500,000
		500,000	-	500,000
327	State Water Revolving Fund			
	WW Treatment Facility upgrade	6,000,000	5,693,000	307,000
		6,000,000	5,693,000	307,000
329	Other State Grants			
	California Coastal Commission - Mill Site Reuse LCP Amendment	\$ 100,000	\$ 100,000	-
	SB-2 Planning Grant	\$ 160,000	-	75,000
		260,000	100,000	75,000
330	Other Federal Grants			
	U.S. Department of Agriculture			
	USDA - WW Treatment Plant	3,388,000	1,152,625	2,235,375
	USDA - PD Van	34,375	-	34,375
	USDA - Vactor Truck(Community Facility Program)	602,000		331,100
		4,024,375	1,152,625	2,600,850
332	Other Grants			
	HEAP - Homeward Bound Program	12,686	787	11,899
		12,686	787	11,899
333	CDBG 2017 Grant			
	2017 NOFA:			
	Cypress Street Parents & Friends Housing Project	2,826,880	167,550	2,659,330
	General Administration	212,016	50,600	77,100
	Total 2017 NOFA	3,038,896	218,150	2,736,430
	Total FY 20/21 Grant Activity	\$ 15,734,060	\$ 7,322,665	\$ 5,841,179

FY 2021-2025 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY

Fund	Project	Funding Source	Prior FY(s)	FY 20/21 Proposed Budget	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	5 year CIP Total	Beyond CIP	Total Project Costs
MUNICIPAL FACILITIES											
416	Guest House Rehabilitation	ISF	\$ 263,625		83,000	50,000			\$ 396,625	\$ 70,000	\$ 466,625
417	City Hall - Roofing & Carpeting	ISF	93,233		91,500				\$ 184,733	50,000	234,733
418	E. City Hall, Rehabilitation & Stabilization	ISF	60,750			250,000			\$ 310,750		310,750
	Town Hall Exterior Painting	ISF			65,000				\$ 65,000		65,000
	Main St Fire Station Rehab	U/I		35,000					\$ 35,000	2,300,000	2,335,000
	Highway 20 Fire Station	U/I							\$ -	515,000	515,000
	Police Department Roof Replacement	U/I						70,000	\$ 70,000	70,000	140,000
	Total Municipal Facilities		417,608	35,000	239,500	300,000	-	70,000	1,062,108	3,005,000	4,067,108
PARKS & COMMUNITY SERVICES											
419	Bainbridge Park Improvements	U/I							-	670,000	670,000
	Pomo Bluffs Park - Parking lot rehabilitation	U/I				50,000			50,000		50,000
	Total Parks & Community Services		-	-	-	50,000	-	-	50,000	670,000	720,000
STREET MAINTENANCE & TRAFFIC SAFETY											
420	Downtown Crosswalk Rehabilitation	SST	-						-	62,300	62,300
422	South Main St Bike & Ped Improvements	STIP	45,000	110,000	1,330,000				1,485,000		1,485,000
	Rule 20 Project (undergrounding utilities)	Grant							-	1,250,000	1,250,000
	Street Striping Project	RSTP D1		206,405					206,405		206,405
	Street Rehabilitation 2021			200,000		1,700,000			1,900,000		1,900,000
420	Maple Street SD & Alley Rehabilitation	LPP & 250	173,000	1,650,000					1,823,000		1,823,000
	Total Street Maint. & Traffic Safety		218,000	2,166,405	1,330,000	1,700,000	-	-	5,414,405	1,312,300	6,726,705
CV STARR ENTERPRISE											
810	LED Lighting Project	CV Starr		102,000					102,000		102,000
	Total CV Starr Enterprise		-	102,000	-	-	-	-	102,000	-	102,000
WATER ENTERPRISE											
	Madsen Hole Ranney - Design	Water Ent				185,000			185,000		185,000
	Water Treatment Plant Overhaul	Water Ent	-	1,900,000					1,900,000		1,900,000
	Pudding Creek Water Main Relocation		-	210,000	1,500,000				1,710,000		1,710,000
	Raw Water Line Engineering, Phases II through V	Water Ent		680,000					680,000		680,000
	Raw Water Line Replacement: Phase II - Noyo River to Water Treatment Facility	Water Ent			1,680,000				1,680,000		1,680,000
	Raw Water Line Replacement: Phase III - Newman Reservoir to Noyo River	U/I					3,120,000		3,120,000		3,120,000
	Raw Water Line Replacement: Phase IV - Hare Creek to SR 20	U/I						2,640,000	2,640,000		2,640,000
	Raw Water Line Replacement: Phase V - Forest Road 450 to Hare Creek	U/I				1,440,000			1,440,000	1,440,000	2,880,000
	Water Meter Replacement	CDBG		3,000,000					3,000,000		3,000,000
	Cedar Street Water Distribution Line Replacement	U/I							-		-
	Extend Water System into E Fort Bragg				100,000	600,000			700,000		700,000
	Water Tank #1 Replacement								-	2,000,000	2,000,000
	Water Tank #2 Rehabilitation				850,000				850,000		850,000
	East FB Pressure Zone (EFBPZ), Ph:1	U/I						570,000	570,000		570,000
	EFBPZ - Phase 2	U/I							-	330,000	330,000
	EFBPZ - Phase 3	U/I							-	580,000	580,000
	Total Water Enterprise		-	5,790,000	4,130,000	2,225,000	3,120,000	3,210,000	18,475,000	4,350,000	22,825,000
WASTEWATER ENTERPRISE											
716	WW Treatment Facility Upgrade	Grant/WW	17,296,400	307,000					17,603,400	-	17,603,400
	Lift Station Rehab (3 Stations)	IL	1,461,030						1,461,030	-	1,461,030
	Collection System Condition Assessment	WW		300,000					300,000	-	300,000
	Sewer Main Rehabilitation - CIPP	PI	115,000	-	130,000				245,000	-	245,000
	Sanderson Way Sewer Main Replacement - Oak to Cedar	U/I				280,000			280,000	-	280,000
	Total Wastewater Enterprise		18,872,430	607,000	130,000	280,000	-	-	19,889,430	-	19,889,430
STORM WATER											
423	Trash Capture Devices	U/I, Streets		705,000				705,000	1,410,000		1,410,000
	Total Storm Water		-	705,000	-	-	-	705,000	1,410,000	-	1,410,000
Grand Total			\$ 19,508,038	\$ 9,405,405	\$ 5,829,500	\$ 4,555,000	\$ 3,120,000	\$ 3,985,000	\$ 46,402,943	\$ 9,337,300	\$ 55,740,243

CIP: FUNDING SOURCE FY 2021-2025

Fund No.	Funding Source/ Project Name	Prior FY(s)	FY 20/21 Proposed Budget	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	Est. 5 year Total	Beyond CIP	Estimated Total Funding
SPECIAL REVENUE FUNDS										
	Total GF	-	-	-	-	-	-	-	-	-
INTERNAL SERVICE FUNDS										
530	Guest House Rehabilitation	263,625		83,000	50,000			396,625	70,000	466,625
530	City Hall - Roofing & Carpeting	93,233		91,500				184,733	50,000	234,733
530	East City Hall, Structural, Pool Bldg. & Other	60,750			250,000			310,750	-	310,750
	Pomo Bluffs Park - Parking lot rehabilitation	-			50,000			50,000	-	50,000
N/A	Town Hall - Exterior painting	-		65,000				65,000	-	65,000
	Total ISF	417,608	-	239,500	350,000	-	-	1,007,108	120,000	1,127,108
GRANT FUNDED										
222	2021 Street Rehabilitation (LPP)		100,000					100,000		100,000
223	Street Striping Project		206,405					206,405		206,405
N/A	Rule 20 Project (undergrounding utilities)	-						-	1,250,000	1,250,000
323	South Main St Bike & Ped Improvements	45,000	110,000	1,330,000				1,485,000		1,485,000
330	WW Treatment Facility Upgrade - USDA	3,388,000						3,388,000	-	3,388,000
327	WW Treatment Facility Upgrade - State	5,693,000	307,000					6,000,000	-	6,000,000
	Total Grants	9,126,000	723,405	1,330,000	-	-	-	11,179,405	1,250,000	12,429,405
810	LED lighting project		102,000					102,000		102,000
	Total CV Starr Enterprise		102,000	-	-	-	-	102,000	-	102,000
WATER ENTERPRISE										
615	Raw Water Line Engineering, Phases II through V		680,000					680,000		680,000
615	Water Treatment Plant Overhaul		1,900,000					1,900,000		1,900,000
615	Madsen Hole Rainey-Design	-			185,000			185,000	-	185,000
	Total Water Enterprise	-	2,580,000	-	185,000	-	-	2,765,000	-	2,765,000
WASTEWATER ENTERPRISE										
715	WW Treatment Facility Upgrade	3,215,400						3,215,400	-	3,215,400
710	WW Treatment Facility Upgrade (Debt Funded)	5,000,000						5,000,000	-	5,000,000
715	Lift Station Rehab (3 Stations)	1,461,030						1,461,030	-	1,461,030
715	Collection System Condition Assessment		300,000					300,000		300,000
715	Sewer Main Rehabilitation	115,000		130,000				245,000	-	245,000
715	Sanderson Way Sewer Main Replacement - Oak to Cedar				280,000			280,000		280,000
	Total Wastewater Enterprise Funds	9,791,430	300,000	130,000	280,000	-	-	10,501,430	-	10,501,430
STREET REPAIR SALES TAX										
250	Maple Street & SD Rehabilitation	173,000	1,650,000	-	-	-		1,823,000	-	1,823,000
250	Trash Capture Devices						705,000	705,000		705,000
250	2021 Street Rehabilitation		100,000		1,700,000			1,800,000		1,800,000
250	Downtown Crosswalk Rehabilitation	-						-	62,300	62,300
	Total Street Repair Tax Funds	173,000	1,750,000	-	1,700,000	-	-	4,328,000	62,300	4,390,300
UNIDENTIFIED FUNDING										
	Police Department Roof Replacement						70,000	70,000	70,000	140,000
	Main St Fire Station Rehab		35,000					35,000	-	35,000
	Hwy 20 Fire Station							-	515,000	515,000
315	Bainbridge Park Improvements	-						-	670,000	670,000
	Trash Capture Devices		705,000					705,000		705,000
	Pudding Creek Water Main Relocation		\$ 210,000	\$1,500,000				1,710,000	\$ -	1,710,000
	Raw Water Line Reokacement - Phase II			1,680,000				1,680,000		1,680,000
	Raw Water Line Replacement - Phase III					3,120,000		3,120,000		3,120,000
	Raw Water Line Replacement - Phase IV						2,640,000	2,640,000		2,640,000
	Raw Water Line Replacement - Phase V				1,440,000			1,440,000	1,440,000	2,880,000
	Water Meter Replacement		3,000,000					3,000,000	-	3,000,000
	Extend Water System into E Fort Bragg			100,000	600,000			700,000		700,000
	Water Tank #1 Replacement							-	2,000,000	2,000,000
	Water Tank #2 Rehabilitation			850,000				850,000		850,000
	Water - East FB Pressure Zone - Phase 1 Improvements						570,000	570,000	-	570,000
	Water - EFBPZ - Phase 2							-	330,000	330,000
	Water - EFBPZ - Phase 3							-	580,000	580,000
	Total Unidentified Funding	-	3,950,000	4,130,000	2,040,000	3,120,000	3,280,000	16,520,000	5,605,000	22,125,000
TOTALS		\$ 19,508,038	\$ 9,405,405	\$ 5,829,500	\$ 4,555,000	\$ 3,120,000	\$ 3,280,000	\$ 46,402,943	\$ 7,037,300	\$ 53,440,243

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	0000	3998	Misc Revenue	\$ -	\$ -		\$ -
110	0000	3110	Sec. Property Tax, Current Year	(406,132)	(427,139)	(404,477)	(412,060)
110	0000	3111	Sec. Property Tax, Prior Years	-	-		
110	0000	3112	Homeowners Property Tax Relief	177	(3,766)	(4,006)	(4,090)
110	0000	3113	Unsec. Property Tax, Curr Year	(12,914)	(23,233)	(26,577)	(27,135)
110	0000	3114	Unsec. Property Tax, Prior Years	(730)	(763)	(246)	(251)
110	0000	3115	Highway Property Rental-County	(2,978)	-		
110	0000	3122	Motor Vehicle Lic Fees	(3,606)	-		
110	0000	3131	Sales Tax	(1,709,212)	(1,921,792)	(1,471,572)	(1,396,388)
110	0000	3133	Proposition 172 - Sales Tax	(19,010)	(19,900)	(18,905)	(18,473)
110	0000	3134	In Lieu Sales Tax - Triple Flip	-	-		
110	0000	3136	TOT Penalties/Interest	(9,914)	(5,537)	(4,647)	(4,740)
110	0000	3137	Transient Occupancy Tax	(2,191,968)	(2,382,498)	(1,609,460)	(1,560,833)
110	0000	3138	Property Tax in Lieu of VLF	(617,597)	(640,731)	(637,800)	(651,194)
110	0000	3141	Transfer Tax	(21,969)	(19,845)		
110	0000	3145	TOT-AB01 Promotion/Marketing	(219,197)	(238,250)	(161,411)	(156,083)
110	0000	3146	TOT-AB02 Coastal Trail Maint	(109,598)	(119,125)	(80,706)	(78,042)
110	0000	3147	TOT-AB03 Noyo Center Support	(54,799)	(59,562)	(40,353)	(39,021)
110	0000	3148	TOT-AB04 Special Projects	(54,799)	(59,562)	(40,353)	(39,021)
110	0000	3151	Franchise - Cable TV	(34,762)	(35,100)	(33,793)	(32,863)
110	0000	3152	Franchise - Waste Management	(498,579)	(519,652)	(552,532)	(537,337)
110	0000	3153	Franchise - PG&E	(48,525)	(47,000)	(50,950)	(49,549)
110	0000	3199	Animal Control Reimbursements	-	-		-
110	0000	3200	DNA Reimbursement	-	-		-
110	0000	3201	PD Post Training Reimbursement	-	-		-
110	0000	3203	SB 90 Reimbursement	(15,020)	(12,750)	(11,528)	(11,211)
110	0000	3205	Supplement Prop Tax SB813	(9,182)	(9,794)	(2,823)	(2,883)
110	0000	3206	SRO Reimbursement	-	-		-
110	0000	3303	Dept of Justice Grant	-	-		-
110	0000	3318	Grant Staff Time Reimb	-	(30,000)	(30,414)	(29,579)
110	0000	3497	Int Fund Reimb	-	-		-
110	0000	3498	Int Fund Reimb - Pub Works	-	-		-
110	0000	3499	Overhead/Admin Cost Recovery	(430,646)	(138,025)	(138,025)	(136,475)
110	0000	3511	Parking Fines	-	-		-
110	0000	3512	Restitution - Damaged Property	-	-		-
110	0000	3513	DUI Cost Recovery	23	-		-
110	0000	3519	Miscellaneous Fines	(112)	-	(113)	(110)
110	0000	3611	Investment Interest Earned	(56,031)	(45,000)	(21,948)	(23,385)
110	0000	3701	Business License Fee	-	-		-
110	0000	3702	Business License Surcharge	-	-		-

