



City of Fort Bragg FY2025/2026 Adopted Budget



Adopted Version - 6/18/2025





TABLE OF CONTENTS

| | |
|---|------------|
| Introduction | 5 |
| Transmittal Letter | 6 |
| Budget Award | 15 |
| Demographics | 16 |
| Guide to the Document | 20 |
| Budget Organization & Fund Structure | 22 |
| City of Fort Bragg Overview | 25 |
| Elected Officials | 29 |
| Master Organization Chart | 30 |
| Budget Guidelines | 31 |
| Fiscal Policies | 33 |
| Investment Policies | 40 |
| America Rescue Plan Act | 43 |
| All Fund Summary | 45 |
| All Fund Summary | 46 |
| General Fund | 72 |
| Special Revenue Funds | 85 |
| Grant Funds | 97 |
| Budget Summary | 114 |
| Summary Schedules | 115 |
| Long Term Financial Planning | 117 |
| Cost Allocation Plan | 119 |
| FY2024/25 Article XIII B Appropriations Limit | 128 |
| Departments | 130 |
| City Council | 131 |
| Administrative Department | 137 |
| Economic Development Department | 147 |
| Finance Department | 151 |
| Non-Department | 159 |
| Police Department | 165 |
| Fire Department | 174 |
| Tourism Marketing and Promotion | 176 |
| Community Development Department | 182 |
| Public Works | 191 |
| Fort Bragg Redevelopment Successor Agency | 209 |
| Internal Service Funds | 213 |
| ISF: Facilities | 232 |
| ISF: Information Technology (IT) | 237 |
| ISF: Fleet | 250 |
| Enterprise Funds | 256 |
| Water Department | 304 |
| Wastewater Treatment | 315 |
| CV Starr | 326 |



| | |
|---|------------|
| Broadband Utilities | 339 |
| Debt | 347 |
| Debt Management Policy | 348 |
| General Fund Debt | 356 |
| Capital Improvements | 357 |
| Capital Improvement Program Overview | 358 |
| CIP Five-Year Summary | 359 |
| Municipal Facilities | 363 |
| Guest House Rehabilitation | 364 |
| Broadband Fiber | 365 |
| City Hall - Roof | 366 |
| City Hall - Siding Replace - South & East Side | 367 |
| Emergency Operations Center - Veterans Memorial | 368 |
| Resiliency Center - CV Starr Center | 369 |
| PD EV Charging Stations | 370 |
| E. City Hall Rehabilitation & Stabilization | 371 |
| City Hall Remodel + Door Replacement | 372 |
| Town Hall Rehab and Bathroom Remodel | 373 |
| Main St. Fire Station Rehab | 374 |
| Main St. Fire Station Roof | 375 |
| Police Dept. Roof Replacement | 376 |
| Police Dept. Paint & Repairs- Exterior | 377 |
| Microgrid | 378 |
| Facilities Solar | 379 |
| Police Department Security Retrofit | 380 |
| Facilities Camera and Access Control Project | 381 |
| Parks & Community Services | 382 |
| Bainbridge Park Improvements | 383 |
| Pomo Bluffs Park- Parking Lot Rehab | 384 |
| Central Business District Parking Maintenance | 385 |
| Otis Johnson Trail Restoration | 386 |
| Noyo Harbor Staircase Repairs | 387 |
| Street Maintenance & Traffic Safety | 388 |
| 2025 Pavement Preservation Project | 389 |
| Rule 20 (Utility Underground) | 390 |
| Systematic Improvements at Unsignalized | 391 |
| 2022/23 Streets Rehabilitation | 392 |
| CBD Coastal Trail Connection | 393 |
| Willow St. Pedestrian Improvement - HSIP | 394 |
| Stop Gap Patch Pave Project | 395 |
| 2027 Roadway Revitalization | 396 |
| Red Streets and Alley Rehabilitation | 397 |
| CV Starr Enterprise | 398 |
| CV Starr HVAC Air Intake Redesign | 399 |
| Facility Roof Repair/Skylights | 400 |
| CV Starr Water Slide Staircase Rehab | 401 |
| CV Starr Reception Desk Area Rehab | 402 |
| CV Starr Pool Depth Reduction Project | 403 |
| Charge Up CV Starr | 404 |



| | |
|---|------------|
| Water Enterprise | 405 |
| Madsen Hole Rainey- Design | 406 |
| Desalination- Ocean Intake- Pilot Project | 407 |
| Water Treatment Plant Overhaul | 408 |
| Pudding Creek Water Main Relocation | 409 |
| Raw Water Line- All Phases | 410 |
| Raw Water Reservoirs- 135 AF | 411 |
| Distribution System Rehabilitation | 412 |
| Water Meter Replacement | 413 |
| Pudding Creek Water Main Extension (See WW-5) | 414 |
| Recycled Water | 415 |
| Water Tank #1 Replacement | 416 |
| Pudding Creek Water Main Paint | 417 |
| Brush Creek Culvert Replacement | 418 |
| Cedar Street Water Line Replacement | 419 |
| Wastewater Enterprise | 420 |
| Collection System Rehabilitation | 421 |
| Pudding Creek Sewer Main Relocation | 422 |
| Onsite Sodium Hypochlorite Generator | 423 |
| Elm Street Pump Station | 424 |
| Dryer Building Reconstruction | 425 |
| Sewer Main Extension North Fort Bragg(See WRT-9) | 426 |
| Biosolids Storage Structure | 427 |
| CIPP-Force Mains Project | 428 |
| WWTP Main Replacement | 429 |
| Storm Water | 430 |
| Trash Capture Device | 431 |
| Trash Cans City Wide (Art and Beautification Project) | 432 |
| Minnesota/Riverview Storm Drain Repair | 433 |
| Stormwater Program Asset Management Plan | 434 |
| Statistical Data | 435 |
| Demographics | 436 |
| Land Use | 440 |
| Tax Rates | 441 |
| Principle Property Tax Payers | 442 |
| Principle Sales Tax | 443 |
| Historical Sales Tax Amounts | 444 |
| Principal Employers | 445 |
| Top 15 RDA | 446 |
| Appendix | 447 |
| Glossary | 448 |



INTRODUCTION



City Manager Transmittal Letter

June 9th, 2025

Honorable Mayor, Vice Mayor, City Council members, and the Fort Bragg Community,

It is my privilege to present the City of Fort Bragg's Operating and Capital Budget for Fiscal Year 2025–2026. This document serves as a comprehensive financial and operational roadmap aligned with the City's 2024–2028 Strategic Plan. It reflects our shared commitment to deliver high-quality municipal services, invest in critical infrastructure, support economic and community development, and uphold long-term fiscal responsibility. At its core, this budget advances the City's vision of becoming a vibrant, inclusive, and future-ready community.

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 work to create plans that align with those priorities, and 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, 2025.

This budget is guided by seven strategic goals adopted by the City Council:

1. Invigorate Economic Opportunity and Community Vibrancy
2. Implement Resilient Infrastructure and Encourage Environmental Stewardship
3. Strengthen Public Safety and Emergency Preparedness
4. Enhance Public Places, Promote Recreation, and Cultivate Civic Pride
5. Fund Our Future with Financial and Fiscal Responsibility
6. Champion a Sustainable Municipal Organization
7. Communicate with Active Community Engagement

ECONOMIC OUTLOOK

The broader economic landscape in 2025 continues to reflect a delicate balance between inflation control and the desire for sustained growth. In May 2025, the Federal Reserve maintained interest rates between 5.25% and 5.50% and began tapering its balance sheet reductions, signaling cautious optimism. Inflation has begun to ease, with the Consumer Price Index (CPI) rising by 3.4% year-over-year. However, consumer behavior is increasingly conservative, with flat April retail sales and declines in discretionary purchases indicating growing caution among households.

Despite these national headwinds, Fort Bragg remains fiscally stable. Voter approval of Measure T (local sales tax adjustment) and Measure U (Transient Occupancy Tax increase) in November 2024 has significantly strengthened the City's revenue base. These measures create a stable, recurring revenue stream that reduces reliance on one-time funding sources and supports long-term sustainability.

BALANCING THE BUDGET

During the Mid-year Budget Review in March 2025, the City Council and staff reviewed the City Council's priorities for the FY 2024/25 Adopted Budget and continued the same set of Financial Goals for the FY 2025/26 budget. Those goals 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

Financial Summary



The FY 2025–2026 General Fund projects revenues of \$14,379,189 and expenditures of \$14,327,137, resulting in a projected operating surplus of \$52,053. Across all funds, the City’s total budget is \$45.3 million, including \$37.8 million in capital investments. The budget supports 103 full-time equivalent (FTE) positions and continues to be primarily supported by sales tax, transient occupancy tax, property taxes, and franchise fees.

**GENERAL FUND
EXPENDITURES BY CATEGORY
FY 2022/23 THROUGH FY 2024/26**

| | FY 2022/23 | FY 2023/24 | FY 2024/25 | FY 2024/25 | FY 2025/26 | % |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| | FYE | FYE | AMENDED | FYE | FYE | INCR/ -DECR |
| | AUDITED | AUDITED | BUDGET | PROJECTED | BUDGET | |
| Salaries & Wages | \$ 3,943,628 | \$ 4,138,874 | \$ 4,934,776 | \$ 4,522,618 | \$ 5,590,585 | 24% |
| Benefits | 2,081,755 | 2,331,008 | 2,991,452 | 2,704,597 | 3,276,711 | 21% |
| Materials & Services | 2,739,018 | 3,128,294 | 3,353,575 | 3,452,431 | 4,097,231 | 19% |
| Other Expenditures | 168,330 | 308,403 | 311,840 | 327,526 | 268,818 | -18% |
| Debt Service | 3,863,815 | 441,957 | 435,348 | 435,348 | 467,555 | 7% |
| Subtotal | 12,796,546 | 10,348,536 | 12,026,991 | 11,442,519 | 13,700,900 | 20% |
| Allocations | 1,222,680 | 1,130,064 | 401,891 | 585,377 | 626,236 | 7% |
| Subtotal with Allocations | 14,019,226 | 11,478,600 | 12,428,882 | 12,027,895 | 14,327,137 | 19% |
| Net Transfers | - | - | - | - | (53,274) | 0% |
| TOTAL | \$ 14,019,226 | \$ 11,478,600 | \$ 12,428,882 | \$ 12,027,895 | \$ 14,380,411 | 20% |

This budget remains structurally balanced and provides adequate reserve levels while advancing Council priorities through responsible planning and investment.

The General Fund expenditures for FY 2025/26 reflect a 20% increase compared to the FY 2023/24 actuals, rising from \$11.48 million to \$14.38 million. This growth is primarily driven by strategic investments in personnel, program delivery, and operational capacity. Salaries and wages increased by 24%, reflecting the addition of new positions across multiple departments, including broadband utility staffing, support for the CV Starr Center, expanded administrative capacity, and the recruitment of department heads in key areas. Benefits rose by 21%, largely due to higher staffing levels, rising pension obligations, and medical cost increases.

Materials and services expenditures grew by 19%, indicating the City’s commitment to enhancing service levels, investing in modernized systems like Acella, and outsourcing functions such as janitorial and landscaping services to improve efficiency and provide capacity for our Maintenance team. Other expenditures saw a modest decline of 18%, likely tied to the completion of one-time projects or the refinement of program costs. Debt service remains relatively flat, increasing by only 7%, which reflects the City’s strong debt management and lack of major new borrowing. Internal allocations also saw adjustments, reflecting the realignment of cost centers and internal service charges.

This budget supports a growing organization with a sharpened focus on service delivery, workforce development, and innovation. While the expenditure increase is substantial, it aligns with City Council priorities and is supported by strong financial planning, the City’s healthy reserves, and the structural changes underway to improve transparency, service quality, and operational sustainability.

Enterprise Fund Highlights

Broadband Utility (MCN): The new utility is budgeted at \$2.3 million and includes nine new positions. It aims to expand high-speed internet access, promote digital inclusion, and support innovation.

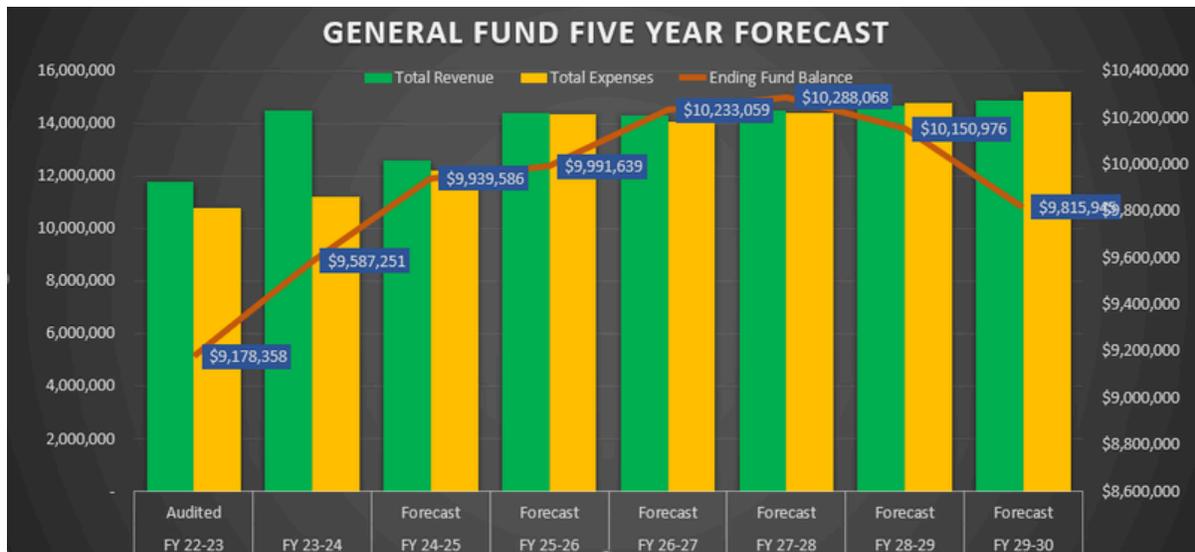


Water Enterprise Fund: With revenues of \$3.0 million and expenditures of \$2.8 million, the Water Fund is debt-free and supported by over \$22 million in secured grants. New smart meters will increase billing accuracy and conservation. A rate study is underway to ensure future rate sustainability.

Wastewater Enterprise Fund: The Wastewater Fund includes \$3.66 million in revenues and \$3.2 million in expenditures, along with \$97,000 in annual debt payments. A biosolids dryer feasibility study is in progress. Despite an 18% increase in insurance costs, the fund continues to absorb expenses without reducing service levels.

Long-Term Financial Forecast

Long-term financial planning remains essential to ensuring Fort Bragg’s continued sustainability. The City’s Five-Year General Fund Forecast shows that while current operations remain balanced through FY 2026–27, the City could face moderate structural deficits beginning in FY 2027–28 if revenues do not keep pace with expenditure growth. Key pressures include rising labor and benefit costs, inflationary impacts on contracted services, and the need for capital reinvestment. Proactive measures, including cost containment, targeted economic development, and maintaining reserves, will be necessary to navigate these challenges while maintaining service levels.



Strategic Plan Alignment: FY 2025–26 Initiatives



1. Economic Opportunity and Community Vibrancy

A strong economy is the foundation of a resilient community. This year's budget supports small business development, entrepreneurship, tourism, and downtown revitalization. The City is investing \$650,000 in the Fort Bragg Business Boost Fund and façade improvements, \$90,000 in standalone façade grants, and \$270,000 for destination marketing and community events. An additional \$30,000 will be used for downtown enhancements such as benches, murals, and flower baskets. The Economic Development Department will continue to support businesses through technical assistance, permitting support, and the launch of a new One-Stop Shop for planning and building services, including expedited plan reviews through 4Leaf.

The City is also establishing a municipal broadband utility following the acquisition of Mendocino Community Network (MCN). This new enterprise includes nine new positions and provides a foundation for digital equity and innovation.





2. Housing Initiatives

Affordable housing remains a top priority. The City is continuing recruitment for a Planning and Housing Director included in the proposed budget and establishing a Community Land Trust (CLT) to secure long-term affordability. An \$800,000 investment of ARPA funds will support public-private housing development on vacant City-owned land. The City approved 87 new market-rate housing units and a 45-unit senior housing project in FY 2024–25, and is now pursuing the State’s Pro-Housing Designation in July 2025.

3. Infrastructure and Environmental Stewardship

The City continues to make historic capital investments in water, broadband, transportation, and energy systems. The FY 2025–26 budget includes:

- \$12.9 million for modernization of the water treatment plant
- \$9.3 million for the raw water line replacement
- \$10.5 million for broadband fiber installation
- \$1.4 million for the Oneka wave-powered desalination pilot
- \$2.7 million for the 2025 Pavement Preservation Project, improving 7.2 miles of roadway, ADA upgrades, and striping
- \$25,000 for a microgrid feasibility study supporting clean energy infrastructure

These projects build resilience, support climate action goals, and position the City for long-term sustainability.

4. Public Safety and Emergency Preparedness

Public safety remains one of the City’s highest priorities, with this year’s budget reflecting targeted investments to enhance both the day-to-day effectiveness of law enforcement and the City’s readiness for emergency situations. The FY 2025/26 budget supports the creation of a Patrol Commander position—establishing a critical layer of command-level oversight between line officers and administrative leadership. This role will provide stronger supervision of sergeants and patrol staff, improve shift coordination, and strengthen response accountability across all operations.

In conjunction with this, the City has made a strategic decision to freeze the fourth sergeant position, allowing for the reallocation of resources toward emerging needs without compromising public safety coverage. This approach reflects a broader organizational commitment to performance-based staffing, ensuring that limited resources are deployed where they yield the greatest impact.

Recognizing the importance of regional coordination, the budget funds a Task Force Officer who will work in collaboration with neighboring jurisdictions and federal partners to address regional crime trends and high-risk cases. The City also continues to fund a dedicated School Resource Officer (SRO), reaffirming its



commitment to student safety and positive youth engagement at local schools.

Operational support is further strengthened by the addition of a part-time Transport Officer, enhancing the department's capacity to manage custody transfers and reduce the strain on patrol officers. Additionally, the budget allocates \$20,000 to update the City's Emergency Operations Plan, ensuring that protocols remain current, compliant, and responsive to modern risks, including wildfires, earthquakes, and climate-related threats.

The budget includes funding for a 4% cost-of-living adjustment (COLA) according to the MOU, and continues to uphold Fort Bragg Municipal Code Chapter 2.68, which mandates annual salary benchmarking to ensure law enforcement compensation remains competitive with neighboring agencies. This is a vital component of the City's recruitment and retention strategy in an increasingly competitive public safety labor market.

These combined investments reflect a holistic approach to public safety—one that emphasizes leadership development, interagency collaboration, operational efficiency, and long-term preparedness. As Fort Bragg continues to grow and evolve, the City remains committed to fostering a safe, secure, and well-coordinated community.

5. Parks, Recreation, and Civic Pride

The creation of the City's new Parks and Recreation Department marks a transformative step toward enhancing quality of life, community connection, and civic pride for Fort Bragg residents. This structural realignment consolidates key functions—previously housed under Public Works and CV Starr Center operations—into a single, dedicated department that now oversees facility rentals, public space maintenance, youth and adult programming, and recreation planning. By centralizing leadership, the City can more effectively align its recreational offerings with long-term community needs and goals. This shift also supports several strategic priorities outlined in the City's 2024–2028 Strategic Plan, particularly the goals to “Promote Civic Pride and Community Wellness,” “Maintain and Enhance Infrastructure,” and “Strengthen Community Partnerships.” These values are reflected in both operational planning and capital investment.

Significant capital improvements are underway to reinvigorate public amenities and expand recreational access:

- Bainbridge Park Enhancements (\$2.3 million) – This project includes updated playground facilities, improved landscaping, accessible walking paths, and upgraded restrooms. These enhancements will make Bainbridge Park a vibrant and inclusive gathering place for residents of all ages and abilities, directly supporting the Department's goal to provide equitable access to safe and engaging outdoor spaces.
- CV Starr Community Center Upgrades (\$1.6 million) – Major renovations include HVAC system improvements for energy efficiency and comfort, pool depth modifications to better support swim instruction and recreation programs, and the installation of a new sauna, designed to enhance member amenities and attract additional memberships. These investments position the Center as a cornerstone of community health and wellness.
- New Recreational Site (6–7 acres along Highway 20) – Planning is underway to develop this site into a multi-use recreational space that can support future sports fields, event space, or outdoor education programs. This long-term vision represents the Department's goal to expand capacity and access to recreational facilities, particularly in underserved areas.
- Facility Rental Coordination – By integrating all facility rental services under one department, the City is simplifying access to public spaces for community events, private functions, and cultural programming—enhancing transparency and user experience while maximizing revenue potential.

In addition to these physical improvements, the Parks and Recreation Department is advancing key partnerships to amplify its impact. Collaborations with the Fort Bragg Unified School District are strengthening afterschool and summer enrichment opportunities, and the Department is engaging with local nonprofits and youth organizations to expand recreational offerings, volunteer engagement, and community-building initiatives.



These combined efforts promote the Department's broader mission: to foster inclusive, well-maintained, and creatively programmed spaces that nurture community health, environmental stewardship, and lifelong participation in civic life. As the department takes shape, it will be guided by strategic goals that prioritize equity, accessibility, sustainability, and innovation, ensuring that Fort Bragg's parks and public spaces reflect the values and needs of its residents.

6. Financial and Fiscal Responsibility

Maintaining long-term fiscal sustainability continues to be a cornerstone of the City's operations and governance. The FY 2025–26 Proposed Budget reflects this commitment through prudent reserve management, responsible investments, and improved transparency across all financial activities. The City has sustained a General Fund reserve level of 30%, consistent with the Government Finance Officers Association (GFOA) best practices, ensuring sufficient liquidity to weather economic uncertainty, unforeseen emergencies, and natural disasters. This strong reserve position also supports the City's creditworthiness and its ability to pursue long-term infrastructure financing when needed.

As part of a multi-year strategy to manage rising pension costs, the City is contributing an additional \$200,000 to its Section 115 Pension Trust, bringing the cumulative total to \$2.8 million. This trust allows the City to pre-fund pension liabilities and buffer against CalPERS rate volatility, which is expected to increase as legacy obligations mature and actuarial assumptions shift. By continuing to build this fund, the City is taking proactive steps to reduce future General Fund exposure and maintain flexibility in future budgets.

Another key step in reinforcing financial clarity and accountability has been the separation of broadband utility and solar infrastructure costs into enterprise funds. This structural shift ensures that the revenues and expenditures associated with these capital-intensive services are isolated from the General Fund, providing greater transparency and enabling each enterprise to operate in a financially self-sustaining manner. The broadband fund, in particular, will be supported by long-term debt service planning, customer revenues, and usage-based rate modeling that reflects the infrastructure's operational lifecycle.

The City's Five-Year Financial Forecast remains a critical tool in guiding long-term decision-making. Updated annually, the forecast projects a balanced outlook through FY 2026–27, after which structural deficits are anticipated to emerge due to flattening revenues and escalating pension, personnel, and operating costs. In anticipation, the City is already taking steps to mitigate these challenges through strategic cost containment, employee vacancy management, and ongoing evaluation of revenue enhancement opportunities, including implementation of Measures T and U and continued economic development.

Additionally, the City continues to modernize its budgeting practices and has once again submitted its budget for review under the GFOA Distinguished Budget Presentation Award program. The City previously received this award for the FY 2024–25 Budget, demonstrating a commitment to excellence in financial reporting, transparency, and alignment with strategic goals.

Through strong reserves, responsible pension planning, clear enterprise fund structures, and disciplined forecasting, Fort Bragg is positioning itself not only to meet current service demands but to maintain long-term resiliency in the face of economic fluctuations and evolving community needs.

7. Sustainable Municipal Organization

Our employees are the heart of City government, and investing in their success is central to sustaining a high-performing organization. The FY 2025–2026 budget deepens our commitment to building a resilient, capable, and motivated workforce through expanded leadership development, internal capacity building, and career advancement opportunities.

This year, the City is actively recruiting new department heads for Planning and Housing, Parks and Recreation, and Finance and Administration—ensuring strong, visionary leadership across key service areas. Additional administrative support has been added to the Community Development and Administration departments to streamline internal operations and support frontline teams.



We have significantly expanded our internship and training programs, including a new partnership with the Fort Bragg Unified School District to expose high school students to careers in local government. These efforts are designed to foster the next generation of public service professionals while cultivating a diverse and talented local pipeline.

The City is also rolling out wellness and team-building initiatives designed to strengthen collaboration, reduce burnout, and enhance workplace culture. Cross-departmental training, onboarding improvements, and structured mentoring are helping employees build the skills and support systems they need to thrive. This includes launching targeted leadership development pathways and flexible learning opportunities for both new and seasoned staff.

Technological innovation is also part of our internal transformation. The City will launch the **Acella permitting platform** in July 2025 to streamline permit processing, enhance service delivery, and increase transparency for both staff and the public.

In support of our new municipal broadband utility, the budget adds nine new full-time positions to oversee infrastructure deployment, service activation, and customer support. These roles will not only ensure a successful enterprise launch but will also offer meaningful new employment opportunities in one of Fort Bragg's most exciting and forward-thinking public initiatives.

Through these investments, the City is building a stronger foundation to support its employees, develop future leaders, and ensure that Fort Bragg continues to deliver exceptional service well into the future.



8. Community Engagement and Transparency

Transparency and responsiveness are essential to community trust. This year's budget funds the establishment of:

- Launch of Public Experience Liaison at City Hall
- Development of a new City website (\$44K) and business license system (\$30K)
- Volunteer Central program launching July 2025
- Expanded use of the Acella platform for real-time permitting updates
- Continued support for Noyo Center special projects through Measure AA/AB

GFOA Budget Award Recognition

We are proud to share that the City of Fort Bragg received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for FY 2025. This award affirms our commitment to financial transparency, alignment with best practices, and excellence in budget preparation. The FY 2025–2026 Proposed Budget builds on this achievement by enhancing clarity, strategic alignment, and long-term planning.

Conclusion

The FY 2025–2026 Proposed Budget represents more than just numbers—it embodies our collective vision for Fort Bragg as a resilient, inclusive, and forward-thinking community. It reflects a commitment to investing in what matters most: safe neighborhoods, reliable infrastructure, housing that meets the needs of our residents, thriving local businesses, and accessible public spaces that bring us together. This budget ensures we continue to move forward with purpose while maintaining the structural balance and fiscal responsibility that safeguard our future.

The work ahead will require collaboration, adaptability, and a continued focus on our shared values: **Innovation, Service-Oriented Leadership, Collaboration, Honesty & Integrity, and Fair & Ethical Practices.** These principles are not only written into our strategic plan—they are lived out every day by our staff, our Council, and our community members who care deeply about the future of Fort Bragg.

To the City Council, thank you for your vision and unwavering leadership. To our dedicated City staff, thank you for the passion and professionalism you bring to your work. And to the residents and business owners of Fort Bragg—thank you for your partnership, your trust, and your belief in what we can achieve together.

It is an honor to serve as your City Manager. I look forward to continuing this important work—side by side with all of you—as we build a stronger, more vibrant, and more resilient Fort Bragg.

Respectfully Submitted,



Isaac Whippy
City Manager

Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Fort Bragg
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director



Population Overview



TOTAL POPULATION

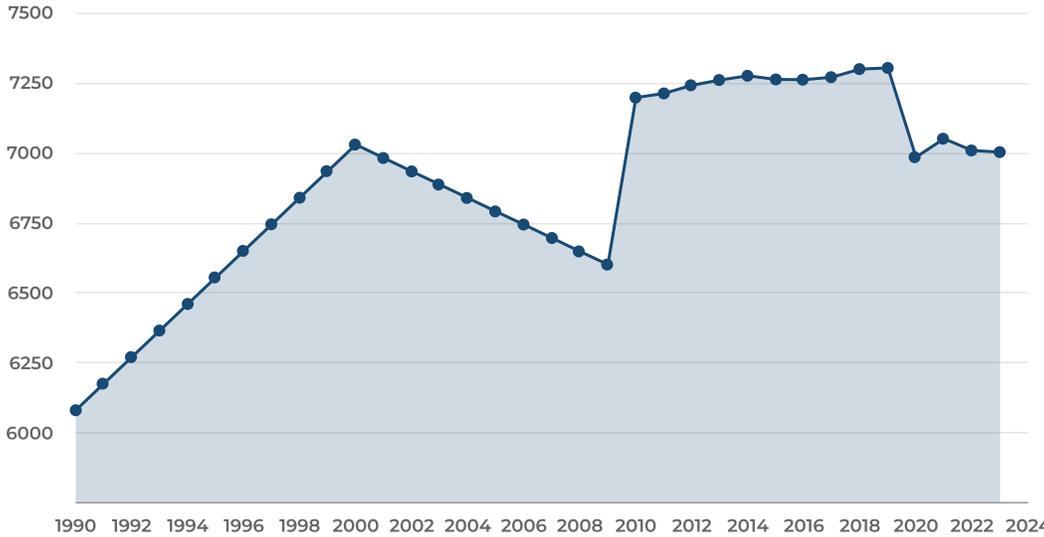
7,001

▼ **.09%**
vs. 2022

GROWTH RANK

183 out of **503**

Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



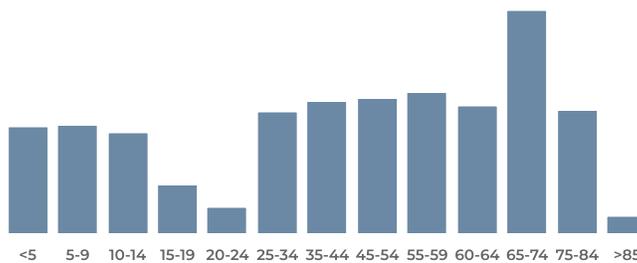
DAYTIME POPULATION

8,492

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

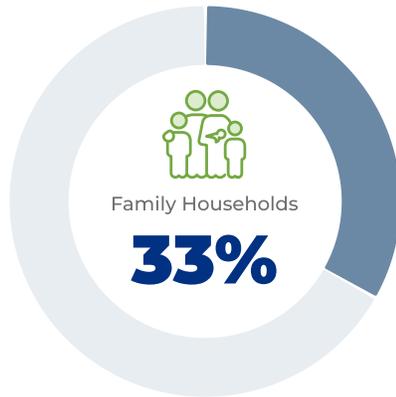
* Data Source: American Community Survey 5-year estimates

Household Analysis

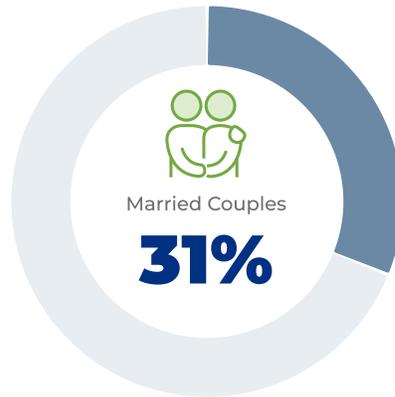
TOTAL HOUSEHOLDS

2,971

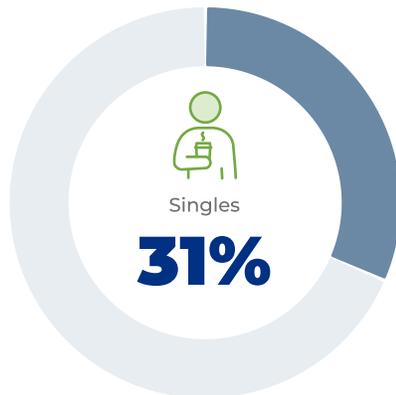
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▼ **32%**
lower than state average



▼ **38%**
lower than state average



▲ **32%**
higher than state average



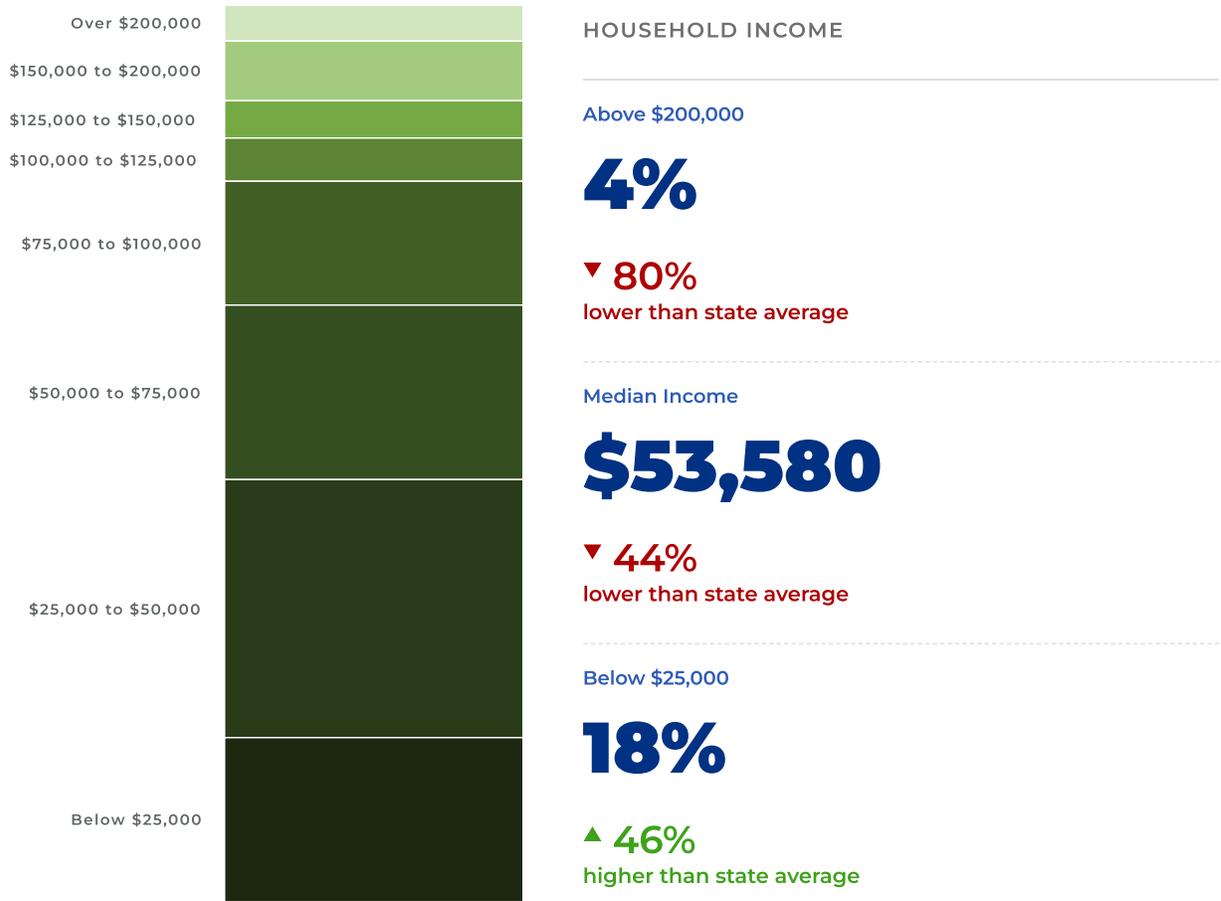
▲ **154%**
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

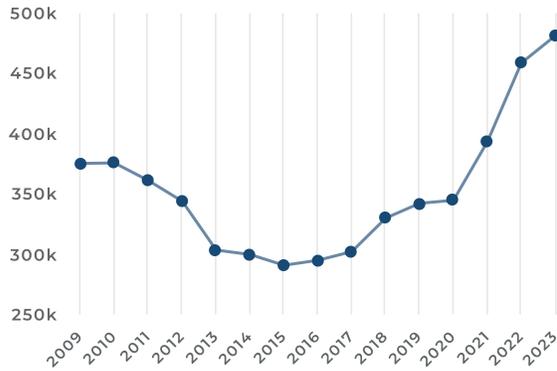


Housing Overview



2023 MEDIAN HOME VALUE

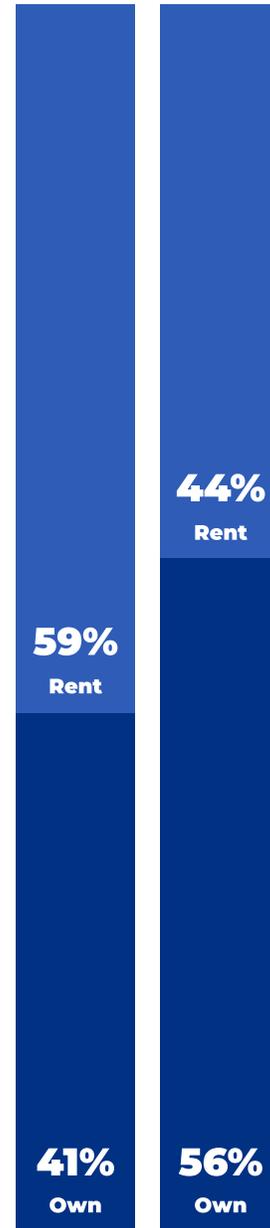
\$481,200



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Fort Bragg State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Guide to the Document

The functions of local government stem from three levels of policy direction: federal, state, and local. Within this intergovernmental system, local government is responsible for providing basic public services, such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection while addressing the expectations and values of its citizens. For local governments, the primary tool used to coordinate the provision of governmental services and to provide legal authorization for the expenditure of funds is the annual budget. A local government budget is a financial plan that matches existing resources with the needs of the community.

The City of Fort Bragg's budget is developed and adopted by the City Council and provides Fort Bragg residents and City staff with a plan for implementation of the services, goals, and objectives specified by the City Council. The City's Wastewater Enterprise is operated by the Municipal Improvement District No. 1 (MID) Board. The City Council serves concurrently as the MID Board of Directors. The budget for the Wastewater Enterprise is included in this budget document.

The Operating Budget is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The Five-Year Capital Improvement Program (CIP) and Capital Projects Budget provide citizens and City officials with detailed information about capital projects that are planned for near or midterm implementation.

This budget outlines the many municipal services, programs, and projects provided by the City of Fort Bragg over the course of the fiscal year. It identifies revenue projections and specific expenditures necessary to deliver services to the community. The budget is intended to provide transparency to City residents about programs and services as well as the policies underlying the City Council's spending decisions.

Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the City for its Fiscal Year 2023/24 Budget. This was the third year that the government had achieved this prestigious award. Achievement of the award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves:

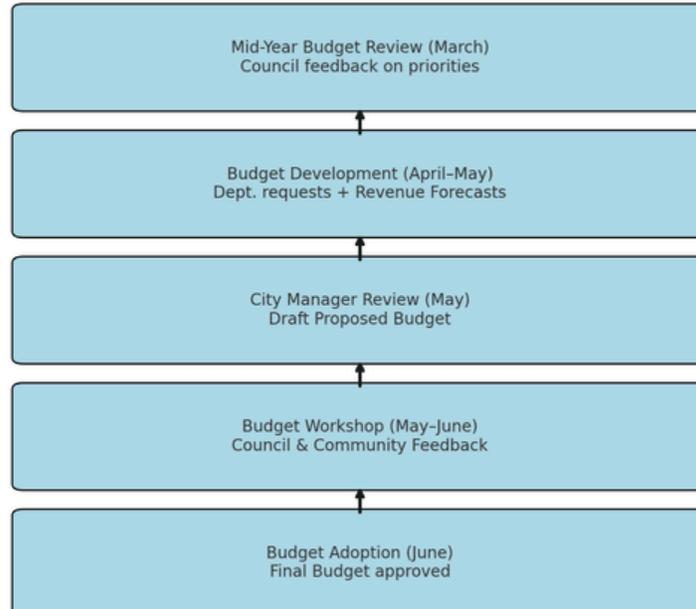
- **A Policy Document** – to describe financial and operating policies, goals, and priorities for the organization.
- **A Financial Plan** – to provide revenue and expenditure information by fund, department, division, and category.
- **An Operations Guide** – to describe activities and objectives for the fiscal year.
- **A Communications Tool** – to provide information on budgetary trends, planning processes, and integration of the operating and capital budgets.

The Distinguished Budget Presentation Award is valid for one year. Our Fiscal Year 2023/24 budget will again be submitted to the GFOA, and we are confident that we will once again achieve the award.



ANNUAL BUDGET PROCESS

City of Fort Bragg Annual Budget Process



City of Fort Bragg Annual Budget Process

The City of Fort Bragg utilizes a transparent and strategic annual budget process to responsibly plan for the upcoming fiscal year, align expenditures with community priorities, and ensure long-term financial sustainability. The process includes the following phases:

1. Mid-Year Budget Review (March)

Each March, the City conducts a Mid-Year Budget Review to evaluate year-to-date financial performance and seek input from the City Council on priorities for the upcoming fiscal year. This provides early direction to guide the development of the budget and helps identify emerging needs or opportunities.

2. Budget Development (April – May)

Department Heads review current operations and submit budget requests to the City Manager. These requests must align with the City's Strategic Goals and include any proposed changes in service levels, staffing, or capital needs. At the same time, the Finance Department prepares updated **revenue forecasts** and **long-term financial projections** based on current trends, grant funding, and economic conditions.

3. City Manager Review & Draft Budget Preparation (May)

The City Manager evaluates departmental budget requests in light of fiscal constraints and strategic priorities, preparing a **Proposed Budget** that reflects a balanced approach to meeting service demands, investing in infrastructure, and ensuring responsible financial management.

4. Budget Workshop & Community Feedback (May – June)

The Proposed Budget is presented during a publicly noticed **Budget Workshop** held in May or June. During this session, Department Heads present their budget priorities, and the City Council and community members are invited to provide feedback. This collaborative dialogue helps refine the final budget before adoption.

5. Budget Adoption (June)

Following the Budget Workshop, any necessary adjustments are made, and the **Final Budget** is presented to the City Council for formal adoption in June, prior to the start of the new fiscal year on July 1.

This inclusive and strategic process helps ensure that the City's budget reflects community values, supports long-term goals, and maintains the financial health of the City of Fort Bragg.



Budget Organization & Fund Structure

Budget Organization

The FY 2025/26 Budget includes eight basic sections as follows:

1. **City Manager's Transmittal.** Provides an introduction to the budget including a summary of critical economic issues, Council-directed core services, and basic operational and strategic goals for FY 2025/26.
2. **Introduction.** Includes this Users' Guide, a directory of elected and appointed City officials, a Citywide organization chart, an overview of the City of Fort Bragg, a definition of the funds included in the financial reporting model of the City, and the City's budget guidelines and fiscal policies. This section provides the reader with the policies and documents that guide the City's financial practices.
3. **Summary.** It includes a comprehensive overview of fund balance projections and individual summaries of revenues and expenditures for all funds and the General Fund. Also included are interfund transfers, interfund cost reimbursements, and the City's cost allocation plan. Summaries for the Water, Wastewater, and C.V. Starr Enterprise Funds are included in the detail section for each fund.
4. **Fund Detail - Departmental Summaries.** Presents detailed information on the City's operating departments and Enterprise funds as follows:

| | |
|--------------------------------|------------------------------|
| City Council | Public Works |
| Administration | Internal Services |
| Tourism Marketing & Promotions | Debt Service |
| Finance | Water Enterprise |
| Non-Departmental | Wastewater Enterprise |
| Public Safety | C.V. Starr Center Enterprise |
| Community Development | Fort Bragg Broadband - MCN |

Additional information about services provided by the City is included in each departmental section. Department summary information includes organizational charts, departmental service descriptions, summaries of accomplishments and goals, a comparison of the total adopted budget to the prior fiscal year, and a summary of expenditures over three fiscal years. More specific information about the current year's appropriations is provided in the budget detail section. With the FY 2017/18 Budget, the presentation was expanded to include a summary of revenue generated by each department.

5. **Grants and Special Revenue Funds.** Provides an overview of each of the City's Special Revenue Funds, including fund descriptions, revenues, and expenditures. Special Revenue Funds are classified into one of four categories: Revenue, Grants, Internal Service Funds, and Trust and Agency.
6. **Capital Improvement Program (CIP) and Capital Projects Budget.** The Multi-Year CIP includes descriptions of individual projects and details the acquisition, construction, or rehabilitation of major capital facilities and infrastructure. The Capital Projects Budget is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years.
7. **Statistical Data.** Presents historical information for the past 10 years regarding the City's finances, operations, constituents, and the local economy.
8. **Glossary.** A list of specialized words and acronyms used in the budget document and their definitions.

Budget Process & Adoption

The City develops an annual budget according to legal and policy direction which includes:

- Prepare a budget for all funds of the City.
- Strive to adopt a budget that is balanced as to resources and appropriations.
- Adopt a budget that does not exceed state constitutional limits.
- Adopt a budget prior to the beginning of the fiscal year in which it is to take effect.
- Allow for adjustments to the budget with proper approvals.



- Strive to maintain reserves in accordance with established Council policies.
- Utilize encumbrances of appropriations as a budgetary control technique.
- Adopt the budget through City Council and Municipal Improvement District Board resolutions.
- Exercise budgetary controls at the department level.

The City of Fort Bragg operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared by the Finance Department under the supervision of the City Manager. The budget process typically begins in January once the audit reports for the prior fiscal year are complete. The Finance Department prepares a Mid-Year Performance Report and the City Council conducts a Mid-Year Budget Workshop (typically in March). At that workshop, revenue and expense projections are presented for the current fiscal year and the Council provides policy direction to staff regarding preparation of the budget for the coming fiscal year. Following the mid-year workshop, a Adopted Budget is assembled for the next fiscal year, and it is reviewed by the Council and the public at a budget workshop (typically in May). Following the budget workshop, a revised Budget is prepared and transmitted to the City Council in June for further review, public input, deliberation, and adoption prior to the beginning of each new fiscal year (July 1).

Copies of the Adopted Budget are made available to the general public prior to the City Council's budget workshop. After providing opportunities for public review and discussion at the budget workshop(s), the budget is adopted by the City Council prior to June 30 at either a regular or special City Council meeting. After adoption, the budget may be amended by City Council resolution.

Basis of Accounting and Fund Definitions

The modified accrual basis of accounting is used by all General, Special Revenue, and Capital Projects Funds. This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The accrual basis of accounting is utilized by all Enterprise and Internal Service Funds. This means that revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

To demonstrate fiscal accountability, various funds are established in accordance with the objectives of special regulations, restrictions, and/or limitations. Each fund is considered a separate accounting entity with a self-balancing set of accounts. The funds that are used in the financial reporting model for the City of Fort Bragg as follows:

The **General Fund** is the City's primary operating fund. It is used to account for resources traditionally associated with general government activities which are not required (legally or by sound fiscal management) to be accounted for in another fund.

Special Revenue Funds are used to account for revenues that are legally restricted for a particular purpose. The City has several Special Revenue Funds including the Special Sales Tax for Street Repairs, Asset Forfeiture, General Plan Maintenance Fee, Gas Taxes and Fire Equipment Tax. Special Revenue Funds are also used to account for grants obtained to fund City projects and activities.

Capital Project Funds are used to account for financial resources to be used for construction or acquisition of fixed assets, such as buildings, equipment, or roads. A Capital Project Fund exists only until completion of the project.

Internal Service Funds are used by the City to account for the financing of goods and services provided by one department to other departments within a government organization on a cost-reimbursement basis. They are set up to take advantage of economies of scale, to avoid duplication of effort, and to accurately identify costs of specific governmental services. The City utilizes three Internal Service Funds: Facilities Repair & Maintenance, Technology Replacement & Maintenance and Fleet & Equipment Services.

Enterprise Funds are used to account for operations that are supported by a fee charged to external users for services, similar to a private business. The City has three Enterprise Funds: Water, Wastewater, and C. V. Starr Center.



Fiduciary Funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and therefore cannot be used to support the government's own programs. The City has one fiduciary fund: Successor Agency to Fort Bragg Redevelopment Agency.

Cost Allocation Plan and Direct Charges

The City employs a multi-step process for distributing the indirect costs of central service departments (City Council, Administration, Finance, Non-Departmental and Public Works Administration) and the City's Internal Service Funds to various departments and funds.

Costs of the City's central service departments are allocated through the City's Cost Allocation Plan (CAP). The CAP allocates costs that originate in one department but benefit one or more other departments. By way of example, the Administrative Services Department (City Clerk) performs the function of "Records Management" which benefits multiple other departments within the City organization. The costs associated with "Records Management" are allocated from the Administrative Services Department to the multiple other departments that benefit from the service. Each year a year-end true-up is performed so that allocations are based on actual results rather than budgeted forecasts. For example, if actual administrative costs end the year less than budgeted, then allocated costs will be revised down.

Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue and expenditure estimates based on trends and forecasts available as of June 2025. These estimates take into account what has happened in the local economy, current revenue and expenditure experiences, and, to the extent possible, what is projected to happen over the next 14 months.



City of Fort Bragg Overview



History of Fort Bragg

The north coast of Mendocino County was inhabited by Native Americans of the Pomo tribe for approximately 10,000 years. The Pomo people were hunter-gatherers with a close relationship to the land and the sea. Seasonal Pomo villages were located along the coast with permanent villages located north of the Ten Mile River.

In 1855, an exploration party from the Bureau of Indian Affairs visited the area in search of a site on which to create a reservation and, the following year, the Mendocino Indian Reservation was established. It spanned an area from the south side of the Noyo River to the north of the Ten Mile River and east to Little Valley and Glen Blair. In 1857, the Fort Bragg military post was installed on the Mendocino Indian Reservation approximately 1½ miles north of the Noyo River and its purpose was to maintain order on the reservation. During the same year, a lumber mill was established on the Noyo River, starting what would become the major industry of the region. The military post was short-lived and records show that November 23, 1861, was the last date on which army units occupied the fort. In 1865, after 300 Native Americans were marched forcibly from the Mendocino Indian Reservation to a reservation in Round Valley, Fort Bragg as a military post was abandoned.

On August 5, 1889, Fort Bragg was incorporated as a city. C.R. Johnson, president of the Fort Bragg Redwood Company, was the first mayor and his company laid out the town much as it exists today – with a uniform street grid and mid-block alleys. In 1893, the Union Lumber Company was created when the Fort Bragg Redwood Company absorbed some of the smaller lumber companies in the area. In 1901, the Union Lumber Company incorporated the National Steamship Company to carry lumber, passengers, and supplies. The steamships provided Fort Bragg's only link to manufactured comforts and staples like sugar and coffee. In 1905, the California Western Railroad was formed, and a rail line was established from Fort Bragg to Willits where train connections could be made to San Francisco. The 1906 Earthquake resulted in a fire at the lumber mill that threatened the entire City. Brick buildings throughout the City were damaged, if not destroyed completely, and many frame homes were knocked off their piers. The fire burned the downtown area bordered by Franklin Street, Redwood Avenue, and McPherson Street. Within 12 months following the earthquake, all downtown reconstruction was completed. The earthquake brought prosperity to Fort Bragg as the mills furnished lumber for the rebuilding of San Francisco. By 1916, Fort Bragg had become a popular place to visit – and to settle.

Commercial fishing also played an important role in the formation of the economic base of Fort Bragg. Noyo Harbor was once a major commercial fishing port known for its quality fish products that were distributed to major metropolitan markets. In recent years, the fishing industry has declined and Fort Bragg's economic base has transitioned from "resource extraction" (i.e., timber and fishing industries) to a more service-oriented economy serving a regional coastal population of approximately 20,000 residents as well as hundreds of thousands of visitors each year.





City Geography

The City of Fort Bragg is located approximately 165 miles north of San Francisco and 185 miles west of Sacramento on the scenic coast of Mendocino County. The City occupies 2.7 square miles. The 2022 Census places the City's population at 7,007. Although it is quite small, Fort Bragg is the largest city on the coast between San Francisco and Eureka. The largest employment categories in the City include services, wholesale and retail trade, local government, public education, health care, tourism, and fishing. The mild climate and picturesque coastline make Fort Bragg a popular tourist and recreational area.

City Authority

Fort Bragg is a general law city under California state law and its rights, powers, privileges, authority, and functions are established through the State constitution. These statutory rights include the power to: sue and be sued; purchase, receive by gift or bequest and hold land, make contracts and purchases and hold personal property necessary for the exercise of its powers; manage, sell, lease, or otherwise dispose of its property as the interest of its inhabitants require; levy and collect taxes authorized by law and exercise such other and further powers as may be especially conferred by law or as may be necessarily implied from those expressed.

City Council

The voters elect members of the Fort Bragg City Council to serve overlapping four-year terms. The Mayor is elected by and from the City Council for a two-year term. The Council sets policy and exercises the legislative authority of the City. The Council holds meetings on the second and fourth Mondays of each month and at such other times as necessary. Current City Council members and the dates upon which their respective terms expire are as follows:

Mayor Jason Godeke December 2026

Vice Mayor Marcia Rafanan December 2026

Councilmember Tess Albin-Smith December 2026

Councilmember Scott Hockett December 2028

Councilmember Lindy Peters December 2028

Administration and Management

Fort Bragg operates under the Council-Manager form of government. The City Council appoints the City Manager who appoints other City staff and is charged with overseeing the City's daily operations. Several boards, commissions, and committees assist the City Council and administration in carrying out various aspects and functions of city government.

City Services

The City provides a wide range of services to its residents, including public safety services, construction and maintenance of streets and infrastructure, water service, community development, financial management, and administrative services. Special Districts and Joint Power Authorities (JPAs) under the jurisdiction of the City provide emergency services, fire protection, and wastewater treatment services. Other entities, not under the City's jurisdiction, that provide services to the City's population include the school district, hospital district, recreation district, harbor district, and other special districts.

Fort Bragg Municipal Improvement District No. 1

The members of the City Council serve concurrently as the Fort Bragg Municipal Improvement District No. 1 (MID) Board of Directors. The MID was formed in 1969 for the purpose of acquiring and constructing wastewater system improvements including the construction of a wastewater treatment plant. The wastewater system serves approximately 3,000 residential and commercial connections in an area that includes the City of Fort Bragg and small areas of unincorporated territory on the periphery of the City. The MID Board of Directors meets on the same schedule as the City Council and can schedule special meetings as necessary. The MID is referred to within the Budget as the "Wastewater Enterprise Fund."



Successor Agency to Fort Bragg Redevelopment Agency

From 1986 to 2012, the Fort Bragg Redevelopment Agency carried out redevelopment projects and promoted and supported economic development and affordable housing development in the redevelopment project area, an area which generally included properties within the Central Business District, commercial and industrial lands along Main Street, and the former Georgia Pacific mill site. In early 2012, the Redevelopment Agency was dissolved (as required by A.B. 1X26) and the City Council opted to serve as the Successor Agency to the Fort Bragg Redevelopment Agency. The Successor Agency is the legal entity tasked with winding down the affairs of the former Redevelopment Agency under the supervision of an Oversight Board. The Successor Agency plays a key day-to-day role in assuring that the existing debt service and other enforceable obligations of the former Redevelopment Agency are properly paid based upon a Recognized Obligation Payment Schedule (ROPS) approved by the Oversight Board and the State Department of Finance.

C. V. Starr Community Center

The C.V. Starr Community Center and Sigrid & Harry Spath Aquatic Facility (the "C.V. Starr Center") is a 43,000-square-foot recreation and aquatic facility that was built by the Mendocino Coast Recreation and Parks District (MCRPD), a special district providing recreational services to residents of the Mendocino Coast. The facility includes an indoor water park with an eight-lane competition pool and diving board, a leisure pool with a water slide and a 'lazy river', a cardio-fitness center and weight room, and facilities for other fitness classes and enrichment activities. In addition, the C.V. Starr Center has meeting rooms for parties and community events, and the grounds include a dog park, a skateboard park, petanque courts, and picnic/BBQ facilities.

After the C.V. Starr Center opened in 2009, MCRPD faced challenges due to insufficient operating revenues. In March 2012, the voters of Fort Bragg approved a special sales tax to fund the operation, maintenance, and capital improvements at the C.V. Starr Center. The ballot measure mandated the transfer of ownership of the C.V. Starr Center to the City of Fort Bragg and required MCRPD to allocate a portion of its property tax revenues to the City. The facility reopened under City ownership in July 2012. On August 2, 2023, the MCRPD Board unanimously voted to terminate the operating agreement of the C.V. Starr Community Center and provided the City of Fort Bragg notice to begin the process of dissolving the operating agreement immediately. During the January 22, 2024, meeting, the City Council passed a resolution for the absorption of the C.V. Starr Community Center as a city-owned and city-operated facility, which was approved to be effective on February 11, 2024.

Broadband Infrastructure Enterprise – Mendocino Community Network (MCN)

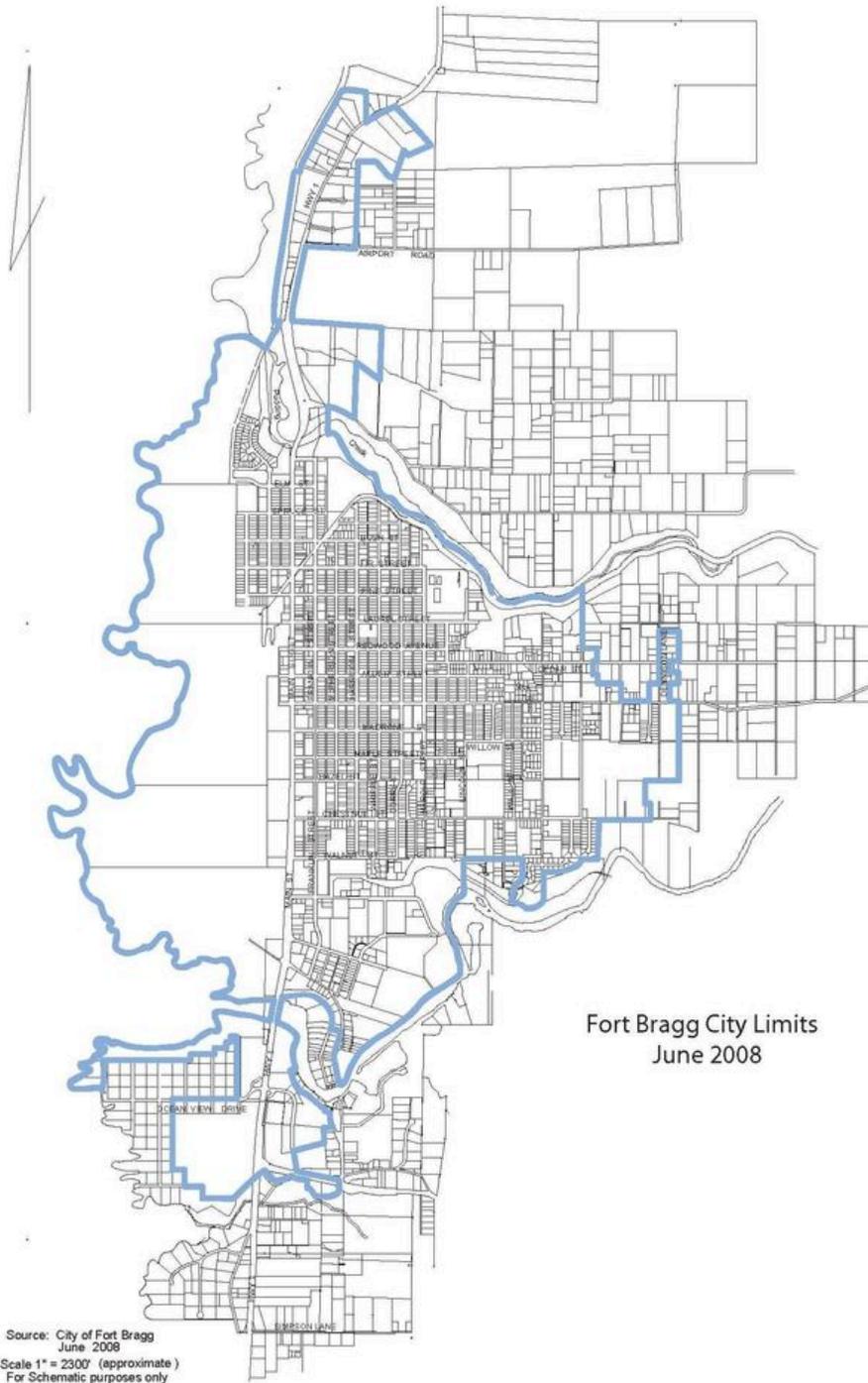
In May 2025, the City of Fort Bragg finalized the acquisition of Mendocino Community Network (MCN)—a pivotal step in the creation of the City's Broadband Infrastructure Enterprise. Effective July 1, 2025, MCN will formally operate under City ownership and serve as the City's municipal Internet Service Provider (ISP). This initiative marks a major milestone in the City's long-term vision to expand digital equity, enhance connectivity, and improve internet affordability for residents and businesses. The City is investing \$17.45 million in the installation of a new fiber-optic broadband network, representing one of the largest infrastructure projects in Fort Bragg's recent history. Of this total investment, \$10.4 million in grant funding was secured through the California Public Utilities Commission (CPUC), supported by the federal Infrastructure Investment and Jobs Act. The remaining project costs are funded through a combination of local match, enterprise debt financing, and internal resources.

The MCN Enterprise Fund is included in the FY 2025–2026 budget and will be managed as a standalone municipal enterprise, similar to the City's Water and Wastewater Funds. This structure ensures financial transparency and allows revenues generated by broadband services to be reinvested directly into system maintenance, upgrades, and debt repayment.

With MCN operating as a publicly owned ISP, Fort Bragg will offer competitive high-speed internet services across all neighborhoods, support local businesses with affordable connectivity options, and strengthen public access to critical digital infrastructure—laying the foundation for smart city technologies and future economic growth.

This initiative directly supports the City's Strategic Plan goals related to infrastructure modernization, economic opportunity, and equitable access to essential services.





Elected Officials



Jason Godeke
Mayor



Marcia Rafanan
Vice Mayor



Tess Albin- Smith
Councilmember

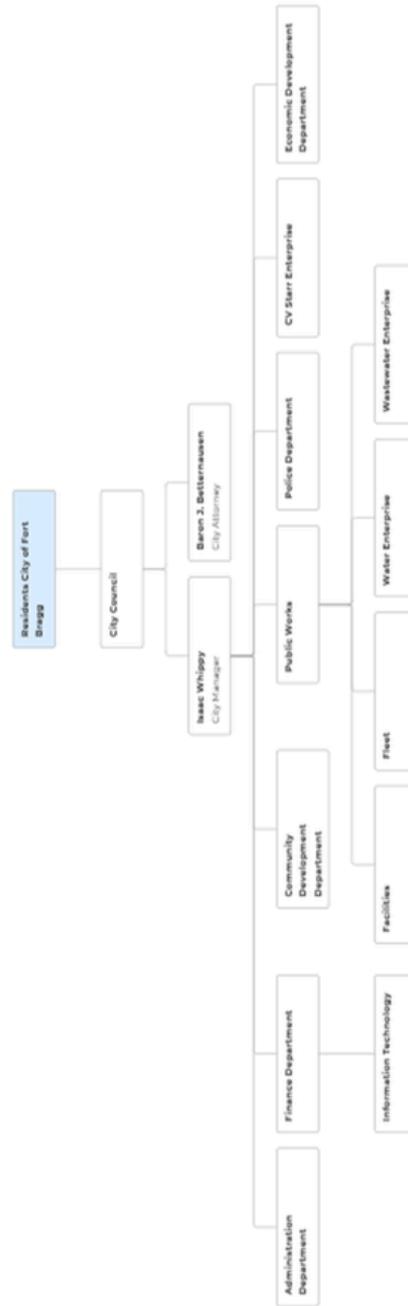


Lindy Peters
Councilmember



Scott Hockett
Councilmember

City of Fort Bragg Organizational Chart



Budget Guidelines

The annual operating budget is the primary short-term financial plan for the City and the Municipal Improvement District No. 1. The operating budget serves as the policy document to implement City Council goals and objectives. It sets forth estimates of resources available to fund services consistent with Council directives. Since no budget is an absolute accurate predictor of future events, there must be some flexibility to make adjustments during the year, provided these adjustments do not materially alter the general intent of the City Council when adopting the budget. These guidelines are intended to provide that flexibility and to establish adequate controls through budget monitoring and periodic reporting ensuring that the overall distribution of resources achieves the results intended by the City Council.

Each year, as the budget is prepared, the City Council identifies priorities to provide guidance to management in preparing the budget. Through its legislative authority, the Council approves and adopts the budget by resolution. The City Manager is responsible for proposing to the City Council an annual operating budget and a capital projects budget which are consistent with the Council's service level priorities and sound business practices. The City Manager is also responsible for establishing a system for the preparation, execution, and control of the budget which provides reasonable assurances that the intent of Council policies is met. The Finance Director is responsible for providing periodic budget status reports to the City Manager, the City Council, and Department Heads to facilitate control and compliance with the budget. Department Heads are responsible for monitoring their respective budgets for compliance with the intent of Council priorities and for ensuring that appropriations for their departments are not exceeded.

- 1. Basis of Budgeting.** The City's operating and capital projects budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are considered budgetary expenditures in the year of the commitment to purchase, and capital project expenditures are budgeted on a project length basis rather than a fiscal year. For all governmental funds, revenues and expenditures are budgeted on a modified accrual basis. For all proprietary funds, revenues and expenditures are budgeted on an accrual basis.
- 2. Budget Calendar.** A budget preparation calendar is provided to Department Heads and to the City Council at the beginning of the budget process each year. The calendar sets forth dates for the review of service level priorities by the City Council at a mid-year budget workshop and a presentation of the City Manager's Adopted budget to the City Council, which should be adopted no later than the end of June.
- 3. Form and Content of the Adopted and Adopted Budget.** The Adopted and adopted Budget should be presented in a form which is sufficient to allow the City Council to determine and review:
 - Provision of City Council priorities;
 - Projected revenues by major category;
 - Operating expenditures by department or program, and by fund;
 - Staffing by department;
 - Service levels;
 - Statements of objectives and accomplishments;
 - Recommendations for policy changes;
 - Capital improvement appropriations by project.

The Adopted and adopted Budget should provide a comparison with the preceding year's actual results and the current year's projected results for each category of revenue and expenditure shown in the budget. Descriptions of service levels to be provided under the Adopted and adopted Budget will be included along with statements of services reduced or eliminated and services improved or added, as compared to the current year.

- 4. City Council's Budget Principles.** Each year, the Adopted and adopted Budget is developed in accordance with the Council's established budget principles:
 - Conservative revenue projections should be incorporated into the budget.
 - The City strives to balance the operating budgets of each of the City's three major funds (General Fund, Water Enterprise, and Wastewater Enterprise) such that anticipated revenues meet projected expenditure obligations.
 - Recurring annual expenditures (e.g., personnel costs, supplies, equipment, operating and maintenance costs, debt service, legal costs, audit costs, etc.) should be funded with on-going annual revenues and should not rely upon one-time revenues, reserves, or the use of unassigned fund balances.
 - If unassigned fund balances are expended, uses should be restricted to funding one-time expenditures, not on-going operations.
 - Expenditures should be contained to the maximum extent possible. To the extent that line item cost increases occur, they should be limited to purchases necessary to support existing operations, essential capital improvement projects, mandated costs, and the City's contractual obligations.
 - Each year, the budget should be prepared in accordance with the City's Fund Balance & Reserve policies and the Council should allocate specific amounts to each of the City's established reserves.
- 5. Adoption of the Budget.** The City Council should adopt the budget by resolution no later than June 30 of the previous fiscal year, setting forth the amount of appropriations and authority of the City Manager to administer the



adopted budget. Unless otherwise directed, all funds that are presented in the operating budget document are subject to appropriation.

6. **Budget Amendments by the City Council.** The City Council may from time to time approve expenditures and identify funding sources not provided for in the adopted budget including those expenditures funded through unassigned fund balances.
7. **Automatic Adjustments and Re-appropriations.** Outstanding encumbrances at prior fiscal year-end will automatically be carried over to current year's budgets. Unspent appropriations that are authorized and funded by grant revenues from prior fiscal year will automatically be carried over to current year's budget. Incomplete multiple year project balances will be automatically carried over to the current year's budget.
8. **Budget Monitoring and Reporting.** The Finance Department will prepare a monthly budget report including actual expenditures and encumbrances for distribution to the City Manager and Department Heads to facilitate monitoring of the budget. The Finance Department will prepare a first-quarter and mid-year budget status report for presentation to the City Council. At a minimum, the report will include the status of General Fund revenues and expenditures, and Water, Wastewater, and C.V. Starr enterprise fund revenues and expenditures.
9. **Reserves.** Various unallocated reserves are established in the City's funds to protect the City in emergencies and times of economic uncertainty and to finance unforeseen opportunities and/or requirements. Reserve policies for various funds are described in detail in the section entitled "Fiscal Policies."



Fiscal Policies



The City of Fort Bragg's fiscal policies are established to ensure that the finances of the City and the Municipal Improvement District No. 1 (collectively referred to as "the City") are managed in a manner that will:

- Maintain a financially viable local government that provides adequate levels of municipal services for its citizens.
- Provide financial flexibility to adapt to local and regional economic changes.
- Preserve and enhance the sound fiscal condition of the City.

1. Operating Budget Policies

- a. The City Council/MID Board should adopt a balanced budget by June 30 of each year. The base operating budget will be developed by realistically projecting revenues and expenditures for the current and forthcoming fiscal year. During the annual budget development process, the existing base budget will be thoroughly examined to ensure the cost-effectiveness of the services or programs provided. The annual operating budget will include the cost of operations of new capital projects. The City's operating budget will be prepared on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are considered budgetary expenditures in the year of the commitment to purchase and expenditures for multi-year capital projects are budgeted in their entirety in the year construction commences. The remaining expenditures are carried forward in subsequent years.
- b. The City will avoid balancing the current budget at the expense of future budgets unless the use of unassigned fund balance and/or reserves is expressly authorized by the City Council.
- c. The City will develop and maintain financial management programs to ensure its long-term ability to pay the costs necessary to provide the services required by its citizens.

2. Budgetary Controls

- a. Adopted budget appropriations should not be adjusted subsequently unless specifically authorized by a Council/District resolution identifying the fund from which the appropriation is to be made, the amount of the appropriation, and an account number.
- b. The City Manager has the authority to approve transfers of budget appropriations within any fund budget provided:
 - Both line items are budgeted; and



- o Transfers from salary accounts and benefit accounts to non-personnel accounts are not allowed.
 - c. Interfund transfers require Council/District approval.
 - d. The City Manager may review and approve change orders in accordance with established purchasing procedures. The City Manager may approve purchase orders for budgeted expenditures and un-budgeted purchase orders in accordance with established purchasing procedures.
 - e. Annually, a report estimating the year-end results will be presented to the Council following the close of the fiscal year being reported. The report will compare revenue estimates with actual collections, appropriations budgets with actual expenditures, and revenues to expenditures in major budgetary funds. This report will be followed by a presentation of the Comprehensive Annual Financial Report to the Council before January 31.
 - f. Semi-annually, at a mid-year budget session, there will be a comprehensive review of the operations to date in comparison to the existing budget. Projections of revenues and expenditures through the end of the fiscal year will be submitted to the City Council at the mid-year budget session.

3. Revenue Policies

- a. The City strives to maintain a diversified and stable revenue stream to avoid over-reliance on any one revenue source.
- b. The City estimates its annual revenues by an objective, analytical process utilizing trends, judgment, and statistical analysis as appropriate. Revenue estimates are to be realistic and sensitive to both local and regional economic conditions.
- c. The City maximizes the availability of revenue proceeds through responsible collection and auditing of amounts owed to the City.
- d. The City actively pursues federal, state, and other grant opportunities when deemed appropriate. Before accepting any grant, the City should consider the implications in terms of ongoing obligations that will be required in connection with acceptance of the grant.
- e. The City seeks reimbursement for mandated costs whenever possible.
- f. User fees are reviewed annually for potential adjustments to recover the full cost of services provided, except when the City Council determines that a subsidy is in the public interest. The City's user fee policy:
 - o Imposes user fees when appropriate to capture the cost for the delivery of services and goods; and
 - o Attempts to establish levels of cost recovery that support all costs including administrative overhead and depreciation; and
 - o Determines the minimum frequency of user fee reviews.
 - g. General Fund revenues are pooled and allocated according to Council goals and established policy.
 - h. Grant revenue is recognized when eligible expenditures have been incurred against a fully executed grant agreement. Such accrued revenue is considered available even if it is not received within 60 days of year-end. This method provides improved reporting and control at the program level because it appropriately matches funding sources and uses.
 - i. Enterprise funds and other legally-restricted sources are allocated according to their respective special purposes.
 - j. One-time revenues should be used for one-time expenditures only, including capital outlay and reserves.

4. Expenditure Policies

- a. The City strives to maintain levels of service, as determined by the City Council, to provide for the public well-being and safety of the residents of the community.
- b. The City strives to maintain employee benefits and salaries at competitive levels with local labor markets.
- c. Fixed assets should be maintained and replaced as necessary and deferred maintenance should be minimized. A facilities maintenance reserve is maintained to provide for timely maintenance and replacement of fixed assets.
- d. The City should use technology and productivity enhancements that are cost effective and help to reduce or avoid increased personnel costs.
- e. Surplus fund balances (and working capital in enterprise funds) may be used to increase reserves, fund Capital Improvement Projects, fund capital outlay, or be carried forward to fund one-time special project/program expenses.

5. Utility Rates and Fees

- a. Water and sewer utility customer rates and fees are reviewed and adjusted annually, if necessary.
- b. All utility enterprise funds are operated in a manner similar to private enterprise. As such, the City Council sets fees and user charges for each utility fund at a level that fully supports the total direct and indirect cost of the



activity, including depreciation of assets, overhead charges, and reserves for unanticipated expenses and capital projects.

6. Capital Budget Policies

- a. The City has a Five-Year Capital Improvement Program (CIP) that is designed to construct and maintain infrastructure to support existing residences and businesses and future development. The CIP identifies the estimated cost of each project including administration, design, development and implementation, and operating costs once the projects are completed. The CIP identifies potential funding sources for each adopted capital project. When appropriate, the CIP identifies outside funding sources such as state and federal funds, and leverages these funding sources with public money to help meet the highest priority community needs.
- b. The funding for the first year of each five-year CIP is appropriated as a component of the annual operating budget.
- c. Funding for future projects identified in the five-year CIP which has not been secured or legally authorized is subject to change.

7. Debt Management Policy

- a. The City Council has adopted guidelines and policies intended to guide decisions related to debt issued by the City. Debt issuance should be evaluated on a case-by-case basis and considered within the context of the City's overall capital structure and policy objectives. Adherence to the debt management policy is essential to ensure that the City maintains a sound debt position and to protect the credit quality of its debt obligations. The full text of the City's Debt Management Policy is presented in the Debt Service section of the budget. Key components of the City's Debt Management Policy are:
 - o The City will limit long-term debt to only those capital improvements or long-term liabilities that cannot be financed from current revenue sources.
 - o The City will utilize debt financing for projects that have a useful life that can reasonably be expected to exceed the period of debt service for the project.
 - o The City will strive to maintain or improve the City's bond rating.
 - b. The City may utilize interfund loans rather than outside debt to meet short-term cash flow needs. If interfund loans are undertaken, formal promissory notes are prepared and interest is charged as required by the City's Interfund Loan Policy.

a. Interfund Loan Policy

- b. City Council approval by resolution is required for any interfund loan. All interfund loans must be documented by formal agreements that specify the terms and conditions.
- c. All interfund loans are interest bearing and the amount of interest to be paid on the loan must be at least equal to the investment earnings the fund making the loan would have received had the loan not occurred.
- d. The term of an interfund loan is established by the City Council and typically should not exceed five years.
- e. The interfund loan is callable by the lending fund if needed to ensure that the lending fund has sufficient operating funds.
- f. All interfund loan proposals require a feasibility analysis demonstrating that:
 - o The borrowing fund has the capacity to repay the debt;
 - o The lending fund has the capacity to lend the funds, beyond its own operating and capital needs; and
 - o The loan does not violate any debt covenants or other provisions of the borrowing and lending funds.
- f. As part of the due diligence, each interfund loan proposal must demonstrate that the loan can be repaid. It is important to avoid masking an operating deficiency in one fund with an interfund loan from another fund. This is the centerpiece of the policy, which seeks to avoid loans that fail the fundamental test of performance (repayment) under the contract.
- o If a feasibility analysis does not show that the loan can be safely repaid, the appropriate recommendation may be a revenue enhancement or another correction of the underlying reason for the funding deficiency. An alternative financing recommendation may be a fund balance donation.
- f. There is no prepayment penalty on an interfund loan. Interest is to be paid quarterly, and principal payments are subject to the feasibility analysis of cash projections.



- g. The interest expense paid on interfund loans is to be treated as user fund expense, while the interest income is to be treated as interest revenue to the loaning fund.

9. Fund Balance & Reserve Policies

- a. The City's Fund Balance & Reserve policies are intended to ensure the continued financial well-being of the City by planning for unanticipated emergency and contingency needs. The City Council periodically reviews and updates these guidelines to ensure that the City has sufficient resources to adequately provide for emergencies, economic uncertainties, unforeseen operating or capital needs, economic development opportunities, and cash flow requirements.
- b. The City Council may direct any portion of its General Fund, Water Enterprise Fund, or Wastewater Enterprise Fund revenue that is not required to balance the annual operating budget to one or more of the following reserves, subject to consistency with the allowable uses of the enterprise funds.
- c. **General Fund Reserves.**
 - o General Fund Operating Reserve: The City will maintain an unrestricted fund balance of at least 15% to 20% of the annual operating expenditures in the General Fund, as an "Operating Reserve" to ensure liquidity of the General Fund and to ensure adequate cash flow throughout the year. This reserve is necessary to accommodate fluctuations in the timing of expenditures and the receipt of revenues. The reserve is a committed fund balance and may be tapped into, with Council authorization, for unforeseen operating or capital needs. In FY 2024/25 the reserve is funded at 20%.
 - o Litigation Reserve: The City will maintain a Litigation Reserve to cover unforeseen legal expenses, including unbudgeted legal, defense, and settlement costs that are not covered by the City's insurance pool. The Litigation Reserve is replenished each year through the budget process. The City Manager shall approve all charges against this reserve and, on a quarterly basis, the Finance Director shall report to the City Council the amount and types of litigation that have been funded by the Litigation Reserve. In FY2024/25 the reserve is funded at \$200k.
 - o Recession Reserve: The General Fund will maintain a Recession Reserve to stabilize the delivery of City services during periods of severe operational budget deficits and to mitigate the effects of major unforeseen changes in revenues and/or expenditures as typically experienced during times of recession. The fund is established at an amount equivalent to 10% of the City's annual operating budget. City Council approval is required before expending any portion of this committed fund balance.
- d. **Water, Wastewater (Municipal Improvement District #1), and C.V. Starr Enterprise Capital Reserves.** The City maintains capital reserves in the Water, Wastewater, and C.V. Starr Enterprise Funds to provide for future capital projects and unanticipated emergencies. Each year, all unrestricted net position in the Enterprise Funds in excess of 25% of the prior year's operating expenditures is transferred to these reserves. The 25% that is retained in the Enterprise Fund functions as an Operating Reserve.
 - o Recession Reserve: The Water Enterprise and the Wastewater Enterprise will each maintain a Recession Reserve for the purpose of stabilizing the delivery of City services during periods of severe operational budget deficits and to mitigate the effects of major unforeseen changes in revenues and/or expenditures as typically experienced during times of recession. The fund is established at an amount equivalent to 10% of each Enterprise Fund's operating budget. City Council approval is required before expending any portion of this committed net position.
- e. **Internal Service Fund Reserves.** Each year, the unrestricted net position in each of the City's Internal Service Funds is held in reserve within the Internal Service Fund. These reserves are intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs.
 - o Facility Repair & Maintenance Reserve. The reserve is funded based on an analysis of expected repairs and useful lives of the buildings and equipment funded by the Facilities Repair & Maintenance Internal Service Fund. A ten-year Facilities Maintenance & Repair Plan which provides guidance for establishing the required annual contributions to the Facility Maintenance & Repair reserve has been established. The plan is adjusted annually as part of the budget preparation process.
 - o Fleet & Equipment Services Reserve. The City maintains a reserve in the Fleet & Equipment Services Internal Service Fund to enable the timely replacement of vehicles and depreciable equipment. A ten-year Vehicle and Equipment Replacement Plan has been established.
 - o Information Technology (I.T.) Reserve. The City maintains a reserve in the Technology Maintenance & Replacement Internal Service fund to enable the timely replacement of depreciable equipment. A five-year I.T. long-term plan has been established.
- f. **Debt Service Reserves.** Reserve levels for Debt Service Funds are established and maintained as prescribed by the bond covenants authorized at the time of debt issuance.
- g. **Unfunded Liabilities.** Prepayments made against unfunded liabilities may lower the unfunded liability and result in significant savings in the long term. Each year 50% of any realized year-end surplus shall be applied to the City's two unfunded liabilities. Priority shall be given to the CalPERS plan unfunded liability over the OPEB plan unfunded



liability. Any payment of unfunded liabilities shall be considered a one-time payment and will not be included in the calculation of the City's operating deficit/surplus:

- o CalPERS. The City continues to accrue liabilities relating to the California Public Employees' Retirement System pension plan provided to its employees.
- o OPEB Trust Fund. The City maintains an irrevocable trust fund for retiree medical benefit obligations.
- o Section 115 Trust. The City maintains a trust for future CalPERS liabilities. Assets in the Section 115 Pension Trust may be used only for pension-related costs and at the direction of the City Council. Once the targeted funding level is reached, the earnings on the assets in the Trust may be applied to offset a portion of the City's annual pension contributions to CalPERS or make additional discretionary payments to CalPERS.

10. Investment Policy

The complete investment policy is presented at the end of the Policy Section of the City's Budget. Key components of the City's investment policy are:

- a. The Finance Director/City Treasurer annually renders an investment policy for City Council's review and modification as appropriate. The review must take place at a public meeting and the policy must be adopted by resolution of the City Council.
- b. City funds and the investment portfolio should be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. Reports on the City's investment portfolio and cash position are developed by the Finance Director/City Treasurer and reviewed by the Finance & Administration Committee and the City Council at first quarter, mid-year and fiscal year end.
- c. Generally Accepted Accounting Principles require that differences between the costs of the investment portfolio and the fair value of the securities be recognized as income or losses in a government's annual financial report. These variances should not be considered as budgetary resources or uses of resources unless the securities are sold before maturity or the values of the investments are permanently impaired.

11. Accounting, Auditing, and Financial Reporting Policies

- a. The City's accounting and financial reporting systems are maintained in conformance with generally accepted accounting principles as they apply to governmental accounting.
- b. An annual audit will be performed by an independent public accounting firm with the subsequent issuance of a Comprehensive Annual Financial Report, within seven months of the close of the previous fiscal year.
- c. Periodic financial and status reports will be submitted to the City Council and be made available to the public.

12. Asset Forfeiture Expenditure Policy

- a. *Asset Forfeiture Discretionary Funds*
 - o Expenditures under \$5,000 may be decided by the Police Chief.
 - o Expenditures of between \$5,000 and \$10,000 require approval of the City Manager. Expenditures over \$10,000 require approval of the City Council and the Asset Forfeiture budget will be amended at the time of approval.
 - o Staff reports to the City Council will be provided on significant Asset Forfeiture expenditures identified by the City Manager.
- b. *Asset Forfeiture Education Funds*
 - o Expenditures must meet the mandated education and prevention guidelines.
- c. *Year-End Reporting*
 - o Prior to the close-out of each fiscal year, a report listing all Asset Forfeiture Discretionary and Education Fund expenditures will be brought forward to the Finance & Administration Committee for review. Line item budget appropriations, as necessary, will be agenda for City Council action.

13. Payment of Employee Compensation Costs

- a. **City Employee Compensation.** The City strives to attract and retain the best talent to manage the City and serve Fort Bragg residents and businesses. The City accomplishes this by offering attractive and competitive salaries and benefits that reflect the value of the various jobs, the duties, level, and responsibility of each position, and the fiscal condition of the City. Compensation information specific to each employee group is summarized below.
- b. **City Manager Duties and Compensation.** The City of Fort Bragg is a general law city with a Council-Manager form of government. Fort Bragg Municipal Code Section 2.16.050 establishes that the City Council is the appointing authority for the City Manager and City Attorney. All other positions are appointed by the City Manager. The City Manager's terms of employment, including compensation and benefits, are established by an employment agreement authorized by Council resolution.
- c. **City Attorney Services.** The City Attorney is not a City employee. City Attorney services are provided in accordance with a professional services agreement. Funds for the City Attorney's services are included in the Administrative Services Department.



- d. **Executive Management (Department Head) and Mid-Management Compensation.** The terms of employment for Executive and Mid-Management classifications, including compensation and benefits, are established by Council resolution.
- e. **Non-Management Employee Compensation.** The City of Fort Bragg has two non-management employee groups.
 - o The Fort Bragg Employee Organization (FBEO) represents all City non-exempt employees other than Safety Employees and Confidential and Non-Bargaining employees. The FBEO is affiliated with the Service Employees International Union (SEIU). Compensation and benefits are negotiated and documented in a Memorandum of Understanding (MOU).
 - o The City's Safety Employees are represented by the Fort Bragg Police Association (FBPA), an unaffiliated employee organization. Compensation and benefits are negotiated and documented in a Memorandum of Understanding (MOU).
- f. **Compensation and benefits of employees** not represented by the FBEO and FBPA are established by Council resolution.
- g. **Additional Sources of Information.** The current employment agreements, resolutions, and MOUs noted above can be found on the City's website.

14. Pension Policy

- a. Actuarially Determined Contributions: Each fiscal year, the City will contribute to CalPERS the amount determined by CalPERS actuaries to be the minimum required employer contribution for that year. The minimum contribution consists of two components, normal cost and unfunded accrued liability (UAL). The normal cost is expressed as a rate that is applied to pensionable payroll costs and reflects the cost of pension benefits earned by employees in the current fiscal year. The UAL payment is a flat dollar amount that represents a portion of the cost of past benefits earned by employees, but for which, because of deviations in actual experience and changes in assumptions about investment performance, the normal cost rates established for those prior years has been determined to be insufficient to provide the promised retirement benefit. The CalPERS actuaries recalculate the total UAL each year and an updated multi-year amortization schedule is provided to show the projected annual minimum payments.
- b. Annual UAL Prepayment: CalPERS offers the option to make monthly payments on the UAL or prepay the entire annual amount at a discounted level by the end of July. The City will prepay its annual obligation each year to achieve budgetary savings.
- c. Section 115 Pension Trust: The City will establish and maintain a pension stabilization fund in the form of a Section 115 Pension Trust. The targeted funding level for this fund is the City Council policy that fifty percent (50%) of any surplus in the General Fund at year-end will be used to reduce the current UAL. Assets in the Section 115 Pension Trust may be used only for pension related costs and at the direction of the City Council. Once the targeted funding level is reached, the earnings on the assets in the Trust may be applied to offset a portion of the City's annual pension contributions to CalPERS or make additional discretionary payments to CalPERS.
- d. Targeted Funding Level: The City's goal is to achieve and maintain a funded status for each of its plans of between 90% and 100%. A funded status of 100% signifies that the City's pension assets with CalPERS match its accrued liabilities.
- e. Additional Discretionary Payments: CalPERS allows member agencies to make additional discretionary payments at any time and in any amount, which would serve to reduce the UAL and future required contributions. The City will consider this option in the context of its annual evaluation of reserve levels and budgetary requirements.
- f. Transparency and Reporting: Funding of the City's pension plans should be transparent to vested parties including plan participants, annuitants, the City Council, and Fort Bragg residents. In order to achieve this transparency, the following information shall be available:
 - a. Copies of the annual actuarial valuations for the City's CalPERS plans.
 - b. The City's Comprehensive Annual Financial Report shall be published on the City's website. This report includes information on the City's annual contributions to the pension system and its funded status.
 - c. The City's annual operating budget shall include the City's contributions to CalPERS.
- l. Pension Obligation Bonds (POBs): POBs or a similar debt issuance such as Lease Revenue Bonds (LRBs) used to make payments towards the City's UAL are tools that can be used to provide an additional discretionary payment to CalPERS upon the determination that the cost to borrow the funds for the payment is less than continuing to make the projected prescribed UAL payments at the current discount rate. If the City issues POBs or LRBs, the following guidelines will apply:
 - a. Expert advice and analysis by actuaries and municipal advisors will be utilized to stress test the risk of a market crash and threshold at which the City would be worse off issuing POBs or LRBs versus not.
 - b. The interest rate on the POBs or LRBs shall be at least 2.5% less than the current CalPERS discount rate.



- c. The final maturity date for the POBs or LRBs will be no more than the current term of the UAL.
- d. The POBs or LRBs structure will contain an early call provision.
- g. Review of Funding Policy: Funding a defined pension plan requires a long-term horizon. As such, the City will review this policy at least every five years to determine if changes to this policy are needed to ensure adequate resources are being funded to the UAL.



Investment Policies



Introduction

The City Council of the City of Fort Bragg recognizes its responsibility to properly direct the investment of funds for the City and its component units. The purpose of this Investment Policy is to provide guidelines for the investment of funds based upon prudent cash management practices and in conformity with all applicable statutes. Related activities that comprise good cash management include accurate cash projections, the expeditious collection of revenue, cost-effective banking relations, and the control of disbursements.

Scope

This policy covers the investment activities of all contingency reserves and inactive cash under the direct authority of the City of Fort Bragg and Municipal Improvement District #1. Policy statements outlined in this document focus on the City of Fort Bragg's pooled funds but also apply to all other funds under the City Treasurer's span of control unless exempted by resolution or statute. Investments for the City and its component units will be made on a pooled basis including, but not limited to, the City of Fort Bragg, Municipal Improvement District #1, and Fort Bragg Redevelopment Successor Agency. The City's Comprehensive Annual Financial Report identifies the fund types involved as follows:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds
- Trust Funds
- Miscellaneous Special Funds
- Any new funds created by the City Council unless specifically exempted.

Investments of bond proceeds will be held separately when required by the bond indentures or when necessary to meet arbitrage regulations. If allowed by the bond indentures, or if the arbitrage regulations do not apply, investments of bond proceeds will be held as part of the pooled investments.

Prudence

Section 53600.3 of the California Government Code identifies as trustees those persons authorized to make investment decisions on behalf of a local agency. As a trustee, the standard of prudence to be used shall be the "prudent investor" standard and shall be applied in the context of managing the overall portfolio. The trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.



It is the policy of the City Council that investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk changes or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

Investment Objectives

Section 53600.5 of the California Government Code outlines the primary objectives of a trustee investing public money. The primary objectives, in order of priority, of the City's investment activities shall be:

- **Statutory compliance.** To assure compliance with all federal, state, and local laws governing the investment of monies.
- **Safety.** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- **Liquidity.** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements that might be reasonably anticipated.
- **Return on investment.** Investment return becomes a consideration only after the basic requirements of safety and liquidity have been met. The City Treasurer shall attempt to realize a yield on investments consistent with California statutes and the City's Investment Policy.

The City Treasurer shall strive to maintain the level of investment of all contingency reserves and inactive funds as close to one hundred percent (100%) as possible. While the objectives of safety and liquidity must first be met, it is recognized that portfolio assets represent a potential source of significant revenues. It is to the benefit of the City that these assets be managed to realize a yield on investments consistent with California statutes and the City's Investment Policy.

Duties and Responsibilities

The management of inactive cash and the investment of funds is the responsibility of the City Treasurer (or his/her designee) as directed by the City Council. Under the authority granted by the City Council, no person may engage in an investment transaction covered by the terms of this policy unless directed by the City Treasurer or designee.

In the execution of this delegated authority, the City Treasurer may establish accounts with qualified financial institutions and brokers/dealers for the purpose of effecting investment transactions in accordance with this policy. In selecting financial institutions, the creditworthiness of institutions shall be considered and the City Treasurer shall conduct a comprehensive review of prospective depository's credit characteristics and financial history.

A written copy of this Investment Policy shall be presented to any person offering to engage in an investment transaction with the City. Investments shall only be made with those business organizations (including money market mutual funds and local government investment pools), which have provided the City certification of having received and reviewed the City's Investment Policy.

The City Treasurer may designate in writing a Deputy City Treasurer who, in the absence of the City Treasurer, will assume the City Treasurer's duties and responsibilities. The City Treasurer shall retain full responsibility for all transactions undertaken under the terms of this policy.

Ethics and Conflict of Interest

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment recommendations and decisions. Investment officials and employees shall make all disclosures appropriate under the Fair Political Practices Act and may seek the advice of the City Attorney and the Fair Political Practices Commission whenever there is a question of personal financial or investment positions that could represent potential conflicts of interest.

Collateralization

When required by California statute or this Investment Policy, any investment capable of being collateralized shall be collateralized by the required amounts imposed by law. To give greater security to the City's investments, when an investment is collateralized and not perfected under existing law, an attempt to perfect the collateralization should be made.

Authorized Investments

The City Treasurer may invest City funds in the following instruments as specified in the California Government Code Section 53601 and as further limited in this policy.

Federally insured bank/ time Certificates of Deposit (CDs): Certificates of Deposit shall not exceed five years to maturity. Investments in Certificates of Deposit and Checking Accounts shall be fully insured up to the amount allowed per account by the Federal Deposit Insurance Corporation or the National Credit Union Administration. Furthermore, the combined investments in Certificates of Deposit and Prime Commercial Paper, if a private sector entity is used, shall not exceed, in total, more than fifty percent (50%) of the portfolio.



U.S. Treasury Bills, Notes, and Bonds: Obligations of the U.S. Government and its agencies or those for which the full faith and credit of the United States are pledged for payment of principal and interest. The maximum maturity length shall not exceed five years.

General Obligations of any State or local political subdivision: Must be rated A.A./Aa/A.A. or higher by one of the following: Standard & Poor's, Moody's, or Fitch.

Repurchase Agreements: Repurchase Agreements with a maximum maturity of one year. Repurchase Agreements may not exceed five percent 5% of the portfolio. The market value of securities that underlay a Repurchase Agreement shall be valued at one hundred two percent 102% or greater of the funds borrowed against those securities.

Money Market/Mutual Funds: Money Market or Mutual Fund investments holding only U.S. Treasury and Government Agency obligations and cash.

Local Agency Investment Fund (LAIF): Local Agency Investment Fund (LAIF) of the State of California. Investments will be made in accordance with the laws and regulations governing those Funds.

Investment Trust of California (CalTRUST): Investments in CalTRUST will be made in accordance with the laws and regulations governing those funds.

New Securities: New types of securities authorized by California law, but which are not currently allowed by this investment policy, must first be approved by the City Council.

Unauthorized Investments / Investment Activities

Instruments not expressly authorized are prohibited. In accordance with California Government Code Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited, as are derivatives. In addition, and more generally, investments are further restricted as follows:

- No investment will be made in any security that could result in zero interest accrual if held to maturity.
- No investment will be made that could cause the portfolio to be leveraged.
- Purchases of investments on margin will not be made.

Investment Strategy

Pooled Investments: A buy-and-hold strategy will generally be followed; that is, investments once made will usually be held until maturity. A buy-and-hold strategy will result in unrealized gains or losses as market interest rates fall or rise from the coupon rate of the investment. Unrealized gains or losses, however, will diminish as the maturity dates of the investments are approached or as market interest rates move closer to the coupon rate of the investment. A buy-and-hold strategy requires that the portfolio be kept sufficiently liquid to preclude the undesired sale of investments prior to maturity. Occasionally, the City Treasurer may find it advantageous to sell an investment prior to maturity, but this should only be on an exception basis and only when it is in the best interest of the City.

Investments Held Separately: Investments held separately for bond proceeds will follow the trust indenture for each issue.

Diversification

The portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions. In addition to the limitations on specific security types indicated in this Investment Policy, and with the exception of U.S. Treasury/Federal agency securities and authorized pools, no more than five percent 5% of the City's portfolio will be placed with any single issuer.

Internal Controls

The City Manager and the Finance Director are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Due to the need to preserve the segregation of duties and check and balance, all outgoing wire transfers shall be confirmed by the bank with a second person prior to the completion of the transfer.

Reporting

Sections 53607 and 53646 of the California Government Code allow the City Council, at its discretion, to require reports meeting the standards set forth in these sections, as well as any additional information desired. A report for pooled investments will be made to the City Council at the mid-year budget review session and at a public meeting following the close of the fiscal year.

Investment Policy Review and Adoption

Section 53646(a) (2) of the California Government Code allows the City Treasurer to render a statement of investment policy to the City Council and the Finance Committee and recommends that one be presented each year. Therefore, the City's investment policy and any modifications thereto shall be considered no less often than annually at a public meeting. Adoption of the investment policy and any changes must be made by resolution of the City Council.



America Rescue Plan Act

AMERICAN RESCUE PLAN ACT (ARPA) USAGE

The City was allocated \$1.7 million in ARPA funds; with equal payments of \$872,081 each received in FY 2021 and FY 2022. Per ARPA guidelines, the City must obligate (appropriate and/or encumber through contractual agreements) these funds by December 31, 2024 and spend them down fully by December 31, 2026. Any uncommitted or unspent funds after these deadlines are subject to be returned to the federal government. Also, while there was discussion at the Federal level of “clawing back” unspent and uncommitted ARPA funds as part of the debt ceiling negotiations, such a proposal was not included in the final approved bill and the City’s ARPA funds are safe for now.

Additionally, per US Treasury guidance, ARPA funds may be used for the following purposes in order to support recovery from the pandemic and fiscal stability and resiliency:

1. Replace lost public sector revenue, using this funding to provide government services to the extent of the reduction in revenue experienced due to the pandemic.
2. Support public health expenditures, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff
3. Address negative economic impacts caused by the public health emergency, including economic harms to workers, households, small businesses, impacted industries, and the public sector
4. Provide premium pay for essential workers, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors
5. Invest in water, sewer, and broadband infrastructure, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet

Using ARPA funds to replace lost public sector revenue provides cities the most flexibility in how they can use the funds; with little prohibitions on use other than reserve replenishment, debt payments, pension paydowns, or tax deferrals. Initially though, when the US Treasury released its Interim Final Rule on ARPA, a very complex formula and set of factors were required to calculate a city’s level of pandemic-related revenue loss. However, in the Final Rule released in late January 2022, cities may now claim a standard revenue loss of up to \$10.0 million (without calculation) and use their ARPA allocations up to that amount to provide any service traditionally provided by local governments. This is analogous to the Standard Deduction on one’s personal taxes and reduces compliance reporting significantly. As such, it is welcome news to smaller agencies with limited staffing as it relieves them from having to perform the complex revenue loss calculation. It is especially beneficial to the City of Fort Bragg, which received under the \$10.0 million minimum revenue loss allowance. Thus, this affords the City the greatest flexibility in broadly using its ARPA funds to provide government services. The City may still chose to fully or partially use its ARPA allocations in the other allowable areas shown above, but there is now no federal requirement to do so.

The City Council approved the strategic allocation of **American Rescue Plan Act (ARPA)** funding to support key community priorities identified through the City’s Strategic Plan and public engagement. These investments reflect Fort Bragg’s commitment to recovery, resilience, and long-term community benefit:

- **Affordable Housing Initiatives – \$800,000**
Funding supports the development, preservation, and rehabilitation of affordable housing to address local housing needs and promote housing stability.
- **Business Assistance Programs – \$800,000**
Funds are directed toward the Fort Bragg Business Boost Program and related economic development initiatives that provide access to capital, support business retention and expansion, and foster a stronger local economy.



- **Public Safety – \$40,000**
Supports the **Homeward Bound Program (2024–2026)**, which connects individuals experiencing homelessness with transportation assistance to return to a stable housing situation with family or support networks.
- **Investment in Technology Upgrades – \$100,000**
Enables modernization of City systems and infrastructure, improving efficiency, digital service delivery, and internal operations.
- **Public Art & Beautification (Murals Program)**
Funding expands the City's mural initiative to enhance public spaces, promote cultural expression, and build community identity through accessible, place-based art.



ALL FUND SUMMARY





Summary

The City of Fort Bragg is projecting \$87.79M of revenue in FY2026, which represents a 22.7% increase over the prior year. Budgeted expenditures are projected to increase by 13.9% or \$11.25M to \$91.87M in FY2026.

The City of Fort Bragg's **All Fund Summary** reflects the full financial picture across all governmental and enterprise funds, including the General Fund, capital projects, enterprise utilities, internal service funds, and special revenue funds. The past few years have shown significant shifts in both revenues and expenditures, driven by expanded capital improvement efforts, new revenue sources, and conservative fiscal management.

FY 2024 Performance Snapshot

In FY 2024, the City experienced better-than-anticipated financial results:

- Actual revenues totaled \$42,188,040, representing a 17% increase over budgeted projections.
- Actual expenditures totaled \$43,170,885, which marked a 6% decrease from the projected total.

This favorable variance was largely due to a combination of increased grant reimbursements, improved local tax performance, and unspent allocations on delayed capital projects. The result was a stronger year-end financial position and improved fund balances across several major funds.

FY 2025/26 Budget Projections

For FY 2025/26, the All Funds budget reflects a significant expansion:

- Revenues are budgeted at \$51,995,266, a 23% increase over the prior year.
- Expenditures are projected at \$58,202,950, reflecting a 35% increase.

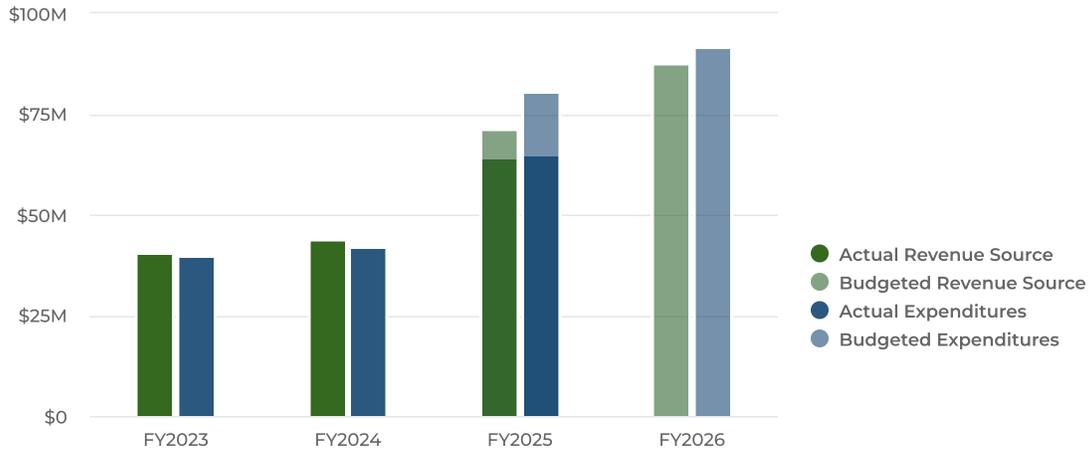
This growth is driven by several key factors:

- New General Fund revenues generated from Measure T and Measure U, which increase local sales and transient occupancy taxes respectively, providing critical support for essential city services and economic recovery.
- A substantial increase in capital improvement funding, including \$19.9 million in grant-funded projects. Notable grant-funded initiatives include:
 - \$8.4 million Broadband Grant to support the build-out of the City's municipal fiber utility
 - \$5.5 million for Water Treatment Plant and Raw Water Line engineering
 - \$1.8 million for Bainbridge Park enhancements

These funds support the City's strategic infrastructure priorities, sustainability goals, and long-term economic development.

The FY 2025/26 All Fund Budget reflects a positive and proactive financial outlook for the City of Fort Bragg. With increased revenue projections and targeted capital investments, the City is positioning itself for long-term fiscal sustainability while enhancing service delivery and infrastructure. The results from FY 2024, showing increased actual revenues and reduced expenditures, underscore the City's commitment to strong financial stewardship.

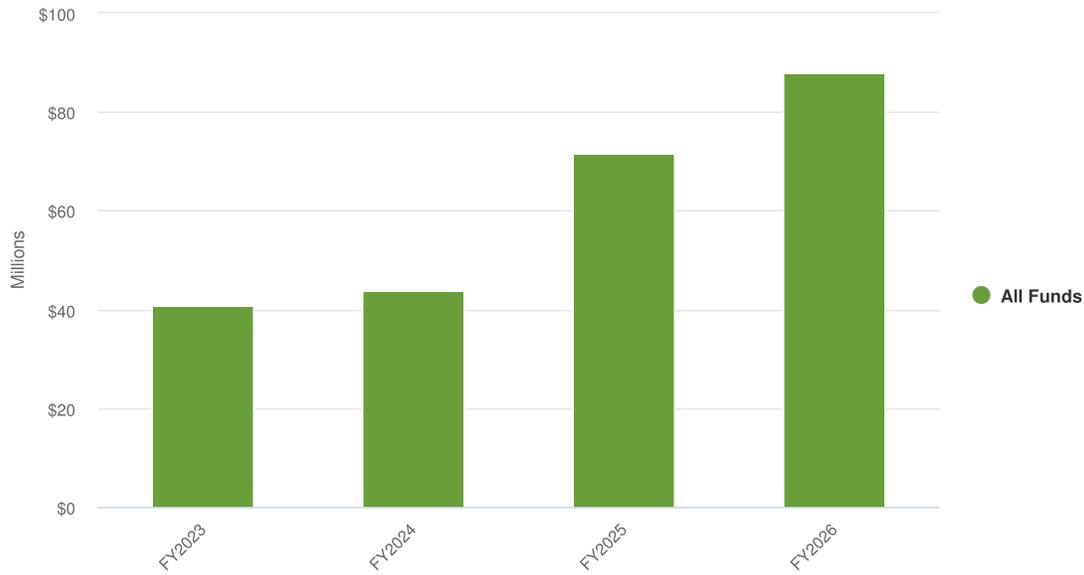
Looking ahead, the City will continue to pursue grant opportunities, maintain prudent budget practices, and ensure alignment with Strategic Plan goals to meet the evolving needs of the Fort Bragg community.



Revenue by Fund

The summary of revenues for the All Fund Summary fund for the years 2023, 2024, and 2025 indicates a mix of increases and decreases across the top three categories. In the Water Enterprise Fund, revenues decreased by 12% in 2023 to \$9,020,486, but then it saw a significant 81% increase in 2024 to \$16,339,091. This trend is expected to continue in the upcoming 2025 budget with a 17% increase to \$19,170,611. Similarly, the Special Revenue Fund-Grants category saw a 9% increase in 2023 to \$4,700,803, followed by a significant 185% increase in 2024 to \$13,415,066. This trend is expected to continue with a 14% increase in the 2025 budget to \$15,337,609. The General Fund, on the other hand, experienced a 42% increase in 2023 to \$11,868,949, followed by a smaller 4% increase in 2024 to \$12,370,830. However, in the upcoming 2025 budget, there will be a 2% decrease to \$12,095,492. These changes demonstrate the city's efforts to manage and allocate funds effectively to support the community's needs.

Budgeted and Historical 2026 Revenue by Fund



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Adopted | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|------------------------------|------------------------------|----------------|---------------------|----------------|
| All Funds | | | | | |
| General Fund | | | | | |
| General Fund | \$11,868,949 | \$14,501,072 | \$12,238,552 | \$13,003,951 | \$14,379,189 |
| Economic Stabilization Reserve | \$0 | \$664,150 | \$0 | \$0 | \$0 |
| Total General Fund: | \$11,868,949 | \$15,165,222 | \$12,238,552 | \$13,003,951 | \$14,379,189 |
| Special Revenue Fund- Restricted | | | | | |
| General Plan Maint Fee Fund | \$7,935 | \$39,300 | \$18,000 | \$21,337 | \$20,000 |
| Housing Trust Fund | \$2,090 | \$3,948 | \$500 | \$3,000 | \$2,500 |
| Permanent Local Housing PLHA | \$2,400,000 | \$106,856 | \$0 | \$0 | \$0 |
| Parking | \$974 | \$1,852 | \$0 | \$1,900 | \$1,500 |
| Parking In Lieu Fees | \$0 | \$61,570 | \$0 | \$0 | \$0 |
| Parkland Monitoring/Reporting | \$3,598 | \$6,817 | \$0 | \$6,817 | \$6,000 |
| Tobacco License Fee | \$3,375 | \$4,029 | \$0 | \$4,172 | \$4,172 |
| St Mandated Disab Access Fee | \$4,230 | \$5,049 | \$0 | \$1,200 | \$5,200 |
| Cops Ab1913 Allocation | \$227,932 | \$123,498 | \$170,229 | \$194,663 | \$194,663 |
| Cdbg Program Income PI | \$108,554 | \$304,697 | \$110,000 | \$14,376 | \$14,376 |
| Police Asset Seizure Revenue | \$573,930 | \$44,450 | -\$6,657 | \$86,997 | \$27,000 |
| Successor Agency | \$438,024 | \$452,782 | \$381,736 | \$648,613 | \$648,613 |
| LMIH Successor Agency | \$5,135 | \$2,289,494 | \$4,000 | \$9,000 | \$7,000 |
| Construction/Demo Ordinance | \$94,493 | \$18,876 | \$1,000 | \$0 | \$0 |
| Gas Taxes - HUTA | \$205,167 | \$174,884 | \$224,486 | \$224,260 | \$224,642 |
| Gas taxes- RMRA | \$157,799 | \$1,005,734 | \$582,929 | \$182,929 | \$594,432 |
| Stp D1 Streets & Hwys Alloc | \$0 | \$0 | \$232,951 | \$0 | \$0 |
| Traffic & Safety | \$4,325 | \$1,885 | \$0 | \$1,055 | \$1,076 |
| Dist Sales Tax-Street Repair | \$1,238,734 | \$1,108,102 | \$1,150,535 | \$1,238,179 | \$1,263,469 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Adopted | FY2025 Estimated YE | FY2026 Adopted |
|--|------------------------------|------------------------------|---------------------|---------------------|---------------------|
| Fire Tax - Fire Equip. Fund | \$60,412 | \$57,463 | \$58,324 | \$52,905 | \$56,974 |
| Caspar JPA With County | \$107,210 | \$45,384 | \$59,000 | \$71,479 | \$72,631 |
| SB 1383 C&S | \$45,172 | \$95,550 | \$45,172 | \$22,813 | \$22,813 |
| Fire Facilities Capacity Fee | | \$0 | \$0 | \$162,000 | \$0 |
| Police Facilities Capacity Fee | | \$0 | \$0 | \$2,900 | \$0 |
| Storm Drain Capacity Fee | | \$0 | \$0 | \$8,276 | \$0 |
| Total Special Revenue Fund- Restricted: | \$5,689,089 | \$5,952,219 | \$3,032,205 | \$2,958,870 | \$3,167,062 |
| Special Revenue Fund- Grants | | | | | |
| MCOG OWP Funding | \$6,710 | \$71,753 | \$0 | \$0 | \$0 |
| Dept.WaterResources - Prop84 | \$0 | \$1,348,334 | \$11,272,000 | \$14,686,031 | \$9,350,456 |
| HCD HOME | \$0 | \$1,963 | \$0 | \$0 | \$0 |
| Other State Grants | \$0 | \$598,031 | \$2,788,581 | \$649,951 | \$2,389,250 |
| Other Federal Grants | \$43,221 | \$140,883 | \$0 | \$0 | \$0 |
| CDBG 2016 SuperNOFA Grant | \$0 | \$0 | \$0 | -\$10,400 | \$8,400,000 |
| Other Small Grants | -\$3,575 | \$775 | \$0 | \$0 | \$204,483 |
| CDBG 2017 | \$2,950,837 | \$0 | \$0 | \$0 | \$0 |
| CDBG 2020 | \$445,517 | \$779,927 | \$977,028 | \$1,173,868 | \$0 |
| CDBG- COVID Grants | \$376,448 | \$8,788 | \$0 | \$0 | \$0 |
| ARPA | \$872,081 | \$0 | \$0 | \$0 | \$794,150 |
| Noyo Harbor Blue Economy | \$9,566 | \$136,197 | \$300,000 | \$0 | \$505,726 |
| Total Special Revenue Fund- Grants: | \$4,700,803 | \$3,086,651 | \$15,337,609 | \$16,499,450 | \$21,644,065 |
| Capital Improvement Fund | | | | | |
| Otis Johnson Park Renovation | \$0 | \$0 | \$0 | \$0 | \$500,000 |
| Guest House Rehabilitation | \$0 | \$0 | \$110,000 | \$0 | \$0 |
| City Hall Rehabilitation | \$0 | \$0 | \$0 | \$120,359 | \$65,000 |
| Bainbridge Park Improvements | \$225,000 | \$293,169 | \$1,849,052 | \$417,000 | \$1,849,052 |
| Maple Street & SD Rehab | \$100,000 | \$0 | \$0 | \$0 | \$0 |
| 2022 Street Rehab | \$411,202 | \$3,223,511 | \$4,043,750 | \$240,600 | \$2,679,275 |
| Town Hall Bathrooms and Window | \$0 | \$20,165 | \$140,000 | \$140,000 | \$683,625 |
| Main Street Fire Station Rehab | \$0 | \$143,684 | \$200,000 | \$0 | \$0 |
| Bainbridge Park- Soccer Fields | \$0 | \$0 | \$280,000 | \$0 | \$0 |
| Municipal Broadband | \$0 | \$274,118 | \$1,923,691 | \$2,000,000 | \$8,400,000 |
| City Facility Roof Repair | \$0 | \$226,929 | \$395,000 | \$14,500 | \$0 |
| EV Charging Station | \$0 | \$0 | \$339,000 | \$386,100 | \$0 |
| Solar City Facilities | | \$0 | \$0 | \$0 | \$3,500,000 |
| Total Capital Improvement Fund: | \$736,202 | \$4,181,576 | \$9,280,493 | \$3,318,559 | \$17,676,952 |
| Internal Services Fund | | | | | |
| Facilities Maint & Repair | \$304,764 | \$308,456 | \$293,548 | \$301,156 | \$350,656 |
| Technology Maint & Repair | \$578,107 | \$645,970 | \$831,371 | \$924,484 | \$924,371 |
| Fleet Services | \$1,146,821 | \$888,166 | \$812,041 | \$774,041 | \$774,041 |
| Broadband Utility | | \$0 | \$0 | \$0 | \$2,317,605 |
| Total Internal Services Fund: | \$2,029,692 | \$1,842,591 | \$1,936,960 | \$1,999,681 | \$4,366,673 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Adopted | FY2025 Estimated YE | FY2026 Adopted |
|--|------------------------------|------------------------------|---------------------|---------------------|---------------------|
| Water Enterprise Fund | | | | | |
| Water Works O & M | \$5,877,069 | \$5,624,076 | \$3,018,614 | \$2,994,472 | \$3,000,574 |
| Water Recession Reserve | \$0 | \$177,534 | \$134,240 | \$0 | \$0 |
| Non-Routine Maintenance-Water | \$427 | \$812 | \$200 | \$500 | \$500 |
| Capital Reserve-Water | \$123,285 | \$199,528 | \$670,000 | \$100,000 | \$90,000 |
| Water Works Capacity Fees | \$69,705 | \$55,669 | \$35,000 | \$52,834 | \$41,391 |
| Water Capital Projects | \$2,950,000 | \$0 | \$15,312,558 | \$16,286,222 | \$12,555,906 |
| Total Water Enterprise Fund: | \$9,020,486 | \$6,057,619 | \$19,170,611 | \$19,434,028 | \$15,688,371 |
| Wastewater Enterprise Fund | | | | | |
| Wastewater O & M | \$3,618,444 | \$4,193,615 | \$3,590,028 | \$3,547,437 | \$3,605,455 |
| Waste Water Recession Reserve | \$0 | \$160,442 | \$175,949 | \$0 | \$0 |
| Capital Project Fund-WWtr | \$69,782 | \$123,439 | \$745,000 | \$62,000 | \$43,000 |
| WW Capital Projects | \$780,000 | \$204,982 | \$1,597,533 | \$750,000 | \$2,817,421 |
| JPFA - WW Plant Bonds | \$0 | \$550,992 | \$185,130 | \$185,010 | \$185,210 |
| Wastewater Capacity Fees | \$64,940 | \$59,932 | \$25,000 | \$27,426 | \$61,395 |
| Total Wastewater Enterprise Fund: | \$4,533,167 | \$5,293,402 | \$6,318,640 | \$4,571,873 | \$6,712,481 |
| CV Starr Enterprise Fund | | | | | |
| CV Starr Center | \$2,285,090 | \$2,140,335 | \$2,243,963 | \$2,475,052 | \$2,465,439 |
| CV Starr Recession Reserve | \$0 | \$216,071 | \$0 | \$0 | \$0 |
| CV STARR CAPITAL IMPROVEMENT | | \$0 | \$1,975,000 | \$74,500 | \$1,687,950 |
| Total CV Starr Enterprise Fund: | \$2,285,090 | \$2,356,406 | \$4,218,963 | \$2,549,552 | \$4,153,389 |
| Total All Funds: | \$40,863,477 | \$43,935,686 | \$71,534,034 | \$64,335,963 | \$87,788,182 |



Revenue by Department

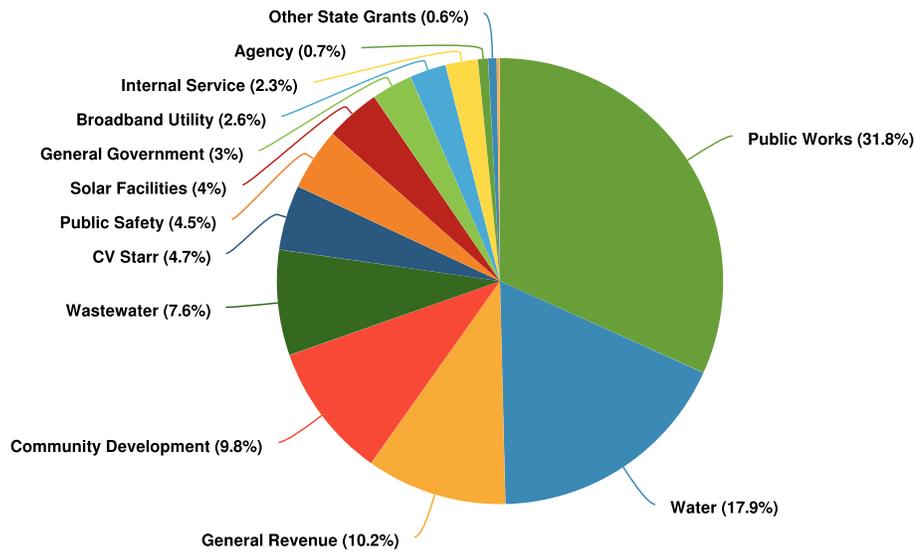
The All Fund Summary fund's expenditures by source for the years 2023, 2024, and 2025 show significant changes in the town of Fort Bragg, CA. In 2023, Public Works expenditures increased by 26% to \$4,285,630. This trend continued in 2024 with a 424% increase to \$22,458,156. For the upcoming 2025 budget, Public Works expenditures will see a 10% increase to \$24,626,793.

