



# City of Fort Bragg Digital Budget Book



Last updated 06/01/24





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# **INTRODUCTION**

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## City Manager Transmittal Letter

May 30<sup>th</sup>, 2024

### Honorable Mayor, Vice Mayor, City Councilmembers, and the Fort Bragg Community,

I am pleased to submit to you the Proposed Fiscal Year (FY) 2024/25 Operating Budget and Five-Year Capital Improvement Plan (CIP). The Operating Budget and CIP serve as a policy document, a financial plan, a communication device, and an operation guide, reflecting the policies, goals, programs, and service priorities and values of the City Council and the Fort Bragg community while also seeking to maintain fiscal prudence.

The budget process is an ongoing cycle. City Council meets at the beginning of March during the Mid-Year Budget workshop to set priorities for the upcoming fiscal year. Then City staff works to create plans that match those priorities, and then hold a Budget Workshop for initial Council feedback. This is followed by public hearings in June to review and adopt the finalized budget. The new budget goes into effect on July 1, 2024.

### INVESTMENTS IN OUR COMMUNITY

The City Council's five-year Capital Improvement Program, totaling \$161 million with a \$36.8 million investment for FY 2024/25, focuses on enhancing city infrastructure, facilities, and quality of life. Key projects include significant water infrastructure improvements, such as an \$11.9 million overhaul of the water treatment plant, a \$1.4 million Oneka seawater desalination pilot study, and a \$9.3 million raw water line replacement.



Additionally, the City plans to build three new reservoirs and replace water meters citywide for \$2.9 million. Street maintenance projects include a \$2.5 million pavement preservation effort and various systematic improvements. In parks and recreation, Bainbridge Park will undergo \$1.8 million in enhancements, and a project to beautify the city with art and recycling will add 75 art-wrapped waste bins throughout the city.

Other significant projects include a \$1.6 million upgrade to the HVAC system at the CV Starr Center and a \$17 million investment in advancing municipal broadband to ensure high-speed internet access for all residents. These initiatives, supported by federal, state, and regional funding, are aimed at creating a vibrant and sustainable community in Fort Bragg.





## **STRATEGIC PLANNING UNDERWAY FY 2025-2028**

The City of Fort Bragg is currently developing a Strategic Plan for the next three years which is expected to be completed by August 2024. This plan will provide a comprehensive framework and set priorities for future operating and capital budgets. It will incorporate feedback from community stakeholders, staff, and the City Council's top priorities. Also, through this process, we will define the City of Fort Bragg's Mission, Vision, and Core Values.



City staff will be responsible for implementing the strategic plan's goals through specific work plan items. This strategic plan is designed to unify our efforts, allocate resources, and ensure that the needs of the Fort Bragg community are met. It will also allow us to assess and adjust the City's direction as needed in response to changing circumstances.

City staff will be responsible for implementing the strategic plan's goals through specific work plan items. This strategic plan is designed to unify our efforts, allocate resources, and ensure that the needs of the Fort Bragg community are met. It will also allow us to assess and adjust the City's direction as needed in response to changing circumstances.

## **CITY OF FORT BRAGG ECONOMIC DEVELOPMENT DEPARTMENT**

As City Manager, I am proud to champion the establishment of an Economic Development Department, recognizing its pivotal role in shaping Fort Bragg's future. This department is essential for enhancing the strength and vibrancy of our local businesses, downtown area, and regional business ecosystem. By investing city resources into economic development initiatives, we can grow our economy, thereby increasing the City's ability to provide enhanced services, amenities, and opportunities that benefit the overall community's well-being and quality of life.

The City has made significant progress in advancing key economic initiatives such as the Blue Economy, Municipal Broadband, and workforce housing development. Creating a municipal broadband utility will offer citywide access to reliable and affordable broadband at GB speeds, supporting digital literacy community-wide. This ensures residents are equipped to fully participate in the economy, telehealth, and education, while also attracting new businesses and investment to Fort Bragg. Broadband is critical infrastructure for most businesses, especially considering the regional effort to position the Mendocino coast for Blue Economy investment. The National Oceanic and Atmospheric Administration (NOAA) describes the New Blue Economy as "a knowledge-based economy, looking to the sea not just for the extraction of material goods, but for data and information to address societal challenges and inspire their solutions."