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	0000	3703	Business License Tax	(180,299)	(201,588)	(162,540)	(136,080)
110	0000	3705	Bus Lic - Fire Inspection Fee	-	-	-	-
110	0000	3708	Bingo/Taxis/Weapons Permits	(40)	(130)	(105)	(102)
110	0000	3709	Film Permit Fee	-	-	-	-
110	0000	3711	Returned Check Fee	-	-	(82)	(80)
110	0000	3905	Rents & Concessions	2,900	-	3,638	3,538
110	0000	3910	Sale of Surplus Assets	(3,045)	(7,000)	(9,052)	(8,803)
110	0000	3914	Liability Insurance Refund	-	-	-	-
110	0000	3915	Workers Comp Refund	-	-	-	-
110	0000	3916	Unrealized Gain or Loss	(194,814)	-	-	-
110	0000	3998	Miscellaneous Revenue	(48)	(30,000)	(15,172)	(14,755)
110	0000	3999	Cash Over and Short	24	30	136	132
110	0000	7999	Transfer from Other Funds	-	-	-	-
	0000 Total		General Fund Revenue	(6,902,404)	(6,997,713)	(5,525,815)	(5,366,872)
110	4110	3499	Personnel Cost Allocations	(60,368)	(73,833)	(73,833)	(112,744)
110	4110	3998	Miscellaenous Revenue	(16)	-	-	-
	4110 Total		City Council	(60,384)	(73,833)	(73,833)	(112,744)
110	4130	3201	Training Reimbursements-Admin	(925)	(9,275)	(4,638)	(4,510)
110	4130	3318	Grant staff time Reimb	(257)	-	(3,907)	(3,799)
110	4130	3419	Document Copies	(562)	(700)	(755)	(734)
110	4130	3497	Interfund Cost Reimbursement	-	(10,000)	(5,365)	(5,218)
110	4130	3499	Personnel Cost Allocations	(201,758)	(208,830)	(208,830)	(191,531)
110	4130	3709	Film Permit Fee	-	-	-	-
110	4130	3905	Rents & Concessions	(8,567)	(12,500)	(10,647)	(10,354)
110	4130	3998	Miscellaneous Revenue	(5,023)	(2,000)	(2,603)	(2,531)
	4130 Total		City Manager	(217,091)	(243,305)	(236,744)	(218,678)
110	4150	3318	Grant Staff Time Reimb	(328)	(2,800)	-	-
110	4150	3415	City Exp Reimb-DDA	(2,012)	(1,200)	(4,304)	(4,186)
110	4150	3497	Interfund Reimb - Finance	-	-	(305)	(297)
110	4150	3499	Personnel Cost Allocations	(269,924)	(282,291)	(282,291)	(254,600)
110	4150	3519	Miscellaneous Revenue	(100)	(1,000)	(1,462)	(1,422)
110	4150	3701	Business License Fee	(72,992)	(74,000)	(61,730)	(51,680)
110	4150	3711	Returned Check Fee	(1,481)	(1,600)	(2,090)	(2,033)
110	4150	3998	Miscellaneous Revenue	(1,104)	-	-	-
	4150 Total		Finance	(347,941)	(362,891)	(352,181)	(314,216)
110	4190	3205	Intergovernmental	(14,231)	-	-	-
110	4190	3499	Personnel Cost Allocations	-	(217,232)	(217,232)	(322,895)
110	4190	3905	Rents & Concessions	(1,473)	(900)	(1,920)	(450)
	4190 Total		Non-Departmental	(15,704)	(218,132)	(219,152)	(323,345)
110	4390	3998	Events	(37,419)	(12,000)	(12,387)	(12,046)

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
		4390 Total	Community Contributions	(37,419)	(12,000)	(12,387)	(12,046)
110	4200	3200	DNA Reimbursement	(5,257)	(4,700)	(2,350)	(2,285)
110	4200	3201	Training Reimbursements-PD	(2,647)	(15,000)	(10,007)	(9,732)
110	4200	3419	Copies - PD	(3,749)	(4,000)	(3,684)	(3,583)
110	4200	3422	Police Fingerprints	(52,417)	(50,000)	(41,748)	(40,601)
110	4200	3425	Stored Vehicle Release	(1,860)	(1,500)	(3,200)	(3,112)
110	4200	3426	Abandoned Vehicle Abatement	(13,582)	(5,100)	(6,052)	(5,886)
110	4200	3497	Interfund Reimb- Public Safety	(210,849)	(151,960)	(155,659)	(151,382)
110	4200	3511	Parking Fines	(42,724)	(27,000)	(28,939)	
110	4200	3512	Restitution - Damaged Property	-	-		-
110	4200	3513	DUI Cost Recovery	(2,081)	(4,000)	(1,280)	(1,244)
110	4200	3718	Police Witness Fee	(435)	(1,000)	(415)	(404)
110	4200	3719	Booking Fee Reimbursement	(17,700)	(17,500)	(11,875)	(11,549)
110	4200	3998	Miscellaneous Revenue	(4,290)	(1,500)	(1,131)	(1,100)
		4200 Total	Police Operations	(357,591)	(283,260)	(266,339)	(230,878)
110	4320	3201	Training Reimbursements-CDD	463	-	-	-
110	4320	3205	Intergov Reimbursements	-	(1,000)	(25,500)	(24,799)
110	4320	3318	Grant Staff Time Reimb	(94,736)	(143,678)	(143,678)	(107,583)
110	4320	3415	City Exp Reimb -DDA	(29,381)	(50,000)	(37,206)	(36,183)
110	4320	3424	Const & Demo Ord. Fee	(500)	(500)	(680)	(661)
110	4320	3497	Interfund Reimb - CDD	(35,450)	(62,000)	(47,018)	(45,726)
110	4320	3499	Personnel Cost Allocations	(40,608)	(3,979)	(3,979)	(50,288)
110	4320	3702	Business License Surcharge	(4,863)	(2,100)	(2,100)	(2,042)
110	4320	3715	Sign Application	(885)	(800)	(600)	(584)
110	4320	3732	Grading Permits	(930)	(750)	(1,482)	(1,441)
110	4320	3733	Building Permit Surcharge	(37,167)	(25,000)	(29,279)	(28,475)
110	4320	3734	Community Dev Fees	(11,258)	(5,000)	(6,548)	(6,368)
110	4320	3735	Code Enforcement Fees	(27,161)	(8,000)	(12,717)	(12,368)
110	4320	3998	Miscellaneous	(3,487)	-	(17,317)	(16,841)
		4320 Total	Community Development	(285,963)	(302,807)	(328,104)	(333,360)
110	4330	3318	Grant:Staff Time Reimb	(49,306)	(91,059)	(91,059)	(88,557)
110	4330	3415	City Exp Reimb-DDA	-	-		-
110	4330	3418	Bid Documents	-	-	-	-
110	4330	3497	Interfund Reimb-Eng PW	(26,796)	-	-	-
110	4330	3499	Personnel Cost Allocations	(418,189)	(490,826)	(490,826)	(231,887)
110	4330	3731	Encroachment Permit	(8,052)	(5,700)	(5,622)	(5,468)
110	4330	3734	Engineering Plan Review	-	-		-
110	4330	3998	Miscellaneous Revenue	(21,680)	-	-	-
		4330 Total	Engineering	(524,022)	(587,584)	(587,506)	(325,911)
110	4390	3156	Community Contributions	-	-		-

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4390	3737	Camp Fire Donations	(1,606)	-	-	-
	4390 Total		Community Contributions	(1,606)	-	-	-
110	4520	3201	Training Reimbursements	-	-	-	-
110	4520	3415	City Exp Reimb-DDA	-	-	(14,858)	
110	4520	3497	Interfund Reimb-PW	(126,787)	(374,184)	(282,694)	(318,783)
	4520 Total		Street Maintenance	(126,787)	(374,184)	(297,552)	(318,783)
110	4522	3497	Interfund Reimb	(16,121)	-	-	-
	4522 Total		Streets- Storm Drains	(16,121)	-	-	-
110	4570	3499	Personnel Cost Allocations	(442,218)	(230,627)	(230,627)	(256,245)
	4570 Total		Corporation Yard	(442,218)	(230,627)	(230,627)	(256,245)
110	4840	3497	Interfund Reimbursement	(45,675)	(157,203)	(157,203)	(120,563)
110	4840	3499	Personnel Cost Allocations	-	(20,262)	(20,262)	
	4840 Total		Traffic Safety	(45,675)	(177,464)	(177,464)	(120,563)
110 Total			General Fund Revenue	\$ (9,380,926)	\$ (9,863,801)	\$ (8,307,705)	\$ (7,933,643)
116	0000	3611	Investment Interest Earned	(6,121)	(5,308)	(5,494)	(5,329)
116	0000	3720	General Plan Maint Fees	(57,322)	(53,000)	(16,304)	(13,043)
	0000 Total			(63,443)	(58,308)	(21,798)	(18,372)
116 Total			General Plan Maint Fees	\$ (63,443)	\$ (58,308)	\$ (21,798)	\$ (18,372)
117	0000	3611	Investment Interest Earned	(1,743)	(1,578)	(1,618)	(1,569)
117	0000	3998	Housing Trust Funds	-	-		
	0000 Total			(1,743)	(1,578)	(1,618)	(1,569)
117 Total			Housing Trust Funds	\$ (1,743)	\$ (1,578)	\$ (1,618)	\$ (1,569)
120	0000	3499	Overhead/Admin Cost	-	-		
120	0000	3611	Investment Interest Earned	(651)	(688)	(624)	(606)
120	0000	3613	Loan Interest Earned	-	-		
120	0000	3721	Parking Permits	-	-		
	0000 Total			(651)	(688)	(624)	(606)
120 Total			Parking	\$ (651)	\$ (688)	\$ (624)	\$ (606)
121	0000	3499	Overhead/Admin Cost	-	-		
121	0000	3611	Investment Interest Earned	(151)	(80)	(64)	
	0000 Total			(151)	(80)	(64)	-
121 Total			Parking In Lieu Fees	\$ (151)	\$ (80)	\$ (64)	\$ -
122	0000	3611	Investment Interest Earned	(2,873)	(2,598)	(2,648)	(2,569)
122	0000	3723	Parkland Monitoring/Reporting	-	-		
	0000 Total			(2,873)	(2,598)	(2,648)	(2,569)
122 Total			Parkland Monitoring/Reporting	\$ (2,873)	\$ (2,598)	\$ (2,648)	\$ (2,569)
124	0000	3611	Interest Earned	(249)	(200)	(228)	(221)
124	0000	3710	Tobacco License Fee	(2,728)	(2,800)	(1,837)	(2,800)
	0000 Total			(2,977)	(3,000)	(2,065)	(3,021)
124 Total			Tobacco License Fee	\$ (2,977)	\$ (3,000)	\$ (2,065)	\$ (3,021)

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
125	0000	3611	Interest Earned	(173)	(130)	(170)	(165)
125	0000	3709	St Mandated Disab Access Fee	(3,088)	(3,100)	(3,100)	(2,480)
		0000 Total		(3,261)	(3,230)	(3,270)	(2,645)
125 Total			St Mandated Disability Access Fee	\$ (3,261)	\$ (3,230)	\$ (3,270)	\$ (2,645)
139	0000	3162	COP's AB1913 Allocation	(148,747)	(130,000)	(161,250)	(160,000)
139	0000	3611	Investment Interest Earned	-	-		
		0000 Total		(148,747)	(130,000)	(161,250)	(160,000)
139 Total			COPS AB 1913 Allocation	\$ (148,747)	\$ (130,000)	\$ (161,250)	\$ (160,000)
146	0000	3303	Dept of Justice Grant	(1,105)	(2,100)	(2,453)	(2,453)
146	0000	3611	Investment Interest Earned	-	-		
		0000 Total		(1,105)	(2,100)	(2,453)	(2,453)
146 Total			CJP Vest Partnership Grant	\$ (1,105)	\$ (2,100)	\$ (2,453)	\$ (2,453)
162	0000	3317	Grant Loan Principal Payments	(64,939)	(86,000)	(86,000)	
162	0000	3611	Investment Interest Earned	-	-		
162	0000	3613	Loan Interest Earned	(21,127)	(26,922)	(26,922)	
162	0000	3998	Miscellaneous Revenue	-	-		
		0000 Total		(86,066)	(112,922)	(112,922)	-
162 Total			CDGB Program Income Account	\$ (86,066)	\$ (112,922)	\$ (112,922)	\$ -
167	0000	3163	COP's AB2239 Allocation	-	-		
167	0000	3201	PD Post Training Reimbursement	-	-		
167	0000	3212	State Asset Forfeitures	(33,310)	(25,000)	(32,000)	(32,000)
167	0000	3213	Fed Justice Asset Forfeiture	-	-		
167	0000	3214	Fed Treasury Asset Forfeiture	-	-		
167	0000	3215	State Asset Forfeitures-Educ	-	-		
167	0000	3216	State 14607 Fund-Vehicles	(10,200)	-		
167	0000	3240	Marijuana Restitution	-	-		
167	0000	3611	Investment Interest Earned	(6,811)	(6,080)	(6,425)	(6,232)
167	0000	3904	Proceeds of Capital Leases	-	-		
167	0000	3998	Misc Revenue	-	-		
		0000 Total		(50,321)	(31,080)	(38,425)	(38,232)
167 Total			Police Asset Seizure Revenue	\$ (50,321)	\$ (31,080)	\$ (38,425)	\$ (38,232)
175	0000	3110	Secured Property Tax	(375,278)	(380,975)	(380,975)	(381,275)
175	0000	3611	Interest Earned	-	-		
		0000 Total		(375,278)	(380,975)	(380,975)	(381,275)
175 Total			Successor Agency	\$ (375,278)	\$ (380,975)	\$ (380,975)	\$ (381,275)
176	0000	3110	Current Secured General PT	-	-		
176	0000	3611	Interest Earned	(9,701)	(8,876)	(9,043)	(8,772)
		0000 Total		(9,701)	(8,876)	(9,043)	(8,772)
176 Total			LMIH Successor Agency	\$ (9,701)	\$ (8,876)	\$ (9,043)	\$ (8,772)
190	0000	3424	Const. & Demo. Ord. Forfeiture	-	-		