Water expenditures, on the other hand, decreased by 12% to \$9,020,486 in 2023. However, in 2024, there was a significant increase of 81% to \$16,339,091. This trend is expected to continue in the 2025 budget with a 17% increase to \$19,170,611.

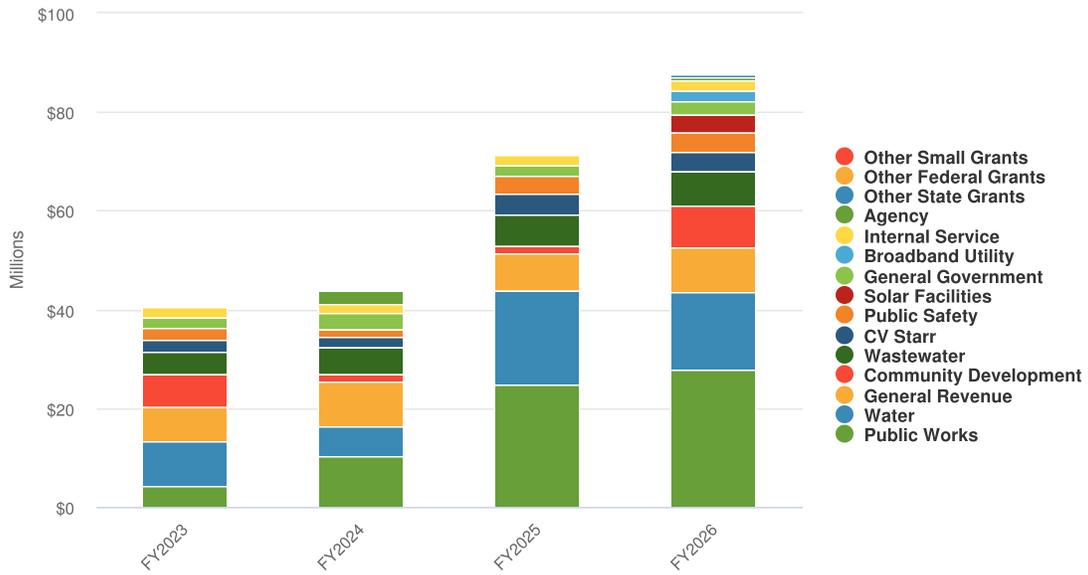
In terms of General Revenue expenditures, there was a 7% decrease to \$7,066,400 in 2023. This was followed by a 4% increase to \$7,371,060 in 2024. For the upcoming 2025 budget, there will be a 2% increase to \$7,506,683.

These changes in expenditures by source demonstrate the town's commitment to improving its infrastructure and services, particularly in the areas of Public Works and Water. Despite some decreases in General Revenue expenditures, the town is still investing in its overall growth and development. These changes reflect the town's dedication to providing its residents with a high quality of life.

2025 Revenue by Department



Budgeted and Historical 2026 Revenue by Department

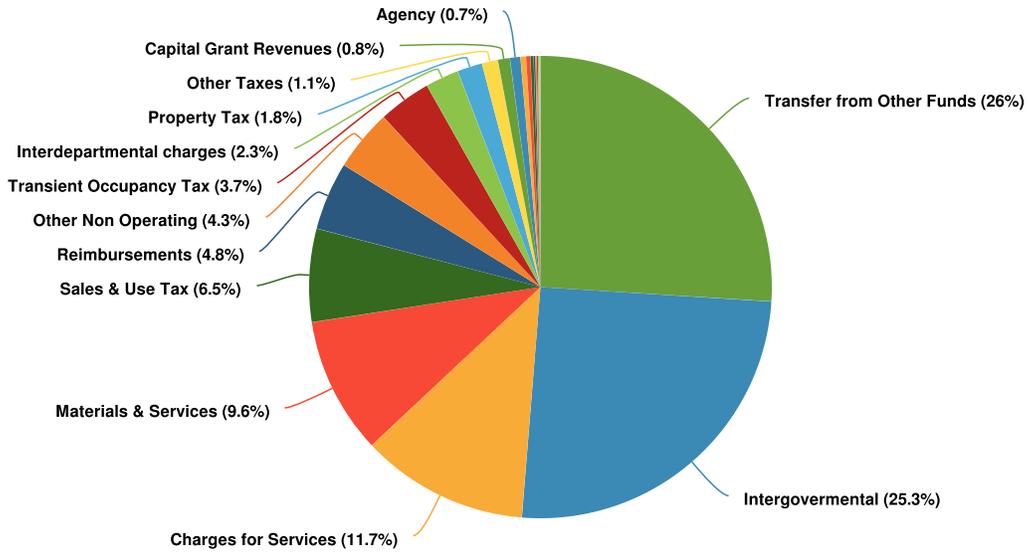


| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Revenue | | | | |
| General Revenue | \$7,066,400 | \$8,993,156 | \$7,569,394 | \$8,943,699 |
| Public Safety | \$2,560,901 | \$1,484,100 | \$1,372,887 | \$3,947,576 |
| General Government | \$2,069,034 | \$3,315,798 | \$3,059,322 | \$2,601,043 |
| Public Works | \$4,285,630 | \$10,340,831 | \$21,657,139 | \$27,877,868 |
| Community Development | \$6,575,053 | \$1,519,000 | \$1,300,300 | \$8,608,290 |
| Agency | \$438,024 | \$2,732,782 | \$648,613 | \$648,613 |
| Wastewater | \$4,533,167 | \$5,509,823 | \$4,571,873 | \$6,712,481 |
| Internal Service | \$2,029,692 | \$1,842,591 | \$1,999,681 | \$2,049,068 |
| Water | \$9,020,486 | \$6,057,619 | \$19,434,028 | \$15,688,371 |
| CV Starr | \$2,285,090 | \$2,139,985 | \$2,549,552 | \$4,153,389 |
| Fire Facilities Capacity Fee | | \$0 | \$162,000 | \$0 |
| Police Capacity Fees | | \$0 | \$2,900 | \$0 |
| Storm Drain Fees | | \$0 | \$8,276 | \$0 |
| Other State Grants | | \$0 | \$0 | \$540,198 |
| Other Small Grants | | \$0 | \$0 | \$31,683 |
| Other Federal Grants | | \$0 | \$0 | \$168,300 |
| Solar Facilities | | \$0 | \$0 | \$3,500,000 |
| Broadband Utility | | \$0 | \$0 | \$2,317,605 |
| Total Revenue: | \$40,863,477 | \$43,935,686 | \$64,335,963 | \$87,788,182 |

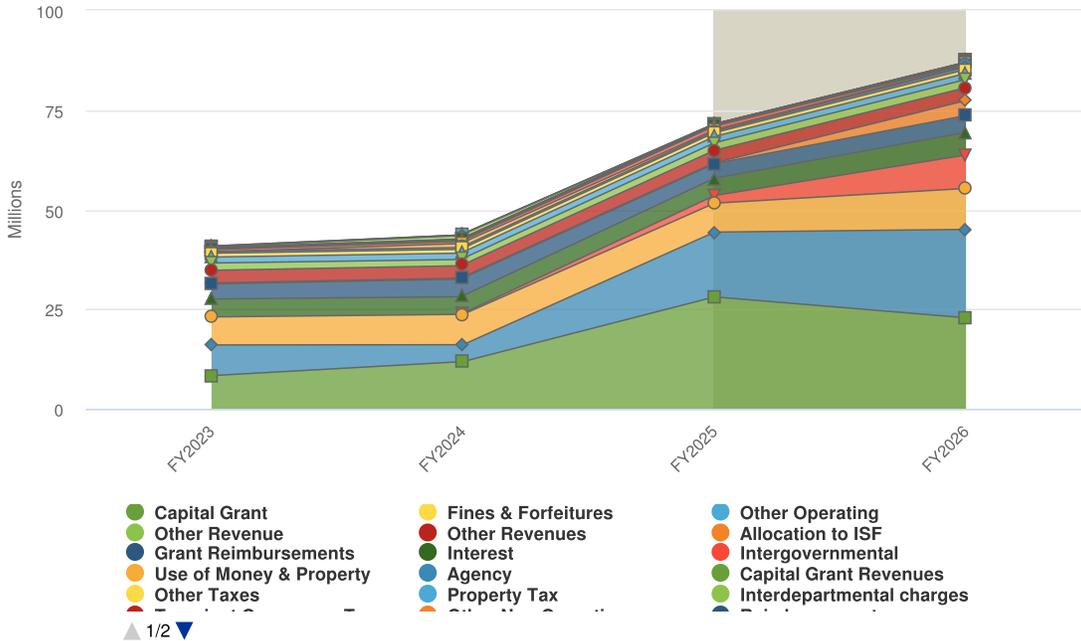


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------|------------------------------|------------------------------|---------------------|----------------|
| Revenue Source | | | | |
| Property Tax | | | | |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------------|------------------------------|------------------------------|---------------------|--------------------|
| General Revenue | | | | |
| Sec. Property Tax, Current Year | \$353,995 | \$383,497 | \$379,813 | \$383,611 |
| Homeowners Property Tax Relief | \$1,916 | \$0 | \$2,500 | \$2,525 |
| Unsec. Property Tax, Curr Year | \$14,086 | \$15,399 | \$15,869 | \$16,028 |
| Unsec. Property Tax, Prior Years | \$158 | \$602 | \$470 | \$475 |
| Highway Property Rental-County | \$1,930 | \$2,864 | \$1,696 | \$1,713 |
| Motor Vehicle Lic Fees | \$7,332 | \$8,724 | \$11,319 | \$11,319 |
| Property Tax in Lieu of VLF | \$709,863 | \$758,843 | \$768,504 | \$776,189 |
| Transfer Tax | \$46,939 | \$29,769 | \$29,612 | \$29,612 |
| Supplement Prop Tax SB813 | \$4,801 | \$17,745 | \$7,214 | \$7,214 |
| Total General Revenue: | \$1,141,020 | \$1,217,444 | \$1,216,997 | \$1,228,685 |
| Public Safety | | | | |
| Fire Tax | \$53,275 | \$53,275 | \$49,205 | \$0 |
| Total Public Safety: | \$53,275 | \$53,275 | \$49,205 | \$0 |
| CV Starr | | | | |
| Sec Property Tax, Current Year | \$305,258 | \$309,827 | \$308,561 | \$311,647 |
| Total CV Starr: | \$305,258 | \$309,827 | \$308,561 | \$311,647 |
| Total Property Tax: | \$1,499,553 | \$1,580,546 | \$1,574,762 | \$1,540,332 |
| Sales & Use Tax | | | | |
| General Revenue | | | | |
| Sales Tax | \$2,043,336 | \$2,049,336 | \$2,169,000 | \$3,245,000 |
| Proposition 172 - Sales Tax | \$103,639 | \$103,498 | \$21,200 | \$27,000 |
| Total General Revenue: | \$2,146,974 | \$2,152,834 | \$2,190,200 | \$3,272,000 |
| Public Works | | | | |
| Special Sales Tax | \$1,175,478 | \$1,108,102 | \$1,184,288 | \$1,204,469 |
| Total Public Works: | \$1,175,478 | \$1,108,102 | \$1,184,288 | \$1,204,469 |
| CV Starr | | | | |
| CV Starr Sales Tax | \$1,175,441 | \$1,169,582 | \$1,247,000 | \$1,230,000 |
| Total CV Starr: | \$1,175,441 | \$1,169,582 | \$1,247,000 | \$1,230,000 |
| Total Sales & Use Tax: | \$4,497,894 | \$4,430,517 | \$4,621,488 | \$5,706,469 |
| Transient Occupancy Tax | | | | |
| General Revenue | | | | |
| TOT Penalties/Interest | \$7,368 | \$5,948 | \$12,666 | \$12,666 |
| Transient Occupancy Tax | \$3,185,118 | \$3,086,266 | \$3,014,304 | \$3,226,304 |
| Total General Revenue: | \$3,192,486 | \$3,092,214 | \$3,026,970 | \$3,238,970 |
| Total Transient Occupancy Tax: | \$3,192,486 | \$3,092,214 | \$3,026,970 | \$3,238,970 |
| Other Taxes | | | | |
| General Revenue | | | | |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|------------------------------|------------------------------|---------------------|--------------------|
| Franchise - Cable TV | \$39,501 | \$39,252 | \$40,000 | \$40,000 |
| Franchise - C&S | \$604,024 | \$635,834 | \$600,000 | \$606,000 |
| Franchise - PG&E | \$77,425 | \$83,093 | \$91,289 | \$91,289 |
| Franchise Fees- SB 1383 C&S | \$19,474 | \$3,397 | \$0 | \$0 |
| Business License Tax | \$212,601 | \$212,561 | \$223,738 | \$234,925 |
| Total General Revenue: | \$953,026 | \$974,136 | \$955,027 | \$972,214 |
| Total Other Taxes: | \$953,026 | \$974,136 | \$955,027 | \$972,214 |
| Reimbursements | | | | |
| General Revenue | | | | |
| City Exp Reimb-DDA | \$13,857 | \$15,055 | \$10,329 | \$10,329 |
| Total General Revenue: | \$13,857 | \$15,055 | \$10,329 | \$10,329 |
| Public Safety | | | | |
| SB 90 Reimbursement | \$0 | \$0 | \$575 | \$1,000 |
| DNA Reimbursement | \$3,521 | \$4,652 | \$2,287 | \$3,000 |
| Training Reimbursements-PD | \$36,449 | \$34,892 | \$45,429 | \$49,000 |
| Stored Vehicle Release | \$8,375 | \$7,945 | \$10,000 | \$10,000 |
| Abandoned Vehicle Abatement | \$10,590 | \$2,840 | \$0 | \$0 |
| Interfund Reimb- Public Safety | \$160,000 | \$170,229 | \$170,229 | \$170,229 |
| Restitution - Damaged Property | \$200 | \$1,263 | \$610 | \$1,000 |
| DUI Cost Recovery | \$182 | \$1,096 | \$1,523 | \$1,000 |
| Booking Fee Reimbursement | \$26,150 | \$14,050 | \$13,000 | \$15,000 |
| Total Public Safety: | \$245,467 | \$236,968 | \$243,653 | \$250,229 |
| General Government | | | | |
| Overhead/Admin Cost Recovery | \$125,175 | \$307,872 | \$125,175 | \$121,949 |
| Personnel Cost Allocations | \$165,309 | \$203,361 | \$203,361 | \$203,361 |
| City Reimb-DDA | \$434 | \$122 | \$200 | \$1,000 |
| Interfund Cost Reimbursement | \$0 | \$425 | \$305 | \$10,000 |
| Personnel Cost Allocations | \$411,046 | \$371,045 | \$411,046 | \$411,046 |
| City Reimb-DDA | | \$0 | \$1,300 | \$2,000 |
| Interfund Cost Reimbursement | | \$0 | \$245 | \$0 |
| City Exp Reimb-DDA | \$1,160 | \$1,318 | \$500 | \$1,000 |
| Personnel Cost Allocations | \$506,716 | \$537,925 | \$537,925 | \$537,925 |
| Personnel Cost Allocations | \$560,942 | \$522,739 | \$522,739 | \$522,739 |
| Events | \$5,946 | \$5,303 | \$5,303 | \$5,303 |
| Total General Government: | \$1,776,728 | \$1,950,112 | \$1,808,099 | \$1,816,323 |
| Public Works | | | | |
| Interfund Reimb-Eng PW | \$155 | \$0 | \$0 | \$0 |
| Personnel Cost Allocations | \$459,968 | \$632,598 | \$459,968 | \$632,598 |
| Interfund Reimb-PW | \$415,616 | \$454,838 | \$464,030 | \$455,030 |
| Interfund Reimb | \$128,239 | \$245,423 | \$186,410 | \$209,790 |
| Personnel Cost Allocations | \$482,636 | \$525,152 | \$525,152 | \$525,152 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------------|------------------------------|------------------------------|---------------------|--------------------|
| Interfund Reimbursement | \$251,098 | \$346,214 | \$220,828 | \$281,402 |
| Total Public Works: | \$1,737,713 | \$2,204,225 | \$1,856,389 | \$2,103,973 |
| | | | | |
| Community Development | | | | |
| Training Reimbursements-Admin | \$399 | \$326 | \$1,000 | \$1,000 |
| City Exp Reimb-DDA | \$630 | \$5,475 | \$0 | \$0 |
| City Exp Reimb -DDA | \$25,854 | \$8,019 | \$7,000 | \$10,000 |
| Interfund Reimb - CDD | \$395 | \$305 | \$0 | \$0 |
| Personnel Cost Allocations | \$4,113 | \$1,963 | \$4,113 | \$4,113 |
| Total Community Development: | \$31,392 | \$16,087 | \$12,113 | \$15,113 |
| Total Reimbursements: | \$3,805,157 | \$4,422,447 | \$3,930,583 | \$4,195,967 |
| | | | | |
| Intergovernmental | | | | |
| General Revenue | | | | |
| Received From Collection | \$75 | \$0 | \$0 | \$0 |
| Total General Revenue: | \$75 | \$0 | \$0 | \$0 |
| | | | | |
| Public Safety | | | | |
| Grant Staff Time Rimb | \$415,931 | \$176,129 | \$35,366 | \$183,755 |
| Total Public Safety: | \$415,931 | \$176,129 | \$35,366 | \$183,755 |
| | | | | |
| General Government | | | | |
| Grant staff time Reimb | \$5,649 | \$8,498 | \$1,000 | \$8,000 |
| Grant Staff Time Reimb | \$6,078 | \$6,273 | \$5,000 | \$5,000 |
| Total General Government: | \$11,727 | \$14,770 | \$6,000 | \$13,000 |
| | | | | |
| Public Works | | | | |
| Grant:Staff Time Reimb | \$30,034 | \$90,955 | \$38,000 | \$50,000 |
| SB 1383 Revenues | \$25,172 | \$20,550 | \$22,813 | \$22,813 |
| CalRecycle Grant SB1383 | \$20,000 | \$75,000 | \$0 | \$0 |
| MCOG Wayfinding Proj CDD-66 | \$0 | \$1 | \$0 | \$0 |
| Total Public Works: | \$75,206 | \$186,506 | \$60,813 | \$72,813 |
| | | | | |
| Community Development | | | | |
| Grant Staff Time Reimb | \$89,714 | \$49,663 | \$1,000 | \$3,000 |
| Community Foundation of MC | \$0 | \$0 | \$0 | \$4,500 |
| HEAP Homeward Bound Grant | -\$3,575 | \$775 | \$0 | \$0 |
| Grant Revenues | \$9,566 | \$117,188 | \$0 | \$0 |
| Total Community Development: | \$95,704 | \$167,627 | \$1,000 | \$7,500 |
| Total Intergovernmental: | \$598,643 | \$545,032 | \$103,179 | \$277,068 |
| | | | | |
| Charges for Services | | | | |
| Public Safety | | | | |
| Copies - PD | \$4,127 | \$3,966 | \$4,000 | \$4,000 |
| Police Fingerprints | \$44,780 | \$42,176 | \$45,996 | \$47,000 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------------|------------------------------|------------------------------|---------------------|--------------------|
| Police Witness Fee | \$441 | \$385 | \$0 | \$150 |
| Total Public Safety: | \$49,348 | \$46,527 | \$49,996 | \$51,150 |
| General Government | | | | |
| Returned Check Fee | \$126 | \$0 | \$100 | \$100 |
| Document Copies | \$1,751 | \$655 | \$600 | \$1,000 |
| Returned Check Fee | \$1,512 | \$2,154 | \$1,890 | \$2,000 |
| Credit Card Fee 2.5% | | \$475 | \$1,800 | \$2,000 |
| Grant Reimbursement | | \$457,742 | \$379,261 | \$548,848 |
| Total General Government: | \$3,389 | \$461,026 | \$383,651 | \$553,948 |
| Public Works | | | | |
| Engineering Plan Review | \$7,176 | \$7,174 | \$6,000 | \$6,000 |
| Investment Revenues | \$668 | \$543 | -\$521 | \$631 |
| Total Public Works: | \$7,844 | \$7,717 | \$5,479 | \$6,631 |
| Community Development | | | | |
| Const & Demo Ord. Fee | \$1,945 | \$2,065 | \$1,320 | \$3,000 |
| Community Dev Fees | \$26,800 | \$25,669 | \$26,000 | \$31,000 |
| Plan Checks/Building Inspections | | | \$0 | \$60,000 |
| General Plan Maint Fees | \$3,720 | \$30,974 | \$21,337 | \$20,000 |
| Total Community Development: | \$32,465 | \$58,708 | \$48,657 | \$114,000 |
| Wastewater | | | | |
| Sewer Service | \$3,354,489 | \$3,391,756 | \$3,346,845 | \$3,346,845 |
| Mackerricher Sewer Service | \$13,879 | \$5,775 | \$36,309 | \$40,000 |
| Permit/Inspection | \$1,080 | \$800 | \$640 | \$700 |
| Card Processing Fee | \$60 | \$58 | \$264 | \$300 |
| Drainage Fees | \$8,449 | \$4,719 | \$0 | \$8,000 |
| Installation Fees | \$12,947 | \$13,822 | \$15,929 | \$16,000 |
| Total Wastewater: | \$3,390,904 | \$3,416,929 | \$3,399,987 | \$3,411,845 |
| Water | | | | |
| Water Sales - In City | \$2,862,400 | \$2,886,607 | \$2,903,044 | \$2,903,044 |
| Late Payment Penalties | \$39,655 | \$46,310 | \$25,000 | \$25,000 |
| Misc Water Sales | \$46,923 | \$14,212 | \$22,000 | \$26,000 |
| Permit Inspection Fee | \$838 | \$720 | \$330 | \$500 |
| Final Notice Fee | \$4,350 | \$2,850 | \$5,000 | \$5,000 |
| Received from Collection Acct | \$128 | \$0 | \$1,277 | \$0 |
| Card Processing Fee | \$85 | \$68 | \$20 | \$30 |
| Total Water: | \$2,954,379 | \$2,950,767 | \$2,956,671 | \$2,959,574 |
| CV Starr | | | | |
| Charges for Services | -\$880 | \$0 | \$0 | \$0 |
| CV Starr Facility Revenue | \$6,280 | \$1,115 | \$600 | \$1,000 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|------------------------------|------------------------------|---------------------|----------------|
| Refunds & Rebates | -\$1,607 | \$400 | \$4,000 | \$0 |
| Merchandise Sales, Net | \$5,878 | \$5,333 | \$5,500 | \$6,000 |
| Facility Rentals | \$40,948 | \$40,129 | \$53,000 | \$55,000 |
| Enrichment Programs | \$79,699 | \$68,252 | \$55,000 | \$60,000 |
| Facility Passes | \$465,219 | \$562,889 | \$740,119 | \$747,521 |
| Commissions Revenue | \$3,512 | \$1,952 | \$3,500 | \$3,500 |
| Total CV Starr: | \$599,048 | \$680,071 | \$861,719 | \$873,021 |
| | | | | |
| Fire Facilities Capacity Fee | | | | |
| Impact Fees - Fire | | \$0 | \$162,000 | \$0 |
| Total Fire Facilities Capacity Fee: | | \$0 | \$162,000 | \$0 |
| | | | | |
| Police Capacity Fees | | | | |
| Impact Fees - Police | | \$0 | \$2,900 | \$0 |
| Total Police Capacity Fees: | | \$0 | \$2,900 | \$0 |
| | | | | |
| Storm Drain Fees | | | | |
| Impact Fees- Storm Drain | | \$0 | \$8,276 | \$0 |
| Total Storm Drain Fees: | | \$0 | \$8,276 | \$0 |
| | | | | |
| Broadband Utility | | | | |
| BB:roadband Internet Service Revenue 1-10 Gbps | | \$0 | \$0 | \$635,340 |
| BB: Voice Services (w/911) | | \$0 | \$0 | \$10,397 |
| BB:Low Income Service Offering 500 Mbps | | \$0 | \$0 | \$38,316 |
| Email Hosting | | \$0 | \$0 | \$163,653 |
| WebHost Domain | | \$0 | \$0 | \$110,000 |
| Legacy: Fusion (Blended view of Res and Bus) | | \$0 | \$0 | \$851,844 |
| Legacy: Fusion Equipment | | \$0 | \$0 | \$23,696 |
| Legacy: Open Air | | \$0 | \$0 | \$287,532 |
| Legacy:Digital Voice | | \$0 | \$0 | \$194,827 |
| Miscellaneous Revenues | | \$0 | \$0 | \$2,000 |
| Total Broadband Utility: | | \$0 | \$0 | \$2,317,605 |
| Total Charges for Services: | \$7,037,377 | \$7,621,745 | \$7,879,335 | \$10,287,774 |
| | | | | |
| Fines & Forfeitures | | | | |
| Public Safety | | | | |
| Parking Fines | \$9,628 | \$3,523 | \$2,000 | \$2,500 |
| State Asset Forfeitures | \$5,087 | \$17,657 | \$66,997 | \$9,000 |
| Traffic Safety Road Fines | \$4,325 | \$1,885 | \$1,055 | \$1,076 |
| Total Public Safety: | \$19,040 | \$23,064 | \$70,052 | \$12,576 |
| | | | | |
| General Government | | | | |
| Miscellaneous Fines | \$65 | \$36 | \$0 | \$0 |
| Miscellaneous Revenue | \$23,788 | \$17,322 | \$11,918 | \$10,000 |
| Total General Government: | \$23,853 | \$17,358 | \$11,918 | \$10,000 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|------------------------------|------------------------------|---------------------|----------------|
| Community Development | | | | |
| Code Enforcement Fees | \$1,163 | \$928 | \$21,685 | \$10,000 |
| Const. & Demo. Ord. Forfeiture | \$94,493 | \$18,876 | \$0 | \$0 |
| Total Community Development: | \$95,656 | \$19,804 | \$21,685 | \$10,000 |
| Total Fines & Forfeitures: | \$138,548 | \$60,226 | \$103,655 | \$32,576 |
| Use of Money & Property | | | | |
| General Revenue | | | | |
| Investment Interest Earned | \$109,985 | \$262,451 | \$147,000 | \$195,000 |
| Sale of Surplus Assets | \$0 | \$25,377 | \$1,325 | \$5,000 |
| Unrealized Gain or Loss | -\$550,642 | \$306,370 | \$0 | \$0 |
| Rents & Concessions | \$29,022 | \$5,460 | \$10,000 | \$10,000 |
| Rents & Concessions | \$3,050 | \$3,201 | \$3,300 | \$3,500 |
| Total General Revenue: | -\$408,585 | \$602,859 | \$161,625 | \$213,500 |
| Public Safety | | | | |
| Investment Interest Earned | \$17,619 | \$26,793 | \$20,000 | \$18,000 |
| Total Public Safety: | \$17,619 | \$26,793 | \$20,000 | \$18,000 |
| General Government | | | | |
| Investment Interest Earned | \$974 | \$1,852 | \$1,900 | \$1,500 |
| Investment Interest Earned | \$3,598 | \$6,817 | \$6,817 | \$6,000 |
| Interest Earned | \$607 | \$1,325 | \$1,324 | \$1,324 |
| Interest Earned | \$606 | \$1,188 | \$1,200 | \$1,200 |
| Investment Interest Earned | \$7,137 | \$4,188 | \$3,700 | \$3,700 |
| Total General Government: | \$12,923 | \$15,370 | \$14,941 | \$13,724 |
| Public Works | | | | |
| Investment Interest Earned | \$63,256 | \$0 | \$53,891 | \$59,000 |
| Total Public Works: | \$63,256 | \$0 | \$53,891 | \$59,000 |
| Community Development | | | | |
| Investment Interest Earned | \$4,214 | \$8,325 | \$0 | \$0 |
| Investment Interest Earned | \$2,090 | \$3,948 | \$3,000 | \$2,500 |
| Grant Loan Principal Payments | \$140,447 | \$281,802 | \$0 | \$0 |
| Loan Interest Earned | \$16,393 | \$22,896 | \$14,376 | \$14,376 |
| Interest Earned | \$5,135 | \$9,494 | \$9,000 | \$7,000 |
| Total Community Development: | \$168,278 | \$326,465 | \$26,376 | \$23,876 |
| Internal Service | | | | |
| Interest Earned | \$16,216 | \$26,364 | \$1,000 | \$500 |
| Total Internal Service: | \$16,216 | \$26,364 | \$1,000 | \$500 |
| Total Use of Money & Property: | -\$130,293 | \$997,850 | \$277,833 | \$328,600 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|------------------------------|------------------------------|---------------------|----------------|
| Allocation to ISF | | | | |
| General Government | | | | |
| Bingo/Taxis/Weapons Permits | \$60 | \$60 | \$100 | \$100 |
| Film Permit Fee | \$0 | \$0 | \$100 | \$100 |
| Business License Fee | \$63,784 | \$63,537 | \$60,673 | \$62,000 |
| Tobacco License Fee | \$2,768 | \$2,704 | \$2,848 | \$2,848 |
| Total General Government: | \$66,611 | \$66,301 | \$63,721 | \$65,048 |
| Public Works | | | | |
| Encroachment Permit | \$13,713 | \$6,988 | \$12,000 | \$12,000 |
| Total Public Works: | \$13,713 | \$6,988 | \$12,000 | \$12,000 |
| Community Development | | | | |
| Business License Surcharge | \$3,086 | \$2,722 | \$2,000 | \$2,500 |
| Sign Application | \$35 | \$190 | \$0 | \$200 |
| Grading Permits | \$1,585 | \$1,580 | \$1,300 | \$1,400 |
| Building Permit Surcharge | \$12,336 | \$10,067 | \$7,000 | \$12,000 |
| Total Community Development: | \$17,042 | \$14,559 | \$10,300 | \$16,100 |
| Total Allocation to ISF: | \$97,366 | \$87,848 | \$86,021 | \$93,148 |
| Other Revenue | | | | |
| General Revenue | | | | |
| Miscellaneous Revenue | \$25,106 | \$938,352 | \$5,000 | \$5,000 |
| Cash Over and Short | \$206 | -\$51 | -\$74 | \$0 |
| Miscellaneous Revenue | \$1,667 | \$314 | \$3,000 | \$3,000 |
| Miscellaneous Revenue | \$567 | \$0 | \$320 | \$0 |
| Total General Revenue: | \$27,546 | \$938,614 | \$8,246 | \$8,000 |
| Public Safety | | | | |
| Miscellaneous Revenue | \$65,763 | \$39,923 | \$60,000 | \$35,000 |
| Total Public Safety: | \$65,763 | \$39,923 | \$60,000 | \$35,000 |
| General Government | | | | |
| Miscellaenous Revenue | \$0 | \$4,500 | \$9,228 | \$0 |
| Total General Government: | \$0 | \$4,500 | \$9,228 | \$0 |
| Public Works | | | | |
| Miscellaneous Revenue | \$0 | \$172 | \$500 | \$500 |
| Total Public Works: | \$0 | \$172 | \$500 | \$500 |
| Community Development | | | | |
| Miscellaneous Revenue | \$10,000 | \$18,216 | \$16,700 | \$16,700 |
| Total Community Development: | \$10,000 | \$18,216 | \$16,700 | \$16,700 |
| CV Starr | | | | |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|------------------------------|------------------------------|---------------------|----------------|
| 2nd Grade Swim Revenue | | \$0 | \$5,771 | \$5,771 |
| Total CV Starr: | | \$0 | \$5,771 | \$5,771 |
| Total Other Revenue: | \$103,309 | \$1,001,426 | \$100,445 | \$65,971 |
| | | | | |
| Intergovernmental | | | | |
| Public Safety | | | | |
| COP's AB1913 Allocation | \$227,932 | \$123,498 | \$194,663 | \$194,663 |
| SB-2 Grant Revenue | \$0 | \$78,246 | \$0 | \$0 |
| MCOG/CALTRANS | \$0 | \$0 | \$232,951 | \$0 |
| REAP Grant Revenue | \$0 | \$80,582 | \$0 | \$0 |
| Dept of Parks & Rec - Bainbrid | \$0 | \$439,203 | \$417,000 | \$1,849,052 |
| USDA Vehicle Grant | \$0 | \$140,883 | \$0 | \$0 |
| EDA- Feasibility Study | \$43,221 | \$0 | \$0 | \$0 |
| ARPA COVID Funds | \$872,081 | \$0 | \$0 | \$794,150 |
| NoyoHarbor Blue Economy | | \$19,008 | \$0 | \$505,726 |
| Total Public Safety: | \$1,143,234 | \$881,420 | \$844,614 | \$3,343,591 |
| | | | | |
| General Government | | | | |
| Intergovernmental | \$15,538 | \$41,204 | \$24,184 | \$25,000 |
| St Mandated Disab Access Fee | \$3,624 | \$3,861 | \$0 | \$4,000 |
| Total General Government: | \$19,162 | \$45,065 | \$24,184 | \$29,000 |
| | | | | |
| Public Works | | | | |
| Noyo Lighting Dist Tax | \$13,715 | \$1,668 | \$0 | \$0 |
| Gas Tax 2105 | \$37,361 | \$35,226 | \$46,076 | \$46,402 |
| Gas Tax 2106 | \$31,157 | \$26,788 | \$33,380 | \$33,586 |
| Gas Tax 2107 | \$50,844 | \$47,447 | \$62,443 | \$63,266 |
| Gas Tax 2107.5 | \$2,000 | \$0 | \$2,000 | \$2,000 |
| Gas Tax 2103 | \$58,370 | \$52,941 | \$68,205 | \$67,232 |
| Hwy 1 Sweeping-Caltrans | \$11,181 | \$10,815 | \$12,156 | \$12,156 |
| Investment Interest | \$540 | \$0 | \$0 | \$0 |
| RMRA-LPP Revenue | \$0 | \$0 | \$0 | \$400,000 |
| HSIP Revenues | | \$189,520 | \$0 | \$0 |
| RMRA - Gas Tax | \$157,799 | \$214,087 | \$182,929 | \$194,432 |
| LPP-SB1 | \$0 | \$602,127 | \$0 | \$0 |
| MCOG OWP | \$2,068 | \$71,752 | \$0 | \$0 |
| MCOG OWP | \$4,641 | \$0 | \$0 | \$0 |
| SRF Grant | | \$0 | \$10,414,000 | \$2,512,000 |
| Grant Revenue | \$0 | \$1,348,334 | \$4,272,031 | \$6,838,456 |
| Grant - OJ Park Prop 50 | \$0 | \$0 | \$0 | \$250,000 |
| Total Public Works: | \$369,676 | \$2,600,705 | \$15,093,220 | \$10,419,530 |
| | | | | |
| Community Development | | | | |
| Intergov Reimbursements | \$0 | \$0 | \$0 | \$5,000 |
| PLHA Grant | \$2,400,000 | \$106,856 | \$0 | \$0 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|------------------------------|------------------------------|---------------------|----------------|
| CDBG HOME | \$0 | \$1,963 | \$0 | \$0 |
| Fed Grant Revenue | \$0 | \$0 | -\$10,400 | \$8,400,000 |
| CDBG Grant Revenue | \$2,950,837 | \$0 | \$0 | \$0 |
| CDBG 20 Revenue | \$445,517 | \$589,917 | \$826,073 | \$0 |
| CDBG CV Revenue | \$376,448 | \$8,788 | \$0 | \$0 |
| Total Community Development: | \$6,172,802 | \$707,524 | \$815,673 | \$8,405,000 |
| Total Intergovernmental: | \$7,704,874 | \$4,234,714 | \$16,777,691 | \$22,197,121 |
| Interdepartmental charges | | | | |
| Internal Service | | | | |
| Allocation - Int Serv Fund | \$288,548 | \$281,958 | \$300,156 | \$350,156 |
| Allocation - Int Serv Fund | \$577,972 | \$645,745 | \$924,371 | \$924,371 |
| Allocation - Int Serv Fund | \$962,994 | \$642,265 | \$773,541 | \$773,541 |
| Total Internal Service: | \$1,829,514 | \$1,569,968 | \$1,998,068 | \$2,048,068 |
| Total Interdepartmental charges: | \$1,829,514 | \$1,569,968 | \$1,998,068 | \$2,048,068 |
| Agency | | | | |
| Agency | | | | |
| Secured Property Tax | \$438,024 | \$452,782 | \$648,613 | \$648,613 |
| Total Agency: | \$438,024 | \$452,782 | \$648,613 | \$648,613 |
| Total Agency: | \$438,024 | \$452,782 | \$648,613 | \$648,613 |
| Other Revenues | | | | |
| Public Works | | | | |
| Rent \$3 Tipping Fees | \$106,542 | \$44,841 | \$72,000 | \$72,000 |
| Total Public Works: | \$106,542 | \$44,841 | \$72,000 | \$72,000 |
| CV Starr | | | | |
| Cost Allocations - MCRPD | \$103,619 | -\$156,400 | \$0 | \$0 |
| Total CV Starr: | \$103,619 | -\$156,400 | \$0 | \$0 |
| Total Other Revenues: | \$210,161 | -\$111,559 | \$72,000 | \$72,000 |
| Other Operating | | | | |
| Internal Service | | | | |
| Misc Revenues | \$0 | \$135 | \$0 | \$0 |
| Misc Revenue | \$135 | \$225 | \$113 | \$0 |
| Misc Revenue | \$197 | \$0 | \$500 | \$500 |
| Total Internal Service: | \$332 | \$360 | \$613 | \$500 |
| Water | | | | |
| Miscellaneous Revenue | \$25,033 | \$62,715 | \$26,000 | \$26,000 |
| Water Lateral Install Fees | \$12,067 | \$22,381 | \$11,801 | \$15,000 |
| Total Water: | \$37,100 | \$85,096 | \$37,801 | \$41,000 |
| CV Starr | | | | |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------------------------|------------------------------|---------------------|----------------|
| Cash Over/Short | -\$185 | -\$428 | \$0 | \$0 |
| Total CV Starr: | -\$185 | -\$428 | \$0 | \$0 |
| Total Other Operating: | \$37,246 | \$85,027 | \$38,414 | \$41,500 |
| Capital Grant | | | | |
| Public Works | | | | |
| Grant- State Farm | \$25,000 | \$0 | \$0 | \$0 |
| Total Public Works: | \$25,000 | \$0 | \$0 | \$0 |
| Wastewater | | | | |
| Grants | \$0 | \$350 | \$0 | \$0 |
| Total Wastewater: | \$0 | \$350 | \$0 | \$0 |
| Total Capital Grant: | \$25,000 | \$350 | \$0 | \$0 |
| Materials & Services | | | | |
| Public Works | | | | |
| Transfers from Other Funds | \$0 | \$274,118 | \$2,000,000 | \$8,400,000 |
| Total Public Works: | \$0 | \$274,118 | \$2,000,000 | \$8,400,000 |
| Total Materials & Services: | \$0 | \$274,118 | \$2,000,000 | \$8,400,000 |
| Interest | | | | |
| Wastewater | | | | |
| Investment Interest Earned | \$4,040 | \$0 | \$1,000 | \$2,500 |
| Investment Interest Earned | \$69,782 | \$123,439 | \$62,000 | \$43,000 |
| Investment Interest Earned | \$20,720 | \$41,004 | \$10,000 | \$8,000 |
| Total Wastewater: | \$94,541 | \$164,443 | \$73,000 | \$53,500 |
| Water | | | | |
| Investment Interest Earned | \$2,692 | \$0 | \$0 | \$0 |
| Investment Interest Earned | \$427 | \$812 | \$500 | \$500 |
| Investment Interest Earned | \$123,285 | \$199,528 | \$100,000 | \$90,000 |
| Investment Interest Earned | \$17,946 | \$35,069 | \$28,913 | \$21,391 |
| Total Water: | \$144,350 | \$235,410 | \$129,413 | \$111,891 |
| CV Starr | | | | |
| Investment Interest Income | \$73,532 | \$95,242 | \$42,000 | \$30,000 |
| Total CV Starr: | \$73,532 | \$95,242 | \$42,000 | \$30,000 |
| Total Interest: | \$312,424 | \$495,095 | \$244,413 | \$195,391 |
| Other Non Operating | | | | |
| Wastewater | | | | |
| Miscellaneous Revenue | \$87,258 | \$190,782 | \$146,450 | \$191,110 |
| Sewer Capacity Fees-Resident. | \$21,840 | \$16,476 | \$16,553 | \$53,395 |
| Sewer Capacity Fees - Comm. | \$22,381 | \$2,452 | \$873 | \$0 |
| Total Wastewater: | \$131,478 | \$209,710 | \$163,876 | \$244,505 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------------------------|------------------------------|---------------------|----------------|
| Water | | | | |
| Water Capacity Fees-Resident. | \$51,758 | \$20,600 | \$23,921 | \$20,000 |
| Total Water: | \$51,758 | \$20,600 | \$23,921 | \$20,000 |
| CV Starr | | | | |
| Miscellaneous Revenue | \$28,377 | \$42,091 | \$10,000 | \$15,000 |
| Total CV Starr: | \$28,377 | \$42,091 | \$10,000 | \$15,000 |
| Solar Facilities | | | | |
| Other Financing Sources | | \$0 | \$0 | \$3,500,000 |
| Total Solar Facilities: | | \$0 | \$0 | \$3,500,000 |
| Total Other Non Operating: | \$211,614 | \$272,401 | \$197,797 | \$3,779,505 |
| Transfer from Other Funds | | | | |
| Public Safety | | | | |
| Transfer from Other Funds | \$551,224 | \$0 | \$0 | \$0 |
| Transfer from Other Funds | \$0 | \$0 | \$0 | \$53,274 |
| Total Public Safety: | \$551,224 | \$0 | \$0 | \$53,274 |
| General Government | | | | |
| Transfer from Other Funds | \$154,641 | \$0 | \$664,150 | \$0 |
| Transfer from Other Funds | \$0 | \$664,150 | \$0 | \$0 |
| Transfers from Other Funds | \$0 | \$61,570 | \$0 | \$0 |
| Total General Government: | \$154,641 | \$725,720 | \$664,150 | \$0 |
| Public Works | | | | |
| Transfer from Other Funds | \$0 | \$0 | \$0 | \$250,000 |
| Transfers from Other Funds | \$0 | \$0 | \$120,359 | \$65,000 |
| Transfer from Other Funds | \$200,000 | \$293,169 | \$417,000 | \$1,849,052 |
| Transfers from Other Funds | \$100,000 | \$0 | \$0 | \$0 |
| Transfer from Other Funds | \$411,202 | \$3,223,511 | \$240,600 | \$2,679,275 |
| Transfers from Other Funds | \$0 | \$20,165 | \$140,000 | \$683,625 |
| Transfers from Other Funds | \$0 | \$143,684 | \$0 | \$0 |
| Transfer from Other Funds | \$0 | \$226,929 | \$14,500 | \$0 |
| Transfer from Other Funds | \$0 | \$0 | \$386,100 | \$0 |
| Total Public Works: | \$711,202 | \$3,907,459 | \$1,318,559 | \$5,526,952 |
| Community Development | | | | |
| Transfers from Other Funds | -\$48,285 | \$0 | \$0 | \$0 |
| Transfers from Other Funds | \$0 | \$190,009 | \$347,795 | \$0 |
| Total Community Development: | -\$48,285 | \$190,009 | \$347,795 | \$0 |
| Agency | | | | |
| Transfers from Other Funds | \$0 | \$2,280,000 | \$0 | \$0 |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|------------------------------|------------------------------|---------------------|----------------|
| Total Agency: | \$0 | \$2,280,000 | \$0 | \$0 |
| Wastewater | | | | |
| Transfers from Other Funds | \$136,243 | \$585,903 | \$0 | \$0 |
| Transfer from Other Funds | \$0 | \$160,442 | \$0 | \$0 |
| Transfer from Other Funds | \$780,000 | \$204,982 | \$750,000 | \$2,817,421 |
| Transfers from Other Funds | \$0 | \$550,992 | \$185,010 | \$185,210 |
| Transfer from Other Funds | \$0 | \$216,071 | \$0 | \$0 |
| Total Wastewater: | \$916,243 | \$1,718,391 | \$935,010 | \$3,002,631 |
| Internal Service | | | | |
| Transfers from Other Funds | \$183,630 | \$245,901 | \$0 | \$0 |
| Total Internal Service: | \$183,630 | \$245,901 | \$0 | \$0 |
| Water | | | | |
| Transfers from Other Funds | \$2,882,899 | \$2,588,213 | \$0 | \$0 |
| Transfer from Other Funds | \$0 | \$177,534 | \$0 | \$0 |
| Transfers from Other Funds | \$2,950,000 | \$0 | \$16,286,222 | \$12,555,906 |
| Total Water: | \$5,832,899 | \$2,765,747 | \$16,286,222 | \$12,555,906 |
| CV Starr | | | | |
| Transfers from Other Funds | | \$0 | \$74,500 | \$1,687,950 |
| Total CV Starr: | \$0 | \$0 | \$74,500 | \$1,687,950 |
| Total Transfer from Other Funds: | \$8,301,555 | \$11,833,227 | \$19,626,236 | \$22,826,713 |
| Grant Reimbursements | | | | |
| General Government | | | | |
| Grant:Staff Time Reimb | | \$15,576 | \$73,431 | \$100,000 |
| Total General Government: | | \$15,576 | \$73,431 | \$100,000 |
| Total Grant Reimbursements: | | \$15,576 | \$73,431 | \$100,000 |
| Capital Grant Revenues | | | | |
| Other State Grants | | | | |
| Grant Revenue - Prop 47 | | \$0 | \$0 | \$540,198 |
| Total Other State Grants: | | \$0 | \$0 | \$540,198 |
| Other Small Grants | | | | |
| Grant Revenue | | \$0 | \$0 | \$31,683 |
| Total Other Small Grants: | | \$0 | \$0 | \$31,683 |
| Other Federal Grants | | | | |
| Grant Revenue-Winter Shelter | | \$0 | \$0 | \$168,300 |
| Total Other Federal Grants: | | \$0 | \$0 | \$168,300 |
| Total Capital Grant Revenues: | | \$0 | \$0 | \$740,181 |
| Total Revenue Source: | \$40,863,477 | \$43,935,686 | \$64,335,963 | \$87,788,182 |





Expenditures by Function

The City of Fort Bragg's All Fund Summary reflects significant shifts in expenditures across major functional categories, driven largely by strategic infrastructure investments and the timing of capital project funding. The top three expenditure categories—Public Works, Water, and Wastewater—illustrate how the City is aligning resources with long-term operational and capital priorities.

Public Works

- FY 2023: Expenditures totaled \$3,428,744, a 7% decrease from the prior year.
- FY 2024: Expenditures surged by 658% to \$25,994,500, largely due to major capital projects such as street improvements, broadband infrastructure planning, and facility upgrades.
- FY 2025: Public Works expenditures are projected to increase by 5% to \$27,200,017, continuing momentum on multi-year capital initiatives including paving equipment acquisition, park enhancements, and downtown revitalization.

Water

- FY 2023: Expenditures rose by 41% to \$6,059,804, reflecting early phases of the Water Treatment Plant upgrade and pipeline assessments.
- FY 2024: Expenditures climbed 209% to \$18,716,882, as construction and engineering work accelerated, bolstered by major grant funding.
- FY 2025: Water expenditures are projected to rise 14% to \$21,386,398, driven by continued progress on the Raw Water Line project, plant improvements, and metering technology.

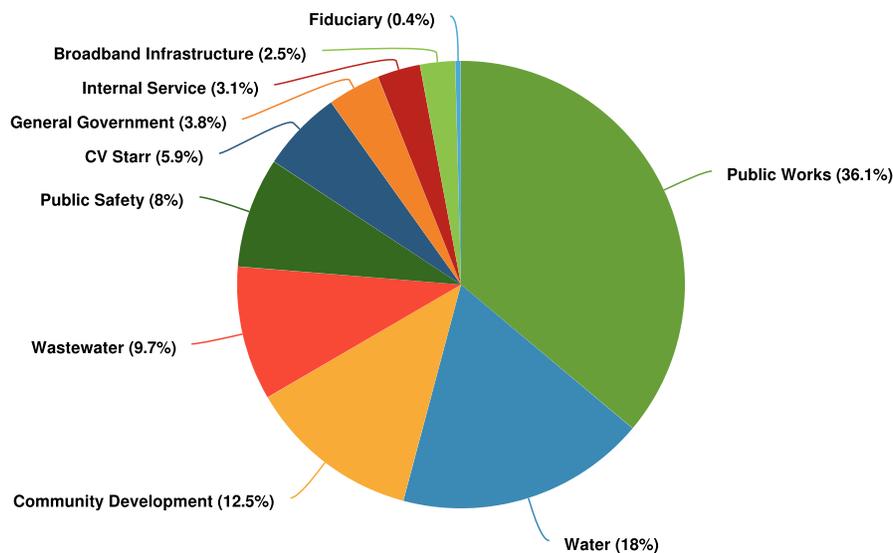
Wastewater

- FY 2023: Expenditures declined by 9% to \$8,602,029, reflecting a pause in major capital activity.
- FY 2024: Further decreased by 18% to \$7,042,917, as existing infrastructure was maintained with minimal new investment.
- FY 2025: Expenditures are projected to increase slightly by 2% to \$7,177,545, driven by biosolids management, feasibility studies, and ongoing system repairs.

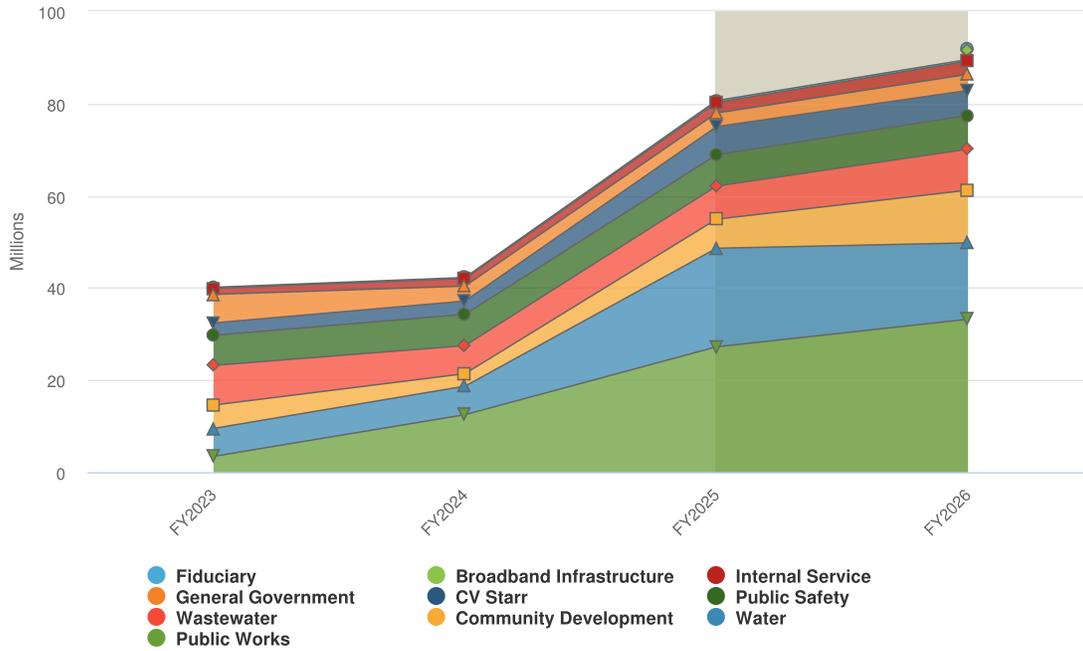
The shifting expenditure patterns across these three major functions reflect the City's deliberate and phased investment strategy. Public Works and Water show strong growth due to grant-funded infrastructure improvements and long-term capital planning, while Wastewater remains stable, with focused reinvestment tied to system resilience and operational efficiency.

These trends underscore the City of Fort Bragg's commitment to fiscal responsibility, asset reinvestment, and forward-thinking service delivery. By aligning financial resources with strategic priorities and infrastructure needs, the City continues to position itself to meet the evolving demands of its residents and businesses in a sustainable manner.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2024 Estimated YE | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|------------------------------|------------------------------|---------------------|---------------------|---------------------|
| Expenditures | | | | | |
| General Government | \$6,200,944 | \$3,244,348 | \$3,353,322 | \$3,804,677 | \$3,497,186 |
| Public Safety | \$6,531,001 | \$6,782,184 | \$6,557,464 | \$6,318,178 | \$7,326,575 |
| Community Development | \$5,069,090 | \$2,711,187 | \$2,367,554 | \$4,647,398 | \$11,439,310 |
| Public Works | \$3,428,744 | \$12,479,979 | \$10,392,636 | \$20,938,043 | \$33,180,199 |
| Fiduciary | \$215,303 | \$218,039 | \$377,446 | \$392,887 | \$374,334 |
| Internal Service | \$1,328,740 | \$1,646,296 | \$1,914,923 | \$2,269,514 | \$2,851,390 |
| Wastewater | \$8,602,029 | \$6,087,620 | \$4,000,174 | \$5,107,199 | \$8,904,457 |
| Water | \$6,059,804 | \$6,184,783 | \$5,246,399 | \$19,449,457 | \$16,572,565 |
| CV Starr | \$2,681,378 | \$2,888,114 | \$2,557,869 | \$2,262,780 | \$5,407,980 |
| Broadband Infrastructure | | \$0 | | \$0 | \$2,317,605 |
| Total Expenditures: | \$40,117,035 | \$42,242,549 | \$36,767,787 | \$65,190,133 | \$91,871,601 |



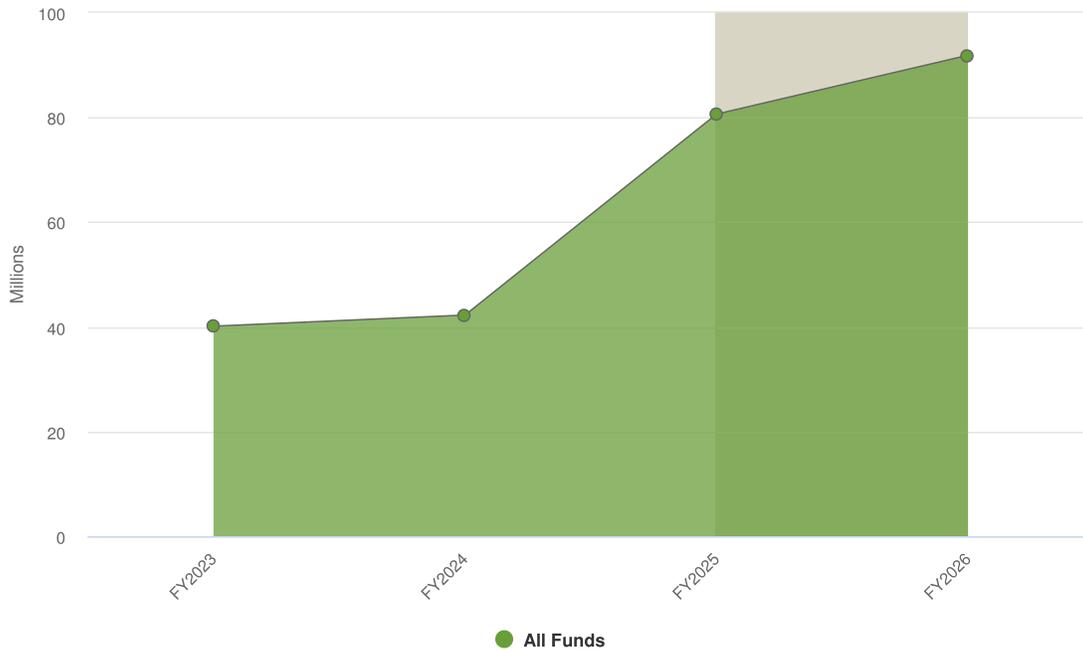
Expenditures by Fund

The City of Fort Bragg's All Fund Summary shows substantial shifts in expenditures over the past several fiscal years, reflecting the City's evolving priorities, expanded capital improvement program, and new funding opportunities. These changes highlight a proactive investment in infrastructure, services, and community development.

- o FY 2023: Expenditures decreased by 6%, totaling \$40,117,035, as several capital projects were delayed or rephased, and departments continued post-pandemic cost containment.
- o FY 2024: Expenditures rebounded significantly with an 83% increase to \$73,310,188, driven largely by grant-funded infrastructure initiatives including broadband, water, and transportation improvements.
- o FY 2025: The budget projected a 10% increase to \$80,710,865, continuing capital investments in water infrastructure, downtown revitalization, public safety equipment, and facilities.
- o FY 2026: Expenditures are now projected at \$58,202,950, representing a 28% decrease from FY 2025. This anticipated drop is due to the completion of several major one-time capital projects, a shift from construction to implementation phases, and the strategic use of fund balances and grant reimbursements in prior years.

The fluctuations in total expenditures across fiscal years reflect the City's dynamic approach to capital and operational planning. FY 2024 and FY 2025 represent peak investment periods aligned with the influx of state and federal funding, particularly in broadband, water, and transportation infrastructure. The decrease projected in FY 2026 signals a return to normalized spending levels, as large-scale projects are completed and new revenue sources (like Measures T and U) begin to stabilize ongoing operations.

Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|------------------------------|------------------------------|---------------------|----------------|
| All Funds | | | | |
| General Fund | \$14,569,960 | \$12,142,647 | \$12,692,045 | \$14,380,411 |
| Special Revenue Fund- Restricted | \$2,100,272 | \$7,743,798 | \$1,878,993 | \$4,120,536 |
| Special Revenue Fund- Grants | \$4,029,718 | \$1,514,537 | \$18,162,055 | \$20,139,706 |
| Capital Improvement Fund | \$745,133 | \$4,029,677 | \$3,318,559 | \$17,176,952 |
| Internal Services Fund | \$1,328,740 | \$1,642,906 | \$2,269,514 | \$5,168,995 |
| Water Enterprise Fund | \$6,059,804 | \$6,184,783 | \$19,449,457 | \$16,572,565 |

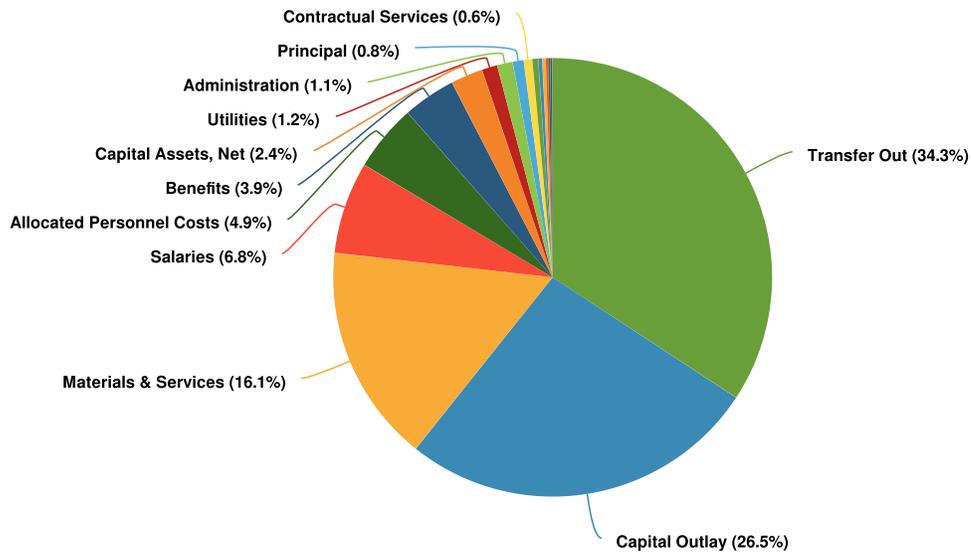


| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Wastewater Enterprise Fund | \$8,602,029 | \$6,087,620 | \$5,107,199 | \$8,904,457 |
| CV Starr Enterprise Fund | \$2,681,378 | \$2,896,582 | \$2,312,311 | \$5,407,980 |
| Total All Funds: | \$40,117,035 | \$42,242,549 | \$65,190,133 | \$91,871,601 |

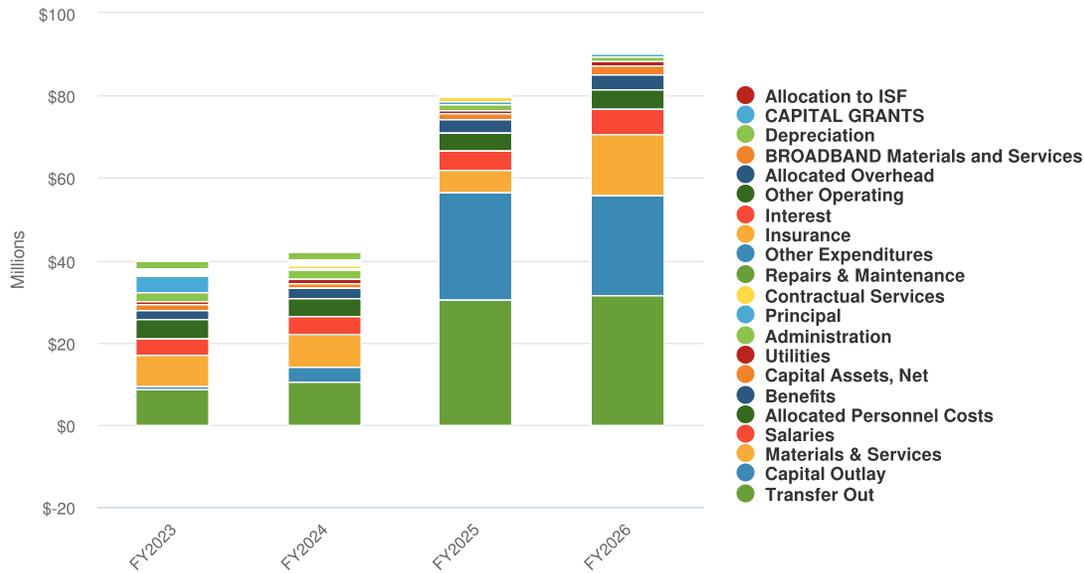
Expenditures by Expense Type

The All Fund Summary fund's expenditures by type have shown significant changes over the past few years. Transfer Out expenditures saw a substantial increase of 190% in 2025, reaching \$30,293,706, and are projected to rise by 4% to \$31,517,827 in 2026. Capital Outlay expenditures experienced a remarkable surge of 593% in 2025, amounting to \$26,340,962, but are expected to decrease by 7% to \$24,378,427 in the upcoming budget year. Materials & Services expenditures, on the other hand, fluctuated with a 34% decrease in 2025 to \$5,212,008, but are set to rise by 184% to \$14,779,264 in 2026. These changes reflect the town's evolving priorities and financial strategies, positioning Fort Bragg for continued growth and development.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2024 Estimated YE | FY2025 Estimated YE | FY2026 Adopted | FY2025 Estimated YE vs. FY2026 Adopted (% Change) |
|----------------------------------|------------------------------|------------------------------|---------------------|---------------------|---------------------|---|
| Expense Objects | | | | | | |
| Salaries | \$3,943,628 | \$4,138,874 | \$4,248,973 | \$4,522,551 | \$6,262,532 | 38.5% |
| Benefits | \$2,157,979 | \$2,343,554 | \$2,544,599 | \$2,758,167 | \$3,596,653 | 30.4% |
| Materials & Services | \$7,608,566 | \$7,897,237 | \$5,043,519 | \$6,739,091 | \$14,779,264 | 119.3% |
| Allocation to ISF | \$231,560 | \$141,613 | -\$32,484 | -\$193,328 | -\$172,928 | -10.6% |
| Other Expenditures | \$170,580 | \$308,301 | \$267,787 | \$317,526 | \$263,818 | -16.9% |
| Allocated Personnel Costs | \$4,645,292 | \$4,544,884 | \$4,198,267 | \$4,494,189 | \$4,535,656 | 0.9% |
| Repairs & Maintenance | \$276,045 | \$338,595 | \$348,788 | \$493,317 | \$411,450 | -16.6% |
| Capital Outlay | \$755,117 | \$3,802,073 | \$7,137,724 | \$17,643,068 | \$24,378,427 | 38.2% |
| Interest | \$248,613 | \$210,434 | \$182,899 | \$172,355 | \$166,060 | -3.7% |
| CAPITAL GRANTS | \$0 | \$3,391 | \$0 | \$0 | \$0 | 0% |
| Allocated Overhead | -\$19,790 | \$0 | \$10,000 | \$140,000 | \$140,000 | 0% |
| Capital Assets, Net | \$1,278,669 | \$1,230,562 | \$1,494,624 | \$2,289,625 | \$2,172,080 | -5.1% |
| Administration | \$2,184,848 | \$2,263,018 | \$1,219,518 | \$1,226,943 | \$1,056,208 | -13.9% |
| Contractual Services | \$634,834 | \$657,732 | \$939,084 | \$663,728 | \$576,761 | -13.1% |
| Insurance | \$166,886 | \$384,876 | \$198,117 | \$229,688 | \$228,198 | -0.6% |
| Other Operating | \$362,204 | \$150,657 | \$135,890 | \$147,700 | \$149,500 | 1.2% |
| Principal | \$3,889,172 | \$441,027 | \$979,068 | \$705,348 | \$739,555 | 4.8% |
| Utilities | \$846,725 | \$898,862 | \$855,993 | \$919,000 | \$1,061,540 | 15.5% |
| Depreciation | \$1,965,319 | \$2,054,043 | \$0 | \$0 | \$0 | 0% |
| Transfer Out | \$8,770,786 | \$10,432,816 | \$6,995,422 | \$21,921,164 | \$31,517,827 | 43.8% |
| BROADBAND Materials and Services | | \$0 | | \$0 | \$9,000 | N/A |
| Total Expense Objects: | \$40,117,035 | \$42,242,549 | \$36,767,787 | \$65,190,133 | \$91,871,601 | 40.9% |





General Fund

The General Fund is the City's primary operating fund. It is used to account for resources traditionally associated with general government activities that are not required (legally or by sound fiscal management) to be accounted for in another fund.

Summary

The City of Fort Bragg's General Fund supports essential municipal services including Public Safety, Community Development, Park Maintenance, and Street Maintenance. These core functions are integral to maintaining the quality of life for residents and are closely tied to the City's economic health and development activity.

For FY 2024, General Fund revenues are projected to total \$12.3 million, with expenditures coming in below budget due to salary savings from multiple vacancies, including the Community Development/Senior Planner position and two police officer positions. As a result, the City anticipates a year-end surplus of \$311,905, which will be added to reserves.

The FY 2025 General Fund budget is balanced, with \$14.4 million in projected revenues and \$14.3 million in appropriations, aligning with the City Council's top fiscal priority of maintaining long-term financial stability.

| PRIORITY | GOAL | ACHIEVED |
|----------|---|----------|
| 1 | Adopt a balanced budget | |
| 2 | Provide additional contributions to Section 115 | |
| 3 | Maintain current level of service (no staff layoffs, no program cuts) | |
| 4 | Maintain Operating Reserves and Litigation Reserves (15%-20%) | |
| 5 | Provide funding for Recession/Emergency Reserves (10%) | |
| 6 | Provide Cost of Living Adjustment for Staff | |

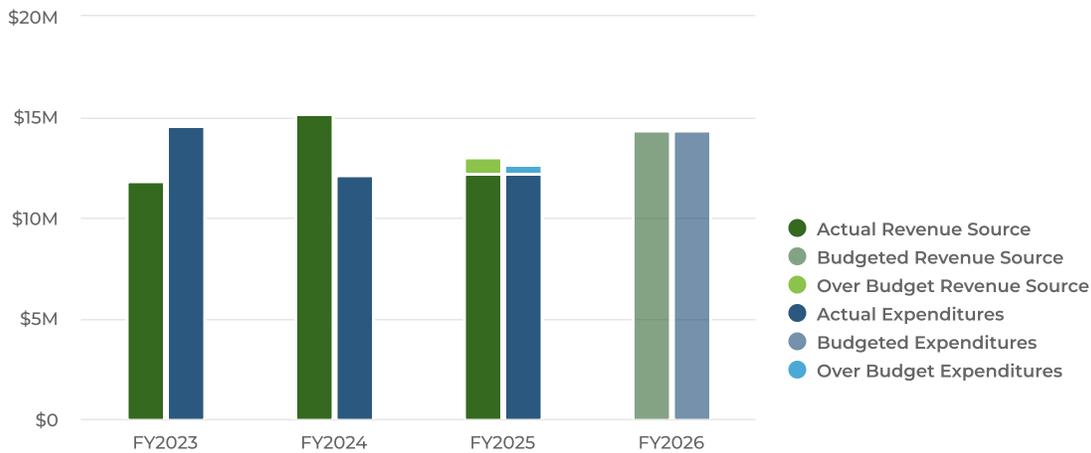
Notably, the FY 2025 budget includes new positions across multiple departments to build organizational capacity and better meet service demands. In previous years, the City exercised caution in staffing growth due to funding constraints. The focus throughout 2024 was to identify and secure stable revenue sources to ensure the City could responsibly expand staffing. With improved financial footing, departments are now actively reassessing and addressing critical staffing needs.

The budget also maintains strong reserve levels, including:

- \$1.8 million in recession reserves (10% of operating expenditures), providing a financial cushion against economic downturns;
- \$1.9 million in operating reserves, representing 25% of General Fund expenditures. While slightly below the Government Finance Officers Association (GFOA) recommended 30%, it reflects continued progress toward that benchmark.
- Continued contributions to the City’s Section 115 Pension Trust, which now holds over \$2.05 million, helping to mitigate future pension cost increases.
-

The FY 2025 budget includes Cost of Living Adjustments (COLAs) for employees represented by SEIU, Mid-Management, Executive Management, and the Fort Bragg Police Association (FBPA), in accordance with their respective Memoranda of Understanding.

Overall, the FY 2025 General Fund budget reflects the City’s commitment to conservative fiscal management while remaining cautiously optimistic. The five-year forecast anticipates a potential economic slowdown beginning in FY 2025, and the budget has been prepared with this outlook in mind to ensure continued service delivery and financial resilience.



General Fund Comprehensive Summary

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------|------------|------------------------------|------------------------------|---------------------|----------------|
| Beginning Fund Balance: | | \$8,592,235 | \$5,975,337 | \$9,178,358 | \$11,153,258 |
| Revenues | | | | | |
| Property Tax | | \$1,141,020 | \$1,217,444 | \$1,216,997 | \$1,228,685 |
| Sales & Use Tax | | \$2,146,974 | \$2,152,834 | \$2,190,200 | \$3,272,000 |
| Transient Occupancy Tax | | \$3,192,486 | \$3,092,214 | \$3,026,970 | \$3,238,970 |
| Other Taxes | | \$953,026 | \$974,136 | \$955,027 | \$972,214 |
| Reimbursements | | \$3,805,157 | \$4,422,447 | \$3,930,583 | \$4,195,967 |
| Intergovernmental | | \$547,480 | \$331,517 | \$80,366 | \$249,755 |
| Charges for Services | | \$88,658 | \$542,461 | \$466,967 | \$705,098 |
| Fines & Forfeitures | | \$34,644 | \$21,809 | \$35,603 | \$22,500 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|------------|------------------------------|------------------------------|---------------------|---------------------|
| Use of Money & Property | | -408,585 | \$602,859 | \$161,625 | \$213,500 |
| Allocation to ISF | | \$94,598 | \$85,144 | \$83,173 | \$90,300 |
| Other Revenue | | \$103,309 | \$1,001,426 | \$94,674 | \$60,200 |
| Intergovernmental | | \$15,538 | \$41,204 | \$24,184 | \$30,000 |
| Transfer from Other Funds | | \$154,641 | \$664,150 | \$664,150 | \$0 |
| Grant Reimbursements | | | \$15,576 | \$73,431 | \$100,000 |
| Total Revenues: | | \$11,868,949 | \$15,165,222 | \$13,003,951 | \$14,379,189 |
| Expenditures | | | | | |
| Salaries | | \$3,943,628 | \$4,138,874 | \$4,520,619 | \$5,588,242 |
| Benefits | | \$2,081,755 | \$2,331,008 | \$2,708,636 | \$3,280,280 |
| Materials & Services | | \$2,738,528 | \$3,128,294 | \$3,460,431 | \$4,121,505 |
| Allocation to ISF | | \$231,560 | \$141,613 | -\$193,328 | -\$172,928 |
| Other Expenditures | | \$168,330 | \$308,301 | \$317,526 | \$263,818 |
| Allocated Personnel Costs | | \$991,120 | \$988,451 | \$778,665 | \$778,664 |
| Principal | | \$3,863,815 | \$441,957 | \$435,348 | \$467,555 |
| Transfer Out | | \$551,224 | \$664,150 | \$664,150 | \$53,274 |
| Total Expenditures: | | \$14,569,960 | \$12,142,647 | \$12,692,045 | \$14,380,411 |
| Total Revenues Less Expenditures: | | -\$2,701,011 | \$3,022,574 | \$311,905 | -\$1,221 |
| Ending Fund Balance: | | \$5,891,224 | \$8,997,911 | \$9,490,263 | \$11,152,037 |



Revenues by Source

The City of Fort Bragg's General Fund operations are primarily supported by Sales Tax, Transient Occupancy Tax (TOT), Property Tax, and fees for services rendered. These revenues fund core municipal services including public safety, parks, street maintenance, and community development.

For FY 2025/26, General Fund revenues (excluding transfers) are projected at \$14.4 million, representing a 5% increase over the FY 2024 year-end estimate of \$13.7 million. This growth reflects a cautiously optimistic outlook amid a stabilizing economic environment and continued recovery in travel, tourism, and local business activity.

The City continues to use a "most likely" forecasting model, first adopted in FY 2019, which balances historical performance with current economic trends. However, in light of lingering macroeconomic uncertainties—including elevated inflation, energy costs, and restrictive interest rate policies—the FY 2025/26 budget maintains a conservative revenue outlook consistent with the City's prudent fiscal approach.

Revenue Composition

- Taxes remain the largest General Fund revenue source, accounting for approximately 60% of the total budget. Key tax revenues include Sales Tax, TOT, and Property Tax.
- Reimbursements from Enterprise and Special Revenue Funds represent about 30% of revenues, primarily offsetting administrative personnel and overhead costs allocated to support utility operations.
- Intergovernmental revenues are projected to increase by 89% over the prior year due to significant grant awards secured for infrastructure, housing, and economic development initiatives.

Major General Fund Revenue Sources:

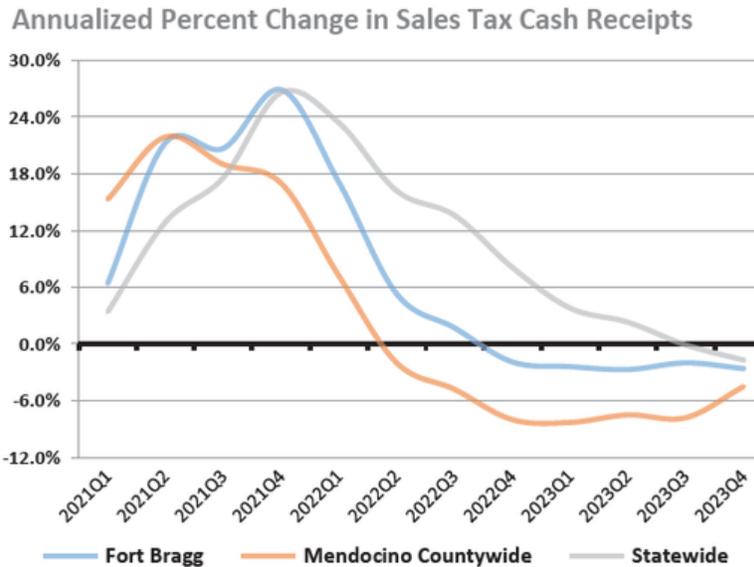
1. Sales Tax:

Sales Tax remains one of the most critical revenue sources for Fort Bragg's General Fund, directly supporting core services such as public safety, infrastructure maintenance, and community programs. Sales tax revenue is closely tied to the health of the local and national economy and is influenced by trends in consumer spending, housing activity, and tourism.

For FY 2025/26, Sales Tax revenue is projected at \$3.2 million, a significant increase from the \$2.2 million collected in FY 2024. This \$1 million increase is directly attributable to the voter-approved Measure T, which went into effect in 2025. Measure T increased the City's local transaction and use tax rate, unlocking vital funding to maintain essential services and enhance long-term financial stability.

This projection also reflects steady growth in County Pool revenues, which are largely driven by online purchases. The post-pandemic shift to e-commerce continues to boost Fort Bragg's share of pooled sales tax receipts, further supported by the South Dakota v. Wayfair, Inc. decision that enables collection of sales tax from remote retailers.





Sales tax performance is heavily influenced by broader economic conditions. As of May 2025, inflationary pressures continue to moderate but remain above pre-pandemic levels. According to the U.S. Bureau of Labor Statistics:

- The Consumer Price Index (CPI) rose by 3.1% year-over-year in April 2025.
- Core CPI, which excludes food and energy, increased by 3.2%, continuing a slow downward trend from 2023.
- The Federal Reserve has maintained the federal funds rate at 5.25%, pausing further rate hikes in response to cooling inflation but signaling caution amid ongoing economic uncertainty.

Retail spending data for April 2025 showed modest gains, particularly in service-oriented sectors such as travel, entertainment, and hospitality, suggesting consumers are continuing to shift from goods to experiences—a trend first observed during the post-COVID recovery. Meanwhile, home improvement and construction-related spending, which had surged in FY 2022 and FY 2023, has declined as high interest rates and tightened credit conditions reduce discretionary household spending.

Cautious but Strengthened Outlook

While economic indicators suggest a gradual return to stability, the City has adopted a conservative forecast for sales tax revenue beyond the impact of Measure T. The outlook accounts for:

- Persistent inflationary conditions and elevated borrowing costs,
- Changes in consumer spending habits favoring services over goods,
- A softening construction market impacting taxable retail sales of building materials.

Nevertheless, the implementation of Measure T marks a major step forward in bolstering the City’s revenue base and preparing for long-term fiscal resilience. The additional \$1 million in annual sales tax revenue will allow the City to expand services, strengthen reserves, and invest in community priorities without compromising financial discipline.

2. Transient Occupancy Tax:

Transient Occupancy Tax (TOT) is a key revenue source for the City of Fort Bragg, applied to the cost of lodging stays of less than 30 days. It is collected by local hotels, motels, inns, and vacation rentals and remitted monthly to the City. Historically, TOT accounts for approximately 26% of General Fund revenue and is closely tied to the strength of the tourism industry.



With the passage of Measure U in November 2024, the City's TOT rate increased from 12% to 14% effective in April 2025. This 2% increase is projected to generate an additional \$200,000 to \$300,000 annually, based on conservative estimates. These new revenues provide much-needed flexibility to fund vital public services and strategic investments that directly support residents, visitors, and the tourism economy.

Tourism remains one of Fort Bragg's most significant economic drivers. TOT revenues rebounded strongly following the COVID-19 downturn, climbing to a record high of \$3.4 million in FY 2022. However, FY 2023 experienced a slight decline of 2%, largely attributed to a return to normalized travel patterns and shifting regional competition.

In FY 2024, occupancy rates between November and March declined by 15%, impacted by severe winter storms across Northern California. Additionally, the Average Daily Rate (ADR) in March 2024 was 10% lower than the prior year, in part due to competitive pricing from other destination markets such as Lake Tahoe.

For FY 2025/26, the City is taking a conservative approach, forecasting 1% overall growth in TOT revenues compared to FY 2024 year-end estimates. While this is still 6% below the peak seen in FY 2022, the implementation of Measure U provides a reliable path to revenue recovery and stabilization, particularly as new events and destination marketing efforts begin to mature.

Key strategies for boosting TOT revenues include:

- Continued investment in the Visit Fort Bragg campaign (funded by Measure AB), which positions Fort Bragg as a premier coastal destination.
- Hosting annual signature events during the off-season to stimulate overnight stays and local spending.
- Leveraging partnerships with regional tourism organizations to broaden outreach and attract new visitor demographics.

City staff will closely monitor TOT performance throughout FY 2025/26 and make adjustments to revenue projections as needed. This includes analyzing seasonal trends, ADR shifts, and occupancy data in real time. Any mid-year surpluses from TOT will be evaluated for strategic reinvestment in tourism infrastructure, downtown improvements, or service enhancements that benefit both residents and visitors.

The City remains committed to responsibly managing TOT revenue to support essential services, strengthen the local economy, and ensure Fort Bragg remains a vibrant year-round destination. Let me know if you'd like to include a summary chart or integrate this into a broader tourism strategy section of the budget.

3. Property Tax:

Property tax is a key revenue source for the City of Fort Bragg, representing a stable and predictable funding stream that supports essential General Fund operations. Property tax is an ad valorem (value-based) tax applied to both real and personal property located within the City's jurisdiction.

There are two primary components:

- Secured property taxes: levied on real property such as land and buildings.
- Unsecured property taxes: levied on personal property, including equipment and machinery not permanently affixed to land.

Under Proposition 13, the general property tax rate is capped at 1% of assessed value, with additional voter-approved assessments permitted. Annual increases in assessed value for properties that have not changed ownership are limited to the lesser of 2% or the California Consumer Price Index (CCPI). Properties are reassessed at full market value upon transfer of ownership or completion of new construction.

Property tax is collected by Mendocino County and distributed according to State formulas to cities, counties, schools, and special districts. Fort Bragg receives only a fraction of the 1% base property tax, but these revenues remain one of the most stable components of the City's General Fund.



Historically, Fort Bragg’s property tax revenues have grown steadily due to increasing property values and moderate levels of new development. Although revenues dipped during the Great Recession, the market has since rebounded, and reassessments have stabilized.

In FY 2025/26, property tax revenues are projected to increase modestly by 2%, reflecting both continued appreciation in home values and new development activity, particularly in infill areas. The housing market remains relatively strong despite statewide affordability challenges, and the City continues to benefit from reassessments triggered by property sales and limited new construction.

While property tax is less susceptible to short-term economic swings than sales or transient occupancy taxes, the City will continue to monitor:

- Trends in real estate transactions,
- County assessment appeals,
- Impacts of new construction and redevelopment efforts.



The FY 2026 Budget anticipates a modest 1% increase in property tax revenue, projecting total receipts of approximately \$1.2 million. This slight growth reflects continued property transfers and limited new development.

Unlike more volatile revenue sources such as sales tax and TOT, property tax remained resilient during the COVID-19 pandemic. However, broader economic conditions are starting to impact local property values. U.S. economic growth slowed in early 2025, and national home prices experienced their broadest decline in over a decade, driven by the Federal Reserve’s aggressive interest rate hikes aimed at curbing inflation.

According to Zillow, as of April 2025, the median home value in the 95437 zip code was \$597,000, a 3.1% decrease from the previous year of \$559,000. Residential sales volume also fell, with 121 units sold in the fiscal year, up from 84 units in the same period a year earlier. Median single-family home prices declined from \$700,000 to \$559,000, reflecting softening demand and tightening affordability, with more homes for sale.

Despite these market shifts, affordable housing remains one of Fort Bragg’s most pressing challenges. In response, the City has launched and is actively staffing a Community Land Trust (CLT) to increase the availability of workforce housing. The City is also recruiting a Planning and Housing Director to lead



implementation of the CLT and advance housing initiatives citywide. A CLT is a nonprofit, mission-driven model in which the land is owned by the trust and the housing units are owned or leased by residents. This structure ensures long-term affordability and provides working families with opportunities for homeownership, wealth-building, and housing security.

In addition, the City is pursuing the State's Pro-Housing Designation and anticipates submitting its application in July 2025. Fort Bragg is also seeing new housing activity, including the approval of 87 units of market-rate housing and a 45-unit senior housing development in 2025—demonstrating progress toward both market-rate and affordable housing goals.

4. Reimbursements & Intergovernmental

Reimbursements and Intergovernmental revenues continue to provide critical financial support to Fort Bragg's General Fund by offsetting costs tied to grant administration, internal service delivery, and interfund cost recovery. For FY 2025/26, total revenue in this category is projected at \$4,195,967, representing a significant increase from the prior year and making up approximately 30% of total General Fund revenues.

Intergovernmental revenues include reimbursements for staff time and direct costs related to the implementation of grant-funded programs. This category is expected to see substantial growth in FY 2025/26 due to several major grant awards, including:

- The CDBG Water Meter Project, supporting critical water infrastructure.
- The Local Agency Technical Assistance (LATA) grant from the California Public Utilities Commission (CPUC), funding pre-construction activities for the City's municipal broadband utility.
- A Coastal Commission Grant for the Noyo Harbor Blue Economy initiative, promoting sustainable waterfront development.

New in FY 2025/26, the City will also receive \$600,000 in reimbursements through:

- The Community Resilience Unit (CRU) Program, funded by Proposition 47, which supports coordinated outreach and intervention services for individuals experiencing behavioral health crises.
- The Youth Outcomes & Resilience (YOR) Grant, focused on prevention, mentorship, and support services for at-risk youth.

These programs collectively reimburse the General Fund for significant staff time, contractual services, and programmatic oversight, further reducing the reliance on discretionary revenues to fund important community-based efforts.

Reimbursements (Internal Cost Recovery)

The Reimbursements category also includes cost allocation charges to Enterprise Funds (e.g., Water, Wastewater, Broadband), Internal Service Funds (e.g., IT, Fleet), and Special Revenue Funds. These reimbursements support the cost of centralized services such as:

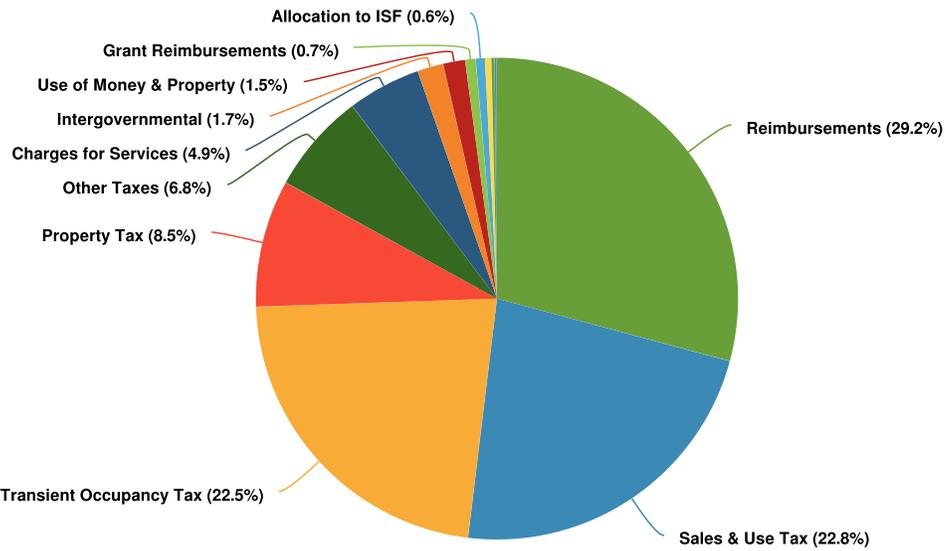
- Finance and Payroll
- Human Resources
- City Clerk and Council Administration
- Executive Management

The FY 2025/26 budget estimates \$4.1 million in reimbursements, reflecting an 11% increase from the prior year. The growth is driven by:

- Increased developer deposit reimbursements,
- Expanded interfund reimbursements for street projects funded by RMRA and Special Sales Tax,
- Rising internal service support costs,
- And new indirect costs allocated to the CV Starr Enterprise Fund, which was integrated into City operations in February 2024.



Projected 2026 Revenues by Source



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Revenue Source | | | | |
| Property Tax | \$1,141,020 | \$1,217,444 | \$1,216,997 | \$1,228,685 |
| Sales & Use Tax | \$2,146,974 | \$2,152,834 | \$2,190,200 | \$3,272,000 |
| Transient Occupancy Tax | \$3,192,486 | \$3,092,214 | \$3,026,970 | \$3,238,970 |
| Other Taxes | \$953,026 | \$974,136 | \$955,027 | \$972,214 |
| Reimbursements | \$3,805,157 | \$4,422,447 | \$3,930,583 | \$4,195,967 |
| Intergovernmental | \$547,480 | \$331,517 | \$80,366 | \$249,755 |
| Charges for Services | \$88,658 | \$542,461 | \$466,967 | \$705,098 |
| Fines & Forfeitures | \$34,644 | \$21,809 | \$35,603 | \$22,500 |
| Use of Money & Property | -\$408,585 | \$602,859 | \$161,625 | \$213,500 |
| Allocation to ISF | \$94,598 | \$85,144 | \$83,173 | \$90,300 |
| Other Revenue | \$103,309 | \$1,001,426 | \$94,674 | \$60,200 |
| Intergovernmental | \$15,538 | \$41,204 | \$24,184 | \$30,000 |
| Transfer from Other Funds | \$154,641 | \$664,150 | \$664,150 | \$0 |
| Grant Reimbursements | | \$15,576 | \$73,431 | \$100,000 |
| Total Revenue Source: | \$11,868,949 | \$15,165,222 | \$13,003,951 | \$14,379,189 |



Expenditures by Function

The FY 2025 General Fund expenditures, including transfers out, are projected at \$14.4 million, reflecting a 19.1% increase—or approximately \$2.3 million—over the prior fiscal year. This increase is driven by targeted investments in staffing, public infrastructure, community programs, and rising operational costs.

Approximately 65% of General Fund expenditures are related to personnel costs. Salaries and benefits are governed by the City's policy to provide median market compensation, as outlined in the Memorandums of Understanding (MOUs) with various employee groups. All employees currently contribute between 9–12% of their salary toward pension costs, aligning with long-term fiscal responsibility.

Of the remaining 35% of expenditures, nearly 95% of General Fund spending is non-discretionary, comprising:

- Contracted services (e.g., public safety dispatch, animal control, legal, audit)
- Insurance, utilities, medical supplies, fleet operations
- Indirect costs and internal service allocations

This leaves a small margin for discretionary programmatic or one-time expenditures, reinforcing the importance of grants and cost allocation efficiency.

Key Cost Drivers in FY 2026

Several strategic and external factors contribute to the \$2.3 million increase in General Fund appropriations:

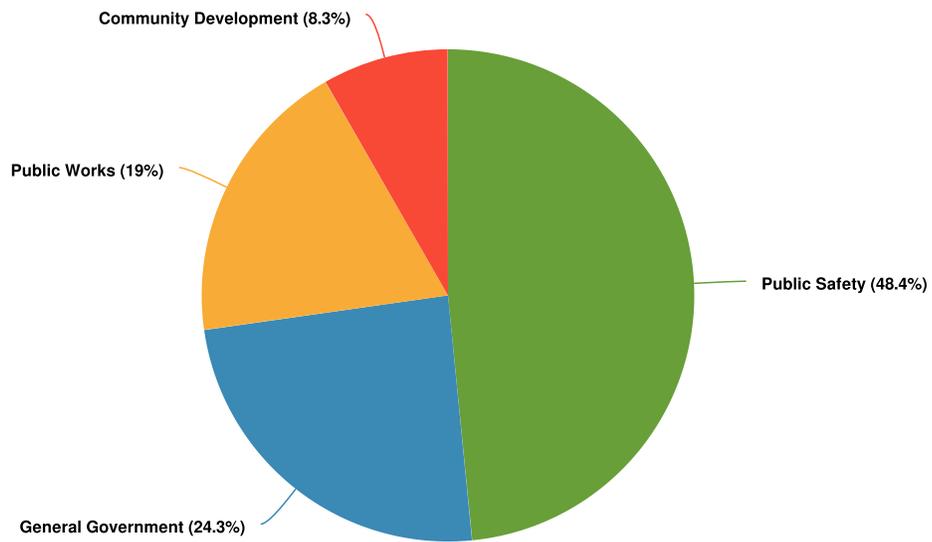
- Personnel expansion and compensation increases, including the addition of three full-time and three part-time positions, benefit cost increases, COLA adjustments, and step advancements, totaling \$600,000.
- One-time capital purchases totaling \$357,000, including street paving equipment and other infrastructure upgrades to improve service delivery and reduce long-term external contracting costs.
- Event funding increase of \$45,000, supporting expanded community engagement through events such as the Blues Festival, Winter Wonderland, and a new mountain biking event.
- \$53,000 in funding for fire equipment, supporting public safety readiness and equipment modernization.
- \$30,000 invested in downtown revitalization, focusing on enhancements that support walkability, aesthetics, and small business visibility.
- Public Safety restructure, including the creation of a Patrol Commander position (offset by freezing a Sergeant position), resulting in a net cost increase of \$48,000, and implementation of a 3% COLA for Fort Bragg Police Association members.
- Benefit costs, including a 4% increase in medical premiums and a 4% year-over-year increase in pension contributions, driven by CalPERS' mixed investment returns over the last three years:
 - FY 2020–21: +21.3%
 - FY 2021–22: –6.1%
 - FY 2022–23: +6.1%

These fluctuations have impacted employer contribution rates and increased annual pension liabilities.

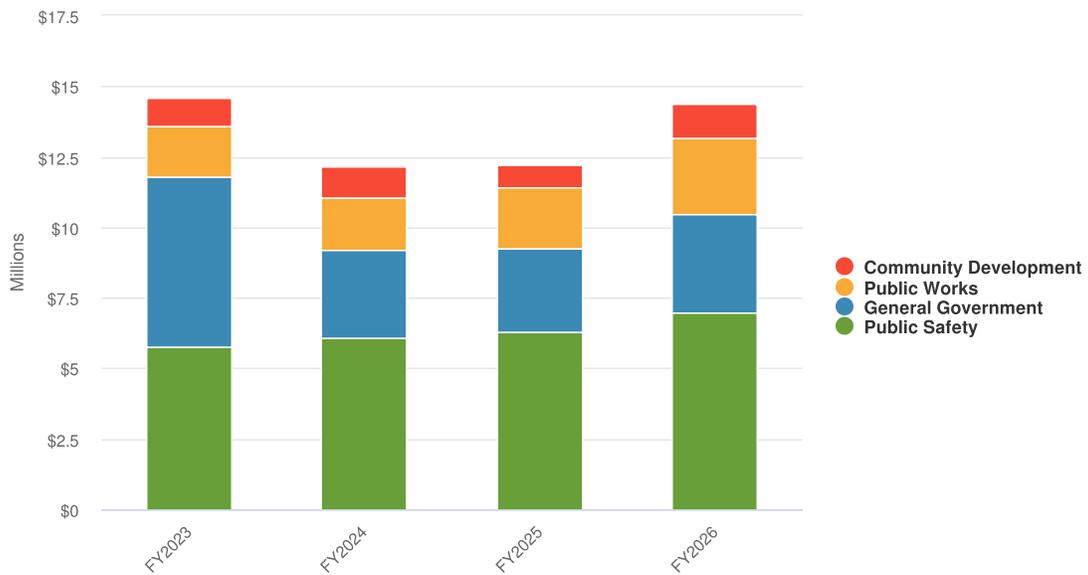
- Outsourcing of landscaping and janitorial services at City facilities, projected at \$90,000, which adds to General Fund costs but frees up internal maintenance staff to address deferred facility maintenance.
- Insurance cost increases, including a 23% rise in liability and workers' compensation premiums and a 15% increase in property insurance, driven by market-wide volatility and rising asset valuations.
- Community Resilience Unit (CRU) program expansion, with new personnel and programming funded through \$600,000 in reimbursements from Proposition 47 and the Youth Outcomes & Resilience (YOR) Grant.



Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



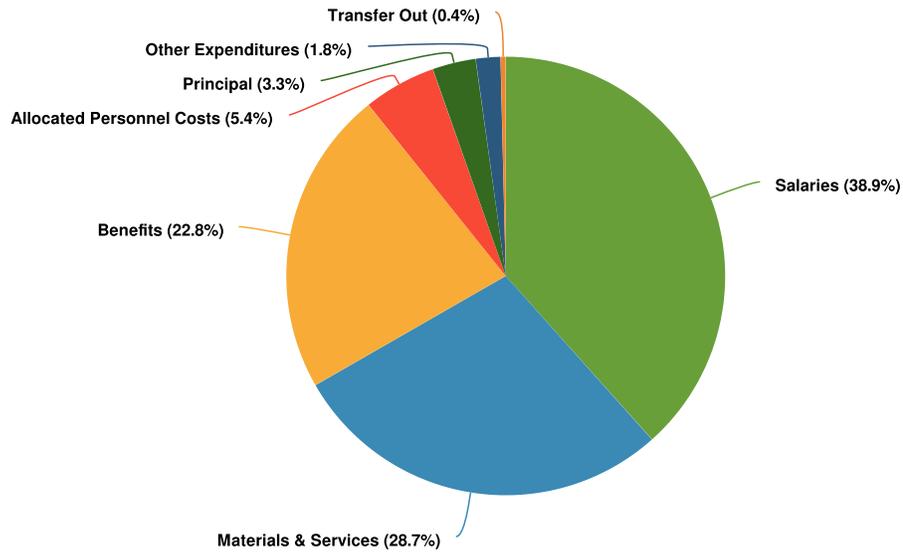
| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------|------------------------------|------------------------------|---------------------|----------------|
| Expenditures | | | | |
| General Government | \$5,999,059 | \$3,126,562 | \$3,804,677 | \$3,497,186 |
| Public Safety | \$5,781,548 | \$6,098,674 | \$6,072,929 | \$6,965,836 |
| Community Development | \$1,001,838 | \$1,078,406 | \$823,579 | \$1,190,258 |
| Public Works | \$1,787,516 | \$1,839,006 | \$1,990,860 | \$2,727,130 |



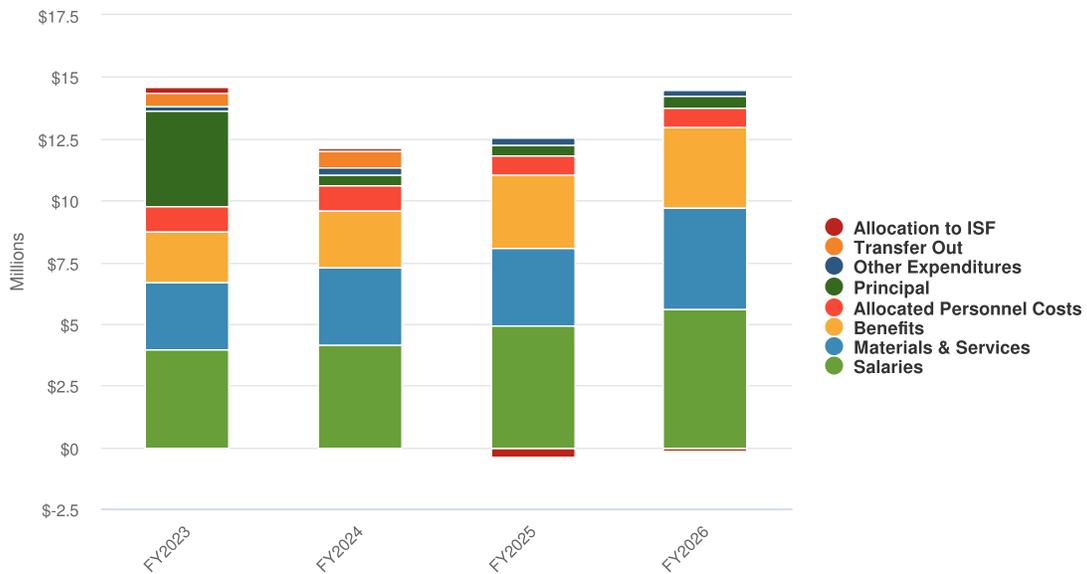
| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------|------------------------------|------------------------------|---------------------|----------------|
| Total Expenditures: | \$14,569,960 | \$12,142,647 | \$12,692,045 | \$14,380,411 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2024 Estimated YE | FY2025 Estimated YE | FY2026 Adopted |
|-----------------|------------------------------|------------------------------|---------------------|---------------------|----------------|
| Expense Objects | | | | | |



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2024 Estimated YE | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------------------------|------------------------------|---------------------|---------------------|---------------------|
| Salaries | \$3,943,628 | \$4,138,874 | \$4,248,973 | \$4,520,619 | \$5,588,242 |
| Benefits | \$2,081,755 | \$2,331,008 | \$2,533,999 | \$2,708,636 | \$3,280,280 |
| Materials & Services | \$2,738,528 | \$3,128,294 | \$2,969,395 | \$3,460,431 | \$4,121,505 |
| Allocation to ISF | \$231,560 | \$141,613 | -\$32,484 | -\$193,328 | -\$172,928 |
| Other Expenditures | \$168,330 | \$308,301 | \$267,787 | \$317,526 | \$263,818 |
| Allocated Personnel Costs | \$991,120 | \$988,451 | \$792,335 | \$778,665 | \$778,664 |
| Principal | \$3,863,815 | \$441,957 | \$441,957 | \$435,348 | \$467,555 |
| Transfer Out | \$551,224 | \$664,150 | \$664,150 | \$664,150 | \$53,274 |
| Total Expense Objects: | \$14,569,960 | \$12,142,647 | \$11,886,111 | \$12,692,045 | \$14,380,411 |





Special Revenue Fund Grants

Special Revenue Funds account for revenues received that have special restrictions placed on their use or are committed to expenditure for specified purposes either through statute or by Council policy. The City has a number of different special revenue funds which are part of the non-operating budget. The City's nonmajor special revenue funds include the following: Special Sales Tax for Street Repairs, Asset Forfeiture, General Plan Maintenance Fee, Gas Taxes, and Fire Equipment Tax. Special Revenue Funds are also used to account for grants obtained to fund City projects and activities.

Description of Special Revenue Funds

| Fund No. | Fund Type | Description |
|----------|--|--|
| 116 | General Plan Maintenance Fee | To account for General Plan Maintenance Fee revenue which is required to be used for costs related to the update of the City's General Plan and zoning code. |
| 117 | Housing Trust Fund | To account for Inclusionary Housing In-Lieu fee revenue which is required to be used for affordable housing activities. |
| 120 | Parking | To account for parking permit revenues and the cost of maintaining City-owned public parking lots. |
| 121 | Parking In-Lieu Fees | To account for payments made by downtown property owners in lieu of providing on-site parking. Accumulated funds must be used for activities related to providing off-street parking facilities in the central business district. The requirement for payment of parking in-lieu fees was temporarily suspended by the City Council through December 31, 2017. |
| 122 | Parkland Monitoring and Reporting | To account for payments made by Georgia Pacific in connection with the City's acquisition of Noyo Headlands Park property to cover costs associated with on-going monitoring and reporting requirements related to the environmental remediation of the property. |
| 124 | State Tobacco License Fee | To account for fees and fines associated with the City's Tobacco Retailer licensing program. |

(continued)



SPECIAL REVENUE FUNDS, Cont'd

| Fund No. | Fund Type | Description |
|----------|---|---|
| 125 | State Disability Access Fee | To account for funds received under California SB-1186 which mandates a State fee of \$1 on any applicant for or renewal of a local business license, permit or similar instrument when it is issued or renewed. The fee applies to applications and renewals filed between January 1, 2013 and December 31, 2018. 30% of the collected fees are remitted to the California Division of the State Architect while 70% are retained to help increase the number of Certified Access Specialists in the City and to facilitate compliance with construction-related accessibility requirements. |
| 139 | COPS AB1913 | To account for monies received from the State for law enforcement services under the Citizens Option for Public Safety (COPS) Program established by AB 1913 |
| 146 | OJP Bulletproof Vest Partnership Grant | To account for monies received under the Bulletproof Vest Partnership Grant Act. This program is designed to pay up to 50% of the cost of National Institute of Justice (NIJ) compliant armored vests purchases for local law enforcement. |
| 167 | Asset Forfeiture | To account for monies obtained from seized assets of criminal activities. The funds are used solely to support law enforcement purposes. |
| 176 | RDA Housing Successor | To account for revenues retained by the Fort Bragg Redevelopment Agency Successor Agency in connection with the winding-down of the former Redevelopment Agency. Funds must be expended on activities related to the development, retention or rehabilitation of affordable housing in Fort Bragg. |
| 190 | Construction/Demolition Ordinance Revenue | To account for deposits that are made in accordance with the City's Construction & Demolition Ordinance. Deposits are refunded if recycling goals are met. Otherwise, the deposits are forfeited and retained in the special revenue fund. The funds may used to improve solid waste recycling facilities, and to provide other related education and programs within the City. |
| 220 | Waste Management Community Benefit Revenue | To account for a one-time payment received from Waste Management at the time its franchise agreement for solid waste collection services within the City was extended. The City Council may designate the funds for community benefit purposes. To date, this fund has been used to help offset costs associated with the Noyo Center for Marine Science initiative, the Town Hall Remodel Project and the Downtown Wi-Fi Project. |

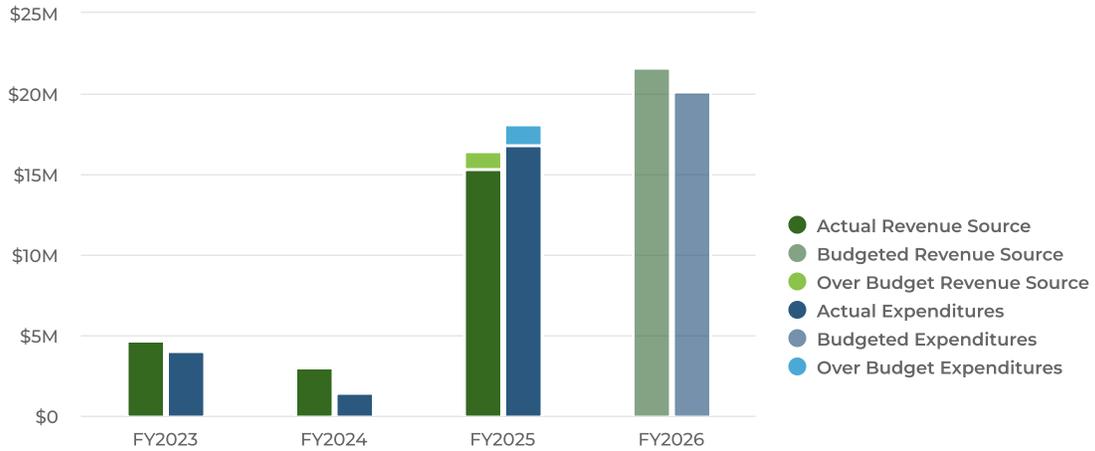


| | | |
|-----|--|--|
| 221 | Gas Tax | To account for the City's share of State of California's Highway User Tax collected by the State. These revenues are legally restricted to the maintenance and improvement of City roads and streets. |
| 222 | RMRA-Gas Tax | To account for the City's share of California's Highway User Tax collected by the State. These revenues are legally restricted to the maintenance and improvements of City roads and streets. |
| 223 | Regional Surface Transportation Program (RSTP) D1 | To account for Regional Surface Program (RSTP) D1 funds. The purpose of the program is to provide funding to local jurisdiction for a wide variety of transportation planning and improvements projects, such as research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic.)The City currently has D1 funds available to claim from MCOG in the amount of \$283k; it is anticipated that this balance will increase in FY 2017/18 by approximately \$98k |
| 230 | Traffic & Safety | To account for revenue received from traffic fines which is restricted to City street repairs and traffic safety. |
| 250 | Street and Alley Repairs | To account for revenue received from a special half-cent sales tax which is restricted to City street and alley repairs. |
| 280 | Parcel Tax, Fire Equipment | To account for monies received from a parcel tax which is restricted to the purchase of Fire Equipment. The parcel tax was renewed by the voters in 2015. |
| 285 | OJ Park Maintenance | This fund accounts for revenues from a one-time gift to the City by the heirs of Otis Johnson for use on special projects and/or maintenance activities at Otis Johnson Wilderness Park. |
| 286 | Caspar JPA Funds | This fund tracks revenue and expenses for Caspar JPA |
| 285 | SB 1383 Funds | SB 1383 mandates an effort to reduce methane emissions from organic waste by 75% by 2025 and recover at least 20% of surplus food for human consumption by 2025. |



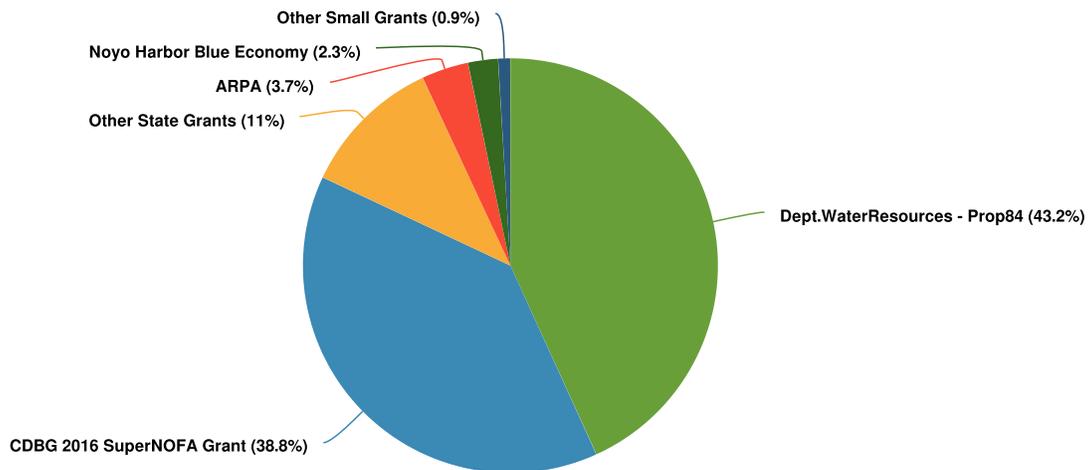
Summary

The City of Fort Bragg is projecting \$21.64M of revenue in FY2026, which represents a 41.1% increase over the prior year. Budgeted expenditures are projected to increase by 19.6% or \$3.3M to \$20.14M in FY2026.