The Economic Development Department is committed to long-term Blue Economy initiatives while improving conditions for existing businesses. We will focus on invigorating Fort Bragg's Central Business District (CBD) through targeted strategies and robust business support services. Collaborating with the West Company, the department will implement programs to stimulate growth, foster innovation, and support local entrepreneurs. We will also continue to implement Housing Mendocino Coast, a program providing



homeownership opportunities for the workforce using the community land trust model.

Key Functions and Services of the Department will include:

- Business Ombudsman: Act as a dedicated liaison to help businesses navigate city processes and resources.
- Develop Economic Incentive Programs: Recommend and implement incentives to attract and retain businesses in Fort Bragg.
- Liaison for City Agendas: Represent business interests and ensure their concerns are addressed in city planning and decisions.
- Business Assistance Loans: Provide financial support through Community Development Block Grant (CDBG) programs, Economic Development Finance Corporation (EDFC), or other funds.
- CDBG Community Assistance Programs: Facilitate community programs funded by CDBG to enhance local development.
- Noyo Ocean Collective Efforts: Support collaborative initiatives to promote sustainable ocean-related industries.
- Business Development: Foster growth and expansion of local businesses through targeted strategies.
- Business Outreach: Engage with the business community to understand their needs and provide necessary support.
- Workshops and Seminars: Offer educational opportunities to help businesses thrive and stay informed about best practices.
- Market Analysis and Insights: Provide data and insights to help businesses make informed decisions.
- Grant Application Assistance: Assist businesses in applying for grants to support their growth and development.



With this initiative, we are committed to building a dynamic and prosperous community, ensuring Fort Bragg remains a vibrant and thriving environment for residents and businesses alike. The creation of the Economic Development Department is a strategic investment in our city's future, aligning with the City Council's vision of fostering a business-friendly atmosphere and sustainable economic growth.

## **VISIT FORT BRAGG AND EVENTS**

In 2016, voters approved Measure AA, which increased the City's Transient Occupancy Tax (TOT) from 10% to 12%. A companion advisory measure, Measure AB, allocates one percent of the TOT collections specifically for marketing Fort Bragg as a premier visitor destination. This



focused marketing effort has contributed to year-over-year growth in TOT revenue since 2017.

For FY 2025, the Marketing and Promotions Budget is proposed at \$260,000, reflecting a 3% decline from prior year highs due to TOT revenue fluctuations. However, our commitment to enhancing the visitor experience remains strong. The budget also includes funding for the July 4th fireworks in the Visit Fort Bragg Budget.

A key priority for the coming fiscal year is to collaborate with the Visit Fort Bragg Committee to co-sponsor more city events. The proposed budget allocates \$45,000 to events (an increase of \$25k from the prior year), including the enchanting Magic Market, Winter Wonderland, and piloting an annual Mountain Bike Race Event with a budget of \$25k, cultural festivities, and block parties. These events are designed not only to support our local businesses but also to attract visitors, showcasing the charm and beauty of our community.



We have allocated \$180,000 for professional services to support our strong marketing initiatives. A Request for Proposal (RFP) for a marketing firm was released in June 2024 and is set to close before August 1. This will enable us to collaborate with top-notch experts to effectively promote Fort Bragg.

With these initiatives, we are excited to continue welcoming visitors to our beautiful city, offering unforgettable experiences, and supporting our local economy.

## HOMELESSNESS AND MENTAL HEALTH ISSUES

Maintaining a safe community is a top priority for the City Council. This budget supports the continued efforts of our Community Response Unit (CRU) Social Services Liaison, which offers essential services for homelessness, mental health issues, and the Emergency Winter Shelter.



The CRU expanded its model to provide additional services, including assistance for individuals struggling with substance-use disorders, victims of domestic violence, and those needing specialized emotional support. Adopting a "How can we help?" approach, CRU provided direct services to over 300 community members in 2023.

CRU's success has garnered attention from law enforcement departments across the state, requesting data and procedures to replicate the program. Additionally, Dr. Robert Marbut, past Executive Director of the U.S. Interagency Council on Homelessness, visited Fort Bragg and personally recognized the remarkable progress CRU has made in addressing homelessness since his 2017 report on Mendocino County.