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
190	0000	3611	Investment Interest Earned	(979)	(892)	(612)	(594)
		0000 Total		(979)	(892)	(612)	(594)
190 Total		Construction/Demo Ordinance		\$ (979)	\$ (892)	\$ (612)	\$ (594)
221	0000	3144	Noyo Lighting Dist Tax	(5,867)	-		
221	0000	3206	Gas Tax 2105	(41,019)	(41,720)	(32,782)	(34,385)
221	0000	3207	Gas Tax 2106	(32,835)	(32,524)	(25,682)	(25,682)
221	0000	3208	Gas Tax 2107	(51,551)	(54,489)	(41,051)	(41,051)
221	0000	3209	Gas Tax 2107.5	(2,000)	(2,000)	(2,000)	(2,000)
221	0000	3210	SB1 Loan Repayment	(8,471)	(8,471)	(8,407)	-
221	0000	3222	MCOG Streets & Roads Alloc	-	-		
221	0000	3223	SB325 Trans Dev Act	-	-		
221	0000	3224	Gas Tax 2103	(25,275)	(64,700)	(49,670)	(53,036)
221	0000	3421	Hwy 1 Sweeping-Caltrans	(21,345)	(20,000)	(20,000)	
221	0000	3611	Investment Interest	(187)	(374)	-	
221	0000	3736	Stormdrain Fees	-	-		
		0000 Total		(188,550)	(224,278)	(179,593)	(156,154)
221 Total		Gas Taxes/Fed Aid Urban		\$ (188,550)	\$ (224,278)	\$ (179,593)	\$ (156,154)
222	0000	3220	RMRA-LPP Revenue	-	(100,000)	(100,000)	(100,000)
222	0000	3227	RMRA - Gas Tax	(137,757)	(123,459)	(110,214)	(112,989)
222	0000	3236	LPP-SB1	(12,000)	-	(148,000)	
		0000 Total		(149,757)	(223,459)	(358,214)	(212,989)
222 Total		RMRA - Gas Taxes		\$ (149,757)	\$ (223,459)	\$ (358,214)	\$ (212,989)
223	0000	3220	STP D1/Streets & Hwy Dis	-	-		(205,139)
223	0000	3222	MCOG Grant	(27,192)	-		
223	0000	3236	LPP-SB1 Funds Hwy	-	-		
223	0000	3418	Bid Documents	-	-		
		0000 Total		(27,192)	-	-	(205,139)
223 Total		STP D1 Streets & Hwys Allocation		\$ (27,192)	\$ -	\$ -	\$ (205,139)
230	0000	3217	Traffic Safety Road Fines	(4,100)	(4,800)	(5,989)	
230	0000	3611	Investment Interest Earned	-	-		
		0000 Total		(4,100)	(4,800)	(5,989)	-
230 Total		Traffic & Safety		\$ (4,100)	\$ (4,800)	\$ (5,989)	\$ -
250	0000	3132	Special Sales Tax	(878,944)	(953,323)	(734,059)	(636,903)
250	0000	3611	Investment Interest Earned	(25,541)	(35,672)	(28,965)	(28,096)
		0000 Total		(904,485)	(988,995)	(763,024)	(664,999)
250 Total		District Sales Tax - Streets Repair		\$ (904,485)	\$ (988,995)	\$ (763,024)	\$ (664,999)
280	0000	3142	Fire Tax	(53,889)	(63,884)	(53,469)	(54,592)
280	0000	3145	Delinquent Tax	-	-		
280	0000	3611	Investment Interest Earned	(5,700)	(4,762)	(2,996)	(2,906)
		0000 Total		(59,589)	(68,646)	(56,465)	(57,498)

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
280 Total			Fire Tax - Fire Equip- Fund	\$ (59,589)	\$ (68,646)	\$ (56,465)	\$ (57,498)
314	3017	3222	MCOG OWP-City Surr by Park	(18,042)	-	-	-
3017 Total			OWP-City Park	(18,042)	-	-	-
314	3023	3222	MCOG OWP	(6,764)	(41,361)	-	-
3023 Total			Mill Site Traffic Study	(6,764)	(41,361)	-	-
314 Total			MCOG OWP	\$ (24,806)	\$ (41,361)	\$ -	\$ -
319	0000	3336	Grant Revenue	(591)	-	-	-
0000 Total				(591)	-	-	-
319 Total			Prop 84 Water Resources	\$ (591)	\$ -	\$ -	\$ -
320	4833	3336	Grant Revenue	(70)	-	-	-
4833 Total				(70)	-	-	-
320 Total			State Parks Prop 84	\$ (70)	\$ -	\$ -	\$ -
323	0000	3302	CalTrans - ATP Funds (322)	-	-	-	-
323	0000	3332	CalTrans Fed	-	-	(45,000)	(110,000)
0000 Total				-	-	(45,000)	(110,000)
323	5012	3302	ATP -Coastal Trail	-	(45,000)	-	-
5012 Total				-	(45,000)	-	-
323 Total			Cal Trans Federal Funding	\$ -	\$ (45,000)	\$ (45,000)	\$ (110,000)
326	0000	3301	CDBG HOME	-	(500,000)	-	(500,000)
0000 Total				-	(500,000)	-	(500,000)
326 Total			HCD Home	\$ -	\$ (500,000)	\$ -	\$ (500,000)
327	7001	3314	SWRCB - WW Treatment Plant	(2,339,229)	(4,000,000)	(3,660,771)	-
7001 Total				(2,339,229)	(4,000,000)	(3,660,771)	-
327 Total			SWRCB Storm Water Prop 84	\$ (2,339,229)	\$ (4,000,000)	\$ (3,660,771)	\$ -
329	5050	3336	Grant Revenue	-	-	-	(75,000)
5050 Total				-	-	-	(75,000)
329	5057	3336	Grant Revenue-Mill Site	(29,499)	(20,000)	(41,106)	-
5057 Total				(29,499)	(20,000)	(41,106)	-
329 Total			Other State Grants	\$ (29,499)	\$ (20,000)	\$ (41,106)	\$ (75,000)
330	5056	3336	USDA Vehicle Grant	-	(43,250)	-	(34,375)
5056 Total				-	(43,250)	-	(34,375)
330	7001	3314	WW Treatment Plant GranT -USDA	-	(3,388,000)	(1,152,625)	(1,903,863)
7001 Total				-	(3,388,000)	(1,152,625)	(1,903,863)
330 Total			Other Federal Grants	\$ -	\$ (3,431,250)	\$ (1,152,625)	\$ (1,938,238)
331	0000	3250	Fed Grant Revenue	(39,800)	(81,035)	(29,235)	-
331	0000	3318	Grant Admin Funds	-	(2,000)	(2,000)	-
0000 Total				(39,800)	(83,035)	(31,235)	-
331 Total			CDBG 2016 Grant	\$ (39,800)	\$ (83,035)	\$ (31,235)	\$ -
332	6121	3336	HEAP Homeward Bound Grant	-	(12,686)	(787)	(11,899)
6121 Total				-	(12,686)	(787)	(11,899)

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
332 Total			Other Small Grants	\$ -	\$ (12,686)	\$ (787)	\$ (11,899)
333	0000	3250	CDBG Grant Revenue	-	-	(1,000)	-
0000 Total				-	-	(1,000)	-
333	5041	3250	Fed Grant Revenue	-	(2,877,480)	(216,363)	(2,736,460)
5041 Total				-	(2,877,480)	(216,363)	(2,736,460)
333 Total			CDBG 2017	\$ -	\$ (2,877,480)	\$ (217,363)	\$ (2,736,460)
407	0000	3998	Miscellaneous Revenue	(100)	-	-	-
0000 Total				(100)	-	-	-
407 Total				\$ (100)	\$ -	\$ -	\$ -
520	0000	3498	Allocation - Int Serv Fund	(299,036)	(248,485)	(242,612)	(193,044)
520	0000	3611	Interest Earned	(9,563)	-	(5,873)	(2,059)
0000 Total				(308,599)	(248,485)	(248,485)	(195,103)
520 Total			Facility Maintenance & Repair	\$ (308,599)	\$ (248,485)	\$ (248,485)	\$ (195,103)
521	0000	3498	Allocation - Int Serv Fund	(460,112)	(450,553)	(406,605)	(282,596)
521	0000	3998	Misc Revenue	-	-	-	-
0000 Total				(460,112)	(450,553)	(406,605)	(282,596)
521 Total			Technology Maintenance & Repair	\$ (460,112)	\$ (450,553)	\$ (406,605)	\$ (282,596)
522	0000	3498	Allocation - Int Serv Fund	(502,973)	(425,160)	(496,545)	(407,478)
522	0000	3998	Misc Revenue	(5,440)	-	(20,581)	(10,291)
0000 Total				(508,413)	(425,160)	(517,126)	(417,769)
522 Total			Fleet Services	\$ (508,413)	\$ (425,160)	\$ (517,126)	\$ (417,769)
610	0000	3418	Bid Documents	-	-	-	-
610	0000	3499	Personnel Cost Allocations	-	-	-	-
610	0000	3611	Investment Interest Earned	(8,876)	(12,600)	(13,872)	(13,456)
610	0000	3910	Sale of Surplus Assets	-	-	-	-
610	0000	3914	Liability Insurance Refund	-	-	-	-
610	0000	3915	Workers Comp Refund	-	-	-	-
610	0000	3980	Contributed Capital	-	-	-	-
610	0000	3998	Miscellaneous Revenue	(922)	(10,000)	-	-
610	0000	6101	Water Sales - In City	(2,948,804)	(3,137,124)	(2,777,124)	(2,635,184)
610	0000	6102	Water Sales - Out of City	-	-	-	-
610	0000	6103	Late Payment Penalties	(32,978)	(35,600)	(35,600)	(17,800)
610	0000	6104	Misc Water Sales	(42,156)	(50,505)	(44,444)	(42,424)
610	0000	6105	Permit Inspection Fee	(4,562)	(800)	(5,096)	(800)
610	0000	6106	Final Notice Fee	(16,293)	(13,590)	(4,566)	(11,416)
610	0000	6107	Maint. Reimbursement	-	-	-	-
610	0000	6108	Utility Profile Fees	-	(45)	(23)	(45)
610	0000	6109	Water Main Install Fees	795	-	-	-
610	0000	6110	Water Lateral Install Fees	(30,269)	(18,000)	(32,551)	(18,000)
610	0000	6116	Backflow Prevention Device Fee	-	-	-	-

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
610	0000	6117	Received from Collection Acct	(1,028)	(1,600)	(871)	(1,600)
610	0000	6118	Vacation Hold Fees	-	-		
610	0000	6121	Card Processing Fee	(560)	(310)	(160)	(310)
		0000 Total		(3,085,652)	(3,280,174)	(2,914,307)	(2,741,035)
610 Total			Water Works O&M	\$ (3,085,652)	\$ (3,280,174)	\$ (2,914,307)	\$ (2,741,035)
614	0000	3611	Investment Interest Earned	(1,833)	(1,924)	(1,426)	(1,384)
614	0000	3998	Miscellaneous Revenue	-	-		
		0000 Total		(1,833)	(1,924)	(1,426)	(1,384)
614 Total			Non-Routine Maintenance - Water	\$ (1,833)	\$ (1,924)	\$ (1,426)	\$ (1,384)
615	0000	3611	Investment Interest Earned	(50,367)	-	(38,824)	(37,659)
		0000 Total		(50,367)	-	(38,824)	(37,659)
615 Total			Capital Projects Fund - Water	\$ (50,367)	\$ -	\$ (38,824)	\$ (37,659)
640	0000	3418	Bid Documents	-	-		
640	0000	3611	Investment Interest Earned	(14,689)	(3,536)	(4,168)	(4,043)
640	0000	3613	Loan Interest Earned	-	-		
640	0000	3911	Timber Sales	-	-		
640	0000	6301	Retrofit In-Leiu Fees	-	-		
640	0000	6302	Water Capacity Fees-Resident.	(16,463)	(22,000)	(21,568)	(22,000)
640	0000	6303	Water Capacity Fees - Comm.	(2,632)	(28,000)	(3,844)	(14,000)
640	0000	6309	Sherwood Rd Connection Fee	-	-		
		0000 Total		(33,784)	(53,536)	(29,579)	(40,043)
640 Total			Water Works Capacity Fees	\$ (33,784)	\$ (53,536)	\$ (29,579)	\$ (40,043)
651	0000	3611	Investment Interest	(15,633)	(46,420)	(33,660)	(32,650)
		0000 Total		(15,633)	(46,420)	(33,660)	(32,650)
651 Total			Capital Projects Fund - Water	\$ (15,633)	\$ (46,420)	\$ (33,660)	\$ (32,650)
710	0000	3611	Investment Interest Earned	(25,851)	(28,530)	(31,542)	(30,596)
710	0000	3613	Loan Interest Earned	-	-		
710	0000	3914	Liability Insurance Refund	-	-		
710	0000	3915	Workers Comp Refund	-	-		
710	0000	3980	Contributed Capital	-	-		
710	0000	3998	Miscellaneous Revenue	(36,327)	(40,000)	(20,390)	(20,000)
710	0000	6110	Sewer Service	(3,567,272)	(3,748,223)	(3,207,272)	(2,565,817)
710	0000	6111	Mackerricher Sewer Service	(17,055)	(15,050)	(15,050)	(15,502)
710	0000	6112	Permit/Inspection	(635)	(570)	(285)	(570)
710	0000	6113	Maint. Reimbursement	-	-		
710	0000	6114	Septic Dump Line Main Charge	-	-		
710	0000	6115	Outside Service Lab	-	-		
710	0000	6117	Received from Collection Acct	-	-		
710	0000	6121	Card Processing Fee	(545)	(310)	(310)	(155)
710	0000	6304	Grease Trap Fees	-	(1,012)	(506)	(405)
710	0000	6305	Drainage Fees	(4,482)	(3,645)	(3,163)	(3,645)
710	0000	6306	Installation Fees	(8,552)	(3,800)	(1,630)	(1,630)