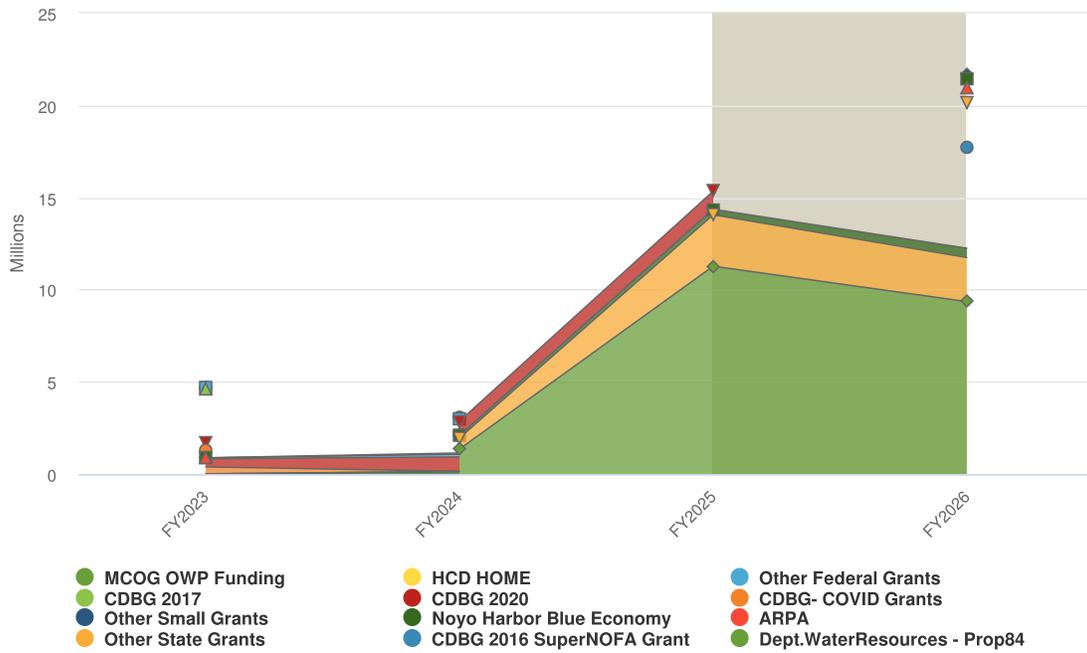


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



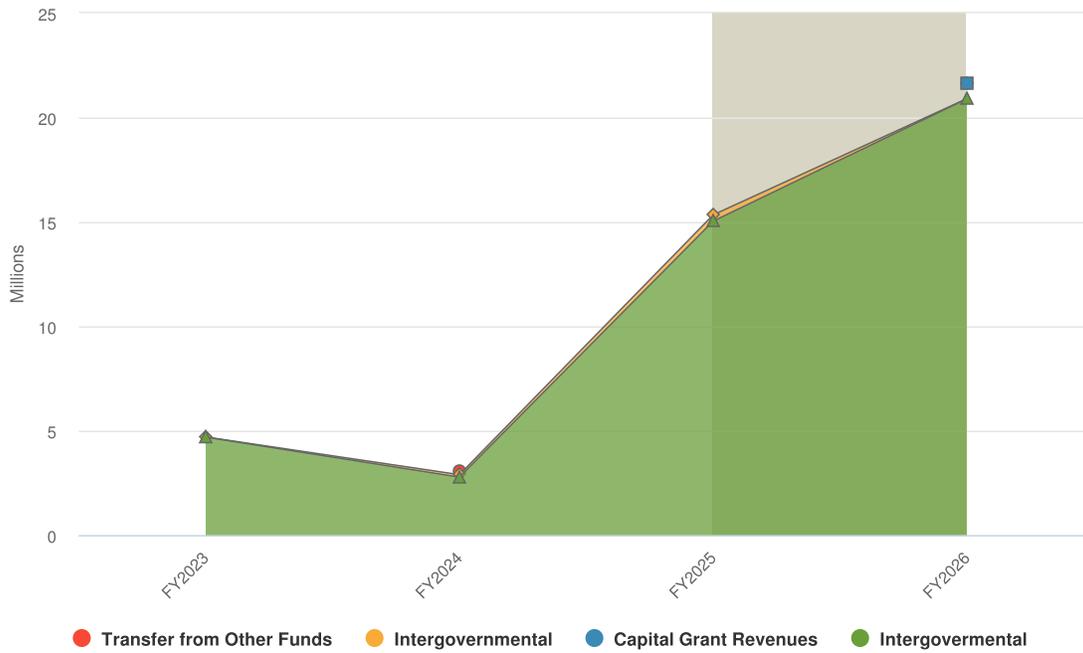
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| MCOG OWP Funding | \$6,710 | \$71,753 | \$0 | \$0 |
| Dept. Water Resources - Prop84 | \$0 | \$1,348,334 | \$14,686,031 | \$9,350,456 |
| HCD HOME | \$0 | \$1,963 | \$0 | \$0 |
| Other State Grants | \$0 | \$598,031 | \$649,951 | \$2,389,250 |
| Other Federal Grants | \$43,221 | \$140,883 | \$0 | \$0 |
| CDBG 2016 SuperNOFA Grant | \$0 | \$0 | -\$10,400 | \$8,400,000 |
| Other Small Grants | -\$3,575 | \$775 | \$0 | \$204,483 |
| CDBG 2017 | \$2,950,837 | \$0 | \$0 | \$0 |
| CDBG 2020 | \$445,517 | \$779,927 | \$1,173,868 | \$0 |
| CDBG- COVID Grants | \$376,448 | \$8,788 | \$0 | \$0 |
| ARPA | \$872,081 | \$0 | \$0 | \$794,150 |
| Noyo Harbor Blue Economy | \$9,566 | \$136,197 | \$0 | \$505,726 |
| Total: | \$4,700,803 | \$3,086,651 | \$16,499,450 | \$21,644,065 |

Revenues by Source



Budgeted and Historical 2026 Revenues by Source



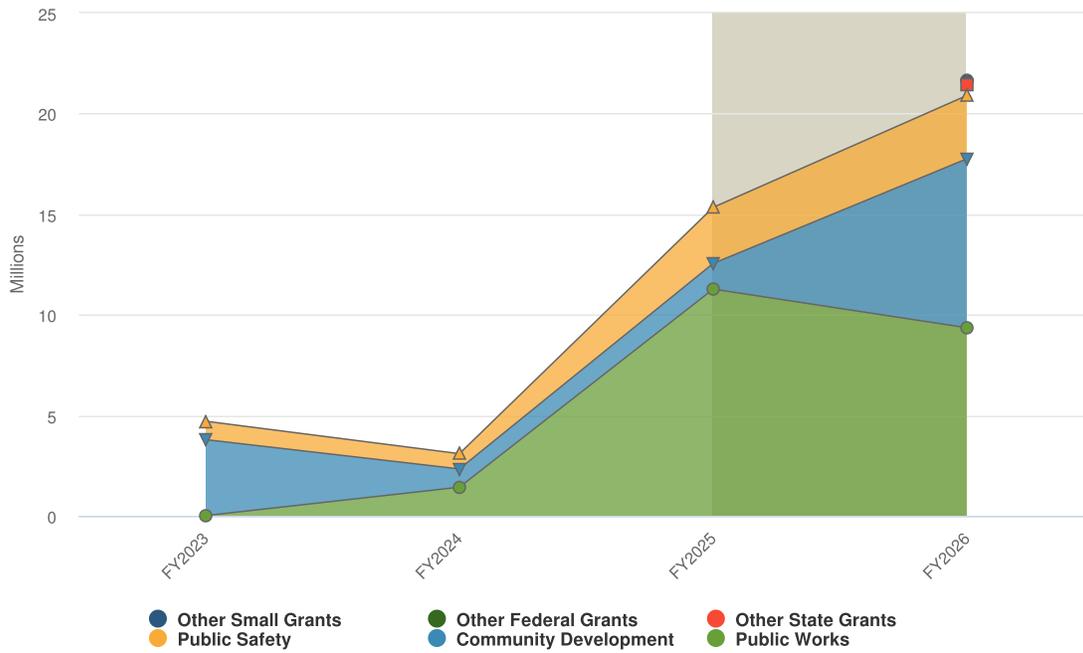
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Revenue Source | | | | |
| Intergovernmental | \$5,990 | \$117,965 | \$0 | \$4,500 |
| Intergovernmental | \$4,694,813 | \$2,778,677 | \$16,151,655 | \$20,899,384 |
| Transfer from Other Funds | \$0 | \$190,009 | \$347,795 | \$0 |
| Capital Grant Revenues | | \$0 | \$0 | \$740,181 |
| Total Revenue Source: | \$4,700,803 | \$3,086,651 | \$16,499,450 | \$21,644,065 |

Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Revenue | | | | | |
| Public Safety | | | | | |
| Intergovernmental | | | | | |
| SB-2 Grant Revenue | 329-4873-3336 | \$0 | \$78,246 | \$0 | \$0 |
| MCOG/CALTRANS | 329-5063-3336 | \$0 | \$0 | \$232,951 | \$0 |
| REAP Grant Revenue | 329-5078-0336 | \$0 | \$80,582 | \$0 | \$0 |
| Dept of Parks & Rec - Bainbrid | 329-6133-3336 | \$0 | \$439,203 | \$417,000 | \$1,849,052 |
| USDA Vehicle Grant | 330-5056-3336 | \$0 | \$140,883 | \$0 | \$0 |
| EDA- Feasibility Study | 330-6125-3336 | \$43,221 | \$0 | \$0 | \$0 |
| ARPA COVID Funds | 336-0000-3336 | \$872,081 | \$0 | \$0 | \$794,150 |
| NoyoHarbor Blue Economy | 337-0000-3336 | | \$19,008 | \$0 | \$505,726 |
| Total Intergovernmental: | | \$915,302 | \$757,922 | \$649,951 | \$3,148,928 |
| Total Public Safety: | | \$915,302 | \$757,922 | \$649,951 | \$3,148,928 |
| Public Works | | | | | |
| Intergovernmental | | | | | |
| MCOG Wayfinding Proj CDD-66 | 314-3015-3222 | \$0 | \$1 | \$0 | \$0 |
| Total Intergovernmental: | | \$0 | \$1 | \$0 | \$0 |
| Intergovernmental | | | | | |
| MCOG OWP | 314-3022-3222 | \$2,068 | \$71,752 | \$0 | \$0 |
| MCOG OWP | 314-3023-3222 | \$4,641 | \$0 | \$0 | \$0 |



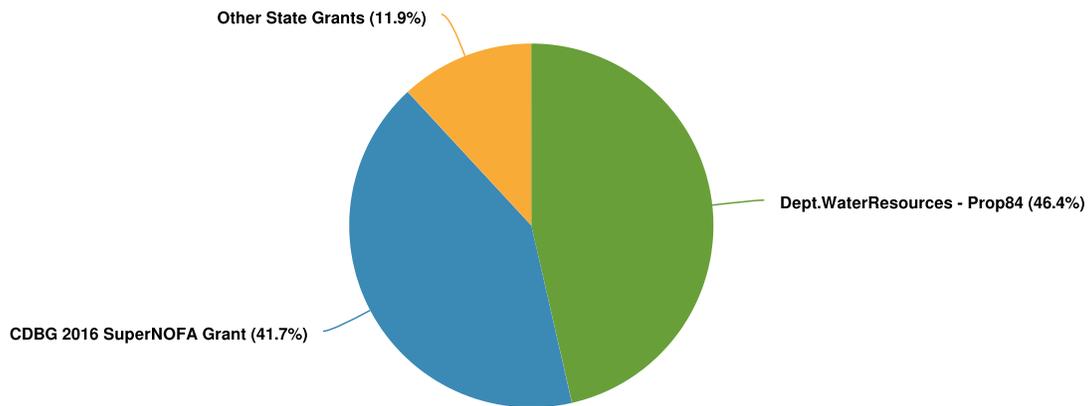
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| SRF Grant | 319-0000-0338 | | \$0 | \$10,414,000 | \$2,512,000 |
| Grant Revenue | 319-0000-3336 | \$0 | \$1,348,334 | \$4,272,031 | \$6,838,456 |
| Total Intergovernmental: | | \$6,710 | \$1,420,086 | \$14,686,031 | \$9,350,456 |
| Total Public Works: | | \$6,710 | \$1,420,087 | \$14,686,031 | \$9,350,456 |
| | | | | | |
| Community Development | | | | | |
| Intergovernmental | | | | | |
| Community Foundation of MC | 332-5053-3337 | \$0 | \$0 | \$0 | \$4,500 |
| HEAP Homeward Bound Grant | 332-6121-3336 | -\$3,575 | \$775 | \$0 | \$0 |
| Grant Revenues | 337-5080-3336 | \$9,566 | \$117,188 | \$0 | \$0 |
| Total Intergovernmental: | | \$5,990 | \$117,964 | \$0 | \$4,500 |
| | | | | | |
| Intergovernmental | | | | | |
| CDBG HOME | 326-0000-3301 | \$0 | \$1,963 | \$0 | \$0 |
| Fed Grant Revenue | 331-0000-3250 | \$0 | \$0 | -\$10,400 | \$8,400,000 |
| CDBG Grant Revenue | 333-0000-3250 | \$2,950,837 | \$0 | \$0 | \$0 |
| CDBG 20 Revenue | 334-0000-3250 | \$445,517 | \$589,917 | \$826,073 | \$0 |
| CDBG CV Revenue | 335-0000-3250 | \$376,448 | \$8,788 | \$0 | \$0 |
| Total Intergovernmental: | | \$3,772,802 | \$600,668 | \$815,673 | \$8,400,000 |
| | | | | | |
| Transfer from Other Funds | | | | | |
| Transfers from Other Funds | 334-7999-7999 | \$0 | \$190,009 | \$347,795 | \$0 |
| Total Transfer from Other Funds: | | \$0 | \$190,009 | \$347,795 | \$0 |
| Total Community Development: | | \$3,778,792 | \$908,641 | \$1,163,468 | \$8,404,500 |
| | | | | | |
| Other State Grants | | | | | |
| STATE GRANTS | | | | | |
| Capital Grant Revenues | | | | | |
| Grant Revenue - Prop 47 | 329-5210-3336 | | \$0 | \$0 | \$540,198 |
| Total Capital Grant Revenues: | | | \$0 | \$0 | \$540,198 |
| Total STATE GRANTS: | | | \$0 | \$0 | \$540,198 |
| Total Other State Grants: | | | \$0 | \$0 | \$540,198 |
| | | | | | |
| Other Small Grants | | | | | |
| STATE GRANTS | | | | | |
| Capital Grant Revenues | | | | | |
| Grant Revenue | 332-5067-3336 | | \$0 | \$0 | \$31,683 |
| Total Capital Grant Revenues: | | | \$0 | \$0 | \$31,683 |
| Total STATE GRANTS: | | | \$0 | \$0 | \$31,683 |
| Total Other Small Grants: | | | \$0 | \$0 | \$31,683 |
| | | | | | |
| Other Federal Grants | | | | | |
| Community Development | | | | | |
| Capital Grant Revenues | | | | | |
| Grant Revenue-Winter Shelter | 332-5214-3336 | | \$0 | \$0 | \$168,300 |



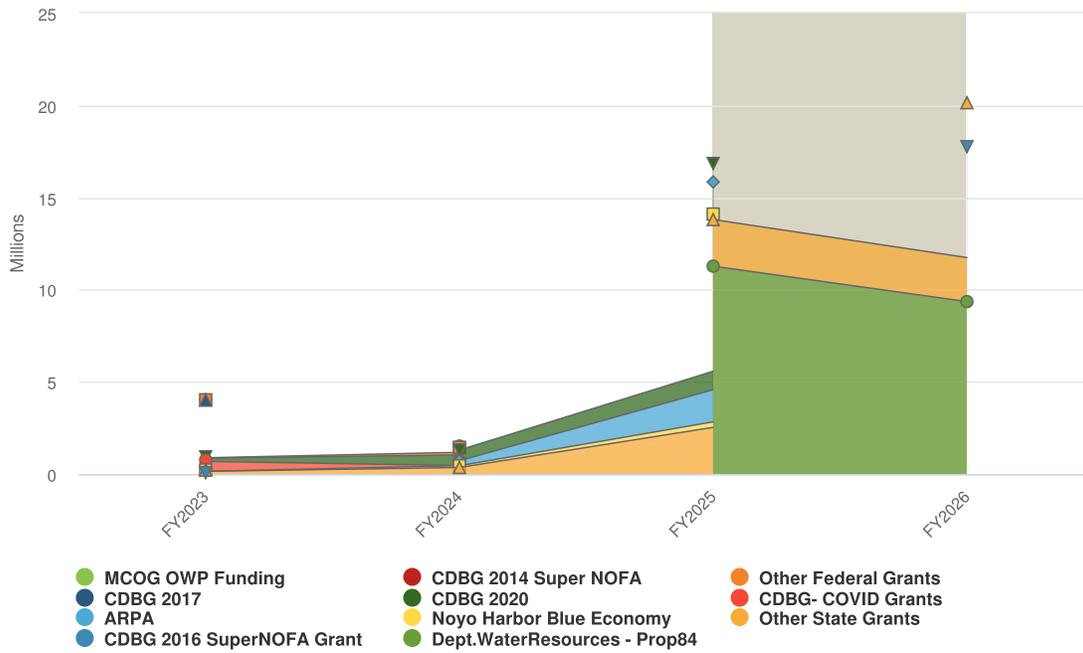
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------|------------------------------|------------------------------|---------------------|---------------------|
| Total Capital Grant Revenues: | | | \$0 | \$0 | \$168,300 |
| Total Community Development: | | | \$0 | \$0 | \$168,300 |
| Total Other Federal Grants: | | | \$0 | \$0 | \$168,300 |
| Total Revenue: | | \$4,700,803 | \$3,086,651 | \$16,499,450 | \$21,644,065 |

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



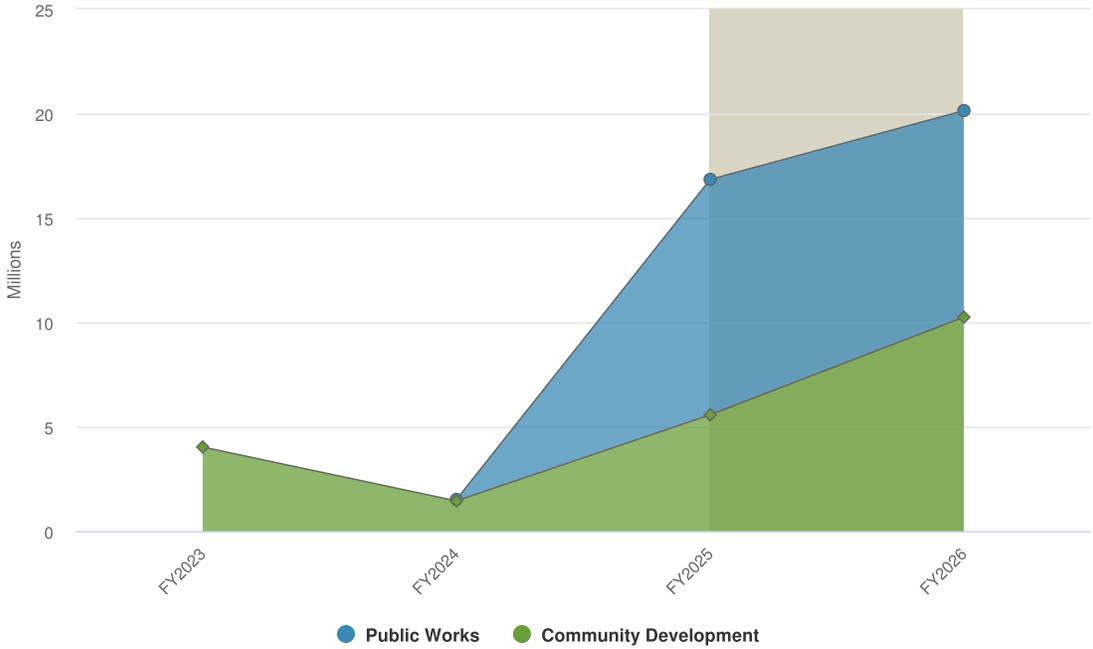
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| MCOG OWP Funding | \$0 | \$67,018 | \$0 | \$0 |
| CDBG 2014 Super NOFA | \$4,641 | \$0 | \$0 | \$0 |
| Dept. WaterResources - Prop84 | \$0 | \$0 | \$14,686,031 | \$9,350,456 |
| Other State Grants | \$142,708 | \$351,148 | \$649,951 | \$2,389,250 |
| Other Federal Grants | \$19,361 | \$140,883 | \$0 | \$0 |
| CDBG 2016 SuperNOFA Grant | \$75,400 | \$0 | \$2,000,000 | \$8,400,000 |
| CDBG 2017 | \$3,072,333 | \$0 | \$0 | \$0 |
| CDBG 2020 | \$174,629 | \$576,273 | \$826,073 | \$0 |
| CDBG- COVID Grants | \$538,146 | \$9,398 | \$0 | \$0 |
| ARPA | \$0 | \$274,118 | \$0 | \$0 |
| Noyo Harbor Blue Economy | \$2,500 | \$95,699 | \$0 | \$0 |
| Total: | \$4,029,718 | \$1,514,537 | \$18,162,055 | \$20,139,706 |

Expenditures by Function



Budgeted and Historical Expenditures by Function



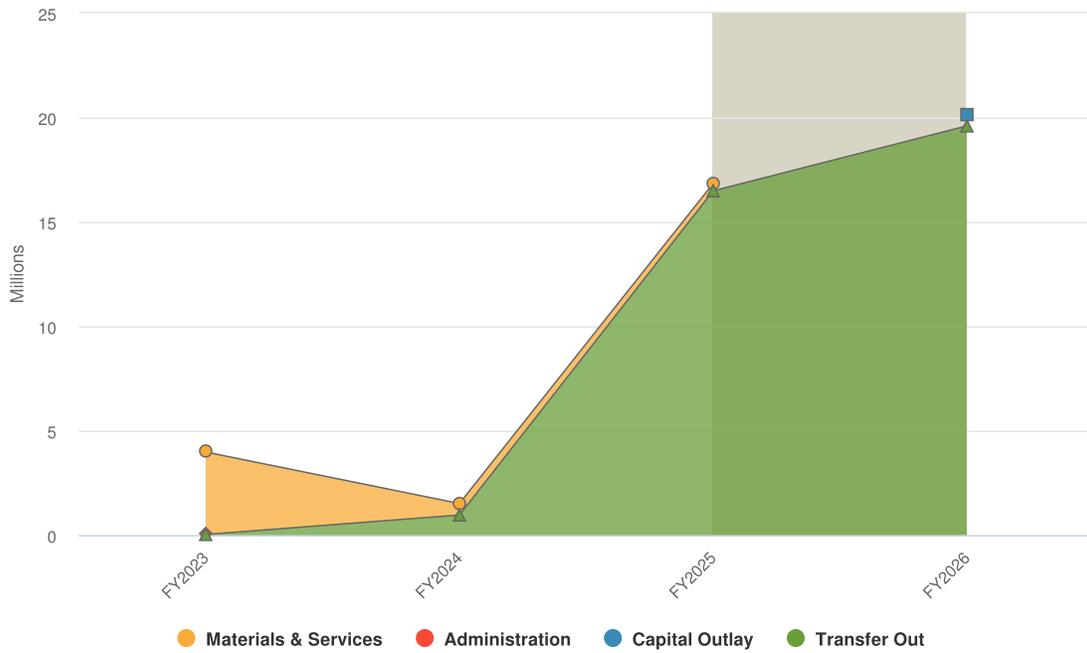
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Expenditures | | | | |
| Community Development | \$4,029,718 | \$1,447,519 | \$3,476,024 | \$10,249,052 |
| Public Works | \$0 | \$67,018 | \$14,686,031 | \$9,890,654 |
| Total Expenditures: | \$4,029,718 | \$1,514,537 | \$18,162,055 | \$20,139,706 |

Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Expense Objects | | | | |
| Materials & Services | \$3,949,521 | \$551,330 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$540,198 |
| Administration | \$48,441 | \$0 | \$0 | \$0 |
| Transfer Out | \$31,756 | \$963,207 | \$18,162,055 | \$19,599,508 |
| Total Expense Objects: | \$4,029,718 | \$1,514,537 | \$18,162,055 | \$20,139,706 |



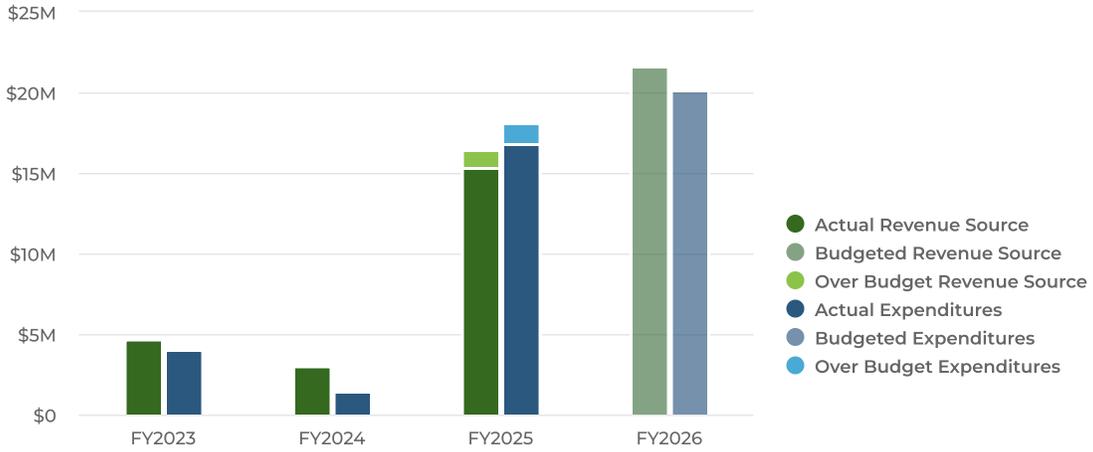


Grant Funds

Special Revenue Funds account for revenues received that have special restrictions placed on their use or are committed to expenditure for specified purposes either through statute or by Council policy. The City has a number of different special revenue funds that are part of the non-operating budget. The City's nonmajor special revenue funds include the following:

Summary

The City of Fort Bragg is projecting \$21.64M of revenue in FY2026, which represents a 41.1% increase over the prior year. Budgeted expenditures are projected to increase by 19.6% or \$3.3M to \$20.14M in FY2026.



FY 2024/2025 Grants In Progress

| Fund Description | GRANT AMOUNT AWARDED | PRIOR YEAR(S) ACTIVITY | FY 25/26 PROPOSED BUDGET |
|--|--------------------------------------|------------------------------|--------------------------------|
| 110 Social Services Grant (PD) | 222,348 | 73,348 | - |
| Opioid Grant (PD) | 345,363 | - | - |
| CHP Cannabis Grant (PD) | 46,550 | - | - |
| Measure B (PD) (SSL) | 250,000 | - | 125,000 |
| Youth Opioid Response 4 (PD) (SSL) | 580,764 | - | 131,916 |
| CHP Cannabis Grant FY 25/26 (PD) | 50,000 | - | 50,000 |
| | 1,495,025 | 73,348 | 306,916 |
| 118 Permanent Local Housing Allocation (PLHA) | | | |
| PLHA | 413,177 | | 413,177 |
| 222 RMRA-Local Partnership Program (LPP) | | | |
| 2025 Pavement Preservation Project | 400,000 | | 400,000 |
| Highway Safety Administration (HSIP) | | | |
| Systematic Improvements at Unsignalized Intersections | 73,890 | | 73,890 |
| Willow St. Pedestrian Improvements | 349,677 | - | 45,900 |
| | Total RMRA LPP:823,567 | | 519,790 |
| 319 Water Grants | | | |
| Raw Water Line - DWR | \$ 8,800,000 | | \$ 6,838,456 |
| Oneka Buoy- Desalination DWR | \$ 1,490,000 | \$ 300,000 | |
| Water Treatment Plant- SRF | \$ 12,100,000 | | \$ 2,512,000 |
| Recycled Water Facility Planning Study | \$ 500,000 | | \$ 500,000 |
| | 22,890,000 | 300,000 | \$ 9,850,456 |
| 329 Other State Grants | | | |
| CPUC - Federal Funding Account (Broadband) | \$ 10,300,000 | | 8,955,488 |
| CPUC - Local Agency Technical Assistance (Broadband) | 479,529 | | 479,529 |
| Prop 68- Per Capita (Wiggly Giggly Playground) | 177,952 | 90,918 | 87,034 |
| State Park Program (SPP) - Bainbridge Park Enhancement Project | 2,063,100 | 784,901 | 1,278,199 |
| Proposition 47 (PD) (SSL) | 2,521,555 | - | 739,681 |
| | Total State Grants:13,020,581 | 875,819 | 11,539,931 |
| 330 Other Federal Grants | | | |
| U.S. Department of Agriculture | | | |
| USDA - Fleet | 115,300 | 213,400 | 115,300 |
| CalOES | | | |
| CalOES Hazard Mitigation- Fire Station | 2,846,351 | | 2,846,351 |
| National Oceanic and Atmospheric Association | | | |
| NOAA Trash Capture | 898,805 | | 898,805 |
| | 3,860,456 | 213,400 | 3,860,456 |
| 334 CDBG 2025 Program Income Grant | | | |
| BALP | 516,481 | | 250,000 |
| BALP General Administration | \$ 53,519 | | 25,000 |
| | Total:570,000 | | 275,000 |
| 336 AMERICAN RESCUE PLAN FUND | | | |
| ARPA 2021 | | | |
| Business Assistance Programs | 800,000 | - | 794,150 |
| Homeward Bound | 40,000 | - | - |
| IT Upgrades | 104,162 | - | - |
| Housing Initiatives | 800,000 | - | - |



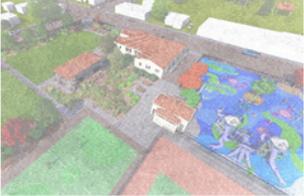
| | | | | |
|---|--------|------------------|---|---|
| | Total: | <u>1,744,162</u> | - | <u>794,150</u> |
| 337 Noyo Harbor Blue Economy | | | | |
| Local Coastal Program Grant - Harbor | | 898,990 | | 505,726 |
| | Total: | 898,990 | | 505,726 |
| 332 T Mobile Hometown Grant | | | | |
| Tribal Learning Center Revitalization | | 50,000 | | 31,683 |
| | Total: | 50,000 | | 31,683 |
| 332 Community Foundation of Mendocino County | | | | |
| Tribal Learning Center Signage | | 4,500 | | 4,500 |
| | Total: | 4,500 | | 4,500 |
| | | | | |
| Total FY 24/25 Grant Activity | | | | <u><u>\$ 45,770,458 \$ 1,462,567 \$ 28,101,785</u></u> |



Description of Grants & Special Revenue Funds

| Fund No. | Grant Special Revenue | Description |
|----------|--|---|
| 118 | Permanent Local Housing Allocation (PLHA)  | PLHA provides funding to local governments in California for housing-related projects and programs that assist in addressing the unmet housing needs of their local communities. |
| 222 | RMRA-Local Partnership Program (LPP)  | The City's 2025 Pavement Preservation Project has been awarded \$400,000 for for various overlay treatments on up to 36 City Streets. The design of this project was awarded in April 2024 and expected to build in Spring of 2025. |
| 222 | Highway Safety Administration (HSIP)  | The City revised it's Local Road Safety Plan in September 2024. This document allowed the City to compete for HSIP funding. The City applied for and was awarded funding for one project. The Willow St. Pedestrian Improvements project will install a pedestrian crossing island, high visibility crosswalks, and ADA compliant sidewalk, curb gutter, curb ramps, and bulb outs to improve pedestrian safety on Willow St. |
| 222 | Highway Safety Administration (HSIP)  | The City completed a Local Road Safety Plan in June 2022. This document allowed the City to compete for HSIP funding. The City applied for and was awarded funding for two projects. <ol style="list-style-type: none"> 1) Oak at Harold Segment Improvements- this project was completed in 2024; and 2) Systematic Improvements at Unsignalized Intersections- this project includes improvements at various intersections including Pine Street. This project is in design and expected to be built in FY 24/25. |
| 222 | RMRA-Local Streets and Roads (LSR) & Local Partnership Program LPP  | RMRA has two apportionment accounts LPP money is only awarded on a project specific bases after review and confirmation of application and Local Streets and Roads (LSR) funding is distributed as monthly payments based on a formula and available to city's who submit an eligible project list. During the LPP Program 2024 cycle, the City applied for \$2.6 million in competitive funding. If awarded, these funds will be applied to a 2027 streets project. |

| | | |
|------------|---|---|
| <p>223</p> | <p>Mendocino Council of Governments (MCOG) D1 RSTP</p>  | <p>D1 Funds No proposed projects this fiscal year.</p> |
| <p>287</p> | <p>Cal-Recycle-SB 1383</p>  | <p>CalRecycle SB 1383 Local Assistance Grant Program The Department of Resources Recycling and Recovery (CalRecycle) was tasked with administering a non-competitive grant program providing funding to local jurisdictions to assist with the implementation of regulation requirements associated with Senate Bill 1383 (SB 1383). The first round of funding awarded the City of Fort Bragg a grant in the amount of \$20,000 with an expenditure deadline of September 2, 2024. The second round of funding awarded the City of Fort Bragg a grant in the amount of \$75,000 with an expenditure deadline of April 1, 2026. No additional funding has been allocated to this program at this time.</p> |
| <p>319</p> | <p>Department of Water Resources (DWR)</p>  | <p>Raw Line Project: DWR through the Urban and Multibenefit Drought Relief Grant Program The City of Fort Bragg in Mendocino County will receive \$8.8 million for structural lining and reconstruction of 9,250 feet of pipeline that supplies over half the water used by the city, which faced acute water supply challenges earlier this year. The project will strengthen resilience by ensuring reliable delivery of water during future drought events.</p> |
| <p>319</p> | <p>Department of Water Resources (DWR)</p>  | <p>Water Treatment Plan The total project budget available through this grant, which includes construction and construction management, is \$11,099,340. The project includes replacement of the filter treatment units, clarifier media, wash system, upgrades to the exterior of the facility, roof, pump room shell, lab space and more</p> |
| <p>319</p> | <p>State Water Resources Control Board</p>  | <p>Recycled Water Study The Water Board awarded the City \$500,000 in March of 2024 to perform a facilities planning report to study the use of recycled water from the City's water treatment plant. The study includes customer demand, source availability, hydrology, benefits, environmental impacts, and more.</p> |

| | |
|--|---|
| <p>329 Prop 47 Funding (BSCC funding)</p>  | <p>California Board of State & Community corrections funds are awarded to public agencies to provide mental health services, substance use disorder treatment and/or diversion programs for those in the criminal justice system.</p> |
| <p>329 Local Agency Grant – Broadband</p>  | <p>California Public Utilities Commission (CPUC) Local Agency Technical Assisantance (LATA) \$479,528.60: Pre-construction activities for deployment of a city-wide Fiber to the Premise (FTTP) broadband network. Effort will result in final design and engineering based on the 2021 Fort Bragg Digital Infrastructure Plan, business plan, financing strategy, and marketing campaign.</p> |
| <p>329 California State Parks (SPP) Prop 68</p>  | <p>State Parks Programs Bainbridge Park Enhancement Project-includes soccer field, multi-use pavilion, art, landscaping, playground surfacing, lighting and other renovations. Prop 68- Per CapitaThis funding will be used in the construciton of the above described project.</p> |
| <p>329 Clean California Grant (Caltrans Program)</p>  | <p>Fort Bragg Art And Recycling Beautification Project This project involves curating and installing 55 new eye-catching art-wrapped dual waste/recycling bins and renovating 20 others. These bins will be strategically placed in three high-trash generating areas within the city. The project was inspired by similar initiatives in other communities and reflects the city’s commitment to using art for creative placemaking.</p> |
| <p>330 Federal Grants USDA- Fleet</p>  | <p>U.S. Department of Agriculture -Fleet The USDA Rural Community Facilities Grants provide match for the purchase of several new fleet vehicles. We anticipate the purchase of three (3) vehicles this year using these funds. One (1) Police Department Truck and Two (2) Public Works vehicles including a Jetter Trailer and a Truck. The total grant amount is \$115,300 and the City match is \$94,335.</p> |



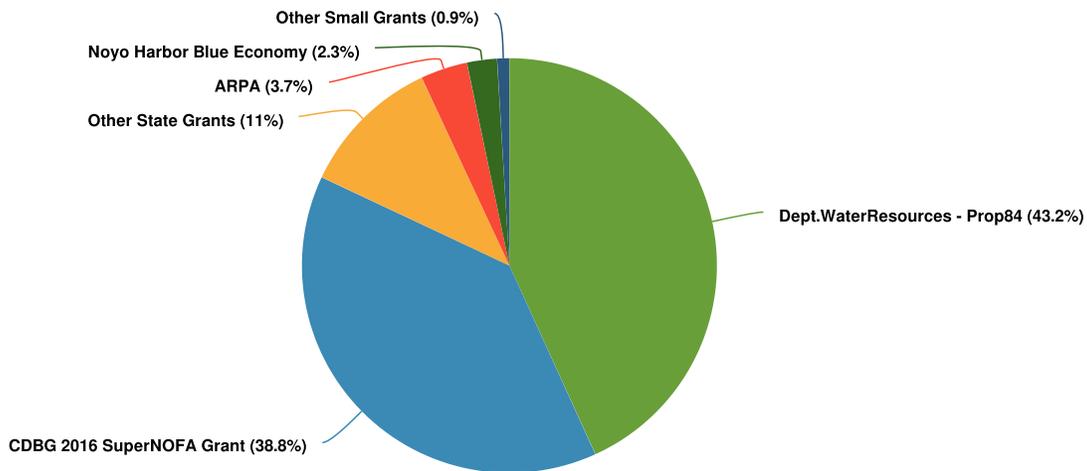
| | | |
|--------------------|---|--|
| <p>330</p> | <p>CalOES</p>  | <p>CalOES Hazard Mitigation - Fire Station The City's CalOES Hazard Mitigation Grant has been accepted for \$2,846,351 and the city has access to these funds on a rolling eligibility cycle. Access to these funds is dependent upon the City providing or finding its 25% required match in the amount of \$950,000. The City applied for the match with CDBG but the application was not received early enough to receive the award.</p> |
| <p>330</p> | <p>National Oceanic and Atmospheric Association (NOAA)</p>  | <p>National Oceanic and Atmospheric Association (NOAA) The City has applied for a grant for \$898,00 from NOAA to install the first three High Flow Capacity (HFC) trash capture devices. These HFC devices are large-scale, State Water Resources Control Board (SWRCB) certified, with the capability to capture debris as small as 5 millimeters (1/4 inch) to prevent trash from entering local surface waters.</p> |
| <p>332</p> | <p>Mendocino County Dept of Health & Human Services</p>  | <p>Mendocino County Department of Health & Human Services contract provides Emergency Winter Shelter for local residents lacking shelter during winter months.</p> |
| <p>332</p> | <p>T Mobile Hometown Grant</p>  | <p>The T Mobile Hometown grant (\$50,000) was awarded in 2024 and will be completed in 2025. This grant helped to fund the revitalization and transformation of the former Fort Building for use as the Tribal Learning Center.</p> |
| <p>332</p> | <p>Community Foundation of Mendocino County</p>  | <p>Community Foundation of Mendocino County: \$4,500 The Community Foundation provided a grant of \$4,500 in 2024 to assist with the fabrication of narrative and artistic signage to be installed at the Tribal Learning Center.</p> |
| <p>UN-ASSIGNED</p> | <p>Community Development Block Grant (CDBG) Program Income Funds</p>  | <p>Upcoming: Business Assistance Loan Program. \$570,000 Administered with Program Income funds. The City applied to use up to \$570,000 in Program Income (PI) for continuation of the Business Assistance Loan Program (BALP) in 2024 and expects to be under contract to expend funds in 2025. Program Income funds are generated through repayment of prior CDBG-funded loans. The PI-funded BALP will have a two-year, nine-month expenditure period following contract execution. Low interest, flexible</p> |

| | | |
|-----|--|---|
| 336 | American Rescue Plan Fund ARPA 2021 | ARPA Fundsd \$1,744,162 This Special Revenue Fund accounts for funding authorized by the Federal American Rescue Plan Act (ARPA). Business Assistance Programs: \$800,000 Homeward Bound: \$40,000 IT Upgrades: \$104,162 Housing Initiatives: \$800,000 |
| 337 | Noyo Harbor Blue Economy | Local Coast Program Grant – Harbor \$898,990 The City received \$898,990 from the CA Coastal Commission for the Noyo Harbor Blue Economy Visioning, Resiliency, and Implementation Plan. This planning work will provide a comprehensive baseline analysis of the existing environmental, physical and economic conditions of Noyo Harbor, which will inform an update to the Local Coastal Plan. |

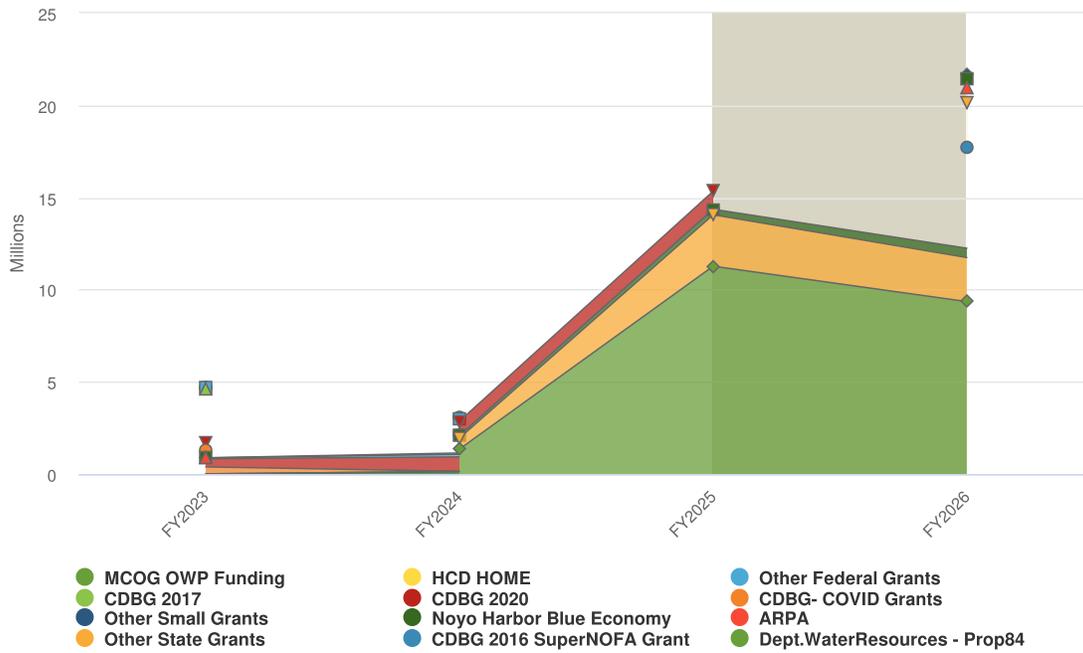


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



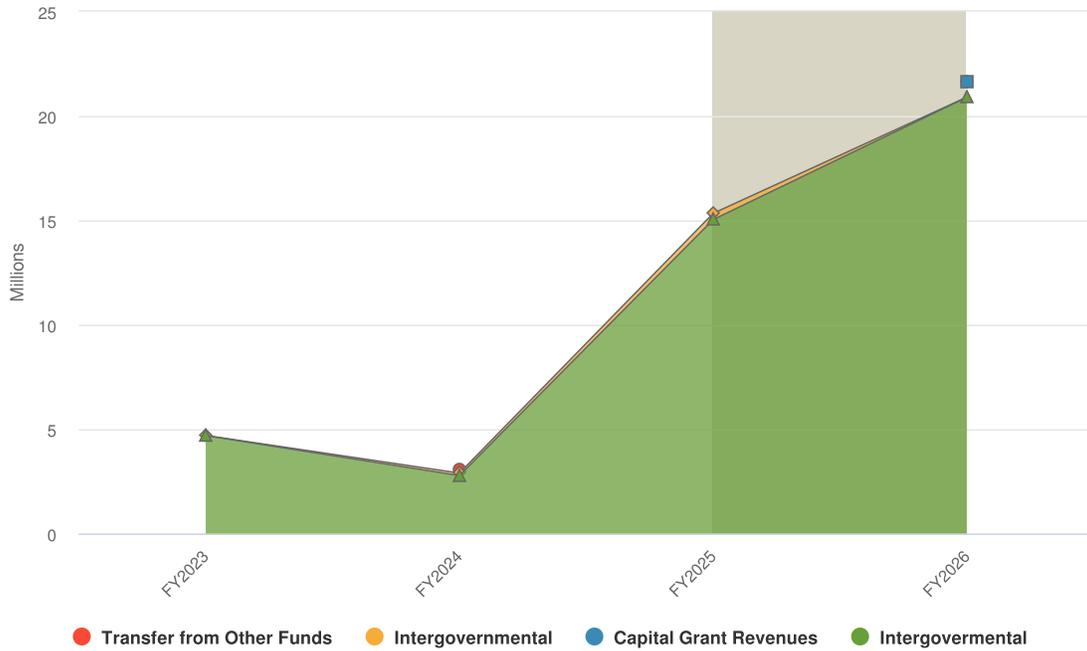
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| MCOG OWP Funding | \$6,710 | \$71,753 | \$0 | \$0 |
| Dept. Water Resources - Prop84 | \$0 | \$1,348,334 | \$14,686,031 | \$9,350,456 |
| HCD HOME | \$0 | \$1,963 | \$0 | \$0 |
| Other State Grants | \$0 | \$598,031 | \$649,951 | \$2,389,250 |
| Other Federal Grants | \$43,221 | \$140,883 | \$0 | \$0 |
| CDBG 2016 SuperNOFA Grant | \$0 | \$0 | -\$10,400 | \$8,400,000 |
| Other Small Grants | -\$3,575 | \$775 | \$0 | \$204,483 |
| CDBG 2017 | \$2,950,837 | \$0 | \$0 | \$0 |
| CDBG 2020 | \$445,517 | \$779,927 | \$1,173,868 | \$0 |
| CDBG- COVID Grants | \$376,448 | \$8,788 | \$0 | \$0 |
| ARPA | \$872,081 | \$0 | \$0 | \$794,150 |
| Noyo Harbor Blue Economy | \$9,566 | \$136,197 | \$0 | \$505,726 |
| Total: | \$4,700,803 | \$3,086,651 | \$16,499,450 | \$21,644,065 |



Revenues by Source

Budgeted and Historical 2026 Revenues by Source



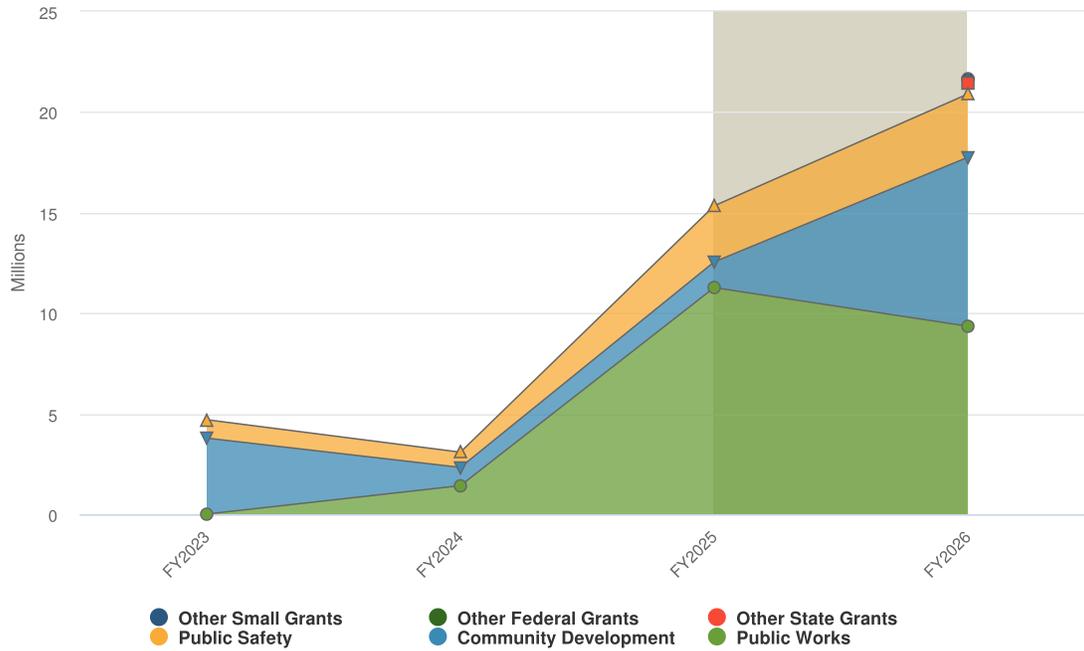
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Revenue Source | | | | |
| Intergovernmental | \$5,990 | \$117,965 | \$0 | \$4,500 |
| Intergovernmental | \$4,694,813 | \$2,778,677 | \$16,151,655 | \$20,899,384 |
| Transfer from Other Funds | \$0 | \$190,009 | \$347,795 | \$0 |
| Capital Grant Revenues | | \$0 | \$0 | \$740,181 |
| Total Revenue Source: | \$4,700,803 | \$3,086,651 | \$16,499,450 | \$21,644,065 |



Revenue by Department

Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------|---------------|------------------------------|------------------------------|---------------------|--------------------|
| Revenue | | | | | |
| Public Safety | | | | | |
| Intergovernmental | | | | | |
| SB-2 Grant Revenue | 329-4873-3336 | \$0 | \$78,246 | \$0 | \$0 |
| MCOG/CALTRANS | 329-5063-3336 | \$0 | \$0 | \$232,951 | \$0 |
| REAP Grant Revenue | 329-5078-0336 | \$0 | \$80,582 | \$0 | \$0 |
| Dept of Parks & Rec - Bainbrid | 329-6133-3336 | \$0 | \$439,203 | \$417,000 | \$1,849,052 |
| USDA Vehicle Grant | 330-5056-3336 | \$0 | \$140,883 | \$0 | \$0 |
| EDA- Feasibility Study | 330-6125-3336 | \$43,221 | \$0 | \$0 | \$0 |
| ARPA COVID Funds | 336-0000-3336 | \$872,081 | \$0 | \$0 | \$794,150 |
| NoyoHarbor Blue Economy | 337-0000-3336 | | \$19,008 | \$0 | \$505,726 |
| Total Intergovernmental: | | \$915,302 | \$757,922 | \$649,951 | \$3,148,928 |
| Total Public Safety: | | \$915,302 | \$757,922 | \$649,951 | \$3,148,928 |
| Public Works | | | | | |
| Intergovernmental | | | | | |
| MCOG Wayfinding Proj CDD-66 | 314-3015-3222 | \$0 | \$1 | \$0 | \$0 |
| Total Intergovernmental: | | \$0 | \$1 | \$0 | \$0 |
| Intergovernmental | | | | | |



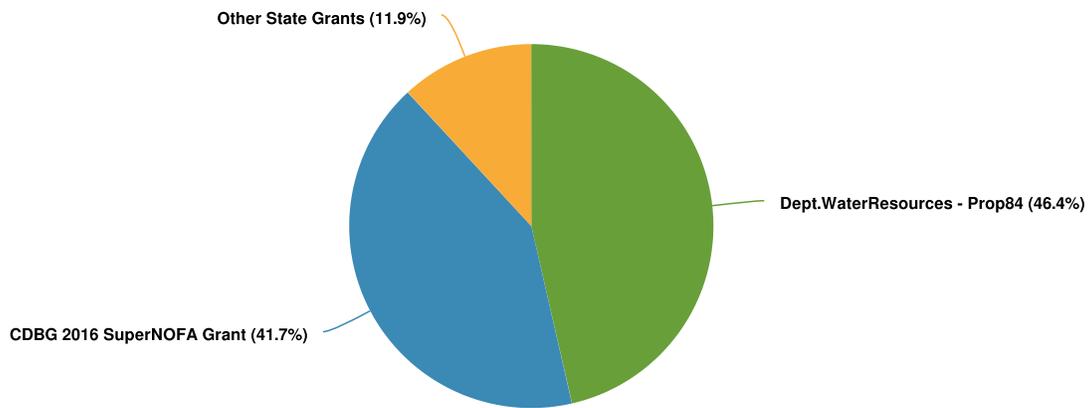
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| MCOG OWP | 314-3022-3222 | \$2,068 | \$71,752 | \$0 | \$0 |
| MCOG OWP | 314-3023-3222 | \$4,641 | \$0 | \$0 | \$0 |
| SRF Grant | 319-0000-0338 | | \$0 | \$10,414,000 | \$2,512,000 |
| Grant Revenue | 319-0000-3336 | \$0 | \$1,348,334 | \$4,272,031 | \$6,838,456 |
| Total Intergovernmental: | | \$6,710 | \$1,420,086 | \$14,686,031 | \$9,350,456 |
| Total Public Works: | | \$6,710 | \$1,420,087 | \$14,686,031 | \$9,350,456 |
| Community Development | | | | | |
| Intergovernmental | | | | | |
| Community Foundation of MC | 332-5053-3337 | \$0 | \$0 | \$0 | \$4,500 |
| HEAP Homeward Bound Grant | 332-6121-3336 | -\$3,575 | \$775 | \$0 | \$0 |
| Grant Revenues | 337-5080-3336 | \$9,566 | \$117,188 | \$0 | \$0 |
| Total Intergovernmental: | | \$5,990 | \$117,964 | \$0 | \$4,500 |
| Intergovernmental | | | | | |
| CDBG HOME | 326-0000-3301 | \$0 | \$1,963 | \$0 | \$0 |
| Fed Grant Revenue | 331-0000-3250 | \$0 | \$0 | -\$10,400 | \$8,400,000 |
| CDBG Grant Revenue | 333-0000-3250 | \$2,950,837 | \$0 | \$0 | \$0 |
| CDBG 20 Revenue | 334-0000-3250 | \$445,517 | \$589,917 | \$826,073 | \$0 |
| CDBG CV Revenue | 335-0000-3250 | \$376,448 | \$8,788 | \$0 | \$0 |
| Total Intergovernmental: | | \$3,772,802 | \$600,668 | \$815,673 | \$8,400,000 |
| Transfer from Other Funds | | | | | |
| Transfers from Other Funds | 334-7999-7999 | \$0 | \$190,009 | \$347,795 | \$0 |
| Total Transfer from Other Funds: | | \$0 | \$190,009 | \$347,795 | \$0 |
| Total Community Development: | | \$3,778,792 | \$908,641 | \$1,163,468 | \$8,404,500 |
| Other State Grants | | | | | |
| STATE GRANTS | | | | | |
| Capital Grant Revenues | | | | | |
| Grant Revenue - Prop 47 | 329-5210-3336 | | \$0 | \$0 | \$540,198 |
| Total Capital Grant Revenues: | | | \$0 | \$0 | \$540,198 |
| Total STATE GRANTS: | | | \$0 | \$0 | \$540,198 |
| Total Other State Grants: | | | \$0 | \$0 | \$540,198 |
| Other Small Grants | | | | | |
| STATE GRANTS | | | | | |
| Capital Grant Revenues | | | | | |
| Grant Revenue | 332-5067-3336 | | \$0 | \$0 | \$31,683 |
| Total Capital Grant Revenues: | | | \$0 | \$0 | \$31,683 |
| Total STATE GRANTS: | | | \$0 | \$0 | \$31,683 |
| Total Other Small Grants: | | | \$0 | \$0 | \$31,683 |
| Other Federal Grants | | | | | |
| Community Development | | | | | |



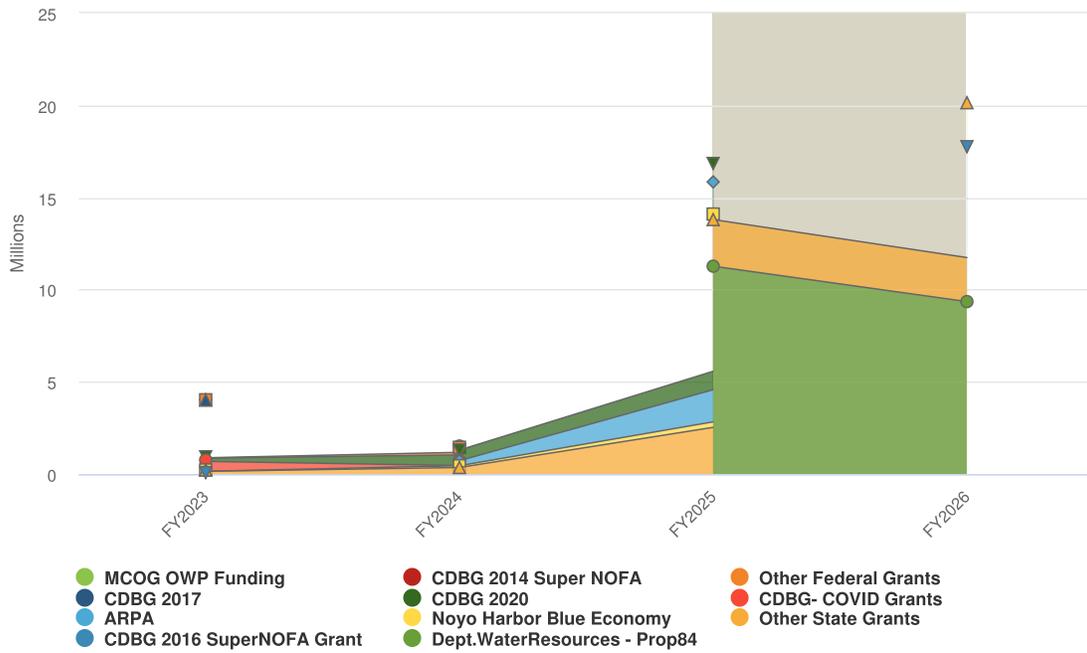
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Capital Grant Revenues | | | | | |
| Grant Revenue-Winter Shelter | 332-5214-3336 | | \$0 | \$0 | \$168,300 |
| Total Capital Grant Revenues: | | | \$0 | \$0 | \$168,300 |
| Total Community Development: | | | \$0 | \$0 | \$168,300 |
| Total Other Federal Grants: | | | \$0 | \$0 | \$168,300 |
| Total Revenue: | | \$4,700,803 | \$3,086,651 | \$16,499,450 | \$21,644,065 |

Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



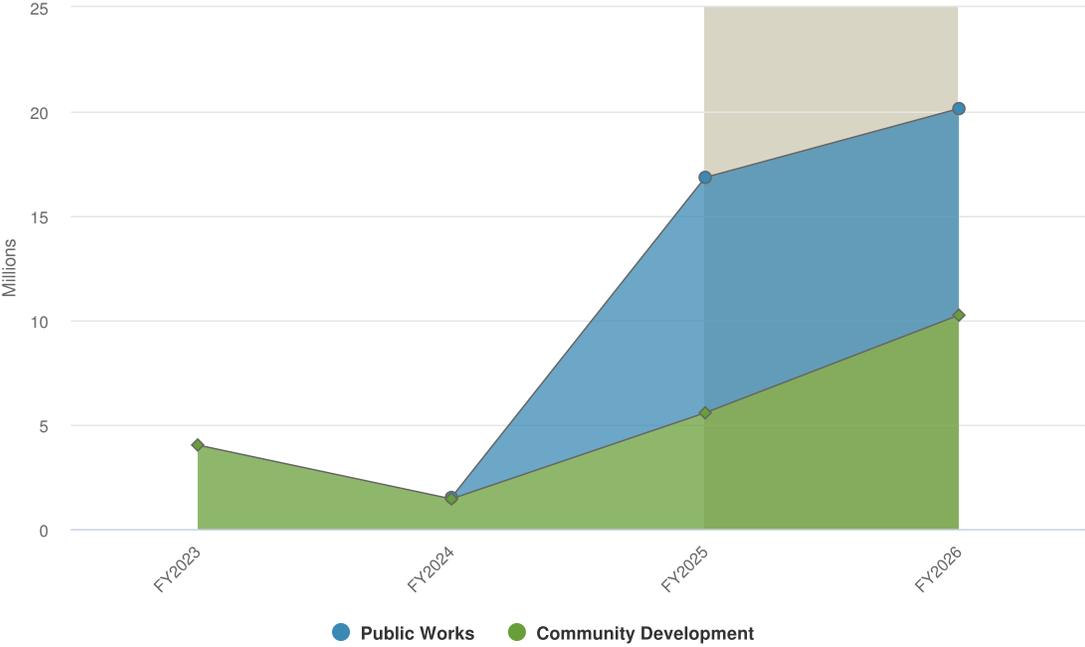
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| MCOG OWP Funding | \$0 | \$67,018 | \$0 | \$0 |
| CDBG 2014 Super NOFA | \$4,641 | \$0 | \$0 | \$0 |
| Dept. WaterResources - Prop84 | \$0 | \$0 | \$14,686,031 | \$9,350,456 |
| Other State Grants | \$142,708 | \$351,148 | \$649,951 | \$2,389,250 |
| Other Federal Grants | \$19,361 | \$140,883 | \$0 | \$0 |
| CDBG 2016 SuperNOFA Grant | \$75,400 | \$0 | \$2,000,000 | \$8,400,000 |
| CDBG 2017 | \$3,072,333 | \$0 | \$0 | \$0 |
| CDBG 2020 | \$174,629 | \$576,273 | \$826,073 | \$0 |
| CDBG- COVID Grants | \$538,146 | \$9,398 | \$0 | \$0 |
| ARPA | \$0 | \$274,118 | \$0 | \$0 |
| Noyo Harbor Blue Economy | \$2,500 | \$95,699 | \$0 | \$0 |
| Total: | \$4,029,718 | \$1,514,537 | \$18,162,055 | \$20,139,706 |

Expenditures by Function



Budgeted and Historical Expenditures by Function



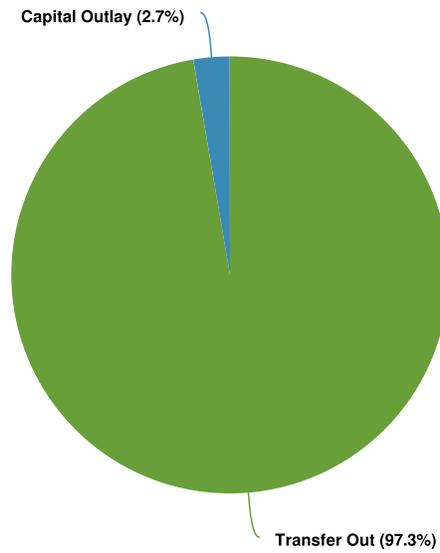
Grey background indicates budgeted figures.

| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Expenditures | | | | |
| Community Development | \$4,029,718 | \$1,447,519 | \$3,476,024 | \$10,249,052 |
| Public Works | \$0 | \$67,018 | \$14,686,031 | \$9,890,654 |
| Total Expenditures: | \$4,029,718 | \$1,514,537 | \$18,162,055 | \$20,139,706 |

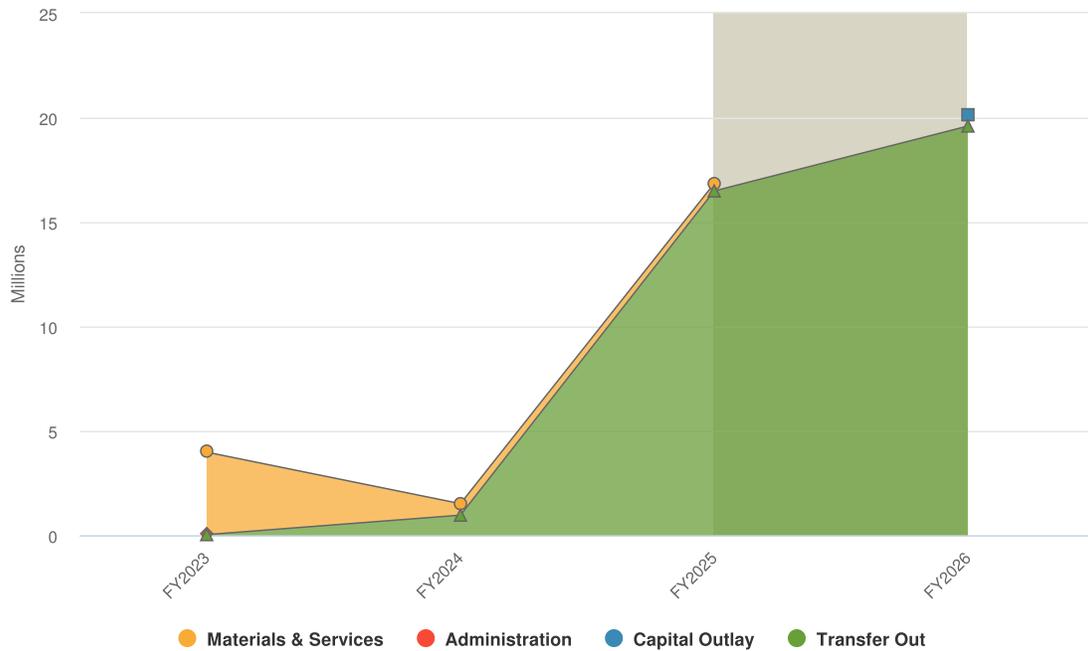


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



| Name | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|------------------------------|------------------------------|---------------------|---------------------|
| Expense Objects | | | | |
| Materials & Services | \$3,949,521 | \$551,330 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$540,198 |
| Administration | \$48,441 | \$0 | \$0 | \$0 |
| Transfer Out | \$31,756 | \$963,207 | \$18,162,055 | \$19,599,508 |
| Total Expense Objects: | \$4,029,718 | \$1,514,537 | \$18,162,055 | \$20,139,706 |



BUDGET SUMMARY



City of Fort Bragg FY2025/26 Summary of Revenue, Expenditures & Fund Balance

| | | FY 2024/25 PROJECTIONS | | | | | FY 2025/26 BUDGET | | | |
|---|----------------------------------|----------------------------------|-------------------|------------------------|------------------|------------------------------------|-------------------|-------------------|--------------------|------------------------------------|
| Fund No. | Fund Type Name | Audited Fund Balance at 06/30/24 | Projected Revenue | Estimated Expenditures | Net Transfers | Projected Fund Balance at 06/30/25 | FY 2025/26 Budget | | Net Transfers | Projected Fund Balance at 06/30/26 |
| | | | | | | | Revenue | Appropriations | | |
| General Fund | | | | | | | | | | |
| 110 | Unassigned | \$ 4,109,349 | \$ 12,339,801 | \$ 12,027,895 | 664,150 | \$ 5,085,403 | \$14,379,189 | 14,327,137 | (53,274) | \$ 5,084,181 |
| | Section 115 Contribution | 1,651,438 | 200,000 | - | - | 1,851,438 | 200,000 | - | - | 2,051,438 |
| | Nonspendable | 16,243 | - | - | - | 16,243 | - | - | - | 16,243 |
| 110 | GF Operating Reserve- Committed | 1,989,419 | - | - | - | 1,989,419 | - | - | - | 1,989,419 |
| 112 | GF Recession Reserve | 1,211,909 | - | - | 664,150 | 1,876,059 | - | - | - | 1,876,059 |
| 114 | GF Litigation Reserve | 200,000 | - | - | - | 200,000 | - | - | - | 200,000 |
| Total General Fund excluding Committed Funds | | 9,178,358 | 12,539,801 | 12,027,895 | 1,328,300 | 11,018,562 | 14,579,189 | 14,327,137 | (53,274) | 11,217,340 |
| Special Revenue Funds, Restricted*** | | | | | | | | | | |
| 116 | General Plan Maint Fee Fund | 175,227 | 21,337 | - | - | 196,563 | 20,000 | - | - | 216,563 |
| 117 | Housing Trust Funds | 80,181 | 3,000 | - | - | 83,181 | 2,500 | - | - | 85,681 |
| 118 | PLHA | 2,397,275 | - | - | - | 2,397,275 | - | - | - | 2,397,275 |
| 120 | Parking | 35,766 | 1,900 | - | - | 37,666 | 1,500 | - | - | 39,166 |
| 122 | Parkland Monitoring/Reporting | 132,076 | 138,163 | - | - | 270,239 | 6,000 | - | - | 276,239 |
| 124 | Tobacco License Fee | 26,972 | 4,172 | - | - | 31,144 | 4,172 | - | - | 35,316 |
| 125 | State Disability Access Fee | 23,980 | 5,181 | - | - | 29,161 | 5,200 | - | - | 34,361 |
| 139 | Cops AB1913 Allocation | - | 194,663 | 194,663 | - | - | 194,663 | 194,663 | - | - |
| 162 | CDBG Program Income Account | 93,654 | 14,376 | - | (347,795) | (239,765) | 14,376 | - | - | (225,389) |
| 167 | Asset Forfeiture | 482,676 | 86,997 | - | - | 569,672 | 27,000 | 165,000 | - | 431,672 |
| 176 | RDA Housing Successor | 189,552 | 9,000 | - | - | 198,552 | 7,000 | - | - | 205,552 |
| 190 | Construction/Demolition Ord Fees | 113,967 | - | - | - | 113,967 | - | - | - | 113,967 |
| 220 | Waste Mgt Community Benefit Pymt | 269 | - | - | - | 269 | - | - | - | 269 |
| 221 | Highway User Tax (Gas Tax) | - | 224,260 | 224,260 | - | - | 224,642 | 220,642 | - | 4,000 |
| 222 | RMRA - Gas Tax | - | 182,929 | 182,929 | - | - | 594,432 | 194,432 | (400,000) | - |
| 223 | STP D1 MCOG Streets/Hwy *** | 1,266 | - | - | - | 1,266 | - | - | - | 1,266 |
| 230 | Traffic & Safety | - | 1,055 | 1,055 | - | - | 1,076 | 1,076 | - | - |
| 250 | Special Sales Tax-Street Repair | 406,770 | 1,238,179 | 294,804 | (240,600) | 1,109,545 | 1,263,469 | 291,114 | (2,279,275) | (197,375) |
| 280 | Fire Equipment Fund | 95,172 | 52,905 | - | - | 148,077 | 3,700 | - | 53,274 | 205,051 |
| 285 | DJ Park Maintenance Fund | 2,110 | - | - | - | 2,110 | - | - | - | 2,110 |
| 286 | Caspar JPA Transfer Station | 388,834 | 71,479 | - | - | 460,313 | 72,631 | - | - | 532,944 |
| 287 | SB 1383 | 135,006 | (22,813) | - | - | 112,193 | (22,813) | - | - | 89,380 |
| Total Special Rev Funds Restricted | | 4,780,753 | 2,226,783 | 897,711 | (588,395) | 5,531,428 | 2,418,549 | 1,066,927 | (2,626,000) | 4,248,048 |



City of Fort Bragg FY2025/26 Summary of Revenue, Expenditures & Fund Balance

| | | FY 2024/25 PROJECTIONS | | | | | FY 2025/26 BUDGET | | | |
|---|---|----------------------------------|--------------------|------------------------|-------------------|------------------------------------|-------------------|-------------------|-------------------|------------------------------------|
| Fund No. | Fund Type/Name | Audited Fund Balance at 06/30/24 | Projected Revenue | Estimated Expenditures | Net Transfers | Projected Fund Balance at 06/30/25 | FY 2025/26 Budget | | Net Transfers | Projected Fund Balance at 06/30/26 |
| | | | | | | Revenue | | Appropriation | | |
| 426 | Municipal Broadband | | - | 2,000,000 | 2,000,000 | - | - | 8,400,000 | 8,400,000 | - |
| 427 | City Hall/Facility Roof & Repairs | | - | 14,500 | 14,500 | - | - | - | - | - |
| 428 | EV Charging Stations | | - | 386,100 | 386,100 | - | - | - | - | - |
| Total Capital Project Funds | | 13,408 | - | 3,318,559 | 3,318,559 | 13,408 | 3,500,000 | 17,426,952 | 13,926,952 | 13,408 |
| Internal Service Funds* | | | | | | | | | | |
| 520 | Facilities Maint & Repair | 401,053 | 301,156 | 249,420 | (274,859) | 177,930 | 350,656 | 149,398 | (998,625) | (620,037) |
| 521 | Technology Maint & Repair | (94,934) | 924,484 | 906,233 | - | (76,744) | 924,371 | 973,651 | - | (126,024) |
| 522 | Fleet & Equipment Services | 450,138 | 774,041 | 685,728 | (153,273) | 385,178 | 774,041 | 504,116 | - | 655,103 |
| Total Internal Service Funds | | 756,197 | 1,999,681 | 1,841,382 | (428,132) | 486,364 | 2,049,068 | 1,627,765 | (998,625) | (90,958) |
| Enterprise Funds* | | | | | | | | | | |
| 610 | Water Enterprise O&M | (569,628) | 2,994,472 | 2,794,730 | - | (369,886) | 3,000,574 | 2,811,209 | - | (180,521) |
| 640 | Water Enterprise Capacity Fees | 721,284 | 52,834 | - | (774,118) | - | 41,391 | - | - | 41,391 |
| 614 | Water Enterprise Non-Routine Maintenance | 16,501 | 500 | - | - | 17,001 | 500 | - | - | 17,501 |
| 612 | Water Enterprise Recession Reserve | 267,314 | - | - | - | 267,314 | - | - | - | 267,314 |
| 615 | Water Enterprise Capital Reserve | 3,620,862 | 100,000 | - | - | 3,720,862 | 90,000 | - | (3,205,450) | 605,412 |
| 651 | Water Capital Projects | (490,368) | - | 15,880,609 | 16,286,222 | (84,755) | - | 10,555,906 | 12,555,906 | 1,915,245 |
| Total Water Enterprise Unrestricted Net Position | | 3,565,965 | 3,147,806 | 18,675,339 | 15,512,104 | 3,550,536 | 3,132,465 | 13,367,115 | 9,350,456 | 2,666,342 |
| 710 | Wastewater Enterprise O&M | (1,020,777) | 3,547,437 | 3,216,594 | 185,010 | (504,924) | 3,605,455 | 2,898,730 | (185,210) | 16,591 |
| 720 | Clean Water Education Fund | 2,795 | - | - | - | 2,795 | - | - | - | 2,795 |
| 740 | Wastewater Enterprise Capacity Fees | 836,251 | 27,426 | - | (750,000) | 113,677 | 61,395 | - | (175,072) | - |
| 712 | Wastewater Enterprise Recession Reserve | 256,373 | - | - | - | 256,373 | - | - | - | 256,373 |
| 714 | Wastewater Enterprise Non-Routine Maintenance | 175,072 | - | - | - | 175,072 | - | - | - | 175,072 |
| 715 | Wastewater Enterprise Capital Reserve | 2,187,381 | 62,000 | - | - | 2,249,381 | 43,000 | - | (2,642,349) | (349,968) |
| 716 | Wastewater Capital Projects | 457,867 | - | 770,000 | 750,000 | 437,867 | - | 2,817,421 | 2,817,421 | 437,867 |
| 717 | USDA Debt Service Reserve | 3,518 | - | - | - | 3,518 | - | - | - | 3,518 |
| Wastewater Unrestricted Net Position before Debt | | 2,898,479 | 3,636,863 | 3,986,594 | 185,010 | 2,733,759 | 3,709,850 | 5,716,151 | (185,210) | 542,248 |
| 717 | JPPFA - Wastewater Treatment Plant | (4,556,000) | - | 185,595 | 185,010 | (4,370,405) | - | 185,675 | 185,210 | (4,184,730) |
| Wastewater Enterprise Unrestricted Net Position | | (1,657,521) | 3,636,863 | 4,172,189 | - | (1,636,646) | 3,709,850 | 5,901,826 | - | (3,642,482) |
| 510 | Broadband Utility | | - | - | - | - | 2,317,605 | 2,317,605 | - | - |
| 517 | Broadband Debt Service Reserve | | 673,198 | - | - | 673,198 | - | - | - | 673,198 |
| 517 | Broadband Loan - 20 year | | (7,879,810) | - | - | (7,879,810) | - | - | - | (7,879,810) |
| Total Broadband Unrestricted Net Position | | - | (7,206,612) | - | - | (7,206,612) | 2,317,605 | 2,317,605 | - | (7,206,612) |
| 810 | CV Starr Operating Enterprise | 2,426,072 | 2,475,052 | 2,163,311 | 74,500 | 2,812,313 | 2,465,439 | 2,032,080 | 1,687,950 | 4,933,622 |
| 851 | CV Starr Capital Projects | - | - | 74,500 | 74,500 | - | - | 1,687,950 | 1,687,950 | - |
| 812 | CV Starr Recession Reserve | 216,000 | - | - | - | 216,000 | - | - | - | 216,000 |
| Total CV Starr Center Enterprise Unrest | | 2,642,072 | 2,475,052 | 2,237,811 | 149,000 | 3,028,313 | 2,465,439 | 3,720,030 | 3,375,900 | 5,149,622 |



Economic Trends

Long-Term Financial Planning

Long-term financial planning is essential to maintaining the City of Fort Bragg's fiscal sustainability. It allows the City to deliver reliable, high-quality services while preparing for future economic and operational challenges. The City annually updates its **five-year General Fund financial forecast** to evaluate fiscal health, support informed budget development, and guide decision-making.

The updated forecast serves as a strategic tool to anticipate future revenue and expenditure trends, assess reserve needs, and align funding with the City's long-term goals.

Economic Trends – FY 2025–2026 Outlook

The national economy entered 2025 in a stable but cautious state. While the U.S. avoided a widely predicted recession in 2024, ongoing uncertainties continue to shape the outlook. The economy's performance in 2024 was buoyed by consumer spending, capital investment, and public-sector expenditures. Real GDP growth stabilized after a strong close to 2023, though momentum has begun to moderate amid inflationary pressures and high interest rates.

As of mid-2025:

- Inflation remains above the Federal Reserve's target, with CPI increasing 3.4% year-over-year, signaling persistent cost pressures.
- Interest rates have begun to stabilize, but continued uncertainty around monetary policy remains, as the Fed weighs inflation control against economic growth.
- California's unemployment rate has remained near 5%, reflecting some labor market softening but still indicating recovery compared to pandemic-era highs.

Locally, the City of Fort Bragg continues to outperform regional trends in several key areas:

- Based on the latest sales tax data ending September 30, 2024, statewide taxable sales declined by 2.8%, while Mendocino County dropped by 4.7%. In contrast, Fort Bragg saw a 1.2% increase, driven by tourism activity and sustained auto-related sales.
- Autos & Transportation sales tax revenue increased 3.1% year-over-year, while Fuel & Service Station revenues rose 2.4%, aided by stable fuel pricing.
- Reflecting economic caution, this forecast assumes conservative revenue growth of 2% annually, with gradual incremental increases over the five-year planning horizon.

Fiscal Stability in Uncertain Conditions

Maintaining fiscal stability remains a top priority, especially in today's unpredictable economic climate. The FY 2025–2026 Budget reflects continued conservative financial planning and long-term risk mitigation strategies.

Key fiscal stability actions include:

- Increasing General Fund reserves to 30% of annual operating expenditures to ensure liquidity and emergency preparedness.
- Continuing annual contributions to the Section 115 Pension Trust, with total investments now exceeding \$2.2 million, protecting the City from long-term CalPERS volatility.
- Eliminating long-term liabilities, including the full repayment of the 2014 Revenue Refunding Bond, creating greater flexibility for capital improvement funding.

Key Economic Risks

This year's forecast accounts for numerous global, national, and local risks that could impact the City's fiscal outlook:

1. Geopolitical Tensions – Continued conflicts in the Middle East, Ukraine, and Asia-Pacific raise risks of global market disruption and economic instability.
2. Domestic Political Uncertainty – Policy shifts following the 2024 elections could impact funding, regulations, and tax frameworks.
3. Economic Pressures – High housing costs, homelessness, climate-related events (droughts and floods), and supply chain vulnerabilities present ongoing challenges for both residents and local businesses.



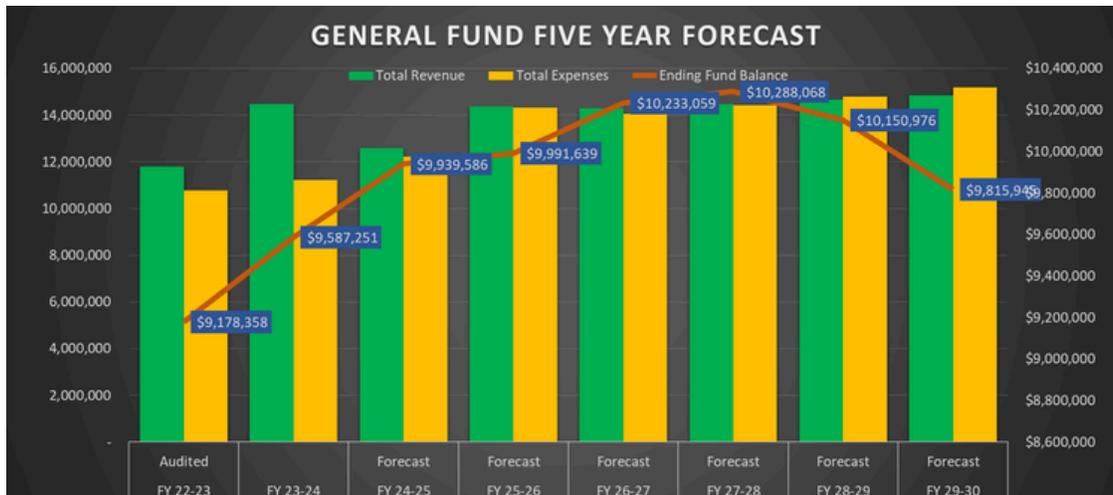
Forward Planning and Revenue Strategy

As we look ahead, our financial outlook includes emerging challenges. While voter approval of Measures T and U has helped strengthen the City's revenue base, staff projections caution against overextending ongoing commitments. The City must remain conservative in adding permanent expenses, continue building reserves, and fully fund long-term obligations such as pension liabilities and infrastructure renewal. New hires and departmental expansions are being reviewed through a strategic lens, with contingency measures in development should mid-year adjustments become necessary.

During periods of economic uncertainty, maintaining flexibility is essential. This budget represents Fort Bragg's commitment to long-term fiscal sustainability—carefully aligning services with realistic revenue expectations and preparing to pivot as conditions evolve.

In tandem, the City's investment in long-term infrastructure—particularly the municipal broadband network through MCN—is expected to unlock new economic opportunities, close the digital divide, and support community-wide resilience and innovation. By incorporating conservative forecasting, thoughtful investment, and proactive risk planning, the City of Fort Bragg is well-positioned to sustain fiscal health and deliver on community priorities in the years ahead.

| City of Fort Bragg General Fund Five Year Forecast | | | | | | | | | |
|--|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | FY 22-23 | FY 23-24 | FY 24-25 | FY 25-26 | FY 26-27 | FY 27-28 | FY 28-29 | FY 29-30 |
| | | Audited | | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast |
| Revenue: | Sales Tax | \$ 2,146,975 | 2,059,200 | 2,259,200 | 3,272,000 | 3,337,440 | 3,454,250 | 3,575,149 | 3,700,279 |
| | Property Tax | 1,136,219 | 1,217,444 | 1,213,790 | 1,228,685 | 1,253,259 | 1,265,791 | 1,278,449 | 1,291,234 |
| | Transient Occupancy Tax | 3,192,486 | 3,092,214 | 3,252,240 | 3,238,970 | 3,271,360 | 3,304,073 | 3,337,114 | 3,370,485 |
| | Reimbursements | 3,278,393 | 4,383,346 | 3,682,943 | 4,445,722 | 4,122,151 | 4,122,151 | 4,122,151 | 4,122,151 |
| | All Other Revenue Sources | 2,037,151 | 4,264,336 | 2,171,904 | 2,193,812 | 2,303,503 | 2,326,538 | 2,349,803 | 2,373,301 |
| | Total Revenue | 11,791,224 | 14,475,794 | 12,580,076 | 14,379,189 | 14,287,712 | 14,472,804 | 14,662,666 | 14,857,450 |
| Expenditures: | Salaries & Wages | 4,114,364 | 4,248,973 | 4,778,125 | 5,590,585 | 5,870,114 | 6,046,218 | 6,227,604 | 6,414,432 |
| | Benefits | 2,508,092 | 2,533,999 | 2,876,433 | 3,278,711 | 3,309,478 | 3,408,782 | 3,511,025 | 3,616,356 |
| | Materials & Services | 2,903,529 | 2,969,395 | 3,061,684 | 4,097,231 | 3,422,884 | 3,491,342 | 3,561,169 | 3,632,392 |
| | Allocations to Internal Service Funds | 649,295 | 759,851 | 764,886 | 626,236 | 645,023 | 664,374 | 684,305 | 704,834 |
| | Other Expenditures | 230,533 | 267,787 | 311,266 | 268,818 | 276,883 | 285,189 | 293,745 | 302,557 |
| | Debt Service | 364,131 | 441,957 | 435,348 | 467,555 | 521,910 | 521,910 | 521,910 | 521,910 |
| | Total Expenses | 10,769,944 | 11,221,961 | 12,227,742 | 14,327,136 | 14,046,292 | 14,417,795 | 14,799,758 | 15,192,481 |
| Net Transfers: | | | | | | | | | |
| Net Increase (Decrease) to Fund Balance | | 1,021,280 | 3,253,833 | 352,335 | 52,053 | 241,420 | 55,009 | (137,091) | (335,031) |
| Other restricted funds | | (435,157) | (2,844,940) | - | - | - | - | - | - |
| Beginning Fund Balance | | 8,592,235 | 9,178,358 | 9,587,251 | 9,939,586 | 9,991,639 | 10,233,059 | 10,288,068 | 10,150,976 |
| Ending Fund Balance | | \$ 9,178,358 | \$ 9,587,251 | \$ 9,939,586 | \$ 9,991,639 | \$ 10,233,059 | \$ 10,288,068 | \$ 10,150,976 | \$ 9,815,945 |



Cost Allocation Plan

Introduction

The purpose of the City's Cost Allocation Plan is to identify the total costs of providing specific City services and appropriately allocate these costs to the Programs and or Funds that benefit from the identified services. Why is a separate cost accounting analysis required to do this? Because the cost of delivering services can be classified into two basic categories: direct and indirect costs. Programs that incur only direct costs benefit from the City's administrative structure and therefore should be charged for that support.

Direct versus Indirect Costs

"Direct costs", by their nature are usually easy to identify and relate to a specific service. However, this is not the case for "indirect costs." As such, if we want to know the "total cost" of providing a specific service, then we need to develop an approach for reasonably allocating indirect costs to direct cost programs.

Direct costs are those that can be specifically identified with a particular cost objective, such as street maintenance, police protection, and water service. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective. Although indirect costs are generally not readily identifiable with direct cost programs, their cost should be included if we want to know the total cost of delivering specific services.

Common examples of indirect costs provided by City programs include: The Finance Department provides financial management and utility billing services, the Administrative Services Department provides legal services and personnel administration and the City's Public Works Administration Department provides engineering, workload planning, and personnel oversight.

It is common to use "Cost Drivers" when allocating costs from Indirect Programs/Functions to Direct Programs. A cost driver is the unit of an activity that causes the change in the activity's cost. Examples of cost drivers are; operating budget, agenda items, and full-time equivalent staffing (FTEs).

Plan Goal: Reasonable Allocation of Costs. The goal of most Cost Allocation Plans is to provide a clear, consistent, and reasonable basis for allocating indirect costs. It is important to stress that the goal of the Cost Allocation Plan is a reasonable allocation of indirect costs, not a "perfect" one. By their very nature, indirect costs are difficult to link with direct costs. As such, in developing an allocation approach, it is important to keep this goal in mind: balancing the cost and effort of complicated allocation methods with the likely benefits from the results.

Indirect Cost Allocation Strategy

Personnel Costs

The adopted allocation plan begins with an allocation of personnel time and cost to each of the City's three Internal Services Funds, each of the City's Direct Programs, and each of the City's Indirect Programs. This is accomplished through the City's time-keeping software. The allocation is based entirely on the detailed timekeeping of each employee within the City. Once time and associated costs have been allocated, a count of full-time equivalent staffing (FTEs) is developed (see Table 2).

Internal Service Funds

After personnel costs have been allocated, the City's three Internal Service fund costs are allocated to both the Direct Cost Programs as well as the Indirect Cost Programs (see tables 3 & 4). The City has three Internal Service Funds; Facilities Repair & Maintenance, Technology Maintenance & Replacement, and Fleet & Equipment Services:

- Facilities Repair & Maintenance uses a cost driver of "square footage". In other words, each program is charged a Facilities charge based on an approximation of the facility square footage used by that program.
- Technology Maintenance & Replacement (IT) uses a cost driver of "workstations" (including devices such as the iPad). Each program is charged an IT charge based on the number of workstations utilized by that program.
- Fleet & Equipment Services (Fleet) uses a costly driver of "fleet vehicles". Each program is charged a Fleet charge based on the number of vehicles utilized by that program.

Indirect Cost Allocations



The next step in preparing the City's Cost Allocation Plan is determining direct and indirect costs (see tables 5&6). Program costs that primarily provide service to the public are identified as direct costs, whereas the costs of programs that primarily provide services to the organization are identified as indirect costs.

The City's direct cost programs have been identified as follows: Public Safety (Including Police & Fire), Community Development, Parks, Storm Drains, Street Maintenance, Street Traffic & Safety, Water Utility, and Wastewater Utility.

The City's indirect cost programs have been identified as follows: City Council, City Attorney, City Administration, Human Resources, City Clerk, Financial Management, Utility Billing, Corporation Yard, and Public Works Administration.

- City Council uses a cost driver of "agenda items". Each direct cost program is charged a City Council charge based on the number of City Council Agenda items related to that program.
- City Attorney uses a cost driver of "agenda items". Each direct cost program is charged an Attorney charge based on the number of City Council Agenda items related to that program.
- City Clerk uses a cost driver of "agenda items". Each direct cost program is charged a City Clerk charge based on the number of City Council Agenda items related to that program.
- Human Resources uses a cost driver of "full-time equivalent (FTE) staffing". Each direct cost program is charged a Human Resources charge based on the number of FTEs attributed to that program.
- City Administration uses a cost driver of the "operating budget". Each direct cost program is charged a City Administration charge based on the relative amount of the program's operating budget.
- Non-departmental uses a cost driver of "operating budget". Each direct cost program is charged a Non-departmental charge based on the relative amount of the program's operating budget.
- Financial Management uses a cost driver of the "operating budget". Each direct cost program is charged a Financial Management charge based on the relative amount of the program's operating budget.
- Utility Billing uses a cost driver of "bills processed". Each direct cost program is charged a Utility Billing charge based on the number of bills processed on behalf of that program.
- Public Works Administration and the Corporation Yard uses a cost driver of "public works operating budget". Each direct cost program is charged a Public Works Administration charge based on the relative amount of the program's public works operating budget.

Plan Preparation

The adopted plan has been prepared using staff hours from the first seven months of FY 22/23, cost drivers from FY 2019/20, and budget cost estimates from the Adopted fiscal year 2022/23 budget. Additionally, the cost allocation plan will be updated at each fiscal year-end to reflect actual staff hours spent, actual program expenditures, and actual cost driver rates.

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 |
| | Street Maintenance | City Clerk |
| | Street Traffic & Safety | Financial Management |
| | Water Enterprise | Utility Billing |
| | Wastewater Enterprise | PW Administration |
| | | Corporation Yard |

Table 2: Personnel Cost Allocation and FTE count

| | | Personnel Costs | FTEs |
|--------------------------------|-------------------------------|------------------|--------------|
| Internal Service Funds: | Facilities | 93,568 | 0.6 |
| | Information Technology | 92,792 | 1.4 |
| | Fleet | 131,076 | 1.1 |
| Indirect Cost Programs: | City Council | 220,352 | 0.9 |
| | City Clerk | 128,911 | 1.0 |
| | Administration | 162,257 | 1.2 |
| | City Attorney | 660 | - |
| | Human Resources | 125,790 | 1.1 |
| | Financial Management | 476,026 | 4.2 |
| | Utility Billing | 197,383 | 2.0 |
| | PW Administration | 176,388 | 1.4 |
| | Corporation Yard | 26,160 | 0.2 |
| | Public Safety | 3,215,944 | 24.3 |
| | Community Development | 572,488 | 5.1 |
| | Parks | 242,287 | 1.8 |
| Direct Cost Programs: | Storm Drains | 86,902 | 0.6 |
| | Street Maintenance | 52,835 | 0.4 |
| | Traffic&Safety | 31,895 | 0.2 |
| | Water Utility | 644,183 | 5.2 |
| | Wastewater Utility | 965,852 | 7.7 |
| | | 7,643,751 | 60.26 |



Table 3: Internal Service Funds Cost Driver Rate Table

| Rate Table | | | | |
|-----------------------------|------------|---------------------|----------------|----------------|
| ISFs | Cost | Driver | Total Driver | Rate |
| Facilities | | | | |
| Personnel Cost | \$ 93,568 | | | |
| Non-Personnel Cost | 101,500 | | | |
| Long Term Funding Plan | - \$ | 195,068 | Square footage | 68,926 \$ 2.83 |
| Information Tech | | | | |
| Personnel Cost | \$ 92,792 | | | |
| Non-Personnel Cost | 348,198 | | | |
| Long Term Funding Plan | - \$ | 440,990 | Workstations | 169 \$ 2,609 |
| Fleet | | | | |
| Personnel Cost | \$ 131,076 | | | |
| Non-Personnel Cost | 253,600 | | | |
| Long Term Funding Plan | - \$ | 384,676 | Fleet Vehicles | 60 \$ 6,411 |
| Total Indirect Costs | | \$ 1,020,734 | | |

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 Value % | Allocation | |
| Direct Programs | | | | | | | |
| Police/Fire Department | 24,319 | 68,826 | 68.4 | 178,416 | 34% | 129,924 | 377,166 |
| Community Development | 2,140 | 6,056 | 12.9 | 33,663 | 0% | - | 39,719 |
| Parks | 21,003 | 59,441 | 5.0 | 13,047 | 3% | 12,902 | 85,389 |
| Storm Drains | - | - | 2.0 | 5,219 | 2% | 6,435 | 11,653 |
| Street Maintenance | - | - | 2.0 | 5,219 | 11% | 42,547 | 47,766 |
| Street Traffic & Safety | - | - | - | - | 2% | 6,180 | 6,180 |
| Water Enterprise | - | - | 5.2 | 13,465 | 15% | 58,348 | 71,814 |
| Wastewater Enterprise | - | - | 14.2 | 37,030 | 30% | 116,994 | 154,024 |
| Indirect Programs | | | | | | | |
| City Council | 2,786 | 7,885 | 18.1 | 47,129 | 0% | - | 55,013 |
| City Attorney | - | - | - | - | 0% | - | - |
| City Administration | 5,884 | 16,653 | 2.6 | 6,733 | 3% | 11,346 | 34,732 |
| Corporation Yard | 7,980 | 22,584 | 10.4 | 27,010 | 0% | - | 49,595 |
| Human Resources | 535 | 1,514 | 2.6 | 6,733 | 0% | - | 8,247 |
| City Clerk | 535 | 1,514 | 5.2 | 13,465 | 0% | - | 14,979 |
| Financial Management | 1,070 | 3,028 | 11.6 | 30,297 | 0% | - | 33,325 |
| Utility Billing | 1,070 | 3,028 | 1.3 | 3,366 | 0% | - | 6,394 |
| PW Administration | 1,605 | 4,542 | 7.7 | 20,198 | 0% | - | 24,740 |
| Totals | 68,926 | \$ 195,068 | 169 | \$ 440,990 | 100% | \$ 384,676 | \$ 1,020,734 |



Table 5: Rate Table

| Rate Table | | | | | |
|-----------------------------|------------|---------------------|-------------------------------|--------------|----------|
| Indirect Programs | Cost | Total Cost | Driver | Total Driver | Rate |
| City Council | | | | | |
| Personnel Cost | \$ 220,352 | | | | |
| Non-Personnel Cost | 56,800 | | | | |
| Facilities | 7,885 | | | | |
| IT | 47,129 | | | | |
| Fleet | - | \$ 332,166 | Agenda Items | 393 | \$ 845 |
| City Attorney | | | | | |
| Personnel Cost | 660 | | | | |
| Non-Personnel Cost | 150,000 | | | | |
| Fleet | - | \$ 150,660 | Agenda Items | 393 | \$ 383 |
| City Clerk | | | | | |
| Personnel Cost | 128,911 | | | | |
| Non-Personnel Cost | 11,500 | | | | |
| Facilities | 1,514 | | | | |
| IT | 13,465 | | | | |
| Fleet | - | \$ 155,390 | Agenda Items | 393 | \$ 395 |
| Human Resources | | | | | |
| Personnel Cost | 125,790 | | | | |
| Non-Personnel Cost | 41,750 | | | | |
| Facilities | 1,514 | | | | |
| IT | 6,733 | | | | |
| Fleet | - | \$ 175,786 | Full Time Equivalent staffing | 45.39 | \$ 3,873 |
| City Administration | | | | | |
| Personnel Cost | 162,257 | | | | |
| Non-Personnel Cost | 26,700 | | | | |
| Facilities | 16,653 | | | | |
| IT | 6,733 | | | | |
| Fleet | 11,346 | | | | |
| Program Income | (88,916) | \$ 134,773 | Operating Budget | 9,002,919 | 1% |
| Non-departmental | | | | | |
| Personnel Cost | 407,270 | | | | |
| Non-Personnel Cost | 619,067 | | | | |
| Program Income | - | \$ 1,026,337 | Operating Budget | 9,002,919 | 11% |
| Financial Management | | | | | |
| Personnel Cost | 476,026 | | | | |
| Non-Personnel Cost | 55,193 | | | | |
| Facilities | 3,028 | | | | |
| IT | 30,297 | | | | |
| Program Income | (203,581) | \$ 360,963 | Operating Budget | 9,002,919 | 4% |
| Utility Billing | | | | | |
| Personnel Cost | 197,383 | | | | |
| Facilities | - | | | | |
| IT | 3,366 | | | | |
| Fleet | - | \$ 200,750 | Bills Processed | 73,140 | \$ 2.74 |
| PW Administration | | | | | |
| Personnel Cost | 176,388 | | | | |
| Non-Personnel Cost | 9,400 | | | | |
| Facilities | 4,542 | | | | |
| IT | 20,198 | | | | |
| Program Income | (85,000) | \$ 125,528 | PW Operating Budget | 4,223,558 | 3% |
| Corp Yard | | | | | |
| Personnel Cost | 26,160 | | | | |
| Non-Personnel Cost | 11,675 | | | | |
| Facilities | 22,584 | | | | |
| IT | 27,010 | | | | |
| Fleet | - | 87,430 | PW Operating Budget | 4,223,558 | 2% |
| Total Indirect Costs | | \$ 2,749,783 | | | |

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





Table 6: Indirect Programs Cost Allocation to Direct Programs :

| Summary of Indirect Cost Allocation | | | | | | | | | | | | | |
|---|--------------|------------|---------------|------------|--------------|------------|-------------------------------|------------|---------------------|--------------|------------------|--------------|--------------|
| Direct Programs | City Council | | City Attorney | | City Clerk | | Human Resources | | City Administration | | Non-departmental | | |
| | Agenda Items | Allocation | Agenda Items | Allocation | Agenda Items | Allocation | Full Time Equivalent staffing | Allocation | Operating Budget | Allocation | Operating Budget | Allocation | |
| Police/Fire Department | | | | | | | | | | | | | |
| Indirect Cost Allocation | 53 | 44,541 | 53 | 20,202 | 53 | 20,837 | 24.3 | 94,282 | 62,251 | 4,158,404 | 62,251 | 4,158,404 | 474,060 |
| Community Development Department | | | | | | | | | | | | | |
| Indirect Cost Allocation | 82 | 69,052 | 82 | 31,320 | 82 | 32,303 | 5.1 | 19,585 | 9,296 | 620,957 | 9,296 | 620,957 | 70,789 |
| Parks | | | | | | | | | | | | | |
| Indirect Cost Allocation | 36 | 30,173 | 36 | 13,685 | 36 | 14,115 | 1.8 | 7,161 | 5,501 | 367,477 | 5,501 | 367,477 | 41,892 |
| Storm Drains | | | | | | | | | | | | | |
| Indirect Cost Allocation | 34 | 28,482 | 34 | 12,919 | 34 | 13,324 | 0.6 | 2,390 | 1,715 | 114,556 | 1,715 | 114,556 | 13,059 |
| Street Maintenance | | | | | | | | | | | | | |
| Indirect Cost Allocation | 40 | 33,553 | 40 | 15,219 | 40 | 15,697 | 0.4 | 1,407 | 3,257 | 217,601 | 3,257 | 217,601 | 24,807 |
| Street Traffic & Safety | | | | | | | | | | | | | |
| Indirect Cost Allocation | 39 | 32,708 | 39 | 14,835 | 39 | 15,301 | 0.2 | 866 | 1,670 | 111,575 | 1,670 | 111,575 | 12,720 |
| Water Enterprise | | | | | | | | | | | | | |
| Indirect Cost Allocation | 44 | 36,813 | 44 | 16,697 | 44 | 17,222 | 5.2 | 20,106 | 18,575 | 1,240,797 | 18,575 | 1,240,797 | 141,451 |
| Wastewater Enterprise | | | | | | | | | | | | | |
| Indirect Cost Allocation | 42 | 35,123 | 42 | 15,931 | 42 | 16,431 | 7.7 | 29,988 | 32,508 | 2,171,554 | 32,508 | 2,171,554 | 247,558 |
| Total | 367 | \$ 310,445 | 367 | \$ 140,809 | 367 | \$ 145,229 | 45.39 | \$ 175,786 | \$ 134,773 | \$ 9,002,919 | \$ 134,773 | \$ 9,002,919 | \$ 1,026,337 |

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

| Direct Programs | Summary of Indirect Cost Allocation | | | | | | | | | | Total Indirect Cost | Full Cost | |
|---|-------------------------------------|------------|-----------------|------------|---------------------|------------|---------------------|------------|---------------------|---------------|---------------------|-----------|-----------|
| | Financial Management | | Utility Billing | | Corp Yard | | PW Administration | | PW Operating Budget | Allocation | | | |
| | Operating Budget | Allocation | Bills Processed | Allocation | PW Operating Budget | Allocation | PW Operating Budget | Allocation | | | | | |
| Police/Fire Department | | | | | | | | | | | | | |
| Indirect Cost Allocation | 4,158,404 | 166,727 | - | - | - | - | - | - | - | - | - | 882,901 | 5,041,305 |
| Community Development Department | | | | | | | | | | | | | |
| Indirect Cost Allocation | 620,957 | 24,897 | - | - | - | - | - | - | - | - | - | 257,242 | 878,198 |
| Parks | | | | | | | | | | | | | |
| Indirect Cost Allocation | 367,477 | 14,734 | - | - | - | 367,477 | 7,607 | 367,477 | 10,922 | | | 138,183 | 505,659 |
| Storm Drains | | | | | | | | | | | | | |
| Indirect Cost Allocation | 114,556 | 4,593 | - | - | - | 114,556 | 2,371 | 114,556 | 3,405 | | | 79,887 | 194,442 |
| Street Maintenance | | | | | | | | | | | | | |
| Indirect Cost Allocation | 217,601 | 8,725 | - | - | - | 217,601 | 4,504 | 217,601 | 6,467 | | | 109,132 | 326,733 |
| Street Traffic & Safety | | | | | | | | | | | | | |
| Indirect Cost Allocation | 111,575 | 4,473 | - | - | - | 111,575 | 2,310 | 111,575 | 3,316 | | | 85,890 | 197,465 |
| Water Enterprise | | | | | | | | | | | | | |
| Indirect Cost Allocation | 1,240,797 | 49,749 | 33,888 | 93,013 | 1,240,797 | 25,685 | 1,240,797 | 36,878 | | | | 430,504 | 1,671,301 |
| Wastewater Enterprise | | | | | | | | | | | | | |
| Indirect Cost Allocation | 2,171,554 | 87,066 | 39,252 | 107,736 | 2,171,554 | 44,952 | 2,171,554 | 64,541 | | | | 636,882 | 2,808,436 |
| Total | \$ 9,002,919 | \$ 360,963 | \$ 73,140 | \$ 200,750 | \$ 4,223,558 | \$ 87,430 | \$ 4,223,558 | \$ 125,528 | \$ 2,620,620 | \$ 11,623,539 | | | |



Ten-Year Authorized Personnel

TEN-YEAR AUTHORIZED STAFF POSITION COMPARISON

| | FY 2015-16 | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| General Government | | | | | | | | | | |
| Administrative Services | 4.50 | 4.50 | 5.00 | 5.00 | 5.00 | 5 | 7 | 7 | 5 | 5 |
| IT | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 | 1 | 1 | 2 | 2 | 2 |
| Finance Department | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.5 | 5 | 5 | 5 | 4 |
| Sub-Total | 10.50 | 10.50 | 11.00 | 11.00 | 10.00 | 10.50 | 13.00 | 14.00 | 12.00 | 11.00 |
| Public Safety | | | | | | | | | | |
| Police Department | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22 | 26 | 25 | 25 | 24.5 |
| Sub-Total | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 22.00 | 26.00 | 25.00 | 25.00 | 24.50 |
| Community Services | | | | | | | | | | |
| Community Development | 4.30 | 4.50 | 4.80 | 4.80 | 3.00 | 4 | 4 | 4 | 4 | 2 |
| Economic Development | | | | | | | | | | 1 |
| Public Works | 12.80 | 12.80 | 14.00 | 14.00 | 15.80 | 15.8 | 15.5 | 15.5 | 17 | 28.5 |
| CV Starr Community Center | | | | | | | | | | 11 |
| Enterprise Funds | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8 | 9 | 9 | 9 | 9 |
| Sub-Total | 25.10 | 25.30 | 26.80 | 26.80 | 26.80 | 27.80 | 28.50 | 28.50 | 30.00 | 50.50 |
| Total Authorized Positions | 57.60 | 57.80 | 59.80 | 59.80 | 58.80 | 60.30 | 67.50 | 67.50 | 67.00 | 86.00 |

- Note 1:** Staffing comparison excludes Seasonal and Temporary positions.
- Note 2:** In FY2012/13 an Information Technology Technician position was added to Administrative Services.
- Note 3:** In FY2013/14, a Community Service Officer position was added to the Police Department, an Operator in Training was added to the Wastewater Enterprise; and a part-time grant-funded Grants Assistant
- Note 4:** FY 2014/15 reflects reclassification of the Housing & Economic Development Coordinator to full
- Note 5:** FY 2015/16 reflects the authorization of a part-time Grants Assistant in Community Development, a part-time Audio and the increase to 80% of the Water Project Coordinator in Public Works. The Associate Planner in Community Development was reduced to 80%.
- Note 6:** FY 2016/17 reflect reclassification of the Operations Manager to the Assistant Public Works Director
- Note 7:** FY 2017/18 reflects reclassification of the part time (80%) Water Project Coordinator to a full time Engineering Technician
- Note 8:** FY 2017/18 reflects the addition of a Public Works Maintenance I posit
- Note 9:** FY 2017/18 reflects the increase of the Grants Assistant position from 1
- Note 10:** FY 2017/18 reflects the increase of the AV Technician position from 1
- Note 11:** In FY 2018/19 the Administrative Services Director position was eliminated from Administrative Services
- Note 12:** In FY 2018/19 the Police Lieutenant position was eliminated from the Police Department
- Note 13:** In FY 2018/19 an additional CSO position was added to the Police Department
- Note 14:** In FY 2018/19 the Special Project Manager and the Special Projects Assistant moved from the Community Development Department to the Public Works Department



TEN YEAR AUTHORIZED STAFFING COMPARISON



FY2025/26 Article XIIIB 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 the 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 an 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 2024, 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 FY 2024/25 is:

- The population change on January 1 of the previous year for the County is <-0.08%> and for the City is <-2.16%>. 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 3.62%.

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

$$\frac{3.62 + 100.00}{100.00} \times \frac{\text{<-2.16%>} + 100.00}{100.00} = 1.05858$$

Applying this year’s factor to last year’s limit of \$11,699,780 the appropriations limit for FY 2024/25 is \$12,385,176. With appropriations subject to the limitation totaling approximately \$7,432,932 the City of Fort Bragg is not at risk of exceeding the Gann Limit.



**City of Fort Bragg Appropriation Limit
Applied to FY 24/25 Budget**

Proceeds of Taxes

Property & Other Taxes

| | | |
|-----------------------------------|----|------------------|
| Property Taxes | \$ | 1,163,199 |
| Sales & Use Taxes, Prop 172 Taxes | | 2,059,200 |
| Transient Occupancy Taxes | | 3,146,240 |
| Franchise Taxes | | 735,754 |
| Transfer Taxes | | 50,591 |
| Business License Taxes | | 217,700 |
| Subtotal - Taxes | | 7,372,683 |

Proceeds of Non Taxes

| | | |
|--|--|------------------|
| Licenses & Permits | | 85,200 |
| Fines & Forfeitures | | 18,000 |
| Use of Money & Property (less interest earned) | | 123,000 |
| Intergovernmental | | 849,476 |
| Charges for Services | | 3,761,123 |
| Other Revenues | | 16,000 |
| Subtotal - Non Taxes | | 4,852,799 |

Total Non Taxes & Taxes **12,225,482**

Allocate Interest Based on Ratios

| | | |
|-----------------------|--|----------------|
| Non Taxes (33%) | | 39,694 |
| Taxes (67%) | | 60,306 |
| Total Interest | | 100,000 |

Total Revenue **\$ 12,325,482**

| | | |
|--|--|---------------------|
| FY 2024//24 Appropriations Limit | | 12,385,176 |
| Less Proceeds of Taxes | | 7,432,989 |
| Under Maximum Appropriation Limit | | \$ 4,952,186 |



DEPARTMENTS



City Council



A five-member elected City Council provides governance over the City of Fort Bragg's services to approximately 7,000 residents. Each Councilmember is elected at large and serves a four-year term. The members of the City Council elect the Mayor who serves a two-year term. The Council convenes in regular session on the 2nd and 4th Mondays of each month. All regular meetings are held in Fort Bragg Town Hall and are open to the public.

As the primary legislative body for Fort Bragg, the City Council's authority is to provide fiscally responsible leadership that protects and promotes Fort Bragg's unique quality of life for the full enjoyment of its residents, visitors, and business owners.

The City of Fort Bragg is a general law city under California State law. The State constitution and law establish its rights, powers, privileges, authority, and functions. Operating under a Council-Manager form of government, the five Fort Bragg City Council members are elected at large by the community and, therefore, residents of the entire community. The council-manager form of local government combines the strong policy and political leadership of the City Council with the City Manager's professional experience. Power and authority are concentrated in the elected City Council, while the City Manager implements its policies.

While being a City Council member is considered a part-time job, the actual time commitment is significant. In addition to City Council and Council Committee meetings, council members hold special local and regional committee assignments, meet frequently with residents, business owners, and City staff to discuss issues and projects, and regularly attend a variety of community events. The Council establishes policies for City operations, approves all budgets, and ensures appropriate representation and responses to community interests. The City Council appoints the City Manager who supports the City Council in its policy development functions and ensures that the City Council's policies, programs, and priorities is addressed through the work of City staff.

Elected Officials



Jason Godeke
Mayor



Marcia Rafanan
Vice Mayor



Tess Albin- Smith
Councilmember



Lindy Peters
Councilmember



Scott Hockett
Councilmember

Strategic Goals and Objectives

CITY COUNCIL GOALS & STRATEGIC PLANNING FY 2024-2028

In August 2024, the City of Fort Bragg finalized its **2024–2028 Strategic Plan**, establishing a clear roadmap to guide City operations, budgeting, and long-term priorities. Developed through a robust community engagement process, the plan reflects the input of residents, business owners, staff, and the City Council, and defines the City's Mission, Vision, and Core Values.

Here are the 7 Strategic Goals from the City of Fort Bragg's Strategic Plan:

1. **Promote Housing, Economic Development, and Land Use**
 - Support diverse housing options, business growth, and effective land use that reflect community needs and values.
2. **Build and Maintain Infrastructure and Facilities**
 - Invest in sustainable infrastructure, resilient utilities, and well-maintained public facilities to serve the community reliably.
3. **Strengthen Public Safety and Emergency Preparedness**
 - Enhance emergency readiness and support modern, responsive public safety services to protect people, property, and neighborhoods.
4. **Enhance Public Spaces, Promote Recreation, and Cultivate Civic Pride**
 - Expand access to parks, recreation, and cultural resources while investing in public spaces that inspire community pride.
5. **Fund Our Future with Financial and Fiscal Responsibility**
 - Ensure sound financial management, long-term fiscal health, and transparent budgeting aligned with community priorities.
6. **Champion a Sustainable Municipal Organization**
 - Build a service-oriented, high-performing organization that values staff wellness, innovation, and continuous improvement.
7. **Communicate with Active Community Engagement**
 - Foster meaningful connections with residents and businesses through open communication, inclusive outreach, and civic participation.

The Strategic Plan outlines measurable goals and focus areas that are fully integrated into the FY 2025–2026 Proposed Budget. City departments have aligned their work plans with these goals to ensure that resources are allocated strategically, operations remain transparent, and services are delivered effectively. The plan also provides a framework for regularly evaluating progress and adapting to changing community needs—ensuring we stay on course while remaining flexible and responsive.

Committee Appointees:

Community Development Committee: Mayor Jason Godeke and Vice Mayor Marcia Rafanan

Finance and Administration Committee: Councilmember Tess Albin-Smith and Vice Mayor Marcia Rafanan

Public Safety Committee: Councilmembers Lindy Peter and Scott Hockett

Public Works and Facilities Committee: Mayor Jason Godeke and Councilmember Scott Hockett

Ad-hoc Committees:

Mill Site Committee: Mayor Jason Godeke, Councilmember Lindy Peters

Visit Fort Bragg Committee: Councilmembers Lindy Peters and Tess Albin-Smith

Local Cultural Committee: Mayor Jason Godeke and Vice Mayor Marcia Rafanan

Animal Shelter Committee: Vice Mayor Marcia Rafanan and Councilmember Lindy Peters

CV Starr Committee: Mayor Jason Godeke and Councilmember Tess Albin-Smith

Broadband Committee: Councilmember Tess Albin-Smith and Vice Mayor Marcia Rafanan



FY 2024/25 Top Accomplishments

- Successful passage of Measure T and U unlocking \$1.4 million of additional revenue for the General Fund.
- Strategic planning guided much of our progress, including completing the community Strategic Plan 2024-2028+, which reflects input from City Council, residents, businesses, regional partners, and staff. This roadmap, alongside newly established core values and updated mission and vision statements, lays the foundation for Fort Bragg's future.
- Financially, the City achieved significant milestones in 2024, including reaching 30% General Fund reserves and a \$3 million investment into the Section 115 Trust, ensuring fiscal stability and preparation for long-term pension obligations. To address the challenges outlined in the City's long-term 5-year financial projections, the City Council placed Measures T and U on the November ballot.
- Adopting a Balanced Budget for FY 24/25
- Complete the Land Acknowledgment and set-up of the Cultural Center.
- Approval of Downtown Revitalization initiatives including Mural Projects, FB Business Boost, Fascade Improvements, and Way-Finding Signage to be installed in June/July 2025.



FY 2025/26 Top Priorities

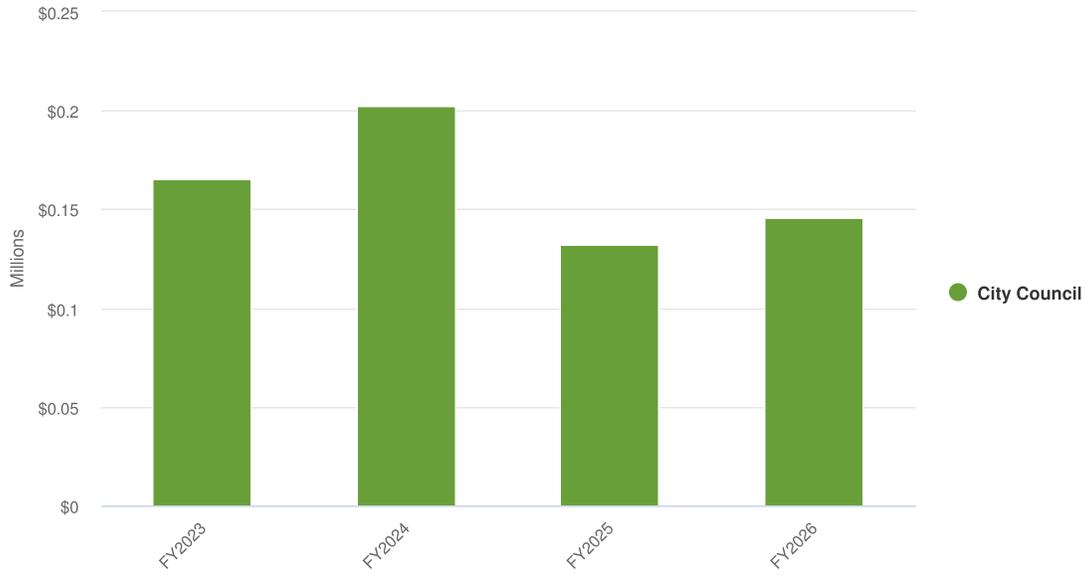
- 1. Promote Housing, Economic Development, and Land Use**
 - Support diverse housing options, business growth, and effective land use that reflect community needs and values.
- 2. Build and Maintain Infrastructure and Facilities**
 - Invest in sustainable infrastructure, resilient utilities, and well-maintained public facilities to serve the community reliably.
- 3. Strengthen Public Safety and Emergency Preparedness**
 - Enhance emergency readiness and support modern, responsive public safety services to protect people, property, and neighborhoods.
- 4. Enhance Public Spaces, Promote Recreation, and Cultivate Civic Pride**
 - Expand access to parks, recreation, and cultural resources while investing in public spaces that inspire community pride.
- 5. Fund Our Future with Financial and Fiscal Responsibility**
 - Ensure sound financial management, long-term fiscal health, and transparent budgeting aligned with community priorities.
- 6. Champion a Sustainable Municipal Organization**
 - Build a service-oriented, high-performing organization that values staff wellness, innovation, and continuous improvement.
- 7. Communicate with Active Community Engagement**
 - Foster meaningful connections with residents and businesses through open communication, inclusive outreach, and civic participation.



Expenditures by Function

The FY 2025/26 Budget for the City Council is \$145,438, reflecting a 13.4% increase from the prior fiscal year. This increase is primarily due to higher benefit costs and expanded allocations for training and travel. The budget supports Council participation in state conferences and professional development opportunities, such as CalCities. Additionally, \$25,000 has been allocated to support the implementation of Council Goals.

Budgeted and Historical Expenditures by Function



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted | FY2025 Est YE vs. FY2026 (% Change) |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|-------------------------------------|
| Expenditures | | | | | | |
| General Government | | | | | | |
| City Council | | | | | | |
| Salaries & Wages, Regular | 110-4110-0101 | \$28,079 | \$33,026 | \$33,749 | \$33,859 | 0.3% |
| Other Pay | 110-4110-0109 | \$224 | \$201 | \$201 | \$1,200 | 498.2% |
| Misc Insurance Premiums & Fees | 110-4110-0210 | \$209 | \$205 | \$192 | \$341 | 77.6% |
| Medical Premium Contribution | 110-4110-0211 | \$103,644 | \$105,516 | \$109,847 | \$133,019 | 21.1% |
| Dental Premiums | 110-4110-0213 | \$5,820 | \$5,182 | \$5,033 | \$5,273 | 4.8% |
| Vision Care | 110-4110-0214 | \$1,092 | \$1,092 | \$1,092 | \$1,092 | 0% |
| Worker's Comp Premium | 110-4110-0231 | \$410 | \$538 | \$510 | \$707 | 38.7% |
| FICA/Medicare | 110-4110-0252 | \$2,165 | \$2,541 | \$2,625 | \$2,662 | 1.4% |
| Election Costs | 110-4110-0315 | \$14,378 | \$36,887 | \$20,410 | \$5,000 | -75.5% |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted | FY2025 Est YE vs. FY2026 (% Change) |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|-------------------------------------|
| Professional Ser/Council Goals | 110-4110-0319 | \$57,162 | \$8,420 | \$20,971 | \$25,000 | 19.2% |
| Training/Travel Reimbursement | 110-4110-0366 | \$10,539 | \$4,960 | \$12,941 | \$16,000 | 23.6% |
| Meetings/City Business | 110-4110-0371 | \$498 | \$289 | \$1,892 | \$2,500 | 32.1% |
| Allocation to IT Services | 110-4110-0396 | \$55,933 | \$62,491 | \$47,129 | \$47,129 | 0% |
| Alloc to Facilities Maint | 110-4110-0397 | \$11,663 | \$11,397 | \$11,663 | \$11,663 | 0% |
| Salary/Benefits Allocation | 110-4110-0801 | \$85,718 | \$155,273 | \$85,718 | \$85,718 | 0% |
| Cost Allocation Contra Exp | 110-4110-0802 | -\$212,246 | -\$225,725 | -\$225,725 | -\$225,725 | 0% |
| Total City Council: | | \$165,288 | \$202,293 | \$128,248 | \$145,438 | 13.4% |
| Total General Government: | | \$165,288 | \$202,293 | \$128,248 | \$145,438 | 13.4% |
| Total Expenditures: | | \$165,288 | \$202,293 | \$128,248 | \$145,438 | 13.4% |



Administration Department



Isaac Whippy
City Manager

The City's Administration includes the City Attorney, City Manager, and the Administrative Services Department. Each entity contributes to the professional leadership of the organization, implementation of City Council policy objectives, and administration of City services and programs. The City's Administration works closely and provides support to other City departments with the goals of ensuring the professional delivery of quality public services; an efficient, responsive, and accountable government; fiscal stability; economic vitality; quality of life; and effective citizen engagement.

The City of Fort Bragg is a Council-Manager form of government. Our five elected city council members serve as the City's primary legislative body, which sets City policy and establishes goals. They also appoint a chief executive officer, the City Manager, to oversee day-to-day municipal operations and implement the Council policy direction. The City Manager oversees the Administrative Services Department which includes the contract City Attorney, the City Clerk, and Human Resources. The Department has five and a half full-time staff:

- City Manager
- City Clerk
- Administrative Analyst
- Administrative Assistant
- Human Resources Manager
- Public Experience Liaison

CITY MANAGER

Under the policies established by the City Council, the City Manager is responsible for the efficient management of all affairs and departments operating within the City and serves as the Executive Director of the City's Municipal Finance Authority. The City Manager is the City's chief executive officer, employed by and directly responsible to the City Council. The City Manager organizes and directs an executive and management team to implement programs and deliver public services.

The primary duties and services the City Manager performs include the following:

- Provide professional expertise to the City Council in their role of making public policy decisions
- Implement policies and directives from the City Council
- Provide strategic direction and management for citywide operations and service delivery
- Prepare a sound, fiscally sustainable budget that identifies all the revenues and expenditures anticipated in the forthcoming and future fiscal years
- Oversee the process for the development of capital and infrastructure projects and strive to ensure that capital projects are successfully accomplished on-time
- Ensure the City is delivering cost-effective services that meet the needs of the community
- Engage residents, foster community partnerships and interagency collaborations through strategic communication efforts
- Ensure the highest level of customer service to residents and businesses

In cooperation with the Finance Director, the Manager prepares the annual budget for the Council's consideration; serves as the City Council's chief advisor; and carries out the Council's policies.