### **EMERGENCY PREPAREDNESS: Emergency Operations Center (EOC)**

The disaster in Maui in 2023 highlighted the critical need for preparedness and the ability to recover economically from various challenges. Given our city's unique location, we must be ready for threats ranging from global warming to severe storms. Ensuring the safety and well-being of our community is a top priority for the City, making Emergency Management, Planning, and Recovery essential focus areas.

Captain Thomas O'Neal and the Police Department developed the Emergency Operations Plan (EOP) with a Whole Community Concept, ensuring all segments of our diverse population are considered. Numerous meetings with community organizations and individuals were held to ensure comprehensive protection for all residents.



The proposed budget continues to fund the City's Emergency Planning Operations to further enhance our preparedness. The City has partnered with the Fort Bragg Unified School District under a two-year MOU to operate as the City's Emergency Operations Center. The City in cooperation with the County of Mendocino is in discussion regarding the potential acquisition of Veterans Memorial Hall, to re-purpose the facility as an Emergency Operations Center long-term as well as maintaining its shared use by the Veterans. The building has significant deferred maintenance and requires upgrades including seismic, ADA, roofing, electrical, IT capabilities, bathroom rehabilitation, etc.

Additionally, the C.V. Starr Center phase three designs include plans to function as an evacuation center during emergencies. By strengthening our emergency preparedness, we ensure the safety and resilience of our community in times of crisis.

### **CITY EMPLOYEES**

Our hardworking and dedicated City employees are the backbone of our organization. My management team and I are committed to fostering a positive and supportive work culture. This budget includes investments in training and development across all departments, as



well as employee wellness programs, team-building initiatives, and flexible work schedules such as a 4/10 work week.

The City is also prioritizing hiring and retention by offering competitive compensation and benefits, including Cost of Living Adjustments (COLA) and merit increases, as long as they are financially feasible. We are dedicated to involving employees in the decision-making process, enhancing communication, and promoting our shared vision and core values. By prioritizing our employees' well-being and professional growth, we ensure that the City continues to deliver high-quality services to our residents and businesses.



## PLANNING DEPARTMENT

With the Director position vacant, the City will continue with the current model to outsource certain planning tasks to maintain high quality and efficiency. The proposed budget invests in staff training and development, building internal capacity and expertise to ensure our team is skilled, adaptable, and ready to meet our community's evolving needs.

In collaboration with the Engineering Department, we aim to build on previous successes, enhance services, and continue the Council's goal of a business-friendly approach in FY 2025-2026.

To further improve our permitting process, the City is considering various options, **including hiring an in-house part-time Building Inspector**, negotiating a separate queue with the County of Mendocino (our current Building Inspector), or exploring alternative consultant Building Inspector models. Our goal is to shorten permitting times, expedite project timelines, and reduce costs for developers and residents.

Another major priority is **implementing streamlined Building and Planning software** in collaboration with Public Works. By leveraging grant funding, we plan to adopt advanced planning software, modernize our operations, and introduce an online portal for permit applications. This technology will simplify the application process, provide real-time tracking, increase transparency, and ease the administrative burden on City staff.

These strategic enhancements aim to transform the Planning Department into a dynamic, **"one-stop" entity for developers and permit applicants**. This transformation will better serve our community's needs, promote sustainable development, and ensure Fort Bragg remains a vibrant, thriving environment for all residents and businesses, in line with the City Council's vision of being business-friendly.

## PUBLIC SAFETY

Public safety is a top priority for the City Council. Recruiting and retaining highly qualified police officers is essential to our strategy. We understand the challenges law enforcement agencies face nationwide and are committed to making Fort Bragg an attractive destination for top talent.

The proposed budget includes competitive compensation packages with Cost of Living Adjustments (COLA) and merit increases, as mandated by Fort Bragg City Code Chapter 2.68, which requires an annual salary survey of Mendocino County law enforcement positions, including Ukiah, Willits, and the Sheriff. In the prior fiscal year, the proposed budget includes investments in modern equipment, technology, and fleet upgrades to enable our officers to perform their duties safely and efficiently.

Community Engagement and strengthening relationships with the community are crucial for effective policing. The current proposed budget includes a School Resource Officer (SRO) position with 70% paid by the Fort Bragg Unified School District (FBUSD) and 30% by the City of Fort Bragg. The City will revisit the additional officer position for patrol at the mid-year budget in 2025.