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
		0000 Total		(3,660,719)	(3,841,139)	(3,280,148)	(2,638,320)
		710 Total	Wastewater O&M	\$ (3,660,719)	\$ (3,841,139)	\$ (3,280,148)	\$ (2,638,320)
714	0000	3611	Investment Interest Earned	(3,871)	(3,936)	(2,956)	(2,868)
		0000 Total		(3,871)	(3,936)	(2,956)	(2,868)
		714 Total	Non-Routine Maintenance - WW	\$ (3,871)	\$ (3,936)	\$ (2,956)	\$ (2,868)
715	0000	3611	Investment Interest Earned	(14,262)	(28,524)	(15,379)	(14,917)
		0000 Total		(14,262)	(28,524)	(15,379)	(14,917)
		715 Total	Capital Projects Fund - WW	\$ (14,262)	\$ (28,524)	\$ (15,379)	\$ (14,917)
716	0000	3611	Investment Earned	(6,659)	(13,318)	-	-
716	0000	6201	Other Financing Sources	-	-	-	-
		0000 Total		(6,659)	(13,318)	-	-
		716 Total	WW Treatment Plant- Rehab	\$ (6,659)	\$ (13,318)	\$ -	\$ -
717	0000	6201	Other Financing Sources	-	(2,875,494)	-	-
		0000 Total		-	(2,875,494)	-	-
		717 Total	JPFAA - WW Plant	\$ -	\$ (2,875,494)	\$ -	\$ -
740	0000	3418	Bid Documents	-	-	-	-
740	0000	3611	Investment Interest Earned	(7,899)	(7,022)	(7,541)	(7,315)
740	0000	3613	Loan Interest Earned	(37)	(36)	(14)	-
740	0000	6306	Installation Fee	-	-	-	-
740	0000	6307	Sewer Capacity Fees-Resident.	(19,721)	(8,000)	(18,560)	-
740	0000	6308	Sewer Capacity Fees - Comm.	(2,099)	(20,000)	(14,455)	-
		0000 Total		(29,757)	(35,058)	(40,570)	(7,315)
		740 Total	Wastewater Capacity Fees	\$ (29,757)	\$ (35,058)	\$ (40,570)	\$ (7,315)
810	0000	3110	Sec Property Tax, Current Year	(249,498)	(261,770)	(255,813)	(261,185)
810	0000	3132	CV Starr Sales Tax	(878,737)	(955,175)	(735,485)	(636,903)
810	0000	3611	Investment Interest Income	(18,024)	(10,000)	(14,009)	(13,589)
810	0000	3998	Miscellaneous Revenue	(7,914)	-	-	-
810	0000	3999	Charges for Services	(703,291)	-	-	-
810	0000	6120	CV Starr Facility Revenue	-	(743,174)	(461,438)	(316,311)
810	0000	6121	Refunds & Rebates	-	-	-	-
810	0000	6122	Merchandise Sales, Net	-	(7,683)	(4,057)	(2,874)
		0000 Total		(1,857,465)	(1,977,802)	(1,470,802)	(1,230,862)
		810 Total	CV Starr Center	\$ (1,857,465)	\$ (1,977,802)	\$ (1,470,802)	\$ (1,230,862)
		Grand Total	Total City Revenues	\$ (23,933,116)	\$ (36,402,641)	\$ (24,557,512)	\$ (22,864,646)

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4110	0101	Salaries & Wages, Regular	\$ 21,835	\$ 26,146	\$ 21,706	\$ 26,146
110	4110	0109	Other Pay	340	240	264	240
110	4110	0210	Misc Insurance Premiums & Fees	202	217	239	212
110	4110	0211	Medical Premium Contribution	90,492	100,885	81,972	94,263
110	4110	0213	Dental Premiums	5,352	6,115	5,273	6,298
110	4110	0214	Vision Care	1,092	1,092	1,092	1,103
110	4110	0231	Worker's Comp Premium	460	475	417	466
110	4110	0252	FICA/Medicare	1,696	2,019	1,764	2,019
110	4110	0315	Election Costs	4,201	-	235	10,000
110	4110	0319	Professional Services	-	26,000	15,000	6,000
110	4110	0320	Dues & Memberships	-	-	-	-
110	4110	0366	Training/Travel Reimbursement	11,297	8,000	3,011	2,000
110	4110	0371	Meetings/City Business	3,725	3,000	400	1,500
110	4110	0372	Postage	-	-	-	-
110	4110	0384	Books & Subscriptions	-	-	-	-
110	4110	0396	Allocation to IT Services	-	46,017	46,017	30,913
110	4110	0397	Alloc to Facilities Maint	-	10,044	10,044	7,886
110	4110	0619	Miscellaneous	-	-	-	-
110	4110	0801	Salary/Benefits Allocation	-	175,984	175,984	143,700
110	4110	0802	Cost Allocation Contra Exp	-	(332,401)	(332,401)	(219,928)
	4110	Total	City Council	\$ 140,693	\$ 73,833	\$ 31,019	\$ 112,818
110	4130	0101	Salaries & Wages, Regular	406,195	353,807	387,400	365,078
110	4130	0102	Overtime	492	891	590	509
110	4130	0103	Comp Time Payout	-	883	382	4,243
110	4130	0104	Vacation Payout	18,119	11,517	2,507	6,687
110	4130	0105	Sick Leave Payout	5,451	-	-	-
110	4130	0109	Other Pay	28,282	1,200	3,529	5,000
110	4130	0210	Misc Insurance Premiums & Fees	1,529	1,693	1,913	1,495
110	4130	0211	Medical Premium Contribution	60,477	51,228	48,275	64,100
110	4130	0213	Dental Premiums	3,978	4,169	3,603	4,729
110	4130	0214	Vision Care	1,001	874	946	1,011
110	4130	0215	Life Insurance Premiums	-	-	-	1,546
110	4130	0216	Employee Assistance Program	-	-	-	-
110	4130	0217	Disability Insurance	-	-	-	-
110	4130	0219	HSA Benefit	-	-	-	-
110	4130	0220	Pers	40,241	29,851	31,925	31,429
110	4130	0221	Educational Reimbursement	-	-	-	-
110	4130	0223	Vehicle Allowance	3,000	3,000	4,434	4,200
110	4130	0227	Other Benefits	-	-	3,789	3,800
110	4130	0228	Pers Reimb Interest	-	-	-	-
110	4130	0229	Other Benefits	-	-	-	-
110	4130	0231	Worker's Comp Premium	8,108	12,391	10,983	12,356

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4130	0232	Worker's Comp Deductible	-	-	-	
110	4130	0252	FICA/Medicare	34,559	23,917	28,510	25,848
110	4130	0311	City Attorney	81,889	115,000	115,000	90,000
110	4130	0316	Pre-Employment Costs	26,771	9,500	9,500	4,750
110	4130	0317	Recruitment Costs	8,696	7,500	7,500	3,750
110	4130	0319	Professional Services	5,800	5,000	2,914	3,000
110	4130	0320	Dues & Memberships	1,771	2,110	2,132	2,200
110	4130	0322	Fleet Services	-	13,878	13,878	13,926
110	4130	0363	Advertising & Publishing	-	-	-	
110	4130	0364	Legal Notices	4,121	3,500	4,000	4,000
110	4130	0365	Copying/Printing	-	-	-	
110	4130	0366	Training/Travel Reimbursement	10,021	15,125	9,465	3,781
110	4130	0371	Meetings/City Business	382	600	350	300
110	4130	0372	Postage	-	-	-	3,816
110	4130	0375	General Supplies	-	-	-	3,123
110	4130	0376	Medical/Safety Supplies	-	-	-	8,674
110	4130	0381	Small Tools & Equipment	395	1,000	500	500
110	4130	0384	Books & Subscriptions	267	950	445	445
110	4130	0396	Allocation to IT Services	-	25,100	25,100	19,672
110	4130	0397	Alloc to Facilities Maint	-	25,070	25,070	19,684
110	4130	0619	Miscellaneous	-	-	-	
110	4130	0741	Machinery & Equipment	-	-	-	
110	4130	0801	Salary/Benefits Allocation	-	51,303	51,303	(200,981)
110	4130	0802	Cost Allocation contra exp	-	(527,750)	(527,750)	(321,018)
	4130	Total	City Manager	\$ 751,545	\$ 243,305	\$ 268,195	\$ 191,652
110	4150	0101	Salaries & Wages, Regular	296,094	312,177	297,566	253,173
110	4150	0102	Overtime	2,428	2,473	2,502	2,722
110	4150	0103	Comp Time Payout	-	867	10	996
110	4150	0104	Vacation Payout	-	4,472	-	4,715
110	4150	0105	Sick Leave Payout	-	-	-	
110	4150	0109	Other Pay	133	950	169	950
110	4150	0210	Misc Insurance Premiums & Fees	1,395	1,450	1,954	1,252
110	4150	0211	Medical Premium Contribution	64,906	65,574	68,818	82,853
110	4150	0212	Uniforms	-	-	-	
110	4150	0213	Dental Premiums	3,859	5,017	4,444	5,719
110	4150	0214	Vision Care	874	874	874	882
110	4150	0215	Life Insurance Premiums	-	-	-	
110	4150	0216	Employee Assistance Program	-	-	-	
110	4150	0218	Aflac Fee	-	-	-	
110	4150	0220	Pers	22,067	22,144	21,029	21,628
110	4150	0231	Worker's Comp Premium	5,199	5,667	5,023	5,913
110	4150	0232	Worker's Comp Deductible	-	-	-	

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4150	0252	FICA/Medicare	22,006	23,554	21,556	20,086
110	4150	0312	Auditing & Accounting	14,880	64,350	69,240	36,666
110	4150	0319	Professional Services	16,483	27,600	17,100	17,100
110	4150	0320	Dues & Memberships	540	600	540	540
110	4150	0351	Equipment Repair & Maint	-	-	-	-
110	4150	0364	Legal Notices	443	500	250	250
110	4150	0365	Copying/Printing	-	-	-	-
110	4150	0366	Training/Travel Reimbursement	2,996	4,000	2,005	1,000
110	4150	0371	Meetings/City Business	-	-	-	-
110	4150	0372	Postage	-	-	-	-
110	4150	0373	Licenses & Permits	-	-	-	-
110	4150	0381	Small Tools & Equipment	46	150	50	50
110	4150	0384	Books & Subscriptions	-	-	-	-
110	4150	0396	Allocation to IT Services	-	25,100	25,100	16,862
110	4150	0397	Alloc to Facilities Maint	-	7,714	7,714	6,057
110	4150	0619	Miscellaneous	-	-	-	-
110	4150	0741	Machinery & Equipment	-	-	-	-
110	4150	0801	Salary/Benefits Allocation	-	46,534	46,534	29,858
110	4150	0802	Cost Allocation contra Exp	-	(228,478)	(228,478)	(182,687)
	4150	Total	Finance	\$ 454,348	\$ 393,290	\$ 364,001	\$ 326,585
110	4190	0224	Retiree Medical Benefits	203,337	250,572	236,634	256,615
110	4190	0225	OPEB Funding	5,000	5,000	5,000	5,000
110	4190	0232	Worker's Comp Deductible	-	-	1,715	-
110	4190	0251	Unemployment Insurance	17,022	10,000	23,350	50,700
110	4190	0319	Professional Services	28,450	44,992	34,378	35,000
110	4190	0320	Dues & Memberships	25,909	14,350	4,579	14,600
110	4190	0322	Fleet Services	19,598	-	-	-
110	4190	0351	Equipment Repair & Maint	-	-	-	-
110	4190	0355	Equipment Leases	26,239	25,000	24,285	25,000
110	4190	0356	Rentals - Equipment & Vehicles	4,298	5,500	3,321	3,400
110	4190	0358	Liability Premium	144,744	128,901	145,306	188,694
110	4190	0359	Liability Deductible	10,000	5,000	2,500	5,000
110	4190	0360	Property Premium	17,809	25,691	28,892	98,724
110	4190	0361	Property Deductible	-	-	-	-
110	4190	0362	Telephone & Communication	17,739	15,025	18,098	18,000
110	4190	0365	Copying/Printing Bid Docs	1,202	3,000	2,638	2,700
110	4190	0371	Meetings/City Business	3,719	5,500	2,279	3,000
110	4190	0372	Postage	4,109	7,500	4,481	4,300
110	4190	0375	General Supplies	10,504	13,000	10,509	11,000
110	4190	0380	Finance Charges	138	-	246	-
110	4190	0383	Utilities	53,020	50,000	57,110	58,000
110	4190	0384	Books & Subscriptions	84	200	145	100