Councilmembers count on the Manager to provide complete and objective information, pros and cons of policy alternatives, and long-term planning for programs that meet our community needs and ultimately ensure sound and effective management practices over City staff and resources.

The Administrative Services Department is responsible for a wide array of support services including:

CITY ATTORNEY

The City contracts with Jones & Mayer, a firm specializing in municipal law, for City Attorney services. The City Attorney, appointed by the City Council, is the chief legal advisor and provides professional legal services to the City Council, the City Manager, City departments, and the Planning Commission. Services include advising Council and staff during public meetings, providing legal opinions, reviewing and drafting legal



documents and contracts, providing advice regarding public officials' conflicts of interest, personnel, and labor law issues, and representing the City in litigation. The City Attorney is also responsible for assigning legal work to various specialists in the firm or to outside counsel, as needed. The City Manager continues to control assignment of work to the City Attorney as a method of containing costs.

CITY CLERK

The City Clerk's Office provides one-on-one service and staff support to the Mayor and City Council. As the Office of Record, the City Clerk is responsible for maintaining official records of City Council actions in accordance with the legal requirements for public meetings. The Clerk maintains and preserves municipal archival records and materials as well as records of adopted municipal codes, general bylaws and zoning bylaws, resignations, appointments, petitions, publications, budgets, election results, and minutes for public meetings. The City Clerk also acts as Secretary for all City Council meetings.

HUMAN RESOURCES

Human Resources (HR) provides professional services and support to the City Council, City management, employees, and the public. HR provides organizational strategy and analytical information to the City Manager to accomplish key Council goals, promote organizational transparency, and plan for future workforce demands. HR is committed to offering sound, diversified training opportunities to its employees, which not only builds employee capabilities but also addresses current and future community needs. In its efforts to minimize the City's risk exposure, HR continues to be a valuable resource with employment law and best practices, including such areas as workers' compensation, safety, liability prevention, employee discipline, hiring protocols, and benefits administration.

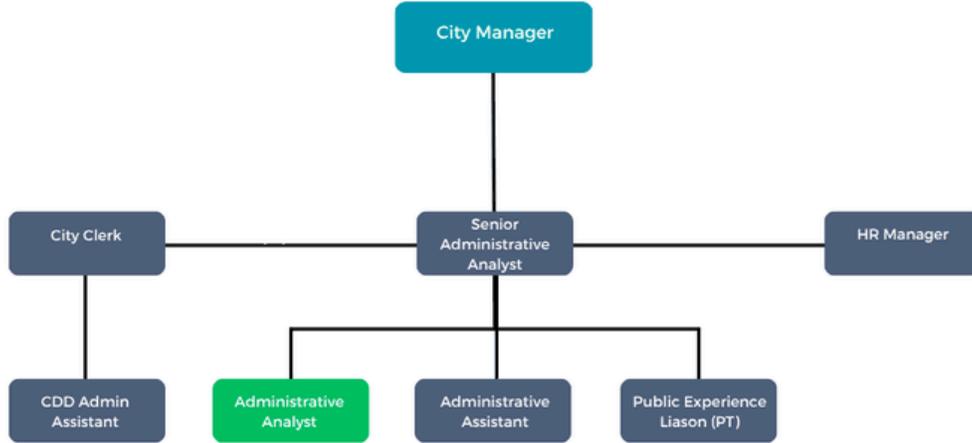
Strategic Goals and Objectives

- Exercise overall responsibility for sound and effective management by the City government. Recommend administrative, fiscal, and operational policies to the City Council to improve the efficiency and effectiveness of the City's operations.
- Ensure agenda items for the City Council's agenda are complete and sufficient for Council decision-making, and make appropriate recommendations on each item.
- Implement the City Council's goals and objectives by assuring that the actions and programs necessary to achieve the Council's priorities are integrated into the day-to-day work programs of City departments.
- Ensure that sound fiscal management policies are implemented throughout the organization.
- Direct administration of City personnel policies and administrative procedures includes employee recruitment, retention, examination, appointment, and dismissal.
- Encourage the professional development and training of all employees to develop competency to perform in accordance with the values of leadership, performance excellence, team building, and customer service.
- Monitor and work with other City Departments to ensure the City's safety programs are deployed and compliant with requirements.
- Ensure that the City is prepared for natural, civil, and other emergencies and disasters by coordinating planning, training, and emergency operations drills.



Organizational Chart

Administration Department



Authorized FTE's

| AUTHORIZED FTE | FY16 | FY17 | FY18 | FY19 | FY20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 |
|----------------------|------|------|------|------|------|-------|-------|-------|-------|-------|
| Administration Dept. | 6.5 | 7 | 7 | 6 | 6 | 6 | 7 | 7 | 5 | 5.5 |



FY 2024/25 Top Accomplishments

- Successfully completing the City's Strategic Plan 2024-2028
- Defining the Organization's Core Values
- Employee wellness: Improved Breakroom, Wellness App, CV Starr membership.
- Filling the City Clerk and Admin Assistant Positions.
- A successful 2024 election with the on-boarding of new Council member.
- Passage of Measure AA/AB
- Successfully onboard new CV Starr Employees- coordinating with Finance.
- Launched City Manager Roundup Monthly Newsletter
- An increase in social media presence for the City and the continuance of employee recognition.
- Process Improvements: Launch of FMX for Facility Bookings
- Finalize Broadband Contract for the purchase of MCN



Performance / Workload Measures

| INDICATORS | FY20 | FY21 | FY22 | FY23 | FY24 |
|--|-----------------|-------------|---------------|---------------------------|-------------------|
| HUMAN RESOURCES | | | | | |
| Number of job posting | 16 | 17 | 15 | 22 | 12 |
| Number of applications received and reviewed | 365 | 217 | 110 | 184 | 82 |
| Open Enrollment Compliance and Meetings held | 100% | 100% | 100% | 100% | 3 Meetings TBD |
| Number of new hires | 8 | 17 | 15 | 67 | 21 |
| Safety Meetings | 2 | 3 | 2 | 1 | 0 |
| CITY CLERK | | | | | |
| Ordinances Processed | 8 | 13 | 6 | 11 | 9 |
| Resolutions Processed | 122 | 148 | 145 | 89 | 116 |
| Contracts Processed | 61 | 97 | 57 | 104 | 101 |
| City Council Meeting Agenda Packets | 53 | 42 | 53 | 35 | 37 |
| PRAs Processed / Records Reviewed | 146 / 12,027 | 294 / 8,868 | 212/ 6,137 | 164/ 6903 | 202/ 8402 |
| Weddings Performed | 2 | 4 | 12 | 2 | 0 |
| | | | | *41 CV Starr employees | |



FY 2025/26 Top Priorities

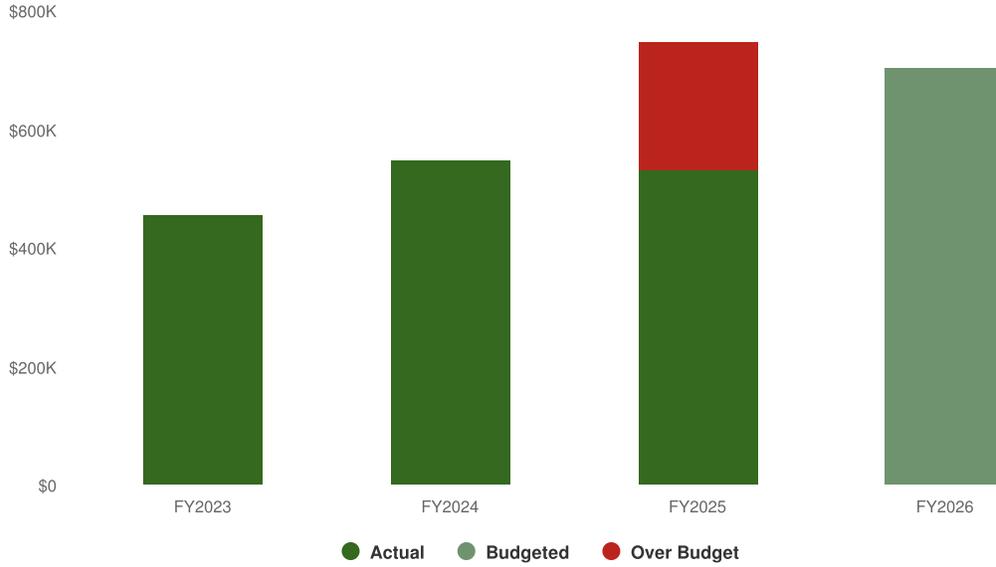
- Implement the City of Fort Bragg Strategic Plan 2025-2028.
- Launch a digital platform to record, track, and report the progress of the City Council's Strategic Priorities.
- Implement Diversity, Equity, and Inclusion (DEI) employee training.
- Continue to work with departments to fill critical departments in the current recruitment market using strategies that diversify candidate pools.
- Conduct labor negotiations for the Fort Bragg Employee Organization (FBEO) to ensure good labor relations and increase employee retention and recruitment.
- Ensure successful onboarding of former MCN employees to the City.
- Work with Blue Zones Mendocino County to celebrate the City obtaining the Blue Zones Project Approved Worksite designation.
- Continue to conduct team-building events to build collegiality and inspire teamwork as stated in the City's Strategic Goal 6A.
- Research and implement citywide technical automation of manual tasks to increase staff productivity and accuracy.
- Focus on engaging technology to streamline internal processes to reduce staff time required to administer services and support.
- Implement efficiencies to enhance the experience of residents, staff, contractors, and visitors at City Hall. Provides strategic communications, public relations, and multimedia services for the City and its departments.
- Increase digital engagement across the City's social media platforms.
- Enhance community outreach and engagement to all Fort Bragg residents.
- Update City Communication Policies and Procedures
- Support business retention and attraction activities/campaigns.
- Expand the use of the City's electronic records management system, focusing on areas to increase public transparency and information, as well as increase paperless processes.
- Research and collaborate with technical experts to update Personnel Rules and Regulations.
- Identify and cultivate new income streams to fund and broaden essential services.
- Continue the successful implementation of the Volunteer Program.
- Continue to provide cost-effective employee training and health and retirement resources.



FY 2024/25 Top Priorities

\$705,374 **\$175,475**
(33.11% vs. prior year)

Administrative Department Adopted and Historical Budget vs. Actual



Expenditures by Expense Type

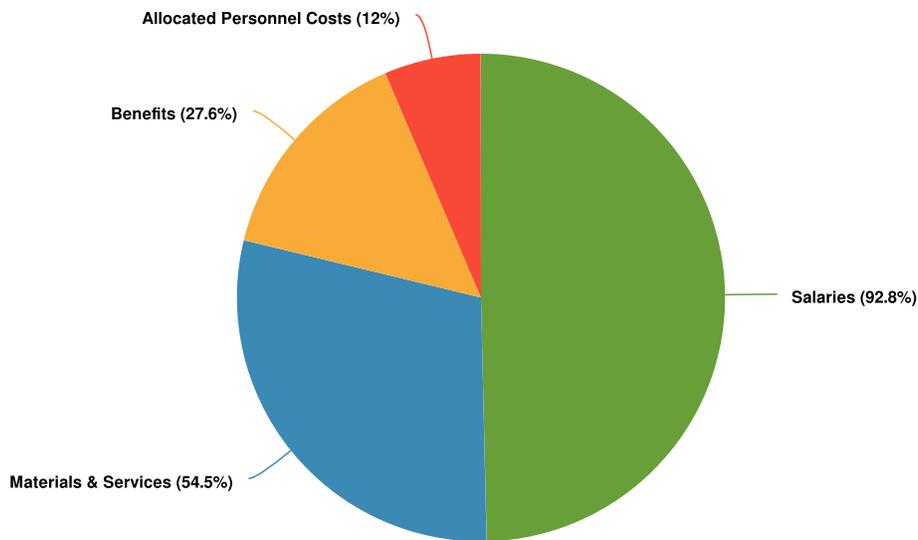
The Administration Department Budget for Fiscal Year 2025 is \$705,376, representing a 5% decrease from the prior year. This reduction is primarily due to a decrease in professional services expenditures. In the previous fiscal year, the department incurred one-time costs related to the Strategic Plan, polling, and other consultant-driven initiatives.

Despite these reductions, the overall variance was partially offset by increases in personnel costs due to Cost of Living Adjustments (COLA), merit increases, and two promotions approved during the prior fiscal year. A new initiative in FY 2025 is the introduction of a \$11,500 internship program in partnership with the local high school, aimed at providing paid internship opportunities and investing in Fort Bragg's youth.

The proposed budget also includes funding for a Senior Administrative Analyst position to support the City Manager's Office. This role will focus on special projects, research, and implementation of the City's Strategic Plan.

The City Attorney's Budget for FY 2025 is \$270,000, reflecting a 14% decrease from the prior year. This adjustment brings the budget in line with projected year-end expenditures for FY 2024. The department's objective for the coming fiscal year is to manage legal expenses within an average of \$22,000 per month.

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------|---------------|------------------------------|------------------------------|---------------------|------------------|
| Expense Objects | | | | | |
| Salaries | | | | | |
| Salaries & Wages, Regular | 110-4130-0101 | \$501,482 | \$429,800 | \$496,718 | \$617,453 |
| Overtime | 110-4130-0102 | \$9,747 | \$2,806 | \$4,712 | \$4,597 |
| Comp Time Payout | 110-4130-0103 | \$6,350 | \$5,980 | \$1,759 | \$1,000 |
| Vacation Payout | 110-4130-0104 | \$1,772 | \$29,514 | \$6,270 | \$18,580 |
| Sick Leave Payout | 110-4130-0105 | \$0 | \$5,584 | \$227 | \$0 |
| Other Pay | 110-4130-0109 | \$6,119 | \$9,616 | \$17,326 | \$12,760 |
| Total Salaries: | | \$525,469 | \$483,301 | \$527,014 | \$654,389 |

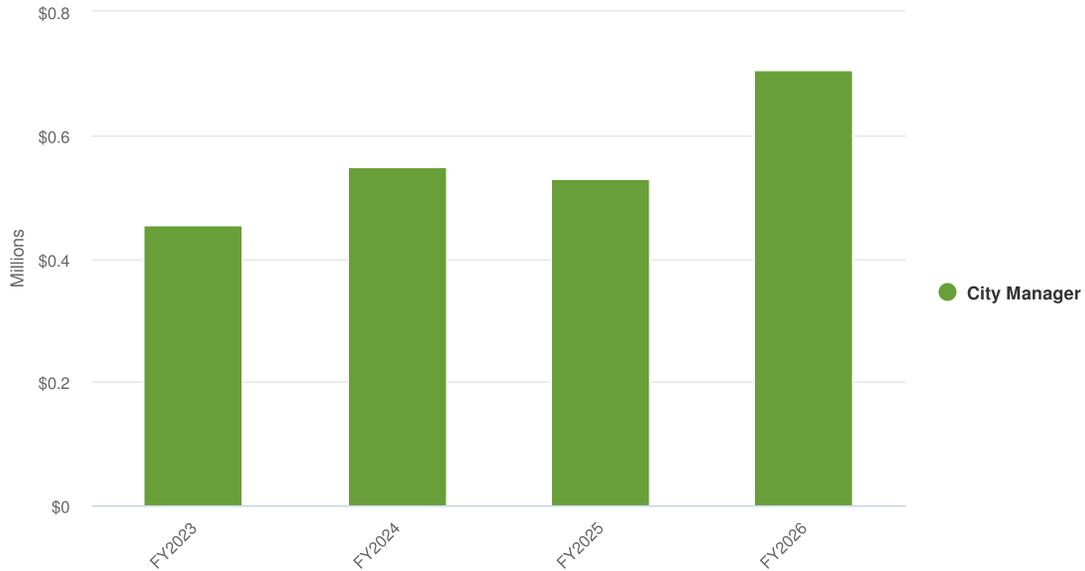


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|-------------------|
| Benefits | | | | | |
| Misc Insurance Premiums & Fees | 110-4130-0210 | \$1,526 | \$1,619 | \$1,725 | \$186 |
| Medical Premium Contribution | 110-4130-0211 | \$73,624 | \$70,034 | \$81,549 | \$106,312 |
| Dental Premiums | 110-4130-0213 | \$4,819 | \$3,956 | \$4,243 | \$2,873 |
| Vision Care | 110-4130-0214 | \$1,203 | \$1,077 | \$1,085 | \$1,310 |
| Pers | 110-4130-0220 | \$38,907 | \$33,210 | \$39,438 | \$49,978 |
| Vehicle Allowance | 110-4130-0223 | \$4,002 | \$4,964 | \$4,234 | \$4,200 |
| Other Benefits | 110-4130-0227 | \$9,250 | \$10,368 | \$7,996 | \$2,560 |
| Other Benefits | 110-4130-0229 | \$0 | \$0 | \$40 | \$0 |
| Worker's Comp Premium | 110-4130-0231 | \$8,723 | \$8,524 | \$6,522 | \$6,913 |
| FICA/Medicare | 110-4130-0252 | \$39,873 | \$37,257 | \$36,730 | \$9,114 |
| Internship Program | 110-4130-0321 | | \$0 | \$0 | \$11,500 |
| Total Benefits: | | \$181,928 | \$171,010 | \$183,560 | \$194,947 |
| Materials & Services | | | | | |
| City Attorney | 110-4130-0311 | \$278,108 | \$285,903 | \$373,123 | \$264,000 |
| Pre-Employment Costs | 110-4130-0316 | \$9,953 | \$12,633 | \$10,000 | \$10,000 |
| Recruitment Costs | 110-4130-0317 | \$13,674 | \$12,245 | \$8,000 | \$10,000 |
| Professional Services | 110-4130-0319 | \$31,285 | \$69,426 | \$144,433 | \$70,000 |
| Dues & Memberships | 110-4130-0320 | \$1,570 | \$1,459 | \$5,000 | \$5,000 |
| Legal Notices | 110-4130-0364 | \$1,063 | \$3,344 | \$3,000 | \$3,000 |
| Copying/Printing | 110-4130-0365 | -\$192 | \$0 | \$0 | \$0 |
| Training/Travel Reimbursement | 110-4130-0366 | \$21,037 | \$11,710 | \$18,000 | \$18,000 |
| Meetings/City Business | 110-4130-0371 | \$549 | \$544 | \$500 | \$1,000 |
| General Supplies | 110-4130-0375 | \$593 | \$628 | \$500 | \$500 |
| Medical/Safety Supplies | 110-4130-0376 | \$75 | \$44 | \$50 | \$0 |
| Small Tools & Equipment | 110-4130-0381 | \$581 | \$1,320 | \$3,000 | \$3,000 |
| Books & Subscriptions | 110-4130-0384 | \$219 | \$160 | \$0 | \$0 |
| Total Materials & Services: | | \$358,514 | \$399,414 | \$565,606 | \$384,500 |
| Allocation to ISF | | | | | |
| Fleet Services | 110-4130-0322 | \$21,027 | \$13,584 | \$11,346 | \$11,346 |
| Allocation to IT Services | 110-4130-0396 | \$41,950 | \$46,869 | \$41,949 | \$41,949 |
| Alloc to Facilities Maint | 110-4130-0397 | \$29,111 | \$28,447 | \$29,111 | \$29,111 |
| Cost Allocation contra exp | 110-4130-0802 | -\$881,449 | -\$677,130 | -\$695,545 | -\$695,545 |
| Total Allocation to ISF: | | -\$789,361 | -\$588,231 | -\$613,139 | -\$613,139 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefits Allocation | 110-4130-0801 | \$178,850 | \$83,293 | \$84,677 | \$84,677 |
| Total Allocated Personnel Costs: | | \$178,850 | \$83,293 | \$84,677 | \$84,677 |
| Total Expense Objects: | | \$455,401 | \$548,787 | \$747,718 | \$705,374 |



Expenditures by Function

Budgeted and Historical Expenditures by Function



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Expenditures | | | | | |
| General Government | | | | | |
| City Manager | | | | | |
| Salaries | | | | | |
| Salaries & Wages, Regular | 110-4130-0101 | \$501,482 | \$429,800 | \$496,718 | \$617,453 |
| Overtime | 110-4130-0102 | \$9,747 | \$2,806 | \$4,712 | \$4,597 |
| Comp Time Payout | 110-4130-0103 | \$6,350 | \$5,980 | \$1,759 | \$1,000 |
| Vacation Payout | 110-4130-0104 | \$1,772 | \$29,514 | \$6,270 | \$18,580 |
| Sick Leave Payout | 110-4130-0105 | \$0 | \$5,584 | \$227 | \$0 |
| Other Pay | 110-4130-0109 | \$6,119 | \$9,616 | \$17,326 | \$12,760 |
| Total Salaries: | | \$525,469 | \$483,301 | \$527,014 | \$654,389 |
| Benefits | | | | | |
| Misc Insurance Premiums & Fees | 110-4130-0210 | \$1,526 | \$1,619 | \$1,725 | \$186 |
| Medical Premium Contribution | 110-4130-0211 | \$73,624 | \$70,034 | \$81,549 | \$106,312 |
| Dental Premiums | 110-4130-0213 | \$4,819 | \$3,956 | \$4,243 | \$2,873 |
| Vision Care | 110-4130-0214 | \$1,203 | \$1,077 | \$1,085 | \$1,310 |
| Pers | 110-4130-0220 | \$38,907 | \$33,210 | \$39,438 | \$49,978 |
| Vehicle Allowance | 110-4130-0223 | \$4,002 | \$4,964 | \$4,234 | \$4,200 |
| Other Benefits | 110-4130-0227 | \$9,250 | \$10,368 | \$7,996 | \$2,560 |
| Other Benefits | 110-4130-0229 | \$0 | \$0 | \$40 | \$0 |
| Worker's Comp Premium | 110-4130-0231 | \$8,723 | \$8,524 | \$6,522 | \$6,913 |
| FICA/Medicare | 110-4130-0252 | \$39,873 | \$37,257 | \$36,730 | \$9,114 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|----------------|
| Internship Program | 110-4130-0321 | | \$0 | \$0 | \$11,500 |
| Total Benefits: | | \$181,928 | \$171,010 | \$183,560 | \$194,947 |
| Materials & Services | | | | | |
| City Attorney | 110-4130-0311 | \$278,108 | \$285,903 | \$373,123 | \$264,000 |
| Pre-Employment Costs | 110-4130-0316 | \$9,953 | \$12,633 | \$10,000 | \$10,000 |
| Recruitment Costs | 110-4130-0317 | \$13,674 | \$12,245 | \$8,000 | \$10,000 |
| Professional Services | 110-4130-0319 | \$31,285 | \$69,426 | \$144,433 | \$70,000 |
| Dues & Memberships | 110-4130-0320 | \$1,570 | \$1,459 | \$5,000 | \$5,000 |
| Legal Notices | 110-4130-0364 | \$1,063 | \$3,344 | \$3,000 | \$3,000 |
| Copying/Printing | 110-4130-0365 | -\$192 | \$0 | \$0 | \$0 |
| Training/Travel Reimbursement | 110-4130-0366 | \$21,037 | \$11,710 | \$18,000 | \$18,000 |
| Meetings/City Business | 110-4130-0371 | \$549 | \$544 | \$500 | \$1,000 |
| General Supplies | 110-4130-0375 | \$593 | \$628 | \$500 | \$500 |
| Medical/Safety Supplies | 110-4130-0376 | \$75 | \$44 | \$50 | \$0 |
| Small Tools & Equipment | 110-4130-0381 | \$581 | \$1,320 | \$3,000 | \$3,000 |
| Books & Subscriptions | 110-4130-0384 | \$219 | \$160 | \$0 | \$0 |
| Total Materials & Services: | | \$358,514 | \$399,414 | \$565,606 | \$384,500 |
| Allocation to ISF | | | | | |
| Fleet Services | 110-4130-0322 | \$21,027 | \$13,584 | \$11,346 | \$11,346 |
| Allocation to IT Services | 110-4130-0396 | \$41,950 | \$46,869 | \$41,949 | \$41,949 |
| Alloc to Facilities Maint | 110-4130-0397 | \$29,111 | \$28,447 | \$29,111 | \$29,111 |
| Cost Allocation contra exp | 110-4130-0802 | -\$881,449 | -\$677,130 | -\$695,545 | -\$695,545 |
| Total Allocation to ISF: | | -\$789,361 | -\$588,231 | -\$613,139 | -\$613,139 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefits Allocation | 110-4130-0801 | \$178,850 | \$83,293 | \$84,677 | \$84,677 |
| Total Allocated Personnel Costs: | | \$178,850 | \$83,293 | \$84,677 | \$84,677 |
| Total City Manager: | | \$455,401 | \$548,787 | \$747,718 | \$705,374 |
| Total General Government: | | \$455,401 | \$548,787 | \$747,718 | \$705,374 |
| Total Expenditures: | | \$455,401 | \$548,787 | \$747,718 | \$705,374 |



Economic Development Department

Isaac Whippy
City Manager

The Economic Development Department exists to foster a vibrant, resilient, and inclusive economy in the City of Fort Bragg by supporting local businesses, attracting new investment, enhancing the vitality of our commercial districts, and advancing community-centered development. Through strategic partnerships, innovative programs, and equitable access to resources, we aim to strengthen economic opportunity for all residents while preserving Fort Bragg's unique character and quality of life

FY 2025–2026 Initiatives and Investments:

- **Fort Bragg Business Boost Program – \$650,000**

This revolving loan fund program provides critical financial assistance to local businesses through low-interest loans designed to support capital improvements, inventory purchases, business expansion, and startup needs. Funded through repurposed ARPA dollars, the program directly aligns with the City's goals of business retention and entrepreneurship, helping fill financial gaps that traditional lending may not address.

- **Façade Improvement Program – \$90,000**

Continuing a successful initiative, this program offers matching grants to businesses and property owners to enhance storefronts, signage, and exterior building improvements. These visual upgrades promote a more welcoming commercial environment, contributing to increased foot traffic and community pride.

- **Downtown Revitalization Projects – \$30,000**

Targeted improvements to the downtown core include fresh crosswalk striping and bold-out painting, new benches for public seating, and selective tree planting to enhance the pedestrian experience. These investments contribute to placemaking goals, improve accessibility, and support a vibrant small-town atmosphere that encourages community interaction and tourism.

- **Public Mural Program – \$20,000**

The City will continue to invest in public art through the mural program, which partners with local artists to create culturally relevant, community-inspired murals. These projects foster local identity, deter graffiti, and activate underutilized spaces while reinforcing Fort Bragg's creative spirit.

- **FortBraggBiz.com – Business Resource Website**

The Department will maintain and continue to expand www.fortbraggbiz.com (<http://www.fortbraggbiz.com>), the City's dedicated online portal for business resources. This platform provides streamlined access to permitting tools, funding opportunities, site selection information, and economic development contacts, serving as a one-stop shop for new and existing businesses.

- **Entertainment Zones Implementation**

Funding supports the continued review and phased implementation of **Entertainment Zones** to activate underutilized public spaces, encourage outdoor dining and live events, and strengthen Fort Bragg's cultural and economic vibrancy.

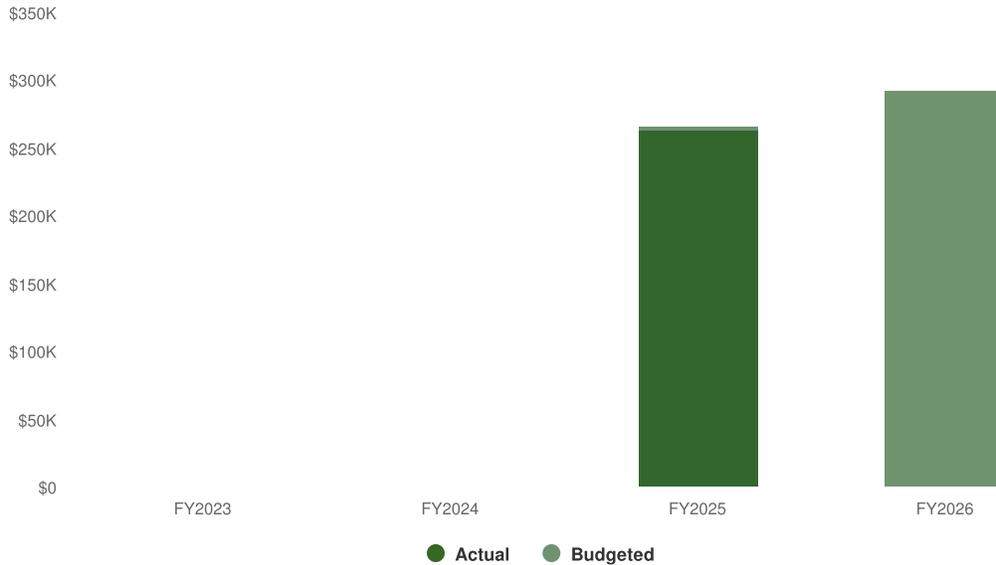
These investments are rooted in the Strategic Plan goals of fostering economic opportunity, promoting community vitality, and delivering innovative, service-oriented support to Fort Bragg's business community. The Economic Development Department remains committed to a proactive and inclusive approach that empowers entrepreneurs, revitalizes key corridors, and positions Fort Bragg as a forward-thinking, business-friendly city.



Expenditures Summary

\$292,928 **\$27,110**
(10.20% vs. prior year)

Economic Development Department Adopted and Historical Budget vs. Actual



The proposed FY 2025–2026 budget for the Economic Development Department totals \$292,928, which includes funding for two full-time staff positions. This represents an increase of \$27,110 (10%) compared to the FY 2024–2025 adopted budget.

The primary driver of the increase is a \$30,000 allocation for enhanced Downtown Revitalization efforts, which include crosswalk improvements, bold-out painting, new benches, and urban greenery. These investments directly support the City's Strategic Plan goals to promote community vitality, enhance public spaces, and strengthen the economic competitiveness of Fort Bragg's commercial core.

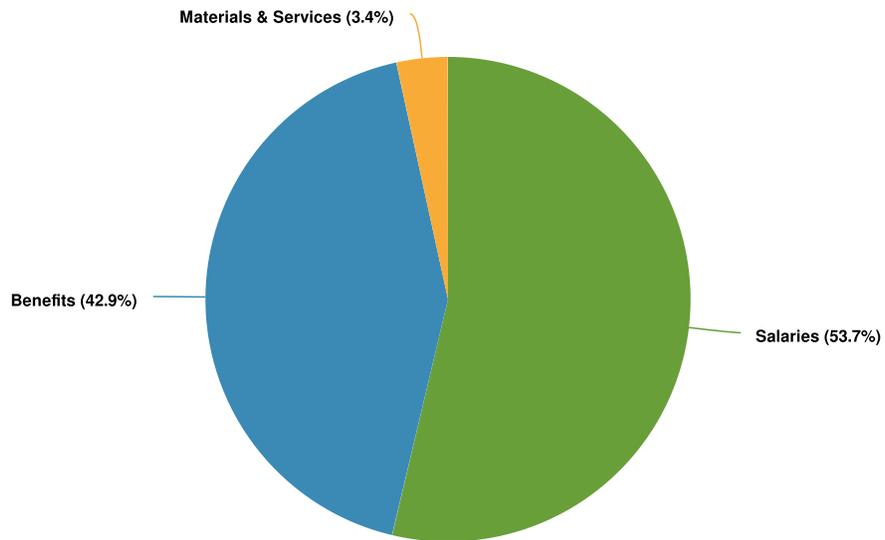
The remainder of the budget maintains stable funding for staff salaries, program administration, and ongoing business development initiatives such as the Fort Bragg Business Boost Program, façade improvement grants, mural installations, and the continued expansion of FortBraggBiz.com. These efforts reflect the City's commitment to long-term economic growth, small business support, and a vibrant downtown experience.

The Department continues to leverage external funding—such as ARPA and grant dollars—for high-impact programs, while the General Fund supports core personnel and operational costs. This structure ensures fiscal responsibility while maximizing return on investment in local economic development.

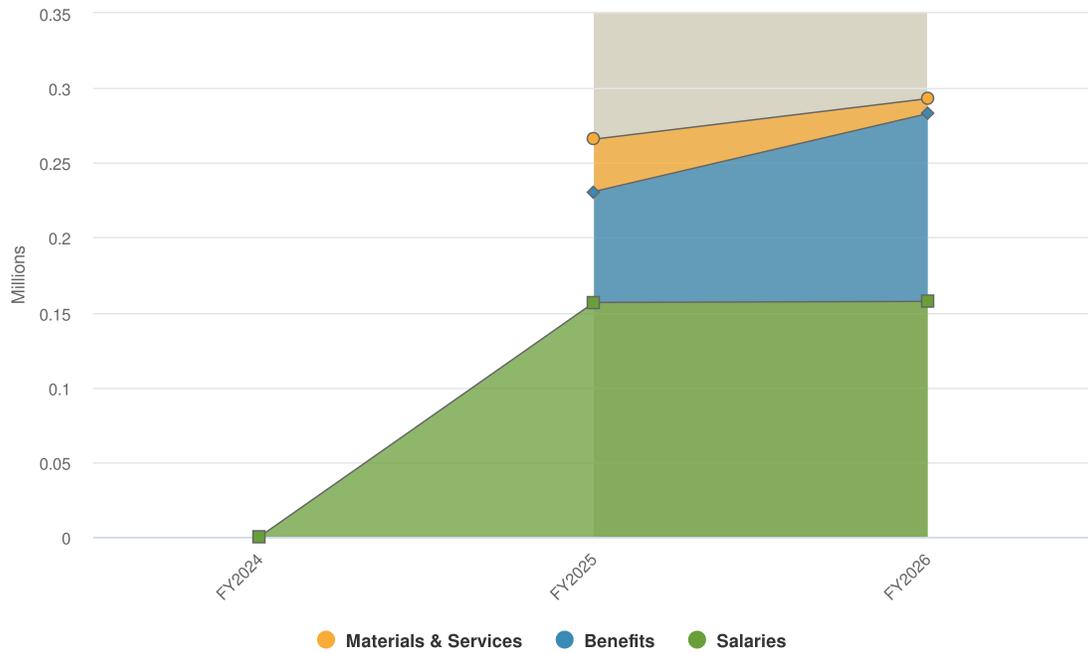


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | | |
| Salaries | | | | | |
| Salaries & Wages, Regular | 110-4131-0101 | | \$297.68 | \$149,247.42 | \$156,354.28 |
| Overtime | 110-4131-0102 | | \$0.00 | \$0.00 | \$1,000.00 |
| Total Salaries: | | | \$297.68 | \$149,247.42 | \$157,354.28 |
| Benefits | | | | | |
| Comp Time Payout | 110-4131-0103 | | \$0.00 | \$1,498.89 | \$1,843.20 |
| Medical Premium Contribution | 110-4131-0211 | | \$0.00 | \$44,647.67 | \$49,123.15 |
| Dental Premiums | 110-4131-0213 | | \$0.00 | \$2,229.04 | \$2,308.80 |
| Vision Care | 110-4131-0214 | | \$0.00 | \$439.40 | \$436.80 |
| Pers | 110-4131-0220 | | \$0.00 | \$13,183.44 | \$13,559.77 |
| Other Benefits | 110-4131-0229 | \$0.00 | \$0.00 | \$444.00 | \$444.20 |
| Worker's Comp Premium | 110-4131-0231 | \$0.00 | \$0.00 | \$1,760.97 | \$2,642.38 |
| FICA/Medicare | 110-4131-0252 | | \$0.00 | \$12,740.30 | \$12,215.33 |
| Training/Travel Reimbursement | 110-4131-0366 | | \$0.00 | \$2,000.00 | \$4,000.00 |
| Downtown Revitalization | 110-4131-0367 | | \$0.00 | \$0.00 | \$30,000.00 |
| Allocation to IT Services | 110-4131-0396 | | \$0.00 | \$0.00 | \$3,000.00 |
| Alloc to Facilities Maint | 110-4131-0397 | | \$0.00 | \$0.00 | \$3,000.00 |
| Salary/Benefits Allocation | 110-4131-0801 | | \$0.00 | \$0.00 | \$3,000.00 |
| Total Benefits: | | \$0.00 | \$0.00 | \$78,943.71 | \$125,573.63 |
| Materials & Services | | | | | |
| Professional Services | 110-4131-0319 | | \$0.00 | \$35,000.00 | \$10,000.00 |
| Total Materials & Services: | | | \$0.00 | \$35,000.00 | \$10,000.00 |
| Total Expense Objects: | | \$0.00 | \$297.68 | \$263,191.13 | \$292,927.91 |



FINANCE DEPARTMENT



Isaac Whippy
Finance Director/Treasurer

The Finance Department is responsible for maintaining the City's financial integrity by providing oversight of the City's fiscal management, maintaining accurate financial records and reports, and providing advice regarding fiscal policies and transactions.

The Finance Department is a General Government support function. In FY 2023, the Department had four full-time staff members, including: a Finance Director, one Government Accountant, two Finance Technicians. In March 2023, the department added a second part-time Government Accountant.

The Finance Department coordinates and directs all fiscal operations of the City. This includes directing, monitoring, and controlling all assets and financial operations and providing a framework for financial planning and analysis to support the operation and management of City departments. The functions of the Finance Department include utility billing, business licensing, transient occupancy tax collections, accounts payable, accounts receivable, payroll, purchase orders, financial reporting to federal, state, and other outside agencies, treasury and cash management, budget preparation, budgetary control, audit liaison and oversight of other fiscal activities of the City, CV Starr, Municipal Improvement District #1, and the Successor Agency to the Fort Bragg Redevelopment Agency.

Authorized FTE's

| AUTHORIZED FTE | FY14 | FY15 | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|--------------------|------|------|------|------|------|------|------|------|------|------|------|------|
| Finance Department | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4.8 | 4 | 5 | 4 | 5 |

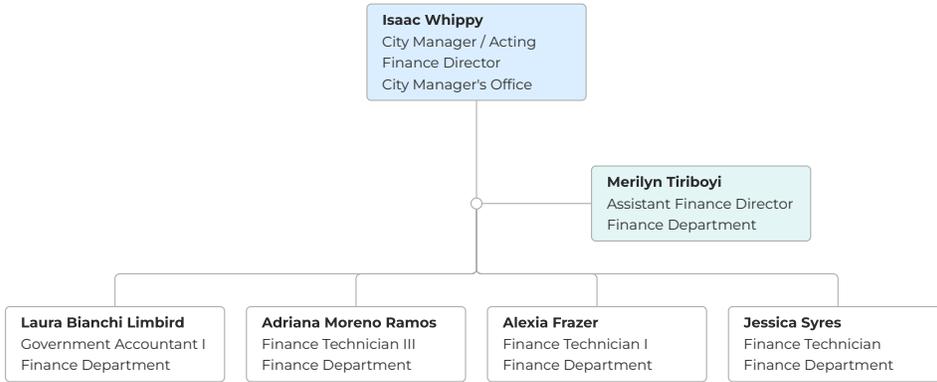
Strategic Goals and Objectives

- Maintain the City's fiscal health and ensure the provision of adequate resources to fund City services for the community.
- Perform financial responsibilities in accordance with statutory regulations and standards required by State and federal regulatory agencies as well as with the Government Finance Officers Association Code of Professional Ethics.
- Account for the City's fiscal activities in an accurate and timely manner within generally accepted accounting principles (GAAP) and other legal requirements.
- Ensure completion of the City's financial statements in a timely manner.
- Assist the City Manager in preparing a balanced budget and implementing fiscal and budget policies established by the City Council.
- Safeguard the City's assets and invest available cash in accordance with the City Council's adopted investment policy.
- Provide financial services such as accounts payable, payroll, cash receipts.
- Accurately bill utility customers and provide friendly and helpful customer service.



Organizational Chart

Finance Department



FY 2024/2025 Top Accomplishments

The Finance Department continues to champion responsible fiscal management, operational efficiency, and exceptional public service. In FY 2025–2026, the Department made critical advancements in long-term financial planning, process modernization, and revenue enhancement—each aligned with the City's 2024–2028 Strategic Plan.

Major Accomplishments & Initiatives

- **Water and Sewer Utility Rate Study**

A comprehensive Utility Rate Study is underway—marking the first update since 2014—to evaluate long-term rate sustainability and ensure the continued reliability of the City's water and wastewater enterprise systems.

- **Smart Water Meter Replacement Project**

Successfully completed a grant-funded changeout of all residential and commercial water meters to smart meters. Early leak detection technology enabled the City to save 250,600 cubic feet of water by notifying customers of leaks in real-time.

- **Process Improvement & Technology Modernization**

- Transitioned to Xpress Bill Pay in August 2024, streamlining payment processing and enhancing customer experience.

- **Business License Administration**

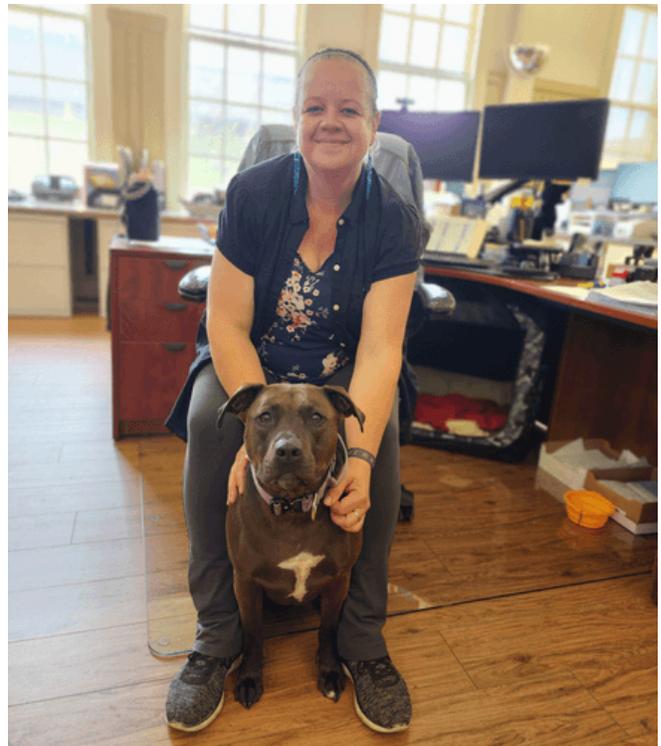
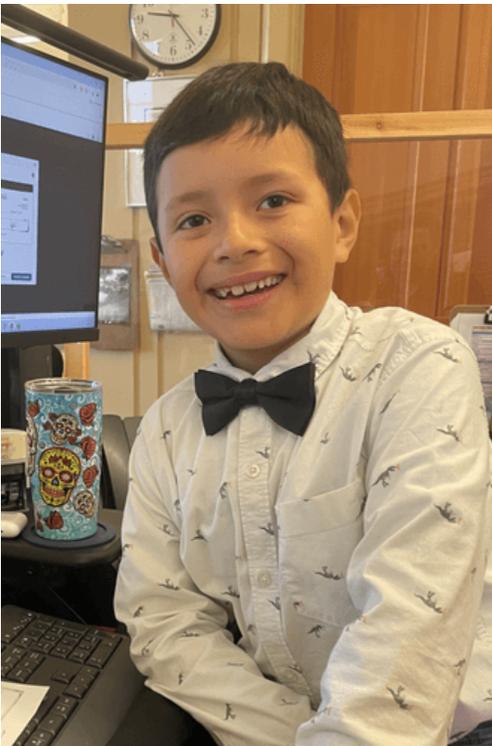
- Processed 59 new business licenses in calendar year 2024.
- Mailed 874 renewal notices in 2025, with 750 renewals (an 85.8% renewal rate) completed as of this update.

- **Staff Development & Organizational Growth**

- Hired an **Assistant Finance Director** in August 2024 to support audits, budget preparation, and financial reporting.
- Added a third Finance Technician to strengthen daily financial operations and front-line service.
- One employee completed 2024 Springbrook Software training to improve system efficiency.
- Three employees attended the 2025 GFOA Annual Conference to stay informed on best practices in government finance.

- **Recognition & Financial Health**

- Received the GFOA Distinguished Budget Presentation Award for the City's FY 2024 Budget, reflecting the City's commitment to transparency, accountability, and excellence in financial reporting.
- Increased General Fund reserves to 30% of annual operating expenditures, achieving a key City Council goal and ensuring stronger fiscal resilience.



Performance Workload Measures

| INDICATORS | FY 2020/21 | FY 2021/22 | FY 2022/23 | FY 2024/25 |
|---|---------------|----------------|----------------|----------------------|
| BUDGET/CAFR/AUDIT | | | | |
| Receive GFOA Distinguished Budget award | Yes | Yes | Yes | Yes |
| Receive GFOA Award for Excellence in Financial Reporting | Yes | Yes | Yes | No |
| Audit Findings | Nil | Nil | Nil | N/A |
| REVENUE COLLECTION & UTILITY BILLING | | | | |
| Ave.number open Water/Sewer Accounts | 2871 / 2792 | 2868 / 2788 | 2807 / 2792 | 2808/2775 |
| Total Amount Billed(Water/Sewer) | \$3.0m/\$3.5m | \$3.1m/ \$3.5m | \$3.0m/ \$3.4m | \$2.98m/\$3.5m (est) |
| % of payments processed through external automated/electronic process (Ebox,lockbox,ACH/CC) | 72.70% | 64.20% | 70.30% | 69.9% |
| Business license renewals notices mailed | 890 | 895 | 921 | 574 |
| % of business licenses processed within 30 days of receipt | 100% | 100% | 100% | 100% |
| Avg. number monthly pmts processed internally | 725 | 956 | 774 | 823 |
| Avg. number monthly water delinq. notices mailed | 424 | 433 | 442 | 617 |
| Avg. Monthly Number of Turn Offs – Non Payment | 0 | 9 | 8 | 8 |
| ACCOUNTS PAYABLE/PAYROLL | | | | |
| Average days for Invoices to be Paid (turned into Finance) | 2 days | 14 days | 10 days | 14 days |
| % of Staff cross-trained in Payroll process | 60% | 60% | 75% | 40% |
| % of Staff cross-trained in AP process | 100% | 80% | 100% | 100% |
| % of employees signed up for direct deposit | 98.50% | 98.50% | 88.00% | 90% |



FY 2025/2026 Top Priorities

Utility Billing

- Complete Utility Rate Study
- Continue to address leaks, by immediately notifying customers when smart meter detects a leak.

Business Licenses

- Provide Welcome Kit for new businesses
- Modernize the business license process with improved software, reducing application time and enhancing tracking and reporting.

Financial Operating, Budgeting, and Reporting

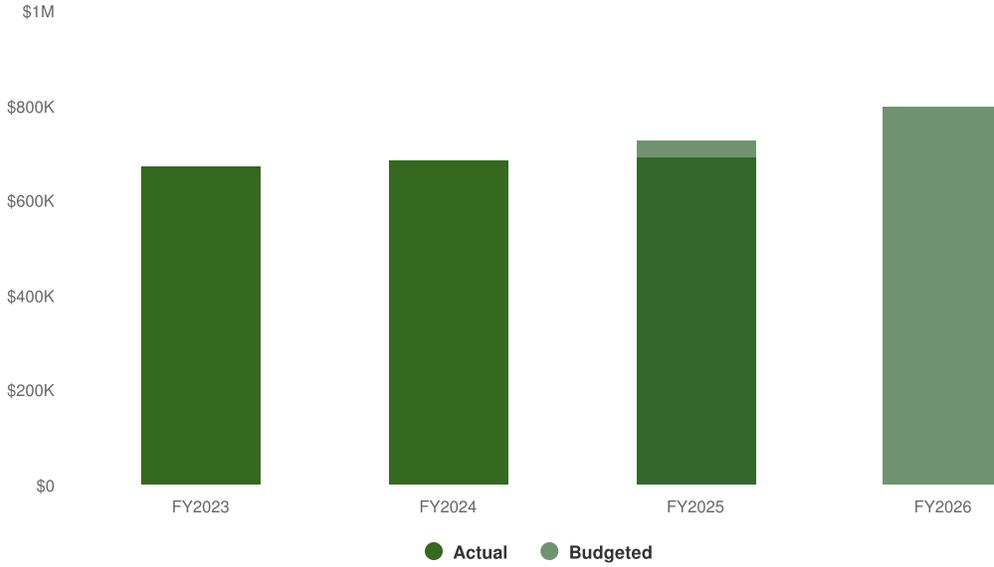
- Initiate Request for Proposal for Banking Services
- Initiate Request for Proposal for new audit service
- Assist City Manager and City Council in the establishment of new or enhanced revenue sources
- Address Long-Term Finance challenges for the City of Fort Bragg CA
- Update Finance Policies
- Recruitment of a Finance & Admin Director
- Eliminate paper copies by utilizing electronic copies



FUNDING SUMMARY BY FUND

\$799,686 **\$73,591**
(10.14% vs. prior year)

Finance Department Adopted and Historical Budget vs. Actual



Total



Expenditures by Expense Type

FY 2025–2026

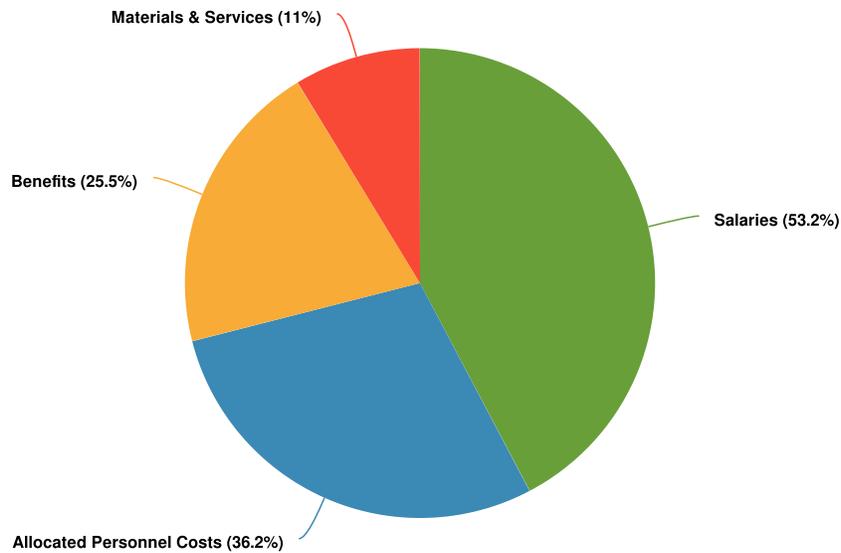
The Finance Department’s FY 2025–2026 proposed budget reflects strategic staffing adjustments, operational efficiencies, and continued alignment with the City’s fiscal management goals. The department is responsible for overseeing accounting, budgeting, business licensing, payroll, utility billing, and financial reporting for the City of Fort Bragg. Key changes in expenditures over the past three fiscal years highlight the evolving structure and priorities of the department:

- o Salaries:
Salary expenditures decreased by 4% in FY 2024 to \$319,372, followed by a 5% increase in FY 2025 to \$336,265. In FY 2026, salaries are projected to increase by 27% to \$425,642. This increase is driven by the elevation of the Finance Technician I position to full-time status in February 2025, as well as the inclusion of the Finance & Administration Director position in the proposed budget. Temporary cost savings in FY 2025 were also realized due to the Assistant Finance Director being on leave during a portion of the year.
- o Allocated Personnel Costs:
These costs increased by 12% in FY 2024 to \$324,756, then decreased by 11% in FY 2025 to \$289,231, where they are projected to remain flat in FY 2026. This stability reflects steady benefit costs and an adjusted staffing model.
- o Allocation to Internal Service Funds (ISF):
ISF allocations rose by 18% in FY 2024 to -\$197,783, decreased by 14% in FY 2025 to -\$169,733, and are forecasted to increase by 22% in FY 2026 to -\$206,857. These figures reflect changes in citywide service cost allocations including IT support, facilities maintenance, and fleet services.
- o Professional Services:
The proposed budget includes a \$12,000 increase in professional services to support outsourced accounting and audit preparation assistance, ensuring timely and accurate financial reporting during high-demand periods.

The inclusion of the Finance & Administration Director position in the FY 2026 budget enhances departmental capacity and leadership, supporting oversight of financial operations, strategic planning, and interdepartmental coordination. This investment ensures the City is well-positioned to meet increased compliance requirements and maintain its commitment to financial transparency and excellence.

Overall, the Finance Department’s FY 2025–2026 budget supports a strong foundation for continued fiscal stewardship, efficient operations, and high-quality customer service.

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|-------------------|
| Expense Objects | | | | | |
| Salaries | | | | | |
| Salaries & Wages, Regular | 110-4150-0101 | \$305,931 | \$309,788 | \$344,925 | \$412,642 |
| Overtime | 110-4150-0102 | \$7,535 | \$5,330 | \$13,142 | \$7,000 |
| Comp Time Payout | 110-4150-0103 | \$837 | \$2,153 | \$3,100 | \$3,000 |
| Vacation Payout | 110-4150-0104 | \$9,586 | \$90 | \$0 | \$0 |
| Other Pay | 110-4150-0109 | \$9,517 | \$2,011 | \$2,154 | \$3,000 |
| Total Salaries: | | \$333,406 | \$319,372 | \$363,321 | \$425,642 |
| Benefits | | | | | |
| Misc Insurance Premiums & Fees | 110-4150-0210 | \$1,304 | \$1,283 | \$1,146 | \$1,500 |
| Medical Premium Contribution | 110-4150-0211 | \$86,570 | \$100,251 | \$104,798 | \$122,118 |
| Dental Premiums | 110-4150-0213 | \$4,915 | \$5,014 | \$4,812 | \$6,992 |
| Vision Care | 110-4150-0214 | \$850 | \$889 | \$837 | \$1,092 |
| Pers | 110-4150-0220 | \$24,477 | \$24,611 | \$24,821 | \$34,152 |
| Other Benefits | 110-4150-0229 | \$0 | \$0 | \$0 | \$0 |
| Worker's Comp Premium | 110-4150-0231 | \$6,078 | \$6,436 | \$4,354 | \$8,306 |
| FICA/Medicare | 110-4150-0252 | \$22,685 | \$21,969 | \$24,508 | \$29,871 |
| Total Benefits: | | \$146,879 | \$160,453 | \$165,277 | \$204,031 |
| Materials & Services | | | | | |
| Auditing & Accounting | 110-4150-0312 | \$26,238 | \$29,520 | \$29,217 | \$32,139 |
| Professional Services | 110-4150-0319 | \$36,982 | \$39,328 | \$36,850 | \$45,000 |
| Dues & Memberships | 110-4150-0320 | \$590 | \$135 | \$500 | \$500 |
| Legal Notices | 110-4150-0364 | \$158 | \$0 | \$0 | \$1,000 |
| Training/Travel Reimbursement | 110-4150-0366 | \$5,422 | \$8,587 | \$12,000 | \$8,000 |
| Small Tools & Equipment | 110-4150-0381 | \$1,575 | \$863 | \$1,200 | \$1,000 |
| Total Materials & Services: | | \$70,965 | \$78,433 | \$79,767 | \$87,639 |
| Allocation to ISF | | | | | |
| Allocation to IT Services | 110-4150-0396 | \$55,933 | \$62,491 | \$55,932 | \$55,932 |
| Alloc to Facilities Maint | 110-4150-0397 | \$8,957 | \$8,753 | \$6,238 | \$6,238 |
| Cost Allocation contra Exp | 110-4150-0802 | -\$231,903 | -\$269,027 | -\$269,027 | -\$269,027 |
| Total Allocation to ISF: | | -\$167,013 | -\$197,783 | -\$206,857 | -\$206,857 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefits Allocation | 110-4150-0801 | \$289,231 | \$324,756 | \$289,231 | \$289,231 |
| Total Allocated Personnel Costs: | | \$289,231 | \$324,756 | \$289,231 | \$289,231 |
| Total Expense Objects: | | \$673,468 | \$685,230 | \$690,739 | \$799,686 |



Non-Departmental



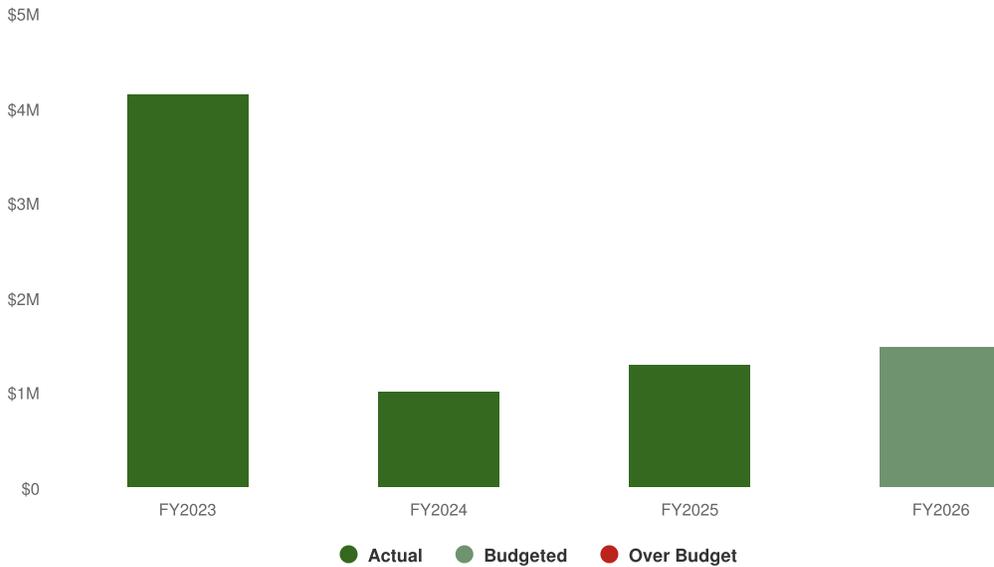
The purpose of the Non-Departmental budget category is to record expenditures not associated with a specific City department.

The following expenses are included in the Non-Departmental budget: costs associated with the City's support of two Community Organizations: Public Education and Government (PEG) television services; Caspar Landfill closure and Caspar Transfer Station costs; retiree health benefits; liability and property insurance premiums; and materials and services procured for the benefit of all City departments. A true-up of budgeted vs. actual costs in Non-Departmental has undertaken annually, and budgeted cost allocations are adjusted accordingly.

Expenditures Summary

\$1,500,486 **\$200,313**
(15.41% vs. prior year)

Non-Department Proposed and Historical Budget vs. Actual



Expenditures by Function

The Non-Departmental budget supports Citywide obligations that are not specific to any single department but are essential for the overall fiscal stability and operational continuity of the City. The proposed FY 2025–2026 budget totals \$1,500,486, reflecting an increase of \$200,313 over the prior fiscal year.

This increase is primarily attributable to rising insurance costs and long-term financial planning efforts:

- General liability insurance premiums are projected to increase by 23%, due to marketwide adjustments in risk exposure and claims activity.
- Property insurance premiums are forecasted to rise by 15%, continuing a statewide trend of increased costs for municipal properties.

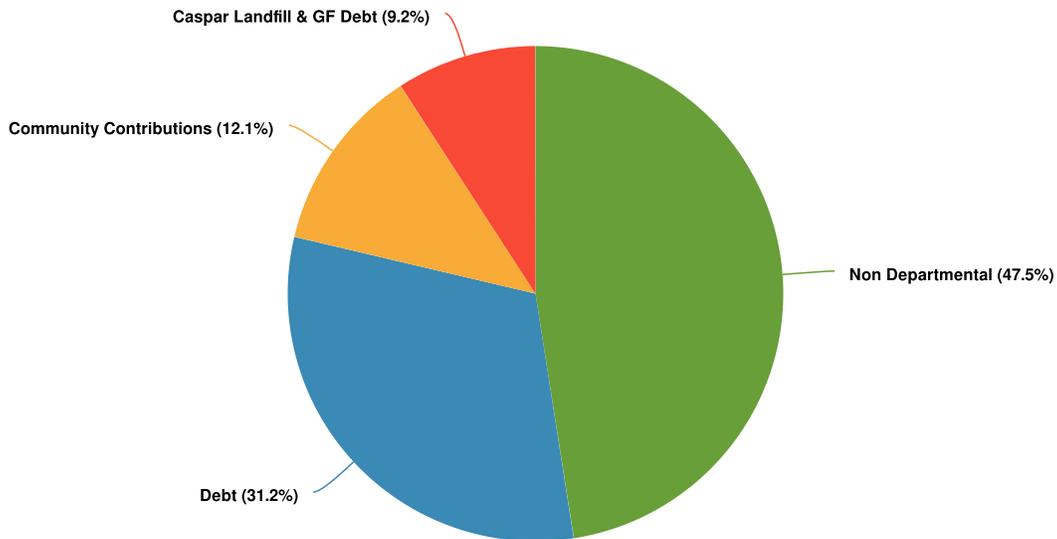
In support of the City’s Pension Funding Policy, the budget includes a \$150,000 contribution to the Section 115 Pension Trust, strengthening the City’s long-term strategy for addressing unfunded pension liabilities.

Additional key allocations include:

- \$388,752 for Retiree Medical costs, fulfilling the City’s ongoing obligations for post-employment healthcare benefits.
- \$6,000 for DTSC (Department of Toxic Substances Control) compliance, related to environmental monitoring and reporting.
- \$180,000 in Miscellaneous Expenses, which includes the City’s annual contribution to the Noyo Center for Marine Science as part of the voter-approved Measures AA and AB, as well as funding for special projects that support citywide initiatives and partnerships.

The Non-Departmental budget reflects the City’s commitment to responsible financial stewardship, risk mitigation, and the strategic allocation of resources to support both operational needs and long-term fiscal resilience.

Budgeted Expenditures by Function



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Expenditures | | | | | |
| General Government | | | | | |
| Non Departmental | | | | | |
| Benefits | | | | | |
| Retiree Medical Benefits | 110-4190-0224 | \$332,536 | \$372,788 | \$380,000 | \$388,752 |
| OPEB Funding | 110-4190-0225 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Workers Compensation Assess | 110-4190-0233 | \$0 | \$36,015 | \$30,000 | \$36,000 |
| Unemployment Insurance | 110-4190-0251 | \$7,203 | \$9,214 | \$7,571 | \$8,000 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|------------------------------|---------------------|-------------------|
| PERS UAL Additional Payment | 110-4190-0387 | -\$150,000 | \$0 | \$150,000 | \$150,000 |
| Total Benefits: | | \$194,739 | \$423,017 | \$572,571 | \$587,752 |
| Materials & Services | | | | | |
| Professional Services | 110-4190-0319 | \$39,396 | \$57,247 | \$45,518 | \$45,518 |
| Dues & Memberships | 110-4190-0320 | \$25,361 | \$24,285 | \$24,849 | \$24,849 |
| Emergency | 110-4190-0351 | | \$0 | \$15,000 | \$20,000 |
| Equipment Leases | 110-4190-0355 | \$31,514 | \$45,611 | \$30,000 | \$40,000 |
| Rentals - Equipment & Vehicles | 110-4190-0356 | \$5,017 | \$7,300 | \$7,300 | \$7,300 |
| Liability Premium | 110-4190-0358 | \$251,248 | \$279,073 | \$369,932 | \$455,017 |
| Liability Deductible | 110-4190-0359 | \$3,199 | \$9,005 | \$0 | \$10,000 |
| Property Premium | 110-4190-0360 | \$69,865 | \$78,488 | \$100,383 | \$115,441 |
| Telephone & Communication | 110-4190-0362 | \$18,414 | \$24,010 | \$18,000 | \$20,000 |
| Copying/Printing Bid Docs | 110-4190-0365 | \$883 | \$1,487 | \$6,700 | \$7,500 |
| Meetings/City Business | 110-4190-0371 | \$5,371 | \$10,016 | \$12,613 | \$20,000 |
| Postage | 110-4190-0372 | \$11,471 | \$5,607 | \$8,000 | \$8,000 |
| General Supplies | 110-4190-0375 | \$17,993 | \$14,752 | \$10,000 | \$12,000 |
| Finance Charges | 110-4190-0380 | -\$1,234 | \$777 | \$521 | \$0 |
| Utilities | 110-4190-0383 | \$78,713 | \$94,345 | \$85,050 | \$90,000 |
| Books & Subscriptions | 110-4190-0384 | \$45 | \$94 | \$45 | \$100 |
| Total Materials & Services: | | \$557,253 | \$652,097 | \$733,911 | \$875,724 |
| Allocation to ISF | | | | | |
| Cost Allocation contra exp | 110-4190-0802 | -\$683,263 | -\$836,374 | -\$751,203 | -\$751,203 |
| Total Allocation to ISF: | | -\$683,263 | -\$836,374 | -\$751,203 | -\$751,203 |
| Other Expenditures | | | | | |
| Bad Debt Sent to Collection | 110-4190-0606 | \$74 | \$0 | \$0 | \$0 |
| Miscellaneous | 110-4190-0619 | \$37,373 | \$3,049 | \$300 | \$1,000 |
| Total Other Expenditures: | | \$37,447 | \$3,049 | \$300 | \$1,000 |
| Total Non Departmental: | | \$106,176 | \$241,788 | \$555,579 | \$713,273 |
| Community Contributions | | | | | |
| Materials & Services | | | | | |
| Chamber of Commerce | 110-4390-0621 | \$0 | \$4,000 | \$2,000 | \$2,000 |
| PEG TV | 110-4390-0623 | \$0 | \$0 | \$46 | \$0 |
| Total Materials & Services: | | \$0 | \$4,000 | \$2,046 | \$2,000 |
| Other Expenditures | | | | | |
| Miscellaneous | 110-4390-0619 | \$70,231 | \$200,598 | \$180,166 | \$180,166 |
| Total Other Expenditures: | | \$70,231 | \$200,598 | \$180,166 | \$180,166 |
| Total Community Contributions: | | \$70,231 | \$204,598 | \$182,212 | \$182,166 |
| Caspar Landfill & GF Debt | | | | | |
| Materials & Services | | | | | |

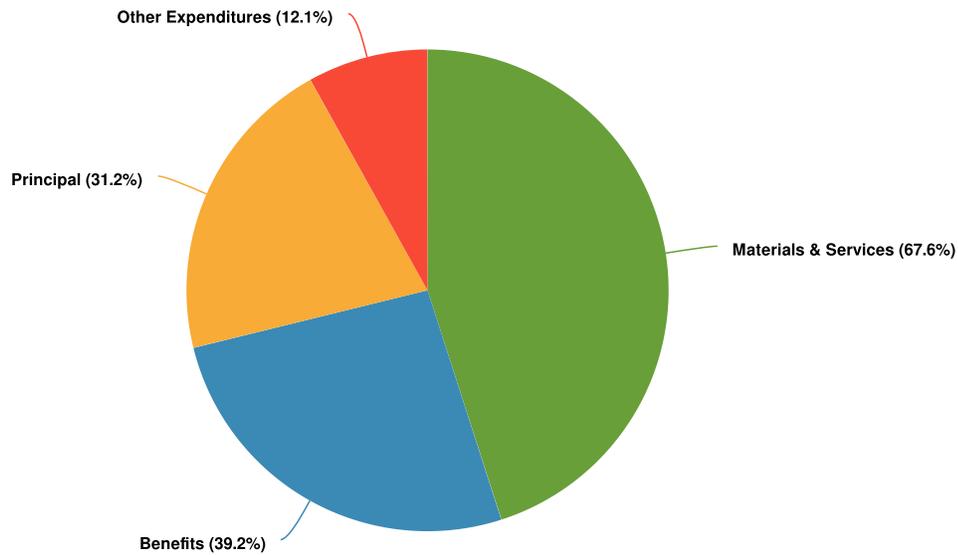


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|--------------------|
| Professional Services | 110-4915-0319 | \$112,889 | \$136,892 | \$136,892 | \$136,892 |
| Total Materials & Services: | | \$112,889 | \$136,892 | \$136,892 | \$136,892 |
| Other Expenditures | | | | | |
| Caspar Landfill Property Tax | 110-4915-0607 | \$566 | \$569 | \$600 | \$600 |
| Total Other Expenditures: | | \$566 | \$569 | \$600 | \$600 |
| Principal | | | | | |
| Principal | 110-4915-0911 | \$3,425,000 | \$0 | \$0 | \$0 |
| Total Principal: | | \$3,425,000 | \$0 | \$0 | \$0 |
| Total Caspar Landfill & GF Debt: | | \$3,538,455 | \$137,461 | \$137,492 | \$137,492 |
| Debt | | | | | |
| Principal | | | | | |
| Principal | 110-4916-0911 | \$0 | \$195,000 | \$190,000 | \$225,000 |
| Interest | 110-4916-0912 | \$438,815 | \$244,957 | \$243,348 | \$240,555 |
| Fees | 110-4916-0913 | \$0 | \$2,000 | \$2,000 | \$2,000 |
| Total Principal: | | \$438,815 | \$441,957 | \$435,348 | \$467,555 |
| Total Debt: | | \$438,815 | \$441,957 | \$435,348 | \$467,555 |
| Total General Government: | | \$4,153,678 | \$1,025,804 | \$1,310,632 | \$1,500,486 |
| Total Expenditures: | | \$4,153,678 | \$1,025,804 | \$1,310,632 | \$1,500,486 |



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|---------------------|
| Expense Objects | | | | | |
| Benefits | | | | | |
| Retiree Medical Benefits | 110-4190-0224 | \$332,535.95 | \$372,787.76 | \$380,000.00 | \$388,752.00 |
| OPEB Funding | 110-4190-0225 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 |
| Workers Compensation Assess | 110-4190-0233 | \$0.00 | \$36,015.00 | \$30,000.00 | \$36,000.00 |
| Unemployment Insurance | 110-4190-0251 | \$7,203.14 | \$9,214.01 | \$7,571.18 | \$8,000.00 |
| PERS UAL Additional Payment | 110-4190-0387 | -\$150,000.00 | \$0.00 | \$150,000.00 | \$150,000.00 |
| Total Benefits: | | \$194,739.09 | \$423,016.77 | \$572,571.18 | \$587,752.00 |
| Materials & Services | | | | | |
| Professional Services | 110-4190-0319 | \$39,396.20 | \$57,246.59 | \$45,517.50 | \$45,517.50 |
| Dues & Memberships | 110-4190-0320 | \$25,360.70 | \$24,284.70 | \$24,849.00 | \$24,849.00 |
| Emergency | 110-4190-0351 | | \$0.00 | \$15,000.00 | \$20,000.00 |
| Equipment Leases | 110-4190-0355 | \$31,513.70 | \$45,610.75 | \$30,000.00 | \$40,000.00 |
| Rentals - Equipment & Vehicles | 110-4190-0356 | \$5,016.52 | \$7,300.00 | \$7,300.00 | \$7,300.00 |
| Liability Premium | 110-4190-0358 | \$251,247.86 | \$279,073.11 | \$369,932.28 | \$455,016.70 |
| Liability Deductible | 110-4190-0359 | \$3,198.99 | \$9,005.46 | \$0.00 | \$10,000.00 |
| Property Premium | 110-4190-0360 | \$69,864.99 | \$78,488.33 | \$100,383.39 | \$115,440.90 |
| Telephone & Communication | 110-4190-0362 | \$18,413.77 | \$24,010.21 | \$18,000.00 | \$20,000.00 |
| Copying/Printing Bid Docs | 110-4190-0365 | \$882.67 | \$1,486.83 | \$6,700.00 | \$7,500.00 |
| Meetings/City Business | 110-4190-0371 | \$5,370.54 | \$10,015.89 | \$12,613.00 | \$20,000.00 |
| Postage | 110-4190-0372 | \$11,471.30 | \$5,607.05 | \$8,000.00 | \$8,000.00 |
| General Supplies | 110-4190-0375 | \$17,993.04 | \$14,752.05 | \$10,000.00 | \$12,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|------------------------------|-----------------------|-----------------------|
| Finance Charges | 110-4190-0380 | -\$1,234.24 | \$777.23 | \$521.00 | \$0.00 |
| Utilities | 110-4190-0383 | \$78,712.64 | \$94,344.95 | \$85,050.00 | \$90,000.00 |
| Books & Subscriptions | 110-4190-0384 | \$44.58 | \$93.60 | \$45.00 | \$100.00 |
| Chamber of Commerce | 110-4390-0621 | \$0.00 | \$4,000.00 | \$2,000.00 | \$2,000.00 |
| PEG TV | 110-4390-0623 | \$0.00 | \$0.00 | \$46.34 | \$0.00 |
| Professional Services | 110-4915-0319 | \$112,889.16 | \$136,892.30 | \$136,892.30 | \$136,892.30 |
| Total Materials & Services: | | \$670,142.42 | \$792,989.05 | \$872,849.81 | \$1,014,616.40 |
| Allocation to ISF | | | | | |
| Cost Allocation contra exp | 110-4190-0802 | -\$683,263.27 | -\$836,374.31 | -\$751,203.00 | -\$751,203.00 |
| Total Allocation to ISF: | | -\$683,263.27 | -\$836,374.31 | -\$751,203.00 | -\$751,203.00 |
| Other Expenditures | | | | | |
| Bad Debt Sent to Collection | 110-4190-0606 | \$74.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous | 110-4190-0619 | \$37,373.18 | \$3,048.64 | \$300.00 | \$1,000.00 |
| Miscellaneous | 110-4390-0619 | \$70,231.00 | \$200,598.29 | \$180,166.00 | \$180,166.00 |
| Caspar Landfill Property Tax | 110-4915-0607 | \$566.24 | \$568.92 | \$600.00 | \$600.00 |
| Total Other Expenditures: | | \$108,244.42 | \$204,215.85 | \$181,066.00 | \$181,766.00 |
| Principal | | | | | |
| Principal | 110-4915-0911 | \$3,425,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Principal | 110-4916-0911 | \$0.00 | \$195,000.00 | \$190,000.00 | \$225,000.00 |
| Interest | 110-4916-0912 | \$438,815.00 | \$244,957.02 | \$243,348.00 | \$240,555.00 |
| Fees | 110-4916-0913 | \$0.00 | \$2,000.00 | \$2,000.00 | \$2,000.00 |
| Total Principal: | | \$3,863,815.00 | \$441,957.02 | \$435,348.00 | \$467,555.00 |
| Total Expense Objects: | | \$4,153,677.66 | \$1,025,804.38 | \$1,310,631.99 | \$1,500,486.40 |



Public Safety - Police Department



Neil Cervenka
Chief of Police

The Fort Bragg Police Department functions with two divisions consisting of an Administrative Division and a Patrol Division. The Administrative Division consists of the Chief of Police, one Administrative Analyst, one Administrative Assistant, and one Special Investigator. The Patrol Division is composed of one Captain, four Sergeants, ten patrol officers, and three Social Services Liaisons.

The Chief of Police serves as the liaison between the City Hall administration, City Council, and other state and local agencies, as well as acting as the head administrator of the Department.

The Administrative Division handles multiple tasks, including the Department's Evidence Room, lost and found property, and staff member's training files to ensure compliance with various oversight authorities, including the California Peace Officer Standards and Training regulations (POST) and the Department of Justice, as well as maintaining all records both generated and sent to the Department, while following the strict guidelines of maintaining and providing copies to the public upon record requests. The Administrative Division also handles and recovers revenue for the Department through fingerprinting services, stored vehicle releases, and the processing of parking citations. The Administrative Analyst handles the Human Resources duties of police personnel.

Under the Administrative Division, the Administrative Analyst and Assistant provide a variety of services to the public through both front office visits and phone calls. All written and electronic records are managed by this unit as well as Public Records Act requests, bills, requests for information, fingerprinting, sex registrants, and personnel files. The Administrative Division is also responsible for providing Livescan services. Currently, FBPD is the only publicly available Livescan service on the coast. Last year, over 1,200 customers used this service.

The Care Response Unit (CRU) grew over the past year to include three Social Services Liaisons, two part-time Grants Analysts, and one seasonal Emergency Weather Shelter Clerk. CRU has also expanded its service area south to Mendocino under a recent four-year grant. CRU provides a variety of innovative and evidence-based services to achieve its mission of reducing contacts between law enforcement and individuals experiencing mental health illness or substance-use disorders. This includes working directly with the Courts, District Attorney's Office, and Mendocino County Probation to successfully transition community members from the criminal justice system to appropriate treatment prior to them returning to our community.

CRU is routinely called upon to identify and implement creative solutions to a variety of social issues. One such innovative solution involved CRU spearheading the formation of a citywide Fentanyl Task Force to address the opioid crisis on the Mendocino coast. The Fentanyl Task Force consists of over twenty diverse community leaders and has made significant progress in educating the public and increasing access to substance-use treatment.

CRU also houses our Department's Project Right Now (PRN), which is focused on connecting struggling youth with available services related to substance use disorder and mental health illness. PRN continues to be one of the leading providers of Narcan training on the Mendocino Coast, and we are working on expanding the services we provide to our local schools with the goal of preventing substance-use disorders before they start. CRU's final major responsibility is operating the Extreme Weather Shelter (EWS) for the Mendocino coast. This year marked the third season that CRU has operated the shelter, and we were able to shelter more individuals than ever before. The EWS has repeatedly demonstrated its effectiveness through a reduction in police calls for service involving homeless individuals during the winter season.

The Patrol Division is divided into four defined 12-hour shifts of service, which, when fully staffed, are comprised of one Sergeant and two Patrol Officers. One other Patrol Officer is assigned to a "cover shift" for continuity in operations during shift changes and to allow Dayshift to catch up on reports. The Captain serves as Patrol Commander. The Patrol Division does not currently have a dedicated Detective for major crimes, requiring all Patrol members to remain proficient in all aspects of law enforcement investigations. Also, unlike larger agencies, Patrol officers here write and serve many search warrants. It should be noted the Patrol Division, during the last year, has been operating at only 70% staffing levels, due to injuries, vacancies, and officers-in-training.

This year, officers were sent to many trainings and schools in an effort to bring the Department back into compliance with POST, as a lack of training in the past put us in a deficit. Many officers attended advanced training so we could provide complete investigatory services to the public without reliance on other agencies. These trainings resulted in officers investigating very complex cases, often handled by assigned detectives in larger agencies. These investigations have resulted in arrests and successful prosecution of very serious crimes.

A School Resource Officer (SRO) was assigned full-time to the schools this year. This assignment has been filled off-and-on in the past several years. Sometimes by a light-duty officer, which was not in the best interest of the City or School District. FBUSD entered into an agreement with the City to reimburse up to 70% of the costs associated with assigning an officer full time to the schools. The current SRO will be in this assignment for two school years.



The Patrol Division Captain works as both the Division Commander and, in some cases, a relief Sergeant assisting in covering shift vacancies and normal patrol duties during times of increased calls for service. The Patrol Division Captain is responsible for preparing training plans for the Patrol Division and auditing all patrol activities to ensure compliance with state and local standards. In addition to Patrol, the Captain oversees the growing Social Services Unit and associated programs. The Captain is also the City's Emergency Manager and FBUSD's Emergency Manager, developing Emergency Operation Plans, conducting training and exercises, and developing disaster preparedness strategies. Finally, the Patrol Captain has written and managed several grants, creating successful programs and saving local taxpayers hundreds of thousands of dollars.

The Department's Wellness Program has become very effective. One of the main points is the Mind Health Checkup program, which mandates all PD employees to see a contracted psychologist twice per year for a checkup. Many of our staff have taken advantage of the two optional visits in addition to the two mandatory visits. Our psychologist provides general themes to the Chief about the wellness of the Department, so he can make better decisions for the staff. A Wellness Coordinator was appointed this year and is actively organizing our department's wellness programs. In addition to the PSMHC program, we have created a "Zen Den" for all staff to decompress after stressful calls with the massage chair, ocean sounds, awe-inspiring photos, and lavender diffuser. The final piece this year was the City providing free memberships for all City employees to the CV Starr Center, in which staff can attend to their physical wellbeing.

The Department provides public safety services 24-hours a day, seven-days a week, and prides itself on its dedicated approach to community policing and enhancing quality of life for the community. The Department handles all law enforcement investigations within their jurisdiction, ranging from animal control complaints to the reporting of traffic collisions. While the population of Fort Bragg is only roughly 7,000 people, being a notable service hub for the surrounding rural community combined with the bustling tourist economy means that the Department is often policing up to 30,000 people during the busy summer months.

Strategic Goals

Short term Goals (1-3 years)

- Retention and recruitment efforts to improve staffing **ON GOING**
- Establish volunteer programs - Explorers/VIPS **COMPLETED**
- Formal internal training program **COMPLETED**
- Enhance wellness and team building **COMPLETED**
- Upgrade existing facilities and technology **IN PROGRESS**

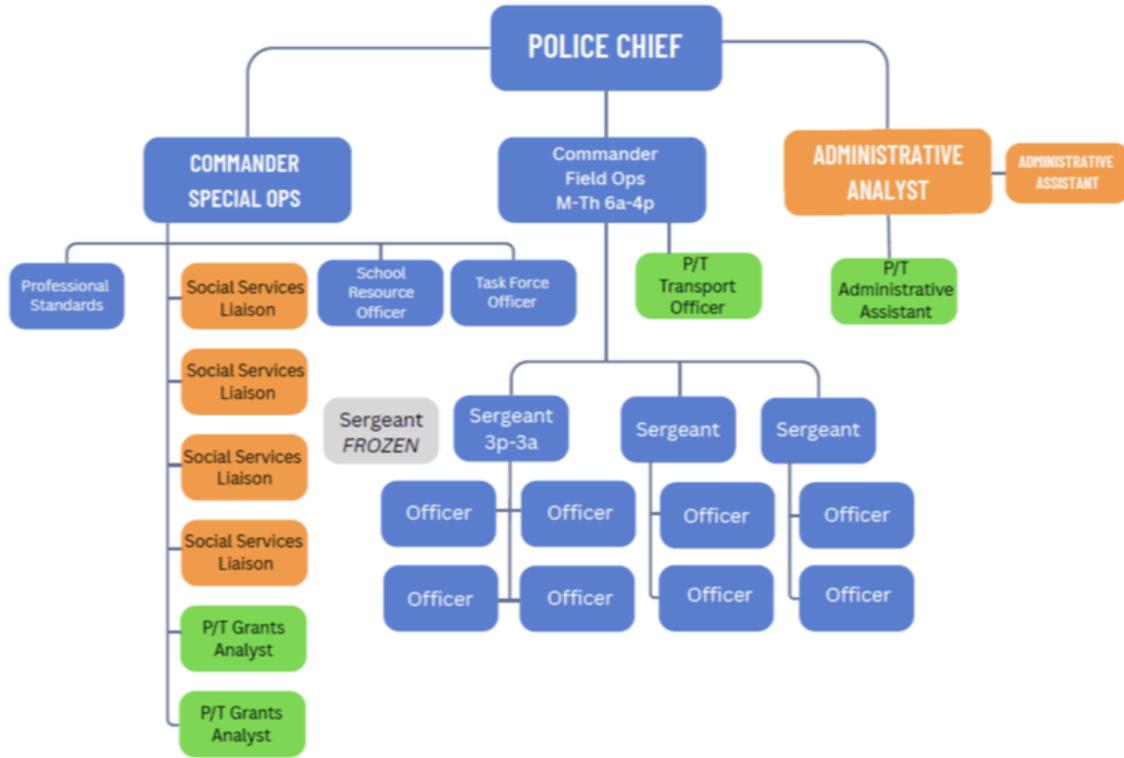
Longterm Goals (3-10 years)

- Special assignments for growth – **SRO AND TASK FORCE**
- Robust succession planning – **LEADERSHIP DEVELOPMENT COURSES**
- Formal accreditation – **CPCA ACCREDITATION PROGRAM BEGINNING FALL 2025**
- Plan for new police department facility



Organizational Chart

FORT BRAGG POLICE DEPARTMENT



Authorized FTE's

| AUTHORIZED FTE | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|-------------------|------|------|------|------|------|------|------|------|------|------|
| Police Department | 22 | 22 | 22 | 22 | 22 | 22 | 26 | 25 | 22 | 23 |



FY 2024/25 Top Accomplishments

- Purchased new handguns and rifles with the latest technology for the safety of the community
- Hired and retained personnel
- Established full-time SRO program with FBUSD
- Increased low or no-cost training for all staff
- Substantially increased technology to assist officers
- Developed robust wellness program
- Increased the Care Response Unit
- Secured multi-year grant funding for Care Response Unit



Performance / Workload Metrics

| INDICATORS | FY 16 | FY 17 | FY 18 | FY 19 | FY 20 | FY21 | FY 22 | FY 23 | FY24 | YTD FY25 |
|----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| PUBLIC SAFETY | | | | | | | | | | |
| Incident Cases | - | - | 1,505 | 3,624 | 4,271 | 3,481 | 4,103 | 4,575 | 3,856 | 2,505 |
| Calls for Service | 14,731 | 14,494 | 14,532 | 19,893 | 12,106 | 11,579 | 14,248 | 16,486 | 16,027 | 11,156 |
| Crime Reports | 1,487 | 1,534 | 1,554 | 1,320 | 1,268 | 1,131 | 1,147 | 1,059 | 921 | 666 |
| Traffic Citations | 813 | 918 | 941 | 648 | 508 | 362 | 392 | 364 | 342 | 277 |
| Bookings | 587 | 732 | 793 | 496 | 521 | 520 | 660 | 725 | 568 | 394 |
| DUI | 42 | 39 | 49 | 35 | 24 | 41 | 113 | 99 | 91 | 68 |
| Traffic Accidents | 183 | 147 | 145 | 145 | 141 | 152 | 139 | 103 | 115 | 84 |

FY 2025/26 Top Priorities

- Develop Department 5-year Strategic Plan
- Develop staffing and structure
- Hire and retain personnel achieving full staffing
- Review of all processes and procedures seeking cost-efficient alternatives through the use of technology.
- Establish an annual “Community Academy” for community members to learn more about the Police Department and Government



Expenditures by Expense Type

The Police Department's fund's expenditures have shown significant changes over the past few years. Salaries expenditures have seen steady increases, rising by 11% in 2024 to \$2,204,894, followed by a 13% increase in 2025 to \$2,480,946, and a projected 13% increase in the upcoming 2026 budget to \$2,812,458.

To improve supervision and reduce command-level burdens, the FY 2025–26 budget proposes the creation of a Patrol Commander position. This new role will oversee day-to-day police operations, including direct supervision of all sworn Sergeants, and ensure consistent leadership and accountability across all shifts.

The department is also adding a Task Force Officer position, which will focus on interagency coordination, drug enforcement, and emerging crime trends impacting the community. This position will enhance Fort Bragg's presence in regional law enforcement initiatives and intelligence sharing.

The budget maintains funding for the School Resource Officer (SRO), which increases the total number of sworn officers from 10 to 11. However, due to budget constraints, the 11th officer position remains frozen pending mid-year review. The Fort Bragg Unified School District continues to support 70% of the SRO's salary and benefits, with the remaining 30% funded by the City.

Care Response and Community Support

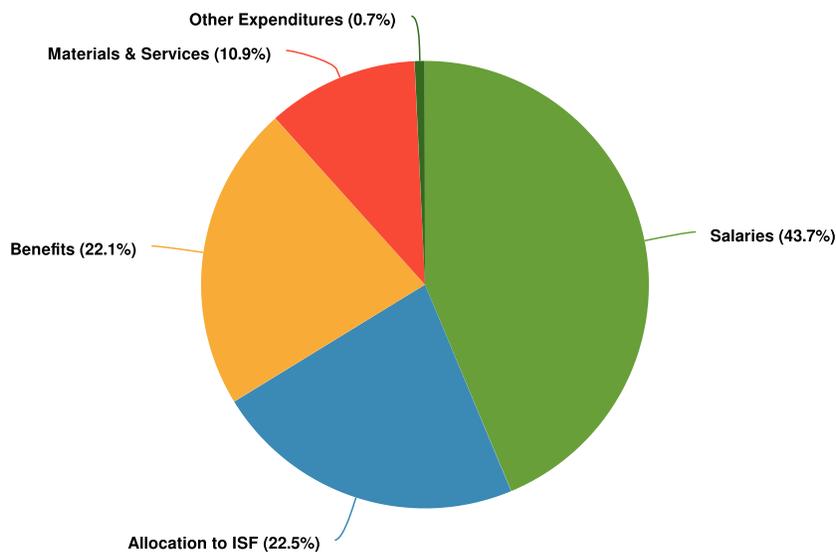
The Care Response Unit, comprising two Social Services Liaisons (SSLs), continues to play a vital role in addressing homelessness, mental health crises, and community outreach. While grant funding from the Youth Opioid Resistance Fund—which covered one SSL and a Success Coach—expired in April 2024, both SSL positions remain in place through continued grant support expected to last through the third quarter of FY 2025–26. The City is actively pursuing alternative funding to sustain these services long term. The budget also includes \$70,000 for operation of the Emergency Winter Shelter.

Cost Containment and Efficiency Efforts

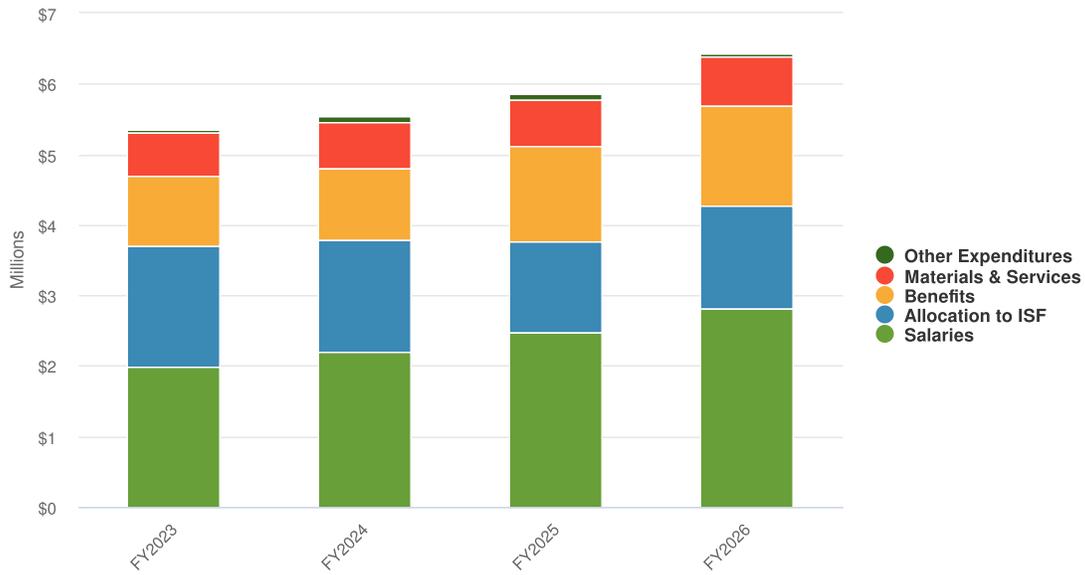
Salaries and benefits saw the largest cost increases due to the projected 4% COLA and a 13% rise in medical premiums. However, the department continues to reduce overtime costs, which have decreased from \$244,000 to \$126,000, due largely to staffing vacancies and operational adjustments. A part-time Transport Officer is being recruited to support jail transports, freeing up sworn officers for core policing duties.

Dispatch services, contracted through the City of Ukiah, are projected to increase by 5% year-over-year. These costs are offset by reductions in expenditures for general supplies, small tools, and equipment.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|--------------------|
| Expense Objects | | | | | |
| Salaries | | | | | |
| Police - Operations | | | | | |
| Salaries & Wages, Regular | 110-4200-0101 | \$1,550,299 | \$1,622,028 | \$1,725,305 | \$2,071,753 |
| Overtime | 110-4200-0102 | \$97,638 | \$194,737 | \$170,505 | \$120,000 |
| Comp Time Payout | 110-4200-0103 | \$36,770 | \$82,966 | \$48,879 | \$40,000 |
| Vacation Payout | 110-4200-0104 | \$12,801 | \$13,894 | \$423 | \$5,000 |
| Sick Leave Payout | 110-4200-0105 | \$7,074 | \$3,281 | \$0 | \$0 |
| Holiday Pay | 110-4200-0106 | \$81,790 | \$75,954 | \$83,926 | \$109,130 |
| Other Pay | 110-4200-0109 | \$102,904 | \$56,840 | \$72,767 | \$106,288 |
| Total Police - Operations: | | \$1,889,276 | \$2,049,699 | \$2,101,805 | \$2,452,172 |
| Police - Support Services | | | | | |
| Salaries & Wages | 110-4202-0101 | \$84,300 | \$142,254 | \$196,755 | \$345,750 |
| Overtime | 110-4202-0102 | \$2,086 | \$6,169 | \$3,965 | \$3,000 |
| Other Pay | 110-4202-0109 | \$1,691 | \$6,347 | \$10,339 | \$11,036 |
| Misc Insurance Premium | 110-4202-0210 | \$211 | \$425 | \$1,619 | \$500 |
| Total Police - Support Services: | | \$88,287 | \$155,195 | \$212,678 | \$360,286 |
| Total Salaries: | | \$1,977,564 | \$2,204,894 | \$2,314,483 | \$2,812,458 |
| Benefits | | | | | |
| Police - Operations | | | | | |
| Misc Insurance Premiums & Fees | 110-4200-0210 | \$4,859 | \$4,810 | \$4,353 | \$4,400 |
| Medical Premium Contribution | 110-4200-0211 | \$296,895 | \$299,245 | \$295,754 | \$357,338 |
| Uniforms | 110-4200-0212 | \$17,807 | \$16,643 | \$19,026 | \$20,701 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Dental Premiums | 110-4200-0213 | \$16,761 | \$15,253 | \$18,892 | \$19,348 |
| Vision Care | 110-4200-0214 | \$4,444 | \$3,786 | \$4,240 | \$4,150 |
| Pers | 110-4200-0220 | \$334,782 | \$270,172 | \$407,017 | \$504,934 |
| Educational Reimbursement | 110-4200-0221 | \$0 | \$54 | \$696 | \$0 |
| Worker's Comp Premium | 110-4200-0231 | \$126,817 | \$181,744 | \$138,581 | \$188,112 |
| Worker's Comp Deductible | 110-4200-0232 | \$7,421 | -\$5,069 | \$0 | \$0 |
| FICA/Medicare | 110-4200-0252 | \$139,346 | \$150,182 | \$148,902 | \$160,447 |
| Total Police - Operations: | | \$949,132 | \$936,820 | \$1,037,461 | \$1,259,429 |
| | | | | | |
| Police - Administration | | | | | |
| Worker's Comp Premium | 110-4201-0231 | \$0 | \$5,869 | \$5,869 | \$5,869 |
| Total Police - Administration: | | \$0 | \$5,869 | \$5,869 | \$5,869 |
| | | | | | |
| Police - Support Services | | | | | |
| Comp Time Payout | 110-4202-0103 | | \$0 | \$500 | \$500 |
| Medical Premium Contributions | 110-4202-0211 | \$16,032 | \$35,098 | \$44,256 | \$90,437 |
| Dental Premiums | 110-4202-0213 | \$960 | \$1,920 | \$2,356 | \$4,801 |
| Vision Care | 110-4202-0214 | \$218 | \$437 | \$528 | \$874 |
| Pers | 110-4202-0220 | \$7,085 | \$11,091 | \$15,319 | \$25,525 |
| Workers Compensation | 110-4202-0231 | \$0 | \$0 | \$1,008 | \$6,153 |
| FICA/Medicare | 110-4202-0252 | \$6,720 | \$11,765 | \$16,397 | \$27,112 |
| Total Police - Support Services: | | \$31,015 | \$60,311 | \$80,364 | \$155,402 |
| Total Benefits: | | \$980,148 | \$1,003,000 | \$1,123,695 | \$1,420,700 |
| | | | | | |
| Materials & Services | | | | | |
| Police - Operations | | | | | |
| Laboratory | 110-4200-0313 | \$3,812 | \$4,113 | \$4,500 | \$4,500 |
| Animal Care & Control | 110-4200-0314 | \$32,593 | \$31,500 | \$35,700 | \$30,000 |
| Investigative Medical Serv | 110-4200-0318 | \$0 | \$0 | \$1,950 | \$1,950 |
| Professional Services | 110-4200-0319 | \$40,541 | \$31,839 | \$27,500 | \$87,000 |
| Dues & Memberships | 110-4200-0320 | \$2,528 | \$2,229 | \$3,000 | \$4,000 |
| Equipment Repair & Maint | 110-4200-0351 | \$218 | -\$573 | \$0 | \$0 |
| Rental-Equip & Vehicles | 110-4200-0356 | \$3,483 | \$983 | \$0 | \$0 |
| Rentals - Space | 110-4200-0357 | \$4,733 | \$4,909 | \$4,900 | \$5,211 |
| Telephone & Communication | 110-4200-0362 | \$26,783 | \$20,364 | \$23,000 | \$23,000 |
| Copying/Printing | 110-4200-0365 | \$2,967 | \$1,892 | \$2,800 | \$2,800 |
| Training/Travel Reimbursement | 110-4200-0366 | \$38,141 | \$53,942 | \$40,000 | \$40,000 |
| PD Recruit Training | 110-4200-0367 | \$0 | \$16,962 | \$17,500 | \$10,000 |
| Meetings/City Business | 110-4200-0371 | \$16 | \$569 | \$500 | \$500 |
| Postage | 110-4200-0372 | \$3,984 | \$2,673 | \$4,000 | \$3,000 |
| Evidence Supplies | 110-4200-0374 | \$1,367 | \$1,325 | \$1,000 | \$1,000 |
| General Supplies | 110-4200-0375 | \$13,048 | \$6,260 | \$1,000 | \$1,000 |
| Medical/Safety Supplies | 110-4200-0376 | \$4,413 | \$3,051 | \$2,500 | \$2,500 |
| Small Tools & Equipment | 110-4200-0381 | \$32,832 | \$875 | \$25,000 | \$20,000 |
| Utilities | 110-4200-0383 | \$10,011 | \$6,914 | \$7,500 | \$7,500 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|--------------------|
| Books & Subscriptions | 110-4200-0384 | \$73 | \$0 | \$0 | \$0 |
| Dispatch Services | 110-4200-0386 | \$395,662 | \$410,378 | \$436,217 | \$450,385 |
| Towing | 110-4200-0387 | | \$0 | \$10,000 | \$5,000 |
| Range - Ammo | 110-4200-0388 | | \$0 | \$3,100 | \$3,100 |
| Range - Supplies | 110-4200-0389 | | \$0 | \$500 | \$500 |
| Total Police - Operations: | | \$617,203 | \$600,205 | \$652,167 | \$702,946 |
| | | | | | |
| Police - Support Services | | | | | |
| Professional Services | 110-4202-0319 | \$8,243 | \$60,108 | \$984 | \$500 |
| Total Police - Support Services: | | \$8,243 | \$60,108 | \$984 | \$500 |
| Total Materials & Services: | | \$625,445 | \$660,313 | \$653,151 | \$703,446 |
| | | | | | |
| Allocation to ISF | | | | | |
| Police - Operations | | | | | |
| Fleet Services | 110-4200-0322 | \$293,366 | \$204,383 | \$170,000 | \$204,383 |
| Allocation to IT Service | 110-4200-0396 | \$233,053 | \$260,381 | \$178,416 | \$178,416 |
| Alloc to Facilities Maint | 110-4200-0397 | \$101,808 | \$99,483 | \$70,904 | \$70,904 |
| Overhead Allocation | 110-4200-0800 | \$1,099,753 | \$1,018,951 | \$1,018,951 | \$1,018,951 |
| Cost Allocation contra exp | 110-4200-0802 | \$707 | \$5,300 | -\$22,000 | -\$22,000 |
| Total Police - Operations: | | \$1,728,687 | \$1,588,497 | \$1,416,271 | \$1,450,654 |
| Total Allocation to ISF: | | \$1,728,687 | \$1,588,497 | \$1,416,271 | \$1,450,654 |
| | | | | | |
| Other Expenditures | | | | | |
| Police - Operations | | | | | |
| Social Services Liason Grant | 110-4200-0379 | \$299 | \$0 | \$0 | \$0 |
| Wellness | 110-4200-0380 | \$4,995 | \$10,075 | \$15,000 | \$15,000 |
| Miscellaneous | 110-4200-0619 | \$26,085 | \$9,682 | \$1,225 | \$0 |
| Total Police - Operations: | | \$31,379 | \$19,757 | \$16,225 | \$15,000 |
| | | | | | |
| Police - Support Services | | | | | |
| Supplies - CRU | 110-4202-0375 | \$7,011 | \$25,694 | \$14,688 | \$4,500 |
| Grant Expenses | 110-4202-0379 | \$0 | \$36,768 | \$546 | \$0 |
| Emergency Winter Shelter | 110-4202-0380 | \$0 | \$0 | \$70,000 | \$27,552 |
| Total Police - Support Services: | | \$7,011 | \$62,463 | \$85,235 | \$32,052 |
| Total Other Expenditures: | | \$38,390 | \$82,219 | \$101,460 | \$47,052 |
| Total Expense Objects: | | \$5,350,234 | \$5,538,924 | \$5,609,059 | \$6,434,310 |



Public Safety - Fire

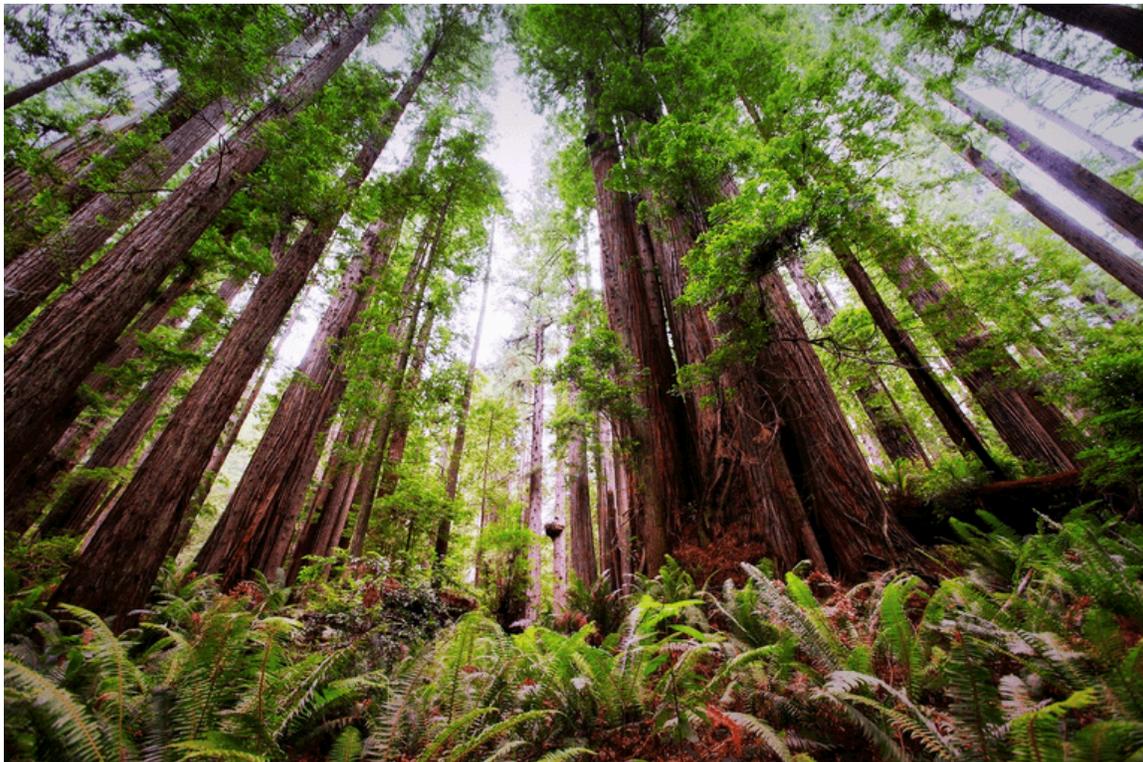


Steve Orsi
Fire Chief

The City of Fort Bragg and the Fort Bragg Rural Fire Protection District (Rural Fire District) jointly provide fire services within their respective boundaries under a Joint Powers Agency (JPA) known as the Fort Bragg Fire Protection Authority (FBFPA). The JPA was formed in FY 1989/90. The FBFPA is a public entity that is separate and apart from both the City and the Rural Fire District. FBFPA has all of the powers relating to fire protection, fire suppression and emergency rescue authorized by law and has the power to contract for the purchase, lease or rental of whatever services or equipment it deems appropriate for its mission. Debts, liabilities, or other obligations of the FBFPA do not accrue to the two agencies that entered into the JPA.

The FBFPA's budget is approved by the FBFPA Board of Directors, the Fort Bragg City Council, and the Rural Fire District Board of Directors. Funding responsibility is shared by the City and the Rural Fire District with the breakdown of operating costs based on a three-year average call ratio. Typically, the City averages a higher percentage of calls and therefore pays a higher percentage of the FBFPA's budget.

The paid staff of the FBFPA is comprised of a Fire Chief, Fire Prevention Officer, Maintenance Engineer and Office Manager. The FBFPA has 29 volunteer firefighters who are also considered employees. Neither the Rural Fire District nor the City has employees whose job responsibilities include the provision of fire services.



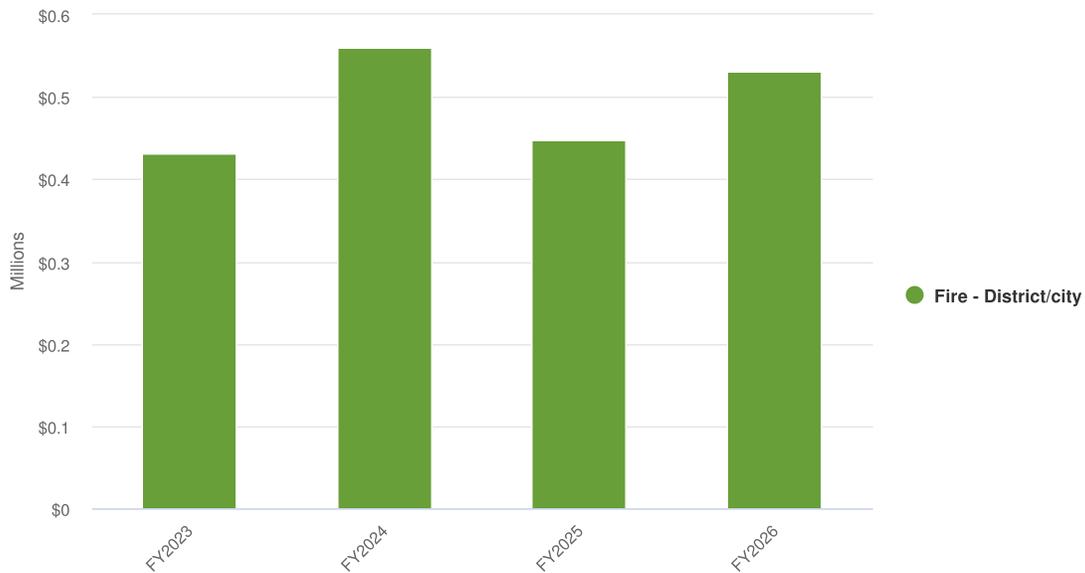
Expenditures by Function

Expenditures for the Fire – District/City function within the Fire Department Fund have experienced notable fluctuations over the past few years. In FY 2024, expenditures increased by 30% to \$560,414, followed by a 20% decrease in FY 2025 to \$448,569. For the upcoming FY 2026 budget, expenditures are projected to rise by 18%, reaching \$531,526. This increase primarily reflects a 3% rise in pension and salary costs.

Additionally, the fire parcel tax expired in 2024, resulting in the loss of a key revenue stream that previously supported fire operations. To help sustain a well-equipped and responsive fire department, the proposed budget includes a \$54,000 transfer from the General Fund to the Fire Equipment Fund.

Looking ahead, City staff and the Fire Department plan to bring forward a proposal for City Council consideration in 2026 to place a new parcel tax on the ballot. This would help ensure a stable and dedicated funding source for fire services in future years.

Budgeted and Historical Expenditures by Function



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Expenditures | | | | | |
| Public Safety | | | | | |
| Fire - District/city | | | | | |
| Pers | 110-4220-0220 | \$14,042.03 | \$13,774.00 | \$15,359.00 | \$16,820.00 |
| Professional Services | 110-4220-0319 | \$416,713.04 | \$546,639.75 | \$448,511.00 | \$514,706.00 |
| Total Fire - District/city: | | \$430,755.07 | \$560,413.75 | \$463,870.00 | \$531,526.00 |
| Total Public Safety: | | \$430,755.07 | \$560,413.75 | \$463,870.00 | \$531,526.00 |
| Total Expenditures: | | \$430,755.07 | \$560,413.75 | \$463,870.00 | \$531,526.00 |



Fort Bragg Tourism Marketing & Promotions



Promote Fort Bragg's vibrant tourism economy; strengthen the Fort Bragg tourism experience; and increase Transient Occupancy Tax and Sales tax revenues.

The City Manager's Office oversees the implementation of Fort Bragg's Visit Fort Bragg/Marketing & Promotion Plan, which is funded from the increased Transient Occupancy Tax (TOT) revenues per Measures AA and AB. The Marketing & Promotion Plan includes the following primary tasks which have been undertaken through contracts with consultants and partner agencies:

- Branding
- Advertising
- Public Relations & Media Outreach
- Website Development
- Interactive & Social Media Marketing
- Collateral & Visitor Information
- Content Development (word/photo/video)
- Creative Support Visit Fort Bragg Committee Special Events

FY 2024/25 Top Accomplishments

1. **Strategic Plan Refinement** - A fully revised Integrated Communications Strategy was developed to drive all destination market efforts for the City of Fort Bragg, including a new Strategic Positioning Concept and refined Communications Goals & Priorities.
2. **KPI-Driven Strategic Initiatives** - Programs were initiated to provide additional, quantifiable analytics of communications efforts through Quantifiable Conversion Analytics, Follower Value, and Hotel Room Bookings.
3. **Next-Level Local Events** - Two new major “destination-worthy” events were conceived and moved into the planning stages
 - o A strategic and creative refresh was done to the website.
 - o Introduction of “Wander” creative direction, promoting Fort Bragg as a “hub” or “stepping off point” for activities on the North Coast. The strategy aims to maintain Fort Bragg visitation and merchant support while increasing awareness of lodging opportunities.
 - o Introduction of Original Search-Optimized Content.
 - o Multiple “listicle-style” online articles were created in a “listicle” or “top 10” style that is highly favored by search engine algorithms. (ex: [24 Hours, Winter Wonderland, Dog Friendly, Company Store, Hiking/Biking](#)).
 - o Increased Hotelier Engagement & Promotions.
 - o [Room With A Brew](#) – New promotion offering hotel vouchers for local beer during Brew Fest during the shoulder season.
 - o [Winter Visit](#) – New promotion offering hotel discounts during the shoulder season.
 - o [Whale Fest](#) – Multiple events over one weekend with seasonal whale watching promoted
 - o Bi-Annual Hotel Mixers – Two events gathered and encouraged lodging partner participation.
 - o Increased Merchant Support.
 - o Fall and Summer [Events Calendars](#) – Updated and featured in outbound communications.
 - o [Gift Shopping](#) – A new landing page created to showcase gifts and categorize stores.
 - o Major Event Progress and Planning – Core objectives: increase visitation and engage younger audiences.
 - o Fort Bragg Bike Race – Bike Monkey, an accomplished bike race production company, has been engaged, and a local Fort Bragg Bike Race Working Group has been formed to develop a route and logistics for a major bike race centered in Fort Bragg. Key factors for success include a downtown Fort Bragg start and finish line and a coastal section of the route. Route planning is ongoing, with an estimated inaugural race to occur in the fall of 2026.
 - o Fort Bragg Music Festival – Explorations are ongoing in the development of a major multi-day music festival held at the city-owned property off Highway 20. Discussions with a music production and promotion company are ongoing, with a festival date to be determined based on venue availability.
 - o The Fort Bragg Blues Festival is an original blues music festival that was launched in May 2025. In collaboration with a local event planner, the festival featured branding, a website, promotional materials, and support from The Idea Cooperative. The weekend-long event was highly successful, with nearly all tickets sold and a significant number of visitors drawn to Fort Bragg for the occasion.
 - o Established Summer & Winter Season Event promotions on the website and downtown banner to increase awareness and visitation for events.
 - o Continued creation and promotion of multiple art and cultural features and stories highlighting local merchants.
 - o Vendor and visitor participation at Magic Market has surged by an impressive 80% compared to the previous year, showcasing the growing appeal and opportunities available at this event.

Key Performance Indicators:

Organic Digital Engagement (July 2024 to June 2025)

- o eNewsletter (July 2024 to June 2024) – 7,400 to over 9,000 subscribers
- o Instagram – 24,700 followers
- o Facebook – 69,000 followers

Paid Media – Online Shoulder Season Promotions

- o 405,000 Impressions
- o 6,510 Site Clicks



Winter Site Traffic – January > March

- 17,000 – 2022
- 22,000 – 2023
- 27,000 – 2024
- 29,000 – 2025

Annual Site Traffic (June > May)

- 62,300 – 2021 > 22
- 68,400 – 2022 > 23
- 94,000 – 2023 > 24
- 103,000 – 2024 > 25



FY 2025/26 Top Priorities

The primary objectives and priorities for the Visit Fort Bragg campaign moving into the 2025 summer season are to:

- Continue working from the revised 2024-2025 Integrated Communications Strategy, building on early successes and learnings gathered about how programs and promotions can be improved.
- Set a first-month Strategic Evaluation to confirm continued promotions and revised KPIs for the coming year.
- Maintain and expand the refined Visit Fort Bragg creative direction, continuing promotions around the Wander theme, adding relevance and meaning to the concept with core audiences.
- Keep current promotional calendar structure (with the return of Fort Bragg Photo Contest), building on learning from both previously established and new promotions to increase participation and effectiveness.
- Set specific KPIs to show tangible performance improvement for all promotions.
- Maintain an online search optimized content strategy, with new content created for the Visit Fort Bragg website and outbound communications tied to increases in site traffic.
- Maintain Shoulder Season Prioritization, using the bulk of promotional resources to drive measurable visitation during traditionally slow periods.
- Maintained momentum and worked towards finalized dates for the two major, tourist attracting events: Fort Bragg Bike Race and Fort Bragg Music Festival, with a goal of having the Music Festival take place in Spring 2026 and the Bike Race scheduled for fall of 2026.
- Continue to focus on lodging communities with promotions tied directly to measurable impact for local hotels.
- Maintain merchant support with ongoing content and promotions, driving customers to local businesses.
- Continue to focus on younger audiences in all communications and promotions. Develop specific KPIs to track age demographics.
- Promote and nurture Fort Bragg's role in a regional Blue Economy initiative through targeted campaigns focusing on the marine environment, sustainability, and technology.



Expenditure Summary

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, designated one percent of TOT collections specifically for marketing Fort Bragg as a premier visitor destination. This focused marketing strategy has contributed to consistent year-over-year growth in TOT revenue since 2017.

For FY 2026, the Marketing and Promotions Budget is proposed at \$305,000, representing a 17% increase from the prior year, primarily driven by expanded funding for community events. This investment reflects the City's ongoing commitment to enhancing the visitor experience and strengthening Fort Bragg's tourism sector.

A key priority for the upcoming fiscal year is increased collaboration with the Visit Fort Bragg Committee to co-sponsor signature events that drive visitation, particularly during the shoulder seasons. The adopted budget allocates \$90,000 to support events such as the enchanting Winter Wonderland, a new Mountain Bike Event pilot, the Blues Festival, and other attractions that showcase the unique charm and vitality of our community while supporting local businesses.

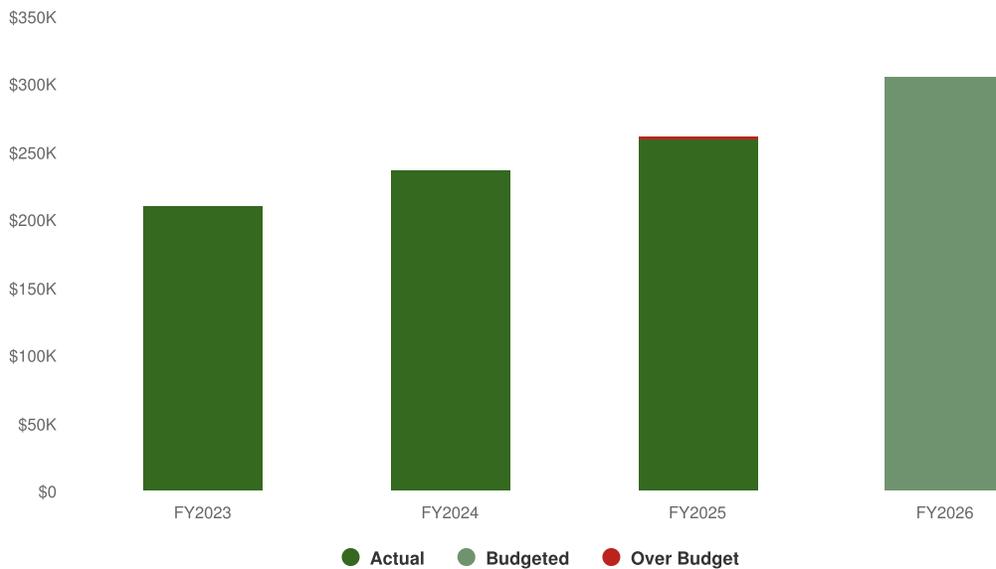
The 2025 Blues Festival proved to be a success, generating \$42,000 in ticket sales. After accounting for expenses, the event netted approximately \$16,000. These proceeds have been included in the FY 2025 revenue projections and will help fund an expanded Blues Festival in 2026.