By prioritizing these initiatives, we aim to attract and retain dedicated police officers committed to the safety and well-being of Fort Bragg. The Chief and his leadership team's strategic investments in public safety will ensure that our community remains secure, our officers feel valued, and our city continues to thrive.

## **BALANCING THE BUDGET**

During the Mid-year Budget Review in March 2024, the City Council and staff reviewed the City Council's priorities for the FY 2023/24 Adopted Budget and continued the same set of Financial Goals for the FY 2024/25 budget. Those are set forth below in order of priority:

1. Adopt a balanced budget
2. Provide additional contributions to Section 115 trust
3. Maintain current level of service
4. Maintain operating reserve and litigation reserve (20%)
5. Provide funding for emergency reserves (10%)
6. Provide cost of living adjustments for staff in years to come

Recognizing the financial goal of adopting a balanced operating budget as the highest priority, staff is presenting a proposed General Fund budget with a projected surplus of \$46k. This surplus also makes it possible for the City to accomplish priority No. 2, which is to make additional contributions to Section 115 Trust – with PARS to diversify our investments and risks with CALPERS underperforming their benchmark. The City's policy is that fifty percent (50%) of any year's surplus in the General Fund will be used to make an additional payment into the Section 115 Trust. FY 2023/24 is projected to have a \$370k surplus. This results in an additional payment of \$185k towards the trust with a total investment of \$2.5 million.

## **ECONOMIC UPDATE & OUTLOOK**

As of May 2024, the United States economy continues to navigate a complex landscape shaped by various macroeconomic factors. Key indicators show a mixed but cautiously optimistic outlook:



All eyes are on the Federal Reserve (Fed) in May as it decided to keep the federal funds rate within the range of 5.25% to 5.50%. The Fed acknowledged that there had been little progress in bringing inflation down to its 2% target. The Fed also announced that it would reduce its bond holdings at a slower pace, with the monthly cap on Treasury reduction decreased to \$25 billion from \$60 billion, while maintaining the mortgage roll-off at \$35 billion. This means the total monthly reduction cap decreased to \$60 billion from \$95 billion. Fed Chair Jerome Powell emphasized that inflation is still a concern and suggested that the next interest rate change is unlikely to be an increase. These updates reflect the Fed's efforts to balance economic growth while working towards the 2% inflation target.

The Consumer Price Index (CPI) data for April 2024 aligned with expectations at the headline level. CPI rose 0.3% month-on-month and 3.4% year-on-year, while the core measure came in at 0.3% and 3.6% respectively. It's worth noting that the shelter component, which contributes significantly to the CPI, continues to show a decrease in inflation. Additionally, the services component, excluding shelter, which had been persistently high, also showed a slowdown compared to previous months.

Elsewhere, US retail sales data came in below expectations this week, supporting a growing narrative that consumption is finally moderating. April 2024 retail sales in the US were unchanged month-on-month but, excluding more volatile components like gas, building materials, and autos, they fell by 0.3%. Anecdotal reports from large retailers as they report earnings results also suggest consumers pulling back on spending and trading down.

Overall, the U.S. economy in May 2024 is characterized by cautious optimism. While challenges such as inflation and high interest rates persist, the fundamentals of the labor market and consumer spending provide a stabilizing influence. Policymakers and businesses continue to navigate an environment marked by both opportunities and uncertainties. These factors including microeconomic factors are considered in the revenue projections for the proposed budget, ensuring a cautious approach to fiscal planning amid ongoing uncertainties. The focus remains on maintaining economic resilience and adaptability to navigate these challenges effectively.

## **GENERAL FUND OVERVIEW**

The General Fund is projected to have \$12,238,552 in revenue for FY 2024-25, with expenditures totaling \$12,192,217. This results in an operating surplus of \$46,335, aligning with the City Council's financial goal of adopting a balanced budget.

The General Fund is predominantly supported by taxes, including sales tax, Transient Occupancy Tax (TOT), property tax, and franchise taxes. These tax revenues were slow to recover following the Great Recession but experienced a notable surge after the COVID-19 pandemic in FY 2021-22, recording the best year to date. This surge was largely driven by the increase in the County pool, which captures most online transactions, facilitated by the South Dakota vs. Wayfair, Inc. Supreme Court decision in 2018. This decision granted states the authority to require online retailers to collect sales tax, even without a physical presence in the state.