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4190	0396	Allocation to IT Int Serv Fund	250,484	-	-	-
110	4190	0601	Direct Liability Claims	110	-	19	-
110	4190	0606	Bad Debt Sent to Collection	-	-	-	-
110	4190	0619	Miscellaneous	991	750	627	600
110	4190	0721	Land	-	-	-	-
110	4190	0802	Cost Allocation contra exp	-	(391,849)	(391,849)	(457,088)
110	4190	0915	Lease Expense	-	-	-	-
	4190	Total	Non-Departmental	\$ 844,507	\$ 218,132	\$ 214,263	\$ 323,345
110	4200	0101	Salaries & Wages, Regular	1,340,581	1,653,173	1,516,585	1,355,725
110	4200	0102	Overtime	93,272	82,651	113,557	75,776
110	4200	0103	Comp Time Payout	71,240	80,000	86,483	62,910
110	4200	0104	Vacation Payout	20,866	5,682	44,539	3,624
110	4200	0105	Sick Leave Payout	19,351	-	8,852	-
110	4200	0106	Holiday Pay	72,139	86,658	84,582	79,021
110	4200	0109	Other Pay	60,614	25,339	86,896	58,996
110	4200	0210	Misc Insurance Premiums & Fees	5,113	5,820	5,408	4,859
110	4200	0211	Medical Premium Contribution	294,638	333,061	316,913	316,344
110	4200	0212	Uniforms	16,749	22,700	17,109	20,500
110	4200	0213	Dental Premiums	18,362	25,646	20,550	20,498
110	4200	0214	Vision Care	4,095	4,805	4,578	4,191
110	4200	0220	Pers	518,541	732,096	684,761	573,903
110	4200	0221	Educational Reimbursement	-	-	-	-
110	4200	0231	Worker's Comp Premium	128,398	141,801	151,215	141,152
110	4200	0232	Worker's Comp Deductible	18,858	-	6,516	-
110	4200	0252	FICA/Medicare	111,211	136,582	143,894	120,463
110	4200	0313	Laboratory	1,717	1,500	1,500	1,500
110	4200	0314	Animal Care & Control	32,366	31,500	31,500	31,500
110	4200	0318	Investigative Medical Serv	-	1,500	750	1,500
110	4200	0319	Professional Services	361,796	31,960	31,960	35,600
110	4200	0320	Dues & Memberships	643	700	700	700
110	4200	0322	Fleet Services	220,522	172,431	172,431	173,026
110	4200	0351	Equipment Repair & Maint	5,035	8,000	8,000	8,000
110	4200	0352	Vehicle Repair & Maint	-	-	-	-
110	4200	0355	Equipment Leases	-	-	-	-
110	4200	0356	Rental-Equip & Vehicles	1,067	2,127	5,860	2,250
110	4200	0357	Rentals - Space	6,468	5,600	5,600	6,000
110	4200	0362	Telephone & Communication	25,385	27,000	27,000	27,000
110	4200	0363	Advertising & Publishing	-	-	-	-
110	4200	0365	Copying/Printing	2,980	3,000	3,000	3,000
110	4200	0366	Training/Travel Reimbursement	19,979	35,000	38,000	40,000
110	4200	0367	PD Recruit Training	5,418	-	15,000	20,000
110	4200	0371	Meetings/City Business	342	700	700	700

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4200	0372	Postage	2,146	1,800	500	600
110	4200	0374	Evidence Supplies	1,040	1,200	1,200	1,200
110	4200	0375	General Supplies	12,029	11,000	11,000	11,000
110	4200	0376	Medical/Safety Supplies	4,570	5,000	5,000	5,000
110	4200	0379	SRO Expenses	-	-	-	-
110	4200	0381	Small Tools & Equipment	30,976	30,000	30,000	30,000
110	4200	0383	Utilities	4,173	4,000	4,000	5,000
110	4200	0384	Books & Subscriptions	1,055	1,000	1,000	1,000
110	4200	0385	Outreach	-	-	-	-
110	4200	0386	Dispatch Services	-	350,124	350,124	350,124
110	4200	0396	Allocation to IT Service	-	133,868	133,868	89,930
110	4200	0397	Alloc to Facilities Maint	-	87,672	87,672	68,838
110	4200	0619	Miscellaneous	4,953	5,000	5,000	5,000
110	4200	0741	PD Equipment	-	-	-	-
110	4200	0800	Overhead Allocation	-	855,975	855,975	808,861
110	4200	0801	Salary Benefit Allocation	-	60,257	60,257	-
110	4200	0802	Cost Allocation contra exp	-	(59,671)	(59,671)	(6,669)
	4200	Total	Police Operations	\$ 3,538,689	\$ 5,144,259	\$ 5,120,364	\$ 4,558,623
110	4220	0220	Pers	5,905	12,827	12,827	13,630
110	4220	0232	Workers Comp Deductible	-	-	-	-
110	4220	0319	Professional Services	404,496	417,896	416,756	428,241
	4220	Total	Fire-District/City	\$ 410,401	\$ 430,723	\$ 429,583	\$ 441,871
110	4320	0101	Salaries & Wages, Regular	291,131	364,718	246,122	108,693
110	4320	0102	Overtime	-	-	64	-
110	4320	0103	Comp Time Payout	-	948	-	1,182
110	4320	0104	Vacation Payout	-	4,472	11,020	-
110	4320	0105	Sick Leave Payout	-	-	-	-
110	4320	0109	Other Pay	778	1,040	19,309	1,040
	4320	Total	Community Development	\$ 291,909	\$ 371,178	\$ 276,515	\$ 110,915
110	4320	0210	Misc Insurance Premiums & Fees	883	1,789	824	386
110	4320	0211	Medical Premium Contribution	65,494	76,387	72,759	53,037
110	4320	0213	Dental Premiums	3,825	6,115	4,544	4,035
110	4320	0214	Vision Care	910	1,092	910	618
110	4320	0215	Life Insurance Premiums	-	-	-	1,041
110	4320	0216	Employee Assistance Program	-	-	-	-
110	4320	0220	Pers	40,337	49,146	27,270	9,339
110	4320	0231	Worker's Comp Premium	6,035	6,584	3,379	5,896
110	4320	0252	FICA/Medicare	21,382	27,397	20,043	8,485
110	4320	0319	Professional Services	-	12,000	7,500	5,000
110	4320	0320	Dues & Memberships	150	200	200	100
110	4320	0351	Equipment Repair & Maint	-	-	-	-
110	4320	0364	Legal Notices	2,012	3,500	3,500	3,500

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4320	0365	Copying/Printing	-	-	-	-
110	4320	0366	Training/Travel Reimbursement	3,465	4,500	363	1,125
110	4320	0371	Meetings/City Business	371	1,000	300	300
110	4320	0372	Postage	-	-	-	-
110	4320	0381	Small Tools & Equipment	1,243	1,800	1,800	1,000
110	4320	0384	Books & Subscriptions	203	200	200	200
110	4320	0396	Allocation to IT IS	-	25,100	25,100	14,052
110	4320	0397	Alloc to Facilities Maint	-	7,714	7,714	6,057
110	4320	0607	Misc Assistance Program	-	42,213	42,213	-
110	4320	0800	Overhead Allocation	-	231,854	231,854	183,339
110	4320	0801	Salary/Benefits Allocation	-	(79,757)	(79,757)	85,876
110	4320	0802	Cost Allocation contra exp	-	(120,108)	(120,108)	
	4320	Total	Community Development	\$ 146,311	\$ 298,726	\$ 250,609	\$ 383,386
110	4321	0319	Professional Services	307,166	177,475	145,418	
110	4321	0320	Dues & Memberships	-	-		
110	4321	0364	Legal Notices	-	-		
110	4321	0365	Copying/Printing	-	-		
110	4321	0366	Training/Travel Reimbursement	-	-		
110	4321	0371	Meetings/Marketing & Promotion	203	1,500	131	-
110	4321	0381	Small Tools & Equipment	-	-		
110	4321	0384	Books & Subscription	-	-		
110	4321	0619	Events	27,724	50,000	15,895	-
	4321	Total	Marketing & Promotions	\$ 335,093	\$ 228,975	\$ 161,444	\$ -
110	4330	0101	Salaries & Wages, Regular	441,027	408,544	345,394	253,791
110	4330	0102	Overtime	410	-	-	1,174
110	4330	0103	Comp Time Payout	-	1,394	-	2,393
110	4330	0104	Vacation Payout	5,908	6,377	23,341	2,110
110	4330	0105	Sick Leave Payout	513	-	5,886	
110	4330	0109	Other Pay	690	720	31,729	1,041
110	4330	0210	Misc Insurance Premiums & Fees	1,521	1,897	1,399	760
110	4330	0211	Medical Premium Contribution	64,625	67,142	57,210	44,956
110	4330	0212	Uniforms	500	600	458	600
110	4330	0213	Dental Premiums	3,978	4,930	3,236	2,815
110	4330	0214	Vision Care	1,001	1,092	658	882
110	4330	0220	Pers	74,727	72,119	86,940	70,812
110	4330	0221	Educational Reimbursement	-	-	-	
110	4330	0223	Vehicle Allowance	-	-	-	
110	4330	0231	Worker's Comp Premium	7,039	7,454	7,846	7,312
110	4330	0232	Worker's Comp Deductible	-	-	-	
110	4330	0252	FICA/Medicare	32,486	31,903	28,536	19,849
110	4330	0310	Engineering	5,700	5,000	5,000	5,000
110	4330	0366	Training/Travel Reimbursement	1,424	4,000	428	1,000

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4330	0372	Postage	-	-		
110	4330	0373	Licenses & Permits	115	500	500	500
110	4330	0377	Boot Expense	135	500	500	500
110	4330	0381	Small Tools & Equipment	24	400	400	300
110	4330	0384	Books & Subscriptions	168	200	200	250
110	4330	0396	Allocations to IT IS	-	66,934	66,934	44,965
110	4330	0397	Alloc to Facilities Main	-	5,785	5,785	4,542
110	4330	0801	Salary/Benefits Allocation	-	(40,371)	(40,371)	(113,186)
110	4330	0319	Professional Services	-	-		
110	4330	0320	Dues & Memberships	-	-		
110	4330	0322	Fleet Services	-	-		-
110	4330	0351	Equipment Repair & Maint	-	-		
110	4330	0365	Copying/Printing	-	-		
110	4330	0802	Cost Allocation Contra Exp	-	(59,534)	(59,534)	(25,328)
	4330 Total	Engineering		\$ 641,991	\$ 587,584	\$ 572,474	\$ 327,038
110	4390	0396	Allocation to IT Int Serv Fund	-	47,550	47,550	17,000
110	4390	0619	Miscellaneous	154,554	129,625	38,056	10,500
110	4390	0621	Chamber of Commerce	-	-		
110	4390	0622	FB Promotion Committee	-	-		
110	4390	0623	PEG TV	4,675	-	-	
110	4390	0638	Camp Fire Donation	1,606	-		
	4390 Total	Community Contributions		\$ 160,835	\$ 177,175	\$ 85,606	\$ 27,500
110	4391	0319	Promotion Committee	-	-		
	4391 Total			\$ -	\$ -	\$ -	\$ -
110	4392	0319	Professional Services	2,476	8,400	8,400	8,400
110	4392	0322	Fleet Services	33,194	37,990	37,990	38,121
110	4392	0353	Park Maintenance	7,622	4,000	5,027	8,000
110	4392	0366	Training/Travel Reimbursement	1,439	1,500	750	375
110	4392	0375	General Supplies	23,470	22,000	18,000	23,000
110	4392	0381	Small Tools & Equipment	1,052	1,500	1,000	1,000
110	4392	0396	Allocation to IT Int Serv Fund	-	4,183	4,183	2,810
110	4392	0397	Alloc to Facilities Maint	163,736	75,718	75,718	59,451
110	4392	0800	Overhead Allocation	-	137,151	137,151	116,863
110	4392	0801	Salary/Benefits Allocation	-	239,978	239,978	218,602
110	4392	0802	Cost Allocation contra exp	-	-		
	4392 Total	Parks & Facilities		\$ 232,989	\$ 532,421	\$ 528,198	\$ 476,622
110	4520	0310	Engineering	-	-	-	
110	4520	0319	Professional Services	4,950	56,000	20,000	20,000
110	4520	0322	Fleet Services	14,419	14,919	14,919	14,970
110	4520	0375	General Supplies	5,686	10,000	8,000	8,000
110	4520	0383	Utilities	101,732	112,000	85,000	90,000
110	4520	0800	Overhead Allocation	-	117,742	117,742	96,457

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4520	0801	Salary/Benefit Allocation	-	63,524	63,524	89,357
	4520	Total	Street Maintenance	\$ 126,787	\$ 374,184	\$ 309,184	\$ 318,783
110	4522	0310	Engineering	-	-	-	
110	4522	0319	Professional Services	675	5,500	5,087	5,500
110	4522	0322	Fleet Services	8,188	3,816	3,816	3,830
110	4522	0366	Training/Travel Reimbursement	-	-	-	
110	4522	0373	Licenses & Permits	5,853	6,500	5,692	5,800
110	4522	0375	General Supplies	1,844	5,000	3,800	3,000
110	4522	0751	Infrastructure	1,332	7,540	7,533	
110	4522	0800	Overhead Allocation	-	72,317	72,317	53,411
110	4522	0801	Salary/Benefits Allocation	-	85,279	85,279	58,597
110	4522	0802	Cost Allocation Contra Exp	-	-		
	4522	Total	Streets Storm Drain	\$ 17,891	\$ 185,953	\$ 183,524	\$ 130,138
110	4570	0101	Salaries & Wages, Regular	389,315	402,065	387,138	337,994
110	4570	0102	Overtime	8,069	7,336	9,920	10,887
110	4570	0103	Comp Time Payout	5,539	3,800	3,270	5,204
110	4570	0104	Vacation Payout	-	-	11,432	-
110	4570	0105	Sick Leave Payout	-	-	6,761	
110	4570	0109	Other Pay	1,616	1,500	1,560	
110	4570	0210	Misc Ins Premiums & Fees	1,955	1,993	2,046	1,522
	4570	Total	Corporation Yard	\$ 406,493	\$ 416,694	\$ 422,127	\$ 355,607
110	4570	0211	Medical Premium Contribution	106,668	116,772	84,326	117,661
110	4570	0212	Uniforms	3,229	3,000	3,678	2,250
110	4570	0213	Dental Premiums	6,456	9,048	6,734	7,982
110	4570	0214	Vision Care	1,693	1,747	1,729	1,324
110	4570	0220	PERS	90,283	103,045	106,203	126,871
110	4570	0229	Other Benefits	-	-	-	
110	4570	0231	Worker's Comp Premium	43,389	26,020	35,776	19,783
110	4570	0232	Worker's Comp Deductible	156	-	2,375	
110	4570	0252	FICA/Medicare	28,554	31,725	15,810	27,088
110	4570	0319	Professional Services	392	1,700	1,100	1,100
110	4570	0320	Dues & Memberships	150	300	175	175
110	4570	0322	Fleet Services	142	3,123	3,123	3,133
110	4570	0356	Rentals - Equipment & Vehicles	-	-		
110	4570	0365	Copying/Printing	-	-		
110	4570	0366	Training/Travel Reimbursement	1,279	1,500	1,500	375
110	4570	0373	Licenses & Permits	1,354	1,300	1,300	1,200
110	4570	0375	General Supplies	5,932	6,000	6,000	5,500
110	4570	0376	Medical/Safety Supplies	1,193	1,500	1,500	1,700
110	4570	0377	Boot Expense	1,507	1,400	1,400	1,500
110	4570	0378	Uniforms Expense	-	-		
110	4570	0381	Small Tools & Equipment	1,121	1,500	1,500	1,200