Additionally, \$180,000 is allocated for professional services to sustain and expand the City's marketing efforts. A Request for Proposals (RFP) for a marketing firm was issued in June 2024 and closed in September 2024, ensuring that the City partners with top-tier expertise to effectively promote Fort Bragg as a destination of choice.

Through these initiatives, we look forward to welcoming more visitors to our beautiful city, delivering memorable experiences, and driving continued support for our local economy.

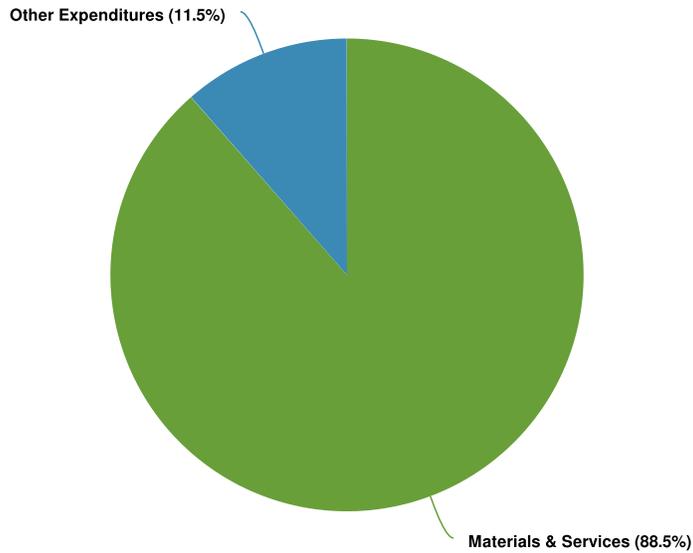
\$305,500 **\$45,350**
(17.43% vs. prior year)

Tourism Marketing and Promotion Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|------------------|------------------------------|---------------------|------------------|
| Expense Objects | | | | | | |
| Materials & Services | | | | | | |
| Professional Services | 110-4321-0319 | \$187,407 | \$191,808 | \$195,032 | \$180,000 | \$180,000 |
| Dues & Memberships | 110-4321-0320 | \$150 | \$150 | \$150 | \$0 | \$0 |
| Training/Travel Reimbursement | 110-4321-0366 | \$0 | \$0 | \$10 | \$0 | \$0 |
| Meetings/Marketing & Promotion | 110-4321-0371 | \$977 | \$500 | \$205 | \$500 | \$500 |
| Events | 110-4321-0382 | \$0 | \$25,000 | \$19,916 | \$45,000 | \$90,000 |
| Books & Subscription | 110-4321-0384 | \$0 | \$0 | \$0 | \$931 | \$0 |
| Total Materials & Services: | | \$188,534 | \$217,458 | \$215,312 | \$226,431 | \$270,500 |
| Other Expenditures | | | | | | |
| Fireworks | 110-4321-0619 | \$21,696 | \$35,000 | \$21,865 | \$35,000 | \$35,000 |
| Total Other Expenditures: | | \$21,696 | \$35,000 | \$21,865 | \$35,000 | \$35,000 |
| Total Expense Objects: | | \$210,230 | \$252,458 | \$237,178 | \$261,431 | \$305,500 |



Planning, Housing & Building



John Smith

Acting Community Development Director

Support the sustainable development of a vibrant economy, an attractive and functional built environment, and top-notch public and private development projects by providing exemplary:

- (i) Long-range planning;*
- (ii) Current project permitting;*
- (iii) Housing & economic development;*
- (iv) Grant writing.*

The Community Development Department is currently comprised of three staff positions: an Assistant Planner, an Administrative Assistant, and a Code Enforcement Officer that assists with planning and building tasks. Staffing is supplemented with the use of consultants as needed. The Community Development Department serves the community by planning for Fort Bragg's future, facilitating housing, guiding and regulating development, and coordinating with the Economic Development and Public Works departments to plan and implement City projects. The Department's work spans a wide range of activities, including:

- **Long-Range Planning:** The Department engages the community, Planning Commission and Council to prepare and implement long-range planning projects such as: Rezoning and LCP Amendments, Formula ordinance and land use code updates, and other projects.
- **Special Projects:** The Department seeks funding for, and oversees the planning and design process, permitting and environmental review, and engineering and construction management for special projects such as the Fort Bragg Coastal Trail and other projects.
- **Current Planning:** The Department works with developers, business owners, and property owners to ensure that new development proposals comply with the City's planning and zoning regulations, through our permitting process.
- **Permitting:** CDD processes and approves all building, sign and Limited Term Permits.

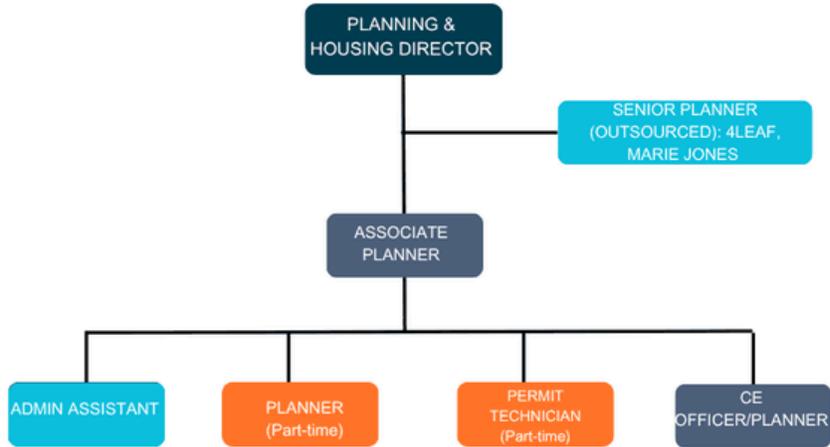
Strategic Goals and Objectives

- Continue to work on the implementation of the Housing Element through code modifications in the inland and coastal zones.
- Implement methods and technologies to enable streamlining and simplification of building and planning permit processing.
- Process all permits in a timely manner and with exceptional customer service.
- Seek grants for priority City projects and activities.
- Continue to undertake and implement new City projects.
- Continue to coordinate with new Economic Development Department to provide more robust developer support
- Continue to undertake and implement new City projects.



Organizational Chart

PLANNING, HOUSING & BUILDING DEPARTMENT



Authorized FTE's

| AUTHORIZED FTE | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|----------------|------|------|------|------|------|------|------|------|------|------|
| CDD Department | 4.3 | 4.8 | 4.8 | 3 | 3.5 | 4 | 4 | 3 | 3.5 | 4 |



FY 2024/25 Top Accomplishments

- 111 Entitlements were approved including those for a Minor Subdivision, two Cannabis Business Permits, a Multifamily Residential project, and preliminary approvals of a new marine mammal warehouse and workshop.
- 7 Accessory Dwelling Unit Building Permit applications were processed and approved.
- 12 Solar installation applications were approved.
- 35 Limited Term Permits were approved.
- Ordinance amendments adopted including: Outdoor Dining, Accessory Dwelling Units, Urban Lot Splits, Planned Unit Development, Tiny Homes, Tiny Home & Manufactured Home Communities.
- Planning approval of a 49 unit low income, senior housing multifamily development project.
- Initiated pursuit of HCD's Pro-Housing designation through parking reduction and simplified design review for multifamily housing.
- Central Business District Parking Strategy adopted, ILUDC ordinance amendments adopted and CLUDC ordinance underway.
- Substantial configuration of new permitting software to enable on-line permit applications and improved efficiency.



Performance Workload Measures

| INDICATORS | 2021 | 2022 | 2023 | 2024 | CHANGE |
|---|------|------|------|------|--------|
| Development Permits (Coastal Development Permits, Use Permits, Design Review, Limited Term Permits, Subdivisions, etc.) | 63 | 83 | 117 | 111 | -5% |
| CEQA Documents (EIRs, MNDs, NDs) | 1 | 2 | 1 | 1 | 0% |
| Building Permits | 146 | 136 | 172 | 145 | +16% |
| Legislative Activity | 4 | 4 | 7 | 12 | +75% |
| Draft Work/On-Going Tasks | 2 | 1 | 1 | 4 | +300% |
| Grants | 3 | 1 | 14 | 0* | -100% |
| Business Licenses-New Awarded | 92 | 90 | 146 | 96 | -34% |
| Sign Permits | 20 | 10 | 20 | 20 | 0% |
| No. Planning Commission | 23 | 21 | 10** | 24 | +140% |
| No. Planning Resolutions | 12 | 30 | 10 | 26 | +160% |
| No. CDC Staff Reports | 10 | 12 | 13 | 15 | +15% |
| Address Listings | 6 | 8 | 9 | 18 | +100% |

Performance/Workload Measures by Calendar Year

*Grants decreased dramatically as a result of the Grants Coordinator position being moved from Community Development to the Economic Development Department at the beginning of the year.



FY 2025/26 Top Priorities

- Stabilize and strengthen the Community Development Department through effective training programs and full staffing levels.
- Continue pursuit of HCD's Pro-Housing Designation
- Streamline the Limited term permit process
- Build the department from within.
- Eliminate the Minor Use Permit and Administrative Design and Review Permit Process.
- Launch Acella Software to streamline permitting process
- One-Stop Shop: On-Board 4Leaf for Building Inspection and Plan Checks to create efficiency (14 day turnaround)
- Coordinate with the City Manager to launch the Community Land Trust.
- Hire a Planning and Housing Director
- Continue to work toward housing goal and implementation of the 2019 Housing Element,
- Seek grants for priority City projects and activities.
- Continue to undertake and implement new City projects.
- Submit a Local Coastal Plan Amendment Application to the Coastal Commission to bring the Coastal Land Use and Development Code in line with the updates made to the Inland Land Use and Development Code.
- Roll out implementation of new permitting software to intake and track building and planning permits and enable on-line application submissions.
- Process development, building and sign permits efficiently and with exceptional customer service.
- Enhance communication with the public regarding permit processes and application requirements through updated brochures and other media.



Expenditures Summary

Community Development (Planning Department)

The FY 2025–26 Budget for the Community Development Department is \$636,000, a \$73,000 increase from the prior year. This reflects restructuring efforts and investments to improve permitting efficiency and address a leadership vacancy.

Current staffing includes an Associate Planner, part-time Planner, Permit Technician, and a Code Enforcement Officer who also supports planning. Following an unsuccessful recruitment for a Planning and Housing Director, the City will continue recruitment in FY 2025–26. In the interim, the City Manager will provide departmental leadership, supported by contracted services from Marie Jones Consulting and 4Leaf, with \$130,000 allocated for professional services.

The City will launch the Acella permitting platform in July to streamline processing, improve transparency, and reduce staff workload. Building inspections and plan checks will also be fully outsourced to reduce reliance on the County of Mendocino and improve service delivery.

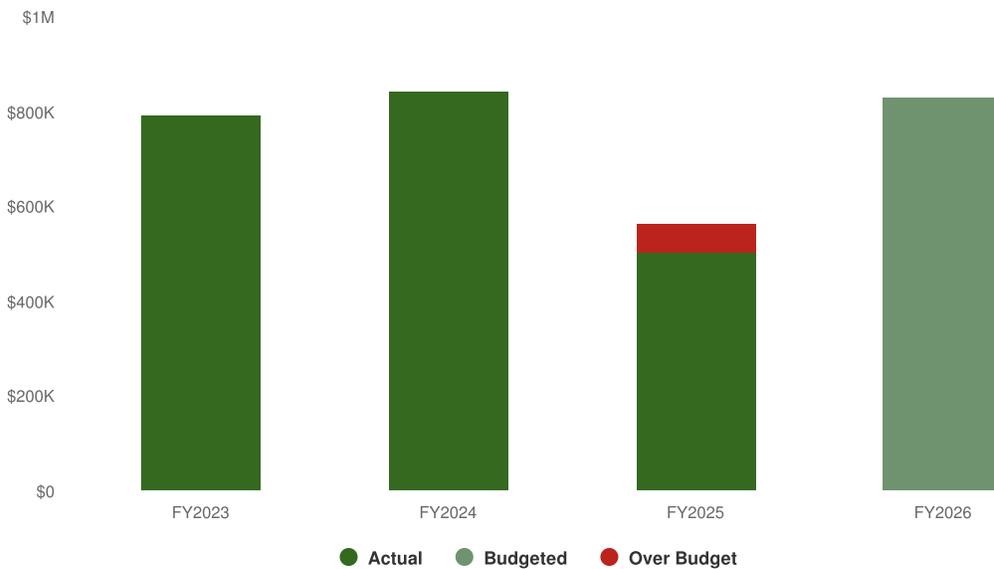
The City is evaluating long-term options for building inspections, including hiring a part-time inspector, renegotiating with the County, or adopting an alternative service model—all aimed at expediting permit timelines and reducing costs for applicants.

A major priority for the year is implementing integrated planning and building software in coordination with Public Works and the City Manager’s Office. With grant funding, the City aims to create an online portal that simplifies applications, enables real-time tracking, increases transparency, and enhances the user experience.

These efforts are designed to transform the Planning Department into a streamlined, business-friendly, one-stop resource that supports sustainable development and delivers on the City Council’s vision for a thriving Fort Bragg.

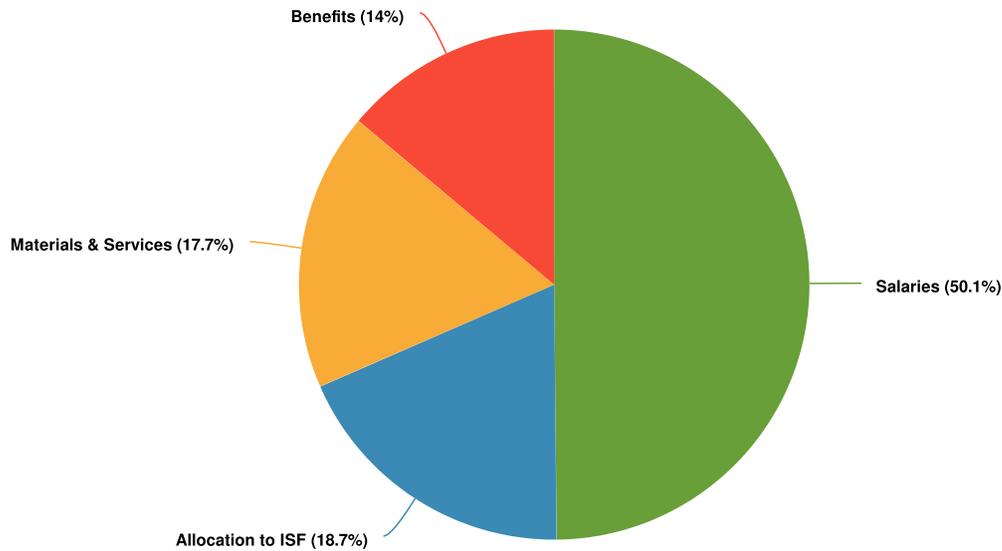
\$830,758 **\$326,996**
 (64.91% vs. prior year)

Community Development Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|------------------|
| Expense Objects | | | | | |
| Salaries | | | | | |
| Salaries & Wages, Regular | 110-4320-0101 | \$283,282 | \$268,424 | \$227,692 | \$405,754 |
| Overtime | 110-4320-0102 | \$1,573 | \$711 | \$1,093 | \$6,386 |
| Comp Time Payout | 110-4320-0103 | \$530 | \$1,945 | \$4,096 | \$3,070 |
| Vacation Payout | 110-4320-0104 | \$9,922 | \$3,672 | \$3,513 | \$0 |
| Sick Leave Payout | 110-4320-0105 | \$1,658 | \$0 | \$0 | \$0 |
| Other Pay | 110-4320-0109 | \$1,000 | \$80 | \$254 | \$600 |
| Total Salaries: | | \$297,965 | \$274,833 | \$236,648 | \$415,811 |
| Benefits | | | | | |
| Misc Insurance Premiums & Fees | 110-4320-0210 | \$768 | \$933 | \$687 | \$1,000 |
| Medical Premium Contribution | 110-4320-0211 | \$31,903 | \$42,913 | \$21,161 | \$34,085 |
| Dental Premiums | 110-4320-0213 | \$1,199 | \$1,931 | \$1,516 | \$2,991 |
| Vision Care | 110-4320-0214 | \$476 | \$546 | \$405 | \$1,092 |
| Pers | 110-4320-0220 | \$21,577 | \$21,460 | \$16,498 | \$36,082 |
| Worker's Comp Premium | 110-4320-0231 | \$4,804 | \$5,462 | \$2,147 | \$8,423 |
| FICA/Medicare | 110-4320-0252 | \$22,039 | \$20,501 | \$18,878 | \$32,268 |
| Total Benefits: | | \$82,765 | \$93,746 | \$61,291 | \$115,941 |
| Materials & Services | | | | | |
| Professional Services | 110-4320-0319 | \$34,585 | \$38,292 | \$87,018 | \$130,000 |
| Dues & Memberships | 110-4320-0320 | \$0 | \$0 | \$500 | \$500 |

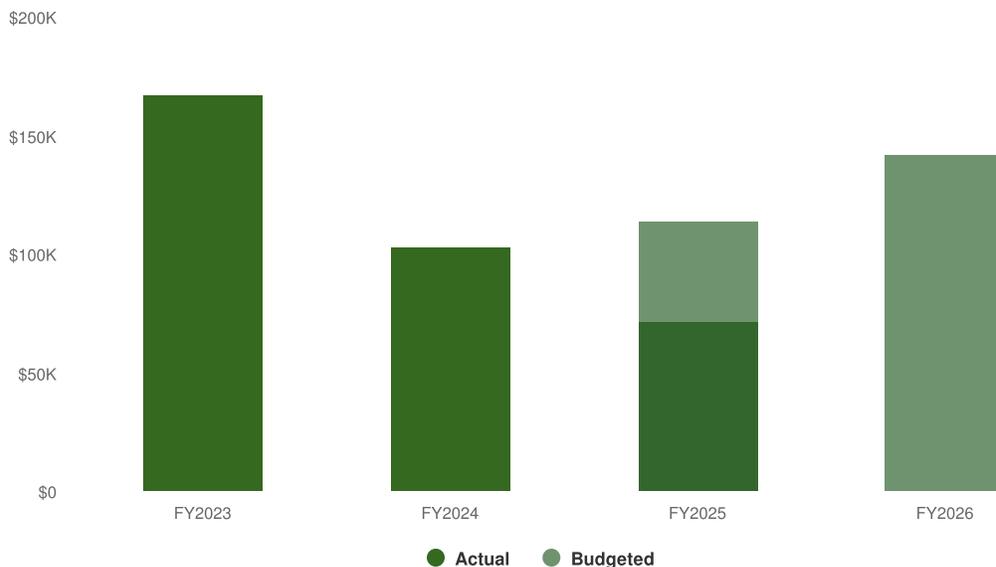


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|------------------|
| Legal Notices | 110-4320-0364 | \$1,823 | \$8,551 | \$8,000 | \$10,000 |
| Training/Travel Reimbursement | 110-4320-0366 | \$1,881 | \$9,921 | \$15,186 | \$5,000 |
| Meetings/City Business | 110-4320-0371 | \$109 | \$321 | \$500 | \$500 |
| Small Tools & Equipment | 110-4320-0381 | \$1,660 | \$1,001 | \$1,000 | \$1,000 |
| Books & Subscriptions | 110-4320-0384 | \$140 | \$0 | \$0 | \$0 |
| Total Materials & Services: | | \$40,198 | \$58,086 | \$112,204 | \$147,000 |
| Allocation to ISF | | | | | |
| Allocation to IT IS | 110-4320-0396 | \$37,289 | \$41,661 | \$26,745 | \$26,745 |
| Alloc to Facilities Maint | 110-4320-0397 | \$8,957 | \$8,753 | \$8,957 | \$8,957 |
| Overhead Allocation | 110-4320-0800 | \$405,108 | \$304,190 | \$336,668 | \$336,668 |
| Cost Allocation contra exp | 110-4320-0802 | -\$217,101 | -\$42,712 | -\$217,101 | -\$217,101 |
| Total Allocation to ISF: | | \$234,253 | \$311,891 | \$155,269 | \$155,269 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefits Allocation | 110-4320-0801 | \$136,427 | \$102,673 | -\$3,263 | -\$3,263 |
| Total Allocated Personnel Costs: | | \$136,427 | \$102,673 | -\$3,263 | -\$3,263 |
| Total Expense Objects: | | \$791,608 | \$841,228 | \$562,148 | \$830,758 |

Revenues Summary

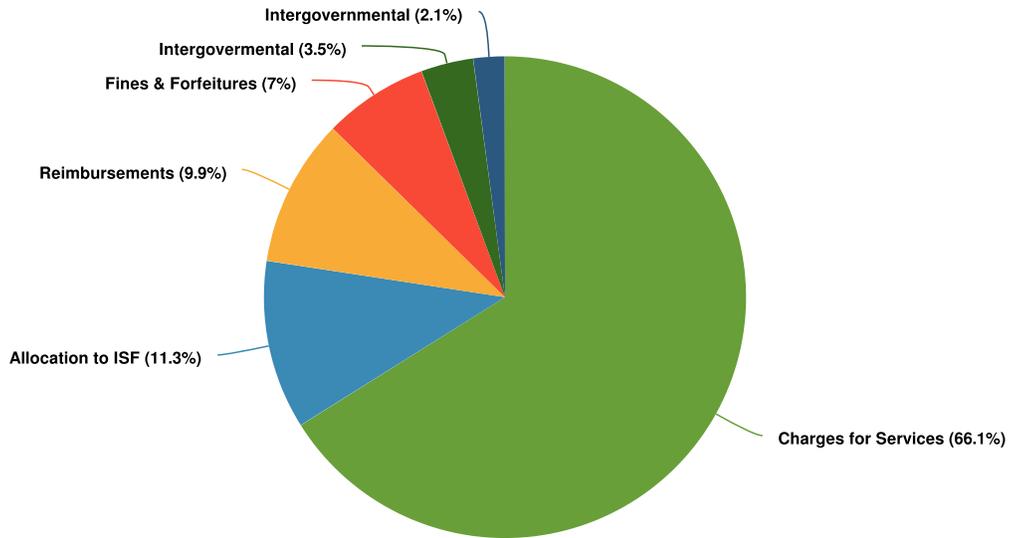
\$142,213
\$28,100
 (24.62% vs. prior year)

Community Development Department Proposed and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|---------------------|------------------------------|---------------------|--------------------|
| Revenue Source | | | | | | |
| Reimbursements | | | | | | |
| City Exp Reimb - DDA | 110-4320-3415 | \$25,854.34 | \$30,000.00 | \$8,018.86 | \$7,000.00 | \$10,000.00 |
| Interfund Reimb - CDD | 110-4320-3497 | \$394.90 | \$5,000.00 | \$304.80 | \$0.00 | \$0.00 |
| Personnel Cost Allocations | 110-4320-3499 | \$4,113.30 | \$10,830.71 | \$1,962.78 | \$4,113.30 | \$4,113.30 |
| Total Reimbursements: | | \$30,362.54 | \$45,830.71 | \$10,286.44 | \$11,113.30 | \$14,113.30 |
| Intergovernmental | | | | | | |
| Grant Staff Time Reimb | 110-4320-3318 | \$89,713.65 | \$228,670.50 | \$49,663.12 | \$1,000.00 | \$3,000.00 |
| Total Intergovernmental: | | \$89,713.65 | \$228,670.50 | \$49,663.12 | \$1,000.00 | \$3,000.00 |
| Charges for Services | | | | | | |
| Const & Demo Ord. Fee | 110-4320-3424 | \$1,945.00 | \$2,121.00 | \$2,065.00 | \$1,320.00 | \$3,000.00 |
| Community Dev Fees | 110-4320-3734 | \$26,800.00 | \$20,000.00 | \$25,669.00 | \$26,000.00 | \$31,000.00 |
| Plan Checks/Building Inspections | 110-4320-3736 | | | | \$0.00 | \$60,000.00 |
| Total Charges for Services: | | \$28,745.00 | \$22,121.00 | \$27,734.00 | \$27,320.00 | \$94,000.00 |
| Fines & Forfeitures | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|---------------|------------------------------|---------------------|------------------------------|---------------------|---------------------|
| Code Enforcement Fees | 110-4320-3735 | \$1,163.00 | \$5,000.00 | \$928.10 | \$21,685.25 | \$10,000.00 |
| Total Fines & Forfeitures: | | \$1,163.00 | \$5,000.00 | \$928.10 | \$21,685.25 | \$10,000.00 |
| Allocation to ISF | | | | | | |
| Business License Surcharge | 110-4320-3702 | \$3,085.68 | \$3,193.00 | \$2,722.28 | \$2,000.00 | \$2,500.00 |
| Sign Application | 110-4320-3715 | \$35.00 | \$100.00 | \$190.00 | \$0.00 | \$200.00 |
| Grading Permits | 110-4320-3732 | \$1,585.00 | \$1,000.00 | \$1,580.00 | \$1,300.00 | \$1,400.00 |
| Building Permit Surcharge | 110-4320-3733 | \$12,336.00 | \$15,000.00 | \$10,067.00 | \$7,000.00 | \$12,000.00 |
| Total Allocation to ISF: | | \$17,041.68 | \$19,293.00 | \$14,559.28 | \$10,300.00 | \$16,100.00 |
| Intergovernmental | | | | | | |
| Intergov Reimbursements | 110-4320-3205 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| Total Intergovernmental: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| Total Revenue Source: | | \$167,025.87 | \$320,915.21 | \$103,170.94 | \$71,418.55 | \$142,213.30 |



Public Works Department



John Smith
Public Works Director

MISSION STATEMENT: *Provide, operate and maintain essential public infrastructure, facilities and services to make everyday life as safe and convenient as possible for Fort Bragg residents, businesses, and visitors. The basic services provided by the Public Works Department include mapping, capital project implementations, inspection, and management, City-owned facility and park maintenance, infrastructure and street maintenance and repair, traffic signage, water intake, treatment and distribution, implementation of SB1383 – organic food waste diversion requirements of Cal/recycle, implementation of the National Pollution Prevention Discharge Elimination Systems Permitting (NPDES) for storm water runoff management, and wastewater collection, treatment and discharge*

The Public Works Department is organized in six divisions - Administration/Engineering, Corporation Yard & Fleet, Street Maintenance, Water Enterprise, and Wastewater Enterprise. The Administration/Engineering Division provides administrative support, fiscal management, and engineering services to the Public Works Department. It is also responsible for the implementation of the City's Capital Improvement Program and works closely with various regulatory agencies to maintain permit compliance. The Corporation Yard & Fleet Division is responsible for maintenance of city streets including painted curbs, crosswalks, and signage; maintenance and repairs of the City's wastewater collection lines, storm drains, water distribution system, utility meters, and, fire hydrants. The Public Works crew also responds to sewage overflows and water service line leaks. Fleet is responsible for the maintenance of all City vehicles, heavy equipment, and other large pieces of equipment owned by the City. The Public Works field crew also provides support for many civic and community events. Water and Wastewater Enterprises are operated as separate funds and are presented in separate sections of this budget. In the past year, housing and environmental review capabilities have been added to further strengthen the Department's skills base.

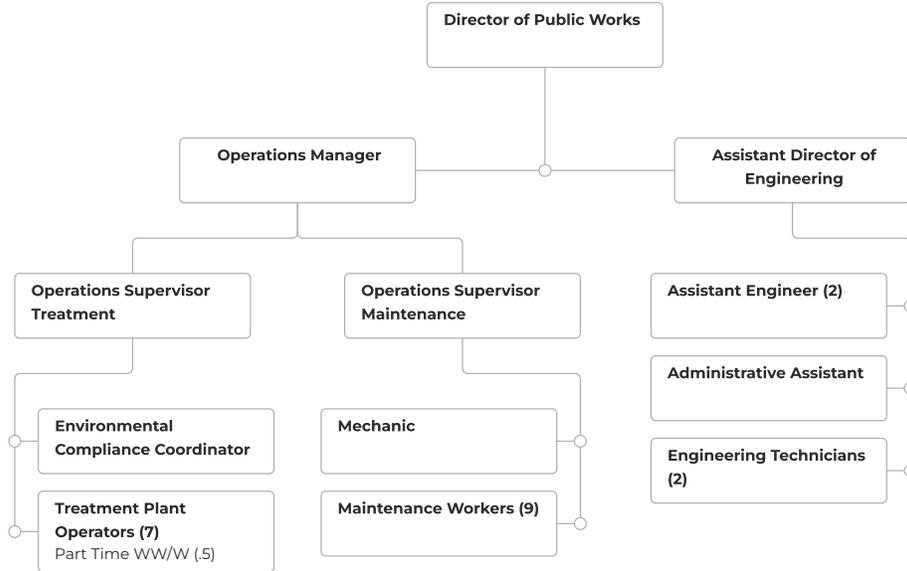
Strategic Goals and Objectives

- Provide coordinated oversight and management of six divisions within the Public Works Department.
- Ensure that employees are given essential safety training and job-skills training. Provide employees with adequate resources to safely and effectively complete their work.
- Implement employee policies and procedures in accordance with all federal, State, and local rules and regulations.
- Perform necessary physical and operational activities at each City-owned facility and City infrastructure to stay current with constantly evolving regulatory requirements.
- Directly or through the use of consultants, manage and inspect the City's capital projects to ensure the quality of workmanship, timeliness, and conformance with plans and technical specifications, and budgetary constraints.
- Pursue additional grants and revenue sources, strive for cost-efficiencies, and reduce costs to the General Fund and Enterprise Funds.
- Strive for energy efficiency in the operation of all City-owned facilities and continue innovating sustainability measures.
- Enhance public travel by providing a safe, durable, multi-modal road network that fully includes pedestrians, bicycling, transit, and other modes of transportation. Provide for a smooth flow of traffic throughout the City.
- Maintain customer satisfaction and continue to be responsive to citizen inquiries and concerns.



Organizational Chart

Public Works Department



Authorized FTE's

| AUTHORIZED FTE | FY16 | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|-------------------------|------|------|------|------|------|------|------|------|------|------|
| Public Works Department | 12.6 | 14 | 14 | 15.8 | 19 | 21.5 | 28 | 18.5 | 20.5 | 19 |
| Enterprise Department | 8 | 8 | 8 | 8 | 8 | 7 | 7.5 | 7.5 | 7.5 | 10 |



FY 2024/25 Top Accomplishments

- **Reservoir Property:** On March 31, 2023, the City finalized the purchase of six (6) parcels totaling 582 acres (the Property), located adjacent to Highway 20 and abutting the Summers Lane Reservoir property. The primary objective of the purchase is to construct three (3) reservoirs each, approximately the size of Summers Lane Reservoir, which is 45 acre-feet. The design contract and environmental contract was awarded in August 2024 with a goal of constructing the reservoirs in a few years.
- **2025 Pavement Preservation:** The City of Fort Bragg has identified 27 street segments throughout town, equivalent to 7.2 miles of City Street. All roadways included in the project will receive a rapid-setting slurry seal, asphalt pavement patching, and crack sealing as identified in the plans. Additionally, 17 curb ramps will be improved to ADA standards, and striping will be applied to the completed roadways. The design contract was awarded in April 2024 with bid documents out for solicitation in May 2025.
- **Oneka Seawater Desalination Buoy Design Pilot Study:** The City and Oneka Technologies are partnering to deploy California's first wave-powered desalination project. The entire desalination process will take place about ½ mile offshore from the modular buoy. The energy from the ocean activates a wave-actuated pump that moves seawater through reverse osmosis membranes, delivering fresh water through an underwater pipe to shore at the City's Waste Water Treatment Facility. The City was awarded \$1,490,000 by the Department of Water Resources to complete the pilot study.
- **Bainbridge Park Improvements:** In June 2023, the City was awarded \$2M by the State Park Program Funding Prop 68 for the implementation of several features of the Bainbridge Park Master Plan. In accordance with the grant scope, design amenities of the project will include; construction of a new multi-use pavilion and artificial surface soccer pitch with lights, new public art and landscaping, master lighting control system and new lights, poured ADA surfacing for the playground area, camera system, cosmetic and maintenance upgrades to existing bathroom facilities, and incorporation of existing drainage into the park layout. The design contract was awarded in September 2023 to Melton Design Group. Council awarded the construction contract to A.B.S Builders in April 2025. Construction is anticipated to start in summer 2025.
- **EV Fleet Charging Station:** In September 2022, City Council gave direction to proceed with USDA Funding for the purchase of Electric Fleet Vehicles for the Police Department. The Police Department has purchased six fully electric vehicles. In order for the vehicles to be Fleet ready, Electric Vehicle Supply Equipment (EVSE) needs to be installed at the Police Department. This project included the design of the stations currently underway and the purchase and installation of the new charging equipment, which consists of two Level-II AC Chargers and two Level-III DC Fast Chargers from ChargePoint. The design contract was awarded in April 2023 and the construction contract awarded in December 2024. Construction was completed in May 2025.
- **Town Hall Retrofit & Bathroom Remodel:** The Town Hall and Facilities project will repair damage caused by moisture at the Town Hall building and retrofit the restrooms to make them more accessible and visible for public use. Council awarded the design contract for this project in April 2023 and awarded the construction contract March 2025. Construction is underway with estimated completion in FY 25/26.
- **Art and Recycling Beautification:** The City was awarded a \$267,000 grant from the Clean California Local Grant Program. This project will result in the curation and addition of 55 new and 20 renovated eye-catching art-wrapped dual waste/recycling bins strategically placed in three distinct high trash generating areas in the City. The City has partnered with the Fort Bragg Unified School District art department to use art created by students for the bins. The bins have arrived and are gradually being deployed across the city.
- **Raw Water Line Replacement:** The raw water line is 15,000 LF of transmission line and appurtenances from the City's Water Treatment Facility to Summers Lane Reservoir and from Highway 20 to Waterfall Gulch. This pipeline is critical to the secure supply of raw water from the City's best quality sources, and the existing pipeline is nearing the end of its service life. In 2022/23 the City was awarded a grant in the amount of \$8,800,000, for completion of this project. The project design is complete and the permitting process is underway. Council awarded the contract to T&S Construction in February 2024. Construction commenced in June 2024 and reached 30% completion prior to its winter suspension in November 2024. Work will continue in the spring 2025 when the weather conditions improve.



- **Water Meter Replacement Project:** The scope of work for this project included the removal of existing water meters and installation of new ultrasonic water meters using a cellular-based, fixed-network meter reading system in and around the City of Fort Bragg. This project was funded by CDBG. The installation started in 2023, but delays in meter delivery caused a postponement, and the project is now expected to be completed in 2025.
- **Water Treatment Plant Overhaul:** The City's water treatment plant is undergoing construction for significant rehabilitation. The rehab project consists of rehabilitation of the Filter Treatment Units (FTUs), upgrades to the water plant piping, including flow meters and valves, Repair, upgrade, and construction of water treatment plant buildings, Rehabilitation of Tank #2, Demolition of the old clarifier, lining of the adjoining raw water and backwash ponds, upgrades to the Supervisory Control And Data Acquisition (SCADA) control system, Replacement of the chemical feed pumps, relocation of the laboratory, and other miscellaneous site improvements. The City was awarded a grant in the amount of \$12,200,000 from the Drinking Water State Revolving Fund. Council awarded the construction contract to Wahlund Construction in February 2024 and construction is anticipated to be completed in summer 2025.
- **Municipal Broadband Utility Project:** In September 2024 the City was awarded \$10.3 M in grant funding from the California Public Utilities Commission to implement the municipal broadband utility project. This new utility will bring fast, reliable, and affordable fiber internet to every home and business within city limits. The fiber network is designed with a centralized data hub and 15 distribution areas. Using horizontal directional drilling, crews will install conduit and fiber underground—primarily beneath sidewalks and alleys—connecting to a fiber terminal located near the edge of the city's right-of-way at each property. Phase II of the project will involve installing service drops to individual properties once service is requested. The Construction contract for phase 1 was awarded to HP Communications Inc. in March 2025. Construction is underway and is anticipated to be completed in FY 25/26.
- **Facilities Solar:** The scope of work for this project includes installation of solar panels at six city facilities – City Hall, Fire Department, Police Department, CV Starr Community Center, Wastewater Treatment, and Water Treatment. This project was awarded to Syserco Energy Solutions Inc. in June 2024 to design and build the system. The design plans are complete and construction is anticipated to start summer 2025.
- **CV Starr Projects:** The construction contracts for the HVAC system replacement and skylights repair projects have been awarded, with work expected to begin in FY 25/26.
- **Other Projects:** Other miscellaneous projects completed this year include, Fire Station roof replacement, City Hall roof replacement, City Hall flooring replacement, Sidewalk improvements project, and emergency storm drain repairs on N McPherson Street.





PERFORMANCE / WORKLOAD MEASURES

| INDICATORS | 2020 | 2021 | 2022 | 2023 | 2024 |
|---------------------------------------|-------|--------|--------|--------|--------|
| PUBLIC WORKS | | | | | |
| Total cost of Projects budgeted - CIP | \$5 M | \$20 M | \$24 M | \$32 M | \$30.2 |
| Grading Permits | 3 | 1 | 1 | 5 | 2 |
| Encroachment Permits issued | 41 | 35 | 57 | 34 | 40 |
| Traffic Committee requests processed | 25 | 27 | 17 | 19 | 19 |
| MAINTENANCE | | | | | |
| Streets (miles) | 27.5 | 27.5 | 27.5 | 27.75 | 27.75 |
| Alleys (miles) | 19 | 19 | 19 | 19 | 19 |
| Storm drains (miles) | 10 | 10 | 10 | 10 | 10 |
| Miles of Streets Swept | | | | 847.5 | 835 |
| Potholes filled (yards) | | | | 60 | 80 |

FY 2025/26 Top Priorities

- Staffing: To maintain a workforce that is adequately sized and skilled to meet the demands of our operations while prioritizing employee satisfaction and well-being.
- Coordinate with Planning to Launch Acella to stream-line the permitting process.
- Coordinate with the new Parks & Recreation Department to transition Parks and Facilities.
- Infrastructure Maintenance and Rehabilitation: Regular maintenance and repair of roads, sidewalks, and other public infrastructure to ensure the safety and functionality of the transportation network. This year, Public Works will work on re-painting curbs and crosswalks, specifically extending red curbs to comply with state law.
- Water and Sewer System Maintenance: Ensuring the reliable operation and maintenance of water supply systems and sewage treatment, to protect public health and the environment. The new regulation requires identifying the type of pipe used on the customer side of water meters to verify there are no lead service lines. This is a project that will begin this year.
- Emergency Response Planning and Preparedness: Developing and updating emergency response plans for natural disasters, extreme weather events, and other emergencies to ensure the safety and well-being of the community.
- Waste Management and Recycling: Implementing effective waste management strategies, including recycling and food waste diversion programs, to reduce landfill waste and promote environmental sustainability.
- Traffic Management and Transportation Planning: Improving traffic flow, enhancing road safety measures, and developing sustainable transportation options.
- Sustainability and Resilience Initiatives: Promoting sustainability practices and resilience measures to mitigate the impacts of climate change, protect natural resources, and enhance the long-term viability of the community's infrastructure. This year's Capital projects include numerous resiliency projects like the facilities solar project, design of the reservoirs, recycled water, and Oneka desalination.
- Community Engagement and Outreach: Engaging with residents, businesses, and stakeholders to gather feedback, address concerns, and foster collaboration on public works projects and initiatives.
- Technology Upgrades: Continue to implement technology upgrades, such as GIS mapping systems, asset management software, and smart sensors, to improve efficiency, data management, and decision-making processes within the department.

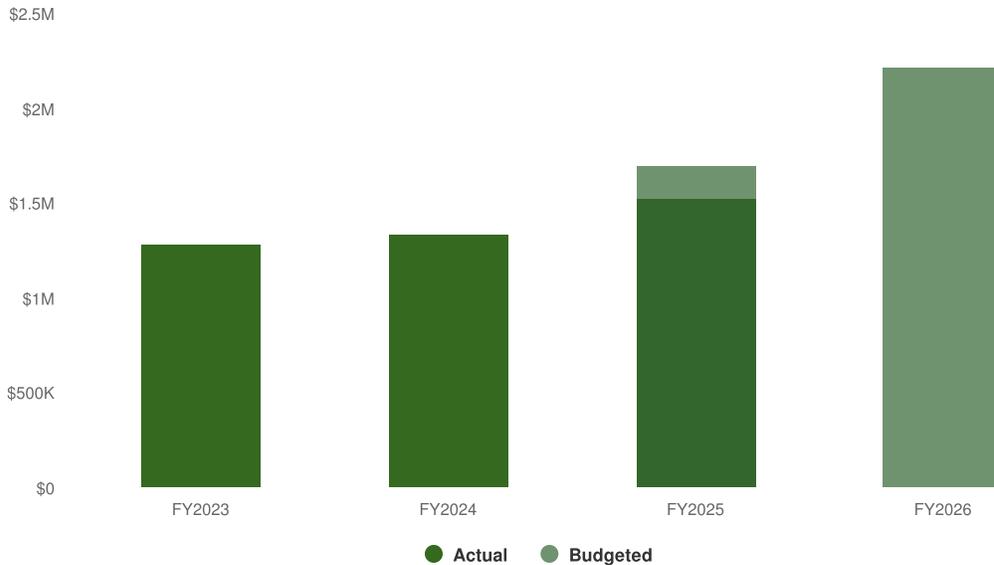


Expenditures

The Public Works Department for FY 25/26 is \$2,216,450 and includes Engineering, Corporation Yard, Street Maintenance, Storm Drains and Traffic Safety. The increase of \$518,630 from the prior year is due to the one-time purchase of Street's Equipment of \$319,000 to build up our Paving Crew in-house in 2026.

\$2,216,450 **\$518,630**
 (30.55% vs. prior year)

Public Works Adopted and Historical Budget vs. Actual



The Public Works Department budget for FY 2025 is \$2.2 million, reflecting a 30% increase—or approximately \$518,630—compared to the prior fiscal year. Given the significant volume of Capital Improvement Projects (CIP) related to water, streets, and wastewater infrastructure, the Engineering Division onboarded two additional Engineering Technicians during the FY 23/24 fiscal year. Concurrently, the Public Works Analyst position was eliminated and reclassified into an Administrative Assistant role to better support departmental operations.

The FY 2025 budget reflects a prioritized investment in workforce development, with increased allocations for training and travel to support employee growth and long-term organizational benefits. A notable change in the budget methodology involves the cost allocation for Corporation Yard personnel. In FY 2024, 100% of Corporation Yard labor costs are budgeted within the General Fund under the Corporation Yard Department, with a year-end true-up based on actual hours worked on Water and Wastewater Enterprise Fund activities. Additionally, a seasonal maintenance worker was transitioned into a full-time position in the prior fiscal year, increasing the department's full-time equivalent (FTE) count to eight.

Streets and Maintenance costs are projected to rise, particularly due to a \$16,000 increase in utilities and professional services. These increases are partially offset by a decrease in Traffic and Safety expenditures due to one-time purchases made in the prior fiscal year. Utilities are projected to increase by approximately 4%. Overall, all other expenditure categories remain relatively stable with minimal year-over-year variance. \$354,023 for a one-time Street Maintenance equipment purchase

The Corporation Yard is proposing a 32.9% increase in personnel costs, primarily due to the revised cost allocation strategy and the redistribution of maintenance worker hours between the General Fund and the Water and Wastewater Enterprise Funds. This increase also reflects COLA adjustments and promotional advancements approved in 2025, with the full annual impact to be realized in the FY 2026 budget.

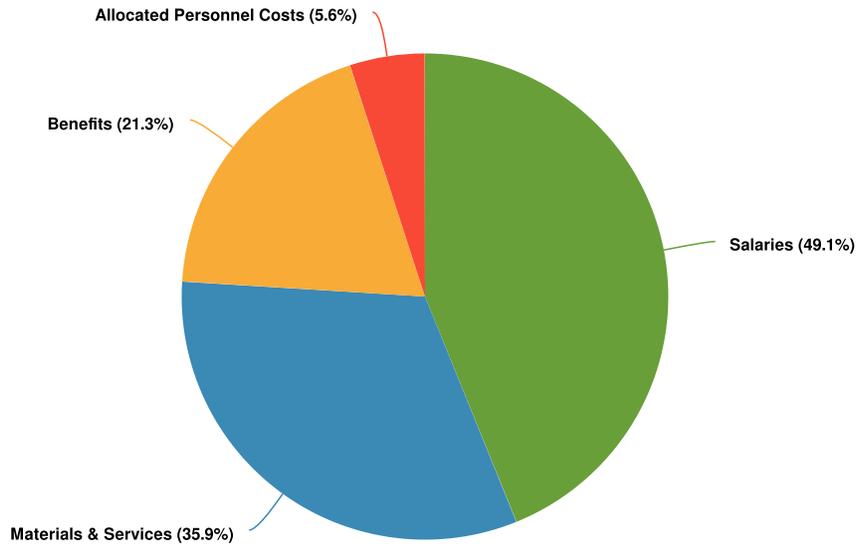
Key one-time expenditures include:

- \$80,000 for the Minnesota/Riverview Storm Drain Repair project



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|--------------------|
| Expense Objects | | | | | |
| Salaries | | | | | |
| Engineering | | | | | |
| Salaries & Wages, Regular | 110-4330-0101 | \$482,981 | \$544,604 | \$538,569 | \$624,293 |
| Overtime | 110-4330-0102 | \$0 | \$643 | \$2,653 | \$4,824 |
| Comp Time Payout | 110-4330-0103 | \$396 | \$215 | \$1,863 | \$3,000 |
| Vacation Payout | 110-4330-0104 | \$10,475 | \$3,982 | \$614 | \$3,000 |
| Sick Leave Payout | 110-4330-0105 | \$90 | \$0 | \$0 | \$0 |
| Other Pay | 110-4330-0109 | \$3,496 | \$13,529 | \$31,077 | \$31,388 |
| Total Engineering: | | \$497,437 | \$562,972 | \$574,775 | \$666,504 |
| Corporation Yard | | | | | |
| Salaries & Wages, Regular | 110-4570-0101 | \$267,360 | \$240,923 | \$298,597 | \$396,918 |
| Overtime | 110-4570-0102 | \$2,923 | \$2,529 | \$4,184 | \$6,107 |
| Comp Time Payout | 110-4570-0103 | \$2,810 | \$3,334 | \$4,573 | \$5,000 |
| Vacation Payout | 110-4570-0104 | \$642 | \$2,347 | \$2,913 | \$3,000 |
| Sick Leave Payout | 110-4570-0105 | \$0 | \$670 | \$0 | \$0 |
| Other Pay | 110-4570-0109 | \$9,749 | \$10,175 | \$10,914 | \$10,000 |
| Total Corporation Yard: | | \$283,484 | \$259,976 | \$321,181 | \$421,025 |
| Total Salaries: | | \$780,922 | \$822,949 | \$895,956 | \$1,087,529 |
| Benefits | | | | | |
| Engineering | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|------------------|
| Misc Insurance Premiums & Fees | 110-4330-0210 | \$1,333 | \$1,791 | \$1,992 | \$1,472 |
| Medical Premium Contribution | 110-4330-0211 | \$60,472 | \$83,766 | \$75,198 | \$80,341 |
| Dental Premiums | 110-4330-0213 | \$3,384 | \$4,324 | \$4,686 | \$4,709 |
| Vision Care | 110-4330-0214 | \$763 | \$1,203 | \$1,359 | \$1,531 |
| Pers | 110-4330-0220 | \$71,470 | \$48,177 | \$67,411 | \$61,767 |
| Educational Reimbursement | 110-4330-0221 | \$0 | \$925 | \$0 | \$0 |
| Worker's Comp Premium | 110-4330-0231 | \$8,342 | \$11,008 | \$12,620 | \$16,593 |
| FICA/Medicare | 110-4330-0252 | \$36,471 | \$41,291 | \$42,232 | \$49,530 |
| Total Engineering: | | \$182,236 | \$192,486 | \$205,498 | \$215,944 |
| | | | | | |
| Corporation Yard | | | | | |
| Misc Ins Premiums & Fees | 110-4570-0210 | \$935 | \$907 | \$1,938 | \$2,532 |
| Medical Premium Contribution | 110-4570-0211 | \$63,706 | \$64,530 | \$82,654 | \$107,649 |
| Uniforms | 110-4570-0212 | \$5,355 | \$5,651 | \$5,489 | \$6,000 |
| Dental Premiums | 110-4570-0213 | \$3,933 | \$3,580 | \$7,115 | \$6,404 |
| Vision Care | 110-4570-0214 | \$944 | \$851 | \$1,154 | \$1,162 |
| PERS | 110-4570-0220 | \$42,013 | \$23,492 | \$45,092 | \$50,739 |
| Worker's Comp Premium | 110-4570-0231 | \$48,772 | \$40,852 | \$22,828 | \$50,768 |
| Worker's Comp Deductible | 110-4570-0232 | \$310 | \$21 | \$0 | \$0 |
| FICA/Medicare | 110-4570-0252 | \$19,710 | \$19,232 | \$16,872 | \$30,222 |
| Total Corporation Yard: | | \$185,678 | \$159,114 | \$183,143 | \$255,476 |
| Total Benefits: | | \$367,914 | \$351,600 | \$388,641 | \$471,420 |
| | | | | | |
| Materials & Services | | | | | |
| Engineering | | | | | |
| Engineering | 110-4330-0310 | \$541 | \$24,878 | \$40,000 | \$40,000 |
| Professional Services | 110-4330-0319 | \$1,064 | \$12,472 | \$8,000 | \$8,000 |
| Training/Travel Reimbursement | 110-4330-0366 | \$1,328 | \$1,535 | \$8,000 | \$8,000 |
| Meetings / City Busines | 110-4330-0372 | | \$0 | \$300 | \$500 |
| Licenses & Permits | 110-4330-0373 | \$350 | \$290 | \$400 | \$600 |
| Boot Expense | 110-4330-0377 | \$591 | \$682 | \$375 | \$375 |
| Small Tools & Equipment | 110-4330-0381 | \$472 | \$728 | \$500 | \$700 |
| Books & Subscriptions | 110-4330-0384 | \$199 | \$113 | \$200 | \$200 |
| Total Engineering: | | \$4,545 | \$40,698 | \$57,775 | \$58,375 |
| | | | | | |
| Street Maintenance | | | | | |
| Professional Services | 110-4520-0319 | \$11,022 | \$19,230 | \$40,000 | \$30,000 |
| General Supplies | 110-4520-0375 | \$836 | \$12,601 | \$12,000 | \$8,000 |
| Safety Maintenance | 110-4520-0376 | \$0 | \$10,500 | \$5,000 | \$5,000 |
| Equipment | 110-4520-0381 | | \$0 | \$0 | \$354,023 |
| Utilities | 110-4520-0383 | \$108,005 | \$130,477 | \$125,000 | \$130,000 |
| Total Street Maintenance: | | \$119,863 | \$172,808 | \$182,000 | \$527,023 |
| | | | | | |
| Streets-Storm Drains | | | | | |
| Professional Services | 110-4522-0319 | \$341 | \$441 | \$53,620 | \$80,000 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|------------------------------|---------------------|-------------------|
| Training/Travel Reimbursement | 110-4522-0366 | \$0 | \$0 | \$500 | \$500 |
| Licenses & Permits | 110-4522-0373 | \$7,067 | \$7,067 | \$8,000 | \$7,700 |
| General Supplies | 110-4522-0375 | \$6,007 | \$6,555 | \$7,700 | \$5,000 |
| Total Streets-Storm Drains: | | \$13,415 | \$14,063 | \$69,820 | \$93,200 |
| | | | | | |
| Corporation Yard | | | | | |
| Professional Services | 110-4570-0319 | \$230 | \$1,645 | \$1,000 | \$2,000 |
| Dues & Memberships | 110-4570-0320 | \$2,970 | \$0 | \$800 | \$800 |
| Training/Travel Reimbursement | 110-4570-0366 | \$0 | \$3,885 | \$2,000 | \$3,000 |
| Licenses & Permits | 110-4570-0373 | \$1,426 | \$2,190 | \$2,190 | \$2,400 |
| General Supplies | 110-4570-0375 | \$4,634 | \$2,906 | \$6,000 | \$6,000 |
| Medical/Safety Supplies | 110-4570-0376 | \$1,392 | \$2,981 | \$4,000 | \$4,500 |
| Boot Expense | 110-4570-0377 | \$1,167 | \$1,590 | \$2,000 | \$2,200 |
| Small Tools & Equipment | 110-4570-0381 | \$245 | \$36 | \$1,500 | \$2,300 |
| Total Corporation Yard: | | \$12,064 | \$15,234 | \$19,490 | \$23,200 |
| | | | | | |
| Traffic Safety | | | | | |
| Professional Services | 110-4840-0319 | \$50,140 | \$1,491 | \$5,426 | \$65,000 |
| General Supplies | 110-4840-0375 | \$26,950 | \$22,030 | \$20,000 | \$20,000 |
| Utilities | 110-4840-0383 | \$7,398 | \$8,283 | \$8,500 | \$9,500 |
| Total Traffic Safety: | | \$84,488 | \$31,804 | \$33,926 | \$94,500 |
| Total Materials & Services: | | \$234,374 | \$274,606 | \$363,011 | \$796,298 |
| | | | | | |
| Allocation to ISF | | | | | |
| Engineering | | | | | |
| Allocations to IT IS | 110-4330-0396 | \$51,272 | \$57,284 | \$85,584 | \$85,584 |
| Alloc to Facilities Main | 110-4330-0397 | \$6,718 | \$6,565 | \$6,718 | \$6,718 |
| Cost Allocation Contra Exp | 110-4330-0802 | -\$26,064 | -\$43,696 | -\$38,129 | -\$38,129 |
| Total Engineering: | | \$31,926 | \$20,153 | \$54,173 | \$54,173 |
| | | | | | |
| Street Maintenance | | | | | |
| Fleet Services | 110-4520-0322 | \$83,657 | \$52,312 | \$52,312 | \$52,312 |
| Overhead Allocation | 110-4520-0800 | \$155,271 | \$153,855 | \$153,855 | \$153,855 |
| Total Street Maintenance: | | \$238,928 | \$206,167 | \$206,167 | \$206,167 |
| | | | | | |
| Streets-Storm Drains | | | | | |
| Fleet Services | 110-4522-0322 | \$11,570 | \$7,475 | \$11,570 | \$11,570 |
| Overhead Allocation | 110-4522-0800 | \$71,617 | \$88,890 | \$71,617 | \$71,617 |
| Total Streets-Storm Drains: | | \$83,187 | \$96,364 | \$83,187 | \$83,187 |
| | | | | | |
| Corporation Yard | | | | | |
| Allocation to IT Int Serv Fund | 110-4570-0396 | \$13,983 | \$15,623 | \$13,983 | \$0 |
| Alloc to Fac Maint Fund | 110-4570-0397 | \$33,407 | \$32,644 | \$33,407 | \$33,407 |
| Cost Allocation Contra Exp | 110-4570-0802 | -\$769,178 | -\$811,320 | -\$826,137 | -\$826,137 |
| Total Corporation Yard: | | -\$721,788 | -\$763,053 | -\$778,747 | -\$792,730 |



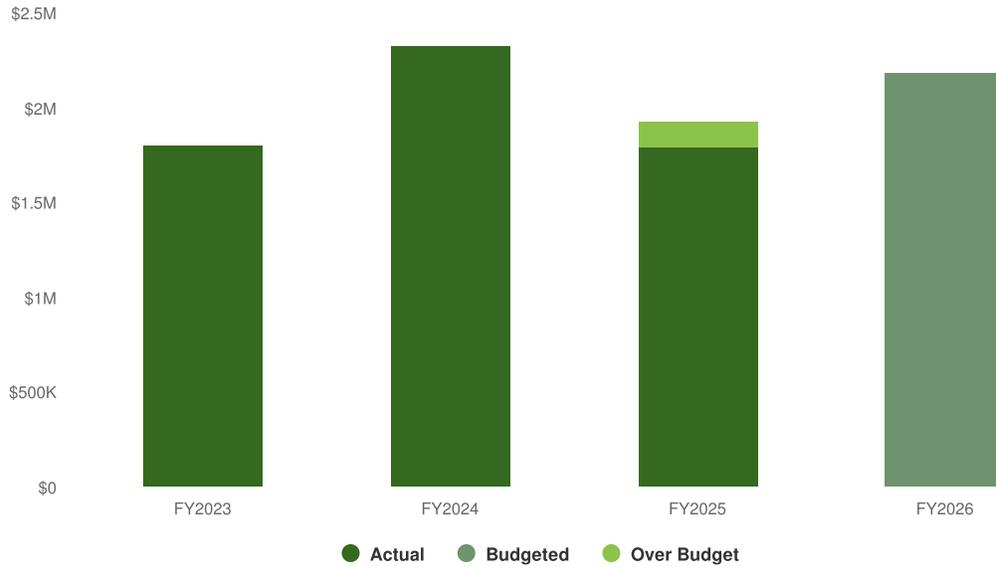
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Traffic Safety | | | | | |
| Fleet Services | 110-4840-0322 | \$11,079 | \$8,035 | \$4,552 | \$4,552 |
| Overhead Allocation | 110-4840-0800 | \$115,119 | \$124,025 | \$124,025 | \$124,025 |
| Salary/Benefit Allocation | 110-4840-0801 | \$40,411 | \$58,326 | \$58,326 | \$58,326 |
| Total Traffic Safety: | | \$166,610 | \$190,385 | \$186,902 | \$186,902 |
| Total Allocation to ISF: | | -\$201,137 | -\$249,985 | -\$248,319 | -\$262,302 |
| Allocated Personnel Costs | | | | | |
| Engineering | | | | | |
| Salary/Benefits Allocation | 110-4330-0801 | \$0 | \$15,103 | \$2,370 | \$2,370 |
| Total Engineering: | | \$0 | \$15,103 | \$2,370 | \$2,370 |
| Street Maintenance | | | | | |
| Salary/Benefit Allocation | 110-4520-0801 | \$56,826 | \$75,863 | \$75,863 | \$75,863 |
| Total Street Maintenance: | | \$56,826 | \$75,863 | \$75,863 | \$75,863 |
| Streets-Storm Drains | | | | | |
| Salary/Benefits Allocation | 110-4522-0801 | \$33,403 | \$47,871 | \$33,403 | \$33,403 |
| Total Streets-Storm Drains: | | \$33,403 | \$47,871 | \$33,403 | \$33,403 |
| Corporation Yard | | | | | |
| Salary/Benefits Allocation | 110-4570-0801 | \$11,869 | \$679 | \$11,869 | \$11,869 |
| Total Corporation Yard: | | \$11,869 | \$679 | \$11,869 | \$11,869 |
| Total Allocated Personnel Costs: | | \$102,097 | \$139,516 | \$123,505 | \$123,505 |
| Total Expense Objects: | | \$1,284,170 | \$1,338,686 | \$1,522,794 | \$2,216,450 |



Revenues Summary

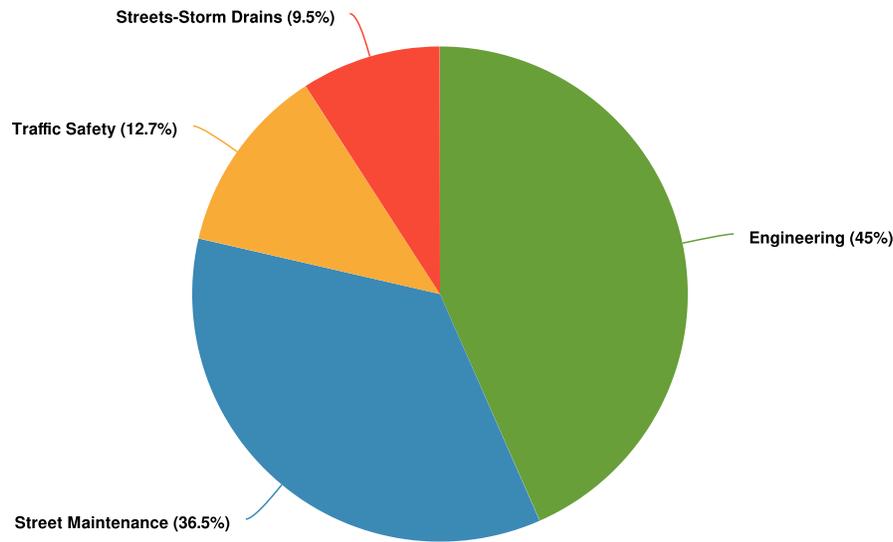
\$2,182,802 **\$393,575**
(22.00% vs. prior year)

Public Works Adopted and Historical Budget vs. Actual



Expenditures by Function

Budgeted Expenditures by Function



Streets and Maintenance costs, particularly utilities and general supplies, are expected to increase by \$16k. These increases were offset by decreases in Traffic and Safety from one-time purchases in the prior fiscal year. All other expenditure categories have insignificant changes year-over-year.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|------------------|
| Expenditures | | | | | |
| Public Works | | | | | |
| Engineering | | | | | |
| Salaries | | | | | |
| Salaries & Wages, Regular | 110-4330-0101 | \$482,981 | \$544,604 | \$538,569 | \$624,293 |
| Overtime | 110-4330-0102 | \$0 | \$643 | \$2,653 | \$4,824 |
| Comp Time Payout | 110-4330-0103 | \$396 | \$215 | \$1,863 | \$3,000 |
| Vacation Payout | 110-4330-0104 | \$10,475 | \$3,982 | \$614 | \$3,000 |
| Sick Leave Payout | 110-4330-0105 | \$90 | \$0 | \$0 | \$0 |
| Other Pay | 110-4330-0109 | \$3,496 | \$13,529 | \$31,077 | \$31,388 |
| Total Salaries: | | \$497,437 | \$562,972 | \$574,775 | \$666,504 |
| Benefits | | | | | |
| Misc Insurance Premiums & Fees | 110-4330-0210 | \$1,333 | \$1,791 | \$1,992 | \$1,472 |
| Medical Premium Contribution | 110-4330-0211 | \$60,472 | \$83,766 | \$75,198 | \$80,341 |
| Dental Premiums | 110-4330-0213 | \$3,384 | \$4,324 | \$4,686 | \$4,709 |
| Vision Care | 110-4330-0214 | \$763 | \$1,203 | \$1,359 | \$1,531 |
| Pers | 110-4330-0220 | \$71,470 | \$48,177 | \$67,411 | \$61,767 |
| Educational Reimbursement | 110-4330-0221 | \$0 | \$925 | \$0 | \$0 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Worker's Comp Premium | 110-4330-0231 | \$8,342 | \$11,008 | \$12,620 | \$16,593 |
| FICA/Medicare | 110-4330-0252 | \$36,471 | \$41,291 | \$42,232 | \$49,530 |
| Total Benefits: | | \$182,236 | \$192,486 | \$205,498 | \$215,944 |
| Materials & Services | | | | | |
| Engineering | 110-4330-0310 | \$541 | \$24,878 | \$40,000 | \$40,000 |
| Professional Services | 110-4330-0319 | \$1,064 | \$12,472 | \$8,000 | \$8,000 |
| Training/Travel Reimbursement | 110-4330-0366 | \$1,328 | \$1,535 | \$8,000 | \$8,000 |
| Meetings / City Busines | 110-4330-0372 | | \$0 | \$300 | \$500 |
| Licenses & Permits | 110-4330-0373 | \$350 | \$290 | \$400 | \$600 |
| Boot Expense | 110-4330-0377 | \$591 | \$682 | \$375 | \$375 |
| Small Tools & Equipment | 110-4330-0381 | \$472 | \$728 | \$500 | \$700 |
| Books & Subscriptions | 110-4330-0384 | \$199 | \$113 | \$200 | \$200 |
| Total Materials & Services: | | \$4,545 | \$40,698 | \$57,775 | \$58,375 |
| Allocation to ISF | | | | | |
| Allocations to IT IS | 110-4330-0396 | \$51,272 | \$57,284 | \$85,584 | \$85,584 |
| Alloc to Facilities Main | 110-4330-0397 | \$6,718 | \$6,565 | \$6,718 | \$6,718 |
| Cost Allocation Contra Exp | 110-4330-0802 | -\$26,064 | -\$43,696 | -\$38,129 | -\$38,129 |
| Total Allocation to ISF: | | \$31,926 | \$20,153 | \$54,173 | \$54,173 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefits Allocation | 110-4330-0801 | \$0 | \$15,103 | \$2,370 | \$2,370 |
| Total Allocated Personnel Costs: | | \$0 | \$15,103 | \$2,370 | \$2,370 |
| Total Engineering: | | \$716,144 | \$831,411 | \$894,591 | \$997,366 |
| Street Maintenance | | | | | |
| Materials & Services | | | | | |
| Professional Services | 110-4520-0319 | \$11,022 | \$19,230 | \$40,000 | \$30,000 |
| General Supplies | 110-4520-0375 | \$836 | \$12,601 | \$12,000 | \$8,000 |
| Safety Maintenance | 110-4520-0376 | \$0 | \$10,500 | \$5,000 | \$5,000 |
| Equipment | 110-4520-0381 | | \$0 | \$0 | \$354,023 |
| Utilities | 110-4520-0383 | \$108,005 | \$130,477 | \$125,000 | \$130,000 |
| Total Materials & Services: | | \$119,863 | \$172,808 | \$182,000 | \$527,023 |
| Allocation to ISF | | | | | |
| Fleet Services | 110-4520-0322 | \$83,657 | \$52,312 | \$52,312 | \$52,312 |
| Overhead Allocation | 110-4520-0800 | \$155,271 | \$153,855 | \$153,855 | \$153,855 |
| Total Allocation to ISF: | | \$238,928 | \$206,167 | \$206,167 | \$206,167 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefit Allocation | 110-4520-0801 | \$56,826 | \$75,863 | \$75,863 | \$75,863 |
| Total Allocated Personnel Costs: | | \$56,826 | \$75,863 | \$75,863 | \$75,863 |
| Total Street Maintenance: | | \$415,616 | \$454,838 | \$464,030 | \$809,053 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Streets-Storm Drains | | | | | |
| Materials & Services | | | | | |
| Professional Services | 110-4522-0319 | \$341 | \$441 | \$53,620 | \$80,000 |
| Training/Travel Reimbursement | 110-4522-0366 | \$0 | \$0 | \$500 | \$500 |
| Licenses & Permits | 110-4522-0373 | \$7,067 | \$7,067 | \$8,000 | \$7,700 |
| General Supplies | 110-4522-0375 | \$6,007 | \$6,555 | \$7,700 | \$5,000 |
| Total Materials & Services: | | \$13,415 | \$14,063 | \$69,820 | \$93,200 |
| Allocation to ISF | | | | | |
| Fleet Services | 110-4522-0322 | \$11,570 | \$7,475 | \$11,570 | \$11,570 |
| Overhead Allocation | 110-4522-0800 | \$71,617 | \$88,890 | \$71,617 | \$71,617 |
| Total Allocation to ISF: | | \$83,187 | \$96,364 | \$83,187 | \$83,187 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefits Allocation | 110-4522-0801 | \$33,403 | \$47,871 | \$33,403 | \$33,403 |
| Total Allocated Personnel Costs: | | \$33,403 | \$47,871 | \$33,403 | \$33,403 |
| Total Streets-Storm Drains: | | \$130,004 | \$158,298 | \$186,410 | \$209,790 |
| Corporation Yard | | | | | |
| Salaries | | | | | |
| Salaries & Wages, Regular | 110-4570-0101 | \$267,360 | \$240,923 | \$298,597 | \$396,918 |
| Overtime | 110-4570-0102 | \$2,923 | \$2,529 | \$4,184 | \$6,107 |
| Comp Time Payout | 110-4570-0103 | \$2,810 | \$3,334 | \$4,573 | \$5,000 |
| Vacation Payout | 110-4570-0104 | \$642 | \$2,347 | \$2,913 | \$3,000 |
| Sick Leave Payout | 110-4570-0105 | \$0 | \$670 | \$0 | \$0 |
| Other Pay | 110-4570-0109 | \$9,749 | \$10,175 | \$10,914 | \$10,000 |
| Total Salaries: | | \$283,484 | \$259,976 | \$321,181 | \$421,025 |
| Benefits | | | | | |
| Misc Ins Premiums & Fees | 110-4570-0210 | \$935 | \$907 | \$1,938 | \$2,532 |
| Medical Premium Contribution | 110-4570-0211 | \$63,706 | \$64,530 | \$82,654 | \$107,649 |
| Uniforms | 110-4570-0212 | \$5,355 | \$5,651 | \$5,489 | \$6,000 |
| Dental Premiums | 110-4570-0213 | \$3,933 | \$3,580 | \$7,115 | \$6,404 |
| Vision Care | 110-4570-0214 | \$944 | \$851 | \$1,154 | \$1,162 |
| PERS | 110-4570-0220 | \$42,013 | \$23,492 | \$45,092 | \$50,739 |
| Worker's Comp Premium | 110-4570-0231 | \$48,772 | \$40,852 | \$22,828 | \$50,768 |
| Worker's Comp Deductible | 110-4570-0232 | \$310 | \$21 | \$0 | \$0 |
| FICA/Medicare | 110-4570-0252 | \$19,710 | \$19,232 | \$16,872 | \$30,222 |
| Total Benefits: | | \$185,678 | \$159,114 | \$183,143 | \$255,476 |
| Materials & Services | | | | | |
| Professional Services | 110-4570-0319 | \$230 | \$1,645 | \$1,000 | \$2,000 |
| Dues & Memberships | 110-4570-0320 | \$2,970 | \$0 | \$800 | \$800 |
| Training/Travel Reimbursement | 110-4570-0366 | \$0 | \$3,885 | \$2,000 | \$3,000 |
| Licenses & Permits | 110-4570-0373 | \$1,426 | \$2,190 | \$2,190 | \$2,400 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| General Supplies | 110-4570-0375 | \$4,634 | \$2,906 | \$6,000 | \$6,000 |
| Medical/Safety Supplies | 110-4570-0376 | \$1,392 | \$2,981 | \$4,000 | \$4,500 |
| Boot Expense | 110-4570-0377 | \$1,167 | \$1,590 | \$2,000 | \$2,200 |
| Small Tools & Equipment | 110-4570-0381 | \$245 | \$36 | \$1,500 | \$2,300 |
| Total Materials & Services: | | \$12,064 | \$15,234 | \$19,490 | \$23,200 |
| Allocation to ISF | | | | | |
| Allocation to IT Int Serv Fund | 110-4570-0396 | \$13,983 | \$15,623 | \$13,983 | \$0 |
| Alloc to Fac Maint Fund | 110-4570-0397 | \$33,407 | \$32,644 | \$33,407 | \$33,407 |
| Cost Allocation Contra Exp | 110-4570-0802 | -\$769,178 | -\$811,320 | -\$826,137 | -\$826,137 |
| Total Allocation to ISF: | | -\$721,788 | -\$763,053 | -\$778,747 | -\$792,730 |
| Allocated Personnel Costs | | | | | |
| Salary/Benefits Allocation | 110-4570-0801 | \$11,869 | \$679 | \$11,869 | \$11,869 |
| Total Allocated Personnel Costs: | | \$11,869 | \$679 | \$11,869 | \$11,869 |
| Total Corporation Yard: | | -\$228,692 | -\$328,049 | -\$243,065 | -\$81,161 |
| Traffic Safety | | | | | |
| Materials & Services | | | | | |
| Professional Services | 110-4840-0319 | \$50,140 | \$1,491 | \$5,426 | \$65,000 |
| General Supplies | 110-4840-0375 | \$26,950 | \$22,030 | \$20,000 | \$20,000 |
| Utilities | 110-4840-0383 | \$7,398 | \$8,283 | \$8,500 | \$9,500 |
| Total Materials & Services: | | \$84,488 | \$31,804 | \$33,926 | \$94,500 |
| Allocation to ISF | | | | | |
| Fleet Services | 110-4840-0322 | \$11,079 | \$8,035 | \$4,552 | \$4,552 |
| Overhead Allocation | 110-4840-0800 | \$115,119 | \$124,025 | \$124,025 | \$124,025 |
| Salary/Benefit Allocation | 110-4840-0801 | \$40,411 | \$58,326 | \$58,326 | \$58,326 |
| Total Allocation to ISF: | | \$166,610 | \$190,385 | \$186,902 | \$186,902 |
| Total Traffic Safety: | | \$251,098 | \$222,189 | \$220,828 | \$281,402 |
| Total Public Works: | | \$1,284,170 | \$1,338,686 | \$1,522,794 | \$2,216,450 |
| Total Expenditures: | | \$1,284,170 | \$1,338,686 | \$1,522,794 | \$2,216,450 |

Revenue by Fund

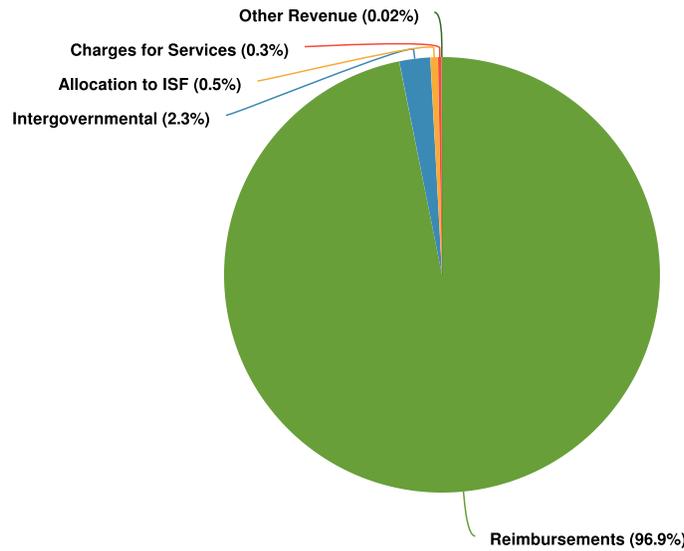
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| General Fund | | | | | |
| General Fund | | | | | |
| Grant:Staff Time Reimb | 110-4330-3318 | \$30,034.21 | \$90,954.65 | \$38,000.00 | \$50,000.00 |
| City Exp Reimb-DDA | 110-4330-3415 | \$13,856.99 | \$15,055.22 | \$10,329.32 | \$10,329.32 |
| Interfund Reimb-Eng PW | 110-4330-3497 | \$155.23 | \$0.00 | \$0.00 | \$0.00 |
| Personnel Cost Allocations | 110-4330-3499 | \$459,968.16 | \$632,598.33 | \$459,968.16 | \$632,598.33 |
| Encroachment Permit | 110-4330-3731 | \$13,712.90 | \$6,988.00 | \$12,000.00 | \$12,000.00 |
| Engineering Plan Review | 110-4330-3734 | \$7,176.00 | \$7,174.00 | \$6,000.00 | \$6,000.00 |
| Miscellaneous Revenue | 110-4330-3998 | \$0.00 | \$172.11 | \$500.00 | \$500.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|---------------|------------------------------|------------------------------|-----------------------|-----------------------|
| Interfund Reimb-PW | 110-4520-3497 | \$415,616.49 | \$454,837.61 | \$464,030.00 | \$455,030.00 |
| Interfund Reimb | 110-4522-3497 | \$128,239.24 | \$245,422.83 | \$186,410.00 | \$209,790.00 |
| Personnel Cost Allocations | 110-4570-3499 | \$482,636.33 | \$525,152.37 | \$525,152.37 | \$525,152.37 |
| Interfund Reimbursement | 110-4840-3497 | \$251,097.76 | \$346,213.50 | \$220,828.00 | \$281,402.00 |
| Total General Fund: | | \$1,802,493.31 | \$2,324,568.62 | \$1,923,217.85 | \$2,182,802.02 |
| Total General Fund: | | \$1,802,493.31 | \$2,324,568.62 | \$1,923,217.85 | \$2,182,802.02 |

Revenues by Source

Projected 2026 Revenues by Source



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Revenue Source | | | | | |
| Reimbursements | | | | | |
| City Exp Reimb-DDA | 110-4330-3415 | \$13,856.99 | \$15,055.22 | \$10,329.32 | \$10,329.32 |
| Interfund Reimb-Eng PW | 110-4330-3497 | \$155.23 | \$0.00 | \$0.00 | \$0.00 |
| Personnel Cost Allocations | 110-4330-3499 | \$459,968.16 | \$632,598.33 | \$459,968.16 | \$632,598.33 |
| Interfund Reimb-PW | 110-4520-3497 | \$415,616.49 | \$454,837.61 | \$464,030.00 | \$455,030.00 |
| Interfund Reimb | 110-4522-3497 | \$128,239.24 | \$245,422.83 | \$186,410.00 | \$209,790.00 |
| Personnel Cost Allocations | 110-4570-3499 | \$482,636.33 | \$525,152.37 | \$525,152.37 | \$525,152.37 |
| Interfund Reimbursement | 110-4840-3497 | \$251,097.76 | \$346,213.50 | \$220,828.00 | \$281,402.00 |
| Total Reimbursements: | | \$1,751,570.20 | \$2,219,279.86 | \$1,866,717.85 | \$2,114,302.02 |
| Intergovernmental | | | | | |
| Grant:Staff Time Reimb | 110-4330-3318 | \$30,034.21 | \$90,954.65 | \$38,000.00 | \$50,000.00 |
| Total Intergovernmental: | | \$30,034.21 | \$90,954.65 | \$38,000.00 | \$50,000.00 |
| Charges for Services | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|---------------|------------------------------|------------------------------|-----------------------|-----------------------|
| Engineering Plan Review | 110-4330-3734 | \$7,176.00 | \$7,174.00 | \$6,000.00 | \$6,000.00 |
| Total Charges for Services: | | \$7,176.00 | \$7,174.00 | \$6,000.00 | \$6,000.00 |
| Allocation to ISF | | | | | |
| Encroachment Permit | 110-4330-3731 | \$13,712.90 | \$6,988.00 | \$12,000.00 | \$12,000.00 |
| Total Allocation to ISF: | | \$13,712.90 | \$6,988.00 | \$12,000.00 | \$12,000.00 |
| Other Revenue | | | | | |
| Miscellaneous Revenue | 110-4330-3998 | \$0.00 | \$172.11 | \$500.00 | \$500.00 |
| Total Other Revenue: | | \$0.00 | \$172.11 | \$500.00 | \$500.00 |
| Total Revenue Source: | | \$1,802,493.31 | \$2,324,568.62 | \$1,923,217.85 | \$2,182,802.02 |



Fort Bragg Redevelopment Successor Agency

The Fort Bragg Redevelopment Successor Agency and its Oversight Board are responsible for winding down the functions of the former Fort Bragg Redevelopment Agency. As a result of legislation enacted in 2011, all Redevelopment Agencies (RDAs) in California were dissolved and the assets, liabilities and costs associated with the dissolution are now administered by Successor Agencies. Property tax revenues previously allocated to the RDAs are now used to pay required payments on existing bonds, other obligations, and pass-through payments to local governments (defined as enforceable obligations). The remaining property tax revenues (amounts exceeding the enforceable obligations) are retained by the County and allocated back to cities, counties and special districts.

Each Successor Agency (SA) has an Oversight Board that supervises its work. The Oversight Board is comprised of representatives of the local agencies that serve the redevelopment project area: the City, county, special districts, and K-14 educational agencies. Oversight Board members have a fiduciary responsibility to holders of enforceable obligations, as well as to the local agencies that would benefit from property tax distributions from the former redevelopment project area.

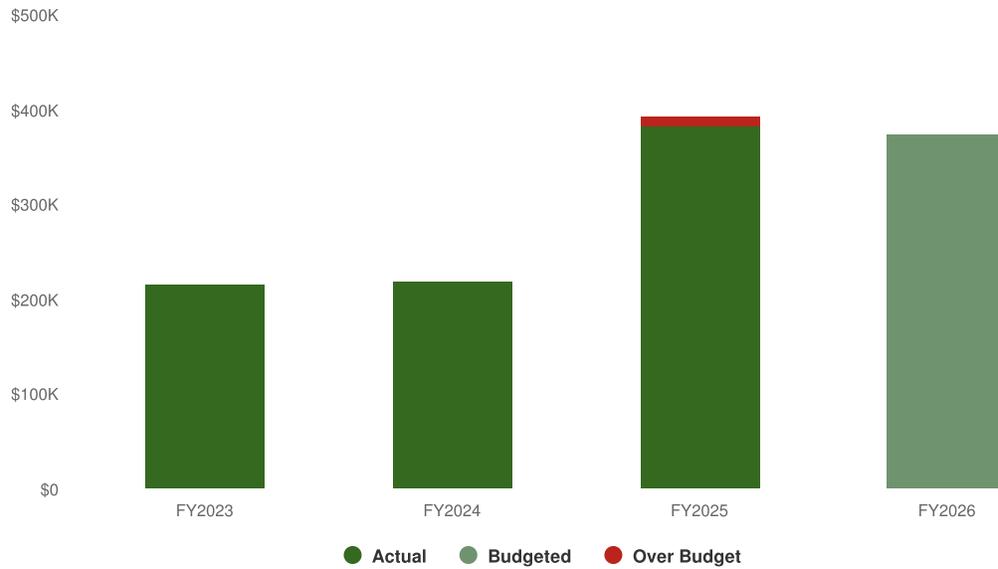
The SA reports enforceable obligations to the California Department of Finance (DOF) on an annual basis (starting in FY 2016/17). The enforceable obligations are subject to approval by the DOF. The City can report costs each year for the administration of the SA and winding down of enforceable obligations, subject to approval by the Oversight Board and DOF. If SA activities are reduced by the Oversight Board or by the DOF, through the disallowance of enforceable obligations, the administrative costs may be reduced accordingly. In FY 2016/17, the State of California began reducing the Fort Bragg Redevelopment Successor Agency's allowable administrative costs. The City received approval for \$121,949 of administrative costs for the period July 1, 2025 through June 30, 2026.



Expenditures Summary

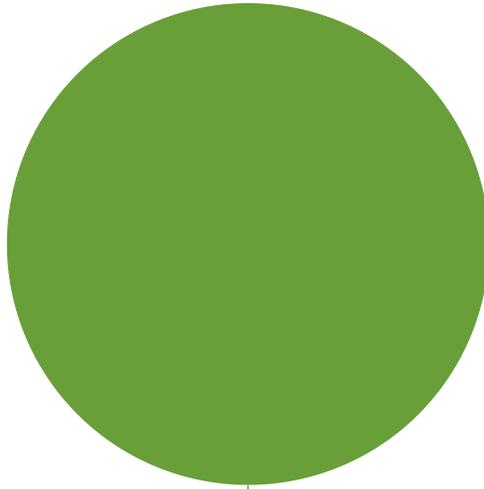
\$374,334 **-\$7,402**
(-1.94% vs. prior year)

Fort Bragg Redevelopment Successor Agency Adopted and Historical Budget vs. Actual



Expenditures by Fund

2026 Expenditures by Fund



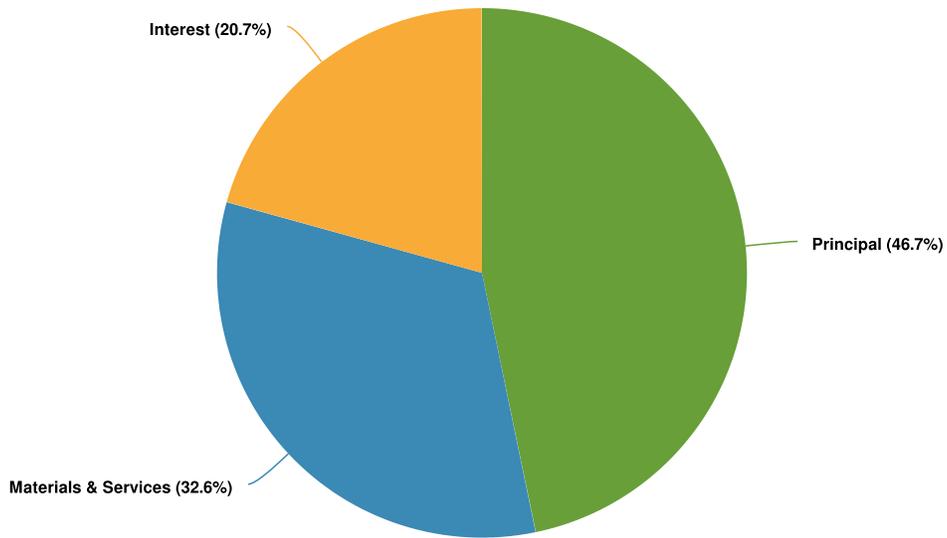
Successor Agency (100%)

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|------------------|
| Successor Agency | | | | | |
| Materials & Services | | | | | |
| Auditing & Accounting | 175-4810-0312 | \$3,129 | \$740 | \$12,151 | \$0 |
| Successor Agency-RDA Admin All | 175-4810-0399 | \$125,175 | \$125,175 | \$123,976 | \$121,949 |
| Total Materials & Services: | | \$128,304 | \$125,915 | \$136,127 | \$121,949 |
| Interest | | | | | |
| Interest Expense | 175-4810-0912 | \$85,039 | \$90,164 | \$79,800 | \$75,425 |
| Fees | 175-4810-0913 | \$1,960 | \$1,960 | \$1,960 | \$1,960 |
| Total Interest: | | \$86,999 | \$92,124 | \$81,760 | \$77,385 |
| Principal | | | | | |
| Principal | 175-4810-0911 | \$0 | \$0 | \$175,000 | \$175,000 |
| Total Principal: | | \$0 | \$0 | \$175,000 | \$175,000 |
| Total Successor Agency: | | \$215,303 | \$218,039 | \$392,887 | \$374,334 |



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|------------------------------|---------------------|---------------------|
| Expense Objects | | | | | |
| Materials & Services | | | | | |
| Auditing & Accounting | 175-4810-0312 | \$3,129.09 | \$740.46 | \$12,151.00 | \$0.00 |
| Successor Agency-RDA Admin All | 175-4810-0399 | \$125,175.00 | \$125,175.00 | \$123,976.00 | \$121,949.00 |
| Total Materials & Services: | | \$128,304.09 | \$125,915.46 | \$136,127.00 | \$121,949.00 |
| Interest | | | | | |
| Interest Expense | 175-4810-0912 | \$85,039.36 | \$90,164.00 | \$79,800.00 | \$75,425.00 |
| Fees | 175-4810-0913 | \$1,960.00 | \$1,960.00 | \$1,960.00 | \$1,960.00 |
| Total Interest: | | \$86,999.36 | \$92,124.00 | \$81,760.00 | \$77,385.00 |
| Principal | | | | | |
| Principal | 175-4810-0911 | \$0.00 | \$0.00 | \$175,000.00 | \$175,000.00 |
| Total Principal: | | \$0.00 | \$0.00 | \$175,000.00 | \$175,000.00 |
| Total Expense Objects: | | \$215,303.45 | \$218,039.46 | \$392,887.00 | \$374,334.00 |

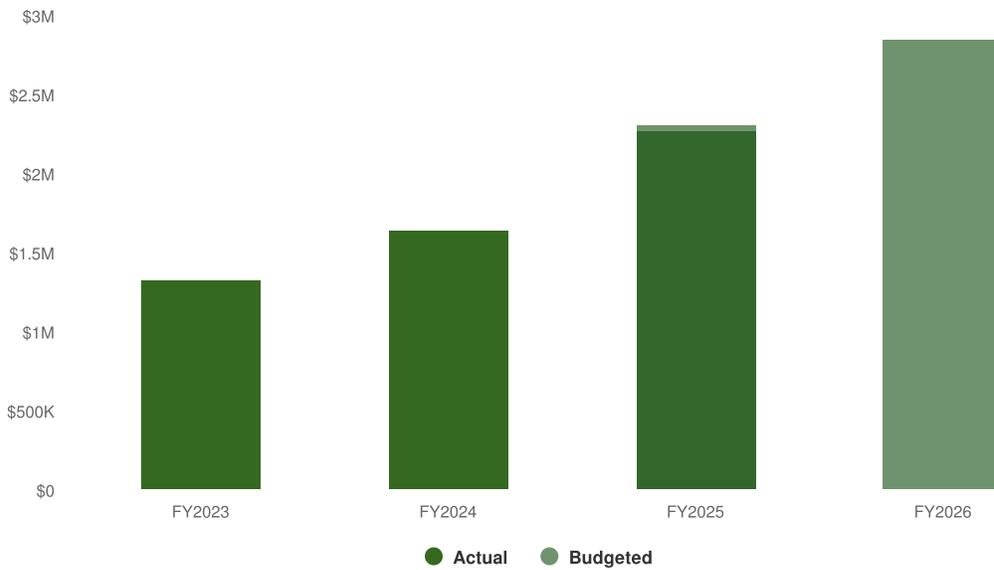


Internal Service Funds

Expenditures Summary

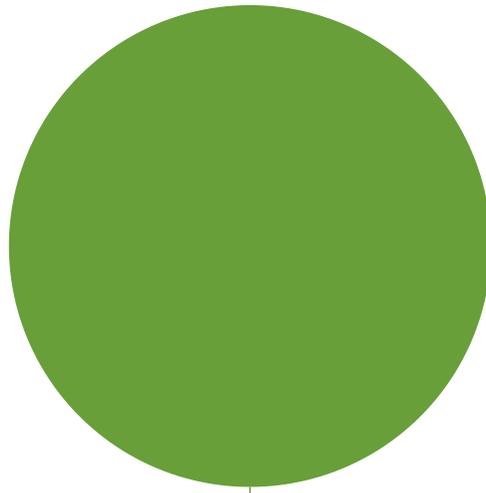
\$2,851,390 **\$536,501**
(23.18% vs. prior year)

Internal Service Funds Proposed and Historical Budget vs. Actual



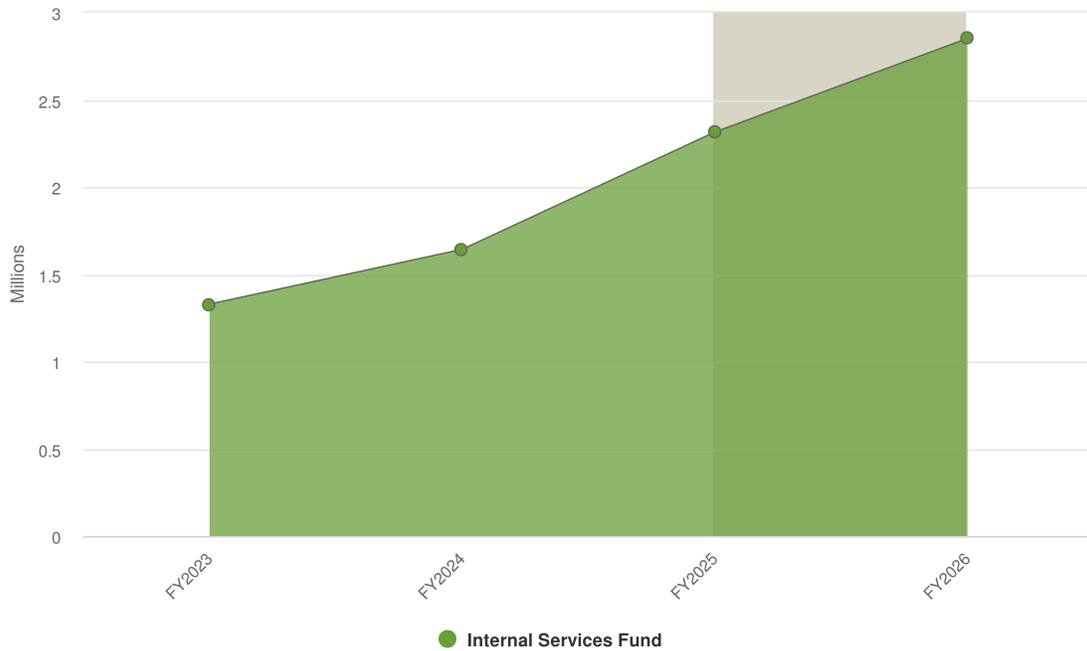
Expenditures by Fund

2026 Expenditures by Fund



Internal Services Fund (100%)

Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Internal Services Fund | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|---------------------|------------------------------|---------------------|-----------------------|
| Facilities Maint & Repair | | | | | | |
| Professional Services | 520-4393-0319 | \$0.00 | \$15,000.00 | \$8,050.00 | \$26,862.50 | \$32,000.00 |
| Facilities Maint & Repair | 520-4393-0353 | \$22,469.16 | \$22,500.00 | \$20,341.76 | \$22,967.50 | \$12,000.00 |
| Depreciation-Facilities | 520-4393-0499 | \$6,800.00 | \$0.00 | \$7,084.33 | \$0.00 | \$0.00 |
| Salary/Benefit Allocation | 520-4393-0801 | \$186,905.68 | \$105,998.47 | \$199,590.28 | \$199,590.28 | \$105,998.47 |
| Transfers to Other Funds | 520-7999-0799 | \$0.00 | \$510,000.00 | \$247,094.64 | \$274,859.13 | \$998,625.00 |
| Total Facilities Maint & Repair: | | \$216,174.84 | \$653,498.47 | \$482,161.01 | \$524,279.41 | \$1,148,623.47 |
| Technology Maint & Repair | | | | | | |
| PEG Operating Costs | 521-4390-0623 | \$525.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Salaries & Wages, Regular | 521-4394-0101 | \$130,779.95 | \$167,774.10 | \$165,087.71 | \$197,974.36 | \$243,645.18 |
| Overtime | 521-4394-0102 | \$37.14 | \$1,053.25 | -\$37.14 | \$840.03 | \$5,644.89 |
| Comp Time Payout | 521-4394-0103 | \$1,541.62 | \$877.71 | \$635.84 | \$3,067.93 | \$4,032.06 |
| Other Wages | 521-4394-0109 | \$280.00 | \$360.00 | \$520.12 | \$1,250.01 | \$1,300.00 |
| Misc Insurance Premiums & Fees | 521-4394-0210 | \$242.46 | \$654.66 | \$703.62 | \$562.69 | \$200.00 |
| Medical Premium Contribution | 521-4394-0211 | \$12,722.40 | \$18,201.60 | \$18,225.49 | \$20,981.47 | \$23,449.10 |
| Dental Premiums | 521-4394-0213 | \$863.93 | \$1,364.16 | \$1,092.57 | \$1,223.25 | \$1,364.16 |
| Vision Care | 521-4394-0214 | \$345.80 | \$458.64 | \$437.11 | \$442.83 | \$436.80 |
| Pers | 521-4394-0220 | \$10,588.16 | \$14,201.55 | \$13,204.42 | \$15,257.20 | \$15,498.44 |
| Workers' Comp Premium | 521-4394-0231 | \$2,495.63 | \$2,850.37 | \$2,947.28 | \$9,478.26 | \$4,707.11 |
| FICA/Medicare | 521-4394-0252 | \$9,808.14 | \$13,009.98 | \$12,424.21 | \$15,000.59 | \$17,849.14 |
| Professional Services | 521-4394-0319 | \$0.00 | \$21,200.00 | \$54,526.06 | \$18,750.00 | \$55,000.00 |
| Equipment Repair & Maint | 521-4394-0351 | \$1,862.01 | \$4,200.00 | \$1,833.55 | \$4,450.00 | \$4,450.00 |
| Training/Travel Reimbursement | 521-4394-0366 | \$2,666.42 | \$4,260.00 | -\$132.27 | \$9,760.00 | \$6,750.00 |
| Small Tools & Equipment | 521-4394-0381 | \$5,955.00 | \$5,000.00 | \$2,482.81 | \$7,000.00 | \$7,000.00 |
| Hardware Exp | 521-4394-0382 | \$33,494.35 | \$85,294.00 | \$28,497.51 | \$129,562.46 | \$117,919.00 |
| Software Exp | 521-4394-0383 | \$10,709.20 | \$28,025.00 | \$2,250.00 | \$44,351.25 | \$35,583.00 |
| Licensing, Software & Maint | 521-4394-0384 | \$261,118.07 | \$332,407.00 | \$304,777.31 | \$415,488.00 | \$390,318.38 |



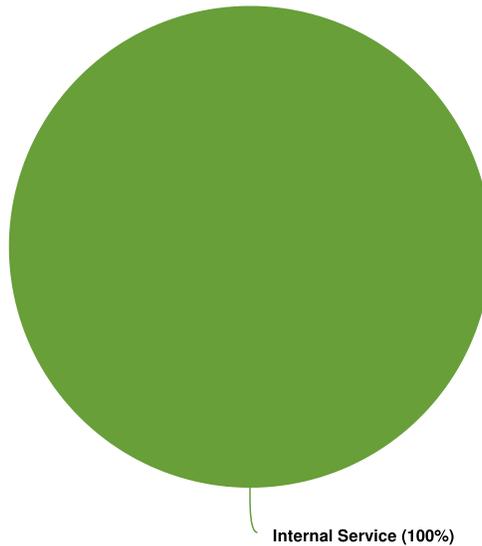
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|---------------------|------------------------------|---------------------|---------------------|
| Depreciation | 521-4394-0499 | \$16,081.38 | \$0.00 | \$36,014.77 | \$0.00 | \$0.00 |
| Miscellaneous Exp | 521-4394-0619 | \$0.00 | \$19,351.00 | \$2,658.84 | \$2,801.00 | \$28,549.00 |
| Salary/Benefit Allocation | 521-4394-0801 | \$6,555.00 | \$7,992.05 | \$9,954.99 | \$7,992.05 | \$9,954.99 |
| Transfer to Other Funds | 521-7999-0799 | \$200,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Technology Maint & Repair: | | \$708,672.42 | \$728,535.07 | \$658,104.80 | \$906,233.38 | \$973,651.25 |
| | | | | | | |
| Fleet Services | | | | | | |
| Salaries & Wages, Regular | 522-4550-0101 | \$70,693.83 | \$62,481.16 | \$57,942.62 | \$66,986.95 | \$70,449.82 |
| Overtime | 522-4550-0102 | \$3,177.40 | \$1,485.00 | \$659.86 | \$1,999.51 | \$1,016.10 |
| Comp Time | 522-4550-0103 | \$2,841.13 | \$150.00 | \$241.44 | \$421.19 | \$0.00 |
| Vacation Payout | 522-4550-0104 | \$0.00 | \$0.00 | \$9,049.71 | \$423.46 | \$0.00 |
| Sick Leave Payout | 522-4550-0105 | \$0.00 | \$0.00 | \$10,138.03 | \$0.00 | \$0.00 |
| Other Pay | 522-4550-0109 | \$2,727.48 | \$15,372.27 | \$0.00 | \$0.00 | \$0.00 |
| Misc Insurance Premiums & Fees | 522-4550-0210 | \$297.06 | \$279.88 | \$330.01 | \$223.54 | \$0.00 |
| Medical Premium Contribution | 522-4550-0211 | \$16,286.12 | \$27,216.00 | \$20,654.40 | \$21,775.23 | \$24,561.57 |
| Dental Premiums | 522-4550-0213 | \$893.74 | \$1,718.40 | \$1,000.48 | \$1,027.12 | \$1,154.40 |
| Vision Care | 522-4550-0214 | \$211.36 | \$229.32 | \$236.60 | \$219.80 | \$218.40 |
| Pers | 522-4550-0220 | \$19,049.73 | \$5,444.08 | \$4,680.12 | \$5,564.14 | \$6,139.37 |
| Workers' Comp Premium | 522-4550-0231 | \$1,130.25 | \$1,061.51 | \$1,097.60 | \$1,452.70 | \$1,482.72 |
| FICA/Medicare | 522-4550-0252 | \$5,469.93 | \$4,963.50 | \$5,482.60 | \$4,902.42 | \$5,467.14 |
| Professional Services | 522-4550-0319 | \$1,797.24 | \$1,000.00 | \$428.39 | \$1,400.37 | \$1,400.00 |
| Equipment Repair & Maint | 522-4550-0351 | \$16,067.17 | \$12,000.00 | \$13,702.81 | \$13,589.59 | \$14,000.00 |
| Vehicle Repair & Maint | 522-4550-0352 | \$56,778.29 | \$75,000.00 | \$73,013.60 | \$70,000.00 | \$45,000.00 |
| Travel/Training Reimbursement | 522-4550-0366 | \$189.40 | \$500.00 | \$454.00 | \$3,000.00 | \$3,000.00 |
| General Supplies | 522-4550-0375 | \$671.74 | \$1,200.00 | \$3,893.49 | \$7,840.00 | \$10,000.00 |
| Small Tools & Equipment | 522-4550-0381 | \$530.50 | \$600.00 | \$591.44 | \$1,000.00 | \$1,000.00 |
| Fuel & Lubricants | 522-4550-0382 | \$92,887.24 | \$100,000.00 | \$96,844.43 | \$104,000.00 | \$104,000.00 |



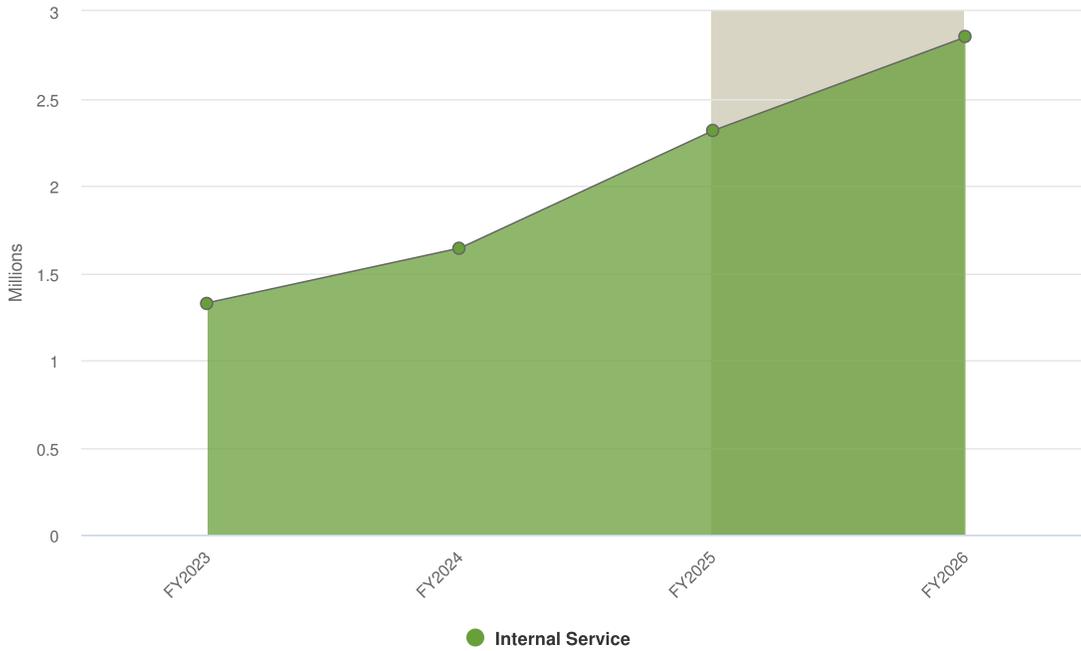
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Electric Charges | 522-4550-0383 | | | \$0.00 | \$2,000.00 | \$6,000.00 |
| Depreciation Exp | 522-4550-0499 | \$110,391.00 | \$0.00 | \$164,086.11 | \$0.00 | \$0.00 |
| Mis Expenditures | 522-4550-0619 | \$11,125.00 | \$0.00 | \$15,071.00 | \$0.00 | \$0.00 |
| Machinery & Equipment | 522-4550-0741 | -\$22,249.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Vehicles | 522-4550-0742 | -\$3,300.00 | \$263,086.47 | \$8,457.45 | \$361,675.75 | \$418,000.00 |
| Salary/Benefit Allocation | 522-4550-0801 | \$16,226.21 | \$11,879.00 | \$14,583.51 | \$16,226.21 | \$16,226.00 |
| Transfer to Other Funds | 522-7999-0799 | \$0.00 | \$0.00 | \$0.00 | \$153,273.00 | \$0.00 |
| Total Fleet Services: | | \$403,892.82 | \$585,666.59 | \$502,639.70 | \$839,000.98 | \$729,115.52 |
| Total Internal Services Fund: | | \$1,328,740.08 | \$1,967,700.13 | \$1,642,905.51 | \$2,269,513.77 | \$2,851,390.24 |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Expenditures | | | | | | |
| Internal Service | | | | | | |
| Community Contributions | | | | | | |
| PEG Operating Costs | 521-4390-0623 | \$525.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Community Contributions: | | \$525.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers between funds | | | | | | |
| Transfers to Other Funds | 520-7999-0799 | \$0.00 | \$510,000.00 | \$247,094.64 | \$274,859.13 | \$998,625.00 |
| Transfer to Other Funds | 521-7999-0799 | \$200,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 522-7999-0799 | \$0.00 | \$0.00 | \$0.00 | \$153,273.00 | \$0.00 |
| Total Transfers between funds: | | \$200,000.00 | \$510,000.00 | \$247,094.64 | \$428,132.13 | \$998,625.00 |
| Maint & Repair | | | | | | |
| Professional Services | 520-4393-0319 | \$0.00 | \$15,000.00 | \$8,050.00 | \$26,862.50 | \$32,000.00 |
| Facilities Maint & Repair | 520-4393-0353 | \$22,469.16 | \$22,500.00 | \$20,341.76 | \$22,967.50 | \$12,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------------|---------------|------------------------------|---------------------|------------------------------|---------------------|---------------------|
| Depreciation-Facilities | 520-4393-0499 | \$6,800.00 | \$0.00 | \$7,084.33 | \$0.00 | \$0.00 |
| Salary/Benefit Allocation | 520-4393-0801 | \$186,905.68 | \$105,998.47 | \$199,590.28 | \$199,590.28 | \$105,998.47 |
| Total Maint & Repair: | | \$216,174.84 | \$143,498.47 | \$235,066.37 | \$249,420.28 | \$149,998.47 |
| | | | | | | |
| Maint & Replacement | | | | | | |
| Salaries & Wages, Regular | 521-4394-0101 | \$130,779.95 | \$167,774.10 | \$165,087.71 | \$197,974.36 | \$243,645.18 |
| Overtime | 521-4394-0102 | \$37.14 | \$1,053.25 | -\$37.14 | \$840.03 | \$5,644.89 |
| Comp Time Payout | 521-4394-0103 | \$1,541.62 | \$877.71 | \$635.84 | \$3,067.93 | \$4,032.06 |
| Other Wages | 521-4394-0109 | \$280.00 | \$360.00 | \$520.12 | \$1,250.01 | \$1,300.00 |
| Misc Insurance Premiums & Fees | 521-4394-0210 | \$242.46 | \$654.66 | \$703.62 | \$562.69 | \$200.00 |
| Medical Premium Contribution | 521-4394-0211 | \$12,722.40 | \$18,201.60 | \$18,225.49 | \$20,981.47 | \$23,449.10 |
| Dental Premiums | 521-4394-0213 | \$863.93 | \$1,364.16 | \$1,092.57 | \$1,223.25 | \$1,364.16 |
| Vision Care | 521-4394-0214 | \$345.80 | \$458.64 | \$437.11 | \$442.83 | \$436.80 |
| Pers | 521-4394-0220 | \$10,588.16 | \$14,201.55 | \$13,204.42 | \$15,257.20 | \$15,498.44 |
| Workers' Comp Premium | 521-4394-0231 | \$2,495.63 | \$2,850.37 | \$2,947.28 | \$9,478.26 | \$4,707.11 |
| FICA/Medicare | 521-4394-0252 | \$9,808.14 | \$13,009.98 | \$12,424.21 | \$15,000.59 | \$17,849.14 |
| Professional Services | 521-4394-0319 | \$0.00 | \$21,200.00 | \$54,526.06 | \$18,750.00 | \$55,000.00 |
| Equipment Repair & Maint | 521-4394-0351 | \$1,862.01 | \$4,200.00 | \$1,833.55 | \$4,450.00 | \$4,450.00 |
| Training/Travel Reimbursement | 521-4394-0366 | \$2,666.42 | \$4,260.00 | -\$132.27 | \$9,760.00 | \$6,750.00 |
| Small Tools & Equipment | 521-4394-0381 | \$5,955.00 | \$5,000.00 | \$2,482.81 | \$7,000.00 | \$7,000.00 |
| Hardware Exp | 521-4394-0382 | \$33,494.35 | \$85,294.00 | \$28,497.51 | \$129,562.46 | \$117,919.00 |
| Software Exp | 521-4394-0383 | \$10,709.20 | \$28,025.00 | \$2,250.00 | \$44,351.25 | \$35,583.00 |
| Licensing, Software & Maint | 521-4394-0384 | \$261,118.07 | \$332,407.00 | \$304,777.31 | \$415,488.00 | \$390,318.38 |
| Depreciation | 521-4394-0499 | \$16,081.38 | \$0.00 | \$36,014.77 | \$0.00 | \$0.00 |
| Miscellaneous Exp | 521-4394-0619 | \$0.00 | \$19,351.00 | \$2,658.84 | \$2,801.00 | \$28,549.00 |
| Salary/Benefit Allocation | 521-4394-0801 | \$6,555.00 | \$7,992.05 | \$9,954.99 | \$7,992.05 | \$9,954.99 |
| Total Maint & Replacement: | | \$508,146.66 | \$728,535.07 | \$658,104.80 | \$906,233.38 | \$973,651.25 |
| | | | | | | |



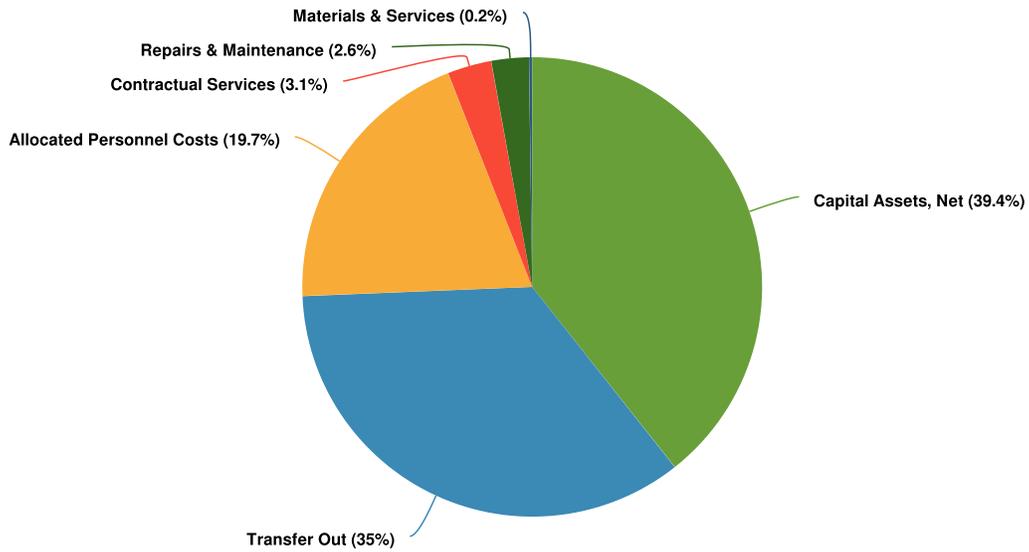
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Fleet Services | | | | | | |
| Salaries & Wages, Regular | 522-4550-0101 | \$70,693.83 | \$62,481.16 | \$57,942.62 | \$66,986.95 | \$70,449.82 |
| Overtime | 522-4550-0102 | \$3,177.40 | \$1,485.00 | \$659.86 | \$1,999.51 | \$1,016.10 |
| Comp Time | 522-4550-0103 | \$2,841.13 | \$150.00 | \$241.44 | \$421.19 | \$0.00 |
| Vacation Payout | 522-4550-0104 | \$0.00 | \$0.00 | \$9,049.71 | \$423.46 | \$0.00 |
| Sick Leave Payout | 522-4550-0105 | \$0.00 | \$0.00 | \$10,138.03 | \$0.00 | \$0.00 |
| Other Pay | 522-4550-0109 | \$2,727.48 | \$15,372.27 | \$0.00 | \$0.00 | \$0.00 |
| Misc Insurance Premiums & Fees | 522-4550-0210 | \$297.06 | \$279.88 | \$330.01 | \$223.54 | \$0.00 |
| Medical Premium Contribution | 522-4550-0211 | \$16,286.12 | \$27,216.00 | \$20,654.40 | \$21,775.23 | \$24,561.57 |
| Dental Premiums | 522-4550-0213 | \$893.74 | \$1,718.40 | \$1,000.48 | \$1,027.12 | \$1,154.40 |
| Vision Care | 522-4550-0214 | \$211.36 | \$229.32 | \$236.60 | \$219.80 | \$218.40 |
| Pers | 522-4550-0220 | \$19,049.73 | \$5,444.08 | \$4,680.12 | \$5,564.14 | \$6,139.37 |
| Workers' Comp Premium | 522-4550-0231 | \$1,130.25 | \$1,061.51 | \$1,097.60 | \$1,452.70 | \$1,482.72 |
| FICA/Medicare | 522-4550-0252 | \$5,469.93 | \$4,963.50 | \$5,482.60 | \$4,902.42 | \$5,467.14 |
| Professional Services | 522-4550-0319 | \$1,797.24 | \$1,000.00 | \$428.39 | \$1,400.37 | \$1,400.00 |
| Equipment Repair & Maint | 522-4550-0351 | \$16,067.17 | \$12,000.00 | \$13,702.81 | \$13,589.59 | \$14,000.00 |
| Vehicle Repair & Maint | 522-4550-0352 | \$56,778.29 | \$75,000.00 | \$73,013.60 | \$70,000.00 | \$45,000.00 |
| Travel/Training Reimbursement | 522-4550-0366 | \$189.40 | \$500.00 | \$454.00 | \$3,000.00 | \$3,000.00 |
| General Supplies | 522-4550-0375 | \$671.74 | \$1,200.00 | \$3,893.49 | \$7,840.00 | \$10,000.00 |
| Small Tools & Equipment | 522-4550-0381 | \$530.50 | \$600.00 | \$591.44 | \$1,000.00 | \$1,000.00 |
| Fuel & Lubricants | 522-4550-0382 | \$92,887.24 | \$100,000.00 | \$96,844.43 | \$104,000.00 | \$104,000.00 |
| Electric Charges | 522-4550-0383 | | | \$0.00 | \$2,000.00 | \$6,000.00 |
| Depreciation Exp | 522-4550-0499 | \$110,391.00 | \$0.00 | \$164,086.11 | \$0.00 | \$0.00 |
| Mis Expenditures | 522-4550-0619 | \$11,125.00 | \$0.00 | \$15,071.00 | \$0.00 | \$0.00 |
| Machinery & Equipment | 522-4550-0741 | -\$22,249.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Vehicles | 522-4550-0742 | -\$3,300.00 | \$263,086.47 | \$8,457.45 | \$361,675.75 | \$418,000.00 |



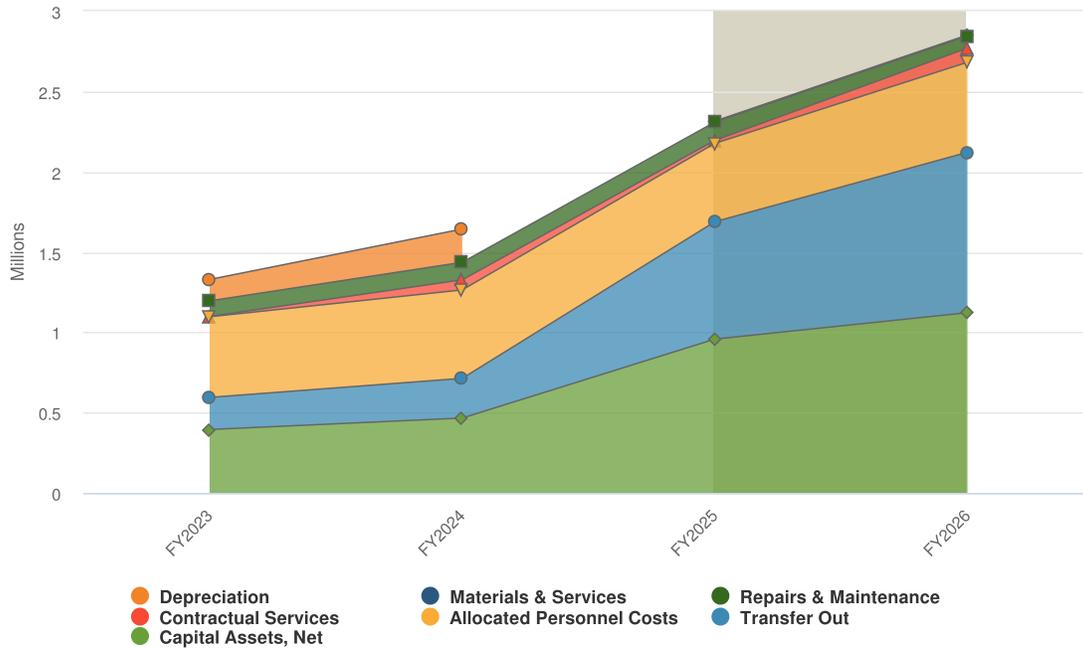
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Salary/Benefit Allocation | 522-4550-0801 | \$16,226.21 | \$11,879.00 | \$14,583.51 | \$16,226.21 | \$16,226.00 |
| Total Fleet Services: | | \$403,892.82 | \$585,666.59 | \$502,639.70 | \$685,727.98 | \$729,115.52 |
| Total Internal Service: | | \$1,328,740.08 | \$1,967,700.13 | \$1,642,905.51 | \$2,269,513.77 | \$2,851,390.24 |
| Total Expenditures: | | \$1,328,740.08 | \$1,967,700.13 | \$1,642,905.51 | \$2,269,513.77 | \$2,851,390.24 |