Transient Occupancy Tax has shown consistent growth year-over-year since 2017, particularly due to the increase in TOT rates from 10% to 12% in 2016, the Visit Fort Bragg marketing campaign, and a surge in local domestic travel during the pandemic when international travel was restricted.

Despite these positive trends, TOT and sales tax revenues have experienced declines of 5% to 10% year-over-year in subsequent fiscal years following the initial surge.

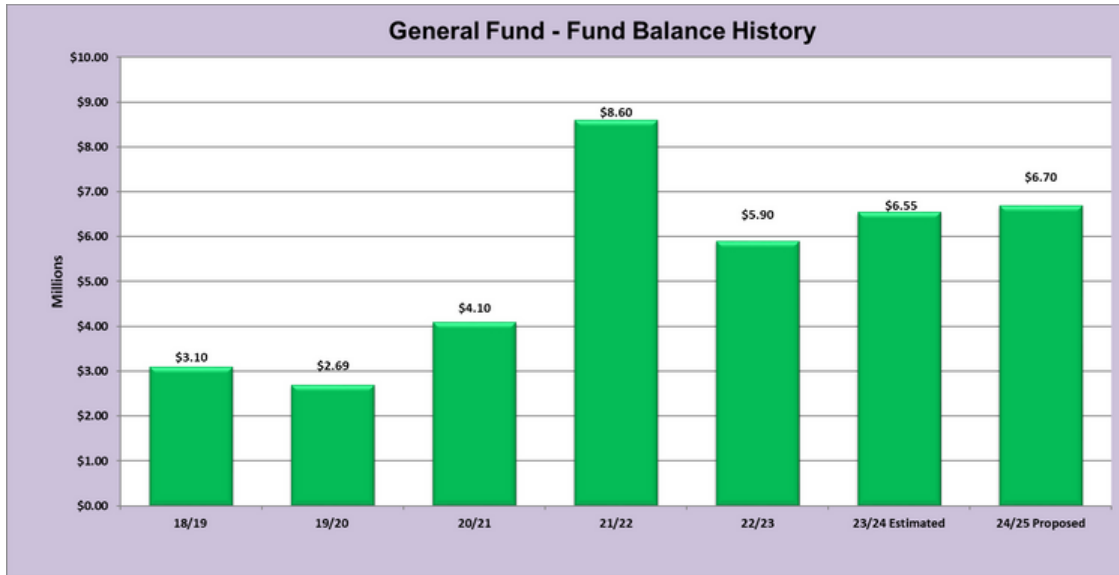
	<b>FY 23/24</b>			<b>FY 23/24</b>
	<b>Budget</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>Budget vs FY 24/25 Proposed Budget</b>
Salaries & Wages	\$ 4,565,420	\$ 4,248,973	\$ 4,934,777	\$ 369,357
Benefits	2,886,987	2,533,999	2,950,600	63,613
Material & Services	3,020,954	2,969,395	3,127,484	106,530
Other Expenditures	331,716	267,787	301,266	(30,450)
Debt Service	442,513	441,957	435,348	(7,165)
Allocation to Internal Service Funds	656,999	759,851	442,749	(214,250)
Fiduciary Funds	-	-	-	-
Transfers	664,150	664,150	-	-
	<b>\$ 12,568,739</b>	<b>\$ 11,886,112</b>	<b>\$ 12,192,224</b>	<b>\$ 287,635</b>

The conservative revenue growth forecasts have been developed into the budget given the current risks and their potential impacts on markets, supply chains, and consumer confidence.

The Proposed FY 2024-25 expenditures of \$12,192,223 represent an increase of \$287k or a 2% increase from the Amended FY 2023-24 expenditure budget. The General Fund expenditure budget is lean. Because of the high portion of labor-related costs in the General Fund, it is most impacted by the increased pension costs and other benefits. The increases in health insurance were 13% with no change to dental or vision insurance. The \$214k (33%) reduction in Allocation to Internal Service Funds is the result of the backlog of vehicle purchases in the prior fiscal year, due to supply chain delays. The General Fund is picking up a reduced percentage of the Facilities, Information Technology, and Fleet costs based on the change reduction in costs year over year.

Without increased revenue growth in future years, from new or existing sources, a higher level of scrutiny will be needed to focus on which programs and services may need to be reduced or eliminated. The chart on the next page summarizes the General Fund Expenditures.