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
110	4570	0384	Books & Subscriptions	-	-	-	
110	4570	0396	Allocation to IT Int Serv Fund	-	12,550	12,550	8,431
110	4570	0397	Alloc to Fac Maint Fund	-	28,769	28,769	22,588
110	4570	0800	Overhead Allocation	-	56,866	56,866	43,572
110	4570	0801	Salary/Benefits Allocation	-	1,526	1,526	
110	4570	0802	Cost Allocation Contra Exp	-	(470,114)	(470,114)	(395,894)
	4570	Total	Corporation Yard	\$ 293,498	\$ (60,723)	\$ (96,175)	\$ (2,463)
110	4840	0101	Salaries & Wages	13,045	28,000	11,907	
110	4840	0102	Overtime	131	-	646	
110	4840	0220	PERS	-	-	92	
110	4840	0231	Worker's Comp Premium	390	508	-	
110	4840	0232	Worker's Comp Deductible	-	-	-	
110	4840	0252	FICA/Medicare	1,008	2,142	960	
110	4840	0319	Professional Services	200	1,000	700	700
110	4840	0322	Fleet Services	7,525	8,674	8,674	8,704
110	4840	0375	General Supplies	16,357	18,000	18,000	16,000
110	4840	0383	Utilities	7,016	5,400	7,050	7,100
110	4840	0731	CIP	-	-	-	
110	4840	0800	Overhead Allocation	-	66,126	66,126	51,854
110	4840	0801	Salary/Benefit Allocation	-	52,441	52,441	36,206
110	4840	0802	Cost Allocation Contra Exp	-	(4,826)	(4,826)	
	4840	Total	Traffic & Safety	\$ 45,670	\$ 177,464	\$ 161,770	\$ 120,563
110	4915	0319	Professional Services	89,479	73,908	73,908	80,000
110	4915	0607	Caspar Landfill Property Tax	511	525	515	525
110	4915	0911	Principal	137,341	143,100	143,100	-
110	4915	0912	Interest	10,228	4,469	4,469	-
110	4915	0913	Fees	-	-	-	
	4915	Total	Caspar Landfill & GF Debt	\$ 237,559	\$ 222,002	\$ 221,992	\$ 80,525
110	4916	0911	Principal	37,215	37,420	-	
110	4916	0912	Interest	749	544	-	
	4916	Total	Debt Service	\$ 37,964	\$ 37,964	\$ -	\$ -
110 Total			General Fund	\$ 9,115,172	\$ 10,053,141	\$ 9,504,690	\$ 8,283,510
114	4120	0311	Legal Expense	69,314	-		
	4120	Total	City Attorney	\$ 69,314	\$ -	\$ -	\$ -
114 Total			General Fund Litigation Reserve	\$ 69,314	\$ -	\$ -	\$ -
116	0000	0309	Interfund Cost Reimbursement	37,803	60,000	24,376	19,501
	0000	Total		\$ 37,803	\$ 60,000	\$ 24,376	\$ 19,501
116 Total			General Plan Maintenance Fee	\$ 37,803	\$ 60,000	\$ 24,376	\$ 19,501
117	0000	0309	Interfund Cost Reimbursement	-	12,000	3,000	3,000
	0000	Total		\$ -	\$ 12,000	\$ 3,000	\$ 3,000
117	4868	0635	Reimbursement Funds Granted	-	-		
	4868	Total		\$ -	\$ -	\$ -	\$ -

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
117 Total			Housing Trust Funds	\$ -	\$ 12,000	\$ 3,000	\$ 3,000
121	4392	0357	Lease/Rental - Space	-	8,300	-	-
	4392 Total			\$ -	\$ 8,300	\$ -	\$ -
121 Total			Parking In-Lieu Fees	\$ -	\$ 8,300	\$ -	\$ -
122	4922	0319	Professional Services	4,463	-	139	-
122	4922	0364	Legal Notices	-	-	-	-
	4922 Total			\$ 4,463	\$ -	\$ 139	\$ -
122 Total			Parkland Monitoring/Reporting	\$ 4,463	\$ -	\$ 139	\$ -
124	4132	0319	Professional Services	-	-	1,100	1,100
	4132 Total			\$ -	\$ -	\$ 1,100	\$ 1,100
124 Total			Tobacco License Fee	\$ -	\$ -	\$ 1,100	\$ 1,100
125	4150	0631	Fund Administration	163	60	60	60
	4150 Total			\$ 163	\$ 60	\$ 60	\$ 60
125 Total			State Disability Access Fee	\$ 163	\$ 60	\$ 60	\$ 60
131	5010	0630	CIP Activity	4,988	-	1,239	-
	5010 Total			\$ 4,988	\$ -	\$ 1,239	\$ -
131 Total			CDBG Unclassified Program Income	\$ 4,988	\$ -	\$ 1,239	\$ -
139	0000	0309	Interfund Cost Reimbursement	203,310	130,000	161,250	160,000
	0000 Total			\$ 203,310	\$ 130,000	\$ 161,250	\$ 160,000
139 Total			COPS Ab1913 Allocation	\$ 203,310	\$ 130,000	\$ 161,250	\$ 160,000
146	4844	0381	Small Tools & Equipment	-	705	1,930	2,453
	4844 Total			\$ -	\$ 705	\$ 1,930	\$ 2,453
146 Total			OJP Bulletproof Vest Partnership	\$ -	\$ 705	\$ 1,930	\$ 2,453
167	0000	0309	Interfund Cost Reimbursement	7,539	5,460	5,460	-
	0000 Total			\$ 7,539	\$ 5,460	\$ 5,460	\$ -
167	4210	0320	Dues & Memberships	-	-	-	-
	4210 Total		Police Operations	\$ -	\$ -	\$ -	\$ -
167	4215	0319	Professional Services	1,257	-	726	-
167	4215	0351	Equipment Repair & Maint	-	-	-	-
167	4215	0366	Training/Travel Reimbursment	-	-	-	-
167	4215	0375	General Supplies	24	-	783	-
167	4215	0381	Small Tools & Equipment	4,975	-	-	-
167	4215	0619	Miscellaneous	(226)	-	-	-
167	4215	0741	Machinery & Equipment	-	-	-	-
167	4215	0742	Vehicles	-	-	-	-
	4215 Total		State Asset Forfeiture	\$ 6,030	\$ -	\$ 1,509	\$ -
167	4216	0319	Professional Services	-	-	-	-
167	4216	0363	Advertising & Publishing	-	-	-	-
167	4216	0371	Meetings/City Business	-	-	-	-
167	4216	0375	General Supplies	2,279	-	3,376	-
167	4216	0381	Small Tools & Equipment	1,690	-	-	-
167	4216	0385	Outreach	-	-	-	-

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
167	4216	0619	Miscellaneous	14,150	-	700	
	4216 Total		St. Asset Forfeiture - Education	\$ 18,119	\$ -	\$ 4,076	\$ -
167 Total				\$ 31,688	\$ 5,460	\$ 11,045	\$ -
168	0000	0309	Interfund Cost Reimbursement	-	-		
175	4810	0311	Legal	-	-		
175	4810	0312	Auditing & Accounting	3,330	3,150	3,277	3,402
175	4810	0319	Professional Services	-	-		
175	4810	0366	Training/Travel Reimbursement	-	-		
175	4810	0399	Successor Agency-RDA Admin All	119,228	124,875	124,748	123,073
175	4810	0619	Miscellaneous	-	-		
175	4810	0804	Proj Admin-Successor Agency	-	-		
175	4810	0911	Principal	-	155,000	155,000	160,000
175	4810	0912	Interest Expense	105,707	96,300	96,300	93,150
175	4810	0913	Fees	1,650	1,650	1,650	1,650
	4810 Total			\$ 229,915	\$ 380,975	\$ 380,975	\$ 381,275
175 Total				\$ 229,915	\$ 380,975	\$ 380,975	\$ 381,275
176	0000	0309	Interfund Reimb	4,239	-		
	0000 Total			\$ 4,239	\$ -	\$ -	\$ -
176 Total				\$ 4,239	\$ -	\$ -	\$ -
190	0000	0309	Interfund Cost Reimbursement	201	42,213	42,108	
	0000 Total			\$ 201	\$ 42,213	\$ 42,108	\$ -
190 Total				\$ 201	\$ 42,213	\$ 42,108	\$ -
220	4390	0624	Community Contributions	-	-	269	
	4390 Total			\$ -	\$ -	\$ 269	\$ -
220 Total				\$ -	\$ -	\$ 269	\$ -
221	0000	0309	Interfund Cost Reimbursement	107,921	224,155	224,155	119,435
	0000 Total			\$ 107,921	\$ 224,155	\$ 224,155	\$ 119,435
221 Total				\$ 107,921	\$ 224,155	\$ 224,155	\$ 119,435
222	0000	0309	Interfund Cost Reimb-	71,703	124,336	124,336	358,867
	0000 Total			\$ 71,703	\$ 124,336	\$ 124,336	\$ 358,867
222 Total				\$ 71,703	\$ 124,336	\$ 124,336	\$ 358,867
230	0000	0309	Interfund Cost Reimbursement	5,009	-		
	0000 Total			\$ 5,009	\$ -	\$ -	\$ -
230	4840	0233	Worker's Comp/4850	-	-		
	4840 Total			\$ -	\$ -	\$ -	\$ -
230 Total				\$ 5,009	\$ -	\$ -	\$ -
240	3014	0630	MCOG LTF2% Bike&Ped Funds	-	-		
250	4950	0309	Interfund Cost Reimbursement	3,951	179,155	179,155	
	4950 Total			\$ 3,951	\$ 179,155	\$ 179,155	\$ -
250 Total				\$ 3,951	\$ 179,155	\$ 179,155	\$ -
280	4860	0619	Misc - FBPPA Equipment	-	216,000	231,776	-
	4860 Total			\$ -	\$ 216,000	\$ 231,776	\$ -

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget	
280 Total				Fire Equipment Fund	\$ -	\$ 216,000	\$ 231,776	\$ -
285	4392	0350	Repair & Maintenance	249	-	572	-	
	4392 Total			\$ 249	\$ -	\$ 572	\$ -	
285 Total				OJ Park Maintenance Fund	\$ 249	\$ -	\$ 572	\$ -
314	3017	0630	Grnt Ativity-City Surr by Park	-	-	-	-	
314	3017	0631	Gen Admin-OWP-City Surr Park	297	-	-	-	
314	3017	0632	Del-OWP-City Surr by Park	-	-	-	-	
	3017 Total			\$ 297	\$ -	\$ -	\$ -	
314	3020	0630	Grant Act-Noyo Harbor Access	-	-	-	-	
	3020 Total			\$ -	\$ -	\$ -	\$ -	
314	3021	0631	Grant Act- Street Staff Plan	30,556	-	-	-	
	3021 Total			\$ 30,556	\$ -	\$ -	\$ -	
314	3022	0630	Grant Act- Street Safety Plan	18,464	-	-	-	
314	3022	0631	Street Safety Plan	-	-	-	-	
	3022 Total			\$ 18,464	\$ -	\$ -	\$ -	
314	3023	0630	Mill Site Traffic Study	-	41,361	-	-	
314	3023	0631	Mill Site Traffic Study	-	24,990	15,480	-	
	3023 Total			\$ -	\$ 66,351	\$ 15,480	\$ -	
314 Total				MCOG OWP	\$ 49,317	\$ 66,351	\$ 15,480	\$ -
326	5010	0630	Grant Activity - HOME	2,795	366,876	-	500,000	
326	5010	0631	Grant Administration	-	12,500	-	-	
326	5010	0632	Activity Delivery	-	120,624	-	-	
	5010 Total			\$ 2,795	\$ 500,000	\$ -	\$ 500,000	
326 Total				HCD Home Grant	\$ 2,795	\$ 500,000	\$ -	\$ 500,000
329	5050	0630	Grant Activity	-	-	-	75,000	
329	5050	0631	Grant Administration- OHV	-	-	-	-	
329	5050	0636	Grant Match Activity-OHV	-	-	16,744	-	
	5050 Total			\$ -	\$ -	\$ 16,744	\$ 75,000	
329	5057	0630	Grant Activity-Mill Site	66,017	20,000	41,687	-	
	5057 Total			\$ 66,017	\$ 20,000	\$ 41,687	\$ -	
329	6119	0336	IRWM- Trash Capture	-	-	-	-	
	6119 Total			\$ -	\$ -	\$ -	\$ -	
329 Total				State Grants	\$ 66,017	\$ 20,000	\$ 58,431	\$ 75,000
330	5056	0309	Interfund Cost Reimb	-	16,500	-	-	
	5056 Total			\$ -	\$ 16,500	\$ -	\$ -	
330 Total				Federal Grants	\$ -	\$ 16,500	\$ -	\$ -
331	4869	0631	Grant Admin	69,063	33,936	11,138	-	
	4869 Total			\$ 69,063	\$ 33,936	\$ 11,138	\$ -	
331	5036	0630	ME TA/SS Grant Activity	56,775	144,355	20,854	-	
331	5036	0632	ME TA/SS Grant Delivery	-	-	-	-	
	5036 Total			\$ 56,775	\$ 144,355	\$ 20,854	\$ -	
331	5037	0630	ME FS/SS Grant Activity	(3,898)	28,593	28,592	-	