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | | | |
| Materials & Services | | | | | | |
| Electric Charges | 522-4550-0383 | | | \$0.00 | \$2,000.00 | \$6,000.00 |
| Total Materials & Services: | | | | \$0.00 | \$2,000.00 | \$6,000.00 |
| Allocated Personnel Costs | | | | | | |
| Salary/Benefit Allocation | 520-4393-0801 | \$186,905.68 | \$105,998.47 | \$199,590.28 | \$199,590.28 | \$105,998.47 |
| Salaries & Wages, Regular | 521-4394-0101 | \$130,779.95 | \$167,774.10 | \$165,087.71 | \$197,974.36 | \$243,645.18 |
| Overtime | 521-4394-0102 | \$37.14 | \$1,053.25 | -\$37.14 | \$840.03 | \$5,644.89 |
| Comp Time Payout | 521-4394-0103 | \$1,541.62 | \$877.71 | \$635.84 | \$3,067.93 | \$4,032.06 |
| Other Wages | 521-4394-0109 | \$280.00 | \$360.00 | \$520.12 | \$1,250.01 | \$1,300.00 |
| Misc Insurance Premiums & Fees | 521-4394-0210 | \$242.46 | \$654.66 | \$703.62 | \$562.69 | \$200.00 |
| Medical Premium Contribution | 521-4394-0211 | \$12,722.40 | \$18,201.60 | \$18,225.49 | \$20,981.47 | \$23,449.10 |
| Dental Premiums | 521-4394-0213 | \$863.93 | \$1,364.16 | \$1,092.57 | \$1,223.25 | \$1,364.16 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|---------------------|------------------------------|---------------------|---------------------|
| Vision Care | 521-4394-0214 | \$345.80 | \$458.64 | \$437.11 | \$442.83 | \$436.80 |
| Pers | 521-4394-0220 | \$10,588.16 | \$14,201.55 | \$13,204.42 | \$15,257.20 | \$15,498.44 |
| Workers' Comp Premium | 521-4394-0231 | \$2,495.63 | \$2,850.37 | \$2,947.28 | \$9,478.26 | \$4,707.11 |
| FICA/Medicare | 521-4394-0252 | \$9,808.14 | \$13,009.98 | \$12,424.21 | \$15,000.59 | \$17,849.14 |
| Salary/Benefit Allocation | 521-4394-0801 | \$6,555.00 | \$7,992.05 | \$9,954.99 | \$7,992.05 | \$9,954.99 |
| Salaries & Wages, Regular | 522-4550-0101 | \$70,693.83 | \$62,481.16 | \$57,942.62 | \$66,986.95 | \$70,449.82 |
| Overtime | 522-4550-0102 | \$3,177.40 | \$1,485.00 | \$659.86 | \$1,999.51 | \$1,016.10 |
| Comp Time | 522-4550-0103 | \$2,841.13 | \$150.00 | \$241.44 | \$421.19 | \$0.00 |
| Vacation Payout | 522-4550-0104 | \$0.00 | \$0.00 | \$9,049.71 | \$423.46 | \$0.00 |
| Sick Leave Payout | 522-4550-0105 | \$0.00 | \$0.00 | \$10,138.03 | \$0.00 | \$0.00 |
| Other Pay | 522-4550-0109 | \$2,727.48 | \$15,372.27 | \$0.00 | \$0.00 | \$0.00 |
| Misc Insurance Premiums & Fees | 522-4550-0210 | \$297.06 | \$279.88 | \$330.01 | \$223.54 | \$0.00 |
| Medical Premium Contribution | 522-4550-0211 | \$16,286.12 | \$27,216.00 | \$20,654.40 | \$21,775.23 | \$24,561.57 |
| Dental Premiums | 522-4550-0213 | \$893.74 | \$1,718.40 | \$1,000.48 | \$1,027.12 | \$1,154.40 |
| Vision Care | 522-4550-0214 | \$211.36 | \$229.32 | \$236.60 | \$219.80 | \$218.40 |
| Pers | 522-4550-0220 | \$19,049.73 | \$5,444.08 | \$4,680.12 | \$5,564.14 | \$6,139.37 |
| Workers' Comp Premium | 522-4550-0231 | \$1,130.25 | \$1,061.51 | \$1,097.60 | \$1,452.70 | \$1,482.72 |
| FICA/Medicare | 522-4550-0252 | \$5,469.93 | \$4,963.50 | \$5,482.60 | \$4,902.42 | \$5,467.14 |
| Salary/Benefit Allocation | 522-4550-0801 | \$16,226.21 | \$11,879.00 | \$14,583.51 | \$16,226.21 | \$16,226.00 |
| Total Allocated Personnel Costs: | | \$502,170.15 | \$467,076.66 | \$550,883.48 | \$594,883.22 | \$560,795.86 |
| | | | | | | |
| Repairs & Maintenance | | | | | | |
| Facilities Maint & Repair | 520-4393-0353 | \$22,469.16 | \$22,500.00 | \$20,341.76 | \$22,967.50 | \$12,000.00 |
| Equipment Repair & Maint | 521-4394-0351 | \$1,862.01 | \$4,200.00 | \$1,833.55 | \$4,450.00 | \$4,450.00 |
| Equipment Repair & Maint | 522-4550-0351 | \$16,067.17 | \$12,000.00 | \$13,702.81 | \$13,589.59 | \$14,000.00 |
| Vehicle Repair & Maint | 522-4550-0352 | \$56,778.29 | \$75,000.00 | \$73,013.60 | \$70,000.00 | \$45,000.00 |
| Total Repairs & Maintenance: | | \$97,176.63 | \$113,700.00 | \$108,891.72 | \$111,007.09 | \$75,450.00 |
| | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|---------------------|------------------------------|-----------------------|-----------------------|
| Capital Assets, Net | | | | | | |
| PEG Operating Costs | 521-4390-0623 | \$525.76 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Training/Travel Reimbursement | 521-4394-0366 | \$2,666.42 | \$4,260.00 | -\$132.27 | \$9,760.00 | \$6,750.00 |
| Small Tools & Equipment | 521-4394-0381 | \$5,955.00 | \$5,000.00 | \$2,482.81 | \$7,000.00 | \$7,000.00 |
| Hardware Exp | 521-4394-0382 | \$33,494.35 | \$85,294.00 | \$28,497.51 | \$129,562.46 | \$117,919.00 |
| Software Exp | 521-4394-0383 | \$10,709.20 | \$28,025.00 | \$2,250.00 | \$44,351.25 | \$35,583.00 |
| Licensing, Software & Maint | 521-4394-0384 | \$261,118.07 | \$332,407.00 | \$304,777.31 | \$415,488.00 | \$390,318.38 |
| Miscellaneous Exp | 521-4394-0619 | \$0.00 | \$19,351.00 | \$2,658.84 | \$2,801.00 | \$28,549.00 |
| Travel/Training Reimbursement | 522-4550-0366 | \$189.40 | \$500.00 | \$454.00 | \$3,000.00 | \$3,000.00 |
| General Supplies | 522-4550-0375 | \$671.74 | \$1,200.00 | \$3,893.49 | \$7,840.00 | \$10,000.00 |
| Small Tools & Equipment | 522-4550-0381 | \$530.50 | \$600.00 | \$591.44 | \$1,000.00 | \$1,000.00 |
| Fuel & Lubricants | 522-4550-0382 | \$92,887.24 | \$100,000.00 | \$96,844.43 | \$104,000.00 | \$104,000.00 |
| Mis Expenditures | 522-4550-0619 | \$11,125.00 | \$0.00 | \$15,071.00 | \$0.00 | \$0.00 |
| Machinery & Equipment | 522-4550-0741 | -\$22,249.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Vehicles | 522-4550-0742 | -\$3,300.00 | \$263,086.47 | \$8,457.45 | \$361,675.75 | \$418,000.00 |
| Total Capital Assets, Net: | | \$394,323.68 | \$839,723.47 | \$465,846.01 | \$1,086,478.46 | \$1,122,119.38 |
| Contractual Services | | | | | | |
| Professional Services | 520-4393-0319 | \$0.00 | \$15,000.00 | \$8,050.00 | \$26,862.50 | \$32,000.00 |
| Professional Services | 521-4394-0319 | \$0.00 | \$21,200.00 | \$54,526.06 | \$18,750.00 | \$55,000.00 |
| Professional Services | 522-4550-0319 | \$1,797.24 | \$1,000.00 | \$428.39 | \$1,400.37 | \$1,400.00 |
| Total Contractual Services: | | \$1,797.24 | \$37,200.00 | \$63,004.45 | \$47,012.87 | \$88,400.00 |
| Depreciation | | | | | | |
| Depreciation-Facilities | 520-4393-0499 | \$6,800.00 | \$0.00 | \$7,084.33 | \$0.00 | \$0.00 |
| Depreciation | 521-4394-0499 | \$16,081.38 | \$0.00 | \$36,014.77 | \$0.00 | \$0.00 |
| Depreciation Exp | 522-4550-0499 | \$110,391.00 | \$0.00 | \$164,086.11 | \$0.00 | \$0.00 |
| Total Depreciation: | | \$133,272.38 | \$0.00 | \$207,185.21 | \$0.00 | \$0.00 |
| Transfer Out | | | | | | |

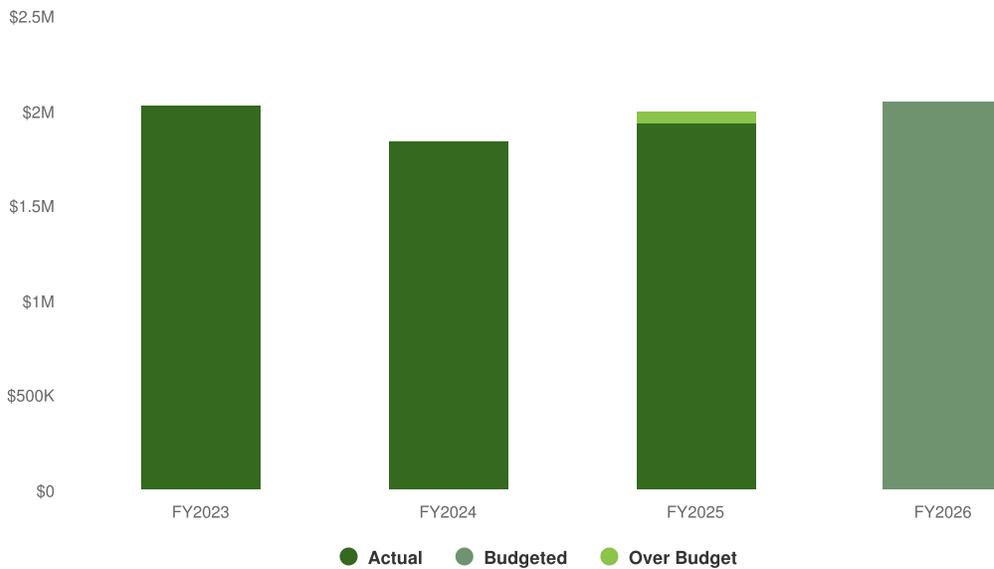


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Transfers to Other Funds | 520-7999-0799 | \$0.00 | \$510,000.00 | \$247,094.64 | \$274,859.13 | \$998,625.00 |
| Transfer to Other Funds | 521-7999-0799 | \$200,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 522-7999-0799 | \$0.00 | \$0.00 | \$0.00 | \$153,273.00 | \$0.00 |
| Total Transfer Out: | | \$200,000.00 | \$510,000.00 | \$247,094.64 | \$428,132.13 | \$998,625.00 |
| Total Expense Objects: | | \$1,328,740.08 | \$1,967,700.13 | \$1,642,905.51 | \$2,269,513.77 | \$2,851,390.24 |

Revenues Summary

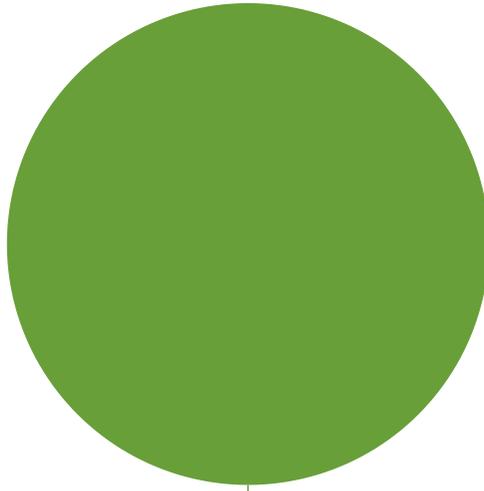
\$2,049,068
\$112,108
 (5.79% vs. prior year)

Internal Service Funds Proposed and Historical Budget vs. Actual



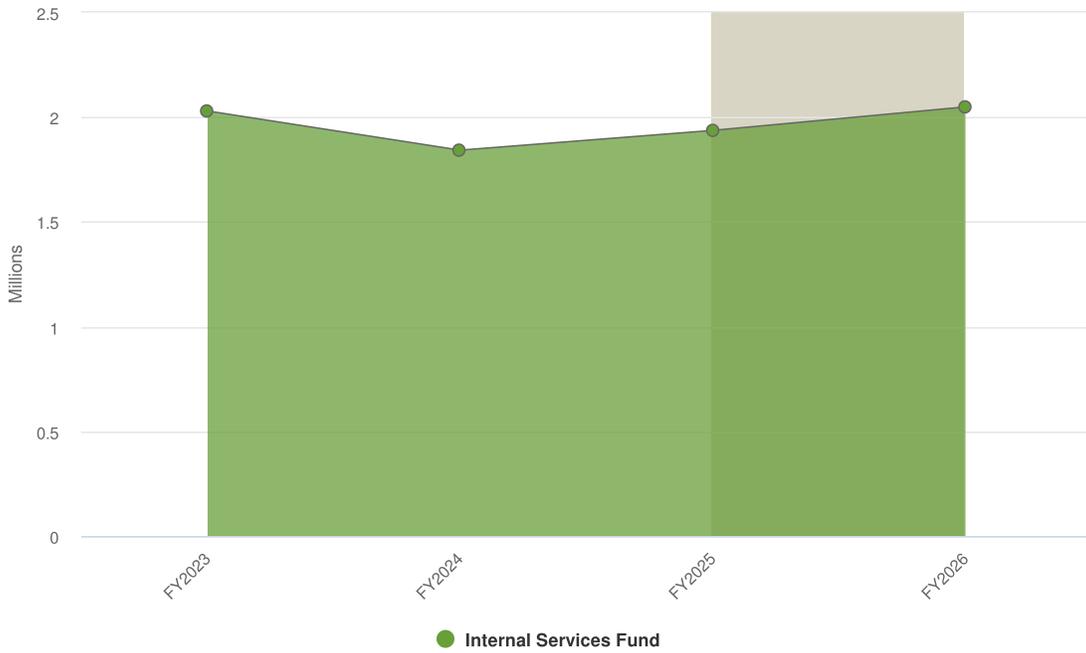
Revenue by Fund

2026 Revenue by Fund



Internal Services Fund (100%)

Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Internal Services Fund | | | | | | |

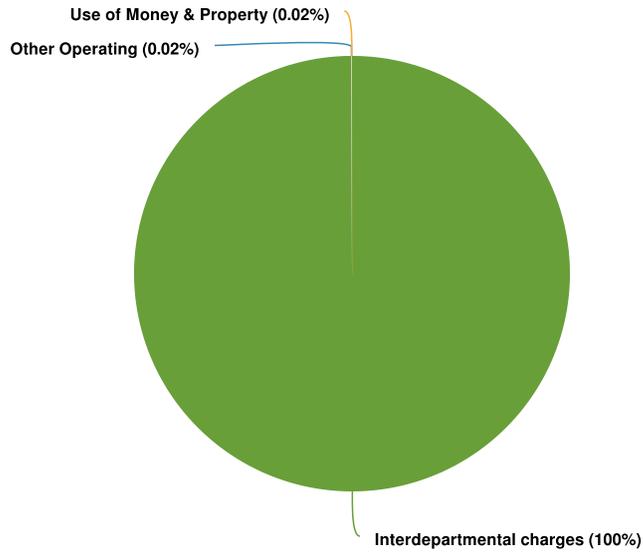


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Facilities Maint & Repair | | | | | | |
| Allocation - Int Serv Fund | 520-0000-3498 | \$288,547.72 | \$210,000.00 | \$281,957.99 | \$300,156.00 | \$350,156.00 |
| Interest Earned | 520-0000-3611 | \$16,216.21 | \$500.00 | \$26,363.64 | \$1,000.00 | \$500.00 |
| Misc Revenues | 520-0000-3998 | \$0.00 | \$0.00 | \$134.54 | \$0.00 | \$0.00 |
| Transfers from Other Funds | 520-7999-7999 | \$0.00 | \$200,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Facilities Maint & Repair: | | \$304,763.93 | \$410,500.00 | \$308,456.17 | \$301,156.00 | \$350,656.00 |
| Technology Maint & Repair | | | | | | |
| Allocation - Int Serv Fund | 521-0000-3498 | \$577,971.86 | \$612,088.00 | \$645,744.75 | \$924,371.00 | \$924,371.00 |
| Misc Revenue | 521-0000-3998 | \$135.00 | \$6,884.00 | \$225.00 | \$112.50 | \$0.00 |
| Total Technology Maint & Repair: | | \$578,106.86 | \$618,972.00 | \$645,969.75 | \$924,483.50 | \$924,371.00 |
| Fleet Services | | | | | | |
| Allocation - Int Serv Fund | 522-0000-3498 | \$962,994.48 | \$479,513.00 | \$642,264.85 | \$773,541.00 | \$773,541.00 |
| Misc Revenue | 522-0000-3998 | \$196.81 | \$5,000.00 | \$0.00 | \$500.00 | \$500.00 |
| Transfers from Other Funds | 522-7999-7999 | \$183,630.00 | \$205,300.00 | \$245,900.70 | \$0.00 | \$0.00 |
| Total Fleet Services: | | \$1,146,821.29 | \$689,813.00 | \$888,165.55 | \$774,041.00 | \$774,041.00 |
| Total Internal Services Fund: | | \$2,029,692.08 | \$1,719,285.00 | \$1,842,591.47 | \$1,999,680.50 | \$2,049,068.00 |

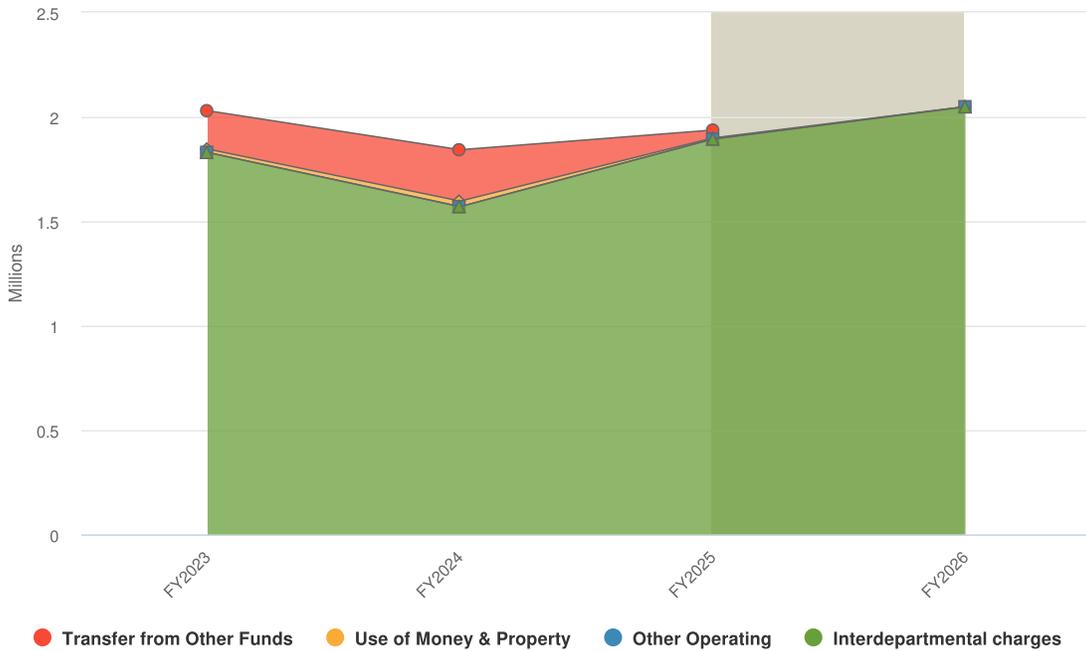


Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Revenue Source | | | | | | |

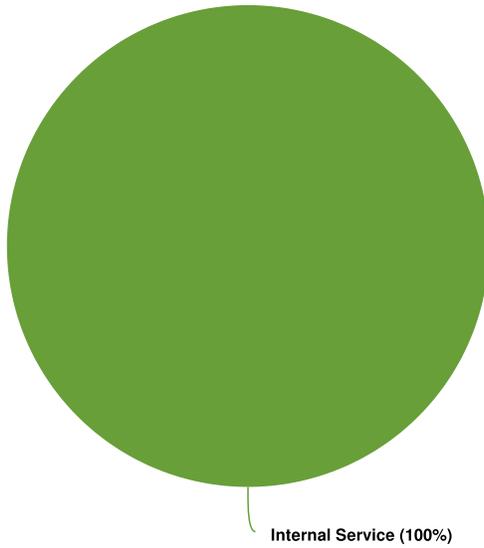


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Use of Money & Property | | | | | | |
| Interest Earned | 520-0000-3611 | \$16,216.21 | \$500.00 | \$26,363.64 | \$1,000.00 | \$500.00 |
| Total Use of Money & Property: | | \$16,216.21 | \$500.00 | \$26,363.64 | \$1,000.00 | \$500.00 |
| Interdepartmental charges | | | | | | |
| Allocation - Int Serv Fund | 520-0000-3498 | \$288,547.72 | \$210,000.00 | \$281,957.99 | \$300,156.00 | \$350,156.00 |
| Allocation - Int Serv Fund | 521-0000-3498 | \$577,971.86 | \$612,088.00 | \$645,744.75 | \$924,371.00 | \$924,371.00 |
| Allocation - Int Serv Fund | 522-0000-3498 | \$962,994.48 | \$479,513.00 | \$642,264.85 | \$773,541.00 | \$773,541.00 |
| Total Interdepartmental charges: | | \$1,829,514.06 | \$1,301,601.00 | \$1,569,967.59 | \$1,998,068.00 | \$2,048,068.00 |
| Other Operating | | | | | | |
| Misc Revenues | 520-0000-3998 | \$0.00 | \$0.00 | \$134.54 | \$0.00 | \$0.00 |
| Misc Revenue | 521-0000-3998 | \$135.00 | \$6,884.00 | \$225.00 | \$112.50 | \$0.00 |
| Misc Revenue | 522-0000-3998 | \$196.81 | \$5,000.00 | \$0.00 | \$500.00 | \$500.00 |
| Total Other Operating: | | \$331.81 | \$11,884.00 | \$359.54 | \$612.50 | \$500.00 |
| Transfer from Other Funds | | | | | | |
| Transfers from Other Funds | 520-7999-7999 | \$0.00 | \$200,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers from Other Funds | 522-7999-7999 | \$183,630.00 | \$205,300.00 | \$245,900.70 | \$0.00 | \$0.00 |
| Total Transfer from Other Funds: | | \$183,630.00 | \$405,300.00 | \$245,900.70 | \$0.00 | \$0.00 |
| Total Revenue Source: | | \$2,029,692.08 | \$1,719,285.00 | \$1,842,591.47 | \$1,999,680.50 | \$2,049,068.00 |

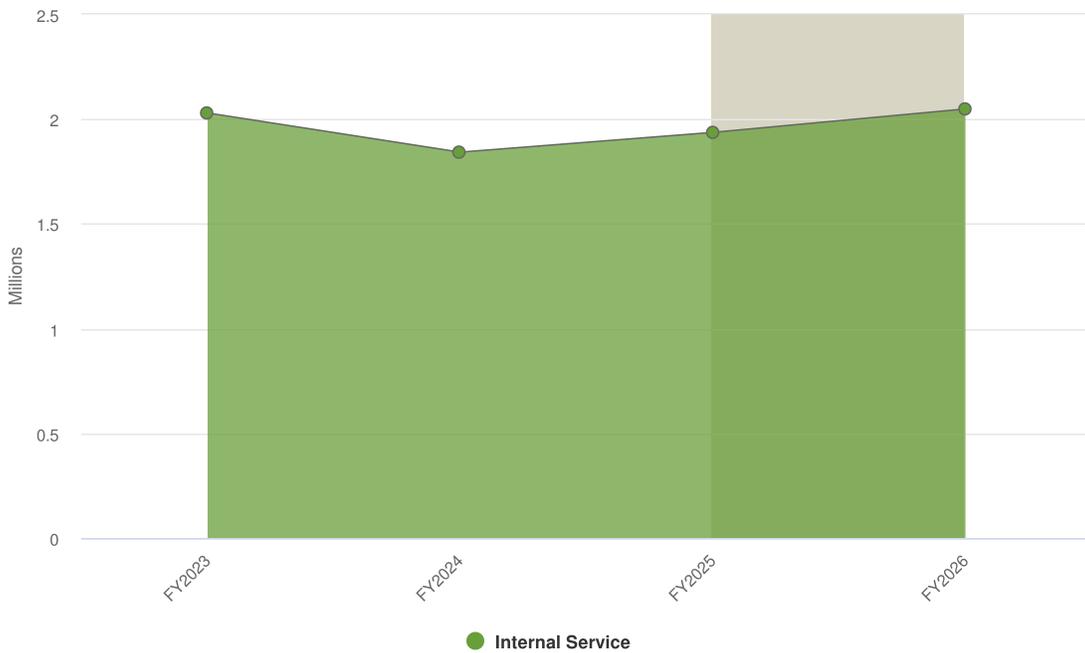


Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Revenue | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Internal Service | | | | | | |
| Non Departmental | | | | | | |
| Allocation - Int Serv Fund | 520-0000-3498 | \$288,547.72 | \$210,000.00 | \$281,957.99 | \$300,156.00 | \$350,156.00 |
| Interest Earned | 520-0000-3611 | \$16,216.21 | \$500.00 | \$26,363.64 | \$1,000.00 | \$500.00 |
| Misc Revenues | 520-0000-3998 | \$0.00 | \$0.00 | \$134.54 | \$0.00 | \$0.00 |
| Allocation - Int Serv Fund | 521-0000-3498 | \$577,971.86 | \$612,088.00 | \$645,744.75 | \$924,371.00 | \$924,371.00 |
| Misc Revenue | 521-0000-3998 | \$135.00 | \$6,884.00 | \$225.00 | \$112.50 | \$0.00 |
| Allocation - Int Serv Fund | 522-0000-3498 | \$962,994.48 | \$479,513.00 | \$642,264.85 | \$773,541.00 | \$773,541.00 |
| Misc Revenue | 522-0000-3998 | \$196.81 | \$5,000.00 | \$0.00 | \$500.00 | \$500.00 |
| Total Non Departmental: | | \$1,846,062.08 | \$1,313,985.00 | \$1,596,690.77 | \$1,999,680.50 | \$2,049,068.00 |
| | | | | | | |
| Transfers between funds | | | | | | |
| Transfers from Other Funds | 520-7999-7999 | \$0.00 | \$200,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfers from Other Funds | 522-7999-7999 | \$183,630.00 | \$205,300.00 | \$245,900.70 | \$0.00 | \$0.00 |
| Total Transfers between funds: | | \$183,630.00 | \$405,300.00 | \$245,900.70 | \$0.00 | \$0.00 |
| Total Internal Service: | | \$2,029,692.08 | \$1,719,285.00 | \$1,842,591.47 | \$1,999,680.50 | \$2,049,068.00 |
| Total Revenue: | | \$2,029,692.08 | \$1,719,285.00 | \$1,842,591.47 | \$1,999,680.50 | \$2,049,068.00 |



Facilities Repair & Maintenance



The Facilities Repair & Maintenance Internal Service Fund accounts for all costs associated with the maintenance of public buildings, including preventative maintenance and ongoing maintenance. These services are primarily performed by the City's Public Works staff.

The Public Works Department serves City staff and the community by maintaining and repairing public facilities. Examples of tasks include repair and maintenance of heating and ventilation systems, repair and maintenance of plumbing systems; upgrades to ensure reliable electrical power, replacement of plumbing fixtures, light fixtures, carpentry, roofing, flooring and painting.

Strategic Goals and Objectives

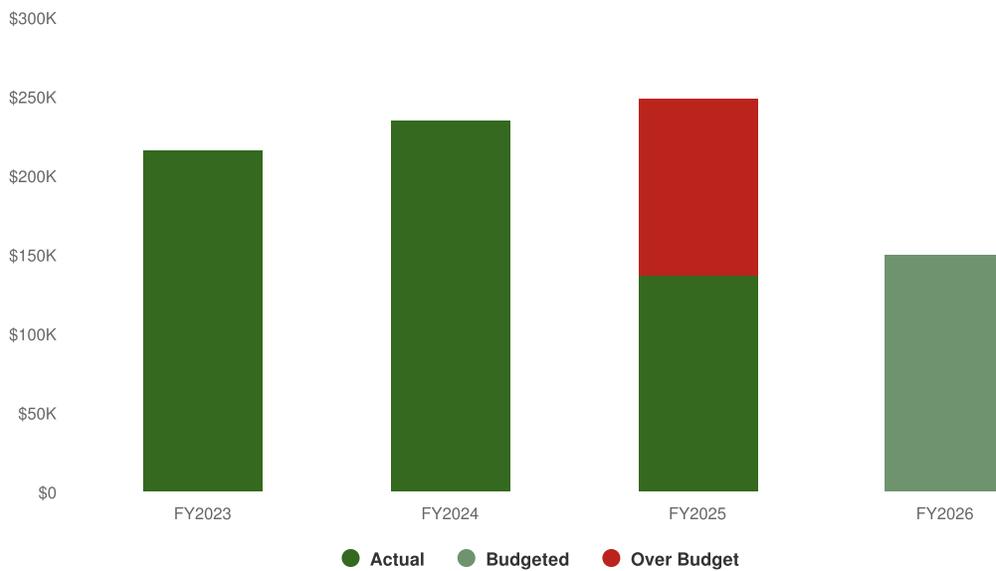
- The primary goal of the Public Works Department's Facilities Repair & Maintenance Internal Service Fund is to provide quality and efficient maintenance that fosters a safe and positive atmosphere for our employees and the citizens of Fort Bragg.
- Procure products and equipment that are safe to use and provide for long-term investment at a reasonable cost.
- Identify future needs and prioritize according to safety and available funding.
- Improve internal and external communications.
- Stay current with trends in technology.

Expenditure Summary

According to the City's Fund Balance and Reserve Policy, the unrestricted fund balance is intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs. In FY 2024, the ISF- Fund balance will decrease from \$620K to under \$100K based on the Fund's Five-Year Financial Plan. The proposed Projects over the \$50K threshold are listed in the Capital Improvement Program which includes City Hall Roof \$175k, Guest House Rehabilitation \$110k, E.City Hall Rehabilitation & Stabilization Design \$250k.

\$149,998 **\$13,500**
(9.89% vs. prior year)

ISF: Facilities Adopted and Historical Budget vs. Actual



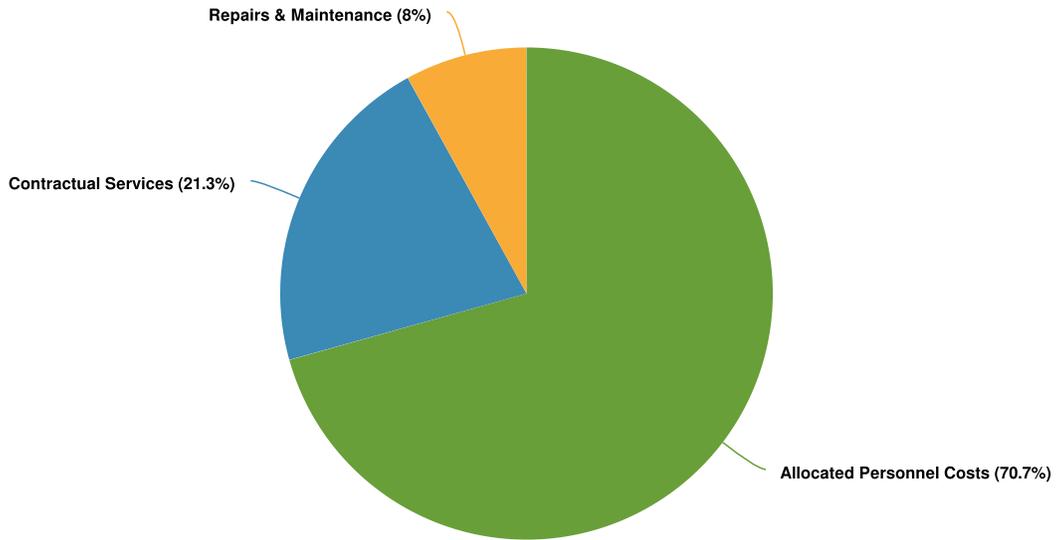
Five Year Maintenance Plan

| MAJOR PROJECTS/REPLACEMENTS | | | | | | | | | |
|---|---------------------------|------------------|----------------|----------------|-----------------|------------------|-----------------|----------------|------------------|
| | Notes | 24/25 | 25/26 | 26/27 | 27/28 | 28/29 | 29/30 | 30/31 | Total |
| City Hall: | | | | | | | | | |
| Flooring/ remodel | | \$40,000 | | | | | | | \$40,000 |
| Paint | Exterior | | | | | \$60,000 | | | \$60,000 |
| Electric/Generator/ EV Charging Stations | | | | | | | \$20,000 | | \$20,000 |
| Plumbing/Carpentry | | \$32,000 | | | | | | | \$32,000 |
| HVAC | 4 units | | \$5,000 | | | | | | \$5,000 |
| Roofing | | | | | | | | | \$0 |
| ADA Doors | | | | | | | | \$8,000 | \$8,000 |
| Electric Vehicle facility | | | | | | | \$15,000 | | \$15,000 |
| | TOTAL City Hall | \$72,000 | \$5,000 | \$0 | \$0 | \$60,000 | \$35,000 | \$8,000 | \$180,000 |
| City Hall East: | | | | | | | | | |
| Electric | | | | | | | | | \$0 |
| Lighting Gym | | | | | | | | | \$0 |
| Doors | Double doors/heater room | | | | | | | | \$0 |
| Flooring | Hallway carpet | \$5,000 | | | | | | | \$5,000 |
| Roofing | Pool and offices | | | | | | | | \$0 |
| Bathrooms | | | | | | | | | \$0 |
| Heaters | 3 units | | | | \$5,000 | | | | \$5,000 |
| Pool | Incl structure | | | | | | | | \$0 |
| Fire Sprinkler System | | | | | | | | | \$0 |
| | TOTAL City Hall East | \$5,000 | \$0 | \$0 | \$5,000 | \$0 | \$0 | \$0 | \$10,000 |
| Fort Building: | | | | | | | | | |
| Paint | | \$10,000 | | | | \$0 | | | \$10,000 |
| | TOTAL Fort Building | \$10,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$10,000 |
| Town Hall: | | | | | | | | | |
| Paint | Exterior | | | | | | | | \$0 |
| Bathrooms | Flooring/Fixtures/Misc | | | | | | | | \$0 |
| Carpentry | Dais/Cabinets | | | \$3,000 | | | | | \$3,000 |
| HVAC | Heater | | | | \$6,000 | | | | \$6,000 |
| Doors/Windows | | | | | | | | | \$0 |
| Landscaping | | | | | | | | | \$0 |
| | TOTAL Town Hall | \$0 | \$0 | \$3,000 | \$6,000 | \$0 | \$0 | \$0 | \$9,000 |
| Guest House: | | | | | | | | | |
| Paint | | | | | | | \$60,000 | | \$60,000 |
| Carpentry/Windows/Siding/Fencing | | | | | | | | | \$0 |
| Roofing | | | | | | | | | \$0 |
| Foundation/Stain Glass Rehab/Sign | | | | | | | | | \$0 |
| Walkways and Signage | | | | | | | | | \$0 |
| | TOTAL Guest House | \$0 | \$0 | \$0 | \$0 | \$0 | \$60,000 | \$0 | \$60,000 |
| Police Department: | | | | | | | | | |
| Paint | Exterior/Interior | | | | | | | | \$0 |
| Electric | Generator Shed | | | | | | | | \$0 |
| HVAC | 8 units | | | | | | | | \$0 |
| Roofing | | | | | | | | | \$0 |
| Emergency Generator | | | | | | | | | \$0 |
| | TOTAL Police Department | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Bainbridge Park | | | | | | | | | |
| Wiggly Giggly | | | | | | | | | \$0 |
| Tennis/Basketball | | | | | \$35,000 | | | | \$35,000 |
| | TOTAL Bainbridge Park | \$0 | \$0 | \$0 | \$35,000 | \$0 | \$0 | \$0 | \$35,000 |
| Noyo Headlands Park: | | | | | | | | | |
| Bathrooms | Hardware, locks, etc. | \$4,500 | | | \$5,000 | | | \$5,000 | \$14,500 |
| Equipment Rental | | \$7,000 | | | | | | | \$7,000 |
| Fencing | Fence fabric | \$16,000 | | | | \$20,000 | | | \$36,000 |
| | TOTAL Noyo Headlands Park | \$27,500 | \$0 | \$0 | \$5,000 | \$0 | | | \$57,500 |
| Pomo Bluffs Park: | | | | | | | | | |
| Parking Lot | Resurface | | | | | \$40,000 | | | \$40,000 |
| Bathrooms | Roof/Bollards | \$10,000 | | | | | | | \$10,000 |
| | TOTAL Pomo Bluffs Park | \$10,000 | \$0 | \$0 | \$0 | \$40,000 | \$0 | | \$50,000 |
| Noyo Beach: | | | | | | | | | |
| General | | | | | | | | | \$0 |
| | TOTAL Noyo Beach | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Harbor Lite Trail: | | | | | | | | | |
| Trail | | | | | | | | | \$0 |
| | TOTAL Harbor Lite Trail | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL MAJOR PROJECT FUNDING NEEDS: | | \$124,500 | \$5,000 | \$3,000 | \$51,000 | \$100,000 | \$95,000 | \$8,000 | \$411,500 |



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------|------------------------------|---------------------|------------------|
| Expense Objects | | | | | | |
| Allocated Personnel Costs | | | | | | |
| Salary/Benefit Allocation | 520-4393-0801 | \$186,906 | \$105,998 | \$199,590 | \$199,590 | \$105,998 |
| Total Allocated Personnel Costs: | | \$186,906 | \$105,998 | \$199,590 | \$199,590 | \$105,998 |
| Repairs & Maintenance | | | | | | |
| Facilities Maint & Repair | 520-4393-0353 | \$22,469 | \$22,500 | \$20,342 | \$22,968 | \$12,000 |
| Total Repairs & Maintenance: | | \$22,469 | \$22,500 | \$20,342 | \$22,968 | \$12,000 |
| Contractual Services | | | | | | |
| Professional Services | 520-4393-0319 | \$0 | \$15,000 | \$8,050 | \$26,863 | \$32,000 |
| Total Contractual Services: | | \$0 | \$15,000 | \$8,050 | \$26,863 | \$32,000 |
| Depreciation | | | | | | |
| Depreciation-Facilities | 520-4393-0499 | \$6,800 | \$0 | \$7,084 | \$0 | \$0 |
| Total Depreciation: | | \$6,800 | \$0 | \$7,084 | \$0 | \$0 |
| Total Expense Objects: | | \$216,175 | \$143,498 | \$235,066 | \$249,420 | \$149,998 |





Technology Maintenance & Replacement



Isaac Whippy
City Manager

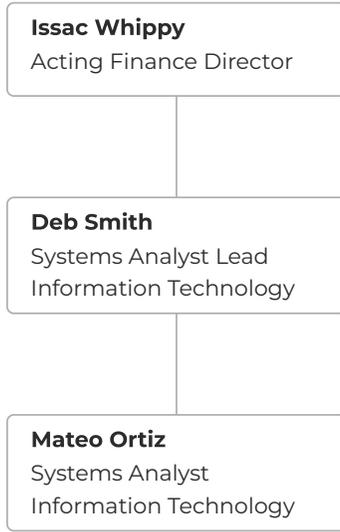
The Technology Maintenance & Replacement Internal Service Fund, accounts for all costs associated with the internal computing and technological resources for all departments throughout the City.

The Technology Maintenance & Replacement Internal Service Fund's costs include hardware, software, and service contracts associated with the City's computers and information technology infrastructure and personnel costs for the City's Information Technology division which resides in the Administrative Services Department. The Information Technology division is responsible for the following:

- Workstation administration
- Server administration
- Mobile Device Management
- Network infrastructure administration
- Layered CyberSecurity defense administration
- Physical Security Technology Administration
- Telecommunication administration and installations
- Cloud services assessment and support
- Software assessment, purchasing, and maintenance
- Administration, user support and maintenance of on-premise and cloud-based software services
- Asset tracking for IT equipment
- Social media and website maintenance
- Live streaming and AV production of City meetings
- AV Support for Town Hall Rentals
- Technical support for City/PD and other presenters at public meetings
- Public Wi-Fi administration and support
- Digital file archiving and distribution
- Public Access TV hardware allocation and administration

Organizational Chart

Information Technology



Authorized FTE's

| AUTHORIZED FTE | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|------------------------|------|------|------|------|------|------|
| Information Technology | 2 | 1 | 2 | 2 | 2.5 | 2.5 |



FY 2024/25 Top Accomplishments

Communication:

- Implemented paging capability within our telephone system for improved communication during emergencies.
- Completed detailed comparative analysis of top three website vendors for Cities, and chose new solution.
- Assisted in design and implementation of new online Facilities scheduling cloud-based system.
- In order to be able to continue broadcasting public meetings from Town Hall during construction, implemented temporary AV control room.
- Implemented improved public comment microphones at Town Hall, including one for the podium and a high performance, two wireless microphones system.
- Implemented improved assistive hearing system at Town Hall.
- Implemented high quality, high performance mixer to improve Town Hall public meeting audio both internally and streaming.
- Completed redesign and implementation of new AV control room components, cabling, etc. at Town Hall following construction.
- Assisted in the implementation of the new Fleet 3 AXON systems for Police Dept. patrol vehicles and bodycam integration.
- Facilitated alternative connectivity and communication methods for staff temporarily displaced during City Hall Flooring project.
- Due to loss of original vendor, re-implemented powerful Remote Monitoring and Management (RMM) system for all PC endpoints and Servers, thereby improving ability to communicate with employees about system issues they are experiencing, and resolve them real-time, remotely.

Data / Network Security:

- Finished the implementation of Multi-Factor Authentication for all network remote access by staff or support personnel.
- After assisting with the installation process for the new facility security monitoring cameras and door controls at PD, completed the internal security controls, access groups, deployment to users, etc.
- Completed re-design and implementation of network and security controls at the Water Treatment Plant for increased security / isolation of control systems.
- Improved security of Microsoft infrastructure by moving our email from the MS Commercial Cloud to the MS Government Cloud.
- Improved security and interoperability by moving from old Microsoft Office versions to MS365.
- Implemented new email backup system as part of the Microsoft CommCloud to GovCloud move.
- Moved the City from the "fortbragg.com" email domain to the "fortbraggca.gov" email domain, thereby improving the public's ability to identify official, trusted information.
- Re-implemented previously setup layered email anti-malware / anti-phishing security systems in new MS tenant for new email domain.
- Began roll-out of new remote KVM system that greatly increases security for remotely accessing servers and network infrastructure devices.
- Continued roll-out of a Password Manager tool across the organization.
- Continued government-approved, cloud-based server backups, with secure isolation of data from malware such as ransomware.
- Continued to perform Penetration testing and Vulnerability scanning using automated tools so we can have visibility to previously hidden weaknesses and prioritize addressing them.
- Continued automated weekly email anti-"phishing" training campaigns via KnowBe4
- Continued automated quarterly CyberSecurity online training campaigns, also via KnowBe4.

Infrastructure & Services Performance and Resiliency:

- Expanded use of Mobile Device Manager to ease the burden of managing mobile devices.
- Due to impending end of support from Microsoft for Windows 10 in Oct. 2025, and to save additional costs (as possible) due to price increases from expected tariffs, expedited replacement of additional Windows 10 PCs.
- Completed rollout of Toughbook Laptops to Police Department Patrol Vehicles that immediately enable personnel to access their Law Enforcement Records Management Suite (greatly improving efficiency and effectiveness in the field).
- Began roll-out of Read-Only Domain Controllers that greatly improve network access resiliency for employees at WT and WWT.
- Sorted and organized IT stores from multiple locations.
- Implemented 10G network switch to switch or switch to server connections where helpful and possible in the environment.



- Began project of improving network cabling infrastructure as part of the Town Hall remodel project by labeling cables, improving their organization and routing, and replacing due to age or incorrect lengths as needed.
- Continued the process of improving the network design and implementation to decrease single points of failure.
- Continued annual process of replacing poorest performing endpoint hardware with new replacements. Continued replacement of older, poor-performing monitors with new ones that greatly improve user ergonomics.
- Continued roll-out of hardware upgrades required to maximize internal LAN switch availability, and ability to prioritize Voice over IP traffic.

Performance/Workload Measures

| Indicators | FY 2021/22 | FY 2022/23 | FY 2023/24 | FY 2024/25 |
|--|---------------|---------------|------------------|-----------------|
| Views of Broadcasted meetings (via streaming provider) | 52782 | 9648 | 3424 | 6543 |
| FaceBook Followers / # Reached (total that viewed content) | (N/A) | (N/A) | 7591 / 125.1K | 8063/ 692.1K |
| Number of requests for repairs and/or technical assistance | 1,398 | 1,064 | 1128 | 1570 |
| Computer viruses blocked | 9,752 | 8173 | (See below) | (See below) |
| Threats blocked by Edge Firewalls (Critical through Medium) | (N/A) | (N/A) | 5550 | (N/A) |
| Threats blocked by Endpoint Protection Software | (N/A) | (N/A) | 169 | 339 |
| Threats blocked by Advanced Cloud Analytics | (N/A) | (N/A) | (N/A) | 82 |
| Spam messages blocked (by Email protection) | 197,728 | 148,679 | 27,761 | 24,571 |
| Phishing / Malware Threats blocked (by Email protection) | (N/A) | (N/A) | 3,457 | 4140 |



FY 2025/26 Top Priorities

Communication:

- Work with our chosen Government website vendor to create a new website that will focus on ease of use, accessibility, and security for residents and employees.
- Continue roll-out of our new excellent facilities scheduling solution to include CV Starr, and possibly certain park areas.
- Assess possible alternatives to Public meetings scheduling and streaming solutions.
- Assess possible alternatives to current Public Records Request software.

Data / Network Security:

- Continue implementation at all sites of the ability to “see” all network traffic, and to automatically detect, report, and block many types of malware that might try to remain stealthy and move within the network.
- Complete implementation of the Password Manager for all staff that have a need for it. Continue increasing CV Starr network security by replacing all EOL hardware and systems.
- Implement feature available to us in our new RMM system to allow Contractor access to certain systems only, and track their access.
- Expand new internal WiFi system to CV Starr.
- Extend secure cloud backup services to CV Starr server.
- Continue to perform regular Penetration testing and Vulnerability scanning using automated tools so we can have visibility to previously hidden weaknesses and prioritize addressing them.
- Continue automated weekly email anti-“phishing” training campaigns via KnowBe4.
- Continue automated quarterly CyberSecurity online training campaigns, also via KnowBe4. Continue implementation of MFA where possible.

Infrastructure & Services Performance and Resiliency:

- Continue eliminating single points of failure, as budgets and time allow.
- Continue project of improving network cabling infrastructure by adding organizational systems, and labeling all cables.
- Implement additional security and ease of use features of internal WiFi system.
- Continue annual process of replacing poorest performing endpoint hardware with new replacements.
- Continue replacement of older, poor-performing monitors with new ones that greatly improve user ergonomics.



Expenditure Summary

The Information Technology (IT) FY 2025 Budget is set at \$748,000, representing a 2.7% increase from the prior fiscal year. This budget includes the addition of a part-time employee (less than a 1,000 hours) to help the department manage the growing number of support tickets, increased employee count, and rising demands.

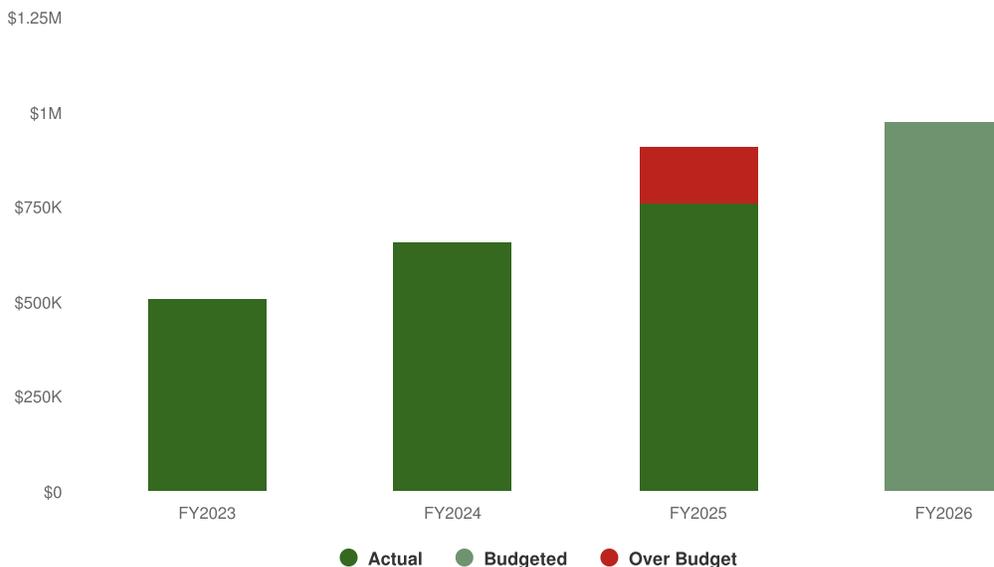
In FY 2022-23, the City implemented various upgrades to Network Systems, Office 365, and Firewalls in response to the escalating global cyber threats targeting organizations of all sizes. These necessary deferred upgrades have contributed to the year-over-year increase in the IT budget, which is essential for maintaining secure and resilient operations in the current environment. The adopted budget for FY 2025 will prioritize data and network security, infrastructure and service performance, resiliency, and communications.

The non-personnel costs in the IT budget for FY 2025 are \$509,837, remaining unchanged from the prior year. According to the City's Fund Balance and Reserve Policy, the unrestricted fund balance in the Technology Maintenance & Replacement Internal Service Fund is designed to pre-fund large purchases and repairs, helping to avoid significant annual fluctuations in funding needs. By the end of FY 2025, the fund balance is estimated to be under \$9,000, based on the Fund's 5-year plan and the substantial increases in operating expenditures during the last fiscal year.

Through these strategic investments, the City aims to bolster its IT infrastructure, ensuring robust, secure, and efficient operations that can meet the evolving needs of the community and its employees.

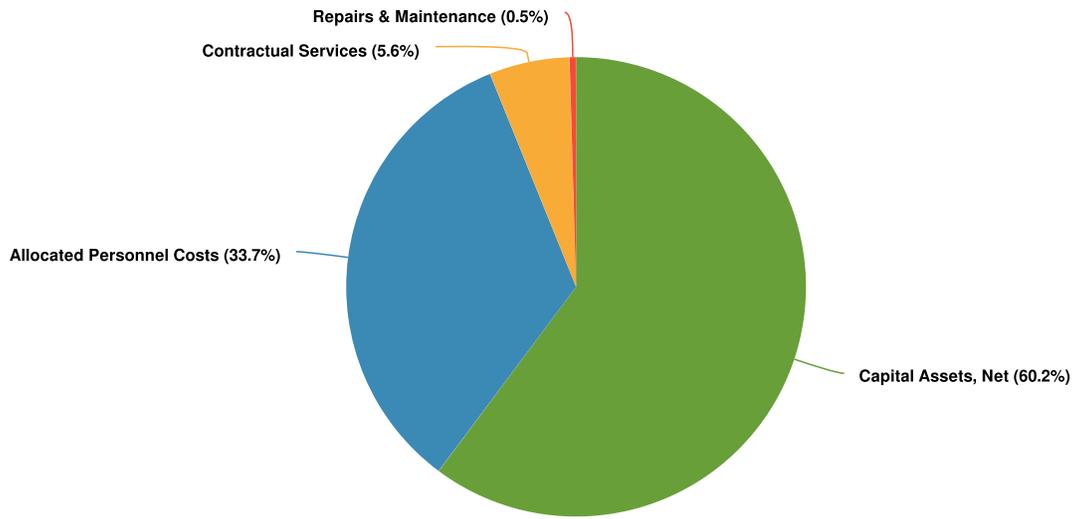
\$973,651 **\$214,850**
(28.31% vs. prior year)

ISF: Information Technology (IT) Proposed and Historical Budget vs. Actual

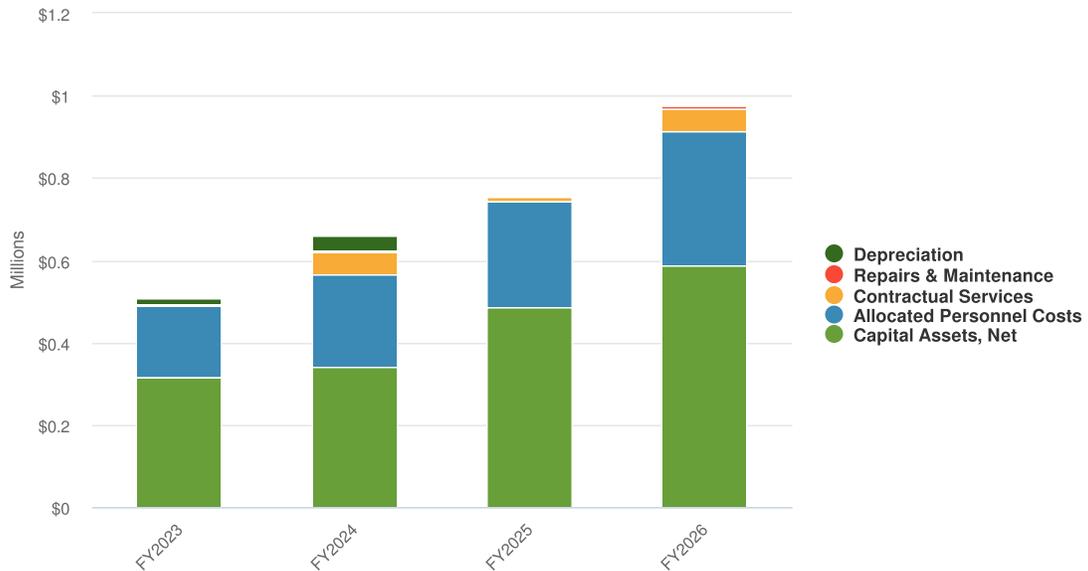


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | | |
| Allocated Personnel Costs | | | | | |
| Salaries & Wages, Regular | 521-4394-0101 | \$130,780 | \$165,088 | \$197,974 | \$243,645 |
| Overtime | 521-4394-0102 | \$37 | -\$37 | \$840 | \$5,645 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|------------------|
| Comp Time Payout | 521-4394-0103 | \$1,542 | \$636 | \$3,068 | \$4,032 |
| Other Wages | 521-4394-0109 | \$280 | \$520 | \$1,250 | \$1,300 |
| Misc Insurance Premiums & Fees | 521-4394-0210 | \$242 | \$704 | \$563 | \$200 |
| Medical Premium Contribution | 521-4394-0211 | \$12,722 | \$18,225 | \$20,981 | \$23,449 |
| Dental Premiums | 521-4394-0213 | \$864 | \$1,093 | \$1,223 | \$1,364 |
| Vision Care | 521-4394-0214 | \$346 | \$437 | \$443 | \$437 |
| Pers | 521-4394-0220 | \$10,588 | \$13,204 | \$15,257 | \$15,498 |
| Workers' Comp Premium | 521-4394-0231 | \$2,496 | \$2,947 | \$9,478 | \$4,707 |
| FICA/Medicare | 521-4394-0252 | \$9,808 | \$12,424 | \$15,001 | \$17,849 |
| Salary/Benefit Allocation | 521-4394-0801 | \$6,555 | \$9,955 | \$7,992 | \$9,955 |
| Total Allocated Personnel Costs: | | \$176,260 | \$225,196 | \$274,071 | \$328,082 |
| | | | | | |
| Repairs & Maintenance | | | | | |
| Equipment Repair & Maint | 521-4394-0351 | \$1,862 | \$1,834 | \$4,450 | \$4,450 |
| Total Repairs & Maintenance: | | \$1,862 | \$1,834 | \$4,450 | \$4,450 |
| | | | | | |
| Capital Assets, Net | | | | | |
| Training/Travel Reimbursement | 521-4394-0366 | \$2,666 | -\$132 | \$9,760 | \$6,750 |
| Small Tools & Equipment | 521-4394-0381 | \$5,955 | \$2,483 | \$7,000 | \$7,000 |
| Hardware Exp | 521-4394-0382 | \$33,494 | \$28,498 | \$129,562 | \$117,919 |
| Software Exp | 521-4394-0383 | \$10,709 | \$2,250 | \$44,351 | \$35,583 |
| Licensing, Software & Maint | 521-4394-0384 | \$261,118 | \$304,777 | \$415,488 | \$390,318 |
| Miscellaneous Exp | 521-4394-0619 | \$0 | \$2,659 | \$2,801 | \$28,549 |
| Total Capital Assets, Net: | | \$313,943 | \$340,534 | \$608,963 | \$586,119 |
| | | | | | |
| Contractual Services | | | | | |
| Professional Services | 521-4394-0319 | \$0 | \$54,526 | \$18,750 | \$55,000 |
| Total Contractual Services: | | \$0 | \$54,526 | \$18,750 | \$55,000 |
| | | | | | |
| Depreciation | | | | | |
| Depreciation | 521-4394-0499 | \$16,081 | \$36,015 | \$0 | \$0 |
| Total Depreciation: | | \$16,081 | \$36,015 | \$0 | \$0 |
| Total Expense Objects: | | \$508,147 | \$658,105 | \$906,233 | \$973,651 |



Expenditures by Function

The proposed FY 2025 budget for the Information Technology (IT) Department is \$973,651, representing a 7.4% increase from the prior fiscal year. This increase is primarily attributed to a 23% rise in salaries and wages, reflecting the addition of a part-time IT Technician. This new position is essential to address the growing volume of support tickets and technical assistance requests across City operations—including CV Starr, City Hall, the Police Department, Corporation Yard, and the Wastewater Treatment Plant—while ensuring timely response to ongoing technology upgrades and cybersecurity needs.

While staffing costs have increased, notable reductions are seen in other expenditure categories. Software expenses are projected to decrease by 9%, and hardware costs are expected to decline by 19.8%, due to the completion of several one-time upgrades in the prior fiscal year.

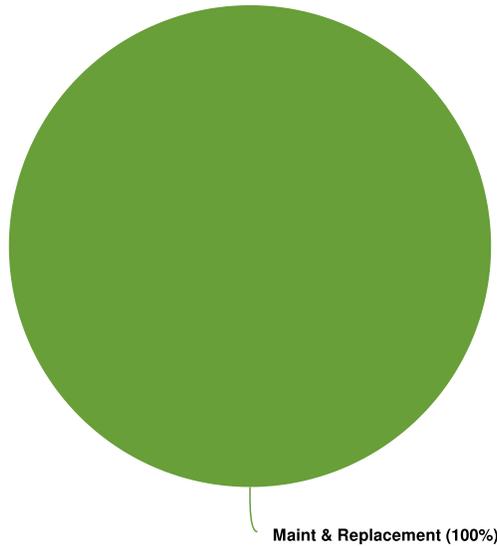
In addition to the General Fund allocations, the City Council has approved \$110,000 for technology upgrades from ARPA Funding, held in a dedicated technology reserve fund to support strategic investments.

Key IT projects and expenditures for FY 2025 include:

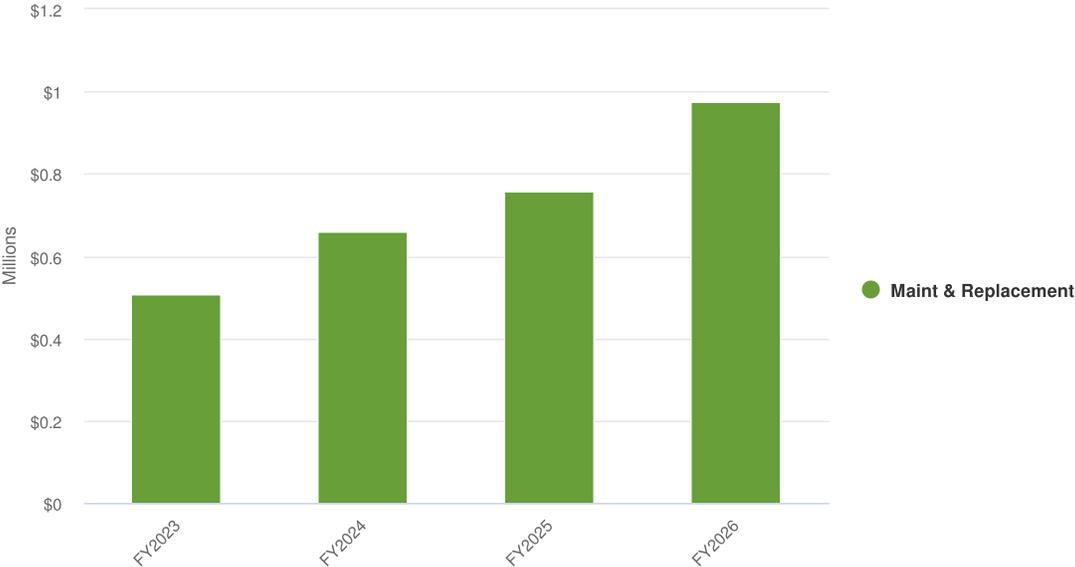
- o \$30,000 investment in new Business License software
- o Website upgrade and redesign
- o \$30,000 for user workstation replacements to maintain current hardware standards
- o Three-year renewal of KnowBe4, the City's cybersecurity awareness and training platform
- o \$25,000 Cisco Capital lease to support ongoing network and infrastructure improvements
- o Ongoing subscription services for essential cloud-based and enterprise applications
- o

These investments support the City's commitment to improving digital infrastructure, maintaining cybersecurity readiness, and delivering responsive and efficient internal services.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Information Technology Maintenance & Repair Internal Service Fund Detail

| | DEPT | FY 23-24 BUDGET | FY 24/25 Proposed Budget | FY 25-26 Proposed Budget | FY 26-27 Projected Budget | FY 27-28 Projected Budget |
|--|-------------|-------------------|--------------------------|--------------------------|---------------------------|---------------------------|
| Cisco Capital and Port 53 for endpoint security licensing & monitoring | ALL | \$ 18,139 | \$ 18,139 | \$ 19,407 | \$ 19,407 | \$25,000 |
| Cisco XDR Security Dashboard Subscription (through Port53) | ALL | | \$ 5,800 | \$ 4,877 | \$ 4,877 | \$ 4,950 |
| CDO-Cisco Firewall Cloud Management | IT | \$ 2,041 | \$ 679 | \$ 713 | \$ 749 | \$ 787 |
| MCN/AT&T - Fusion Internet at CH | ALL | \$ 1,907 | 2086 | \$ 2,088.00 | 2297 | 2526 |
| Springbrook Maintenance Contract Due July 1 | ALL | \$ 40,000 | \$ 25,860 | \$ 46,000 | \$ 50,600 | \$ 55,660 |
| Auto CAD Subscription Due in October | PW | \$ 3,700 | \$ 3,836 | \$ 4,009 | 4,220 | 4,409 |
| Parcel Quest | CDD | \$ 5,000 | 5,997 | 6,297 | 6,612 | 6,942 |
| ClearGov Budget Software | Finance | \$ 27,000 | \$ 15,000 | \$ 15,000 | \$ 8,930 | \$ 9,377 |
| PD IBM Maintenance TracNet | PD | \$ 17,976 | 18,875 | 19,819 | 20,810 | 21,851 |
| TracNet IBM Server Maintenance (Previous: DLB Associates) | PD | \$ 3,450 | 2,710 | 2,845 | 2,988 | 3,137 |
| Avanan / Checkpoint Spam / Malware Email Filter (was App River) | ALL | \$ 5,520 | \$ 2,984 | \$ 3,750 | 3,938 | 4,134 |
| Granicus Annual Maintenance Website and Gov Message | CityCouncil | \$ 18,791 | \$ 19,730 | \$ 18,402 | | |
| Granicus Legistar | CityCouncil | | | \$ 11,800 | 12,761 | 13,399 |
| Granicus govAccess - Website Maint. Hosting & Lic - Core | CityCouncil | | | \$ 2,500 | | |
| Granicus GovMeetings Live Cast | CityCouncil | \$ 3,787 | | 3,010 | 3,161 | 3,319 |
| Granicus Live Cast Encoding SW | CityCouncil | | | 1750 | 1838 | 1929 |
| Revize CFB Web Site | ALL | | | 16,709 | 16,709 | 16,709 |
| Govenda (or other) Agenda etc. cloud / app subscription | CityCouncil | | 11,500 | | 12,500 | 13,000 |
| Schedule Anywhere - PD Maintenance | PD | \$ 600 | | | | |
| PD PACE Scheduling s/w | PD | | | | 5,000 | |
| Adobe Enterprise agreement | ALL | \$ 4,000 | 5,241 | 5,248 | 5,511 | 5,786 |
| PD - Training TMS Annual Fees | PD | \$ 2,400 | | | | |
| Code Publishing Company - Muni Code | City Clerk | \$ 2,500 | 2,500 | 7,000 | 6,500 | 6,500 |
| ESRI - ARC GIS concurrent users | CDD | \$ 2,500 | 4,936 | 4,000 | 4,200 | 4,410 |
| BlueBeam software | PW & CDD | \$ 1,150 | \$ 1,500 | \$ 2,576 | 2,704 | 2,840 |
| Knowbe4 | ALL | | | 4,316 | 4,532 | 4759 |
| 1Password - Password Manager | ALL | \$ 1,200 | \$ 2,589 | \$ 5,465 | \$ 5,738 | \$ 6,025 |
| Munimatrix Maintenance Due annually on July 28 / Papervision | City Clerk | \$ 4,740 | 4,740 | 4,977 | 4,977 | 5,226 |
| Comcast For City at PD MDF | ALL | \$ 5,000 | 4,866 | 4,866 | 4,866 | 4,866 |
| Comcast Town Hall | CityCouncil | \$ 1,604 | \$ 1,604 | \$ 1,604 | \$ 1,700 | \$ 1,700 |
| Comcast WT/CY Internet / VPN to PD | PW | \$ 2,667 | 2,667 | 2,650 | 2,650 | 2,650 |
| PD Netmotion | PD | \$ 1,525 | | | | |
| PD Netmotion Server | PD | | | | | |
| MCN - Fortbragg.com registration | ALL | \$ 240 | 60 | 240 | 240 | 240 |
| PD - CommSys CLIPs Annual Maintenance | PD | \$ 1,001 | \$ 1,001 | \$ 1,042 | \$ 1,083 | \$ 1,024 |
| Next Request - PRA S/W | City Clerk | \$ 4,850 | 6,146 | 6,333 | 6,650 | 6,982 |
| Digicert - Organization-wide wildcard SSL Certificate | IT | \$ 600 | 916 | 2,166 | 2,382 | 2,621 |
| StarLink @PD for CFB, and Starlink Roaming for Emergencies | ALL | \$ 7,320 | 7,800 | 7,800 | 7,800 | 7,900 |
| Zoom | ALL | \$ 816 | \$ 853 | \$ 867 | \$ 870 | \$ 880 |
| Windows 365-Emails | ALL | | | | | |
| Archive Social (Social media archiving for PRA) | City Clerk | \$ 5,990 | | | | |
| PageFreezer (Social media archiving for PRA) | City Clerk | | 4,463 | 14,200 | | |
| Druva - Backup System - Cloud back ups | ALL | \$ 7,666 | 7,666 | 8,244 | 8,491 | 8,746 |
| Net-File FPPC 700 Filing - City Clerk | City Clerk | \$ 2,900 | 3,045 | 2,900 | 2,900 | 3,525 |
| New Kiosk - (Was Connected sign) | City Clerk | \$ 3,500 | \$ 3,500 | \$ 3,500 | \$ 250 | \$ 250 |
| Cisco Firewall Threat Defense Licensing & VPN Licensing | ALL | \$ 2,671 | 7,746 | 8,132 | 8,540 | 8,966 |
| Cisco SmartNet Maintenance Contract & VPN-Firewalls | ALL | \$ 1,600 | 1,965 | 2,062 | 2,165 | 2,274 |
| DUO Multifactor Authentication | IT | \$ 1,710 | 1,800 | 3,742 | 3,929 | 4,126 |
| Cloud-based Infrastructure Device Logs retention | IT | \$ 11,379 | 12,289 | 12,289 | 12,289 | 12,289 |
| vPen Testing annual software | IT | \$ 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| Cisco LAN Switches Licensing and SmartNet (Maintenance) | ALL | \$ 13,855 | 13,855 | 13,855 | \$34,332 | 8,849 |
| CV Starr Cisco LAN Switches Licensing and SmartNet (Maintenance) | CVStarr | | \$11,969.00 | | | 13,405 |
| Cisco Wireless Access Points Internal Network Maintenance | ALL | | 773.00 | 5,720.00 | | 800.00 |
| Docusign | City Clerk | \$ 1,725 | 1,725 | 3,333 | 3,499 | 3,674 |
| Nor-Cal Telephone Repair Service | ALL | \$ - | | | | |
| Telephone System Licensing & Maintenance | ALL | \$ 12,240 | 2,610 | 2,610 | 500 | 500 |
| Ninja RMM (was TeamViewer) | IT | \$466.80 | \$3,000.00 | \$3,308.00 | \$3,473.00 | \$3,467.00 |
| Zoho IT Ticketing system | IT | | \$624.00 | \$840.00 | \$840.00 | 840 |
| Mailgun | ALL | 1,080 | 1,080 | 420 | 420 | 420 |
| Trello Project Tracking | IT | \$ 120 | \$ 120 | \$ 120 | 120 | 120 |
| MCN/AT&T Internet at CV Starr | ALL | | | | | |
| MDM - Mobile Device Manager | IT | \$5,300 | \$1,650 | \$1,539 | \$1,647 | \$1,762 |
| Verkada Door Access Control Install & 10-Yr Licensing - TH | All | | \$50,484 | \$8,997 | | |
| Verkada Door Access Control Install & 10-Yr Licensing - CH | All | | \$50,484 | | | |
| Verkada Additional Cameras Install & Licensing - TH, GYM | TH | | | | | |
| Verkada Additional Cameras Install & Licensing - CH | IT | | | | | |
| Grammarly | HR | | | 144 | \$144 | \$144 |
| NeoGov | HR | | \$15,941 | 16738 | \$17,574 | \$18,454 |
| Sub-total- Software/Hardware Support Maintenance | | \$ 271,727 | \$ 384,904 | \$ 360,318 | \$ 348,413 | \$ 351,649 |



| | | | | | | |
|--|---------------|------------------|-------------------|-------------------|------------------|------------------|
| Miscellaneous Small Tools - Cables, batteries, tools, ect.) | IT | \$ 5,000 | 7,000 | 7,000 | 5,500 | 5,750 |
| Sub-total- Small Tools & Equipment | | \$ 5,000 | \$ 7,000 | \$ 7,000 | | |
| UPS Batteries | IT | \$ 500 | 750 | 750 | 750 | 1,000 |
| Network Cabling | IT | \$ 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| Charging cables and bricks | IT | \$ 200 | 200 | 200 | 200 | 200 |
| Video Cards /Boards Cameras | IT | \$ 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Sub-total- Equipment Repair | | \$ 4,200 | \$ 4,450 | \$ 4,450 | \$ 4,450 | \$ 4,700 |
| Hardware | | | | | | |
| IT Office Flooring Repair | | | | | | |
| IT Office Ergonomic improvements | | | | | | |
| User WorkStation Replacement | ALL | \$ 18,000 | \$ 40,500 | \$ 45,000 | 30,000 | 32,000 |
| Laptops | ALL | \$ 1,800 | \$ 7,500 | 4,000 | 4,100 | 4,200 |
| User Monitor Replacements | ALL | \$ 3,600 | 3,750 | 3,500 | 3,750 | 4,000 |
| Plotters/Printers | ALL | \$ 2,000 | 1,000 | 1,000 | 1,250 | 1,250 |
| iPads for Council/Planning Commission | CityCouncil | \$ - | 400 | 400 | 500 | 500 |
| Granicus Encoder New | CityCouncil | \$ - | | | | |
| TownHall Cables | CityCouncil | \$ 600 | 500 | 500 | 600 | 600 |
| 55 Inch Monitor for WWTF SCADA | PW | \$ - | | | | 1,200 |
| Security Cameras - BBP | PW | | | | | |
| SCADA Computer with Video Cards | PW | | | | 3,500 | |
| Security Camera Monitoring for CH | IT | | | | | |
| Public Use Kiosk PC, Monitor, SW, etc. | CityClerk | \$ - | 4,000 | 4,000 | 250 | 250 |
| Wireless Access Points Internal Network | CV Starr | \$ - | 3,572 | - | | |
| Mixing board Town Hall | CityCouncil | \$ - | | | | |
| HyperV Server | ALL | | | | | |
| Microphone Equipment | CityCouncil | \$ 2,000 | 1,200 | 1,200 | 1,500 | 1,500 |
| Environmental Controls and Racking equipment / parts | IT | \$ 500 | 500 | 500 | 500 | 500 |
| Email Server Dell R730 Hyper V | ALL | | | | | |
| UPS for CH and CVStarr server rooms | ALL | \$ 7,000 | 3,700 | 7,000 | 3,700 | |
| Replace all EOL LAN switches with New models | | \$ 15,929 | 31,574 | - | | |
| Replacement and new Firewall | IT | \$ - | | - | | |
| New Backup Harddrives | IT | \$ - | | - | | |
| PD - UPD Connection | PD | | | | | |
| Phones and Headsets | All | \$ 400 | 800 | 600 | 600 | 800 |
| Verkada Door Access Control H/W - CH, TH | CH, TH | | \$ 32,270 | 32,270.00 | | |
| Verkada Cameras H/W - TH, GYM | TH | | | 17,949.00 | | |
| Verkada Additional Cameras H/W - CH | IT | | | | | |
| Sub-total- Hardware | | \$ 51,829 | \$ 131,266 | \$ 117,919 | \$ 50,250 | \$ 46,800 |
| Windows Server Software 2022 | ALL | \$ 24,025 | 13,500 | - | | 25,000 |
| Windows 11 Pro OS | ALL | \$ 4,000 | | | | |
| Office Standard 80 @ 239 | ALL | | | | | |
| MS 365 | ALL | \$28,080 | \$33,200 | 35583 | \$36,651 | \$37,750 |
| Sub-total- Software | | \$ 56,105 | \$ 46,700 | \$ 35,583 | \$ 36,651 | \$ 62,750 |
| Storm Wind - Distance Learning | IT | \$ - | 3,500 | 490 | 3,070 | |
| Training/Travel | IT | \$ 4,000 | \$ 6,000 | \$ 6,000 | \$ 6,500 | \$ 6,500 |
| MISAC Fee | IT | \$ 260 | 260 | 260 | 260 | 260 |
| Sub-total- Training & Confrence | | \$ 4,260 | \$ 9,760 | \$ 6,750 | \$ 9,830 | \$ 6,760 |
| 13DB Antenna | IT | | | | | |
| Wireless station | IT | | | | | |
| Equipment repair | IT | | | | | |
| ESTIMATE to replace /upgrade Public WiFi for all of downtown | IT | | | | | |
| Sub-total- Public Wi-Fi | | | \$ - | \$ - | \$ - | \$ - |
| | 521-4394-0319 | | | | | |
| NIST 800-171 & Other Security Consultants | IT | \$ 45,000 | \$ 10,000 | \$ 45,000 | \$ 10,000 | \$ 10,000 |
| Unexpected Consultancy | IT | \$ 5,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| Sub-total- Professional Services | | \$ 50,000 | \$ 20,000 | \$ 55,000 | \$ 20,000 | \$ 20,000 |
| (continued, next page) | | | | | | |



| | | | | | | |
|--|----------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Treatment SCADA Systems (w as "upgrade to 64 bit") | PW | | 10,000 | 10,000 | | |
| Rexel WT Rockwell S/W SCADA Systems support / maintenance | PW | | 665 | 665 | 700 | 700 |
| Dude Solutions (DBA: Brightly) Maint Software - Asset Essentials | PW | \$ 6,000 | 6,000 | 4,313 | 4,500 | 4,600 |
| PW field Laptops / Toughbooks | PW | \$ 3,500 | | - | | 3,500 |
| DownHome Loan Manager (FIN-CDBG Funds-cloud service) | Finance | | 1,458 | 1,750 | 2,100 | 2,519 |
| Water Treatment iPad / iPhone Covers | PW | | | 100 | 120 | 250 |
| Public Works Phone Covers | PW | | 25 | 25 | 30 | 30 |
| PD Smart Phone Covers | PD | | 50 | 50 | 60 | 60 |
| Part Time AV Tech PEG Work (see Payroll) | PEG | | 25,291 | 26,050 | 26,050 | 26,831 |
| Part Time IT Tech -- PC focused | ALL | | | | | |
| AT&T T1 ==> Fiber UPD Dispatch to Ukiah Sheriff's Office | PD | | 4,444 | 5,942 | 5,942 | 5,942 |
| Granicus Code Enforcement annual subscription | PD | | 3,780 | | | |
| PD APBnet-TRAK-CriticalReach- Crime Bulletin Software | PD | \$ 600 | 600 | 275 | 300 | 325 |
| PD Idemia Live Scan Machine SYSTEM PAID FOR WITH AF FUNDS | PD | \$ 3,600 | 3,600 | 3,138 | 3,295 | 3,460 |
| PD CopWare Legal | PD | | | 705 | 740 | 777 |
| PD Veritone (new RIPA reporting) | PD | | | 2,000 | 2,000 | 2,000 |
| PD Veoci | PD | | | 10,306 | 10,500 | 10,700 |
| PD The Briefing Room (Training) | PD | | | 586 | 586 | 586 |
| PD RIMS (Ukiah -- Replacing Central Square) | PD | | | | | |
| PD Lexipol | PD | | | | | |
| PD Cogent - Criminal (booking) LiveScan Machine | PD | | | | | |
| PD Vision Mobile Software | PD | \$ 15,054 | 2,845 | | | |
| PD Netmotion Server - AF | PD | | | \$ - | | |
| Additional Verkada Cameras and Door Access Control - WT | PW | | | \$ 25,500 | | |
| Additional Verkada Cameras and Door Access Control - WWWT | PW | | | \$ 10,000 | | |
| Additional Verkada Cameras - BBP -- ESTIMATE | PW | | \$ 6,000 | \$ 6,000 | | |
| Beacon/Badger Read Center support (Water software) | Finance | \$ - | 2,808 | 33,290 | 34,955 | 36,702 |
| Starlink for WWWT | PW | | \$1,320 | \$1,440 | \$1,440 | \$1,440 |
| FirstNet | PD | \$ 25,943 | \$11,020 | \$4,346 | \$4,346 | \$4,346 |
| Comcast For CV Starr | CV Starr | | 3,696 | 3,696 | 4,000 | 4,000 |
| | | | | | | |
| Other information (Not Calculated to IT Budget) | | \$ 54,697 | \$ 83,602 | \$ 150,177 | \$ 101,664 | \$ 108,768 |
| | | | | | | |
| | | | | | | |
| Comcast Franklin Studio Internet / Wi-Fi | PEG | \$ 2,551 | 2,551 | 4,469 | 4,469 | 4,469 |
| TH Camera Replacement | TH | | | 5,000 | 1,500 | 1,500 |
| Small Component Replacement | TH | | 250 | 250 | 250 | 250 |
| Replacement Tricaster Server | TH | | | | | |
| Adobe Creative Cloud Suite | TH | | | 432 | 432 | 432 |
| Replacement Mac Server | TH | \$ 8,000 | | | | |
| Softron Software | TH | \$ 2,800 | | | | |
| Replace speakers and recable audio / video | TH | \$ 6,000 | | 15,000 | | |
| Evanto Elements -- cloud-based s/w for video production | | | | 198 | 198 | 198 |
| Franklin Studio: Camera replacement of one camera + lens | PEG | | 2,400 | 2,400 | | |
| Franklin Studio: Lens for existing camera | PEG | | 800 | 800 | | |
| Franklin Studio: Video Switcher | PEG | | 3,500 | | | |
| Sub-total- PEG | | \$ 19,351 | \$ 9,501 | \$ 28,549 | | |
| | | | | | | |
| Total Information Techonology | | \$ 462,472 | \$ 613,581 | \$ 615,569 | \$ 469,594 | \$ 492,659 |



Fleet & Equipment



John Smith
Director of Public Works

The Fleet & Equipment Services Internal Service Fund is responsible for acquisition, maintenance and repair of the City's fleet vehicles and equipment. Services include scheduled preventive maintenance, welding and fabrication, diagnostic and emissions testing and inventory functions. The City's Mechanic performs these services.

Fleet & Equipment Services is responsible for ensuring functional, reliable and economical vehicles and equipment necessary for the conduct of City operations; providing vehicle and equipment specifications for bidding purposes, assisting with vehicle and equipment auctions, and preparing and administering the annual fleet budget. In addition, Fleet & Equipment Services coordinates the following external services: paint and body repair, engine and transmission repair/rebuild, heavy duty suspension service, air conditioning service, and glass replacement.

STRATEGIC GOALS AND OBJECTIVES

- Provide necessary maintenance and repair to City's fleet vehicles and equipment, including electrical repairs, engine tune-up, tire replacements, brake replacements and adjustments and other general maintenance work.
- Account for and track all costs and assist Finance Department with preparation of year-end cost allocations.
- Provide recommendations to reduce vehicle miles traveled, fleet vehicle emissions, use of petroleum-based fuels, including the purchase of alternative fuel vehicles and hybrids whenever possible.
- Provide regular inspection and maintenance of the City's fleet and equipment. City staff maintained 29 public work vehicles, 21 police vehicles, two city hall vehicles and six trailers. Vehicles include forklifts, backhoes, a dump truck, mobile generators, and a street sweeper. Small equipment is also included in the maintenance program, such as small and large generators, mobile pumps, mowers, and 30 small engines on equipment to name a few.

Vehicle Replacement Plan

| Vehicle Replacement Plan | | | | | | | | | | |
|---------------------------------|--------|------|-----------------|-------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Unit No. | Make | Yr. | Model | Hours/Miles | FY 24/25 Proposed | FY 25/26 Projected | FY 26/27 Projected | FY 27/28 Projected | FY 28/29 Projected | FY 29/30 Projected |
| WWT31 | NISSAN | 2007 | FRONTIER | 64,414 | | | | | | |
| PW5 | FORD | 2006 | F-250 SERV. | 88,706 | | | | | | |
| PW12 | PETE | 1997 | DUMP TRUCK | 429,174 | | \$225,000 | | | | |
| WT1 | Dodge | 2005 | 1500 Q. CAB | 80,375 | \$60,000 | | | | | |
| PW16 | FORD | 2006 | F-150 X-TRA | 84,419 | | \$60,000 | | | | |
| PW56 | GLOBAL | 2016 | SWEEPER | | | | | \$300,000 | | |
| PW17 | CAT | 2005 | FORKLIFT | | | | \$57,000 | | | |
| | | | Sewer Jetter | | 75000 | | | | | |
| Public Works Sub-Total: | | | | | \$135,000 | \$285,000 | \$57,000 | \$300,000 | \$0 | |
| PD500 | FORD | 2015 | INTERCEPTOR | 90,995 | \$83,000 | | | | | |
| PD501 | FORD | 2015 | INTERCEPTOR | 82,985 | | | | | | |
| PD502 | FORD | 2015 | INTERCEPTOR | 65,707 | | | \$84,000 | | | |
| PD503 | FORD | 2015 | INTERCEPTOR | 76,000 | | \$83,000 | | | | |
| PD507 | FORD | 2016 | INTERCEPTOR | 58,400 | | | | \$85,000 | | |
| PD508 | FORD | 2016 | INTERCEPTOR | 58,916 | | | | | \$86,000 | |
| PD509 | FORD | 2023 | MACH E ELECTRIC | 2,494 | | | | | | |
| PD510 | FORD | 2015 | TAURUS | 88,008 | | \$50,000 | | | | |
| PD513 | FORD | 2018 | INTERCEPTOR | 47,964 | | | | | \$86,000 | |
| PD517H | FORD | 2023 | F150 HYBRID | 18,307 | | | | | | |
| PD518E | FORD | 2023 | F150 ELECTRIC | 32,581 | | | | | | |
| PD519E | FORD | 2023 | F150 ELECTRIC | 23,372 | | | | | | |
| PD520E | FORD | 2023 | F150 ELECTRIC | 24,207 | | | | | | |
| PD521E | FORD | 2023 | F150 ELECTRIC | 15,905 | | | | | | |
| PD522E | FORD | 2023 | F150 ELECTRIC | 6,980 | | | | | | |
| Police Sub-Total: | | | | | \$83,000 | \$133,000 | \$84,000 | \$85,000 | \$172,000 | \$0 |
| Total Replacement Costs: | | | | | \$218,000 | \$418,000 | \$141,000 | \$385,000 | \$172,000 | \$0 |



Expenditures Summary

Nationwide, the cost of new vehicles has risen significantly since the onset of the COVID-19 pandemic, largely due to global supply chain disruptions, including a prolonged semiconductor chip shortage. These constraints have led to vehicle scarcity and contributed to a seller's market over the past several years. According to research firm J.D. Power, the average price paid for a new vehicle reached a record high of \$47,362 in December 2023.

In the FY 2025 Budget, the City has allocated funding for the replacement of two police vehicles totaling \$133,000 and Public Works vehicles totaling \$285,000. These replacements are part of the City's long-term fleet management strategy, as outlined in the Vehicle Replacement Plan (see next page).

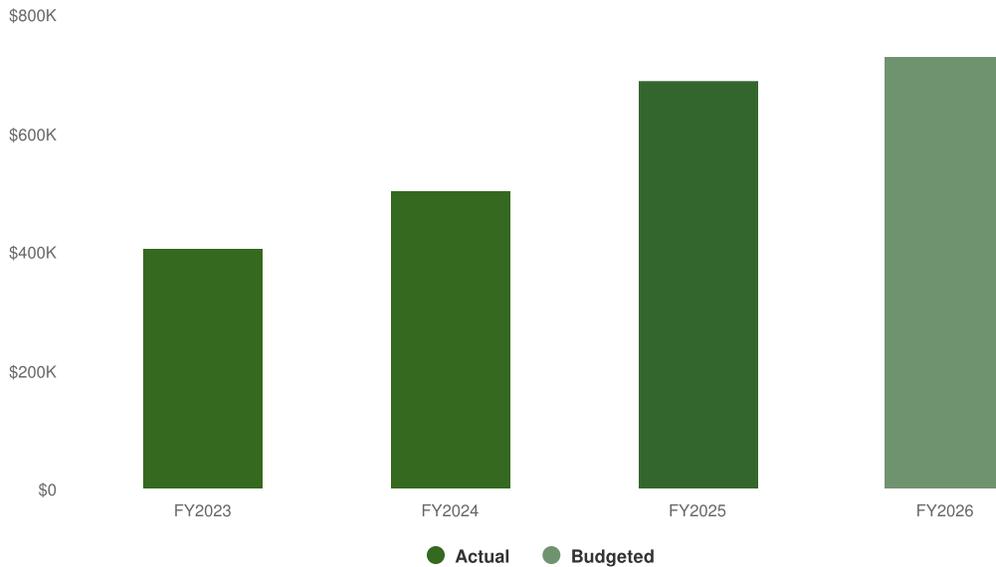
Notably, fuel and lubricant costs for FY 2025 are projected at \$141,000—remaining consistent with the prior year. However, the budget includes a new allocation of \$6,000 for electric vehicle charging expenses, reflecting the City's gradual shift toward fleet electrification and associated infrastructure needs.

Looking ahead, if the City proceeds with the planned purchase of new streets equipment in FY 2026, a budget amendment may be necessary to account for increased maintenance and repair costs associated with the new assets.

In alignment with the City's Fund Balance and Reserve Policy, unrestricted fund balances are utilized to pre-fund major fleet purchases and repairs. This approach helps smooth out large, irregular capital costs and ensures the City maintains consistent funding without significant annual fluctuations.

\$729,116 **\$40,575**
(5.89% vs. prior year)

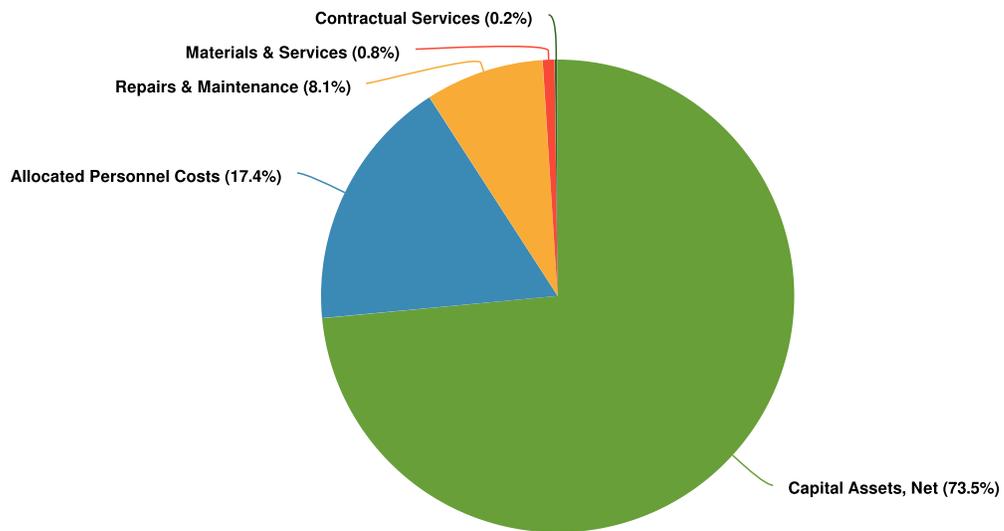
ISF: Fleet Adopted and Historical Budget vs. Actual



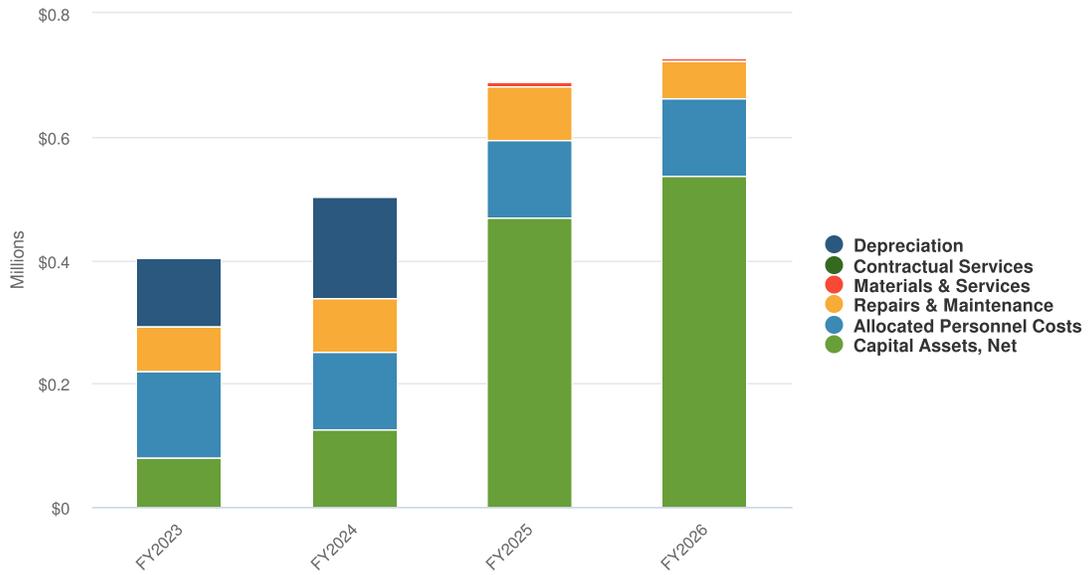


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|---------------------|
| Expense Objects | | | | | |
| Materials & Services | | | | | |
| Electric Charges | 522-4550-0383 | | \$0.00 | \$2,000.00 | \$6,000.00 |
| Total Materials & Services: | | | \$0.00 | \$2,000.00 | \$6,000.00 |
| Allocated Personnel Costs | | | | | |
| Salaries & Wages, Regular | 522-4550-0101 | \$70,693.83 | \$57,942.62 | \$66,986.95 | \$70,449.82 |
| Overtime | 522-4550-0102 | \$3,177.40 | \$659.86 | \$1,999.51 | \$1,016.10 |
| Comp Time | 522-4550-0103 | \$2,841.13 | \$241.44 | \$421.19 | \$0.00 |
| Vacation Payout | 522-4550-0104 | \$0.00 | \$9,049.71 | \$423.46 | \$0.00 |
| Sick Leave Payout | 522-4550-0105 | \$0.00 | \$10,138.03 | \$0.00 | \$0.00 |
| Other Pay | 522-4550-0109 | \$2,727.48 | \$0.00 | \$0.00 | \$0.00 |
| Misc Insurance Premiums & Fees | 522-4550-0210 | \$297.06 | \$330.01 | \$223.54 | \$0.00 |
| Medical Premium Contribution | 522-4550-0211 | \$16,286.12 | \$20,654.40 | \$21,775.23 | \$24,561.57 |
| Dental Premiums | 522-4550-0213 | \$893.74 | \$1,000.48 | \$1,027.12 | \$1,154.40 |
| Vision Care | 522-4550-0214 | \$211.36 | \$236.60 | \$219.80 | \$218.40 |
| Pers | 522-4550-0220 | \$19,049.73 | \$4,680.12 | \$5,564.14 | \$6,139.37 |
| Workers' Comp Premium | 522-4550-0231 | \$1,130.25 | \$1,097.60 | \$1,452.70 | \$1,482.72 |
| FICA/Medicare | 522-4550-0252 | \$5,469.93 | \$5,482.60 | \$4,902.42 | \$5,467.14 |
| Salary/Benefit Allocation | 522-4550-0801 | \$16,226.21 | \$14,583.51 | \$16,226.21 | \$16,226.00 |
| Total Allocated Personnel Costs: | | \$139,004.24 | \$126,096.98 | \$121,222.27 | \$126,715.52 |
| Repairs & Maintenance | | | | | |
| Equipment Repair & Maint | 522-4550-0351 | \$16,067.17 | \$13,702.81 | \$13,589.59 | \$14,000.00 |
| Vehicle Repair & Maint | 522-4550-0352 | \$56,778.29 | \$73,013.60 | \$70,000.00 | \$45,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Total Repairs & Maintenance: | | \$72,845.46 | \$86,716.41 | \$83,589.59 | \$59,000.00 |
| Capital Assets, Net | | | | | |
| Travel/Training Reimbursement | 522-4550-0366 | \$189.40 | \$454.00 | \$3,000.00 | \$3,000.00 |
| General Supplies | 522-4550-0375 | \$671.74 | \$3,893.49 | \$7,840.00 | \$10,000.00 |
| Small Tools & Equipment | 522-4550-0381 | \$530.50 | \$591.44 | \$1,000.00 | \$1,000.00 |
| Fuel & Lubricants | 522-4550-0382 | \$92,887.24 | \$96,844.43 | \$104,000.00 | \$104,000.00 |
| Mis Expenditures | 522-4550-0619 | \$11,125.00 | \$15,071.00 | \$0.00 | \$0.00 |
| Machinery & Equipment | 522-4550-0741 | -\$22,249.00 | \$0.00 | \$0.00 | \$0.00 |
| Vehicles | 522-4550-0742 | -\$3,300.00 | \$8,457.45 | \$361,675.75 | \$418,000.00 |
| Total Capital Assets, Net: | | \$79,854.88 | \$125,311.81 | \$477,515.75 | \$536,000.00 |
| Contractual Services | | | | | |
| Professional Services | 522-4550-0319 | \$1,797.24 | \$428.39 | \$1,400.37 | \$1,400.00 |
| Total Contractual Services: | | \$1,797.24 | \$428.39 | \$1,400.37 | \$1,400.00 |
| Depreciation | | | | | |
| Depreciation Exp | 522-4550-0499 | \$110,391.00 | \$164,086.11 | \$0.00 | \$0.00 |
| Total Depreciation: | | \$110,391.00 | \$164,086.11 | \$0.00 | \$0.00 |
| Total Expense Objects: | | \$403,892.82 | \$502,639.70 | \$685,727.98 | \$729,115.52 |

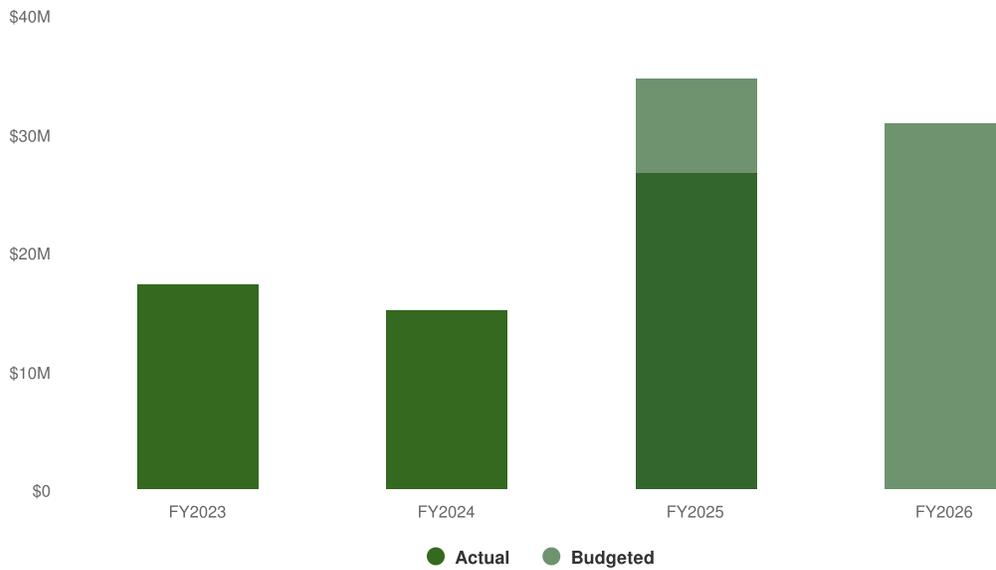


Enterprise Funds

Expenditures Summary

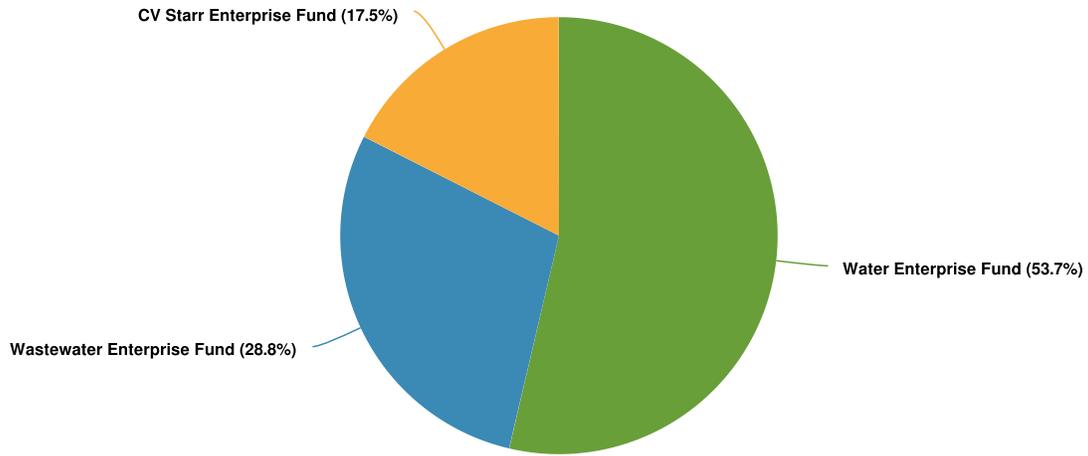
\$30,885,002 ~~-\$3,788,044~~
(-10.93% vs. prior year)

Enterprise Funds Proposed and Historical Budget vs. Actual

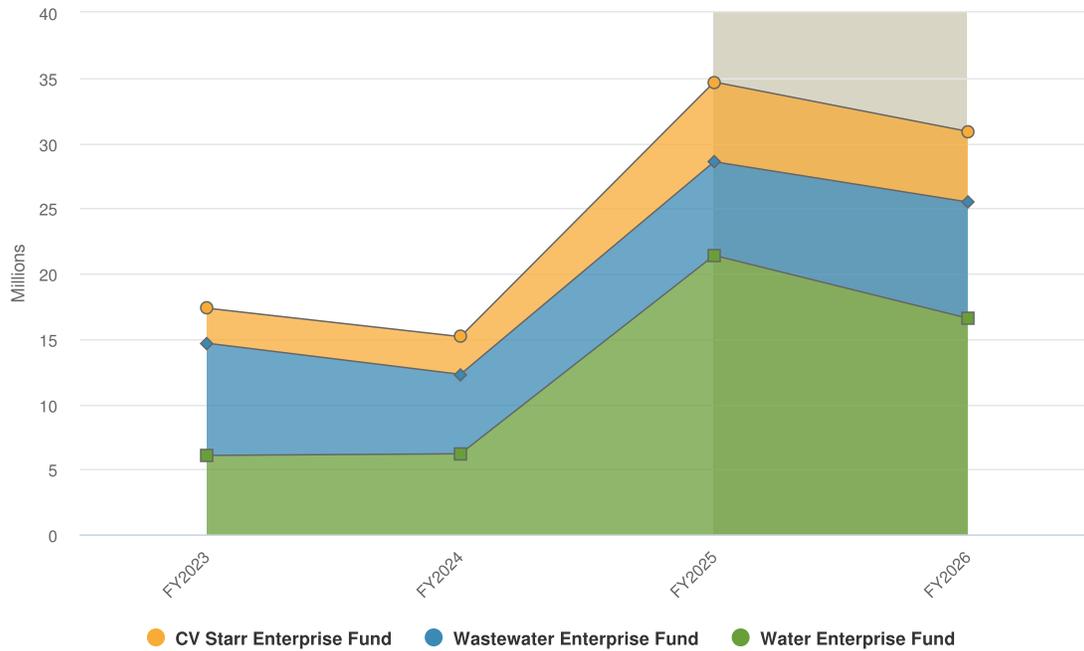


Expenditures by Fund

2026 Expenditures by Fund



Budgeted and Historical 2026 Expenditures by Fund



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Water Enterprise Fund | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Water Works O & M | | | | | | |
| Salaries & Wages | 610-4610-0101 | \$334,407.94 | \$393,535.34 | \$392,600.49 | \$429,106.04 | \$454,852.40 |
| Overtime | 610-4610-0102 | \$9,779.86 | \$7,017.56 | \$10,082.20 | \$13,904.38 | \$14,913.00 |
| Comp Time Payout | 610-4610-0103 | \$6,365.99 | \$7,000.00 | \$6,977.79 | \$10,651.15 | \$10,000.00 |
| Vacation Payout | 610-4610-0104 | \$2,524.10 | \$0.00 | \$2,067.02 | \$525.04 | \$0.00 |
| Other Pay | 610-4610-0109 | \$17,738.69 | \$13,684.19 | \$18,345.50 | \$31,076.10 | \$32,940.66 |
| Misc Insurance Premium | 610-4610-0210 | \$1,191.71 | \$1,777.75 | \$1,337.64 | \$1,570.09 | \$2,000.00 |
| Medical Premium Contribution | 610-4610-0211 | \$66,460.44 | \$96,184.60 | \$80,802.63 | \$92,669.00 | \$93,865.08 |
| Uniforms | 610-4610-0212 | \$0.00 | \$2,755.88 | \$0.00 | \$811.08 | \$1,500.00 |
| Dental Premiums | 610-4610-0213 | \$4,297.22 | \$6,699.10 | \$4,586.54 | \$4,951.81 | \$5,123.00 |
| Vision Care | 610-4610-0214 | \$1,045.82 | \$1,486.98 | \$1,228.62 | \$1,279.19 | \$1,300.00 |
| PERS | 610-4610-0220 | \$69,960.62 | \$94,559.38 | \$40,123.18 | \$71,933.88 | \$76,969.25 |
| Retiree Medical Benefits | 610-4610-0224 | \$38,351.75 | \$0.00 | \$35,772.31 | \$37,031.02 | \$38,612.00 |
| Workers Comp Premium | 610-4610-0231 | \$9,397.32 | \$38,636.77 | \$6,913.20 | \$5,231.00 | \$6,100.00 |
| FICA/Medicare | 610-4610-0252 | \$26,415.75 | \$35,282.44 | \$33,083.45 | \$33,933.74 | \$36,309.10 |
| Legal | 610-4610-0311 | \$1,145.46 | \$20,000.00 | \$6,900.00 | \$8,510.00 | \$15,000.00 |
| Auditing & Accounting | 610-4610-0312 | \$12,091.85 | \$13,000.00 | \$7,774.86 | \$11,630.64 | \$0.00 |
| Professional Services | 610-4610-0319 | \$53,398.74 | \$40,000.00 | \$41,545.10 | \$39,691.00 | \$41,361.00 |
| Equipment Repair & Maint | 610-4610-0351 | \$246.48 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Premium | 610-4610-0360 | \$50,150.89 | \$62,688.61 | \$53,392.39 | \$68,287.07 | \$72,384.29 |
| Telephone & Communication | 610-4610-0362 | \$2,551.65 | \$2,600.00 | \$1,601.95 | \$1,911.00 | \$2,039.00 |
| Postage | 610-4610-0372 | \$12,765.18 | \$7,100.00 | \$5,507.90 | \$5,316.00 | \$6,000.00 |
| General Supplies | 610-4610-0375 | \$263.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Finance Charges | 610-4610-0380 | \$0.00 | \$0.00 | \$97.00 | \$0.00 | \$0.00 |
| PERS UAL additional Payment | 610-4610-0387 | -\$50,000.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| Allocation to IT Int Serv Fund | 610-4610-0396 | \$37,288.51 | \$16,046.99 | \$41,660.95 | \$37,288.51 | \$37,288.51 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Admin Costs Allocation | 610-4610-0399 | \$624,736.51 | \$430,418.00 | \$768,014.68 | \$430,418.00 | \$430,418.00 |
| Depreciation Expense | 610-4610-0499 | \$364,563.00 | \$0.00 | \$353,968.18 | \$0.00 | \$0.00 |
| Bad Debt Sent to Collection | 610-4610-0606 | \$0.00 | \$0.00 | \$439.08 | \$0.00 | \$0.00 |
| Miscellaneous | 610-4610-0619 | \$0.00 | \$0.00 | \$884.73 | \$0.00 | \$0.00 |
| Salary/Benefits Allocation | 610-4610-0801 | \$562,362.26 | \$469,234.13 | \$670,128.31 | \$469,234.13 | \$469,234.13 |
| Training/Travel Reimbursement | 610-4611-0366 | \$3,088.60 | \$5,000.00 | \$2,985.76 | \$4,000.00 | \$8,000.00 |
| General Supplies | 610-4611-0375 | \$89,941.57 | \$100,000.00 | \$73,567.91 | \$100,000.00 | \$110,000.00 |
| Small Tools & Equipment | 610-4611-0381 | \$11,929.26 | \$7,500.00 | \$4,317.19 | \$7,500.00 | \$8,000.00 |
| Laboratory | 610-4612-0313 | \$9,987.37 | \$15,000.00 | \$15,514.90 | \$15,000.00 | \$15,000.00 |
| Professional Services | 610-4612-0319 | \$62,650.80 | \$49,258.00 | \$39,326.51 | \$66,770.00 | \$4,000.00 |
| Dues & Memberships | 610-4612-0320 | \$685.82 | \$500.00 | \$325.00 | \$0.00 | \$0.00 |
| Fleet Services | 610-4612-0322 | \$192,153.21 | \$58,348.00 | \$125,229.05 | \$0.00 | \$0.00 |
| Laboratory Supplies | 610-4612-0342 | \$5,986.67 | \$10,000.00 | \$6,651.31 | \$10,000.00 | \$10,000.00 |
| Chemicals | 610-4612-0343 | \$34,583.53 | \$40,000.00 | \$39,539.88 | \$5,000.00 | \$57,500.00 |
| Equipment Repair & Maint | 610-4612-0351 | \$31,294.78 | \$41,378.00 | \$42,895.51 | \$70,000.00 | \$60,000.00 |
| Building Repair & Maint | 610-4612-0353 | \$2,987.15 | \$2,500.00 | \$383.97 | \$5,000.00 | \$5,000.00 |
| Laundry/Cleaning/Janitorial | 610-4612-0354 | \$2,293.02 | \$2,000.00 | \$2,304.45 | \$2,000.00 | \$2,000.00 |
| Training/Travel Reimbursement | 610-4612-0366 | \$3,326.63 | \$5,500.00 | \$2,302.87 | \$7,000.00 | \$7,000.00 |
| Licenses & Permits | 610-4612-0373 | \$34,843.31 | \$24,000.00 | \$13,090.84 | \$24,000.00 | \$24,000.00 |
| General Supplies | 610-4612-0375 | \$2,489.02 | \$3,000.00 | \$1,760.62 | \$4,000.00 | \$4,000.00 |
| Medical/Safety Supplies | 610-4612-0376 | \$1,590.27 | \$3,000.00 | \$2,754.62 | \$3,500.00 | \$3,500.00 |
| Small Tools & Equipment | 610-4612-0381 | \$6,910.91 | \$7,000.00 | \$1,609.93 | \$7,000.00 | \$170,000.00 |
| Utilities | 610-4612-0383 | \$174,939.69 | \$175,000.00 | \$192,471.20 | \$192,000.00 | \$200,000.00 |
| Infrastructure | 610-4612-0751 | \$0.00 | \$30,000.00 | \$45,978.00 | \$440,000.00 | \$250,000.00 |
| Principal | 610-4612-0911 | \$25,357.20 | \$332,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Interest | 610-4612-0912 | \$67,126.57 | \$5,080.00 | \$25,370.44 | \$0.00 | \$0.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------|------------------------------|------------------------|------------------------|
| Fees | 610-4612-0913 | \$637.50 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 610-7999-0799 | \$0.00 | \$177,534.00 | \$177,534.00 | \$0.00 | \$0.00 |
| Total Water Works O & M: | | \$3,024,304.42 | \$2,881,305.72 | \$3,401,749.66 | \$2,794,729.87 | \$2,811,209.42 |
| Water Recession Reserve | | | | | | |
| Transfer to other Funds | 612-7999-0799 | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Water Recession Reserve: | | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Reserve-Water | | | | | | |
| Transfer to Other Funds | 615-7999-0799 | \$0.00 | \$1,724,194.00 | \$431,694.00 | \$0.00 | \$3,205,450.00 |
| Total Capital Reserve-Water: | | \$0.00 | \$1,724,194.00 | \$431,694.00 | \$0.00 | \$3,205,450.00 |
| Water Works Capacity Fees | | | | | | |
| Transfer to Other Funds | 640-7999-0799 | \$2,950,000.00 | \$0.00 | \$0.00 | \$774,118.00 | \$0.00 |
| Total Water Works Capacity Fees: | | \$2,950,000.00 | \$0.00 | \$0.00 | \$774,118.00 | \$0.00 |
| Water Capital Projects | | | | | | |
| CIP-Water Treatment Plant | 651-6006-0731 | \$0.00 | \$5,290,344.49 | \$0.00 | \$10,414,000.00 | \$2,512,000.00 |
| Engineering-Raw Water Line Rep | 651-6007-0310 | \$0.00 | \$201,927.89 | \$178,707.84 | \$0.00 | \$0.00 |
| CIP Raw Water Line Replacement | 651-6007-0731 | \$0.00 | \$4,055,000.00 | \$0.00 | \$4,272,031.00 | \$5,538,456.00 |
| CIP-Pudding Creek Wtr Main | 651-6008-0731 | \$0.00 | \$826,064.50 | \$0.00 | \$0.00 | \$1,015,450.00 |
| Madsen Hole | 651-6009-0731 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 |
| Water Meter Replacement CIP | 651-6127-0731 | \$10,500.00 | \$1,390,803.44 | \$0.00 | \$826,073.00 | \$0.00 |
| Distribution System Rehab- CIP | 651-6128-0731 | \$0.00 | \$718,267.54 | \$0.00 | \$368,505.00 | \$0.00 |
| Oneka | 651-6129-0731 | \$0.00 | \$800,000.00 | \$0.00 | \$0.00 | \$800,000.00 |
| Desalination and Groundwater | 651-6130-0731 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$90,000.00 |
| CIP- Sewer Line Pudding Creek | 651-6131-0731 | \$0.00 | \$500,000.00 | \$0.00 | \$0.00 | \$0.00 |
| CIP- Raw Water Reservoir | 651-6135-0731 | \$0.00 | \$28,974.76 | \$0.00 | \$0.00 | \$0.00 |
| CIP - Extend Water System -Nor | 651-6136-0731 | \$0.00 | \$300,000.00 | \$0.00 | \$0.00 | \$300,000.00 |
| Transfer to Other Funds | 651-7999-0799 | \$0.00 | \$0.00 | \$2,172,631.14 | \$0.00 | \$0.00 |
| Total Water Capital Projects: | | \$10,500.00 | \$14,111,382.62 | \$2,351,338.98 | \$15,880,609.00 | \$10,555,906.00 |
| Total Water Enterprise Fund: | | \$6,059,804.42 | \$18,716,882.34 | \$6,184,782.64 | \$19,449,456.87 | \$16,572,565.42 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Wastewater Enterprise Fund | | | | | | |
| Wastewater O & M | | | | | | |
| Sal/Benefit Recovery Costs | 710-0000-3499 | -\$181,639.91 | -\$132,940.48 | -\$191,635.08 | -\$132,940.48 | -\$191,635.08 |
| Transfer to Other Funds | 710-4522-0799 | \$2,882,899.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Auditing & Accounting | 710-4710-0312 | \$10,091.85 | \$11,701.00 | \$7,034.40 | \$8,000.00 | \$9,000.00 |
| Professional Services | 710-4710-0319 | \$40,781.31 | \$30,000.00 | \$39,118.30 | \$25,000.00 | \$25,000.00 |
| Liability Deductible | 710-4710-0359 | \$0.00 | \$0.00 | \$703.58 | \$100.00 | \$100.00 |
| Property Premium | 710-4710-0360 | \$56,506.26 | \$112,644.83 | \$112,644.95 | \$144,069.64 | \$152,713.82 |
| Telephone & Communication | 710-4710-0362 | \$931.64 | \$1,000.00 | \$990.51 | \$1,000.00 | \$1,000.00 |
| Postage | 710-4710-0372 | \$3,701.95 | \$4,000.00 | \$2,064.98 | \$4,000.00 | \$2,089.85 |
| Finance Charges | 710-4710-0380 | \$0.00 | \$0.00 | \$97.00 | \$0.00 | \$0.00 |
| Allocation to IT Int Serv Fund | 710-4710-0396 | \$51,271.70 | \$48,140.96 | \$57,283.81 | \$51,271.70 | \$51,271.70 |
| Admin Costs Allocation | 710-4710-0399 | \$1,368,273.82 | \$636,754.00 | \$1,342,899.16 | \$636,754.00 | \$456,691.00 |
| Depreciation Expense | 710-4710-0499 | \$816,894.00 | \$0.00 | \$816,970.88 | \$0.00 | \$0.00 |
| Bad Debt Sent to Collections | 710-4710-0606 | \$0.00 | \$0.00 | \$43.68 | \$0.00 | \$0.00 |
| Miscellaneous | 710-4710-0619 | \$0.00 | \$0.00 | \$1,216.58 | \$0.00 | \$0.00 |
| Salary/Benefits Allocation | 710-4710-0801 | \$20,000.60 | \$3,768.72 | -\$14,299.81 | \$20,000.60 | \$0.00 |
| Professional Services | 710-4711-0319 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$7,000.00 |
| Equipment Repair & Maint | 710-4711-0351 | \$1,951.87 | \$0.00 | \$0.00 | \$728.16 | \$3,500.00 |
| Training/Travel Reimbursement | 710-4711-0366 | \$0.00 | \$3,500.00 | \$570.00 | \$4,500.00 | \$4,000.00 |
| General Supplies | 710-4711-0375 | \$16,097.68 | \$15,000.00 | \$13,490.57 | \$12,000.00 | \$14,000.00 |
| Small Tools & Equipment | 710-4711-0381 | \$3,813.52 | \$4,000.00 | \$2,019.70 | \$4,000.00 | \$4,000.00 |
| Salaries & Wages, Regular | 710-4712-0101 | \$450,741.72 | \$484,693.58 | \$486,090.92 | \$536,212.00 | \$568,384.72 |
| Overtime | 710-4712-0102 | \$22,714.92 | \$11,671.27 | \$28,143.30 | \$20,996.23 | \$20,000.00 |
| Comp Time Payout | 710-4712-0103 | \$8,218.65 | \$6,318.20 | \$10,227.08 | \$12,234.61 | \$10,000.00 |
| Vacation Payout | 710-4712-0104 | \$1,283.98 | \$0.00 | \$672.62 | \$1,960.66 | \$2,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Other Pay | 710-4712-0109 | \$36,825.62 | \$0.00 | \$28,696.47 | \$37,803.20 | \$38,000.00 |
| Misc Insurance Premiums & Fees | 710-4712-0210 | \$1,499.57 | \$2,058.69 | \$1,628.51 | \$1,826.48 | \$2,191.00 |
| Medical Premium Contribution | 710-4712-0211 | \$98,055.31 | \$122,555.82 | \$117,749.11 | \$155,471.00 | \$160,135.13 |
| Uniforms | 710-4712-0212 | \$4,138.78 | \$3,349.54 | \$4,055.35 | \$3,707.55 | \$3,519.00 |
| Dental Premiums | 710-4712-0213 | \$5,965.09 | \$8,588.02 | \$6,364.60 | \$5,977.44 | \$7,618.72 |
| Vision Care | 710-4712-0214 | \$1,640.04 | \$1,639.53 | \$1,558.82 | \$1,588.00 | \$1,649.05 |
| Pers | 710-4712-0220 | \$388,604.56 | \$68,386.63 | \$65,931.47 | \$74,124.67 | \$77,089.66 |
| Retiree Medical Benefits | 710-4712-0224 | \$48,811.29 | \$0.00 | \$35,733.28 | \$71,268.00 | \$74,831.40 |
| Worker's Comp Premium | 710-4712-0231 | \$25,353.13 | \$24,513.12 | \$8,514.56 | \$13,959.71 | \$7,691.00 |
| FICA/Medicare | 710-4712-0252 | \$39,185.30 | \$39,783.14 | \$40,347.02 | \$43,413.00 | \$46,017.78 |
| Laboratory | 710-4712-0313 | \$40,816.69 | \$45,000.00 | \$51,107.12 | \$40,000.00 | \$40,000.00 |
| Professional Services | 710-4712-0319 | \$355,074.33 | \$628,775.39 | \$330,363.82 | \$361,493.75 | \$300,000.00 |
| Dues & Memberships | 710-4712-0320 | \$825.83 | \$1,000.00 | \$280.00 | \$800.00 | \$1,000.00 |
| Fleet Services | 710-4712-0322 | \$326,120.83 | \$116,994.00 | \$215,870.69 | \$215,871.00 | \$215,871.00 |
| Laboratory Supplies | 710-4712-0342 | \$0.00 | \$0.00 | \$0.00 | \$307.47 | \$500.00 |
| Chemicals | 710-4712-0343 | \$131,541.66 | \$249,821.21 | \$158,152.62 | \$237,746.00 | \$160,000.00 |
| Equipment Repair & Maint | 710-4712-0351 | \$82,683.73 | \$81,081.72 | \$79,709.96 | \$86,081.72 | \$85,000.00 |
| Building Repair & Maint | 710-4712-0353 | \$10,503.60 | \$9,000.00 | \$9,036.41 | \$8,000.00 | \$70,000.00 |
| Laundry/Cleaning/Janitorial | 710-4712-0354 | \$713.98 | \$750.00 | \$687.40 | \$500.00 | \$500.00 |
| Training/Travel Reimbursement | 710-4712-0366 | \$1,824.03 | \$1,000.00 | \$3,356.81 | \$7,500.00 | \$8,500.00 |
| Postage | 710-4712-0372 | \$9,100.00 | \$8,000.00 | \$3,482.56 | \$8,000.00 | \$0.00 |
| Licenses & Permits | 710-4712-0373 | \$7,804.30 | \$17,000.00 | \$14,977.00 | \$17,000.00 | \$20,000.00 |
| General Supplies | 710-4712-0375 | \$4,436.47 | \$4,500.00 | \$4,453.02 | \$4,500.00 | \$5,000.00 |
| Medical/Safety Supplies | 710-4712-0376 | \$5,554.25 | \$3,000.00 | \$4,856.11 | \$5,000.00 | \$4,500.00 |
| Boot Expense | 710-4712-0377 | \$2,359.03 | \$2,400.00 | \$2,514.96 | \$2,700.00 | \$2,500.00 |
| Small Tools & Equipment | 710-4712-0381 | \$7,121.75 | \$7,000.00 | \$6,900.97 | \$7,000.00 | \$7,500.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Utilities | 710-4712-0383 | \$305,844.13 | \$300,000.00 | \$351,532.04 | \$315,000.00 | \$325,000.00 |
| CALPERS UAL Payment | 710-4712-0387 | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| Miscellaneous | 710-4712-0619 | -\$2.00 | \$0.00 | \$2,715.00 | \$67.81 | \$0.00 |
| Machinery & Equipment | 710-4713-0741 | \$0.00 | \$0.00 | \$1,661.25 | \$110,000.00 | \$70,000.00 |
| Transfer to Other Funds | 710-7999-0799 | \$0.00 | \$345,451.56 | \$899,384.97 | \$185,010.00 | \$185,210.00 |
| Total Wastewater O & M: | | \$7,516,935.91 | \$3,361,900.45 | \$5,167,969.03 | \$3,401,603.92 | \$3,083,939.75 |
| Waste Water Recession Reserve | | | | | | |
| Transfer to other Funds | 712-7999-0799 | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Waste Water Recession Reserve: | | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Non-Routine Maintenance-WWtr | | | | | | |
| Machinery & Equipment | 714-4713-0741 | \$0.00 | \$52,614.25 | \$21,383.18 | \$0.00 | \$0.00 |
| Infrastructure | 714-4713-0751 | \$0.00 | \$25,000.00 | \$15,371.62 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 714-7999-0799 | \$0.00 | \$0.00 | \$29,175.25 | \$0.00 | \$0.00 |
| Total Non-Routine Maintenance-WWtr: | | \$0.00 | \$77,614.25 | \$65,930.05 | \$0.00 | \$0.00 |
| Capital Project Fund-WWtr | | | | | | |
| Transfer to Other Funds | 715-7999-0799 | \$0.00 | \$1,345,267.00 | \$319,749.31 | \$0.00 | \$2,642,349.00 |
| Total Capital Project Fund-WWtr: | | \$0.00 | \$1,345,267.00 | \$319,749.31 | \$0.00 | \$2,642,349.00 |
| WW Capital Projects | | | | | | |
| CIP-Treatment Facility | 716-7001-0731 | \$0.00 | \$60,201.03 | \$0.00 | \$0.00 | \$0.00 |
| Putding Creek Sewer Main Rel | 716-7005-0731 | \$0.00 | \$400,000.00 | \$0.00 | \$0.00 | \$400,000.00 |
| Onsite Sodium Hypo Generator | 716-7006-0731 | \$0.00 | \$194,641.38 | \$0.00 | \$0.00 | \$0.00 |
| Elm Street Pump | 716-7007-0731 | \$0.00 | \$73,802.75 | \$0.00 | \$0.00 | \$0.00 |
| Dryer Building Reconstruction | 716-7008-0731 | \$0.00 | \$184,480.00 | \$0.00 | \$20,000.00 | \$1,017,421.00 |
| Collection System Condition | 716-7009-0731 | \$0.00 | \$750,000.00 | \$0.00 | \$750,000.00 | \$0.00 |
| Biosolids Storage Removal | 716-7010-0731 | \$0.00 | \$130,000.00 | \$0.00 | \$0.00 | \$1,400,000.00 |
| Trash Capture | 716-7011-0731 | \$0.00 | \$280,000.00 | \$0.00 | \$0.00 | \$0.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Transfer to other Funds | 716-7999-0799 | \$780,000.00 | \$0.00 | \$441,961.24 | \$0.00 | \$0.00 |
| Total WW Capital Projects: | | \$780,000.00 | \$2,073,125.16 | \$441,961.24 | \$770,000.00 | \$2,817,421.00 |
| JPFA - WW Plant Bonds | | | | | | |
| Principal | 717-4712-0911 | \$0.00 | \$93,000.00 | -\$930.00 | \$95,000.00 | \$97,000.00 |
| Interest | 717-4712-0912 | \$93,850.00 | \$92,010.00 | \$92,475.00 | \$90,130.00 | \$88,210.00 |
| Fees | 717-4712-0913 | \$0.00 | \$0.00 | \$465.00 | \$465.00 | \$465.00 |
| Transfer to Other Funds | 717-7999-0799 | \$136,243.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total JPFA - WW Plant Bonds: | | \$230,093.33 | \$185,010.00 | \$92,010.00 | \$185,595.00 | \$185,675.00 |
| Wastewater Capacity Fees | | | | | | |
| Transfer to Other Funds | 740-7999-0799 | \$0.00 | \$0.00 | \$0.00 | \$750,000.00 | \$175,072.00 |
| Total Wastewater Capacity Fees: | | \$0.00 | \$0.00 | \$0.00 | \$750,000.00 | \$175,072.00 |
| Total Wastewater Enterprise Fund: | | \$8,602,029.24 | \$7,042,916.86 | \$6,087,619.63 | \$5,107,198.92 | \$8,904,456.75 |
| CV Starr Enterprise Fund | | | | | | |
| CV Starr Center | | | | | | |
| Salaries & Wages | 810-4812-0101 | \$944,440.97 | \$1,128,479.76 | \$839,224.59 | \$813,000.00 | \$907,609.00 |
| Overtime | 810-4812-0102 | \$3,567.54 | \$4,000.00 | \$9,500.41 | \$11,923.00 | \$12,286.03 |
| Comp Time | 810-4812-0103 | | | \$0.00 | \$1,932.24 | \$2,000.00 |
| Vacation Payout | 810-4812-0104 | \$11,667.56 | \$0.00 | \$50,092.34 | \$475.10 | \$2,000.00 |
| Other Pay | 810-4812-0109 | \$9,375.53 | \$0.00 | \$213.88 | \$1,423.08 | \$1,600.00 |
| Emp Benefits-CV Starr | 810-4812-0201 | \$71,527.50 | \$4,988.60 | \$4,078.51 | \$0.00 | \$0.00 |
| Misc Insurance Premiums & Fees | 810-4812-0210 | \$16,713.18 | \$160.81 | \$6,887.11 | \$2,231.65 | \$3,000.00 |
| Medical Premium Contribution | 810-4812-0211 | \$0.00 | \$96,520.00 | \$77,163.91 | \$74,108.37 | \$76,108.44 |
| Dental Premiums | 810-4812-0213 | \$0.00 | \$7,000.00 | \$408.71 | \$4,556.75 | \$4,900.00 |
| Vision Benefits | 810-4812-0214 | \$0.00 | \$0.00 | \$163.59 | \$1,900.00 | \$2,100.00 |
| Worker's Comp Premium | 810-4812-0231 | \$28,370.20 | \$22,909.95 | \$20,506.00 | \$14,373.98 | \$0.00 |
| UIB/ETT/FUTA | 810-4812-0251 | \$7,328.06 | \$87,858.70 | \$4,132.49 | \$0.00 | \$0.00 |
| FICA/MEDICARE | 810-4812-0252 | \$75,553.88 | \$87,858.70 | \$70,316.96 | \$77,370.66 | \$68,381.65 |
| Legal - CV Starr | 810-4812-0311 | \$0.00 | \$7,000.00 | \$10,048.56 | \$5,000.00 | \$5,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Auditing & Accting - CV Starr | 810-4812-0312 | \$0.00 | \$9,000.00 | \$5,553.47 | \$3,737.93 | \$5,000.00 |
| Recruitment Costs | 810-4812-0317 | \$607.00 | \$1,500.00 | \$440.00 | \$0.00 | \$2,000.00 |
| Professional Services | 810-4812-0319 | \$4,136.19 | \$15,000.00 | \$2,227.42 | \$35,000.00 | \$37,000.00 |
| Dues and Memberships | 810-4812-0320 | \$907.80 | \$2,000.00 | \$2,498.85 | \$1,000.00 | \$3,000.00 |
| Equipment Repair & Maint | 810-4812-0351 | \$622.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Ins. Premium | 810-4812-0360 | | | \$0.00 | \$118,926.59 | \$122,494.39 |
| Telephone & Communications | 810-4812-0362 | \$11,004.74 | \$12,000.00 | \$9,403.02 | \$10,000.00 | \$10,000.00 |
| Printing & Copying Costs | 810-4812-0365 | \$7,448.41 | \$4,000.00 | \$4,077.49 | \$5,000.00 | \$5,000.00 |
| Travel and Training | 810-4812-0366 | \$250.00 | \$2,000.00 | \$291.17 | \$2,000.00 | \$5,000.00 |
| Postage | 810-4812-0372 | \$252.00 | \$600.00 | \$231.15 | \$100.00 | \$100.00 |
| License & Permits | 810-4812-0373 | \$10,193.99 | \$5,000.00 | \$8,603.91 | \$7,000.00 | \$8,000.00 |
| General Supplies | 810-4812-0375 | \$5,003.37 | \$5,280.00 | \$3,325.50 | \$1,500.00 | \$2,000.00 |
| Uniforms | 810-4812-0378 | \$59.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| Merchandise & Art Sales | 810-4812-0390 | | \$0.00 | \$2,250.21 | \$3,000.00 | \$3,000.00 |
| Marketing and Promotions | 810-4812-0391 | | \$0.00 | \$10,949.41 | \$15,000.00 | \$15,000.00 |
| Admin Costs Allocation - CVSC | 810-4812-0399 | -\$19,789.85 | \$10,000.00 | \$0.00 | \$140,000.00 | \$140,000.00 |
| Depreciation Expense | 810-4812-0499 | \$650,590.00 | \$0.00 | \$675,919.05 | \$0.00 | \$0.00 |
| Miscellaneous | 810-4812-0619 | \$6.63 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital | 810-4812-0751 | \$5,899.00 | \$405,982.16 | \$24,546.92 | \$104,638.22 | \$0.00 |
| Sal/Benefit Allocation - CVSC | 810-4812-0801 | | | \$19,319.73 | \$0.00 | \$0.00 |
| CV Starr Tax Allocation | 810-4812-0803 | \$184,007.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CV Starr Operating Expenses | 810-4812-0806 | \$2,250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| IT Services | 810-4812-4111 | \$52,051.04 | \$50,000.00 | \$46,539.00 | \$3,882.00 | \$0.00 |
| Insurance | 810-4812-4115 | \$43,515.75 | \$30,207.50 | \$211,248.20 | \$15,000.00 | \$0.00 |
| Bank Fees | 810-4812-4116 | \$18,498.33 | \$4,800.00 | \$21,178.91 | \$20,000.00 | \$0.00 |
| LAFCO & Property Tax | 810-4812-4117 | \$6,810.50 | \$5,811.00 | \$0.00 | \$0.00 | \$0.00 |



