

BUDGET ADJUSTMENT REQUESTS

Mid-Term Budget Workshop

March 4, 2021



FY 2020/21 Requested Mid-Year Budget EXPENDITURE Adjustments

| Account Number | Account Description | Department | Current Budget | Budget Amendment Requests | Adjusted Budget | Description |
|---|---------------------------------|-----------------------|-------------------|---------------------------|---------------------|--|
| GENERAL FUND | | | | | | |
| 110-4150-0XXX | Salaries & Benefits | Finance Dept. | \$ 421,186 | \$ 22,137 | \$ 443,323 | Annual Cost \$88,546 Finance Technian I |
| 110-4130-0319 | Professional Services | Adminstration Dept. | 18,000 | 28,000 | 46,000 | Broad Band Utility Financial and Infrastructure Feasibility Plan |
| 110-4130-0311 | City Attorney | Adminstration Dept. | 90,000 | 35,000 | 125,000 | Increase in City Attorney Fees Per Council |
| 110-4190-0224 | Retiree Medical Benefits | Nondepartmental | 256,615 | 146,000 | 402,615 | <i>Increase in Retiree Health Insurance*</i> |
| 110-4190-0233 | Workers Comp Assessment | Nondepartmental | - | 36,015 | 36,015 | <i>REMIF Assessment*</i> |
| 110-4190-0358 | Liability Premium | Nondepartmental | 98,724 | 21,776 | 120,500 | <i>REMIF Assessment*</i> |
| 110-4320-0XXX | Salaries & Benefits | Community Development | 215,937 | 55,645 | 271,582 | <i>Assistant Planners*</i> |
| 110-4330-0XXX | Salaries & Benefits | Public Works | 448,190 | 1,854 | 450,044 | Request per MOU Article 10. 8.7% salary increase to set pay equal to Associate Planner. Annual cost \$7,415. |
| 110-4570-0375 | General Supplies | Corporation Yard | 5,500 | 1,000 | 6,500 | Additional Supplies |
| *Budget request included in Year-end Projections | | | | | | |
| General Fund; Total Requested Budget Amendments | | | \$ 982,876 | \$ 87,990 | \$ 1,070,866 | |

FY 2020/21 Requested Mid-Year Budget EXPENDITURE Adjustments

| Account Number | Account Description | Department | Current Budget | Budget Amendment Requests | Adjusted Budget | Description |
|--|--------------------------------------|-------------------|-----------------------|----------------------------------|------------------------|--|
| SPECIAL REVENUE/GRANT FUNDS | | | | | | |
| 520-4393-0353 | Facilities Maint & Repair | ISF- Facilities | \$ 25,625 | \$ 5,000 | \$ 30,625 | Funds to complete stained glass rehab at the Guest House |
| 522-4550-0352 | Vehicle Maint & Repair | ISF- Fleet | 33,000 | 12,000 | 45,000 | Increase needed due to transmission replacement. |
| 522-4550-0352 | Vehicles | ISF- Fleet | 795,649 | 7,000 | 802,649 | Cost of Van and Vacuum Truck |
| 521-4394-0384 | Software/Hardware Support | ISF- IT | 185,092 | 6,000 | 191,092 | Gov-Invest Software for UAL analysis & planning |
| 521-4394-0384 | Software/Hardware Support | ISF- IT | 191,092 | 15,300 | 206,392 | Granicus Website Update and Revamp |
| 250-4950-0309 | Interfund Cost Reimburse | Street Sales Tax | - | 3,000 | 3,000 | MCOG Grant Matching Funds |
| 329-5059-0630 | Grant Activity- MCOG | Grants- Federal | - | 30,000 | 30,000 | CalTrans/MCOG Grant |
| 333-3250-XXXX | CDBG Grant Expenses | Grants- Federal | - | 250,000 | 250,000 | \$500k Business Assistance Loan Program |
| 333-3250-XXXX | CDBG Grant Expenses | Grants- Federal | 250,000 | 55,000 | 305,000 | \$117k Microenterprise Financial Assistance |
| 333-3250-XXXX | CDBG Grant Expenses | Grants- Federal | 305,000 | 100,000 | 405,000 | \$100k Mill- Site Planning |
| 333-3250-XXXX | CDBG Grant Expenses | Grants- Federal | 405,000 | 25,000 | 430,000 | \$204k Fire Station Planning |
| 333-3250-XXXX | CDBG Grant Expenses | Grants- Federal | 430,000 | 40,000 | 470,000 | \$217 Code Enforcement |
| 333-5041-XXXX | Federal Grant Expenses | Grants- Federal | - | 137,000 | 137,000 | \$137k EDA Mill Site Feasibility |
| Internal Service Special Revenue; Total Requested Budget Amendments | | | \$ 1,230,458 | \$ 48,300 | \$ 1,278,758 | |

EXPENSES NOT INCLUDED IN BUDGET OR REQUESTED ADJUSTMENTS

- Fourth of July Fireworks Show ≈ \$20,000 (General Fund)
- Seasonal Labor for Water/Wastewater ≈ \$15,100 (W/WW)
- Seasonal Labor for Streets/Traffic ≈ \$15,100 (Special Revenue)
- “AA/AB” Funding for Athletic Playing Fields
- “AA/AB” Funding above \$25,000 for Noyo Center for Marine Science
- “AA/AB” Funding above \$60,000 for Visit Fort Bragg Campaign