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
331	5037	0632	ME FS/SS Grant Delivery	-	-		
	5037 Total			\$ (3,898)	\$ 28,593	\$ 28,592	\$ -
331	5038	0630	ED Strategy Planning- Activity	7,160	-	9,219	
331	5038	0636	ED Strategy Plan- Grant Match	-	28,375		
	5038 Total			\$ 7,160	\$ 28,375	\$ 9,219	\$ -
331	5039	0630	Mill Site - Grant Activity	258	-		
331	5039	0636	Mill Site - Grant Match	-	-		
	5039 Total			\$ 258	\$ -	\$ -	\$ -
331 Total 2016 CDBG Grants				\$ 129,358	\$ 235,259	\$ 69,803	\$ -
332	6121	0630	HEAP Grant Activity	-	12,686	787	11,899
	6121 Total			\$ -	\$ 12,686	\$ 787	\$ 11,899
332 Total Other Grants				\$ -	\$ 12,686	\$ 787	\$ 11,899
333	4869	0631	Grant Admin	439	2,826,880	214,422	2,736,430
	4869 Total			\$ 439	\$ 2,826,880	\$ 214,422	\$ 2,736,430
333	5041	0632	Cypress St RCFE	-	50,600	25,300	
	5041 Total			\$ -	\$ 50,600	\$ 25,300	\$ -
333 Total 2017 CDBG Grants				\$ 439	\$ 2,877,480	\$ 239,722	\$ 2,736,430
405	4870	0399	Admin Cost Allocation	15,348	-		
405	4870	0731	CIP-Street Resurfacing	123,572	2,016,740	1,898,256	406,405
405	4870	0801	Salary/Benefits Allocation	143,060	-		
	4870 Total			\$ 281,980	\$ 2,016,740	\$ 1,898,256	\$ 406,405
405 Total Street Resurfacing & Structural Repair				\$ 281,980	\$ 2,016,740	\$ 1,898,256	\$ 406,405
407	5028	0731	Construction	3,700	-		
	5028 Total			\$ 3,700	\$ -	\$ -	\$ -
407 Total Costal Trail Construction				\$ 3,700	\$ -	\$ -	\$ -
408	5005	0731	CIP-Emerg Fueling Station	-	-		
415	5009	0731	CIP - Caltrans ATP	1,200	-		
	5009 Total			\$ 1,200	\$ -	\$ -	\$ -
415	5012	0310	Engineering	-	-		
415	5012	0630	Pre-Construction Activity	-	-		
415	5012	0731	Construction	1,684	-		
	5012 Total			\$ 1,684	\$ -	\$ -	\$ -
415	5040	0637	Environmental - Glass Beach	-	-		
415	5040	0731	Glass Beach Staircase- CIP	-	-		
	5040 Total			\$ -	\$ -	\$ -	\$ -
415 Total Central Coastal Trail Construction				\$ 2,884	\$ -	\$ -	\$ -
416	5502	0731	Construction In Process	-	-		
	5502 Total			\$ -	\$ -	\$ -	\$ -
416	5506	0731	Construction In Process	-	83,000	-	
	5506 Total			\$ -	\$ 83,000	\$ -	\$ -
416 Total Guest House Rehabilitation				\$ -	\$ 83,000	\$ -	\$ -
417	5502	0731	Construction	-	78,000	-	

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
		5502 Total		\$ -	\$ 78,000	\$ -	\$ -
417	Total		City Hall Rehabilitation	\$ -	\$ 78,000	\$ -	\$ -
420	4870	0399	Admin Cost Allocation	-	-		
420	4870	0731	CIP - Maple Street & SD Rehab	-	650,000	-	1,650,000
420	4870	0801	Salary/Benefits Allocation	-	-		
		4870 Total		\$ -	\$ 650,000	\$ -	\$ 1,650,000
420	Total		Maple Street & SD Rehab	\$ -	\$ 650,000	\$ -	\$ 1,650,000
422	6120	0731	Rt 1 Pedestrian Access Impv	-	45,000	45,000	110,000
		6120 Total		\$ -	\$ 45,000	\$ 45,000	\$ 110,000
422	Total		Rt 1 Pedestrian Access Impv	\$ -	\$ 45,000	\$ 45,000	\$ 110,000
520	4393	0353	Facilities Maint & Repair	31,547	93,000	19,962	265,125
520	4393	0399	Admin Allocation	13,522	-		
520	4393	0499	Depreciation-Facilities	2,084	-		
520	4393	0801	Salary/Benefit Allocation	117,585	134,748	134,748	107,322
		4393 Total	Maint & Repair	\$ 164,738	\$ 227,748	\$ 154,710	\$ 372,447
520	Total		Facilities Maint & Repair	\$ 164,738	\$ 227,748	\$ 154,710	\$ 372,447
521	4390	0623	PEG Operating Costs	-	-	-	
521	4390	0741	Machinery & Equipment	129	-	-	
		4390 Total	Community Contributions	\$ 129	\$ -	\$ -	\$ -
521	4394	0101	Salaries & Wages, Regular	124,944	128,430	92,922	53,570
521	4394	0102	Overtime	49	-	52	-
521	4394	0103	Comp Time Payout	2,757	2,590	5,507	579
521	4394	0104	Vacation Payout	-	-	567	
521	4394	0105	Sick Leave Payout	-	-	3,959	
521	4394	0109	Other Wages	1,077	720	1,502	
521	4394	0210	Misc Insurance Premiums & Fees	306	564	172	127
521	4394	0211	Medical Premium Contribution	12,896	10,229	9,029	8,314
521	4394	0213	Dental Premiums	1,274	1,747	853	668
521	4394	0214	Vision Care	419	437	291	221
521	4394	0220	Pers	21,638	24,334	11,332	4,559
521	4394	0221	Education Reimbursement	-	-	950	
521	4394	0231	Workers' Comp Premium	2,203	5,327	5,327	5,801
521	4394	0252	FICA/Medicare	9,839	10,078	8,111	4,142
521	4394	0319	Professional Services	1,005	-	-	
521	4394	0351	Equipment Repair & Maint	2,124	-	-	
521	4394	0366	Training/Travel Reimbursement	2,266	5,352	5,352	5,852
521	4394	0381	Small Tools & Equipment	3,670	3,200	3,200	2,950
521	4394	0382	Hardware Exp	40,247	11,050	11,050	21,050
521	4394	0383	Software Exp	24,216	17,240	17,240	1,100
521	4394	0384	Software Support	93,339	178,901	178,901	173,002
521	4394	0399	Admin Cost Allocation	24,156	-	-	
521	4394	0499	Depreciation	19,354	-	-	

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
521	4394	0741	Machinery & Equipment	-	600	600	500
521	4394	0801	Salary/Benefit Allocation	30,305	1,719	1,719	(8,376)
	4394	Total	Maint. & Replacement	\$ 418,082	\$ 402,519	\$ 358,636	\$ 274,060
521	Total		Technology Maint & Repair	\$ 418,210	\$ 402,519	\$ 358,636	\$ 274,060
522	4550	0101	Salaries & Wages, Regular	58,517	61,190	61,252	62,736
522	4550	0102	Overtime	1,308	1,103	1,549	1,357
522	4550	0103	Comp Time	137	-	-	2,715
522	4550	0109	Other Pay	-	-	1,500	1,500
522	4550	0210	Misc Insurance Premiums & Fees	265	274	272	288
522	4550	0211	Medical Premium Contribution	14,976	15,134	15,130	17,404
522	4550	0212	Uniforms	-	400	-	400
522	4550	0213	Dental Premiums	845	1,098	924	1,131
522	4550	0214	Vision Care	218	218	218	221
522	4550	0220	Pers	13,988	16,686	19,668	27,222
522	4550	0231	Workers' Comp Premium	1,059	1,111	1,111	11,973
522	4550	0232	Worker's Comp Deductible	-	-	5,836	
522	4550	0252	FICA/Medicare	4,284	4,765	4,647	5,226
522	4550	0319	Professional Services	1,437	1,200	1,200	1,200
522	4550	0351	Equipment Repair & Maint	2,442	6,500	2,000	6,000
522	4550	0352	Vehicle Repair & Maint	52,729	35,000	24,000	33,000
522	4550	0366	Travel/Training Reimbursement	370	800	234	800
522	4550	0373	Licenses & Permits	-	-	-	
522	4550	0375	General Supplies	463	1,200	1,200	1,200
522	4550	0381	Small Tools & Equipment	512	900	900	800
522	4550	0382	Fuel & Lubricants	63,686	65,000	65,000	65,000
522	4550	0399	Admin Cost Allocation	14,476	-		
522	4550	0499	Depreciation Exp	125,859	-		
522	4550	0741	Machinery & Equipment	-	-		
522	4550	0742	Vehicles	1,651	104,199	644,000	131,000
522	4550	0801	Salary/Benefit Allocation	31,717	16,113	16,113	2,859
	4550	Total	Fleet Services	\$ 390,940	\$ 332,893	\$ 866,753	\$ 374,030
522	Total		Fleet Services	\$ 390,940	\$ 332,893	\$ 866,753	\$ 374,030
610	4610	0310	Engineering	-	-		
610	4610	0311	Legal	560	10,000	5,586	10,000
610	4610	0312	Auditing & Accounting	7,541	-	4,204	
610	4610	0319	Professional Services	31,158	30,430	27,539	30,430
610	4610	0360	Property Premium	12,314	16,000	21,031	18,400
610	4610	0361	Property Deductible	-	-		
610	4610	0362	Telephone & Communication	2,773	2,800	3,051	3,967
610	4610	0372	Postage	4,383	8,000	9,863	10,159
610	4610	0373	Licenses & Permits	-	-		
610	4610	0375	General Supplies	55	-	23	

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
610	4610	0380	Finance Charges	-	-		
610	4610	0396	Allocation to IT Int Serv Fund	104,814	12,550	12,550	8,431
610	4610	0399	Admin Costs Allocation	90,208	444,885	444,885	423,865
610	4610	0499	Depreciation Expense	357,218	-		
610	4610	0606	Bad Debt Sent to Collection	-	(5,000)	-	(5,000)
610	4610	0801	Salary/Benefits Allocation	771,623	440,502	440,502	434,107
	4610	Total	Water Administration	\$ 1,382,647	\$ 960,167	\$ 969,235	\$ 934,358
610	4611	0366	Training/Travel Reimbursement	2,144	3,500	2,695	4,500
610	4611	0375	General Supplies	27,492	29,250	49,189	30,000
610	4611	0381	Small Tools & Equipment	3,752	2,500	3,758	3,000
610	4611	0397	Alloc to Facilities Maint	67,650	-	-	
	4611	Total	Water Maintenance	\$ 101,037	\$ 35,250	\$ 55,642	\$ 37,500
610	4612	0214	Vision Care	-	-		
610	4612	0232	Worker's Comp Deductible	-	-		
610	4612	0313	Laboratory	15,327	13,200	10,049	13,200
610	4612	0319	Professional Services	24,118	18,450	8,864	18,450
610	4612	0320	Dues & Memberships	255	800	800	800
610	4612	0322	Fleet Services	64,982	46,317	96,714	46,477
610	4612	0342	Laboratory Supplies	11,100	12,000	10,000	12,000
610	4612	0343	Chemicals	41,823	40,000	37,590	44,000
610	4612	0351	Equipment Repair & Maint	29,025	35,000	23,224	28,000
610	4612	0352	Vehicle Repair & Maint	-	-		
610	4612	0353	Building Repair & Maint	5,451	6,000	6,000	6,000
610	4612	0354	Laundry/Cleaning/Janitorial	1,143	700	1,232	700
610	4612	0366	Training/Travel Reimbursement	7,467	6,000	2,599	5,000
610	4612	0373	Licenses & Permits	8,067	8,700	9,185	8,700
610	4612	0375	General Supplies	2,359	3,500	1,574	3,000
610	4612	0376	Medical/Safety Supplies	2,190	1,500	861	1,000
610	4612	0381	Small Tools & Equipment	2,874	3,000	547	3,000
610	4612	0382	Fuels & Lubricants	-	-		
610	4612	0383	Utilities	116,867	135,000	124,565	130,000
610	4612	0911	Principal	-	376,218	376,218	383,743
610	4612	0912	Interest	82,478	72,951	72,951	60,185
610	4612	0913	Fees	650	3,600	3,600	3,600
610	4612	0914	Bond Issuance Costs	-	-		
	4612	Total	Water Treatment	\$ 416,177	\$ 782,936	\$ 786,573	\$ 767,855
610		Total	Water Works O&M	\$ 1,899,862	\$ 1,778,353	\$ 1,811,449	\$ 1,739,713
614	4614	0319	Professional Services	-	-		
614	4614	0731	CIP-Non-Routine Maint	-	-	-	35,000
614	4614	0741	Machinery & Equipment	20,149	12,250	11,493	
614	4614	0751	Infrastructure	-	-		
	4614	Total	Non-Routine Maintenance - Water	\$ 20,149	\$ 12,250	\$ 11,493	\$ 35,000

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
614	4620	0351	Do Not Use	-	-		
	4620 Total		Water Fund Reserves	\$ -	\$ -	\$ -	\$ -
614 Total				\$ 20,149	\$ 12,250	\$ 11,493	\$ 35,000
651	6003	0731	CIP- Water Tank Installation	-	-		1,900,000
	6003 Total		Water Tank Installation	\$ -	\$ -	\$ -	\$ 1,900,000
651	6006	0731	CIP-Water Treatment Plant	-	100,000	-	100,000
	6006 Total		Water Treatment Plant	\$ -	\$ 100,000	\$ -	\$ 100,000
651	6007	0310	Engineering-Raw Water Line Rep	-	1,316,248	273,618	1,111,382
651	6007	0731	CIP Raw Water Line Replacement	-	-		
	6007 Total		Raw Water Line	\$ -	\$ 1,316,248	\$ 273,618	\$ 1,111,382
651	6008	0731	CIP-Pudding Creek Wtr Main	-	-		
	6008 Total			\$ -	\$ -	\$ -	\$ -
651	6009	0731	Construction in Progress	-	-		
	6009 Total			\$ -	\$ -	\$ -	\$ -
651	6010	0731	Construction in Progress	-	-		
	6010 Total			\$ -	\$ -	\$ -	\$ -
651 Total				\$ -	\$ 1,416,248	\$ 273,618	\$ 3,111,381
710	0000	3499	Sal/Benefit Recovery Costs	(209,927)	(307,610)	(307,610)	(371,829)
	0000 Total			\$ (209,927)	\$ (307,610)	\$ (307,610)	\$ (371,829)
710	4610	0606	Bad Debt Sent to Collection	-	(3,000)	(1,500)	(6,000)
	4610 Total		Water Administration	\$ -	\$ (3,000)	\$ (1,500)	\$ (6,000)
710	4710	0312	Auditing & Accounting	12,068	2,350	2,350	2,538
710	4710	0319	Professional Services	30,712	30,430	30,912	31,221
710	4710	0351	Equipment Repair & Maint	-	-		
710	4710	0355	Equipment Leases	-	-		
710	4710	0358	Liability Premium	-	-		
710	4710	0359	Liability Deductible	-	2,000	1,000	
710	4710	0360	Property Premium	11,770	16,000	25,272	29,063
710	4710	0361	Property Deductible	-	1,000	500	
710	4710	0362	Telephone & Communication	919	900	914	923
710	4710	0365	Copying/Printing	-	-		
710	4710	0372	Postage	3,721	8,200	10,043	10,143
710	4710	0373	Licenses & Permits	-	-		
710	4710	0375	General Supplies	-	-		
710	4710	0378	Uniforms Expense	-	-		
710	4710	0380	Finance Charges	-	-		
710	4710	0396	Allocation to IT Int Serv Fund	104,814	37,651	37,651	25,293
710	4710	0399	Admin Costs Allocation	143,707	532,215	532,215	483,908
710	4710	0499	Depreciation Expense	339,621	-		
710	4710	0606	Bad Debt Sent to Collections	-	-		
710	4710	0612	Loss on Disposal	-	-		
710	4710	0619	Miscellaneous	112,880	-		