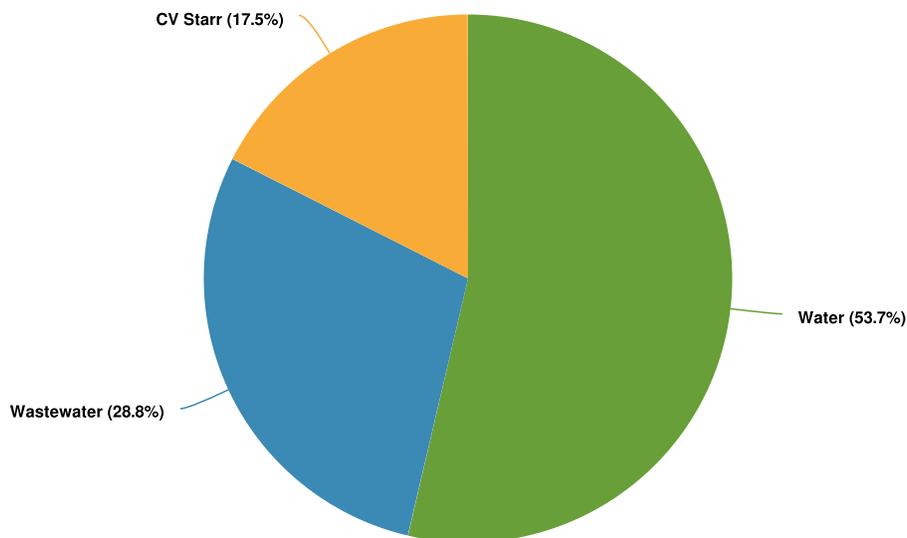
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Professional Services | 810-4813-0319 | \$750.00 | \$1,000.00 | \$17,534.83 | \$8,000.00 | \$5,000.00 |
| Chemicals | 810-4813-0343 | \$32,623.62 | \$30,000.00 | \$28,260.07 | \$30,000.00 | \$30,000.00 |
| Equipment Repair & Maint | 810-4813-0351 | \$45,818.01 | \$62,247.08 | \$56,269.97 | \$100,000.00 | \$40,000.00 |
| Telephone | 810-4813-0362 | \$280.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Travel & Training | 810-4813-0366 | \$0.00 | \$4,000.00 | \$347.39 | \$1,500.00 | \$1,000.00 |
| General Supplies | 810-4813-0375 | \$47,613.69 | \$35,000.00 | \$43,612.43 | \$40,000.00 | \$40,000.00 |
| Uniforms | 810-4813-0378 | \$0.00 | \$2,000.00 | \$468.75 | \$1,000.00 | \$1,000.00 |
| Small Tools & Equipment | 810-4813-0381 | \$2,876.57 | \$2,000.00 | \$40.68 | \$1,000.00 | \$1,500.00 |
| Utilities | 810-4813-0383 | \$365,940.98 | \$350,000.00 | \$354,858.65 | \$412,000.00 | \$420,000.00 |
| IT Services | 810-4813-4111 | \$48.97 | \$0.00 | -\$297.10 | \$0.00 | \$0.00 |
| Marketing and Promotions | 810-4813-4114 | \$2,166.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Alarm/Security | 810-4813-4118 | \$934.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ground Maintenance Costs | 810-4813-4119 | \$4,920.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Dues & Membership | 810-4814-0320 | \$722.00 | \$3,100.00 | \$0.00 | \$0.00 | \$0.00 |
| Copying and Printing | 810-4814-0365 | \$947.22 | \$500.00 | \$0.00 | \$0.00 | \$0.00 |
| Travel & Training | 810-4814-0366 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 |
| General Supplies | 810-4814-0375 | \$252.01 | \$1,800.00 | \$0.00 | \$0.00 | \$0.00 |
| Uniforms | 810-4814-0378 | \$0.00 | \$700.00 | \$0.00 | \$0.00 | \$0.00 |
| Marketing and Promotions | 810-4814-4114 | \$7,246.64 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Merchandize & Art Sales | 810-4814-4117 | \$1,350.14 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Dues and Memberships | 810-4815-0320 | \$2,431.00 | \$1,400.00 | \$420.00 | \$700.00 | \$1,000.00 |
| Travel and Training | 810-4815-0366 | \$1,786.96 | \$3,000.00 | \$4,726.98 | \$3,500.00 | \$6,000.00 |
| License & Permits | 810-4815-0373 | \$2,315.25 | \$3,000.00 | \$146.25 | \$5,700.00 | \$8,000.00 |
| General Supplies | 810-4815-0375 | \$4,451.76 | \$1,000.00 | \$33.19 | \$300.00 | \$1,000.00 |
| Program Supplies | 810-4815-0376 | \$0.00 | \$8,620.00 | \$9,707.05 | \$5,000.00 | \$5,000.00 |
| Pool Side Supplies | 810-4815-0377 | \$0.00 | \$5,300.00 | \$4,909.07 | \$2,500.00 | \$10,000.00 |



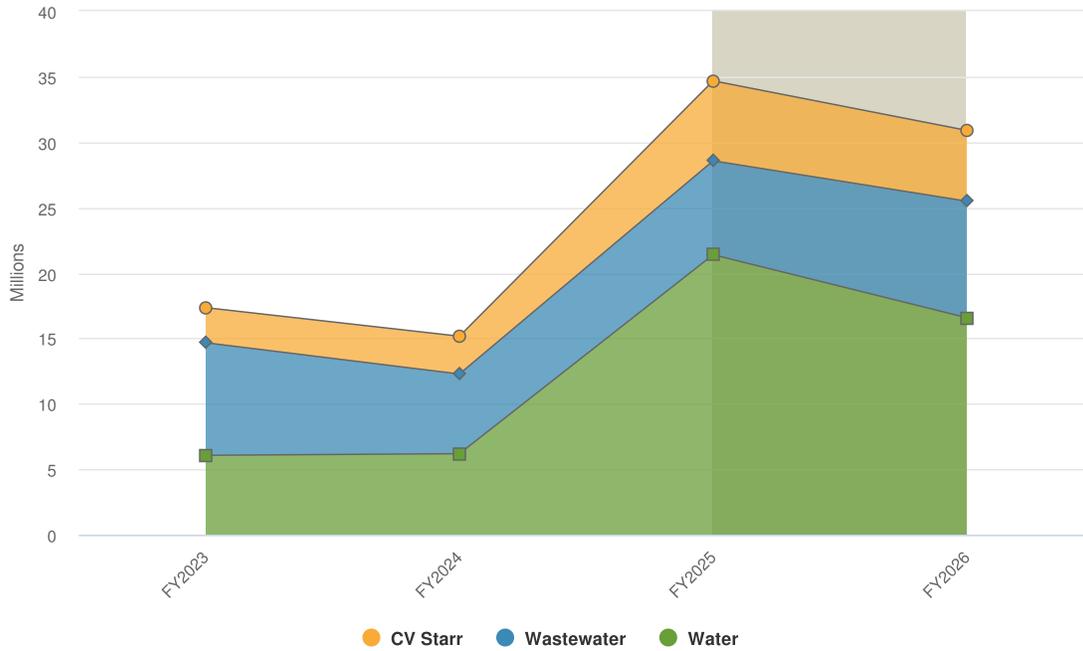
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Uniforms | 810-4815-0378 | \$2,142.71 | \$2,200.00 | \$2,306.04 | \$2,000.00 | \$2,500.00 |
| Honorarium Expenses | 810-4815-0379 | \$889.73 | \$4,500.00 | \$2,065.91 | \$2,000.00 | \$3,000.00 |
| Gym Side Supplies | 810-4815-0380 | \$0.00 | \$2,200.00 | \$5,292.69 | \$4,000.00 | \$4,000.00 |
| Other Recreation Activities | 810-4815-0381 | | | \$0.00 | \$0.00 | \$10,000.00 |
| Transfer to Other Funds | 810-7999-0799 | \$0.00 | \$216,071.00 | \$216,071.00 | \$74,500.00 | \$1,687,950.00 |
| Total CV Starr Center: | | \$2,681,378.06 | \$2,772,595.26 | \$2,888,114.32 | \$2,188,279.57 | \$3,720,029.51 |
| CV STARR CAPITAL IMPROVEMENT | | | | | | |
| HVAC System | 851-8001-0731 | | | \$0.00 | \$36,500.00 | \$957,000.00 |
| Facility Roof Repairs | 851-8002-0731 | | | \$0.00 | \$38,000.00 | \$300,950.00 |
| Other Capital | 851-8003-0731 | | \$0.00 | \$0.00 | \$0.00 | \$430,000.00 |
| Total CV STARR CAPITAL IMPROVEMENT: | | | \$0.00 | \$0.00 | \$74,500.00 | \$1,687,950.00 |
| Total CV Starr Enterprise Fund: | | \$2,681,378.06 | \$2,772,595.26 | \$2,888,114.32 | \$2,262,779.57 | \$5,407,979.51 |
| Total: | | \$17,343,211.72 | \$28,532,394.46 | \$15,160,516.59 | \$26,819,435.36 | \$30,885,001.68 |

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------------|---------------|------------------------------|-----------------------|------------------------------|----------------------|-----------------------|
| Expenditures | | | | | | |
| Wastewater | | | | | | |
| Non Departmental | | | | | | |
| Sal/Benefit Recovery Costs | 710-0000-3499 | -\$181,639.91 | -\$132,940.48 | -\$191,635.08 | -\$132,940.48 | -\$191,635.08 |
| Total Non Departmental: | | -\$181,639.91 | -\$132,940.48 | -\$191,635.08 | -\$132,940.48 | -\$191,635.08 |
| Transfers between funds | | | | | | |
| Transfer to Other Funds | 710-7999-0799 | \$0.00 | \$345,451.56 | \$899,384.97 | \$185,010.00 | \$185,210.00 |
| Transfer to other Funds | 712-7999-0799 | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 714-7999-0799 | \$0.00 | \$0.00 | \$29,175.25 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 715-7999-0799 | \$0.00 | \$1,345,267.00 | \$319,749.31 | \$0.00 | \$2,642,349.00 |
| Transfer to other Funds | 716-7999-0799 | \$780,000.00 | \$0.00 | \$441,961.24 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 717-7999-0799 | \$136,243.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 740-7999-0799 | \$0.00 | \$0.00 | \$0.00 | \$750,000.00 | \$175,072.00 |
| Total Transfers between funds: | | \$991,243.33 | \$1,690,718.56 | \$1,690,270.77 | \$935,010.00 | \$3,002,631.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|---------------------|------------------------------|---------------------|---------------------|
| Wastewater Administration | | | | | | |
| Auditing & Accounting | 710-4710-0312 | \$10,091.85 | \$11,701.00 | \$7,034.40 | \$8,000.00 | \$9,000.00 |
| Professional Services | 710-4710-0319 | \$40,781.31 | \$30,000.00 | \$39,118.30 | \$25,000.00 | \$25,000.00 |
| Liability Deductible | 710-4710-0359 | \$0.00 | \$0.00 | \$703.58 | \$100.00 | \$100.00 |
| Property Premium | 710-4710-0360 | \$56,506.26 | \$112,644.83 | \$112,644.95 | \$144,069.64 | \$152,713.82 |
| Telephone & Communication | 710-4710-0362 | \$931.64 | \$1,000.00 | \$990.51 | \$1,000.00 | \$1,000.00 |
| Postage | 710-4710-0372 | \$3,701.95 | \$4,000.00 | \$2,064.98 | \$4,000.00 | \$2,089.85 |
| Finance Charges | 710-4710-0380 | \$0.00 | \$0.00 | \$97.00 | \$0.00 | \$0.00 |
| Allocation to IT Int Serv Fund | 710-4710-0396 | \$51,271.70 | \$48,140.96 | \$57,283.81 | \$51,271.70 | \$51,271.70 |
| Admin Costs Allocation | 710-4710-0399 | \$1,368,273.82 | \$636,754.00 | \$1,342,899.16 | \$636,754.00 | \$456,691.00 |
| Depreciation Expense | 710-4710-0499 | \$816,894.00 | \$0.00 | \$816,970.88 | \$0.00 | \$0.00 |
| Bad Debt Sent to Collections | 710-4710-0606 | \$0.00 | \$0.00 | \$43.68 | \$0.00 | \$0.00 |
| Miscellaneous | 710-4710-0619 | \$0.00 | \$0.00 | \$1,216.58 | \$0.00 | \$0.00 |
| Salary/Benefits Allocation | 710-4710-0801 | \$20,000.60 | \$3,768.72 | -\$14,299.81 | \$20,000.60 | \$0.00 |
| Total Wastewater Administration: | | \$2,368,453.13 | \$848,009.51 | \$2,366,768.02 | \$890,195.94 | \$697,866.37 |
| Wastewater Maintenance | | | | | | |
| Professional Services | 710-4711-0319 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$7,000.00 |
| Equipment Repair & Maint | 710-4711-0351 | \$1,951.87 | \$0.00 | \$0.00 | \$728.16 | \$3,500.00 |
| Training/Travel Reimbursement | 710-4711-0366 | \$0.00 | \$3,500.00 | \$570.00 | \$4,500.00 | \$4,000.00 |
| General Supplies | 710-4711-0375 | \$16,097.68 | \$15,000.00 | \$13,490.57 | \$12,000.00 | \$14,000.00 |
| Small Tools & Equipment | 710-4711-0381 | \$3,813.52 | \$4,000.00 | \$2,019.70 | \$4,000.00 | \$4,000.00 |
| Total Wastewater Maintenance: | | \$21,863.07 | \$27,500.00 | \$16,080.27 | \$26,228.16 | \$32,500.00 |
| Wastewater Treatment | | | | | | |
| Salaries & Wages, Regular | 710-4712-0101 | \$450,741.72 | \$484,693.58 | \$486,090.92 | \$536,212.00 | \$568,384.72 |
| Overtime | 710-4712-0102 | \$22,714.92 | \$11,671.27 | \$28,143.30 | \$20,996.23 | \$20,000.00 |
| Comp Time Payout | 710-4712-0103 | \$8,218.65 | \$6,318.20 | \$10,227.08 | \$12,234.61 | \$10,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Vacation Payout | 710-4712-0104 | \$1,283.98 | \$0.00 | \$672.62 | \$1,960.66 | \$2,000.00 |
| Other Pay | 710-4712-0109 | \$36,825.62 | \$0.00 | \$28,696.47 | \$37,803.20 | \$38,000.00 |
| Misc Insurance Premiums & Fees | 710-4712-0210 | \$1,499.57 | \$2,058.69 | \$1,628.51 | \$1,826.48 | \$2,191.00 |
| Medical Premium Contribution | 710-4712-0211 | \$98,055.31 | \$122,555.82 | \$117,749.11 | \$155,471.00 | \$160,135.13 |
| Uniforms | 710-4712-0212 | \$4,138.78 | \$3,349.54 | \$4,055.35 | \$3,707.55 | \$3,519.00 |
| Dental Premiums | 710-4712-0213 | \$5,965.09 | \$8,588.02 | \$6,364.60 | \$5,977.44 | \$7,618.72 |
| Vision Care | 710-4712-0214 | \$1,640.04 | \$1,639.53 | \$1,558.82 | \$1,588.00 | \$1,649.05 |
| Pers | 710-4712-0220 | \$388,604.56 | \$68,386.63 | \$65,931.47 | \$74,124.67 | \$77,089.66 |
| Retiree Medical Benefits | 710-4712-0224 | \$48,811.29 | \$0.00 | \$35,733.28 | \$71,268.00 | \$74,831.40 |
| Worker's Comp Premium | 710-4712-0231 | \$25,353.13 | \$24,513.12 | \$8,514.56 | \$13,959.71 | \$7,691.00 |
| FICA/Medicare | 710-4712-0252 | \$39,185.30 | \$39,783.14 | \$40,347.02 | \$43,413.00 | \$46,017.78 |
| Laboratory | 710-4712-0313 | \$40,816.69 | \$45,000.00 | \$51,107.12 | \$40,000.00 | \$40,000.00 |
| Professional Services | 710-4712-0319 | \$355,074.33 | \$628,775.39 | \$330,363.82 | \$361,493.75 | \$300,000.00 |
| Dues & Memberships | 710-4712-0320 | \$825.83 | \$1,000.00 | \$280.00 | \$800.00 | \$1,000.00 |
| Fleet Services | 710-4712-0322 | \$326,120.83 | \$116,994.00 | \$215,870.69 | \$215,871.00 | \$215,871.00 |
| Laboratory Supplies | 710-4712-0342 | \$0.00 | \$0.00 | \$0.00 | \$307.47 | \$500.00 |
| Chemicals | 710-4712-0343 | \$131,541.66 | \$249,821.21 | \$158,152.62 | \$237,746.00 | \$160,000.00 |
| Equipment Repair & Maint | 710-4712-0351 | \$82,683.73 | \$81,081.72 | \$79,709.96 | \$86,081.72 | \$85,000.00 |
| Building Repair & Maint | 710-4712-0353 | \$10,503.60 | \$9,000.00 | \$9,036.41 | \$8,000.00 | \$70,000.00 |
| Laundry/Cleaning/Janitorial | 710-4712-0354 | \$713.98 | \$750.00 | \$687.40 | \$500.00 | \$500.00 |
| Training/Travel Reimbursement | 710-4712-0366 | \$1,824.03 | \$1,000.00 | \$3,356.81 | \$7,500.00 | \$8,500.00 |
| Postage | 710-4712-0372 | \$9,100.00 | \$8,000.00 | \$3,482.56 | \$8,000.00 | \$0.00 |
| Licenses & Permits | 710-4712-0373 | \$7,804.30 | \$17,000.00 | \$14,977.00 | \$17,000.00 | \$20,000.00 |
| General Supplies | 710-4712-0375 | \$4,436.47 | \$4,500.00 | \$4,453.02 | \$4,500.00 | \$5,000.00 |
| Medical/Safety Supplies | 710-4712-0376 | \$5,554.25 | \$3,000.00 | \$4,856.11 | \$5,000.00 | \$4,500.00 |
| Boot Expense | 710-4712-0377 | \$2,359.03 | \$2,400.00 | \$2,514.96 | \$2,700.00 | \$2,500.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Small Tools & Equipment | 710-4712-0381 | \$7,121.75 | \$7,000.00 | \$6,900.97 | \$7,000.00 | \$7,500.00 |
| Utilities | 710-4712-0383 | \$305,844.13 | \$300,000.00 | \$351,532.04 | \$315,000.00 | \$325,000.00 |
| CALPERS UAL Payment | 710-4712-0387 | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| Miscellaneous | 710-4712-0619 | -\$2.00 | \$0.00 | \$2,715.00 | \$67.81 | \$0.00 |
| Principal | 717-4712-0911 | \$0.00 | \$93,000.00 | -\$930.00 | \$95,000.00 | \$97,000.00 |
| Interest | 717-4712-0912 | \$93,850.00 | \$92,010.00 | \$92,475.00 | \$90,130.00 | \$88,210.00 |
| Fees | 717-4712-0913 | \$0.00 | \$0.00 | \$465.00 | \$465.00 | \$465.00 |
| Total Wastewater Treatment: | | \$2,519,210.57 | \$2,458,889.86 | \$2,167,719.60 | \$2,508,705.30 | \$2,475,673.46 |
| | | | | | | |
| Non-Recurring Capital Projects | | | | | | |
| Machinery & Equipment | 710-4713-0741 | \$0.00 | \$0.00 | \$1,661.25 | \$110,000.00 | \$70,000.00 |
| Machinery & Equipment | 714-4713-0741 | \$0.00 | \$52,614.25 | \$21,383.18 | \$0.00 | \$0.00 |
| Infrastructure | 714-4713-0751 | \$0.00 | \$25,000.00 | \$15,371.62 | \$0.00 | \$0.00 |
| Total Non-Recurring Capital Projects: | | \$0.00 | \$77,614.25 | \$38,416.05 | \$110,000.00 | \$70,000.00 |
| | | | | | | |
| Capital Projects | | | | | | |
| Pudding Creek Sewer Main Rel | 716-7005-0731 | \$0.00 | \$400,000.00 | \$0.00 | \$0.00 | \$400,000.00 |
| Onsite Sodium Hypo Generator | 716-7006-0731 | \$0.00 | \$194,641.38 | \$0.00 | \$0.00 | \$0.00 |
| Elm Street Pump | 716-7007-0731 | \$0.00 | \$73,802.75 | \$0.00 | \$0.00 | \$0.00 |
| Dryer Building Reconstruction | 716-7008-0731 | \$0.00 | \$184,480.00 | \$0.00 | \$20,000.00 | \$1,017,421.00 |
| Collection System Condition | 716-7009-0731 | \$0.00 | \$750,000.00 | \$0.00 | \$750,000.00 | \$0.00 |
| Biosolids Storage Removal | 716-7010-0731 | \$0.00 | \$130,000.00 | \$0.00 | \$0.00 | \$1,400,000.00 |
| Trash Capture | 716-7011-0731 | \$0.00 | \$280,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Capital Projects: | | \$0.00 | \$2,012,924.13 | \$0.00 | \$770,000.00 | \$2,817,421.00 |
| | | | | | | |
| WW Treatment Facility Upgrade | | | | | | |
| CIP-Treatment Facility | 716-7001-0731 | \$0.00 | \$60,201.03 | \$0.00 | \$0.00 | \$0.00 |
| Total WW Treatment Facility Upgrade: | | \$0.00 | \$60,201.03 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | |
| Streets-Storm Drains | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Transfer to Other Funds | 710-4522-0799 | \$2,882,899.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Streets-Storm Drains: | | \$2,882,899.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Wastewater: | | \$8,602,029.24 | \$7,042,916.86 | \$6,087,619.63 | \$5,107,198.92 | \$8,904,456.75 |
| | | | | | | |
| Water | | | | | | |
| Transfers between funds | | | | | | |
| Transfer to Other Funds | 610-7999-0799 | \$0.00 | \$177,534.00 | \$177,534.00 | \$0.00 | \$0.00 |
| Transfer to other Funds | 612-7999-0799 | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 615-7999-0799 | \$0.00 | \$1,724,194.00 | \$431,694.00 | \$0.00 | \$3,205,450.00 |
| Transfer to Other Funds | 640-7999-0799 | \$2,950,000.00 | \$0.00 | \$0.00 | \$774,118.00 | \$0.00 |
| Transfer to Other Funds | 651-7999-0799 | \$0.00 | \$0.00 | \$2,172,631.14 | \$0.00 | \$0.00 |
| Total Transfers between funds: | | \$3,025,000.00 | \$1,901,728.00 | \$2,781,859.14 | \$774,118.00 | \$3,205,450.00 |
| | | | | | | |
| Water Administration | | | | | | |
| Salaries & Wages | 610-4610-0101 | \$334,407.94 | \$393,535.34 | \$392,600.49 | \$429,106.04 | \$454,852.40 |
| Overtime | 610-4610-0102 | \$9,779.86 | \$7,017.56 | \$10,082.20 | \$13,904.38 | \$14,913.00 |
| Comp Time Payout | 610-4610-0103 | \$6,365.99 | \$7,000.00 | \$6,977.79 | \$10,651.15 | \$10,000.00 |
| Vacation Payout | 610-4610-0104 | \$2,524.10 | \$0.00 | \$2,067.02 | \$525.04 | \$0.00 |
| Other Pay | 610-4610-0109 | \$17,738.69 | \$13,684.19 | \$18,345.50 | \$31,076.10 | \$32,940.66 |
| Misc Insurance Premium | 610-4610-0210 | \$1,191.71 | \$1,777.75 | \$1,337.64 | \$1,570.09 | \$2,000.00 |
| Medical Premium Contribution | 610-4610-0211 | \$66,460.44 | \$96,184.60 | \$80,802.63 | \$92,669.00 | \$93,865.08 |
| Uniforms | 610-4610-0212 | \$0.00 | \$2,755.88 | \$0.00 | \$811.08 | \$1,500.00 |
| Dental Premiums | 610-4610-0213 | \$4,297.22 | \$6,699.10 | \$4,586.54 | \$4,951.81 | \$5,123.00 |
| Vision Care | 610-4610-0214 | \$1,045.82 | \$1,486.98 | \$1,228.62 | \$1,279.19 | \$1,300.00 |
| PERS | 610-4610-0220 | \$69,960.62 | \$94,559.38 | \$40,123.18 | \$71,933.88 | \$76,969.25 |
| Retiree Medical Benefits | 610-4610-0224 | \$38,351.75 | \$0.00 | \$35,772.31 | \$37,031.02 | \$38,612.00 |
| Workers Comp Premium | 610-4610-0231 | \$9,397.32 | \$38,636.77 | \$6,913.20 | \$5,231.00 | \$6,100.00 |
| FICA/Medicare | 610-4610-0252 | \$26,415.75 | \$35,282.44 | \$33,083.45 | \$33,933.74 | \$36,309.10 |
| Legal | 610-4610-0311 | \$1,145.46 | \$20,000.00 | \$6,900.00 | \$8,510.00 | \$15,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Auditing & Accounting | 610-4610-0312 | \$12,091.85 | \$13,000.00 | \$7,774.86 | \$11,630.64 | \$0.00 |
| Professional Services | 610-4610-0319 | \$53,398.74 | \$40,000.00 | \$41,545.10 | \$39,691.00 | \$41,361.00 |
| Equipment Repair & Maint | 610-4610-0351 | \$246.48 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Premium | 610-4610-0360 | \$50,150.89 | \$62,688.61 | \$53,392.39 | \$68,287.07 | \$72,384.29 |
| Telephone & Communication | 610-4610-0362 | \$2,551.65 | \$2,600.00 | \$1,601.95 | \$1,911.00 | \$2,039.00 |
| Postage | 610-4610-0372 | \$12,765.18 | \$7,100.00 | \$5,507.90 | \$5,316.00 | \$6,000.00 |
| General Supplies | 610-4610-0375 | \$263.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Finance Charges | 610-4610-0380 | \$0.00 | \$0.00 | \$97.00 | \$0.00 | \$0.00 |
| PERS UAL additional Payment | 610-4610-0387 | -\$50,000.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| Allocation to IT Int Serv Fund | 610-4610-0396 | \$37,288.51 | \$16,046.99 | \$41,660.95 | \$37,288.51 | \$37,288.51 |
| Admin Costs Allocation | 610-4610-0399 | \$624,736.51 | \$430,418.00 | \$768,014.68 | \$430,418.00 | \$430,418.00 |
| Depreciation Expense | 610-4610-0499 | \$364,563.00 | \$0.00 | \$353,968.18 | \$0.00 | \$0.00 |
| Bad Debt Sent to Collection | 610-4610-0606 | \$0.00 | \$0.00 | \$439.08 | \$0.00 | \$0.00 |
| Miscellaneous | 610-4610-0619 | \$0.00 | \$0.00 | \$884.73 | \$0.00 | \$0.00 |
| Salary/Benefits Allocation | 610-4610-0801 | \$562,362.26 | \$469,234.13 | \$670,128.31 | \$469,234.13 | \$469,234.13 |
| Total Water Administration: | | \$2,259,501.54 | \$1,784,707.72 | \$2,585,835.70 | \$1,831,959.87 | \$1,873,209.42 |
| Water Treatment | | | | | | |
| Laboratory | 610-4612-0313 | \$9,987.37 | \$15,000.00 | \$15,514.90 | \$15,000.00 | \$15,000.00 |
| Professional Services | 610-4612-0319 | \$62,650.80 | \$49,258.00 | \$39,326.51 | \$66,770.00 | \$4,000.00 |
| Dues & Memberships | 610-4612-0320 | \$685.82 | \$500.00 | \$325.00 | \$0.00 | \$0.00 |
| Fleet Services | 610-4612-0322 | \$192,153.21 | \$58,348.00 | \$125,229.05 | \$0.00 | \$0.00 |
| Laboratory Supplies | 610-4612-0342 | \$5,986.67 | \$10,000.00 | \$6,651.31 | \$10,000.00 | \$10,000.00 |
| Chemicals | 610-4612-0343 | \$34,583.53 | \$40,000.00 | \$39,539.88 | \$5,000.00 | \$57,500.00 |
| Equipment Repair & Maint | 610-4612-0351 | \$31,294.78 | \$41,378.00 | \$42,895.51 | \$70,000.00 | \$60,000.00 |
| Building Repair & Maint | 610-4612-0353 | \$2,987.15 | \$2,500.00 | \$383.97 | \$5,000.00 | \$5,000.00 |
| Laundry/Cleaning/Janitorial | 610-4612-0354 | \$2,293.02 | \$2,000.00 | \$2,304.45 | \$2,000.00 | \$2,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|-----------------------|------------------------------|------------------------|-----------------------|
| Training/Travel Reimbursement | 610-4612-0366 | \$3,326.63 | \$5,500.00 | \$2,302.87 | \$7,000.00 | \$7,000.00 |
| Licenses & Permits | 610-4612-0373 | \$34,843.31 | \$24,000.00 | \$13,090.84 | \$24,000.00 | \$24,000.00 |
| General Supplies | 610-4612-0375 | \$2,489.02 | \$3,000.00 | \$1,760.62 | \$4,000.00 | \$4,000.00 |
| Medical/Safety Supplies | 610-4612-0376 | \$1,590.27 | \$3,000.00 | \$2,754.62 | \$3,500.00 | \$3,500.00 |
| Small Tools & Equipment | 610-4612-0381 | \$6,910.91 | \$7,000.00 | \$1,609.93 | \$7,000.00 | \$170,000.00 |
| Utilities | 610-4612-0383 | \$174,939.69 | \$175,000.00 | \$192,471.20 | \$192,000.00 | \$200,000.00 |
| Infrastructure | 610-4612-0751 | \$0.00 | \$30,000.00 | \$45,978.00 | \$440,000.00 | \$250,000.00 |
| Principal | 610-4612-0911 | \$25,357.20 | \$332,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Interest | 610-4612-0912 | \$67,126.57 | \$5,080.00 | \$25,370.44 | \$0.00 | \$0.00 |
| Fees | 610-4612-0913 | \$637.50 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Water Treatment: | | \$659,843.45 | \$806,564.00 | \$557,509.10 | \$851,270.00 | \$812,000.00 |
| | | | | | | |
| Water Maintenance | | | | | | |
| Training/Travel Reimbursement | 610-4611-0366 | \$3,088.60 | \$5,000.00 | \$2,985.76 | \$4,000.00 | \$8,000.00 |
| General Supplies | 610-4611-0375 | \$89,941.57 | \$100,000.00 | \$73,567.91 | \$100,000.00 | \$110,000.00 |
| Small Tools & Equipment | 610-4611-0381 | \$11,929.26 | \$7,500.00 | \$4,317.19 | \$7,500.00 | \$8,000.00 |
| Total Water Maintenance: | | \$104,959.43 | \$112,500.00 | \$80,870.86 | \$111,500.00 | \$126,000.00 |
| | | | | | | |
| Water Treatment Plant | | | | | | |
| CIP-Water Treatment Plant | 651-6006-0731 | \$0.00 | \$5,290,344.49 | \$0.00 | \$10,414,000.00 | \$2,512,000.00 |
| Total Water Treatment Plant: | | \$0.00 | \$5,290,344.49 | \$0.00 | \$10,414,000.00 | \$2,512,000.00 |
| | | | | | | |
| Raw Water Line Replacement | | | | | | |
| Engineering-Raw Water Line Rep | 651-6007-0310 | \$0.00 | \$201,927.89 | \$178,707.84 | \$0.00 | \$0.00 |
| CIP Raw Water Line Replacement | 651-6007-0731 | \$0.00 | \$4,055,000.00 | \$0.00 | \$4,272,031.00 | \$5,538,456.00 |
| Total Raw Water Line Replacement: | | \$0.00 | \$4,256,927.89 | \$178,707.84 | \$4,272,031.00 | \$5,538,456.00 |
| | | | | | | |
| Pudding Creek Wtr Main | | | | | | |
| CIP-Pudding Creek Wtr Main | 651-6008-0731 | \$0.00 | \$826,064.50 | \$0.00 | \$0.00 | \$1,015,450.00 |
| Total Pudding Creek Wtr Main: | | \$0.00 | \$826,064.50 | \$0.00 | \$0.00 | \$1,015,450.00 |
| | | | | | | |
| Madsen Hole Rainey | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Madsen Hole | 651-6009-0731 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 |
| Total Madsen Hole Rainey: | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 |
| Water Meter Replacement | | | | | | |
| Water Meter Replacement CIP | 651-6127-0731 | \$10,500.00 | \$1,390,803.44 | \$0.00 | \$826,073.00 | \$0.00 |
| Total Water Meter Replacement: | | \$10,500.00 | \$1,390,803.44 | \$0.00 | \$826,073.00 | \$0.00 |
| Distribution System Rehab- CIP | | | | | | |
| Distribution System Rehab- CIP | 651-6128-0731 | \$0.00 | \$718,267.54 | \$0.00 | \$368,505.00 | \$0.00 |
| Total Distribution System Rehab-CIP: | | \$0.00 | \$718,267.54 | \$0.00 | \$368,505.00 | \$0.00 |
| Raw Water Reservoir CIP | | | | | | |
| Oneka | 651-6129-0731 | \$0.00 | \$800,000.00 | \$0.00 | \$0.00 | \$800,000.00 |
| Total Raw Water Reservoir CIP: | | \$0.00 | \$800,000.00 | \$0.00 | \$0.00 | \$800,000.00 |
| Capital Projects | | | | | | |
| Desalination and Groundwater | 651-6130-0731 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$90,000.00 |
| CIP- Sewer Line Pudding Creek | 651-6131-0731 | \$0.00 | \$500,000.00 | \$0.00 | \$0.00 | \$0.00 |
| CIP- Raw Water Reservoir | 651-6135-0731 | \$0.00 | \$28,974.76 | \$0.00 | \$0.00 | \$0.00 |
| CIP - Extend Water System -Nor | 651-6136-0731 | \$0.00 | \$300,000.00 | \$0.00 | \$0.00 | \$300,000.00 |
| Total Capital Projects: | | \$0.00 | \$828,974.76 | \$0.00 | \$0.00 | \$390,000.00 |
| Total Water: | | \$6,059,804.42 | \$18,716,882.34 | \$6,184,782.64 | \$19,449,456.87 | \$16,572,565.42 |
| CV Starr | | | | | | |
| Transfers between funds | | | | | | |
| Transfer to Other Funds | 810-7999-0799 | \$0.00 | \$216,071.00 | \$216,071.00 | \$74,500.00 | \$1,687,950.00 |
| Total Transfers between funds: | | \$0.00 | \$216,071.00 | \$216,071.00 | \$74,500.00 | \$1,687,950.00 |
| Administrative Expenses | | | | | | |
| Salaries & Wages | 810-4812-0101 | \$944,440.97 | \$1,128,479.76 | \$839,224.59 | \$813,000.00 | \$907,609.00 |
| Overtime | 810-4812-0102 | \$3,567.54 | \$4,000.00 | \$9,500.41 | \$11,923.00 | \$12,286.03 |
| Comp Time | 810-4812-0103 | | | \$0.00 | \$1,932.24 | \$2,000.00 |
| Vacation Payout | 810-4812-0104 | \$11,667.56 | \$0.00 | \$50,092.34 | \$475.10 | \$2,000.00 |
| Other Pay | 810-4812-0109 | \$9,375.53 | \$0.00 | \$213.88 | \$1,423.08 | \$1,600.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Emp Benefits-CV Starr | 810-4812-0201 | \$71,527.50 | \$4,988.60 | \$4,078.51 | \$0.00 | \$0.00 |
| Misc Insurance Premiums & Fees | 810-4812-0210 | \$16,713.18 | \$160.81 | \$6,887.11 | \$2,231.65 | \$3,000.00 |
| Medical Premium Contribution | 810-4812-0211 | \$0.00 | \$96,520.00 | \$77,163.91 | \$74,108.37 | \$76,108.44 |
| Dental Premiums | 810-4812-0213 | \$0.00 | \$7,000.00 | \$408.71 | \$4,556.75 | \$4,900.00 |
| Vision Benefits | 810-4812-0214 | \$0.00 | \$0.00 | \$163.59 | \$1,900.00 | \$2,100.00 |
| Worker's Comp Premium | 810-4812-0231 | \$28,370.20 | \$22,909.95 | \$20,506.00 | \$14,373.98 | \$0.00 |
| UIB/ETT/FUTA | 810-4812-0251 | \$7,328.06 | \$87,858.70 | \$4,132.49 | \$0.00 | \$0.00 |
| FICA/MEDICARE | 810-4812-0252 | \$75,553.88 | \$87,858.70 | \$70,316.96 | \$77,370.66 | \$68,381.65 |
| Legal - CV Starr | 810-4812-0311 | \$0.00 | \$7,000.00 | \$10,048.56 | \$5,000.00 | \$5,000.00 |
| Auditing & Accting - CV Starr | 810-4812-0312 | \$0.00 | \$9,000.00 | \$5,553.47 | \$3,737.93 | \$5,000.00 |
| Recruitment Costs | 810-4812-0317 | \$607.00 | \$1,500.00 | \$440.00 | \$0.00 | \$2,000.00 |
| Professional Services | 810-4812-0319 | \$4,136.19 | \$15,000.00 | \$2,227.42 | \$35,000.00 | \$37,000.00 |
| Dues and Memberships | 810-4812-0320 | \$907.80 | \$2,000.00 | \$2,498.85 | \$1,000.00 | \$3,000.00 |
| Equipment Repair & Maint | 810-4812-0351 | \$622.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Ins. Premium | 810-4812-0360 | | | \$0.00 | \$118,926.59 | \$122,494.39 |
| Telephone & Communications | 810-4812-0362 | \$11,004.74 | \$12,000.00 | \$9,403.02 | \$10,000.00 | \$10,000.00 |
| Printing & Copying Costs | 810-4812-0365 | \$7,448.41 | \$4,000.00 | \$4,077.49 | \$5,000.00 | \$5,000.00 |
| Travel and Training | 810-4812-0366 | \$250.00 | \$2,000.00 | \$291.17 | \$2,000.00 | \$5,000.00 |
| Postage | 810-4812-0372 | \$252.00 | \$600.00 | \$231.15 | \$100.00 | \$100.00 |
| License & Permits | 810-4812-0373 | \$10,193.99 | \$5,000.00 | \$8,603.91 | \$7,000.00 | \$8,000.00 |
| General Supplies | 810-4812-0375 | \$5,003.37 | \$5,280.00 | \$3,325.50 | \$1,500.00 | \$2,000.00 |
| Uniforms | 810-4812-0378 | \$59.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| Merchandise & Art Sales | 810-4812-0390 | | \$0.00 | \$2,250.21 | \$3,000.00 | \$3,000.00 |
| Marketing and Promotions | 810-4812-0391 | | \$0.00 | \$10,949.41 | \$15,000.00 | \$15,000.00 |
| Admin Costs Allocation - CVSC | 810-4812-0399 | -\$19,789.85 | \$10,000.00 | \$0.00 | \$140,000.00 | \$140,000.00 |
| Depreciation Expense | 810-4812-0499 | \$650,590.00 | \$0.00 | \$675,919.05 | \$0.00 | \$0.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Miscellaneous | 810-4812-0619 | \$6.63 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital | 810-4812-0751 | \$5,899.00 | \$405,982.16 | \$24,546.92 | \$104,638.22 | \$0.00 |
| Sal/Benefit Allocation - CVSC | 810-4812-0801 | | | \$19,319.73 | \$0.00 | \$0.00 |
| CV Starr Tax Allocation | 810-4812-0803 | \$184,007.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CV Starr Operating Expenses | 810-4812-0806 | \$2,250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| IT Services | 810-4812-4111 | \$52,051.04 | \$50,000.00 | \$46,539.00 | \$3,882.00 | \$0.00 |
| Insurance | 810-4812-4115 | \$43,515.75 | \$30,207.50 | \$211,248.20 | \$15,000.00 | \$0.00 |
| Bank Fees | 810-4812-4116 | \$18,498.33 | \$4,800.00 | \$21,178.91 | \$20,000.00 | \$0.00 |
| LAFCO & Property Tax | 810-4812-4117 | \$6,810.50 | \$5,811.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Administrative Expenses: | | \$2,152,868.64 | \$2,009,957.18 | \$2,141,340.47 | \$1,494,579.57 | \$1,443,079.51 |
| | | | | | | |
| Facility/Maint Expenditures | | | | | | |
| Professional Services | 810-4813-0319 | \$750.00 | \$1,000.00 | \$17,534.83 | \$8,000.00 | \$5,000.00 |
| Chemicals | 810-4813-0343 | \$32,623.62 | \$30,000.00 | \$28,260.07 | \$30,000.00 | \$30,000.00 |
| Equipment Repair & Maint | 810-4813-0351 | \$45,818.01 | \$62,247.08 | \$56,269.97 | \$100,000.00 | \$40,000.00 |
| Telephone | 810-4813-0362 | \$280.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Travel & Training | 810-4813-0366 | \$0.00 | \$4,000.00 | \$347.39 | \$1,500.00 | \$1,000.00 |
| General Supplies | 810-4813-0375 | \$47,613.69 | \$35,000.00 | \$43,612.43 | \$40,000.00 | \$40,000.00 |
| Uniforms | 810-4813-0378 | \$0.00 | \$2,000.00 | \$468.75 | \$1,000.00 | \$1,000.00 |
| Small Tools & Equipment | 810-4813-0381 | \$2,876.57 | \$2,000.00 | \$40.68 | \$1,000.00 | \$1,500.00 |
| Utilities | 810-4813-0383 | \$365,940.98 | \$350,000.00 | \$354,858.65 | \$412,000.00 | \$420,000.00 |
| IT Services | 810-4813-4111 | \$48.97 | \$0.00 | -\$297.10 | \$0.00 | \$0.00 |
| Marketing and Promotions | 810-4813-4114 | \$2,166.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Alarm/Security | 810-4813-4118 | \$934.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ground Maintenance Costs | 810-4813-4119 | \$4,920.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Facility/Maint Expenditures: | | \$503,974.00 | \$486,247.08 | \$501,095.67 | \$593,500.00 | \$538,500.00 |
| | | | | | | |
| Guest Services | | | | | | |

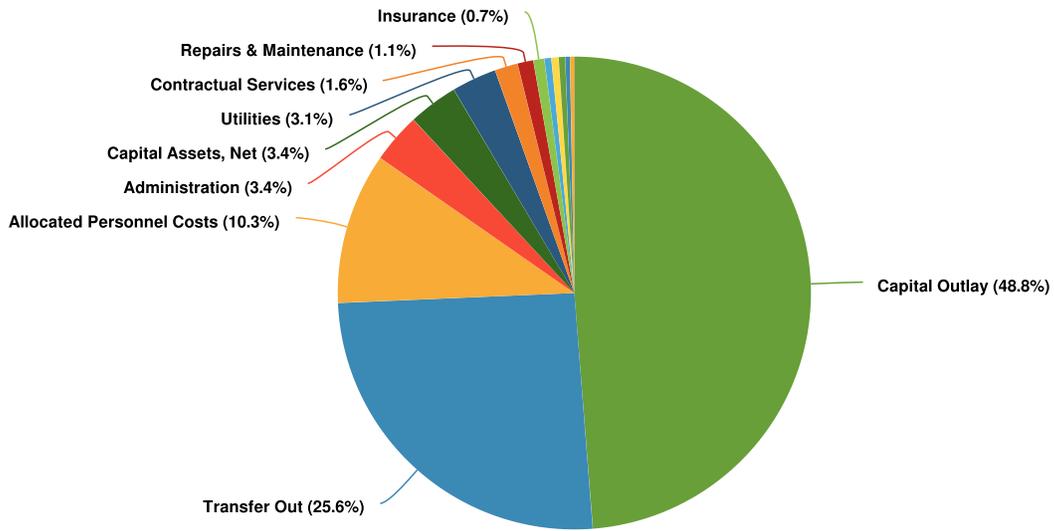


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Dues & Membership | 810-4814-0320 | \$722.00 | \$3,100.00 | \$0.00 | \$0.00 | \$0.00 |
| Copying and Printing | 810-4814-0365 | \$947.22 | \$500.00 | \$0.00 | \$0.00 | \$0.00 |
| Travel & Training | 810-4814-0366 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 |
| General Supplies | 810-4814-0375 | \$252.01 | \$1,800.00 | \$0.00 | \$0.00 | \$0.00 |
| Uniforms | 810-4814-0378 | \$0.00 | \$700.00 | \$0.00 | \$0.00 | \$0.00 |
| Marketing and Promotions | 810-4814-4114 | \$7,246.64 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Merchandise & Art Sales | 810-4814-4117 | \$1,350.14 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Guest Services: | | \$10,518.01 | \$29,100.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | |
| Recreation/Program Expenses | | | | | | |
| Dues and Memberships | 810-4815-0320 | \$2,431.00 | \$1,400.00 | \$420.00 | \$700.00 | \$1,000.00 |
| Travel and Training | 810-4815-0366 | \$1,786.96 | \$3,000.00 | \$4,726.98 | \$3,500.00 | \$6,000.00 |
| License & Permits | 810-4815-0373 | \$2,315.25 | \$3,000.00 | \$146.25 | \$5,700.00 | \$8,000.00 |
| General Supplies | 810-4815-0375 | \$4,451.76 | \$1,000.00 | \$33.19 | \$300.00 | \$1,000.00 |
| Program Supplies | 810-4815-0376 | \$0.00 | \$8,620.00 | \$9,707.05 | \$5,000.00 | \$5,000.00 |
| Pool Side Supplies | 810-4815-0377 | \$0.00 | \$5,300.00 | \$4,909.07 | \$2,500.00 | \$10,000.00 |
| Uniforms | 810-4815-0378 | \$2,142.71 | \$2,200.00 | \$2,306.04 | \$2,000.00 | \$2,500.00 |
| Honorarium Expenses | 810-4815-0379 | \$889.73 | \$4,500.00 | \$2,065.91 | \$2,000.00 | \$3,000.00 |
| Gym Side Supplies | 810-4815-0380 | \$0.00 | \$2,200.00 | \$5,292.69 | \$4,000.00 | \$4,000.00 |
| Other Recreation Activities | 810-4815-0381 | | | \$0.00 | \$0.00 | \$10,000.00 |
| Total Recreation/Program Expenses: | | \$14,017.41 | \$31,220.00 | \$29,607.18 | \$25,700.00 | \$50,500.00 |
| | | | | | | |
| Capital Improvement | | | | | | |
| HVAC System | 851-8001-0731 | | | \$0.00 | \$36,500.00 | \$957,000.00 |
| Facility Roof Repairs | 851-8002-0731 | | | \$0.00 | \$38,000.00 | \$300,950.00 |
| Other Capital | 851-8003-0731 | | \$0.00 | \$0.00 | \$0.00 | \$430,000.00 |
| Total Capital Improvement: | | | \$0.00 | \$0.00 | \$74,500.00 | \$1,687,950.00 |
| Total CV Starr: | | \$2,681,378.06 | \$2,772,595.26 | \$2,888,114.32 | \$2,262,779.57 | \$5,407,979.51 |
| Total Expenditures: | | \$17,343,211.72 | \$28,532,394.46 | \$15,160,516.59 | \$26,819,435.36 | \$30,885,001.68 |

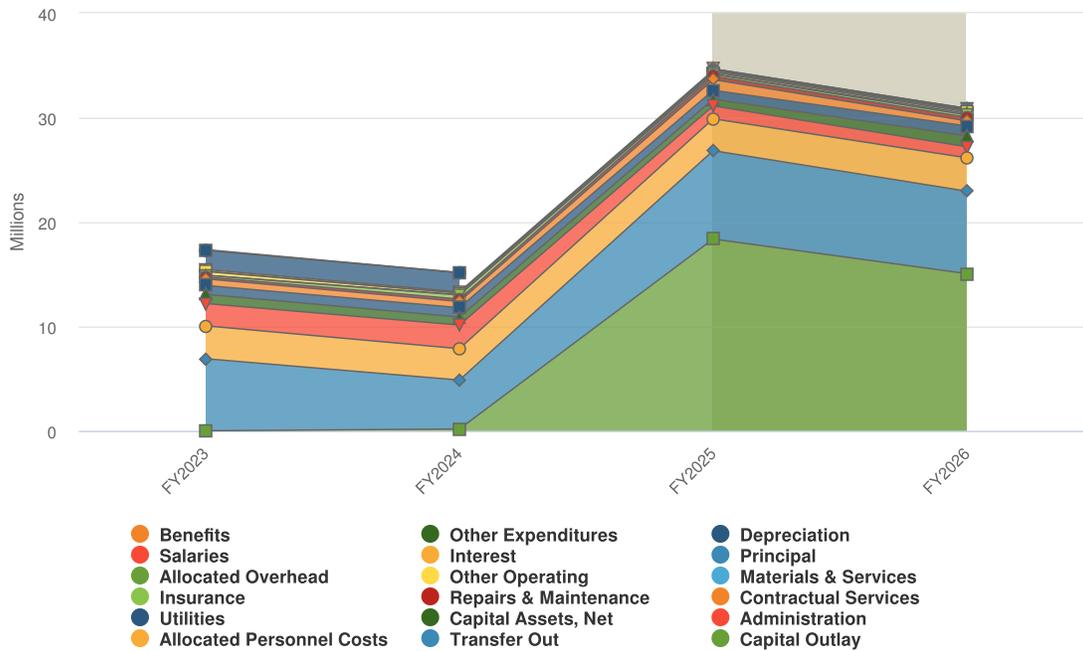


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | | | |
| Salaries | | | | | | |
| Comp Time | 810-4812-0103 | | | \$0.00 | \$1,932.24 | \$2,000.00 |
| Total Salaries: | | | | \$0.00 | \$1,932.24 | \$2,000.00 |
| Benefits | | | | | | |
| Emp Benefits-CV Starr | 810-4812-0201 | \$71,527.50 | \$4,988.60 | \$4,078.51 | \$0.00 | \$0.00 |
| Total Benefits: | | \$71,527.50 | \$4,988.60 | \$4,078.51 | \$0.00 | \$0.00 |
| Materials & Services | | | | | | |
| Bad Debt Sent to Collection | 610-4610-0606 | \$0.00 | \$0.00 | \$439.08 | \$0.00 | \$0.00 |
| Finance Charges | 710-4710-0380 | \$0.00 | \$0.00 | \$97.00 | \$0.00 | \$0.00 |
| Bad Debt Sent to Collections | 710-4710-0606 | \$0.00 | \$0.00 | \$43.68 | \$0.00 | \$0.00 |
| Property Ins. Premium | 810-4812-0360 | | | \$0.00 | \$118,926.59 | \$122,494.39 |
| Postage | 810-4812-0372 | \$252.00 | \$600.00 | \$231.15 | \$100.00 | \$100.00 |
| Merchandise & Art Sales | 810-4812-0390 | | \$0.00 | \$2,250.21 | \$3,000.00 | \$3,000.00 |
| Marketing and Promotions | 810-4812-0391 | | \$0.00 | \$10,949.41 | \$15,000.00 | \$15,000.00 |
| Sal/Benefit Allocation - CVSC | 810-4812-0801 | | | \$19,319.73 | \$0.00 | \$0.00 |
| Other Recreation Activities | 810-4815-0381 | | | \$0.00 | \$0.00 | \$10,000.00 |
| Total Materials & Services: | | \$252.00 | \$600.00 | \$33,330.26 | \$137,026.59 | \$150,594.39 |
| Other Expenditures | | | | | | |
| CV Starr Operating Expenses | 810-4812-0806 | \$2,250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Expenditures: | | \$2,250.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Allocated Personnel Costs | | | | | | |
| Salaries & Wages | 610-4610-0101 | \$334,407.94 | \$393,535.34 | \$392,600.49 | \$429,106.04 | \$454,852.40 |
| Overtime | 610-4610-0102 | \$9,779.86 | \$7,017.56 | \$10,082.20 | \$13,904.38 | \$14,913.00 |
| Comp Time Payout | 610-4610-0103 | \$6,365.99 | \$7,000.00 | \$6,977.79 | \$10,651.15 | \$10,000.00 |
| Vacation Payout | 610-4610-0104 | \$2,524.10 | \$0.00 | \$2,067.02 | \$525.04 | \$0.00 |
| Other Pay | 610-4610-0109 | \$17,738.69 | \$13,684.19 | \$18,345.50 | \$31,076.10 | \$32,940.66 |
| Misc Insurance Premium | 610-4610-0210 | \$1,191.71 | \$1,777.75 | \$1,337.64 | \$1,570.09 | \$2,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Medical Premium Contribution | 610-4610-0211 | \$66,460.44 | \$96,184.60 | \$80,802.63 | \$92,669.00 | \$93,865.08 |
| Uniforms | 610-4610-0212 | \$0.00 | \$2,755.88 | \$0.00 | \$811.08 | \$1,500.00 |
| Dental Premiums | 610-4610-0213 | \$4,297.22 | \$6,699.10 | \$4,586.54 | \$4,951.81 | \$5,123.00 |
| Vision Care | 610-4610-0214 | \$1,045.82 | \$1,486.98 | \$1,228.62 | \$1,279.19 | \$1,300.00 |
| PERS | 610-4610-0220 | \$69,960.62 | \$94,559.38 | \$40,123.18 | \$71,933.88 | \$76,969.25 |
| Retiree Medical Benefits | 610-4610-0224 | \$38,351.75 | \$0.00 | \$35,772.31 | \$37,031.02 | \$38,612.00 |
| Workers Comp Premium | 610-4610-0231 | \$9,397.32 | \$38,636.77 | \$6,913.20 | \$5,231.00 | \$6,100.00 |
| FICA/Medicare | 610-4610-0252 | \$26,415.75 | \$35,282.44 | \$33,083.45 | \$33,933.74 | \$36,309.10 |
| PERS UAL additional Payment | 610-4610-0387 | -\$50,000.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| Salary/Benefits Allocation | 610-4610-0801 | \$562,362.26 | \$469,234.13 | \$670,128.31 | \$469,234.13 | \$469,234.13 |
| Sal/Benefit Recovery Costs | 710-0000-3499 | -\$181,639.91 | -\$132,940.48 | -\$191,635.08 | -\$132,940.48 | -\$191,635.08 |
| Salary/Benefits Allocation | 710-4710-0801 | \$20,000.60 | \$3,768.72 | -\$14,299.81 | \$20,000.60 | \$0.00 |
| Salaries & Wages, Regular | 710-4712-0101 | \$450,741.72 | \$484,693.58 | \$486,090.92 | \$536,212.00 | \$568,384.72 |
| Overtime | 710-4712-0102 | \$22,714.92 | \$11,671.27 | \$28,143.30 | \$20,996.23 | \$20,000.00 |
| Comp Time Payout | 710-4712-0103 | \$8,218.65 | \$6,318.20 | \$10,227.08 | \$12,234.61 | \$10,000.00 |
| Vacation Payout | 710-4712-0104 | \$1,283.98 | \$0.00 | \$672.62 | \$1,960.66 | \$2,000.00 |
| Other Pay | 710-4712-0109 | \$36,825.62 | \$0.00 | \$28,696.47 | \$37,803.20 | \$38,000.00 |
| Misc Insurance Premiums & Fees | 710-4712-0210 | \$1,499.57 | \$2,058.69 | \$1,628.51 | \$1,826.48 | \$2,191.00 |
| Medical Premium Contribution | 710-4712-0211 | \$98,055.31 | \$122,555.82 | \$117,749.11 | \$155,471.00 | \$160,135.13 |
| Uniforms | 710-4712-0212 | \$4,138.78 | \$3,349.54 | \$4,055.35 | \$3,707.55 | \$3,519.00 |
| Dental Premiums | 710-4712-0213 | \$5,965.09 | \$8,588.02 | \$6,364.60 | \$5,977.44 | \$7,618.72 |
| Vision Care | 710-4712-0214 | \$1,640.04 | \$1,639.53 | \$1,558.82 | \$1,588.00 | \$1,649.05 |
| Pers | 710-4712-0220 | \$388,604.56 | \$68,386.63 | \$65,931.47 | \$74,124.67 | \$77,089.66 |
| Retiree Medical Benefits | 710-4712-0224 | \$48,811.29 | \$0.00 | \$35,733.28 | \$71,268.00 | \$74,831.40 |
| Worker's Comp Premium | 710-4712-0231 | \$25,353.13 | \$24,513.12 | \$8,514.56 | \$13,959.71 | \$7,691.00 |
| FICA/Medicare | 710-4712-0252 | \$39,185.30 | \$39,783.14 | \$40,347.02 | \$43,413.00 | \$46,017.78 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| CALPERS UAL Payment | 710-4712-0387 | \$0.00 | \$25,000.00 | \$0.00 | \$25,000.00 | \$25,000.00 |
| Salaries & Wages | 810-4812-0101 | \$944,440.97 | \$1,128,479.76 | \$839,224.59 | \$813,000.00 | \$907,609.00 |
| Overtime | 810-4812-0102 | \$3,567.54 | \$4,000.00 | \$9,500.41 | \$11,923.00 | \$12,286.03 |
| Vacation Payout | 810-4812-0104 | \$11,667.56 | \$0.00 | \$50,092.34 | \$475.10 | \$2,000.00 |
| Other Pay | 810-4812-0109 | \$9,375.53 | \$0.00 | \$213.88 | \$1,423.08 | \$1,600.00 |
| Medical Premium Contribution | 810-4812-0211 | \$0.00 | \$96,520.00 | \$77,163.91 | \$74,108.37 | \$76,108.44 |
| Dental Premiums | 810-4812-0213 | \$0.00 | \$7,000.00 | \$408.71 | \$4,556.75 | \$4,900.00 |
| Vision Benefits | 810-4812-0214 | \$0.00 | \$0.00 | \$163.59 | \$1,900.00 | \$2,100.00 |
| Worker's Comp Premium | 810-4812-0231 | \$28,370.20 | \$22,909.95 | \$20,506.00 | \$14,373.98 | \$0.00 |
| UIB/ETT/FUTA | 810-4812-0251 | \$7,328.06 | \$87,858.70 | \$4,132.49 | \$0.00 | \$0.00 |
| FICA/MEDICARE | 810-4812-0252 | \$75,553.88 | \$87,858.70 | \$70,316.96 | \$77,370.66 | \$68,381.65 |
| Total Allocated Personnel Costs: | | \$3,152,001.86 | \$3,296,867.01 | \$3,005,549.98 | \$3,120,641.26 | \$3,196,196.12 |
| | | | | | | |
| Repairs & Maintenance | | | | | | |
| Equipment Repair & Maint | 610-4612-0351 | \$31,294.78 | \$41,378.00 | \$42,895.51 | \$70,000.00 | \$60,000.00 |
| Building Repair & Maint | 610-4612-0353 | \$2,987.15 | \$2,500.00 | \$383.97 | \$5,000.00 | \$5,000.00 |
| Laundry/Cleaning/Janitorial | 610-4612-0354 | \$2,293.02 | \$2,000.00 | \$2,304.45 | \$2,000.00 | \$2,000.00 |
| Equipment Repair & Maint | 710-4711-0351 | \$1,951.87 | \$0.00 | \$0.00 | \$728.16 | \$3,500.00 |
| Equipment Repair & Maint | 710-4712-0351 | \$82,683.73 | \$81,081.72 | \$79,709.96 | \$86,081.72 | \$85,000.00 |
| Building Repair & Maint | 710-4712-0353 | \$10,503.60 | \$9,000.00 | \$9,036.41 | \$8,000.00 | \$70,000.00 |
| Laundry/Cleaning/Janitorial | 710-4712-0354 | \$713.98 | \$750.00 | \$687.40 | \$500.00 | \$500.00 |
| Machinery & Equipment | 710-4713-0741 | \$0.00 | \$0.00 | \$1,661.25 | \$110,000.00 | \$70,000.00 |
| Machinery & Equipment | 714-4713-0741 | \$0.00 | \$52,614.25 | \$21,383.18 | \$0.00 | \$0.00 |
| Infrastructure | 714-4713-0751 | \$0.00 | \$25,000.00 | \$15,371.62 | \$0.00 | \$0.00 |
| Equipment Repair & Maint | 810-4812-0351 | \$622.61 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Equipment Repair & Maint | 810-4813-0351 | \$45,818.01 | \$62,247.08 | \$56,269.97 | \$100,000.00 | \$40,000.00 |
| Total Repairs & Maintenance: | | \$178,868.75 | \$276,571.05 | \$229,703.72 | \$382,309.88 | \$336,000.00 |
| | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------|------------------------------|------------------------|------------------------|
| Capital Outlay | | | | | | |
| CIP-Water Treatment Plant | 651-6006-0731 | \$0.00 | \$5,290,344.49 | \$0.00 | \$10,414,000.00 | \$2,512,000.00 |
| Engineering-Raw Water Line Rep | 651-6007-0310 | \$0.00 | \$201,927.89 | \$178,707.84 | \$0.00 | \$0.00 |
| CIP Raw Water Line Replacement | 651-6007-0731 | \$0.00 | \$4,055,000.00 | \$0.00 | \$4,272,031.00 | \$5,538,456.00 |
| CIP-Pudding Creek Wtr Main | 651-6008-0731 | \$0.00 | \$826,064.50 | \$0.00 | \$0.00 | \$1,015,450.00 |
| Madsen Hole | 651-6009-0731 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$300,000.00 |
| Water Meter Replacement CIP | 651-6127-0731 | \$10,500.00 | \$1,390,803.44 | \$0.00 | \$826,073.00 | \$0.00 |
| Distribution System Rehab- CIP | 651-6128-0731 | \$0.00 | \$718,267.54 | \$0.00 | \$368,505.00 | \$0.00 |
| Oneka | 651-6129-0731 | \$0.00 | \$800,000.00 | \$0.00 | \$0.00 | \$800,000.00 |
| Desalination and Groundwater | 651-6130-0731 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$90,000.00 |
| CIP- Sewer Line Pudding Creek | 651-6131-0731 | \$0.00 | \$500,000.00 | \$0.00 | \$0.00 | \$0.00 |
| CIP- Raw Water Reservoir | 651-6135-0731 | \$0.00 | \$28,974.76 | \$0.00 | \$0.00 | \$0.00 |
| CIP - Extend Water System -Nor | 651-6136-0731 | \$0.00 | \$300,000.00 | \$0.00 | \$0.00 | \$300,000.00 |
| CIP-Treatment Facility | 716-7001-0731 | \$0.00 | \$60,201.03 | \$0.00 | \$0.00 | \$0.00 |
| Pudding Creek Sewer Main Rel | 716-7005-0731 | \$0.00 | \$400,000.00 | \$0.00 | \$0.00 | \$400,000.00 |
| Onsite Sodium Hypo Generator | 716-7006-0731 | \$0.00 | \$194,641.38 | \$0.00 | \$0.00 | \$0.00 |
| Elm Street Pump | 716-7007-0731 | \$0.00 | \$73,802.75 | \$0.00 | \$0.00 | \$0.00 |
| Dryer Building Reconstruction | 716-7008-0731 | \$0.00 | \$184,480.00 | \$0.00 | \$20,000.00 | \$1,017,421.00 |
| Collection System Condition | 716-7009-0731 | \$0.00 | \$750,000.00 | \$0.00 | \$750,000.00 | \$0.00 |
| Biosolids Storage Removal | 716-7010-0731 | \$0.00 | \$130,000.00 | \$0.00 | \$0.00 | \$1,400,000.00 |
| Trash Capture | 716-7011-0731 | \$0.00 | \$280,000.00 | \$0.00 | \$0.00 | \$0.00 |
| HVAC System | 851-8001-0731 | | | \$0.00 | \$36,500.00 | \$957,000.00 |
| Facility Roof Repairs | 851-8002-0731 | | | \$0.00 | \$38,000.00 | \$300,950.00 |
| Other Capital | 851-8003-0731 | | \$0.00 | \$0.00 | \$0.00 | \$430,000.00 |
| Total Capital Outlay: | | \$10,500.00 | \$16,184,507.78 | \$178,707.84 | \$16,725,109.00 | \$15,061,277.00 |
| Interest | | | | | | |
| Interest | 610-4612-0912 | \$67,126.57 | \$5,080.00 | \$25,370.44 | \$0.00 | \$0.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|---------------------|------------------------------|---------------------|---------------------|
| Fees | 610-4612-0913 | \$637.50 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Interest | 717-4712-0912 | \$93,850.00 | \$92,010.00 | \$92,475.00 | \$90,130.00 | \$88,210.00 |
| Fees | 717-4712-0913 | \$0.00 | \$0.00 | \$465.00 | \$465.00 | \$465.00 |
| Total Interest: | | \$161,614.07 | \$100,090.00 | \$118,310.44 | \$90,595.00 | \$88,675.00 |
| | | | | | | |
| Allocated Overhead | | | | | | |
| Admin Costs Allocation - CVSC | 810-4812-0399 | -\$19,789.85 | \$10,000.00 | \$0.00 | \$140,000.00 | \$140,000.00 |
| Total Allocated Overhead: | | -\$19,789.85 | \$10,000.00 | \$0.00 | \$140,000.00 | \$140,000.00 |
| | | | | | | |
| Capital Assets, Net | | | | | | |
| Postage | 610-4610-0372 | \$12,765.18 | \$7,100.00 | \$5,507.90 | \$5,316.00 | \$6,000.00 |
| General Supplies | 610-4610-0375 | \$263.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Supplies | 610-4611-0375 | \$89,941.57 | \$100,000.00 | \$73,567.91 | \$100,000.00 | \$110,000.00 |
| Small Tools & Equipment | 610-4611-0381 | \$11,929.26 | \$7,500.00 | \$4,317.19 | \$7,500.00 | \$8,000.00 |
| Laboratory | 610-4612-0313 | \$9,987.37 | \$15,000.00 | \$15,514.90 | \$15,000.00 | \$15,000.00 |
| Fleet Services | 610-4612-0322 | \$192,153.21 | \$58,348.00 | \$125,229.05 | \$0.00 | \$0.00 |
| Laboratory Supplies | 610-4612-0342 | \$5,986.67 | \$10,000.00 | \$6,651.31 | \$10,000.00 | \$10,000.00 |
| Chemicals | 610-4612-0343 | \$34,583.53 | \$40,000.00 | \$39,539.88 | \$5,000.00 | \$57,500.00 |
| General Supplies | 610-4612-0375 | \$2,489.02 | \$3,000.00 | \$1,760.62 | \$4,000.00 | \$4,000.00 |
| Medical/Safety Supplies | 610-4612-0376 | \$1,590.27 | \$3,000.00 | \$2,754.62 | \$3,500.00 | \$3,500.00 |
| Small Tools & Equipment | 610-4612-0381 | \$6,910.91 | \$7,000.00 | \$1,609.93 | \$7,000.00 | \$170,000.00 |
| Infrastructure | 610-4612-0751 | \$0.00 | \$30,000.00 | \$45,978.00 | \$440,000.00 | \$250,000.00 |
| Postage | 710-4710-0372 | \$3,701.95 | \$4,000.00 | \$2,064.98 | \$4,000.00 | \$2,089.85 |
| Miscellaneous | 710-4710-0619 | \$0.00 | \$0.00 | \$1,216.58 | \$0.00 | \$0.00 |
| General Supplies | 710-4711-0375 | \$16,097.68 | \$15,000.00 | \$13,490.57 | \$12,000.00 | \$14,000.00 |
| Small Tools & Equipment | 710-4711-0381 | \$3,813.52 | \$4,000.00 | \$2,019.70 | \$4,000.00 | \$4,000.00 |
| Fleet Services | 710-4712-0322 | \$326,120.83 | \$116,994.00 | \$215,870.69 | \$215,871.00 | \$215,871.00 |
| Laboratory Supplies | 710-4712-0342 | \$0.00 | \$0.00 | \$0.00 | \$307.47 | \$500.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Chemicals | 710-4712-0343 | \$131,541.66 | \$249,821.21 | \$158,152.62 | \$237,746.00 | \$160,000.00 |
| Postage | 710-4712-0372 | \$9,100.00 | \$8,000.00 | \$3,482.56 | \$8,000.00 | \$0.00 |
| General Supplies | 710-4712-0375 | \$4,436.47 | \$4,500.00 | \$4,453.02 | \$4,500.00 | \$5,000.00 |
| Medical/Safety Supplies | 710-4712-0376 | \$5,554.25 | \$3,000.00 | \$4,856.11 | \$5,000.00 | \$4,500.00 |
| Boot Expense | 710-4712-0377 | \$2,359.03 | \$2,400.00 | \$2,514.96 | \$2,700.00 | \$2,500.00 |
| Small Tools & Equipment | 710-4712-0381 | \$7,121.75 | \$7,000.00 | \$6,900.97 | \$7,000.00 | \$7,500.00 |
| Miscellaneous | 710-4712-0619 | -\$2.00 | \$0.00 | \$2,715.00 | \$67.81 | \$0.00 |
| Capital | 810-4812-0751 | \$5,899.00 | \$405,982.16 | \$24,546.92 | \$104,638.22 | \$0.00 |
| Total Capital Assets, Net: | | \$884,344.93 | \$1,101,645.37 | \$764,715.99 | \$1,203,146.50 | \$1,049,960.85 |
| | | | | | | |
| Administration | | | | | | |
| Equipment Repair & Maint | 610-4610-0351 | \$246.48 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Telephone & Communication | 610-4610-0362 | \$2,551.65 | \$2,600.00 | \$1,601.95 | \$1,911.00 | \$2,039.00 |
| Finance Charges | 610-4610-0380 | \$0.00 | \$0.00 | \$97.00 | \$0.00 | \$0.00 |
| Allocation to IT Int Serv Fund | 610-4610-0396 | \$37,288.51 | \$16,046.99 | \$41,660.95 | \$37,288.51 | \$37,288.51 |
| Admin Costs Allocation | 610-4610-0399 | \$624,736.51 | \$430,418.00 | \$768,014.68 | \$430,418.00 | \$430,418.00 |
| Dues & Memberships | 610-4612-0320 | \$685.82 | \$500.00 | \$325.00 | \$0.00 | \$0.00 |
| Licenses & Permits | 610-4612-0373 | \$34,843.31 | \$24,000.00 | \$13,090.84 | \$24,000.00 | \$24,000.00 |
| Telephone & Communication | 710-4710-0362 | \$931.64 | \$1,000.00 | \$990.51 | \$1,000.00 | \$1,000.00 |
| Allocation to IT Int Serv Fund | 710-4710-0396 | \$51,271.70 | \$48,140.96 | \$57,283.81 | \$51,271.70 | \$51,271.70 |
| Admin Costs Allocation | 710-4710-0399 | \$1,368,273.82 | \$636,754.00 | \$1,342,899.16 | \$636,754.00 | \$456,691.00 |
| Training/Travel Reimbursement | 710-4711-0366 | \$0.00 | \$3,500.00 | \$570.00 | \$4,500.00 | \$4,000.00 |
| Dues & Memberships | 710-4712-0320 | \$825.83 | \$1,000.00 | \$280.00 | \$800.00 | \$1,000.00 |
| Training/Travel Reimbursement | 710-4712-0366 | \$1,824.03 | \$1,000.00 | \$3,356.81 | \$7,500.00 | \$8,500.00 |
| Licenses & Permits | 710-4712-0373 | \$7,804.30 | \$17,000.00 | \$14,977.00 | \$17,000.00 | \$20,000.00 |
| Legal - CV Starr | 810-4812-0311 | \$0.00 | \$7,000.00 | \$10,048.56 | \$5,000.00 | \$5,000.00 |
| Travel and Training | 810-4812-0366 | \$250.00 | \$2,000.00 | \$291.17 | \$2,000.00 | \$5,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Uniforms | 810-4812-0378 | \$59.00 | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| Travel & Training | 810-4813-0366 | \$0.00 | \$4,000.00 | \$347.39 | \$1,500.00 | \$1,000.00 |
| Dues & Membership | 810-4814-0320 | \$722.00 | \$3,100.00 | \$0.00 | \$0.00 | \$0.00 |
| Travel and Training | 810-4815-0366 | \$1,786.96 | \$3,000.00 | \$4,726.98 | \$3,500.00 | \$6,000.00 |
| Uniforms | 810-4815-0378 | \$2,142.71 | \$2,200.00 | \$2,306.04 | \$2,000.00 | \$2,500.00 |
| Total Administration: | | \$2,136,244.27 | \$1,203,259.95 | \$2,262,867.85 | \$1,226,943.21 | \$1,056,208.21 |
| Contractual Services | | | | | | |
| Legal | 610-4610-0311 | \$1,145.46 | \$20,000.00 | \$6,900.00 | \$8,510.00 | \$15,000.00 |
| Auditing & Accounting | 610-4610-0312 | \$12,091.85 | \$13,000.00 | \$7,774.86 | \$11,630.64 | \$0.00 |
| Professional Services | 610-4610-0319 | \$53,398.74 | \$40,000.00 | \$41,545.10 | \$39,691.00 | \$41,361.00 |
| Professional Services | 610-4612-0319 | \$62,650.80 | \$49,258.00 | \$39,326.51 | \$66,770.00 | \$4,000.00 |
| Auditing & Accounting | 710-4710-0312 | \$10,091.85 | \$11,701.00 | \$7,034.40 | \$8,000.00 | \$9,000.00 |
| Professional Services | 710-4710-0319 | \$40,781.31 | \$30,000.00 | \$39,118.30 | \$25,000.00 | \$25,000.00 |
| Professional Services | 710-4711-0319 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$7,000.00 |
| Laboratory | 710-4712-0313 | \$40,816.69 | \$45,000.00 | \$51,107.12 | \$40,000.00 | \$40,000.00 |
| Professional Services | 710-4712-0319 | \$355,074.33 | \$628,775.39 | \$330,363.82 | \$361,493.75 | \$300,000.00 |
| Auditing & Accting - CV Starr | 810-4812-0312 | \$0.00 | \$9,000.00 | \$5,553.47 | \$3,737.93 | \$5,000.00 |
| Professional Services | 810-4812-0319 | \$4,136.19 | \$15,000.00 | \$2,227.42 | \$35,000.00 | \$37,000.00 |
| IT Services | 810-4812-4111 | \$52,051.04 | \$50,000.00 | \$46,539.00 | \$3,882.00 | \$0.00 |
| Professional Services | 810-4813-0319 | \$750.00 | \$1,000.00 | \$17,534.83 | \$8,000.00 | \$5,000.00 |
| IT Services | 810-4813-4111 | \$48.97 | \$0.00 | -\$297.10 | \$0.00 | \$0.00 |
| Total Contractual Services: | | \$633,037.23 | \$917,734.39 | \$594,727.73 | \$616,715.32 | \$488,361.00 |
| Insurance | | | | | | |
| Property Premium | 610-4610-0360 | \$50,150.89 | \$62,688.61 | \$53,392.39 | \$68,287.07 | \$72,384.29 |
| Liability Deductible | 710-4710-0359 | \$0.00 | \$0.00 | \$703.58 | \$100.00 | \$100.00 |
| Property Premium | 710-4710-0360 | \$56,506.26 | \$112,644.83 | \$112,644.95 | \$144,069.64 | \$152,713.82 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Misc Insurance Premiums & Fees | 810-4812-0210 | \$16,713.18 | \$160.81 | \$6,887.11 | \$2,231.65 | \$3,000.00 |
| Insurance | 810-4812-4115 | \$43,515.75 | \$30,207.50 | \$211,248.20 | \$15,000.00 | \$0.00 |
| Total Insurance: | | \$166,886.08 | \$205,701.75 | \$384,876.23 | \$229,688.36 | \$228,198.11 |
| Other Operating | | | | | | |
| Miscellaneous | 610-4610-0619 | \$0.00 | \$0.00 | \$884.73 | \$0.00 | \$0.00 |
| Training/Travel Reimbursement | 610-4611-0366 | \$3,088.60 | \$5,000.00 | \$2,985.76 | \$4,000.00 | \$8,000.00 |
| Training/Travel Reimbursement | 610-4612-0366 | \$3,326.63 | \$5,500.00 | \$2,302.87 | \$7,000.00 | \$7,000.00 |
| Recruitment Costs | 810-4812-0317 | \$607.00 | \$1,500.00 | \$440.00 | \$0.00 | \$2,000.00 |
| Dues and Memberships | 810-4812-0320 | \$907.80 | \$2,000.00 | \$2,498.85 | \$1,000.00 | \$3,000.00 |
| Telephone & Communications | 810-4812-0362 | \$11,004.74 | \$12,000.00 | \$9,403.02 | \$10,000.00 | \$10,000.00 |
| Printing & Copying Costs | 810-4812-0365 | \$7,448.41 | \$4,000.00 | \$4,077.49 | \$5,000.00 | \$5,000.00 |
| License & Permits | 810-4812-0373 | \$10,193.99 | \$5,000.00 | \$8,603.91 | \$7,000.00 | \$8,000.00 |
| General Supplies | 810-4812-0375 | \$5,003.37 | \$5,280.00 | \$3,325.50 | \$1,500.00 | \$2,000.00 |
| Miscellaneous | 810-4812-0619 | \$6.63 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CV Starr Tax Allocation | 810-4812-0803 | \$184,007.71 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Bank Fees | 810-4812-4116 | \$18,498.33 | \$4,800.00 | \$21,178.91 | \$20,000.00 | \$0.00 |
| LAFCO & Property Tax | 810-4812-4117 | \$6,810.50 | \$5,811.00 | \$0.00 | \$0.00 | \$0.00 |
| Chemicals | 810-4813-0343 | \$32,623.62 | \$30,000.00 | \$28,260.07 | \$30,000.00 | \$30,000.00 |
| Telephone | 810-4813-0362 | \$280.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Supplies | 810-4813-0375 | \$47,613.69 | \$35,000.00 | \$43,612.43 | \$40,000.00 | \$40,000.00 |
| Uniforms | 810-4813-0378 | \$0.00 | \$2,000.00 | \$468.75 | \$1,000.00 | \$1,000.00 |
| Small Tools & Equipment | 810-4813-0381 | \$2,876.57 | \$2,000.00 | \$40.68 | \$1,000.00 | \$1,500.00 |
| Marketing and Promotions | 810-4813-4114 | \$2,166.66 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Alarm/Security | 810-4813-4118 | \$934.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Ground Maintenance Costs | 810-4813-4119 | \$4,920.25 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Copying and Printing | 810-4814-0365 | \$947.22 | \$500.00 | \$0.00 | \$0.00 | \$0.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|---------------------|------------------------------|---------------------|---------------------|
| Travel & Training | 810-4814-0366 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 |
| General Supplies | 810-4814-0375 | \$252.01 | \$1,800.00 | \$0.00 | \$0.00 | \$0.00 |
| Uniforms | 810-4814-0378 | \$0.00 | \$700.00 | \$0.00 | \$0.00 | \$0.00 |
| Marketing and Promotions | 810-4814-4114 | \$7,246.64 | \$15,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Merchandize & Art Sales | 810-4814-4117 | \$1,350.14 | \$5,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Dues and Memberships | 810-4815-0320 | \$2,431.00 | \$1,400.00 | \$420.00 | \$700.00 | \$1,000.00 |
| License & Permits | 810-4815-0373 | \$2,315.25 | \$3,000.00 | \$146.25 | \$5,700.00 | \$8,000.00 |
| General Supplies | 810-4815-0375 | \$4,451.76 | \$1,000.00 | \$33.19 | \$300.00 | \$1,000.00 |
| Program Supplies | 810-4815-0376 | \$0.00 | \$8,620.00 | \$9,707.05 | \$5,000.00 | \$5,000.00 |
| Pool Side Supplies | 810-4815-0377 | \$0.00 | \$5,300.00 | \$4,909.07 | \$2,500.00 | \$10,000.00 |
| Honorarium Expenses | 810-4815-0379 | \$889.73 | \$4,500.00 | \$2,065.91 | \$2,000.00 | \$3,000.00 |
| Gym Side Supplies | 810-4815-0380 | \$0.00 | \$2,200.00 | \$5,292.69 | \$4,000.00 | \$4,000.00 |
| Total Other Operating: | | \$362,203.50 | \$171,911.00 | \$150,657.13 | \$147,700.00 | \$149,500.00 |
| | | | | | | |
| Principal | | | | | | |
| Principal | 610-4612-0911 | \$25,357.20 | \$332,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Principal | 717-4712-0911 | \$0.00 | \$93,000.00 | -\$930.00 | \$95,000.00 | \$97,000.00 |
| Total Principal: | | \$25,357.20 | \$425,000.00 | -\$930.00 | \$95,000.00 | \$97,000.00 |
| | | | | | | |
| Utilities | | | | | | |
| Utilities | 610-4612-0383 | \$174,939.69 | \$175,000.00 | \$192,471.20 | \$192,000.00 | \$200,000.00 |
| Utilities | 710-4712-0383 | \$305,844.13 | \$300,000.00 | \$351,532.04 | \$315,000.00 | \$325,000.00 |
| Utilities | 810-4813-0383 | \$365,940.98 | \$350,000.00 | \$354,858.65 | \$412,000.00 | \$420,000.00 |
| Total Utilities: | | \$846,724.80 | \$825,000.00 | \$898,861.89 | \$919,000.00 | \$945,000.00 |
| | | | | | | |
| Depreciation | | | | | | |
| Depreciation Expense | 610-4610-0499 | \$364,563.00 | \$0.00 | \$353,968.18 | \$0.00 | \$0.00 |
| Depreciation Expense | 710-4710-0499 | \$816,894.00 | \$0.00 | \$816,970.88 | \$0.00 | \$0.00 |
| Depreciation Expense | 810-4812-0499 | \$650,590.00 | \$0.00 | \$675,919.05 | \$0.00 | \$0.00 |
| Total Depreciation: | | \$1,832,047.00 | \$0.00 | \$1,846,858.11 | \$0.00 | \$0.00 |
| | | | | | | |



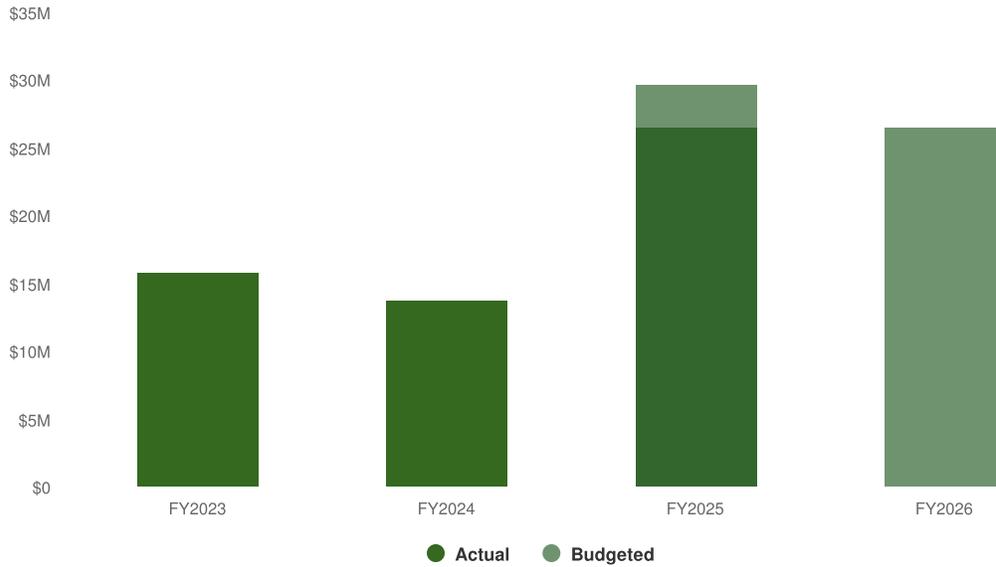
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Transfer Out | | | | | | |
| Transfer to Other Funds | 610-7999-0799 | \$0.00 | \$177,534.00 | \$177,534.00 | \$0.00 | \$0.00 |
| Transfer to other Funds | 612-7999-0799 | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 615-7999-0799 | \$0.00 | \$1,724,194.00 | \$431,694.00 | \$0.00 | \$3,205,450.00 |
| Transfer to Other Funds | 640-7999-0799 | \$2,950,000.00 | \$0.00 | \$0.00 | \$774,118.00 | \$0.00 |
| Transfer to Other Funds | 651-7999-0799 | \$0.00 | \$0.00 | \$2,172,631.14 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 710-4522-0799 | \$2,882,899.05 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 710-7999-0799 | \$0.00 | \$345,451.56 | \$899,384.97 | \$185,010.00 | \$185,210.00 |
| Transfer to other Funds | 712-7999-0799 | \$75,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 714-7999-0799 | \$0.00 | \$0.00 | \$29,175.25 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 715-7999-0799 | \$0.00 | \$1,345,267.00 | \$319,749.31 | \$0.00 | \$2,642,349.00 |
| Transfer to other Funds | 716-7999-0799 | \$780,000.00 | \$0.00 | \$441,961.24 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 717-7999-0799 | \$136,243.33 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Transfer to Other Funds | 740-7999-0799 | \$0.00 | \$0.00 | \$0.00 | \$750,000.00 | \$175,072.00 |
| Transfer to Other Funds | 810-7999-0799 | \$0.00 | \$216,071.00 | \$216,071.00 | \$74,500.00 | \$1,687,950.00 |
| Total Transfer Out: | | \$6,899,142.38 | \$3,808,517.56 | \$4,688,200.91 | \$1,783,628.00 | \$7,896,031.00 |
| Total Expense Objects: | | \$17,343,211.72 | \$28,532,394.46 | \$15,160,516.59 | \$26,819,435.36 | \$30,885,001.68 |



Revenues Summary

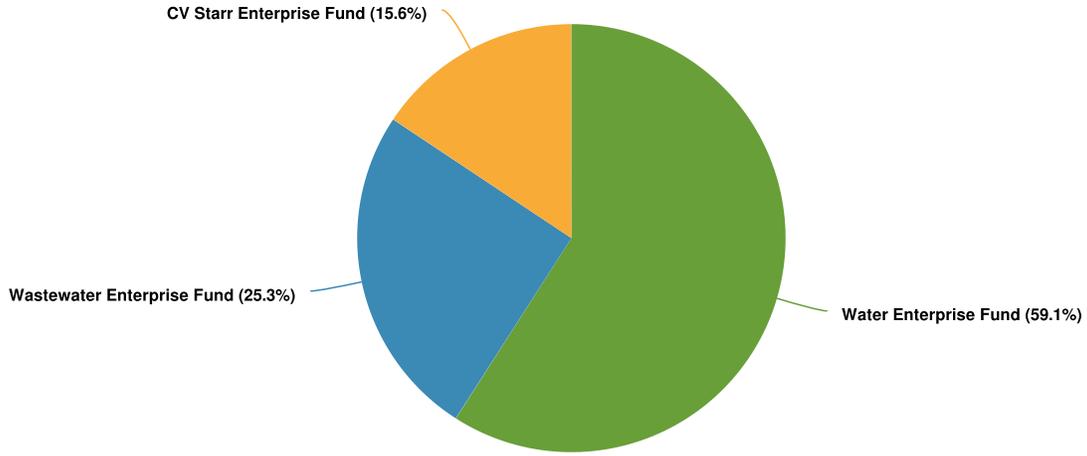
\$26,554,241 **-\$3,153,974**
(-10.62% vs. prior year)

Enterprise Funds Proposed and Historical Budget vs. Actual

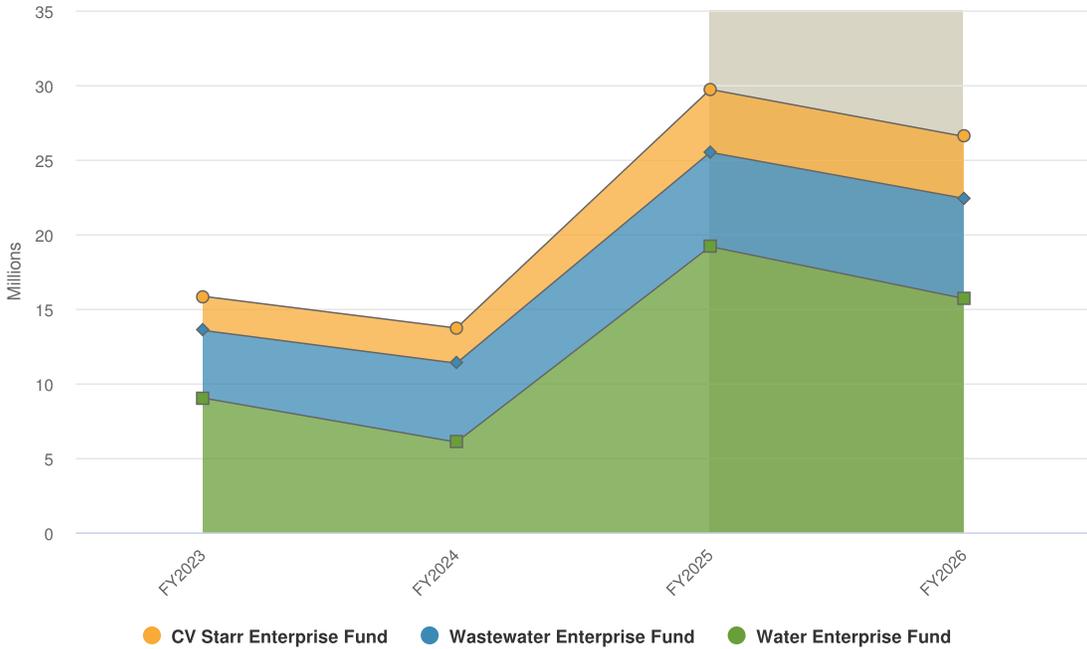


Revenue by Fund

2026 Revenue by Fund



Budgeted and Historical 2026 Revenue by Fund



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Water Enterprise Fund | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Water Works O & M | | | | | | |
| Investment Interest Earned | 610-0000-3611 | \$2,691.81 | \$8,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Revenue | 610-0000-3998 | \$25,032.54 | \$26,000.00 | \$62,714.76 | \$26,000.00 | \$26,000.00 |
| Water Sales - In City | 610-0000-6101 | \$2,862,400.09 | \$2,948,000.00 | \$2,886,607.16 | \$2,903,044.33 | \$2,903,044.33 |
| Late Payment Penalties | 610-0000-6103 | \$39,655.41 | \$45,000.00 | \$46,309.97 | \$25,000.00 | \$25,000.00 |
| Misc Water Sales | 610-0000-6104 | \$46,922.53 | \$50,000.00 | \$14,212.13 | \$22,000.00 | \$26,000.00 |
| Permit Inspection Fee | 610-0000-6105 | \$838.00 | \$500.00 | \$720.00 | \$330.00 | \$500.00 |
| Final Notice Fee | 610-0000-6106 | \$4,350.00 | \$6,000.00 | \$2,850.00 | \$5,000.00 | \$5,000.00 |
| Water Lateral Install Fees | 610-0000-6110 | \$12,067.00 | \$15,000.00 | \$22,381.00 | \$11,801.00 | \$15,000.00 |
| Received from Collection Acct | 610-0000-6117 | \$127.95 | \$500.00 | \$0.00 | \$1,276.56 | \$0.00 |
| Card Processing Fee | 610-0000-6121 | \$85.00 | \$60.00 | \$67.50 | \$20.00 | \$30.00 |
| Transfers from Other Funds | 610-7999-7999 | \$2,882,899.05 | \$431,694.00 | \$2,588,213.34 | \$0.00 | \$0.00 |
| Total Water Works O & M: | | \$5,877,069.38 | \$3,530,754.00 | \$5,624,075.86 | \$2,994,471.89 | \$3,000,574.33 |
| Water Recession Reserve | | | | | | |
| Transfer from Other Funds | 612-7999-7999 | \$0.00 | \$177,534.00 | \$177,534.00 | \$0.00 | \$0.00 |
| Total Water Recession Reserve: | | \$0.00 | \$177,534.00 | \$177,534.00 | \$0.00 | \$0.00 |
| Non-Routine Maintenance-Water | | | | | | |
| Investment Interest Earned | 614-0000-3611 | \$427.42 | \$100.00 | \$812.45 | \$500.00 | \$500.00 |
| Total Non-Routine Maintenance-Water: | | \$427.42 | \$100.00 | \$812.45 | \$500.00 | \$500.00 |
| Capital Reserve-Water | | | | | | |
| Investment Interest Earned | 615-0000-3611 | \$123,284.81 | \$10,000.00 | \$199,528.45 | \$100,000.00 | \$90,000.00 |
| Total Capital Reserve-Water: | | \$123,284.81 | \$10,000.00 | \$199,528.45 | \$100,000.00 | \$90,000.00 |
| Water Works Capacity Fees | | | | | | |
| Investment Interest Earned | 640-0000-3611 | \$17,946.45 | \$1,000.00 | \$35,068.73 | \$28,913.00 | \$21,391.00 |
| Water Capacity Fees-Resident. | 640-0000-6302 | \$51,758.38 | \$50,000.00 | \$20,599.85 | \$23,920.99 | \$20,000.00 |
| Total Water Works Capacity Fees: | | \$69,704.83 | \$51,000.00 | \$55,668.58 | \$52,833.99 | \$41,391.00 |
| Water Capital Projects | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Transfers from Other Funds | 651-7999-7999 | \$2,950,000.00 | \$12,569,703.00 | \$0.00 | \$16,286,222.00 | \$12,555,906.00 |
| Total Water Capital Projects: | | \$2,950,000.00 | \$12,569,703.00 | \$0.00 | \$16,286,222.00 | \$12,555,906.00 |
| Total Water Enterprise Fund: | | \$9,020,486.44 | \$16,339,091.00 | \$6,057,619.34 | \$19,434,027.88 | \$15,688,371.33 |
| | | | | | | |
| Wastewater Enterprise Fund | | | | | | |
| Wastewater O & M | | | | | | |
| Investment Interest Earned | 710-0000-3611 | \$4,039.76 | \$10,000.00 | \$0.00 | \$1,000.00 | \$2,500.00 |
| Miscellaneous Revenue | 710-0000-3998 | \$87,257.64 | \$95,000.00 | \$190,781.82 | \$146,450.00 | \$191,110.00 |
| Sewer Service | 710-0000-6110 | \$3,354,489.16 | \$3,360,706.20 | \$3,391,755.82 | \$3,346,844.80 | \$3,346,844.80 |
| Mackerricher Sewer Service | 710-0000-6111 | \$13,879.20 | \$15,000.00 | \$5,775.01 | \$36,309.13 | \$40,000.00 |
| Permit/Inspection | 710-0000-6112 | \$1,080.00 | \$0.00 | \$800.00 | \$640.00 | \$700.00 |
| Card Processing Fee | 710-0000-6121 | \$60.00 | \$50.00 | \$57.50 | \$264.10 | \$300.00 |
| Drainage Fees | 710-0000-6305 | \$8,448.52 | \$10,000.00 | \$4,718.84 | \$0.00 | \$8,000.00 |
| Installation Fees | 710-0000-6306 | \$12,946.79 | \$6,000.00 | \$13,822.27 | \$15,929.00 | \$16,000.00 |
| Transfers from Other Funds | 710-7999-7999 | \$136,243.33 | \$114,767.00 | \$585,903.49 | \$0.00 | \$0.00 |
| Total Wastewater O & M: | | \$3,618,444.40 | \$3,611,523.20 | \$4,193,614.75 | \$3,547,437.03 | \$3,605,454.80 |
| | | | | | | |
| Waste Water Recession Reserve | | | | | | |
| Transfer from Other Funds | 712-7999-7999 | \$0.00 | \$160,441.56 | \$160,442.00 | \$0.00 | \$0.00 |
| Total Waste Water Recession Reserve: | | \$0.00 | \$160,441.56 | \$160,442.00 | \$0.00 | \$0.00 |
| | | | | | | |
| Capital Project Fund-WWtr | | | | | | |
| Investment Interest Earned | 715-0000-3611 | \$69,781.88 | \$7,000.00 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| Total Capital Project Fund-WWtr: | | \$69,781.88 | \$7,000.00 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| | | | | | | |
| WW Capital Projects | | | | | | |
| Transfer from Other Funds | 716-7999-7999 | \$780,000.00 | \$1,330,000.00 | \$204,982.31 | \$750,000.00 | \$2,817,421.00 |
| Total WW Capital Projects: | | \$780,000.00 | \$1,330,000.00 | \$204,982.31 | \$750,000.00 | \$2,817,421.00 |
| | | | | | | |
| JPFA - WW Plant Bonds | | | | | | |
| Transfers from Other Funds | 717-7999-7999 | \$0.00 | \$185,010.00 | \$550,992.05 | \$185,010.00 | \$185,210.00 |
| Total JPFA - WW Plant Bonds: | | \$0.00 | \$185,010.00 | \$550,992.05 | \$185,010.00 | \$185,210.00 |
| | | | | | | |
| Wastewater Capacity Fees | | | | | | |



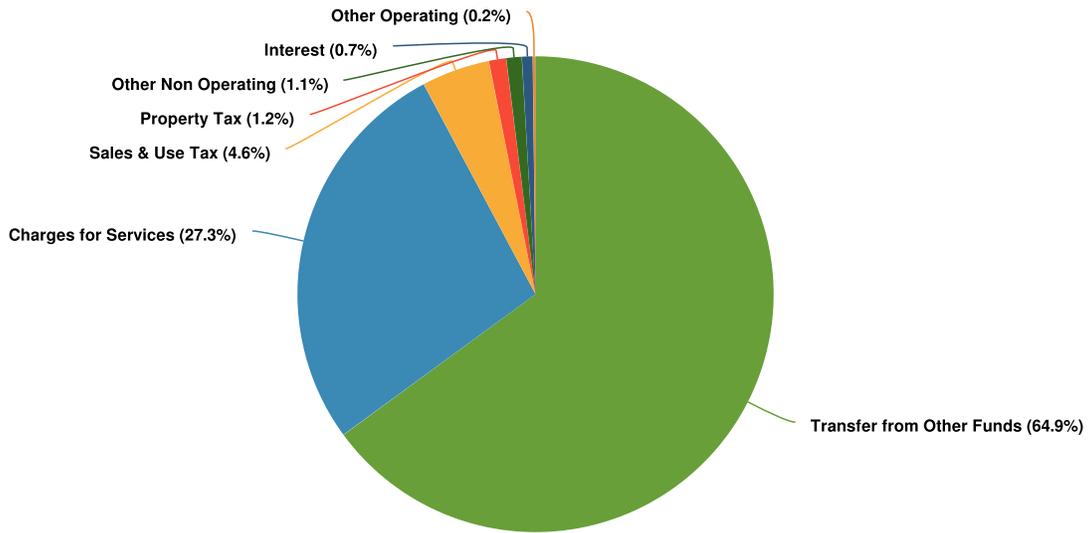
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Investment Interest Earned | 740-0000-3611 | \$20,719.61 | \$3,000.00 | \$41,003.68 | \$10,000.00 | \$8,000.00 |
| Sewer Capacity Fees-Resident. | 740-0000-6307 | \$21,840.00 | \$10,000.00 | \$16,476.34 | \$16,553.22 | \$53,395.00 |
| Sewer Capacity Fees - Comm. | 740-0000-6308 | \$22,380.64 | \$15,000.00 | \$2,451.55 | \$873.02 | \$0.00 |
| Total Wastewater Capacity Fees: | | \$64,940.25 | \$28,000.00 | \$59,931.57 | \$27,426.24 | \$61,395.00 |
| Total Wastewater Enterprise Fund: | | \$4,533,166.53 | \$5,321,974.76 | \$5,293,401.80 | \$4,571,873.27 | \$6,712,480.80 |
| | | | | | | |
| CV Starr Enterprise Fund | | | | | | |
| CV Starr Center | | | | | | |
| Sec Property Tax, Current Year | 810-0000-3110 | \$305,258.18 | \$283,126.99 | \$309,827.47 | \$308,561.00 | \$311,646.61 |
| CV Starr Sales Tax | 810-0000-3132 | \$1,175,441.29 | \$1,199,769.00 | \$1,169,581.83 | \$1,247,000.00 | \$1,230,000.00 |
| Investment Interest Income | 810-0000-3611 | \$73,532.06 | \$10,000.00 | \$95,242.49 | \$42,000.00 | \$30,000.00 |
| Miscellaneous Revenue | 810-0000-3998 | \$28,376.84 | \$40,000.00 | \$42,090.96 | \$10,000.00 | \$15,000.00 |
| Charges for Services | 810-0000-3999 | -\$880.12 | \$596,248.46 | \$0.00 | \$0.00 | \$0.00 |
| CV Starr Facility Revenue | 810-0000-6120 | \$6,279.71 | \$0.00 | \$1,115.00 | \$600.00 | \$1,000.00 |
| Refunds & Rebates | 810-0000-6121 | -\$1,607.00 | \$0.00 | \$400.00 | \$4,000.00 | \$0.00 |
| Merchandise Sales, Net | 810-0000-6122 | \$5,877.70 | \$0.00 | \$5,333.10 | \$5,500.00 | \$6,000.00 |
| Facility Rentals | 810-0000-6123 | \$40,947.89 | \$0.00 | \$40,129.25 | \$53,000.00 | \$55,000.00 |
| Enrichment Programs | 810-0000-6124 | \$79,698.83 | \$0.00 | \$68,252.00 | \$55,000.00 | \$60,000.00 |
| Facility Passes | 810-0000-6125 | \$465,219.00 | \$0.00 | \$562,888.73 | \$740,119.36 | \$747,520.55 |
| Commissions Revenue | 810-0000-6127 | \$3,511.79 | \$0.00 | \$1,952.48 | \$3,500.00 | \$3,500.00 |
| Grants | 810-0000-6128 | \$0.00 | \$0.00 | \$350.00 | \$0.00 | \$0.00 |
| Cash Over/Short | 810-0000-6129 | -\$185.27 | \$0.00 | -\$428.31 | \$0.00 | \$0.00 |
| 2nd Grade Swim Revenue | 810-0000-6130 | | | \$0.00 | \$5,771.40 | \$5,771.40 |
| Cost Allocations - MCRPD | 810-4812-3499 | \$103,619.26 | \$0.00 | -\$156,400.30 | \$0.00 | \$0.00 |
| Total CV Starr Center: | | \$2,285,090.16 | \$2,129,144.45 | \$2,140,334.70 | \$2,475,051.76 | \$2,465,438.56 |
| | | | | | | |
| CV Starr Recession Reserve | | | | | | |
| Transfer from Other Funds | 812-7999-7999 | \$0.00 | \$216,071.00 | \$216,071.00 | \$0.00 | \$0.00 |
| Total CV Starr Recession Reserve: | | \$0.00 | \$216,071.00 | \$216,071.00 | \$0.00 | \$0.00 |
| | | | | | | |
| CV STARR CAPITAL IMPROVEMENT | | | | | | |