### FISCAL STABILITY IN FUTURE UNCERTAIN ECONOMIC CONDITIONS

Ensuring fiscal stability is a cornerstone of our budget planning, especially in uncertain economic conditions. This budget reflects careful financial management and strategic investments to maintain long-term stability. The proposed budget focuses on funding core general government services, increasing the recession & operating reserves of the General Fund to 30% of General Fund Expenditures, and making additional contributions to the Section 115 Trust to weather future fluctuations in CALPERS with over \$2.2 million invested in the trust.

The conservative revenue growth forecasts have been developed into the budget given the current risks and their potential impacts on markets, supply chains, and consumer confidence.

Key risks include:

1. War and Geopolitical Tensions: Ongoing conflicts in the Middle East, Russia/Ukraine, China/Taiwan, and India/Pakistan pose significant risks to global stability and economic conditions.
2. Political Uncertainty: The upcoming 2024 elections, potential leadership changes, and shifts in policies contribute to an unpredictable political climate.
3. Economic Challenges: High housing costs and homelessness, urban public safety concerns, droughts and deluges, and potential trade disruptions with China impact economic stability and growth prospects.

By incorporating these factors into our budget planning, we aim to navigate these challenges while ensuring fiscal responsibility and stability.

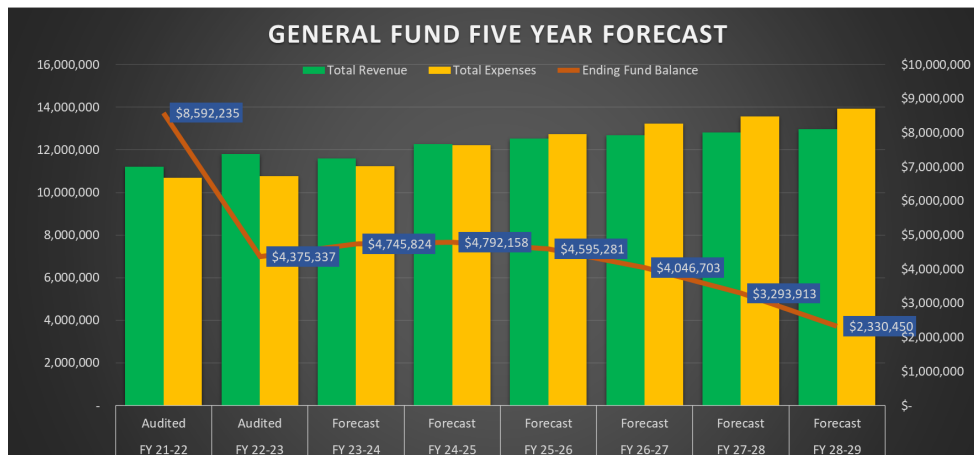
We are exploring new revenue opportunities, including potential ballot measures in November 2024, to secure the necessary funds for our community’s continued growth and prosperity. By paying off significant debts, such as the 2014 Revenue Refunding Bond, we



have created more flexibility to fund future capital improvement projects.

## LONG-RANGE FORECAST

The five-year financial forecast is shown and discussed in more detail in a separate section of this Budget book called *Long-Term Financial Plan*. The forecast is meant to assist the City Council and Staff in determining whether current expenditure decisions made in FY 2025 can be supported long-term through FY 2030. While all budgetary requests can be supported by the General Fund and short-term corrective actions in FY 2025, based on staff's initial analysis and reasonable growth projections in expenditure and revenues, the out years could be a challenge that would result in a significant ongoing expenditure and service reductions and/or new revenue sources.



While the balanced budget is a positive development, the City has implemented several short-term budget correction strategies to bridge the General Fund budget gap for FY 2026-29. However, the cost of providing general government services continues to rise annually, outpacing tax revenue growth. In regard to the latter, the staff is again currently assessing community interest in generating additional, locally controlled revenue sources for potential placement on the November 2024 ballot.

### Placement of One or More Revenues on the November 2024 Ballot

As discussed during the Mid-year Budget Workshop, the Council may wish to place a measure on the November 2024 ballot to achieve several priorities. Staff is currently collaborating with consultants to survey residents on various options and develop potential ballot measure language. Staff will return to the Council in the near future to provide an update on their progress and receive further Council direction.