FY 2020/21 Requested Mid-Year Revenue Budget Adjustments

| Account Number | Account Description | Department | Current Budget | Budget Amendment Request | Adjusted Budget | Justification |
|---|-----------------------------------|------------------------|---------------------|--------------------------|---------------------|--|
| GENERAL FUND REVENUES | | | | | | |
| 110-0000-3131 | Sales Tax | | \$ 1,575,888 | \$ 121,112 | \$ 1,697,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-0000-3136 | TOT Penalties/Interest | | \$ 4,740 | \$ 25,260 | \$ 30,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-0000-3137 | Transient Occupancy Tax | | \$ 2,436,293 | \$ 181,707 | \$ 2,618,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-4130-3318 | Grant Staff Time Reimburse | Administration | \$ 3,799 | \$ 31,201 | \$ 35,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-4130-3415 | City Reimburse - DDA | Administration | \$ - | \$ 18,000 | \$ 18,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-4150-3318 | Grant Staff Time Reimburse | Finance | \$ 52,000 | \$ 15,000 | \$ 67,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-4190-3205 | Intergovernmental | Nondepartmental | \$ - | \$ 29,000 | \$ 29,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-0000-3703 | Business License Tax | | \$ 136,080 | \$ 18,920 | \$ 155,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-0000-3998 | Miscellaneous Revenue | | \$ (76,947) | \$ 168,668 | \$ 91,721 | <i>Adjusted to reflect year to date revenue*</i> |
| 110-7999-7999 | Transfer from Other Funds | | \$ 43,000 | \$ 182,790 | \$ 225,790 | <i>Adjusted to reflect year to date revenue*</i> |
| *Budget request included in Year-end Projections | | | | | | |
| General Fund; Total Requested Budget Amendments | | | \$ 4,174,853 | \$ 791,658 | \$ 4,966,511 | |

FY 2020/21 Requested Mid-Year Revenue Budget Adjustments

| Account Number | Account Description | Department | Current Budget | Budget Amendment Request | Adjusted Budget | Justification |
|--|---------------------------------------|-------------------------|----------------------|--------------------------|----------------------|--|
| SPECIAL REVENUE/GRANT FUNDS | | | | | | |
| 333-3250-3636 | CDBG Grant Revenue | Grants - Federal | - | 250,000 | 250,000 | \$500k Business Assistance Loan Program |
| 333-3250-3636 | CDBG Grant Revenue | Grants - Federal | 250,000 | 55,000 | 305,000 | \$117k Microenterprise Financial Assistance |
| 333-3250-3636 | CDBG Grant Revenue | Grants - Federal | 305,000 | 100,000 | 405,000 | \$100k Mill- Site Planning |
| 333-3250-3636 | CDBG Grant Revenue | Grants - Federal | 405,000 | 25,000 | 430,000 | \$204k Fire Station Planning |
| 333-3250-3636 | CDBG Grant Revenue | Grants - Federal | 430,000 | 40,000 | 470,000 | \$217 Code Enforcement |
| 333-5041-3250 | Federal Grant Revenue | Grants - Federal | - | 137,000 | 137,000 | \$137k EDA Mill Site Feasibility |
| 329-5050-3336 | Grant Revenue - State | Grants- State | - | 27,000 | 27,000 | CalTrans/MCOG Grant Matching Funds |
| 250-0000-3132 | Special Sales Tax | | \$ 664,999 | \$ 239,101 | \$ 904,100 | <i>Adjusted to reflect year to date revenue*</i> |
| Streets Sales Tax; Total Requested Budget Amendments | | | \$ 2,054,999 | \$ 873,101 | \$ 2,928,100 | |
| WATER ENTERPRISE REVENUES | | | | | | |
| 610-0000-6101 | Water Sales - In City | | \$ 2,635,184 | \$ 414,816 | \$ 3,050,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 610-0000-6104 | Misc Water Sales | | \$ 42,424 | \$ 57,576 | \$ 100,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 640-0000-6302 | Water Capacity Fees-Resident. | | \$ 22,000 | 318000 | \$ 340,000 | <i>Adjusted to reflect year to date revenue*</i> |
| Water Enterprise; Total Requested Budget Amendments | | | \$ 2,699,608 | \$ 790,392 | \$ 3,490,000 | |
| WASTEWATER ENTERPRISE REVENUES | | | | | | |
| 710-0000-3998 | Miscellaneous Revenue | | \$ 20,000 | \$ 65,000 | \$ 85,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 710-0000-6110 | Sewer Service | | \$ 2,565,817 | \$ 684,183 | \$ 3,250,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 710-0000-6305 | Drainage Fees | | \$ 3,645 | \$ 24,355 | \$ 28,000 | <i>Adjusted to reflect year to date revenue*</i> |
| Wastewater Enterprise; Total Requested Budget Amendments | | | \$ 2,589,462 | \$ 773,538 | \$ 3,363,000 | |
| CV STARR REVENUES | | | | | | |
| 810-0000-3110 | Sec Property Tax, Current Year | | \$ 261,185 | \$ 38,815 | \$ 300,000 | <i>Adjusted to reflect year to date revenue*</i> |
| 810-0000-3132 | CV Starr Sales Tax | | \$ 636,903 | \$ 267,197 | \$ 904,100 | <i>Adjusted to reflect year to date revenue*</i> |
| CV Starr; Total Requested Budget Amendments | | | \$ 898,088 | \$ 306,012 | \$ 1,204,100 | |
| Total Requested Revenue Budget Amendments | | | \$ 12,417,010 | \$ 3,534,701 | \$ 15,951,711 | |