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
710	4710	0720	Buildings	-	-		
710	4710	0741	Machinery & Equipment	-	-		
710	4710	0801	Salary/Benefits Allocation	541,995	254,896	254,896	170,709
	4710	Total	Wastewater Administration	\$ 1,302,206	\$ 885,642	\$ 895,752	\$ 753,797
710	4711	0366	Training/Travel Reimbursement	2,205	3,500	1,500	3,000
710	4711	0375	General Supplies	5,787	6,250	12,500	8,000
710	4711	0381	Small Tools & Equipment	2,829	2,500	2,500	2,500
710	4711	0397	Alloc to Facilities Maint	67,650	-	-	
	4711	Total	Wastewater Maintenance	\$ 78,471	\$ 12,250	\$ 16,500	\$ 13,500
710	4712	0101	Salaries & Wages, Regular	463,908	458,994	383,133	445,817
710	4712	0102	Overtime	31,999	20,325	24,219	21,261
710	4712	0103	Comp Time Payout	7,311	3,142	10,299	2,678
710	4712	0104	Vacation Payout	17,922	12,675	13,101	
710	4712	0105	Sick Leave Payout	11,547	10,647	10,609	
710	4712	0109	Other Pay	9,244	6,757	68,556	27,679
710	4712	0210	Misc Insurance Premiums & Fees	1,866	2,113	1,561	1,525
710	4712	0211	Medical Premium Contribution	108,392	104,639	99,226	111,571
710	4712	0212	Uniforms	2,076	2,000	1,790	1,750
710	4712	0213	Dental Premiums	5,762	7,950	5,268	7,518
710	4712	0214	Vision Care	1,711	1,747	1,464	1,544
710	4712	0220	Pers	132,576	90,894	100,283	135,114
710	4712	0224	Retiree Medical Benefits	65,830	56,640	56,640	55,744
710	4712	0228	Pers Reimb Interest	-	-	-	
710	4712	0229	Other Benefits	-	-	-	
710	4712	0231	Worker's Comp Premium	20,652	17,319	21,333	17,301
710	4712	0232	Worker's Comp Deductible	73	-	434	
710	4712	0252	FICA/Medicare	39,072	39,209	37,869	38,054
710	4712	0311	Legal	-	-	-	
710	4712	0313	Laboratory	26,043	24,000	24,000	24,000
710	4712	0319	Professional Services	75,076	119,408	55,500	6,500
710	4712	0320	Dues & Memberships	380	1,300	750	1,200
710	4712	0322	Fleet Services	134,545	115,186	165,583	115,583
710	4712	0342	Laboratory Supplies	-	-		
710	4712	0343	Chemicals	61,538	55,000	55,000	45,000
710	4712	0351	Equipment Repair & Maint	77,520	60,000	60,000	50,000
710	4712	0353	Building Repair & Maint	2,510	5,000	5,000	8,000
710	4712	0354	Laundry/Cleaning/Janitorial	1,693	1,000	1,000	1,000
710	4712	0362	Telephone & Communication	-	-		
710	4712	0364	Legal Notices	-	-		
710	4712	0366	Training/Travel Reimbursement	4,173	6,000	6,753	6,000
710	4712	0370	WW Fines & Forfeitures	-	-		
710	4712	0372	Postage	384	-	-	

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
710	4712	0373	Licenses & Permits	13,311	13,700	13,700	13,000
710	4712	0375	General Supplies	3,065	4,300	4,300	4,500
710	4712	0376	Medical/Safety Supplies	4,864	6,000	6,000	5,000
710	4712	0377	Boot Expense	1,468	1,800	1,800	1,200
710	4712	0378	Uniforms Expense	-	-	-	-
710	4712	0381	Small Tools & Equipment	3,300	4,500	4,500	4,500
710	4712	0383	Utilities	148,648	140,000	140,000	225,000
710	4712	0911	Principal	-	-	-	-
710	4712	0912	Interest	1,456	-	-	-
710	4712	0913	Fees	61	-	-	-
	4712 Total		Wastewater Treatment	\$ 1,479,973	\$ 1,392,245	\$ 1,379,669	\$ 1,378,040
710 Total			Wastewater O&M	\$ 2,650,723	\$ 1,979,526	\$ 1,982,811	\$ 1,767,508
714	4713	0319	Professional Services	-	-	-	-
714	4713	0741	Machinery & Equipment	6,461	90,750	44,241	18,000
714	4713	0751	Infrastructure	5,000	-	-	-
	4713 Total		Non-Recurring Cap Repairs	\$ 11,461	\$ 90,750	\$ 44,241	\$ 18,000
714 Total			Wastewater Non-Routine Maint.	\$ 11,461	\$ 90,750	\$ 44,241	\$ 18,000
716	7001	0310	Engineering-Treatment Facility	145,715	187,472	187,472	-
716	7001	0319	Professional Services	-	8,150	8,150	-
716	7001	0731	CIP-Treatment Facility	(145,715)	15,716,101	6,043,117	-
	7001 Total		WW Treatment Upgrade	\$ -	\$ 15,911,724	\$ 6,238,739	\$ -
716	7002	0731	CIP-Sewer Main Rehabilitation	-	247,075	247,761	300,000
	7002 Total		Sewer Maint. Rehab	\$ -	\$ 247,075	\$ 247,761	\$ 300,000
716	7003	0731	CIP - Lift Stations	-	1,461,030	1,461,030	-
	7003 Total		Sewer System Lift Stations	\$ -	\$ 1,461,030	\$ 1,461,030	\$ -
716 Total			Wastewater Capital Projects	\$ -	\$ 17,619,829	\$ 7,947,530	\$ 300,000
717	4712	0911	Principal	-	86,000	86,000	87,000
717	4712	0912	Interest	11,580	99,140	99,140	97,410
717	4712	0913	Fees	-	3,000	3,000	3,000
	4712 Total		Wastewater Treatment	\$ 11,580	\$ 188,140	\$ 188,140	\$ 187,410
717 Total			JPFA - WW Treatment Plant	\$ 11,580	\$ 188,140	\$ 188,140	\$ 187,410
810	4812	0101	Salaries & Wages	995,222	1,047,362	848,400	576,693
810	4812	0201	Emp Benefits-CV Starr	-	-	-	-
810	4812	0210	Misc Insurance Premiums & Fees	40,040	-	-	-
810	4812	0311	Legal - CV Starr	-	-	-	-
810	4812	0312	Auditing & Accting - CV Starr	2,931	-	-	-
810	4812	0319	Professional Services	13,900	-	-	-
810	4812	0323	Fund Raising	-	-	-	-
810	4812	0351	Equipment Repair & Maint	82,714	162,981	119,447	62,424
810	4812	0383	Utilities	274,452	287,455	204,964	196,379
810	4812	0385	Outreach	-	38,534	12,755	13,800
810	4812	0386	Operations	237,965	208,092	169,568	141,502

Fund	Dept	Account	Description	FY 2018-19 Actual	FY 2019-20 Amended Budget	FY 2019-20 Estimated Actual	FY 2020-21 Proposed Budget
810	4812	0399	Admin Costs Allocation - CVSC	-	-		10,000
810	4812	0499	Depreciation Expense	728,724	-		
810	4812	0619	Miscellaneous	-	30,206	28,856	4,500
810	4812	0631	General Admin	24,032	-		
810	4812	0741	Machinery & Equipment	-	-		
810	4812	0751	Capital	983	396,117	91,234	118,500
810	4812	0801	Sal/Benefit Allocation - CVSC	-	-		
810	4812	0803	CV Starr Tax Allocation	321,404	-		
	4812 Total		CV Starr Center	\$ 2,722,366	\$ 2,170,747	\$ 1,475,224	\$ 1,123,798
810 Total			CV Starr Center	\$ 2,722,366	\$ 2,170,747	\$ 1,475,224	\$ 1,123,798
Grand Total			Expenditure Total	\$ 18,716,605	\$ 44,256,518	\$ 28,334,257	\$ 24,122,281

CITY OF FORT BRAGG - FY 2020/21
Operating Transfers - All Funds

Fund Type/Name	Transfers In	Transfers Out	Net Transfers
110 General Fund			
From 112 - Recession Reserve	225,790	-	225,790
Total	<u>225,790</u>	<u>-</u>	<u>225,790</u>
112 Recession Reserve			
To 110 - General Fund (Operating Reserve)	-	(260,517)	(260,517)
From 110 - General Fund	34,727		34,727
Total	<u>34,727</u>	<u>(260,517)</u>	<u>(225,790)</u>
222 RMRA - Gas Tax			
To 405- 'Street Resurfacing & Structural Repair Projects	-	(100,000)	(100,000)
Total	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
223 STP D1 MCOG			
To 405- Streets Project	-	(206,405)	(206,405)
Total	<u>-</u>	<u>(206,405)</u>	<u>(206,405)</u>
250 Special Sales Tax - Street Repair			
To 420- Maple Street Storm Drain Project	-	(1,650,000)	(1,650,000)
To 405- Streets Project		(100,000)	(100,000)
Total	<u>-</u>	<u>(1,750,000)</u>	<u>(1,750,000)</u>
323 CalTrans ATP			
To 422- Rt 1 Pedestrian Access Improvements		(110,000)	(110,000)
Total	<u>-</u>	<u>(110,000)</u>	<u>(110,000)</u>
327 State Water Resources Control Board			
To 716- Wastewater Capital Projects		(307,000)	(307,000)
Total	<u>-</u>	<u>(307,000)</u>	<u>(307,000)</u>
330 Federal Grants			
To 522 - USDA Vac Truck		(331,512)	(331,512)
Total	<u>-</u>	<u>(331,512)</u>	<u>(331,512)</u>
405 Street Resurfacing/ Crosswalk Rehab Projects			
From 250- Special Sales Tax-Street Repair	100,000	-	100,000
From 223- STP D1 MCOG	206,405		206,405
From 222- RMRA - Gas Tax	100,000		100,000
Total	<u>406,405</u>	<u>-</u>	<u>406,405</u>
420 Maple Street Storm Drain rehabilitation			
From 250- Special Sales Tax-Street Repair	1,650,000	-	1,650,000
Total	<u>1,650,000</u>	<u>-</u>	<u>1,650,000</u>
422 Rt 1 Pedestrian Access Improvements			
From 323- CalTrans Federal Funding	110,000	-	110,000
Total	<u>110,000</u>	<u>-</u>	<u>110,000</u>
522 Fleet & Equipment Services			
From 330 Federal Grants	331,512		331,512
Total	<u>331,512</u>	<u>-</u>	<u>331,512</u>
610 Water O&M			
To 615 - True up Operating Reserve	-	(918,377)	(918,377)
Total	<u>-</u>	<u>(918,377)</u>	<u>(918,377)</u>

(continued next page)

CITY OF FORT BRAGG - FY 2020/21
Operating Transfers - All Funds

Fund Type/Name	Transfers In	Transfers Out	Net Transfers
614 Water Enterprise Non Routine Maintenance			
From 615 Water Enterprise Capital Reserve	1,464	-	1,464
Total	<u>1,464</u>	<u>-</u>	<u>1,464</u>
615 Water Enterprise Capital Reserve			
From 610 - True up Operating Reserve	918,377	-	918,377
To 614 - Water Enterprise Non Routine Mainenance	-	(1,464)	(1,464)
To 651 - Water Enterprise Capital Projects	-	(2,580,000)	(2,580,000)
Total	<u>918,377</u>	<u>(2,581,464)</u>	<u>(1,663,087)</u>
651 Water Enterprise Capital Projects			
From 615 Water Enterprise Capital Reserve	2,580,000	-	2,580,000
Total	<u>2,580,000</u>	<u>-</u>	<u>2,580,000</u>
710 Wastewater O&M			
To 714 - Non-Routine Maintenance			-
To 717 - Debt Service Reserve	18,590		18,590
To 715 - Sweep Excess Fund Balance to Capital Reserve	1,284,447		1,284,447
Total	<u>1,303,037</u>	<u>-</u>	<u>1,303,037</u>
From 710 - Sweep Excess Fund Balance to Capital Reserve	-	(1,284,447)	(1,284,447)
To 716 - WW Capital Projects		(300,000)	(300,000)
Total	<u>-</u>	<u>(1,584,447)</u>	<u>(1,584,447)</u>
716 WW Capital Projects			
From 715- Funding for WWTP & Lift Stations	300,000		300,000
From 327 State Water Resources Control Board - Treatment Plant	307,000		307,000
From 330 Federal Grants - Treatment Plant			-
Total	<u>607,000</u>	<u>-</u>	<u>607,000</u>
717 JPFA WWTP Financing			
From 162 - program income for slip line project			-
To 716- Proceeds of Loan			-
From 710 - Debt Service		(18,590)	(18,590)
From 710 - Debt Service Reserve			-
Total	<u>-</u>	<u>(18,590)</u>	<u>(18,590)</u>
Total Transfers	<u>\$ 8,168,312</u>	<u>\$ (8,168,312)</u>	<u>\$ -</u>

(Concluded)

Request for Information

Additional information regarding the City Budget may be obtained by contacting the City Finance Department:
City of Fort Bragg, Finance Department, 416 N. Franklin, Fort Bragg, CA. Phone (707) 961-2825