To support these efforts, the Preliminary FY 2025 Operating Budget includes \$15,000 allocated for election expenses paid to the County, covering elections and potential ballot measure placements. This proactive approach aims to secure additional revenue streams, ensuring the City can continue providing essential services and maintaining financial stability in the long term.

## BUDGET OVERVIEW



The City's total proposed expenditure budget (excluding transfers) for FY 2024-25 is \$50.3 million. This is an increase of 19.2% from the amended FY 2023/24 Budget of \$29.3 million. The \$20.9 million increase is due to the large number of capital expenditures budgeted \$36.8 million more than the prior year. The salaries and wages are almost the same levels as the previous year's amended budget with benefit costs increasing by 19% due to healthcare insurance costs increases expected in FY 24/25.

**ALL FUNDS  
SUMMARY OF EXPENDITURES BY CATEGORY  
FY 2021/22 THROUGH FY 2024/25**

	FY 2021/22 FYE AUDITED	FY 2022/23 FYE AUDITED	FY 2023/24 AMENDED BUDGET	FY 2023/24 FYE PROJECTED	FY 2024/25 BUDGET	% INCR/ -DECR
Salaries & Wages	\$ 5,461,890	\$ 6,207,646	\$ 7,145,803	\$ 6,402,073	\$ 7,125,854	11.3%
Benefits	3,862,611	6,113,513	3,834,953	3,281,108	3,931,859	19.8%
Materials &						
Services	6,247,748	7,380,139	9,235,594	8,056,490	8,060,781	0.1%
Capital	1,649,559	780,893	24,871,009	7,700,316	27,757,962	260.5%
Debt Service	8,325,733	4,191,544	1,111,393	1,049,267	757,970	-27.8%
Depreciation	1,984,568	1,965,319	-	-	-	0.0%
<b>Subtotal</b>	<b>27,532,108</b>	<b>26,639,054</b>	<b>46,198,752</b>	<b>26,489,254</b>	<b>47,634,426</b>	<b>79.8%</b>
Indirect Expenses	3,662,800	\$ 4,772,271	2,584,746	2,905,665	2,700,794	-7.1%
Fiduciary Funds	225,062	\$ 215,303	377,757	377,446	381,736	1.1%
<b>Subtotal</b>	<b>31,419,969</b>	<b>31,626,628</b>	<b>49,161,255</b>	<b>29,772,365</b>	<b>50,716,956</b>	<b>70.3%</b>
Transfers Out	11,429,497	8,303,623	24,148,933	6,995,422	29,998,903	328.8%
<b>TOTAL ALL FUNDS</b>	<b>\$ 42,849,466</b>	<b>\$ 39,930,251</b>	<b>\$ 73,310,188</b>	<b>\$ 36,767,787</b>	<b>\$ 80,715,859</b>	<b>119.5%</b>

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.

**BUDGET AND FINANCIAL AWARDS**

For the 6th consecutive year, the City's FY 2023 budget received national recognition by earning the Government Finance Officers Association (GFOA) "Distinguished Budget Award." To receive the Distinguished Budget Presentation Award, a city must publish a budget document that serves as a policy document, a financial plan, a communications device, and an operations guide. We believe the FY 2024 budget conforms to GFOA program



requirements.

## **CONCLUSION AND ACKNOWLEDGMENTS**

The 2024-2025 Proposed Budget, which performs the challenging yet vital task of strategically investing our resources to meet the City Council's important objectives while aligning our General Fund more closely with our long-term financial goals. Our approach, consistent with Fort Bragg's tradition, emphasizes financial discipline and the exemplary leadership of our elected officials, City management, and our dedicated employees.

We remain steadfast in our commitment to equity, partnership, and innovation. These principles form the bedrock upon which we create, maintain, and strategically expand the essential public services that our community relies on.

I would like to take a moment to personally acknowledge and express my deep gratitude to our dedicated and talented City Staff who have been instrumental in preparing this budget document. This budget is the result of an organization-wide effort, involving the tireless work of the Budget team, management staff, and the incredibly hardworking members of the Finance Department.

Thank you for your continued support and dedication to our shared mission. I look forward to meeting the challenges, opportunities, and victories we will face this next year.

Respectfully Submitted,

Isaac Whippy  
City Manager