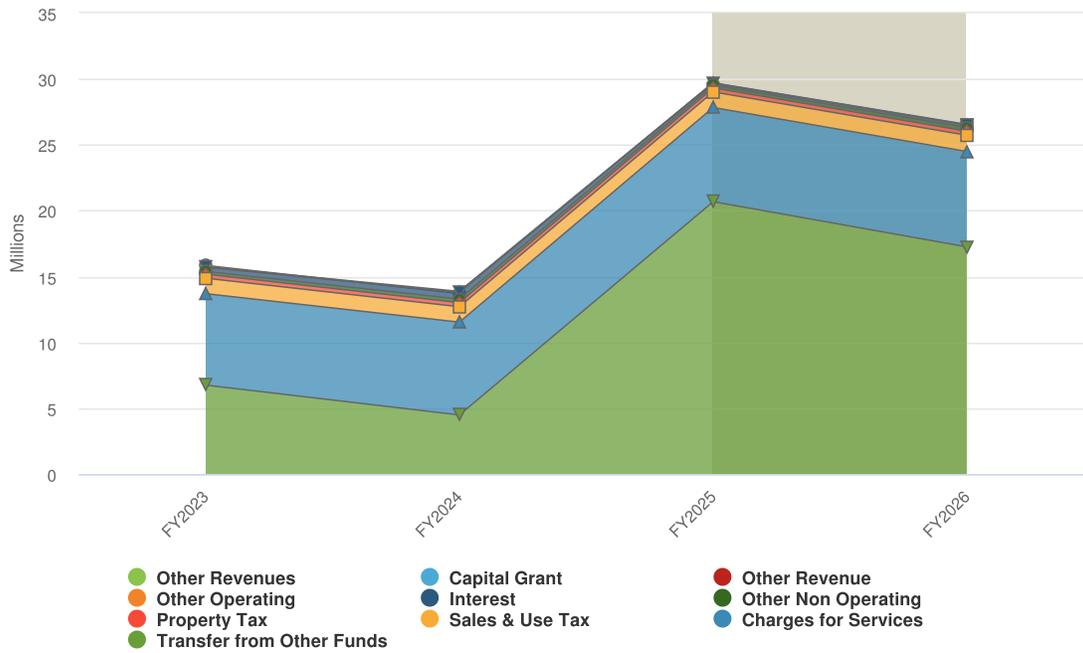
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------------|---------------|------------------------------|------------------------|------------------------------|------------------------|------------------------|
| Transfers from Other Funds | 851-7999-7999 | | \$0.00 | \$0.00 | \$74,500.00 | \$1,687,950.00 |
| Total CV STARR CAPITAL IMPROVEMENT: | | | \$0.00 | \$0.00 | \$74,500.00 | \$1,687,950.00 |
| Total CV Starr Enterprise Fund: | | \$2,285,090.16 | \$2,345,215.45 | \$2,356,405.70 | \$2,549,551.76 | \$4,153,388.56 |
| Total: | | \$15,838,743.13 | \$24,006,281.21 | \$13,707,426.84 | \$26,555,452.91 | \$26,554,240.69 |

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Revenue Source | | | | | | |
| Property Tax | | | | | | |
| Sec Property Tax, Current Year | 810-0000-3110 | \$305,258.18 | \$283,126.99 | \$309,827.47 | \$308,561.00 | \$311,646.61 |
| Total Property Tax: | | \$305,258.18 | \$283,126.99 | \$309,827.47 | \$308,561.00 | \$311,646.61 |
| Sales & Use Tax | | | | | | |
| CV Starr Sales Tax | 810-0000-3132 | \$1,175,441.29 | \$1,199,769.00 | \$1,169,581.83 | \$1,247,000.00 | \$1,230,000.00 |
| Total Sales & Use Tax: | | \$1,175,441.29 | \$1,199,769.00 | \$1,169,581.83 | \$1,247,000.00 | \$1,230,000.00 |
| Charges for Services | | | | | | |
| Water Sales - In City | 610-0000-6101 | \$2,862,400.09 | \$2,948,000.00 | \$2,886,607.16 | \$2,903,044.33 | \$2,903,044.33 |
| Late Payment Penalties | 610-0000-6103 | \$39,655.41 | \$45,000.00 | \$46,309.97 | \$25,000.00 | \$25,000.00 |
| Misc Water Sales | 610-0000-6104 | \$46,922.53 | \$50,000.00 | \$14,212.13 | \$22,000.00 | \$26,000.00 |
| Permit Inspection Fee | 610-0000-6105 | \$838.00 | \$500.00 | \$720.00 | \$330.00 | \$500.00 |
| Final Notice Fee | 610-0000-6106 | \$4,350.00 | \$6,000.00 | \$2,850.00 | \$5,000.00 | \$5,000.00 |
| Received from Collection Acct | 610-0000-6117 | \$127.95 | \$500.00 | \$0.00 | \$1,276.56 | \$0.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Card Processing Fee | 610-0000-6121 | \$85.00 | \$60.00 | \$67.50 | \$20.00 | \$30.00 |
| Sewer Service | 710-0000-6110 | \$3,354,489.16 | \$3,360,706.20 | \$3,391,755.82 | \$3,346,844.80 | \$3,346,844.80 |
| Mackerricher Sewer Service | 710-0000-6111 | \$13,879.20 | \$15,000.00 | \$5,775.01 | \$36,309.13 | \$40,000.00 |
| Permit/Inspection | 710-0000-6112 | \$1,080.00 | \$0.00 | \$800.00 | \$640.00 | \$700.00 |
| Card Processing Fee | 710-0000-6121 | \$60.00 | \$50.00 | \$57.50 | \$264.10 | \$300.00 |
| Drainage Fees | 710-0000-6305 | \$8,448.52 | \$10,000.00 | \$4,718.84 | \$0.00 | \$8,000.00 |
| Installation Fees | 710-0000-6306 | \$12,946.79 | \$6,000.00 | \$13,822.27 | \$15,929.00 | \$16,000.00 |
| Charges for Services | 810-0000-3999 | -\$880.12 | \$596,248.46 | \$0.00 | \$0.00 | \$0.00 |
| CV Starr Facility Revenue | 810-0000-6120 | \$6,279.71 | \$0.00 | \$1,115.00 | \$600.00 | \$1,000.00 |
| Refunds & Rebates | 810-0000-6121 | -\$1,607.00 | \$0.00 | \$400.00 | \$4,000.00 | \$0.00 |
| Merchandise Sales, Net | 810-0000-6122 | \$5,877.70 | \$0.00 | \$5,333.10 | \$5,500.00 | \$6,000.00 |
| Facility Rentals | 810-0000-6123 | \$40,947.89 | \$0.00 | \$40,129.25 | \$53,000.00 | \$55,000.00 |
| Enrichment Programs | 810-0000-6124 | \$79,698.83 | \$0.00 | \$68,252.00 | \$55,000.00 | \$60,000.00 |
| Facility Passes | 810-0000-6125 | \$465,219.00 | \$0.00 | \$562,888.73 | \$740,119.36 | \$747,520.55 |
| Commissions Revenue | 810-0000-6127 | \$3,511.79 | \$0.00 | \$1,952.48 | \$3,500.00 | \$3,500.00 |
| Total Charges for Services: | | \$6,944,330.45 | \$7,038,064.66 | \$7,047,766.76 | \$7,218,377.28 | \$7,244,439.68 |
| Other Revenue | | | | | | |
| 2nd Grade Swim Revenue | 810-0000-6130 | | | \$0.00 | \$5,771.40 | \$5,771.40 |
| Total Other Revenue: | | | | \$0.00 | \$5,771.40 | \$5,771.40 |
| Other Revenues | | | | | | |
| Cost Allocations - MCRPD | 810-4812-3499 | \$103,619.26 | \$0.00 | -\$156,400.30 | \$0.00 | \$0.00 |
| Total Other Revenues: | | \$103,619.26 | \$0.00 | -\$156,400.30 | \$0.00 | \$0.00 |
| Other Operating | | | | | | |
| Miscellaneous Revenue | 610-0000-3998 | \$25,032.54 | \$26,000.00 | \$62,714.76 | \$26,000.00 | \$26,000.00 |
| Water Lateral Install Fees | 610-0000-6110 | \$12,067.00 | \$15,000.00 | \$22,381.00 | \$11,801.00 | \$15,000.00 |
| Cash Over/Short | 810-0000-6129 | -\$185.27 | \$0.00 | -\$428.31 | \$0.00 | \$0.00 |
| Total Other Operating: | | \$36,914.27 | \$41,000.00 | \$84,667.45 | \$37,801.00 | \$41,000.00 |



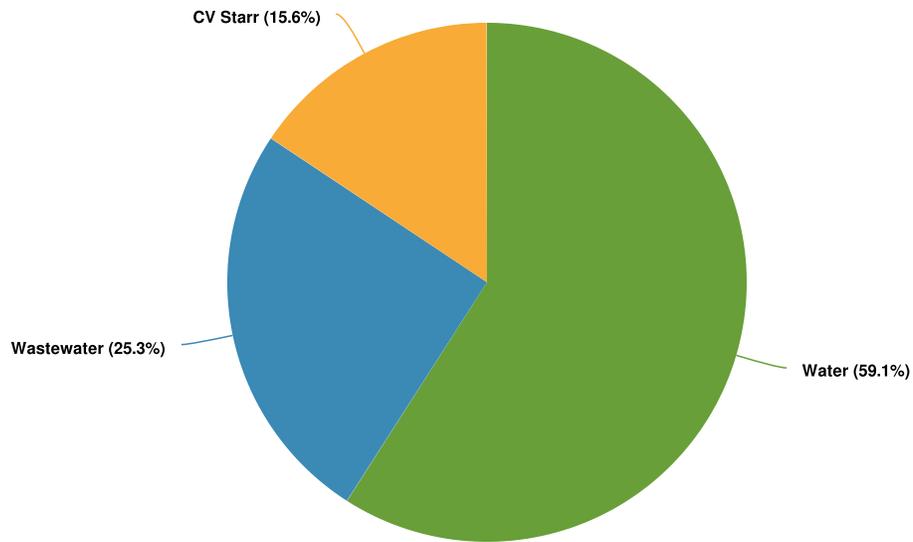
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Capital Grant | | | | | | |
| Grants | 810-0000-6128 | \$0.00 | \$0.00 | \$350.00 | \$0.00 | \$0.00 |
| Total Capital Grant: | | \$0.00 | \$0.00 | \$350.00 | \$0.00 | \$0.00 |
| Interest | | | | | | |
| Investment Interest Earned | 610-0000-3611 | \$2,691.81 | \$8,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Investment Interest Earned | 614-0000-3611 | \$427.42 | \$100.00 | \$812.45 | \$500.00 | \$500.00 |
| Investment Interest Earned | 615-0000-3611 | \$123,284.81 | \$10,000.00 | \$199,528.45 | \$100,000.00 | \$90,000.00 |
| Investment Interest Earned | 640-0000-3611 | \$17,946.45 | \$1,000.00 | \$35,068.73 | \$28,913.00 | \$21,391.00 |
| Investment Interest Earned | 710-0000-3611 | \$4,039.76 | \$10,000.00 | \$0.00 | \$1,000.00 | \$2,500.00 |
| Investment Interest Earned | 715-0000-3611 | \$69,781.88 | \$7,000.00 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| Investment Interest Earned | 740-0000-3611 | \$20,719.61 | \$3,000.00 | \$41,003.68 | \$10,000.00 | \$8,000.00 |
| Investment Interest Income | 810-0000-3611 | \$73,532.06 | \$10,000.00 | \$95,242.49 | \$42,000.00 | \$30,000.00 |
| Total Interest: | | \$312,423.80 | \$49,100.00 | \$495,094.92 | \$244,413.00 | \$195,391.00 |
| Other Non Operating | | | | | | |
| Water Capacity Fees-Resident. | 640-0000-6302 | \$51,758.38 | \$50,000.00 | \$20,599.85 | \$23,920.99 | \$20,000.00 |
| Miscellaneous Revenue | 710-0000-3998 | \$87,257.64 | \$95,000.00 | \$190,781.82 | \$146,450.00 | \$191,110.00 |
| Sewer Capacity Fees-Resident. | 740-0000-6307 | \$21,840.00 | \$10,000.00 | \$16,476.34 | \$16,553.22 | \$53,395.00 |
| Sewer Capacity Fees - Comm. | 740-0000-6308 | \$22,380.64 | \$15,000.00 | \$2,451.55 | \$873.02 | \$0.00 |
| Miscellaneous Revenue | 810-0000-3998 | \$28,376.84 | \$40,000.00 | \$42,090.96 | \$10,000.00 | \$15,000.00 |
| Total Other Non Operating: | | \$211,613.50 | \$210,000.00 | \$272,400.52 | \$197,797.23 | \$279,505.00 |
| Transfer from Other Funds | | | | | | |
| Transfers from Other Funds | 610-7999-7999 | \$2,882,899.05 | \$431,694.00 | \$2,588,213.34 | \$0.00 | \$0.00 |
| Transfer from Other Funds | 612-7999-7999 | \$0.00 | \$177,534.00 | \$177,534.00 | \$0.00 | \$0.00 |
| Transfers from Other Funds | 651-7999-7999 | \$2,950,000.00 | \$12,569,703.00 | \$0.00 | \$16,286,222.00 | \$12,555,906.00 |
| Transfers from Other Funds | 710-7999-7999 | \$136,243.33 | \$114,767.00 | \$585,903.49 | \$0.00 | \$0.00 |
| Transfer from Other Funds | 712-7999-7999 | \$0.00 | \$160,441.56 | \$160,442.00 | \$0.00 | \$0.00 |
| Transfer from Other Funds | 716-7999-7999 | \$780,000.00 | \$1,330,000.00 | \$204,982.31 | \$750,000.00 | \$2,817,421.00 |



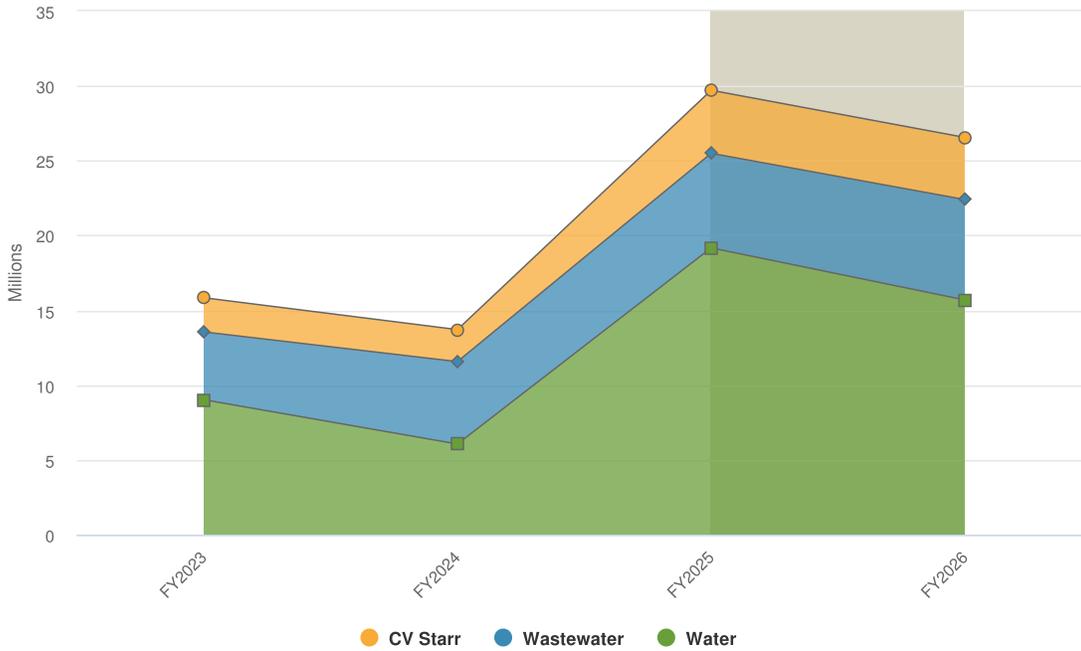
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Transfers from Other Funds | 717-7999-7999 | \$0.00 | \$185,010.00 | \$550,992.05 | \$185,010.00 | \$185,210.00 |
| Transfer from Other Funds | 812-7999-7999 | \$0.00 | \$216,071.00 | \$216,071.00 | \$0.00 | \$0.00 |
| Transfers from Other Funds | 851-7999-7999 | | \$0.00 | \$0.00 | \$74,500.00 | \$1,687,950.00 |
| Total Transfer from Other Funds: | | \$6,749,142.38 | \$15,185,220.56 | \$4,484,138.19 | \$17,295,732.00 | \$17,246,487.00 |
| Total Revenue Source: | | \$15,838,743.13 | \$24,006,281.21 | \$13,707,426.84 | \$26,555,452.91 | \$26,554,240.69 |

Revenue by Department

Projected 2026 Revenue by Department



Budgeted and Historical 2026 Revenue by Department



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Revenue | | | | | | |
| Wastewater | | | | | | |
| Non Departmental | | | | | | |
| Investment Interest Earned | 710-0000-3611 | \$4,039.76 | \$10,000.00 | \$0.00 | \$1,000.00 | \$2,500.00 |
| Miscellaneous Revenue | 710-0000-3998 | \$87,257.64 | \$95,000.00 | \$190,781.82 | \$146,450.00 | \$191,110.00 |
| Sewer Service | 710-0000-6110 | \$3,354,489.16 | \$3,360,706.20 | \$3,391,755.82 | \$3,346,844.80 | \$3,346,844.80 |
| Mackerricher Sewer Service | 710-0000-6111 | \$13,879.20 | \$15,000.00 | \$5,775.01 | \$36,309.13 | \$40,000.00 |
| Permit/Inspection | 710-0000-6112 | \$1,080.00 | \$0.00 | \$800.00 | \$640.00 | \$700.00 |
| Card Processing Fee | 710-0000-6121 | \$60.00 | \$50.00 | \$57.50 | \$264.10 | \$300.00 |
| Drainage Fees | 710-0000-6305 | \$8,448.52 | \$10,000.00 | \$4,718.84 | \$0.00 | \$8,000.00 |
| Installation Fees | 710-0000-6306 | \$12,946.79 | \$6,000.00 | \$13,822.27 | \$15,929.00 | \$16,000.00 |
| Investment Interest Earned | 715-0000-3611 | \$69,781.88 | \$7,000.00 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| Investment Interest Earned | 740-0000-3611 | \$20,719.61 | \$3,000.00 | \$41,003.68 | \$10,000.00 | \$8,000.00 |
| Sewer Capacity Fees-Resident. | 740-0000-6307 | \$21,840.00 | \$10,000.00 | \$16,476.34 | \$16,553.22 | \$53,395.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Sewer Capacity Fees - Comm. | 740-0000-6308 | \$22,380.64 | \$15,000.00 | \$2,451.55 | \$873.02 | \$0.00 |
| Grants | 810-0000-6128 | \$0.00 | \$0.00 | \$350.00 | \$0.00 | \$0.00 |
| Total Non Departmental: | | \$3,616,923.20 | \$3,531,756.20 | \$3,791,431.95 | \$3,636,863.27 | \$3,709,849.80 |
| Transfers between funds | | | | | | |
| Transfers from Other Funds | 710-7999-7999 | \$136,243.33 | \$114,767.00 | \$585,903.49 | \$0.00 | \$0.00 |
| Transfer from Other Funds | 712-7999-7999 | \$0.00 | \$160,441.56 | \$160,442.00 | \$0.00 | \$0.00 |
| Transfer from Other Funds | 716-7999-7999 | \$780,000.00 | \$1,330,000.00 | \$204,982.31 | \$750,000.00 | \$2,817,421.00 |
| Transfers from Other Funds | 717-7999-7999 | \$0.00 | \$185,010.00 | \$550,992.05 | \$185,010.00 | \$185,210.00 |
| Transfer from Other Funds | 812-7999-7999 | \$0.00 | \$216,071.00 | \$216,071.00 | \$0.00 | \$0.00 |
| Total Transfers between funds: | | \$916,243.33 | \$2,006,289.56 | \$1,718,390.85 | \$935,010.00 | \$3,002,631.00 |
| Total Wastewater: | | \$4,533,166.53 | \$5,538,045.76 | \$5,509,822.80 | \$4,571,873.27 | \$6,712,480.80 |
| Water | | | | | | |
| Non Departmental | | | | | | |
| Investment Interest Earned | 610-0000-3611 | \$2,691.81 | \$8,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Miscellaneous Revenue | 610-0000-3998 | \$25,032.54 | \$26,000.00 | \$62,714.76 | \$26,000.00 | \$26,000.00 |
| Water Sales - In City | 610-0000-6101 | \$2,862,400.09 | \$2,948,000.00 | \$2,886,607.16 | \$2,903,044.33 | \$2,903,044.33 |
| Late Payment Penalties | 610-0000-6103 | \$39,655.41 | \$45,000.00 | \$46,309.97 | \$25,000.00 | \$25,000.00 |
| Misc Water Sales | 610-0000-6104 | \$46,922.53 | \$50,000.00 | \$14,212.13 | \$22,000.00 | \$26,000.00 |
| Permit Inspection Fee | 610-0000-6105 | \$838.00 | \$500.00 | \$720.00 | \$330.00 | \$500.00 |
| Final Notice Fee | 610-0000-6106 | \$4,350.00 | \$6,000.00 | \$2,850.00 | \$5,000.00 | \$5,000.00 |
| Water Lateral Install Fees | 610-0000-6110 | \$12,067.00 | \$15,000.00 | \$22,381.00 | \$11,801.00 | \$15,000.00 |
| Received from Collection Acct | 610-0000-6117 | \$127.95 | \$500.00 | \$0.00 | \$1,276.56 | \$0.00 |
| Card Processing Fee | 610-0000-6121 | \$85.00 | \$60.00 | \$67.50 | \$20.00 | \$30.00 |
| Investment Interest Earned | 614-0000-3611 | \$427.42 | \$100.00 | \$812.45 | \$500.00 | \$500.00 |
| Investment Interest Earned | 615-0000-3611 | \$123,284.81 | \$10,000.00 | \$199,528.45 | \$100,000.00 | \$90,000.00 |
| Investment Interest Earned | 640-0000-3611 | \$17,946.45 | \$1,000.00 | \$35,068.73 | \$28,913.00 | \$21,391.00 |
| Water Capacity Fees- Resident. | 640-0000-6302 | \$51,758.38 | \$50,000.00 | \$20,599.85 | \$23,920.99 | \$20,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Total Non Departmental: | | \$3,187,587.39 | \$3,160,160.00 | \$3,291,872.00 | \$3,147,805.88 | \$3,132,465.33 |
| Transfers between funds | | | | | | |
| Transfers from Other Funds | 610-7999-7999 | \$2,882,899.05 | \$431,694.00 | \$2,588,213.34 | \$0.00 | \$0.00 |
| Transfer from Other Funds | 612-7999-7999 | \$0.00 | \$177,534.00 | \$177,534.00 | \$0.00 | \$0.00 |
| Transfers from Other Funds | 651-7999-7999 | \$2,950,000.00 | \$12,569,703.00 | \$0.00 | \$16,286,222.00 | \$12,555,906.00 |
| Total Transfers between funds: | | \$5,832,899.05 | \$13,178,931.00 | \$2,765,747.34 | \$16,286,222.00 | \$12,555,906.00 |
| Total Water: | | \$9,020,486.44 | \$16,339,091.00 | \$6,057,619.34 | \$19,434,027.88 | \$15,688,371.33 |
| CV Starr | | | | | | |
| Non Departmental | | | | | | |
| Sec Property Tax, Current Year | 810-0000-3110 | \$305,258.18 | \$283,126.99 | \$309,827.47 | \$308,561.00 | \$311,646.61 |
| CV Starr Sales Tax | 810-0000-3132 | \$1,175,441.29 | \$1,199,769.00 | \$1,169,581.83 | \$1,247,000.00 | \$1,230,000.00 |
| Investment Interest Income | 810-0000-3611 | \$73,532.06 | \$10,000.00 | \$95,242.49 | \$42,000.00 | \$30,000.00 |
| Miscellaneous Revenue | 810-0000-3998 | \$28,376.84 | \$40,000.00 | \$42,090.96 | \$10,000.00 | \$15,000.00 |
| Charges for Services | 810-0000-3999 | -\$880.12 | \$596,248.46 | \$0.00 | \$0.00 | \$0.00 |
| CV Starr Facility Revenue | 810-0000-6120 | \$6,279.71 | \$0.00 | \$1,115.00 | \$600.00 | \$1,000.00 |
| Refunds & Rebates | 810-0000-6121 | -\$1,607.00 | \$0.00 | \$400.00 | \$4,000.00 | \$0.00 |
| Merchandise Sales, Net | 810-0000-6122 | \$5,877.70 | \$0.00 | \$5,333.10 | \$5,500.00 | \$6,000.00 |
| Facility Rentals | 810-0000-6123 | \$40,947.89 | \$0.00 | \$40,129.25 | \$53,000.00 | \$55,000.00 |
| Enrichment Programs | 810-0000-6124 | \$79,698.83 | \$0.00 | \$68,252.00 | \$55,000.00 | \$60,000.00 |
| Facility Passes | 810-0000-6125 | \$465,219.00 | \$0.00 | \$562,888.73 | \$740,119.36 | \$747,520.55 |
| Commissions Revenue | 810-0000-6127 | \$3,511.79 | \$0.00 | \$1,952.48 | \$3,500.00 | \$3,500.00 |
| Cash Over/Short | 810-0000-6129 | -\$185.27 | \$0.00 | -\$428.31 | \$0.00 | \$0.00 |
| 2nd Grade Swim Revenue | 810-0000-6130 | | | \$0.00 | \$5,771.40 | \$5,771.40 |
| Total Non Departmental: | | \$2,181,470.90 | \$2,129,144.45 | \$2,296,385.00 | \$2,475,051.76 | \$2,465,438.56 |
| Transfers between funds | | | | | | |
| Transfers from Other Funds | 851-7999-7999 | | \$0.00 | \$0.00 | \$74,500.00 | \$1,687,950.00 |
| Total Transfers between funds: | | \$0.00 | \$0.00 | \$0.00 | \$74,500.00 | \$1,687,950.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|-----------------|------------------------------|---------------------|-----------------|
| Administrative Expenses | | | | | | |
| Cost Allocations - MCRPD | 810-4812-3499 | \$103,619.26 | \$0.00 | -\$156,400.30 | \$0.00 | \$0.00 |
| Total Administrative Expenses: | | \$103,619.26 | \$0.00 | -\$156,400.30 | \$0.00 | \$0.00 |
| Total CV Starr: | | \$2,285,090.16 | \$2,129,144.45 | \$2,139,984.70 | \$2,549,551.76 | \$4,153,388.56 |
| Total Revenue: | | \$15,838,743.13 | \$24,006,281.21 | \$13,707,426.84 | \$26,555,452.91 | \$26,554,240.69 |



Water Enterprise



The Water Enterprise is responsible for ensuring the provision of safe, clean water at adequate pressures and volumes to serve residents, businesses and public facilities in the City of Fort Bragg.

The services the Water Department provides include raw water collection, water treatment, and distribution of treated water for domestic and commercial use for Fort Bragg. The Water Enterprise meets and reports regulatory agencies' water treatment levels, provides for water conservation, provides for maintenance and construction of capital improvements, reviews new development projects, assists with public education, and engages in data collection and analysis.

Strategic Goals and Objectives

- Ensure an adequate supply of high-quality drinking water to meet existing and future customer needs.
- Manage the City's water sources in a manner that is protective of both environmental and human health.
- Improve the reliability of the City's water supply, treatment and distribution system through on-going maintenance and replacement of aging infrastructure.
- Seek grant funding and other low-cost financing for capital projects.
- Operate the City's water system in an efficient and cost-effective manner and establish fair and reasonable utility rates.

FY 2024/25 Top Accomplishments

- Working with Oneka Technologies on a floating desalination project
- Started construction on the water treatment facility
- Working with the engineers on the Water Distribution Master Plan
- Raw water Reservoir Project preliminary work
- Started construction on raw water line replacement
- Completed the 2024 Watershed Sanitary Survey
- Refurbished Distribution Water Storage Tank 2



Performance / Workload Measures

| INDICATORS | FY24 | FY25 |
|---|-------|---------|
| WATER | | |
| Avg. Number of Customer Accounts billed-Monthly | 2807 | 2817 |
| Water annual demand in million gallons | 166.5 | 173.231 |
| Available supply of water in million gallons | 211.9 | 216.996 |
| Total Customer Service Calls | 3816 | 2336 |
| Meter Installs/removals/change outs | 687 | 1468 |
| Leak Investigations | 63 | 85 |
| Turn on/offs | 538 | 636 |
| Manual Reads | 2487 | 3810 |
| | | |

FY 2025/26 Top Priorities

- Complete the Water Treatment Plant Rehabilitation Project
- Complete the engineering and development planning of the acquired MCPRD property
- Completed the construction on the Raw Water Line Replacement Project

Revenues Summary

Revenues for the Water Enterprise Fund are projected to remain flat in FY 2025/26, totaling \$3,000,574 (Operating) + \$123,240 Capacity Fees . This estimate is consistent with prior year collections and reflects current rate structures and consumption patterns.

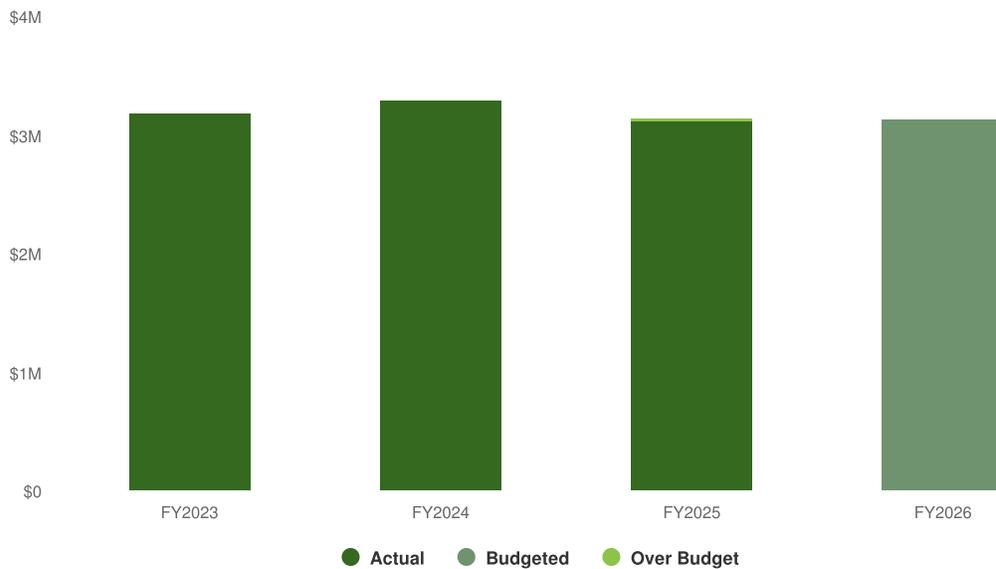
The City is in the process of conducting a comprehensive water rate study, expected to take approximately 4 to 6 months to complete. The outcome of this study may impact future revenue projections depending on the recommended adjustments to the rate structure.

The City's water rates are designed to recover the full cost of providing water service, including day-to-day operational expenses, debt service obligations, and planned infrastructure improvements. Any future adjustments to the rate structure will be aimed at maintaining financial sustainability, ensuring regulatory compliance, and supporting the City's long-term capital improvement needs.

Staff will continue to monitor the results of the rate study and provide updates as needed to ensure that the Water Enterprise Fund remains financially stable and able to support the City's water infrastructure and service delivery goals.

\$3,132,465 **\$8,652**
(0.28% vs. prior year)

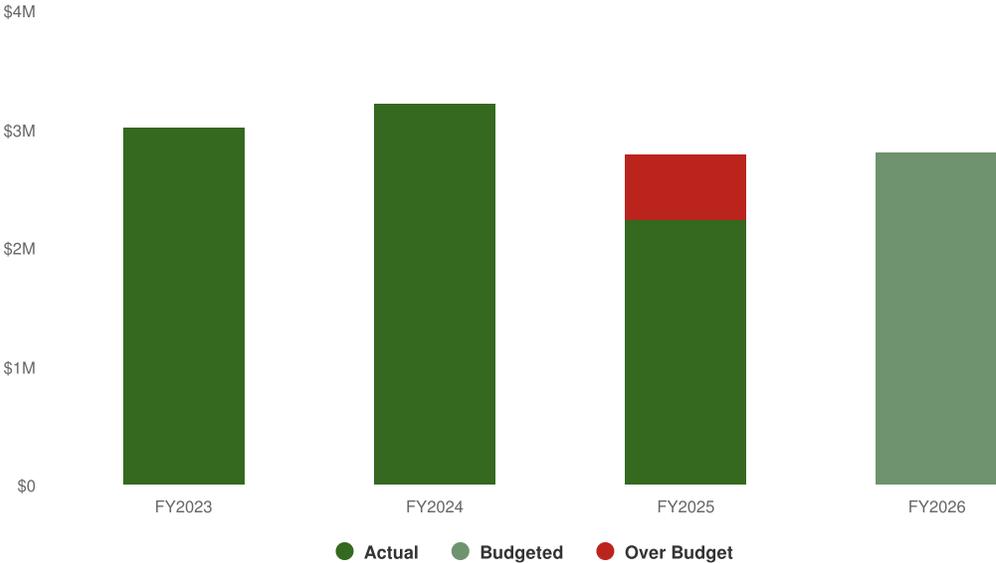
Water Department Adopted and Historical Budget vs. Actual



Water Enterprise Expenditures

\$2,811,209 **\$571,014**
(25.49% vs. prior year)

Water Department Adopted and Historical Budget vs. Actual



Expenditures by Expense Type

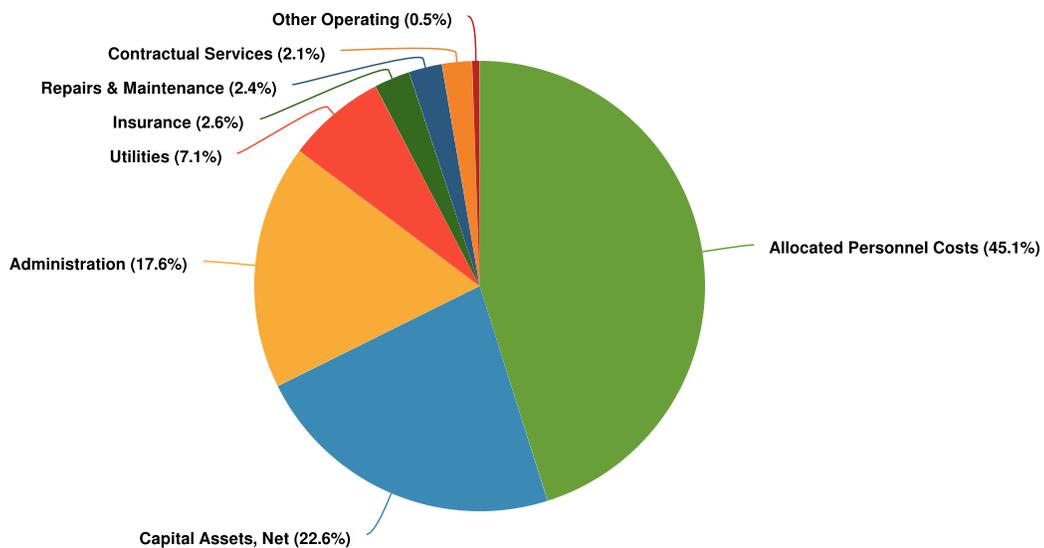
The Water Enterprise Budget for FY 2025 is \$2.8 million, representing a 6% decrease from the prior fiscal year. This reduction is primarily attributed to the full payoff of outstanding Water Enterprise debt, which previously accounted for \$337,080 in annual expenses. With this obligation eliminated, the fund gains greater flexibility to allocate resources toward future capital improvement projects.

Outside of debt service savings, the FY 2025 budget includes a proposed \$170,000 allocation for the purchase of equipment and small tools, aimed at supporting operational efficiency and long-term service reliability.

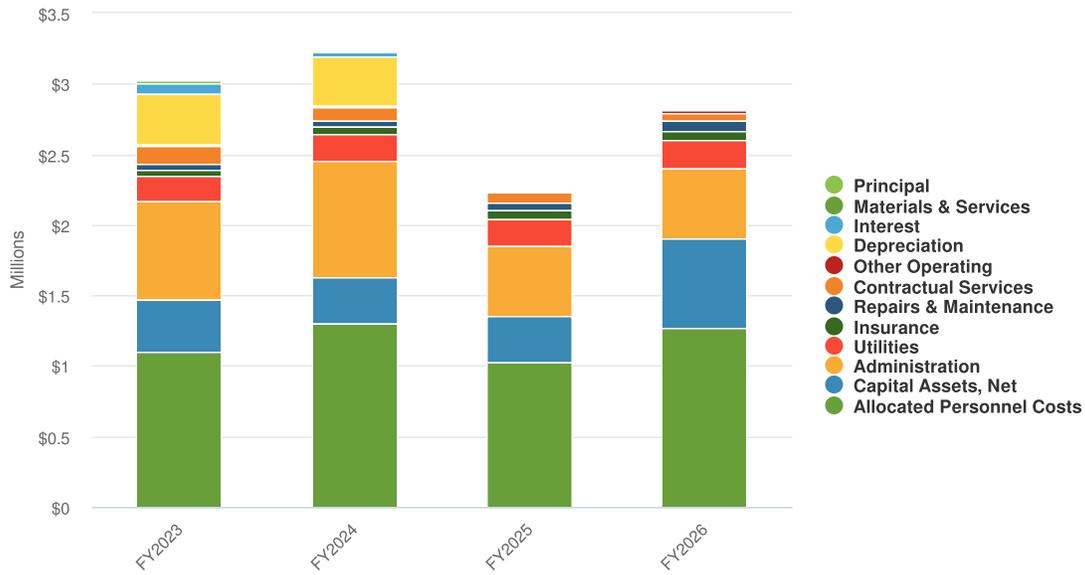
Several cost pressures are anticipated in the upcoming year. Utility expenses, particularly electricity, have increased significantly—up 35% per month compared to the prior year—driven by both rate hikes and modest increases in consumption. Additionally, property insurance premiums have risen by 25%, and the cost of parts and materials has led to a \$15,000 increase in the equipment repair and general supplies budgets.

The ongoing rate study is a key initiative for ensuring the Water Enterprise Fund remains financially sustainable. With debt obligations now retired, the study will help guide future rate structures to cover rising operational costs, support necessary infrastructure reinvestment, and maintain high service standards without reintroducing long-term debt.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | | |
| Materials & Services | | | | | |
| Water Administration | | | | | |
| Bad Debt Sent to Collection | 610-4610-0606 | \$0 | \$439 | \$0 | \$0 |
| Total Water Administration: | | \$0 | \$439 | \$0 | \$0 |
| Total Materials & Services: | | \$0 | \$439 | \$0 | \$0 |
| Allocated Personnel Costs | | | | | |
| Water Administration | | | | | |
| Salaries & Wages | 610-4610-0101 | \$334,408 | \$392,600 | \$429,106 | \$454,852 |
| Overtime | 610-4610-0102 | \$9,780 | \$10,082 | \$13,904 | \$14,913 |
| Comp Time Payout | 610-4610-0103 | \$6,366 | \$6,978 | \$10,651 | \$10,000 |
| Vacation Payout | 610-4610-0104 | \$2,524 | \$2,067 | \$525 | \$0 |
| Other Pay | 610-4610-0109 | \$17,739 | \$18,346 | \$31,076 | \$32,941 |
| Misc Insurance Premium | 610-4610-0210 | \$1,192 | \$1,338 | \$1,570 | \$2,000 |
| Medical Premium Contribution | 610-4610-0211 | \$66,460 | \$80,803 | \$92,669 | \$93,865 |
| Uniforms | 610-4610-0212 | \$0 | \$0 | \$811 | \$1,500 |
| Dental Premiums | 610-4610-0213 | \$4,297 | \$4,587 | \$4,952 | \$5,123 |
| Vision Care | 610-4610-0214 | \$1,046 | \$1,229 | \$1,279 | \$1,300 |
| PERS | 610-4610-0220 | \$69,961 | \$40,123 | \$71,934 | \$76,969 |
| Retiree Medical Benefits | 610-4610-0224 | \$38,352 | \$35,772 | \$37,031 | \$38,612 |
| Workers Comp Premium | 610-4610-0231 | \$9,397 | \$6,913 | \$5,231 | \$6,100 |
| FICA/Medicare | 610-4610-0252 | \$26,416 | \$33,083 | \$33,934 | \$36,309 |
| PERS UAL additional Payment | 610-4610-0387 | -\$50,000 | \$0 | \$25,000 | \$25,000 |
| Salary/Benefits Allocation | 610-4610-0801 | \$562,362 | \$670,128 | \$469,234 | \$469,234 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Total Water Administration: | | \$1,100,299 | \$1,304,049 | \$1,228,908 | \$1,268,719 |
| Total Allocated Personnel Costs: | | \$1,100,299 | \$1,304,049 | \$1,228,908 | \$1,268,719 |
| | | | | | |
| Repairs & Maintenance | | | | | |
| Water Treatment | | | | | |
| Equipment Repair & Maint | 610-4612-0351 | \$31,295 | \$42,896 | \$70,000 | \$60,000 |
| Building Repair & Maint | 610-4612-0353 | \$2,987 | \$384 | \$5,000 | \$5,000 |
| Laundry/Cleaning/Janitorial | 610-4612-0354 | \$2,293 | \$2,304 | \$2,000 | \$2,000 |
| Total Water Treatment: | | \$36,575 | \$45,584 | \$77,000 | \$67,000 |
| Total Repairs & Maintenance: | | \$36,575 | \$45,584 | \$77,000 | \$67,000 |
| | | | | | |
| Interest | | | | | |
| Water Treatment | | | | | |
| Interest | 610-4612-0912 | \$67,127 | \$25,370 | \$0 | \$0 |
| Fees | 610-4612-0913 | \$638 | \$0 | \$0 | \$0 |
| Total Water Treatment: | | \$67,764 | \$25,370 | \$0 | \$0 |
| Total Interest: | | \$67,764 | \$25,370 | \$0 | \$0 |
| | | | | | |
| Capital Assets, Net | | | | | |
| Water Administration | | | | | |
| Postage | 610-4610-0372 | \$12,765 | \$5,508 | \$5,316 | \$6,000 |
| General Supplies | 610-4610-0375 | \$264 | \$0 | \$0 | \$0 |
| Total Water Administration: | | \$13,029 | \$5,508 | \$5,316 | \$6,000 |
| | | | | | |
| Water Treatment | | | | | |
| Laboratory | 610-4612-0313 | \$9,987 | \$15,515 | \$15,000 | \$15,000 |
| Fleet Services | 610-4612-0322 | \$192,153 | \$125,229 | \$0 | \$0 |
| Laboratory Supplies | 610-4612-0342 | \$5,987 | \$6,651 | \$10,000 | \$10,000 |
| Chemicals | 610-4612-0343 | \$34,584 | \$39,540 | \$5,000 | \$57,500 |
| General Supplies | 610-4612-0375 | \$2,489 | \$1,761 | \$4,000 | \$4,000 |
| Medical/Safety Supplies | 610-4612-0376 | \$1,590 | \$2,755 | \$3,500 | \$3,500 |
| Small Tools & Equipment | 610-4612-0381 | \$6,911 | \$1,610 | \$7,000 | \$170,000 |
| Infrastructure | 610-4612-0751 | \$0 | \$45,978 | \$440,000 | \$250,000 |
| Total Water Treatment: | | \$253,701 | \$239,038 | \$484,500 | \$510,000 |
| | | | | | |
| Water Maintenance | | | | | |
| General Supplies | 610-4611-0375 | \$89,942 | \$73,568 | \$100,000 | \$110,000 |
| Small Tools & Equipment | 610-4611-0381 | \$11,929 | \$4,317 | \$7,500 | \$8,000 |
| Total Water Maintenance: | | \$101,871 | \$77,885 | \$107,500 | \$118,000 |
| Total Capital Assets, Net: | | \$368,601 | \$322,431 | \$597,316 | \$634,000 |
| | | | | | |
| Administration | | | | | |
| Water Administration | | | | | |
| Equipment Repair & Maint | 610-4610-0351 | \$246 | \$0 | \$0 | \$0 |
| Telephone & Communication | 610-4610-0362 | \$2,552 | \$1,602 | \$1,911 | \$2,039 |



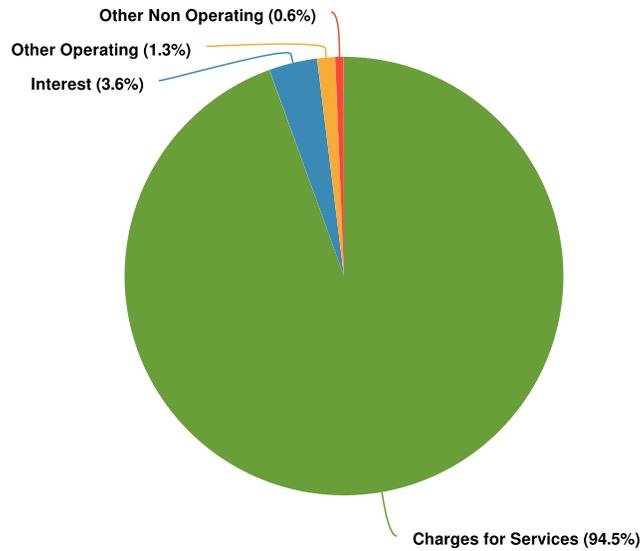
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Finance Charges | 610-4610-0380 | \$0 | \$97 | \$0 | \$0 |
| Allocation to IT Int Serv Fund | 610-4610-0396 | \$37,289 | \$41,661 | \$37,289 | \$37,289 |
| Admin Costs Allocation | 610-4610-0399 | \$624,737 | \$768,015 | \$430,418 | \$430,418 |
| Total Water Administration: | | \$664,823 | \$811,375 | \$469,618 | \$469,746 |
| | | | | | |
| Water Treatment | | | | | |
| Dues & Memberships | 610-4612-0320 | \$686 | \$325 | \$0 | \$0 |
| Licenses & Permits | 610-4612-0373 | \$34,843 | \$13,091 | \$24,000 | \$24,000 |
| Total Water Treatment: | | \$35,529 | \$13,416 | \$24,000 | \$24,000 |
| Total Administration: | | \$700,352 | \$824,790 | \$493,618 | \$493,746 |
| | | | | | |
| Contractual Services | | | | | |
| Water Administration | | | | | |
| Legal | 610-4610-0311 | \$1,145 | \$6,900 | \$8,510 | \$15,000 |
| Auditing & Accounting | 610-4610-0312 | \$12,092 | \$7,775 | \$11,631 | \$0 |
| Professional Services | 610-4610-0319 | \$53,399 | \$41,545 | \$39,691 | \$41,361 |
| Total Water Administration: | | \$66,636 | \$56,220 | \$59,832 | \$56,361 |
| | | | | | |
| Water Treatment | | | | | |
| Professional Services | 610-4612-0319 | \$62,651 | \$39,327 | \$66,770 | \$4,000 |
| Total Water Treatment: | | \$62,651 | \$39,327 | \$66,770 | \$4,000 |
| Total Contractual Services: | | \$129,287 | \$95,546 | \$126,602 | \$60,361 |
| | | | | | |
| Insurance | | | | | |
| Water Administration | | | | | |
| Property Premium | 610-4610-0360 | \$50,151 | \$53,392 | \$68,287 | \$72,384 |
| Total Water Administration: | | \$50,151 | \$53,392 | \$68,287 | \$72,384 |
| Total Insurance: | | \$50,151 | \$53,392 | \$68,287 | \$72,384 |
| | | | | | |
| Other Operating | | | | | |
| Water Administration | | | | | |
| Miscellaneous | 610-4610-0619 | \$0 | \$885 | \$0 | \$0 |
| Total Water Administration: | | \$0 | \$885 | \$0 | \$0 |
| | | | | | |
| Water Treatment | | | | | |
| Training/Travel Reimbursement | 610-4612-0366 | \$3,327 | \$2,303 | \$7,000 | \$7,000 |
| Total Water Treatment: | | \$3,327 | \$2,303 | \$7,000 | \$7,000 |
| | | | | | |
| Water Maintenance | | | | | |
| Training/Travel Reimbursement | 610-4611-0366 | \$3,089 | \$2,986 | \$4,000 | \$8,000 |
| Total Water Maintenance: | | \$3,089 | \$2,986 | \$4,000 | \$8,000 |
| Total Other Operating: | | \$6,415 | \$6,173 | \$11,000 | \$15,000 |
| | | | | | |
| Principal | | | | | |
| Water Treatment | | | | | |



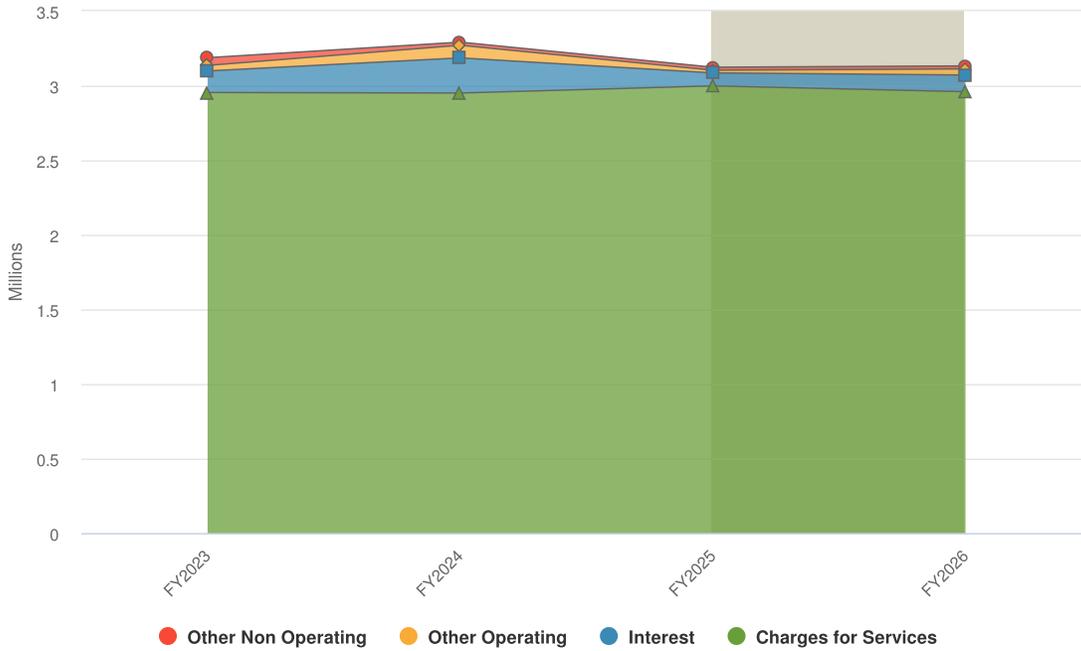
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Principal | 610-4612-0911 | \$25,357 | \$0 | \$0 | \$0 |
| Total Water Treatment: | | \$25,357 | \$0 | \$0 | \$0 |
| Total Principal: | | \$25,357 | \$0 | \$0 | \$0 |
| Utilities | | | | | |
| Water Treatment | | | | | |
| Utilities | 610-4612-0383 | \$174,940 | \$192,471 | \$192,000 | \$200,000 |
| Total Water Treatment: | | \$174,940 | \$192,471 | \$192,000 | \$200,000 |
| Total Utilities: | | \$174,940 | \$192,471 | \$192,000 | \$200,000 |
| Depreciation | | | | | |
| Water Administration | | | | | |
| Depreciation Expense | 610-4610-0499 | \$364,563 | \$353,968 | \$0 | \$0 |
| Total Water Administration: | | \$364,563 | \$353,968 | \$0 | \$0 |
| Total Depreciation: | | \$364,563 | \$353,968 | \$0 | \$0 |
| Total Expense Objects: | | \$3,024,304 | \$3,224,216 | \$2,794,730 | \$2,811,209 |

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Revenue Source | | | | | | |
| Charges for Services | | | | | | |
| Water Sales - In City | 610-0000-6101 | \$2,862,400.09 | \$2,948,000.00 | \$2,886,607.16 | \$2,903,044.33 | \$2,903,044.33 |
| Late Payment Penalties | 610-0000-6103 | \$39,655.41 | \$45,000.00 | \$46,309.97 | \$25,000.00 | \$25,000.00 |
| Misc Water Sales | 610-0000-6104 | \$46,922.53 | \$50,000.00 | \$14,212.13 | \$22,000.00 | \$26,000.00 |
| Permit Inspection Fee | 610-0000-6105 | \$838.00 | \$500.00 | \$720.00 | \$330.00 | \$500.00 |
| Final Notice Fee | 610-0000-6106 | \$4,350.00 | \$6,000.00 | \$2,850.00 | \$5,000.00 | \$5,000.00 |
| Received from Collection Acct | 610-0000-6117 | \$127.95 | \$500.00 | \$0.00 | \$1,276.56 | \$0.00 |
| Card Processing Fee | 610-0000-6121 | \$85.00 | \$60.00 | \$67.50 | \$20.00 | \$30.00 |
| Total Charges for Services: | | \$2,954,378.98 | \$3,050,060.00 | \$2,950,766.76 | \$2,956,670.89 | \$2,959,574.33 |
| Other Operating | | | | | | |
| Miscellaneous Revenue | 610-0000-3998 | \$25,032.54 | \$26,000.00 | \$62,714.76 | \$26,000.00 | \$26,000.00 |
| Water Lateral Install Fees | 610-0000-6110 | \$12,067.00 | \$15,000.00 | \$22,381.00 | \$11,801.00 | \$15,000.00 |
| Total Other Operating: | | \$37,099.54 | \$41,000.00 | \$85,095.76 | \$37,801.00 | \$41,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Interest | | | | | | |
| Investment Interest Earned | 610-0000-3611 | \$2,691.81 | \$8,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Investment Interest Earned | 614-0000-3611 | \$427.42 | \$100.00 | \$812.45 | \$500.00 | \$500.00 |
| Investment Interest Earned | 615-0000-3611 | \$123,284.81 | \$10,000.00 | \$199,528.45 | \$100,000.00 | \$90,000.00 |
| Investment Interest Earned | 640-0000-3611 | \$17,946.45 | \$1,000.00 | \$35,068.73 | \$28,913.00 | \$21,391.00 |
| Total Interest: | | \$144,350.49 | \$19,100.00 | \$235,409.63 | \$129,413.00 | \$111,891.00 |
| Other Non Operating | | | | | | |
| Water Capacity Fees-Resident. | 640-0000-6302 | \$51,758.38 | \$50,000.00 | \$20,599.85 | \$23,920.99 | \$20,000.00 |
| Total Other Non Operating: | | \$51,758.38 | \$50,000.00 | \$20,599.85 | \$23,920.99 | \$20,000.00 |
| Total Revenue Source: | | \$3,187,587.39 | \$3,160,160.00 | \$3,291,872.00 | \$3,147,805.88 | \$3,132,465.33 |



Wastewater Treatment Enterprise



The Wastewater Enterprise is operated by the Municipal Improvement District No. 1 and is responsible for ensuring the provision of a safe and effective sanitary sewer system to serve residents, businesses and public facilities in the City of Fort Bragg. It also is responsible for the operation of a wastewater treatment facility in compliance with state and federal regulations.

Services provided by the Wastewater Enterprise include coordinating operations, monitoring, maintenance and related activities of the wastewater treatment plant and sanitary pumping stations. The Enterprise provides primary and secondary treatment of wastewater as well as treatment and conditioning of the solids removed at the treatment facility resulting in a high-quality effluent that can be discharged to the ocean.

Strategic Goals and Objectives

Operate and maintain the City's wastewater collection system and treatment facilities.

- Ensure compliance with all regulatory requirements, including discharge limitations, monitoring and reporting, and safety procedures.
- Seek grant funding and other low-cost financing for capital projects.
- Manage the City's wastewater system in a cost-effective and efficient manner.

FY 2024/25 Top Accomplishments

- Installed new washpress in the headworks.
- Rebuilt grit pump and hydrogritter cone.
- Replaced pump motor at Elm Street lift station.
- Completed sampling studies for recycled water RFP, and drier RFP
- Handled a difficult winter with minimal issues.
- Improved proficiency in winter biosolids handling.



Performance / Workload Measures

| INDICATORS | FY20 | FY21 | FY22 | FY23 | FY24 |
|---|------|------|------|------|---------|
| WASTEWATER DEPARTMENT | | | | | |
| Customer Service calls, wastewater | 33 | 36 | 52 | 41 | 21 |
| New customer sewer lines installed | 0 | 2 | 1 | 8 | 4 |
| Sewer mains cleaned/flushed in miles | 16 | 18 | 15 | 12.8 | 6.6 |
| Sewer mains and laterals repaired in number of jobs | 9 | 8 | 11 | 26 | 5 |
| Sewer manholes inspected | 374 | 374 | 363 | 150 | 115 |
| Sewer spill responses | 1 | 2 | 5 | 3 | 1 |
| Septage Received (Gallons) | | | | | 274,854 |

FY 2025/26 Top Priorities

- Rebuilding of old press building.
- Building biosolids storage shed, which will greatly help with winter operations, lowering hauling costs and hopefully reduce odors.
- Search for solutions to resolve collection system Fats Oils and Grease program issues.
- Develop efficient grease trap inspection program.
- Improve suppression tactics of microthrix filamentous bacteria for the next bulking season.



WasteWater Enterprise Expenditures

The Wastewater Budget for FY 2025 is \$2.9 million, a decrease of 12% from the prior year. Salaries/Benefits increase of 7% are aligned with merit increases, COLA increases, and rising benefit costs.

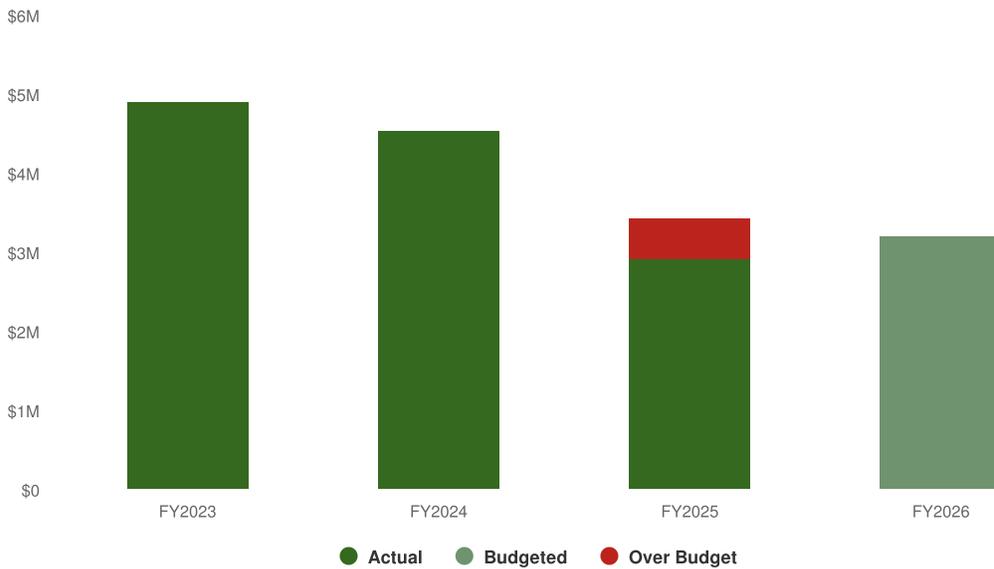
For Non-personnel Budget, property insurance is expected to increase by 25% offset by reduction in utilities 4% to \$315K, chemicals and professional services budget are projected to decrease of \$357k. The biosolids removal cost of \$300K is a reduction from the prior year, as some of the left over funds in the prior fiscal year will be rolled forward to cover the costs of increases in truckloads of biosolids removal. A feasibility study on the dryer will commence soon to reduce the 60% water levels which will help with the high annual costs that have been incurred previously.

All other expenditure categories have insignificant changes year-over-year.

Infrastructure rehabilitation, replacement, and upgrade requirements are necessary to maintain an aging water distribution system. The Water and Sewer Budget includes costs to undertake a Rate Study in the second half of FY 2025. The rate study results will be brought forward to the City Council in February 2025..

\$3,206,040 **\$279,167**
(9.54% vs. prior year)

Wastewater Treatment Adopted and Historical Budget vs. Actual



Expenditures by Expense Type

The Wastewater Enterprise Budget for FY 2025 is \$3.2 million, reflecting a 9.4% increase from the prior fiscal year. This increase is primarily driven by rising personnel costs, with salaries and benefits increasing by 7%, aligned with scheduled merit-based step increases, COLA adjustments, and rising benefit premiums.

As part of the City's updated Cost Allocation Plan, salary and benefit expenses are no longer budgeted solely within the employee's home department. Instead, the Public Works Director applies operational assumptions to allocate costs across appropriate functions annually, providing a more accurate representation of labor distribution.

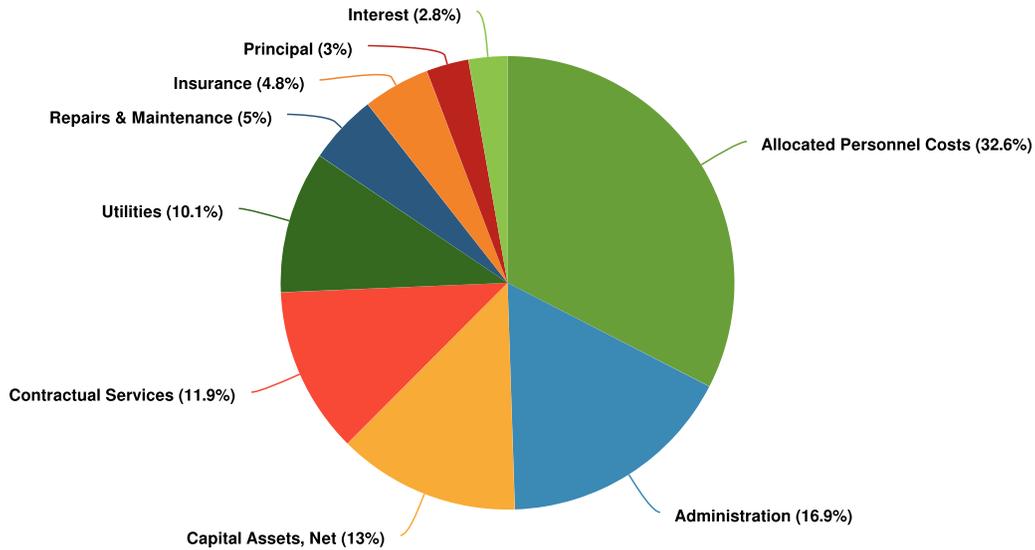
On the non-personnel side, property insurance costs are expected to rise by 18%, reflecting broader market conditions. This increase is offset by a projected \$62,000 decrease in professional services, resulting from reduced reliance on external consultants during the fiscal year.

The budget includes \$300,000 for biosolids removal, which is a reduction from the prior year. This decrease is due to the rollover of unspent funds from the previous fiscal year, which will be used to offset increased truckload volumes. Additionally, the City will initiate a feasibility study for a biosolids dryer, aimed at reducing water content levels (currently around 60%) and lowering long-term disposal costs.

Also included in the FY 2025 budget is a \$97,000 debt service payment related to prior upgrades at the Wastewater Treatment Plant. This ongoing obligation ensures the City continues to meet its debt requirements while maintaining critical infrastructure investments.

All other expenditure categories reflect minor or negligible changes compared to the prior year.

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | | |
| Materials & Services | | | | | |
| Finance Charges | 710-4710-0380 | \$0 | \$97 | \$0 | \$0 |
| Bad Debt Sent to Collections | 710-4710-0606 | \$0 | \$44 | \$0 | \$0 |
| Total Materials & Services: | | \$0 | \$141 | \$0 | \$0 |
| Allocated Personnel Costs | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|------------------------------|---------------------|--------------------|
| Salary/Benefits Allocation | 710-4710-0801 | \$20,001 | -\$14,300 | \$20,001 | \$0 |
| Salaries & Wages, Regular | 710-4712-0101 | \$450,742 | \$486,091 | \$536,212 | \$568,385 |
| Overtime | 710-4712-0102 | \$22,715 | \$28,143 | \$20,996 | \$20,000 |
| Comp Time Payout | 710-4712-0103 | \$8,219 | \$10,227 | \$12,235 | \$10,000 |
| Vacation Payout | 710-4712-0104 | \$1,284 | \$673 | \$1,961 | \$2,000 |
| Other Pay | 710-4712-0109 | \$36,826 | \$28,696 | \$37,803 | \$38,000 |
| Misc Insurance Premiums & Fees | 710-4712-0210 | \$1,500 | \$1,629 | \$1,826 | \$2,191 |
| Medical Premium Contribution | 710-4712-0211 | \$98,055 | \$117,749 | \$155,471 | \$160,135 |
| Uniforms | 710-4712-0212 | \$4,139 | \$4,055 | \$3,708 | \$3,519 |
| Dental Premiums | 710-4712-0213 | \$5,965 | \$6,365 | \$5,977 | \$7,619 |
| Vision Care | 710-4712-0214 | \$1,640 | \$1,559 | \$1,588 | \$1,649 |
| Pers | 710-4712-0220 | \$388,605 | \$65,931 | \$74,125 | \$77,090 |
| Retiree Medical Benefits | 710-4712-0224 | \$48,811 | \$35,733 | \$71,268 | \$74,831 |
| Worker's Comp Premium | 710-4712-0231 | \$25,353 | \$8,515 | \$13,960 | \$7,691 |
| FICA/Medicare | 710-4712-0252 | \$39,185 | \$40,347 | \$43,413 | \$46,018 |
| CALPERS UAL Payment | 710-4712-0387 | \$0 | \$0 | \$25,000 | \$25,000 |
| Total Allocated Personnel Costs: | | \$1,153,039 | \$821,413 | \$1,025,543 | \$1,044,127 |
| Repairs & Maintenance | | | | | |
| Equipment Repair & Maint | 710-4711-0351 | \$1,952 | \$0 | \$728 | \$3,500 |
| Equipment Repair & Maint | 710-4712-0351 | \$82,684 | \$79,710 | \$86,082 | \$85,000 |
| Building Repair & Maint | 710-4712-0353 | \$10,504 | \$9,036 | \$8,000 | \$70,000 |
| Laundry/Cleaning/Janitorial | 710-4712-0354 | \$714 | \$687 | \$500 | \$500 |
| Total Repairs & Maintenance: | | \$95,853 | \$89,434 | \$95,310 | \$159,000 |
| Interest | | | | | |
| Interest | 717-4712-0912 | \$93,850 | \$92,475 | \$90,130 | \$88,210 |
| Fees | 717-4712-0913 | \$0 | \$465 | \$465 | \$465 |
| Total Interest: | | \$93,850 | \$92,940 | \$90,595 | \$88,675 |
| Capital Assets, Net | | | | | |
| Postage | 710-4710-0372 | \$3,702 | \$2,065 | \$4,000 | \$2,090 |
| Miscellaneous | 710-4710-0619 | \$0 | \$1,217 | \$0 | \$0 |
| General Supplies | 710-4711-0375 | \$16,098 | \$13,491 | \$12,000 | \$14,000 |
| Small Tools & Equipment | 710-4711-0381 | \$3,814 | \$2,020 | \$4,000 | \$4,000 |
| Fleet Services | 710-4712-0322 | \$326,121 | \$215,871 | \$215,871 | \$215,871 |
| Laboratory Supplies | 710-4712-0342 | \$0 | \$0 | \$307 | \$500 |
| Chemicals | 710-4712-0343 | \$131,542 | \$158,153 | \$237,746 | \$160,000 |
| Postage | 710-4712-0372 | \$9,100 | \$3,483 | \$8,000 | \$0 |
| General Supplies | 710-4712-0375 | \$4,436 | \$4,453 | \$4,500 | \$5,000 |
| Medical/Safety Supplies | 710-4712-0376 | \$5,554 | \$4,856 | \$5,000 | \$4,500 |
| Boot Expense | 710-4712-0377 | \$2,359 | \$2,515 | \$2,700 | \$2,500 |
| Small Tools & Equipment | 710-4712-0381 | \$7,122 | \$6,901 | \$7,000 | \$7,500 |
| Miscellaneous | 710-4712-0619 | -\$2 | \$2,715 | \$68 | \$0 |
| Total Capital Assets, Net: | | \$509,845 | \$417,738 | \$501,192 | \$415,961 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|------------------------------|---------------------|--------------------|
| Administration | | | | | |
| Telephone & Communication | 710-4710-0362 | \$932 | \$991 | \$1,000 | \$1,000 |
| Allocation to IT Int Serv Fund | 710-4710-0396 | \$51,272 | \$57,284 | \$51,272 | \$51,272 |
| Admin Costs Allocation | 710-4710-0399 | \$1,368,274 | \$1,342,899 | \$636,754 | \$456,691 |
| Training/Travel Reimbursement | 710-4711-0366 | \$0 | \$570 | \$4,500 | \$4,000 |
| Dues & Memberships | 710-4712-0320 | \$826 | \$280 | \$800 | \$1,000 |
| Training/Travel Reimbursement | 710-4712-0366 | \$1,824 | \$3,357 | \$7,500 | \$8,500 |
| Licenses & Permits | 710-4712-0373 | \$7,804 | \$14,977 | \$17,000 | \$20,000 |
| Total Administration: | | \$1,430,931 | \$1,420,357 | \$718,826 | \$542,463 |
| Contractual Services | | | | | |
| Auditing & Accounting | 710-4710-0312 | \$10,092 | \$7,034 | \$8,000 | \$9,000 |
| Professional Services | 710-4710-0319 | \$40,781 | \$39,118 | \$25,000 | \$25,000 |
| Professional Services | 710-4711-0319 | \$0 | \$0 | \$5,000 | \$7,000 |
| Laboratory | 710-4712-0313 | \$40,817 | \$51,107 | \$40,000 | \$40,000 |
| Professional Services | 710-4712-0319 | \$355,074 | \$330,364 | \$361,494 | \$300,000 |
| Total Contractual Services: | | \$446,764 | \$427,624 | \$439,494 | \$381,000 |
| Insurance | | | | | |
| Liability Deductible | 710-4710-0359 | \$0 | \$704 | \$100 | \$100 |
| Property Premium | 710-4710-0360 | \$56,506 | \$112,645 | \$144,070 | \$152,714 |
| Total Insurance: | | \$56,506 | \$113,349 | \$144,170 | \$152,814 |
| Principal | | | | | |
| Principal | 717-4712-0911 | \$0 | -\$930 | \$95,000 | \$97,000 |
| Total Principal: | | \$0 | -\$930 | \$95,000 | \$97,000 |
| Utilities | | | | | |
| Utilities | 710-4712-0383 | \$305,844 | \$351,532 | \$315,000 | \$325,000 |
| Total Utilities: | | \$305,844 | \$351,532 | \$315,000 | \$325,000 |
| Depreciation | | | | | |
| Depreciation Expense | 710-4710-0499 | \$816,894 | \$816,971 | \$0 | \$0 |
| Total Depreciation: | | \$816,894 | \$816,971 | \$0 | \$0 |
| Total Expense Objects: | | \$4,909,527 | \$4,550,568 | \$3,425,129 | \$3,206,040 |



Revenues Summary

Revenues for the Wastewater Enterprise Fund are projected to remain flat in FY 2025/26, totaling \$3,660,028, in addition to any capacity fee revenues collected during the fiscal year. This projection is consistent with prior year collections and reflects current rate structures and customer usage patterns.

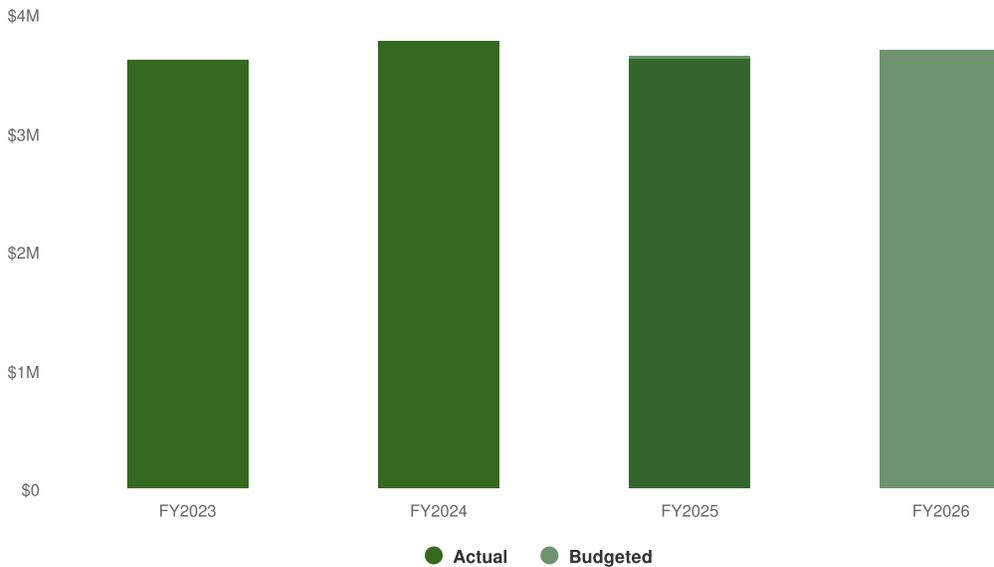
The City is currently undertaking a comprehensive rate study for both water and wastewater services, expected to be completed within 4 to 6 months. The study will evaluate the adequacy of current rates and may result in adjustments to ensure alignment with long-term operational, capital, and regulatory needs.

Wastewater rates are structured to fully recover the cost of providing reliable and compliant sewer service. This includes covering routine operational and maintenance expenses, debt service obligations, and funding infrastructure reinvestment. As capital projects and regulatory requirements increase in complexity and cost, the rate study will provide a data-driven foundation for rate adjustments to maintain financial sustainability. City staff will continue to closely monitor the rate study outcomes and update revenue forecasts as necessary to ensure that the Wastewater Enterprise Fund remains resilient and capable of supporting the City's critical sewer infrastructure and service delivery objectives.

Moreover, the septic dumping station is projected to generate \$110K in additional revenue, an increase of \$40K from FY 2025.

\$3,709,850 **\$49,822**
(1.36% vs. prior year)

Wastewater Treatment Adopted and Historical Budget vs. Actual



Revenue by Fund

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Wastewater Enterprise Fund | | | | | | |

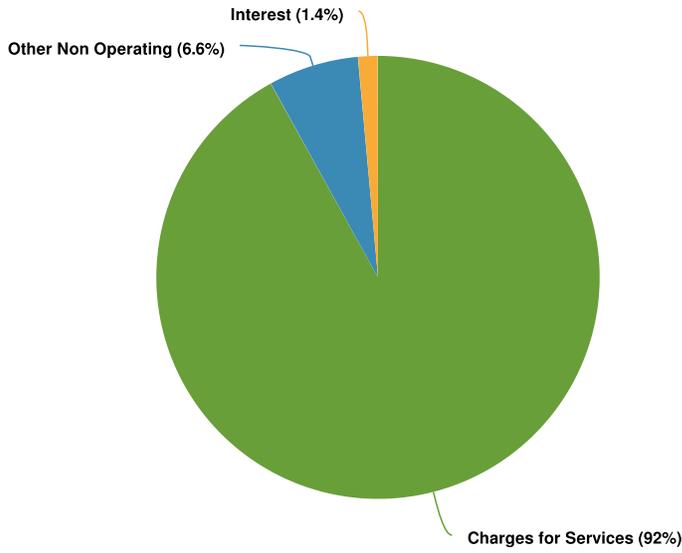


| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Wastewater O & M | | | | | | |
| Investment Interest Earned | 710-0000-3611 | \$4,039.76 | \$10,000.00 | \$0.00 | \$1,000.00 | \$2,500.00 |
| Miscellaneous Revenue | 710-0000-3998 | \$87,257.64 | \$95,000.00 | \$190,781.82 | \$146,450.00 | \$191,110.00 |
| Sewer Service | 710-0000-6110 | \$3,354,489.16 | \$3,360,706.20 | \$3,391,755.82 | \$3,346,844.80 | \$3,346,844.80 |
| Mackerricher Sewer Service | 710-0000-6111 | \$13,879.20 | \$15,000.00 | \$5,775.01 | \$36,309.13 | \$40,000.00 |
| Permit/Inspection | 710-0000-6112 | \$1,080.00 | \$0.00 | \$800.00 | \$640.00 | \$700.00 |
| Card Processing Fee | 710-0000-6121 | \$60.00 | \$50.00 | \$57.50 | \$264.10 | \$300.00 |
| Drainage Fees | 710-0000-6305 | \$8,448.52 | \$10,000.00 | \$4,718.84 | \$0.00 | \$8,000.00 |
| Installation Fees | 710-0000-6306 | \$12,946.79 | \$6,000.00 | \$13,822.27 | \$15,929.00 | \$16,000.00 |
| Total Wastewater O & M: | | \$3,482,201.07 | \$3,496,756.20 | \$3,607,711.26 | \$3,547,437.03 | \$3,605,454.80 |
| Capital Project Fund-WWtr | | | | | | |
| Investment Interest Earned | 715-0000-3611 | \$69,781.88 | \$7,000.00 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| Total Capital Project Fund-WWtr: | | \$69,781.88 | \$7,000.00 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| Wastewater Capacity Fees | | | | | | |
| Investment Interest Earned | 740-0000-3611 | \$20,719.61 | \$3,000.00 | \$41,003.68 | \$10,000.00 | \$8,000.00 |
| Sewer Capacity Fees-Resident. | 740-0000-6307 | \$21,840.00 | \$10,000.00 | \$16,476.34 | \$16,553.22 | \$53,395.00 |
| Sewer Capacity Fees - Comm. | 740-0000-6308 | \$22,380.64 | \$15,000.00 | \$2,451.55 | \$873.02 | \$0.00 |
| Total Wastewater Capacity Fees: | | \$64,940.25 | \$28,000.00 | \$59,931.57 | \$27,426.24 | \$61,395.00 |
| Total Wastewater Enterprise Fund: | | \$3,616,923.20 | \$3,531,756.20 | \$3,791,081.95 | \$3,636,863.27 | \$3,709,849.80 |



Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



Grey background indicates budgeted figures.

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------|------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Revenue Source | | | | | | |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|-----------------------|------------------------------|-----------------------|-----------------------|
| Charges for Services | | | | | | |
| Sewer Service | 710-0000-6110 | \$3,354,489.16 | \$3,360,706.20 | \$3,391,755.82 | \$3,346,844.80 | \$3,346,844.80 |
| Mackerricher Sewer Service | 710-0000-6111 | \$13,879.20 | \$15,000.00 | \$5,775.01 | \$36,309.13 | \$40,000.00 |
| Permit/Inspection | 710-0000-6112 | \$1,080.00 | \$0.00 | \$800.00 | \$640.00 | \$700.00 |
| Card Processing Fee | 710-0000-6121 | \$60.00 | \$50.00 | \$57.50 | \$264.10 | \$300.00 |
| Drainage Fees | 710-0000-6305 | \$8,448.52 | \$10,000.00 | \$4,718.84 | \$0.00 | \$8,000.00 |
| Installation Fees | 710-0000-6306 | \$12,946.79 | \$6,000.00 | \$13,822.27 | \$15,929.00 | \$16,000.00 |
| Total Charges for Services: | | \$3,390,903.67 | \$3,391,756.20 | \$3,416,929.44 | \$3,399,987.03 | \$3,411,844.80 |
| Interest | | | | | | |
| Investment Interest Earned | 710-0000-3611 | \$4,039.76 | \$10,000.00 | \$0.00 | \$1,000.00 | \$2,500.00 |
| Investment Interest Earned | 715-0000-3611 | \$69,781.88 | \$7,000.00 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| Investment Interest Earned | 740-0000-3611 | \$20,719.61 | \$3,000.00 | \$41,003.68 | \$10,000.00 | \$8,000.00 |
| Total Interest: | | \$94,541.25 | \$20,000.00 | \$164,442.80 | \$73,000.00 | \$53,500.00 |
| Other Non Operating | | | | | | |
| Miscellaneous Revenue | 710-0000-3998 | \$87,257.64 | \$95,000.00 | \$190,781.82 | \$146,450.00 | \$191,110.00 |
| Sewer Capacity Fees-Resident. | 740-0000-6307 | \$21,840.00 | \$10,000.00 | \$16,476.34 | \$16,553.22 | \$53,395.00 |
| Sewer Capacity Fees - Comm. | 740-0000-6308 | \$22,380.64 | \$15,000.00 | \$2,451.55 | \$873.02 | \$0.00 |
| Total Other Non Operating: | | \$131,478.28 | \$120,000.00 | \$209,709.71 | \$163,876.24 | \$244,505.00 |
| Total Revenue Source: | | \$3,616,923.20 | \$3,531,756.20 | \$3,791,081.95 | \$3,636,863.27 | \$3,709,849.80 |

Revenue by Department

| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|----------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Revenue | | | | | |
| Wastewater | | | | | |
| Non Departmental | | | | | |
| Investment Interest Earned | 710-0000-3611 | \$4,039.76 | \$0.00 | \$1,000.00 | \$2,500.00 |
| Miscellaneous Revenue | 710-0000-3998 | \$87,257.64 | \$190,781.82 | \$146,450.00 | \$191,110.00 |
| Sewer Service | 710-0000-6110 | \$3,354,489.16 | \$3,391,755.82 | \$3,346,844.80 | \$3,346,844.80 |
| Mackerricher Sewer Service | 710-0000-6111 | \$13,879.20 | \$5,775.01 | \$36,309.13 | \$40,000.00 |
| Permit/Inspection | 710-0000-6112 | \$1,080.00 | \$800.00 | \$640.00 | \$700.00 |
| Card Processing Fee | 710-0000-6121 | \$60.00 | \$57.50 | \$264.10 | \$300.00 |
| Drainage Fees | 710-0000-6305 | \$8,448.52 | \$4,718.84 | \$0.00 | \$8,000.00 |
| Installation Fees | 710-0000-6306 | \$12,946.79 | \$13,822.27 | \$15,929.00 | \$16,000.00 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Investment Interest Earned | 715-0000-3611 | \$69,781.88 | \$123,439.12 | \$62,000.00 | \$43,000.00 |
| Investment Interest Earned | 740-0000-3611 | \$20,719.61 | \$41,003.68 | \$10,000.00 | \$8,000.00 |
| Sewer Capacity Fees-Resident. | 740-0000-6307 | \$21,840.00 | \$16,476.34 | \$16,553.22 | \$53,395.00 |
| Sewer Capacity Fees - Comm. | 740-0000-6308 | \$22,380.64 | \$2,451.55 | \$873.02 | \$0.00 |
| Total Non Departmental: | | \$3,616,923.20 | \$3,791,081.95 | \$3,636,863.27 | \$3,709,849.80 |
| Total Wastewater: | | \$3,616,923.20 | \$3,791,081.95 | \$3,636,863.27 | \$3,709,849.80 |
| Total Revenue: | | \$3,616,923.20 | \$3,791,081.95 | \$3,636,863.27 | \$3,709,849.80 |



PARKS AND RECREATION & THE C.V. STARR COMMUNITY CENTER



At C.V. Starr Community Center, we believe that community comes first. We strive to leave a legacy of access to the Center for future generations and those who live, work, play, and visit our community. We are committed to providing opportunities for everyone to achieve both physical and mental well-being, while prioritizing community needs, equity, and responsible use of resources.

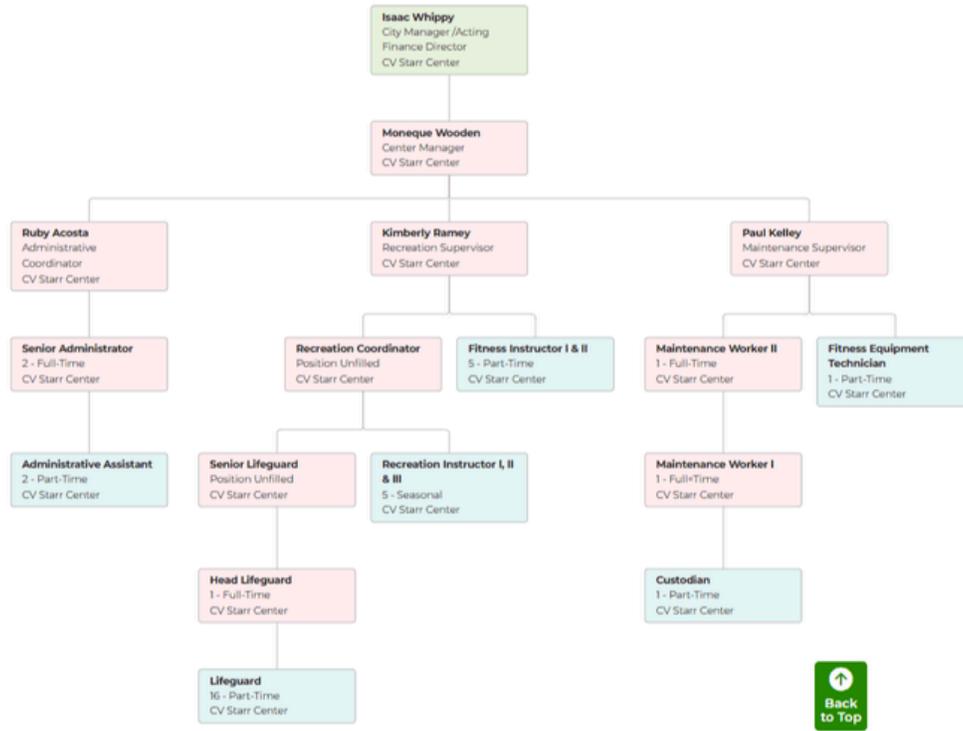
The C.V. Starr Community Center (C.V. Starr Center) is a 43,000 square foot facility that includes an indoor water park, fitness, spin, exercise and weight rooms and meeting room for community use. Its grounds include a dog park, a skateboard park, pétanque court and a community garden. The City owns the facility and receives restricted sales tax and property tax revenues to help offset the costs of operation, maintenance and capital improvements at the C.V. Starr Center. These restricted sales and property tax funds are held in the C.V. Starr Enterprise Fund.

Strategic Goals and Objectives

1. Establish a Fully Integrated Parks and Recreation Department
 - Complete the organizational transition by combining CV Starr operations, parks maintenance functions, and facility rentals under one cohesive department.
 - Formalize departmental structure, staffing, and oversight to improve service delivery and resource allocation.
2. Expand Recreational Programming and Access
 - Partner with the Fort Bragg Unified School District to co-develop and co-locate youth programs, fitness offerings, and seasonal camps.
 - Increase program availability during after-school hours, weekends, and summer months to serve diverse age groups and income levels.
3. Maximize Use of City-Owned Properties for Recreation
 - Develop a long-range recreational use plan for the 6-7 acre site off Highway 20 to include trails, sports fields, or nature-based programming.
 - Support the timely completion and activation of Bainbridge Park Enhancements by end of calendar year 2025.
4. Improve Facility Maintenance and Efficiency
 - Implement the outsourcing of landscaping and janitorial services to improve cleanliness and appearance of public spaces while allowing staff to focus on deferred maintenance and capital upgrades.
 - Develop and maintain a rolling capital improvement plan (CIP) for recreational facilities and equipment.
5. Enhance Community Engagement and Wellness
 - Promote inclusive, low-cost or free community events and wellness initiatives to encourage physical activity, mental well-being, and social connection.
 - Expand access to recreational scholarships and explore sliding scale membership models at CV Starr.
6. Strengthen Financial Sustainability and Revenue Generation
 - Evaluate and adjust fee structures for facility rentals, classes, and memberships to improve cost recovery while maintaining accessibility.
 - Explore sponsorships, grants, and public-private partnerships to fund capital improvements and special events.
7. Foster Staff Development and Departmental Culture
 - Invest in ongoing training for recreation staff and CV Starr employees to support safety, customer service, and program innovation.
 - Establish internal performance metrics and regular staff check-ins to align operations with departmental goals.
8. Increase Facility Usage and Visibility
 - Launch targeted marketing campaigns to boost CV Starr membership and promote rental opportunities for City parks and facilities.
 - Use social media, community newsletters, and school partnerships to broaden outreach and increase participation.



Organizational Chart



Authorized FTE

| AUTHORIZED FTE | FY19 | FY20 | FY21 | FY22 | FY23 | FY24 | FY25 |
|------------------------|------|------|------|------|------|------|------|
| Maintenance Department | 4 | 2 | 4 | 4 | 4 | 3 | 4 |
| Guest Services | 5 | 1 | 4 | 4 | 3 | 4 | 3 |
| Aquatics \ Recreation | 5 | 1 | 4 | 4 | 3 | 4 | 4 |



FY 2024/25 Top Accomplishments

- Grew memberships by 29% and added more independent contractors, whose classes have been very successful.
- City Council approved a contract for Skylight repair and a new HVAC system.
- Removed, repaired and refinished the entire slide staircase, ensuring access to this fun amenity for years to come.
- Held our first annual Oktoberfest for the community
- The annual Aquathon was held, which raised enough funds to offer free two-week swim lessons to all second-graders in our community, including Mendocino and the Charter schools.
- We held our 2nd Annual Water Safety Awareness event, which was open to the entire community.
- Successfully taught CPR classes to local businesses, including Harvest Market and Redwood Cost Senior Center employees.



Performance / Workload Measures

| INDICATORS | | | | | | |
|-----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Monthly Memberships | FY 19/20 | FY 20/21 | FY 21/22 | FY 22/23 | FY 23/24 | FY 24/25 |
| Memberships / Monthly & Recurring | 1,159 | 12 | 761 | 1,074 | 1,413 | 1,826 |
| Silver Sneakers & Renew Active | 1,331 | 1,111 | 1,192 | 1,282 | 1,366 | 1,464 |
| TOTAL ACTIVE MEMBERSHIPS | 2,490 | 1,123 | 1,953 | 2,356 | 2,779 | 3,290 |
| Drop in Daily Passes | 8,798 | - | 8,091 | 12,453 | 11,053 | 11,822 |
| Facility Attendance | | | | | | |
| Fitness Classes | | | | | 13890 | 19868 |
| Cardio Room | | | | | 3207 | 11886 |
| Weight Room | | | | | 6027 | 17060 |
| Spin Room | | | | | 966 | 1978 |
| Independent Contractor Classes | | | | | 419 | 1764 |
| Leisure Pool | | | | | 9865 | 15479 |
| Lazy River – Water Walking | | | | | 3045 | 11695 |
| Competition Pool | | | | | 16326 | 21067 |
| Facility Day Observers | | | | | 6076 | 13042 |
| Enrichment | | | | | 2760 | 3317 |
| Private Lessons | | | | | 403 | 483 |
| Facility Rental | | | | | | |
| Party Room / Multi-purpose room | 92 | 0 | 49 | 93 | 68 | 57 |
| Miscellaneous | | | | | | |
| Merchandise | 715 | 0 | 623 | 855 | 433 | 447 |
| Gift Certificates | 548 | 0 | 320 | 173 | 134 | 29 |



FY 2025/26 Top Priorities

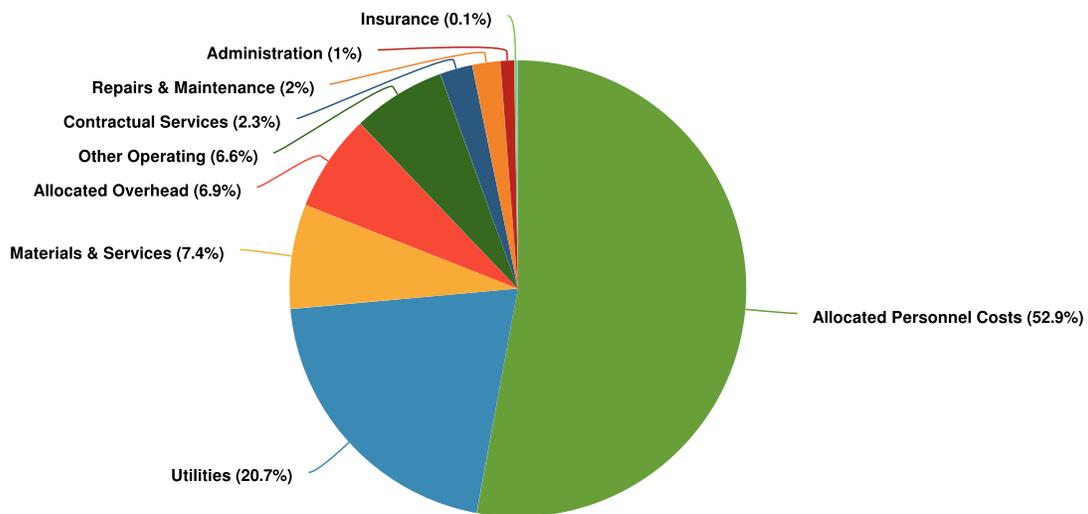
- Department Establishment & Integration
 - Finalize the reorganization of Parks Maintenance and CV Starr operations into the new Parks and Recreation Department.
 - Transition facility rental coordination and event permitting responsibilities under the new department for improved efficiency and customer service.
- Capital Improvements & Park Enhancements
 - Oversee completion of Bainbridge Park enhancements by end of 2025, including upgraded amenities and ADA improvements.
 - Develop a Master Plan for the 6–7 acre Highway 20 parcel for future recreational use.
 - Identify priority maintenance projects to address deferred facility needs across parks.
- Public-Private & Interagency Partnerships
 - Expand partnerships with Fort Bragg Unified School District to offer joint recreational programs and shared facility use.
 - Leverage external funding through grant opportunities and partner sponsorships to expand programming and amenities.
- Outsourced Maintenance Efficiency
 - Implement and monitor the outsourcing of landscaping and janitorial services for City facilities, reallocating staff time toward higher-value maintenance and repair projects.
- Program Growth & Community Wellness
 - Increase program offerings at CV Starr tailored to seniors, youth, and working families, including aquatic, wellness, and fitness programs.
 - Develop marketing and outreach strategies to boost membership and participation.
- Data-Driven Planning
 - Conduct a community recreation needs assessment to inform program design, facility scheduling, and future capital investments.
 - Establish performance metrics and user feedback mechanisms to support ongoing evaluation and service improvements.
- Financial Sustainability & Strategic Alignment
 - Pursue new grant funding to support programs and infrastructure, including Prop 68, Land and Water Conservation Fund, and local sources.
 - Align all department initiatives with the City's 2024–2028 Strategic Plan, particularly the goals of:
 - *Promoting community health and wellness*
 - *Supporting efficient operations and service delivery*
 - *Enhancing livability and recreation access*
- Increase the number of trained lifeguards, thus allowing the C.V. Starr Center to stay open on Sundays.
- Continue growing our Independent Contractor model and add more enrichment classes for the community.
- Collaborate with Fort Bragg Unified School District's art department to create new murals throughout the Center
- Look for and apply for grants that will help offset the cost of offering activities, such as our 2nd grade swim program.
- Continue to increase our memberships by offering various promotions throughout the year.
- Continue to grow our social media presence
- Promote the Center by adding new and unique aquatic events





Expenditures by Expense Type

Budgeted Expenditures by Expense Type



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | | | |
| Administrative Expenses | | | | | | |
| Salaries & Wages | 810-4812-0101 | \$944,441 | \$1,128,480 | \$839,225 | \$813,000 | \$907,609 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Overtime | 810-4812-0102 | \$3,568 | \$4,000 | \$9,500 | \$11,923 | \$12,286 |
| Comp Time | 810-4812-0103 | | | \$0 | \$1,932 | \$2,000 |
| Vacation Payout | 810-4812-0104 | \$11,668 | \$0 | \$50,092 | \$475 | \$2,000 |
| Other Pay | 810-4812-0109 | \$9,376 | \$0 | \$214 | \$1,423 | \$1,600 |
| Emp Benefits-CV Starr | 810-4812-0201 | \$71,528 | \$4,989 | \$4,079 | \$0 | \$0 |
| Misc Insurance Premiums & Fees | 810-4812-0210 | \$16,713 | \$161 | \$6,887 | \$2,232 | \$3,000 |
| Medical Premium Contribution | 810-4812-0211 | \$0 | \$96,520 | \$77,164 | \$74,108 | \$76,108 |
| Dental Premiums | 810-4812-0213 | \$0 | \$7,000 | \$409 | \$4,557 | \$4,900 |
| Vision Benefits | 810-4812-0214 | \$0 | \$0 | \$164 | \$1,900 | \$2,100 |
| Worker's Comp Premium | 810-4812-0231 | \$28,370 | \$22,910 | \$20,506 | \$14,374 | \$0 |
| UIB/ETT/FUTA | 810-4812-0251 | \$7,328 | \$87,859 | \$4,132 | \$0 | \$0 |
| FICA/MEDICARE | 810-4812-0252 | \$75,554 | \$87,859 | \$70,317 | \$77,371 | \$68,382 |
| Legal - CV Starr | 810-4812-0311 | \$0 | \$7,000 | \$10,049 | \$5,000 | \$5,000 |
| Auditing & Accting - CV Starr | 810-4812-0312 | \$0 | \$9,000 | \$5,553 | \$3,738 | \$5,000 |
| Recruitment Costs | 810-4812-0317 | \$607 | \$1,500 | \$440 | \$0 | \$2,000 |
| Professional Services | 810-4812-0319 | \$4,136 | \$15,000 | \$2,227 | \$35,000 | \$37,000 |
| Dues and Memberships | 810-4812-0320 | \$908 | \$2,000 | \$2,499 | \$1,000 | \$3,000 |
| Equipment Repair & Maint | 810-4812-0351 | \$623 | \$0 | \$0 | \$0 | \$0 |
| Property Ins. Premium | 810-4812-0360 | | | \$0 | \$118,927 | \$122,494 |
| Telephone & Communications | 810-4812-0362 | \$11,005 | \$12,000 | \$9,403 | \$10,000 | \$10,000 |
| Printing & Copying Costs | 810-4812-0365 | \$7,448 | \$4,000 | \$4,077 | \$5,000 | \$5,000 |
| Travel and Training | 810-4812-0366 | \$250 | \$2,000 | \$291 | \$2,000 | \$5,000 |
| Postage | 810-4812-0372 | \$252 | \$600 | \$231 | \$100 | \$100 |
| License & Permits | 810-4812-0373 | \$10,194 | \$5,000 | \$8,604 | \$7,000 | \$8,000 |
| General Supplies | 810-4812-0375 | \$5,003 | \$5,280 | \$3,326 | \$1,500 | \$2,000 |
| Uniforms | 810-4812-0378 | \$59 | \$0 | \$0 | \$500 | \$500 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------------|---------------|------------------------------|--------------------|------------------------------|---------------------|--------------------|
| Merchandise & Art Sales | 810-4812-0390 | | \$0 | \$2,250 | \$3,000 | \$3,000 |
| Marketing and Promotions | 810-4812-0391 | | \$0 | \$10,949 | \$15,000 | \$15,000 |
| Admin Costs Allocation - CVSC | 810-4812-0399 | -\$19,790 | \$10,000 | \$0 | \$140,000 | \$140,000 |
| Depreciation Expense | 810-4812-0499 | \$650,590 | \$0 | \$675,919 | \$0 | \$0 |
| Miscellaneous | 810-4812-0619 | \$7 | \$0 | \$0 | \$0 | \$0 |
| Capital | 810-4812-0751 | \$5,899 | \$405,982 | \$24,547 | \$104,638 | \$0 |
| Sal/Benefit Allocation - CVSC | 810-4812-0801 | | | \$19,320 | \$0 | \$0 |
| CV Starr Tax Allocation | 810-4812-0803 | \$184,008 | \$0 | \$0 | \$0 | \$0 |
| CV Starr Operating Expenses | 810-4812-0806 | \$2,250 | \$0 | \$0 | \$0 | \$0 |
| IT Services | 810-4812-4111 | \$52,051 | \$50,000 | \$46,539 | \$3,882 | \$0 |
| Insurance | 810-4812-4115 | \$43,516 | \$30,208 | \$211,248 | \$15,000 | \$0 |
| Bank Fees | 810-4812-4116 | \$18,498 | \$4,800 | \$21,179 | \$20,000 | \$0 |
| LAFCO & Property Tax | 810-4812-4117 | \$6,811 | \$5,811 | \$0 | \$0 | \$0 |
| Total Administrative Expenses: | | \$2,152,869 | \$2,009,957 | \$2,141,340 | \$1,494,580 | \$1,443,080 |
| | | | | | | |
| Facility/Maint Expenditures | | | | | | |
| Professional Services | 810-4813-0319 | \$750 | \$1,000 | \$17,535 | \$8,000 | \$5,000 |
| Chemicals | 810-4813-0343 | \$32,624 | \$30,000 | \$28,260 | \$30,000 | \$30,000 |
| Equipment Repair & Maint | 810-4813-0351 | \$45,818 | \$62,247 | \$56,270 | \$100,000 | \$40,000 |
| Telephone | 810-4813-0362 | \$280 | \$0 | \$0 | \$0 | \$0 |
| Travel & Training | 810-4813-0366 | \$0 | \$4,000 | \$347 | \$1,500 | \$1,000 |
| General Supplies | 810-4813-0375 | \$47,614 | \$35,000 | \$43,612 | \$40,000 | \$40,000 |
| Uniforms | 810-4813-0378 | \$0 | \$2,000 | \$469 | \$1,000 | \$1,000 |
| Small Tools & Equipment | 810-4813-0381 | \$2,877 | \$2,000 | \$41 | \$1,000 | \$1,500 |
| Utilities | 810-4813-0383 | \$365,941 | \$350,000 | \$354,859 | \$412,000 | \$420,000 |
| IT Services | 810-4813-4111 | \$49 | \$0 | -\$297 | \$0 | \$0 |
| Marketing and Promotions | 810-4813-4114 | \$2,167 | \$0 | \$0 | \$0 | \$0 |



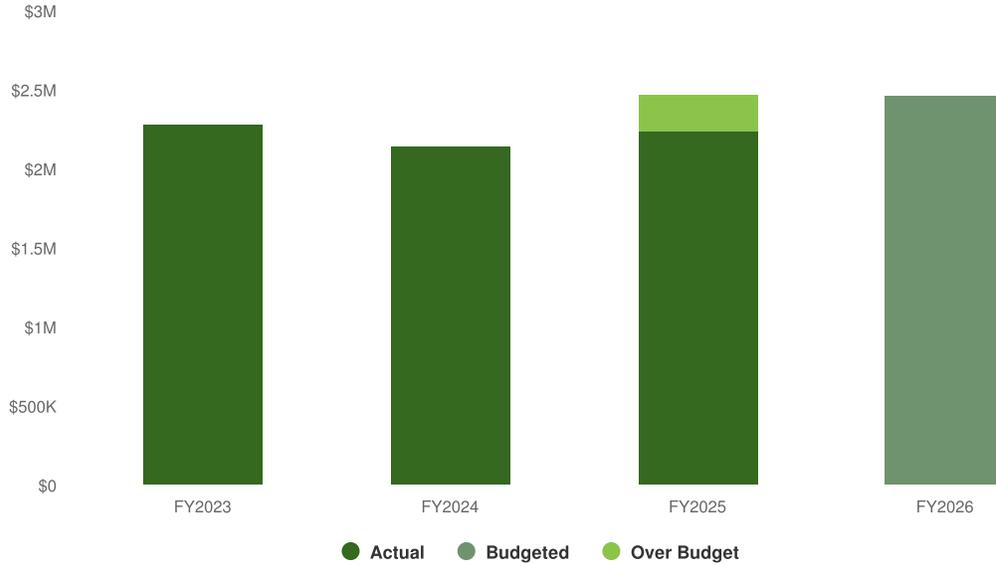
| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Amended | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------------|---------------|------------------------------|----------------|------------------------------|---------------------|----------------|
| Alarm/Security | 810-4813-4118 | \$935 | \$0 | \$0 | \$0 | \$0 |
| Ground Maintenance Costs | 810-4813-4119 | \$4,920 | \$0 | \$0 | \$0 | \$0 |
| Total Facility/Maint Expenditures: | | \$503,974 | \$486,247 | \$501,096 | \$593,500 | \$538,500 |
| | | | | | | |
| Guest Services | | | | | | |
| Dues & Membership | 810-4814-0320 | \$722 | \$3,100 | \$0 | \$0 | \$0 |
| Copying and Printing | 810-4814-0365 | \$947 | \$500 | \$0 | \$0 | \$0 |
| Travel & Training | 810-4814-0366 | \$0 | \$3,000 | \$0 | \$0 | \$0 |
| General Supplies | 810-4814-0375 | \$252 | \$1,800 | \$0 | \$0 | \$0 |
| Uniforms | 810-4814-0378 | \$0 | \$700 | \$0 | \$0 | \$0 |
| Marketing and Promotions | 810-4814-4114 | \$7,247 | \$15,000 | \$0 | \$0 | \$0 |
| Merchandize & Art Sales | 810-4814-4117 | \$1,350 | \$5,000 | \$0 | \$0 | \$0 |
| Total Guest Services: | | \$10,518 | \$29,100 | \$0 | \$0 | \$0 |
| | | | | | | |
| Recreation/Program Expenses | | | | | | |
| Dues and Memberships | 810-4815-0320 | \$2,431 | \$1,400 | \$420 | \$700 | \$1,000 |
| Travel and Training | 810-4815-0366 | \$1,787 | \$3,000 | \$4,727 | \$3,500 | \$6,000 |
| License & Permits | 810-4815-0373 | \$2,315 | \$3,000 | \$146 | \$5,700 | \$8,000 |
| General Supplies | 810-4815-0375 | \$4,452 | \$1,000 | \$33 | \$300 | \$1,000 |
| Program Supplies | 810-4815-0376 | \$0 | \$8,620 | \$9,707 | \$5,000 | \$5,000 |
| Pool Side Supplies | 810-4815-0377 | \$0 | \$5,300 | \$4,909 | \$2,500 | \$10,000 |
| Uniforms | 810-4815-0378 | \$2,143 | \$2,200 | \$2,306 | \$2,000 | \$2,500 |
| Honorarium Expenses | 810-4815-0379 | \$890 | \$4,500 | \$2,066 | \$2,000 | \$3,000 |
| Gym Side Supplies | 810-4815-0380 | \$0 | \$2,200 | \$5,293 | \$4,000 | \$4,000 |
| Other Recreation Activities | 810-4815-0381 | | | \$0 | \$0 | \$10,000 |
| Total Recreation/Program Expenses: | | \$14,017 | \$31,220 | \$29,607 | \$25,700 | \$50,500 |
| Total Expense Objects: | | \$2,681,378 | \$2,556,524 | \$2,672,043 | \$2,113,780 | \$2,032,080 |



Revenues Summary

\$2,465,439 **\$226,475**
(10.12% vs. prior year)

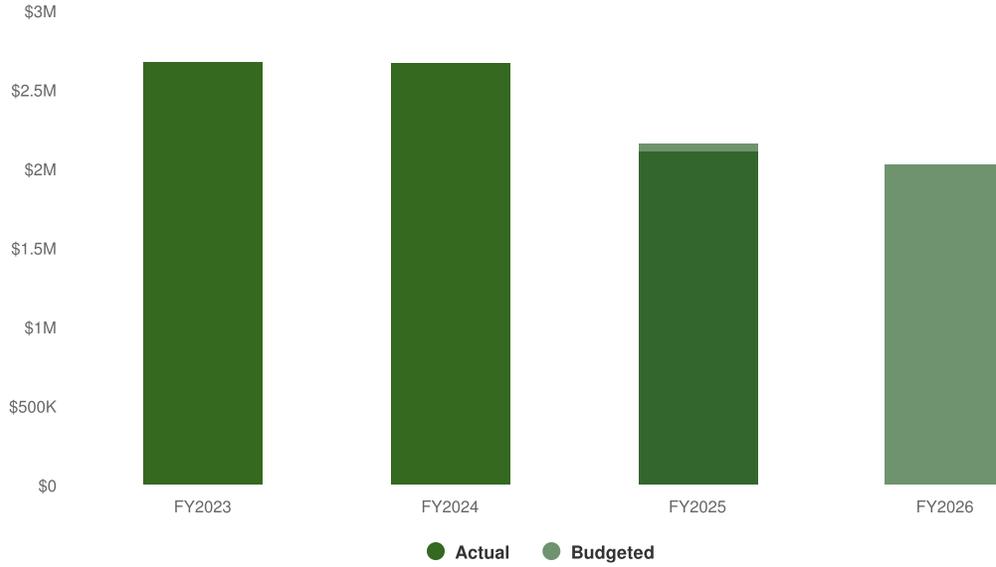
CV Starr Community Center Adopted and Historical Budget vs. Actual



Expenditure Summary

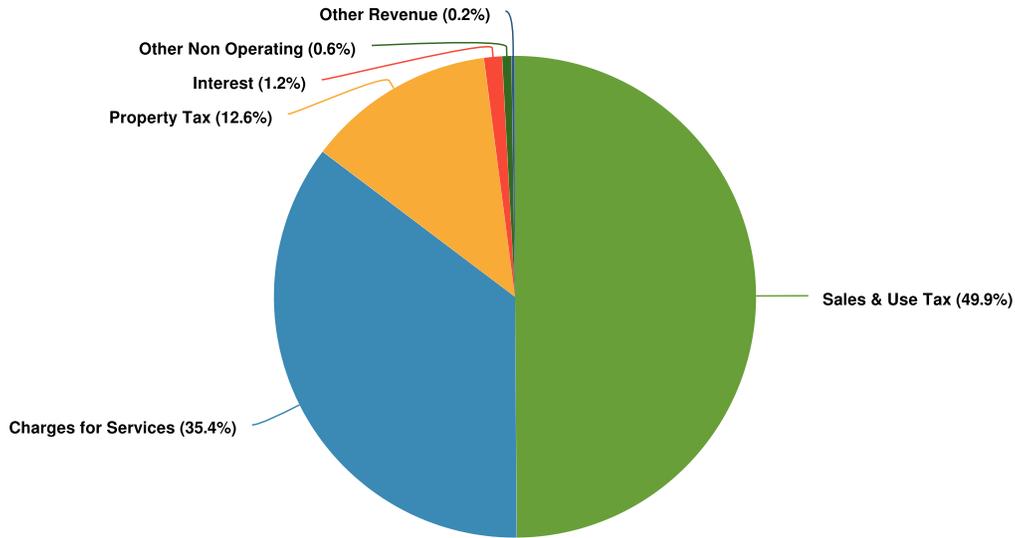
\$2,032,080 **-\$127,023**
(-5.88% vs. prior year)

CV Starr Community Center Adopted and Historical Budget vs. Actual



Revenues by Source

Projected 2026 Revenues by Source



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--------------------------------|---------------|------------------------------|------------------------------|---------------------|----------------|
| Revenue Source | | | | | |
| Property Tax | | | | | |
| Sec Property Tax, Current Year | 810-0000-3110 | \$305,258.18 | \$309,827.47 | \$308,561.00 | \$311,646.61 |
| Total Property Tax: | | \$305,258.18 | \$309,827.47 | \$308,561.00 | \$311,646.61 |
| Sales & Use Tax | | | | | |
| CV Starr Sales Tax | 810-0000-3132 | \$1,175,441.29 | \$1,169,581.83 | \$1,247,000.00 | \$1,230,000.00 |
| Total Sales & Use Tax: | | \$1,175,441.29 | \$1,169,581.83 | \$1,247,000.00 | \$1,230,000.00 |
| Charges for Services | | | | | |
| Charges for Services | 810-0000-3999 | -\$880.12 | \$0.00 | \$0.00 | \$0.00 |
| CV Starr Facility Revenue | 810-0000-6120 | \$6,279.71 | \$1,115.00 | \$600.00 | \$1,000.00 |
| Refunds & Rebates | 810-0000-6121 | -\$1,607.00 | \$400.00 | \$4,000.00 | \$0.00 |
| Merchandise Sales, Net | 810-0000-6122 | \$5,877.70 | \$5,333.10 | \$5,500.00 | \$6,000.00 |
| Facility Rentals | 810-0000-6123 | \$40,947.89 | \$40,129.25 | \$53,000.00 | \$55,000.00 |
| Enrichment Programs | 810-0000-6124 | \$79,698.83 | \$68,252.00 | \$55,000.00 | \$60,000.00 |
| Facility Passes | 810-0000-6125 | \$465,219.00 | \$562,888.73 | \$740,119.36 | \$747,520.55 |
| Commissions Revenue | 810-0000-6127 | \$3,511.79 | \$1,952.48 | \$3,500.00 | \$3,500.00 |
| Total Charges for Services: | | \$599,047.80 | \$680,070.56 | \$861,719.36 | \$873,020.55 |
| Other Revenue | | | | | |
| 2nd Grade Swim Revenue | 810-0000-6130 | | \$0.00 | \$5,771.40 | \$5,771.40 |
| Total Other Revenue: | | | \$0.00 | \$5,771.40 | \$5,771.40 |



| Name | Account ID | FY2023 Audited Final Numbers | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|------------------------------|---------------|------------------------------|------------------------------|-----------------------|-----------------------|
| Other Revenues | | | | | |
| Cost Allocations - MCRPD | 810-4812-3499 | \$103,619.26 | -\$156,400.30 | \$0.00 | \$0.00 |
| Total Other Revenues: | | \$103,619.26 | -\$156,400.30 | \$0.00 | \$0.00 |
| Other Operating | | | | | |
| Cash Over/Short | 810-0000-6129 | -\$185.27 | -\$428.31 | \$0.00 | \$0.00 |
| Total Other Operating: | | -\$185.27 | -\$428.31 | \$0.00 | \$0.00 |
| Interest | | | | | |
| Investment Interest Income | 810-0000-3611 | \$73,532.06 | \$95,242.49 | \$42,000.00 | \$30,000.00 |
| Total Interest: | | \$73,532.06 | \$95,242.49 | \$42,000.00 | \$30,000.00 |
| Other Non Operating | | | | | |
| Miscellaneous Revenue | 810-0000-3998 | \$28,376.84 | \$42,090.96 | \$10,000.00 | \$15,000.00 |
| Total Other Non Operating: | | \$28,376.84 | \$42,090.96 | \$10,000.00 | \$15,000.00 |
| Total Revenue Source: | | \$2,285,090.16 | \$2,139,984.70 | \$2,475,051.76 | \$2,465,438.56 |



City of Fort Bragg BroadBand Utility



To deliver fast, reliable, and affordable broadband that empowers every Fort Bragg resident and business, fuels economic growth, and closes the digital divide—today and for generations to come.

Strategic Goals and Objectives

Goal 1: Establish a Strong Organizational Foundation

Objective 1.1: Recruit and appoint a qualified Broadband Utility Director to lead operations and strategic initiatives.

Objective 1.2: Identify and secure dedicated office space to support customer service, administrative, and technical operations.

Objective 1.3: Build internal capacity through staff onboarding, training, and policy development.

Goal 2: Deliver Reliable, High-Speed Broadband Service to the Community

Objective 2.1: Complete construction and deployment of the fiber broadband network on schedule and within budget.

Objective 2.2: Ensure infrastructure meets performance benchmarks for speed, uptime, and resiliency.

Objective 2.3: Explore MicroGrid backup solutions and energy resilience for critical broadband infrastructure.

Goal 3: Ensure Financial Sustainability and Accountability

Objective 3.1: Develop and implement a long-term financial plan to repay the \$7.5 million acquisition debt within 20 years.

Objective 3.2: Establish reserve policies consistent with enterprise fund best practices.

Objective 3.3: Implement a cost-based, tiered rate structure that complies with Prop 218.

Goal 4: Expand Broadband Access and Promote Digital Equity

Objective 4.1: Launch affordable internet programs for low-income households and underserved populations.

Objective 4.2: Partner with schools, libraries, and nonprofits to expand digital literacy and access.

Objective 4.3: Prioritize infrastructure deployment in underserved neighborhoods.

Goal 5: Build Public Trust Through Transparency and Engagement

Objective 5.1: Launch a strategic marketing and communications plan to reintroduce MCN to the public.

Objective 5.2: Provide regular updates on construction progress, rate plans, and service availability.

Objective 5.3: Create channels for customer feedback and continuous improvement.

Goal 6: Foster Economic Development and Local Resilience

Objective 6.1: Leverage broadband to attract and retain businesses, support remote work, and stimulate innovation.

Objective 6.2: Coordinate with the City's Economic Development Department to promote broadband as a utility that strengthens business growth and downtown revitalization.



FY 2025/26 Top Priorities

Below are key priorities for the newly established Municipal Broadband Utility, MCN (Mendocino Community Network), effective July 1, 2025:

Top Priorities for the Broadband Utility – MCN (Effective July 1, 2025)

1. Hire a Broadband Utility Director

Recruit a visionary leader with technical expertise and utility management experience to oversee operations, ensure fiscal responsibility, and guide strategic broadband expansion efforts.

2. Identify and Secure Office Space

Locate a suitable and accessible office location for MCN operations that can accommodate administrative, technical, and customer service functions as the utility scales.

3. Launch Strategic Marketing & Re-Branding Campaign

Develop and implement a robust outreach and marketing strategy to reintroduce MCN to the community as a modern, reliable, and locally-operated broadband service provider. Focus on customer trust, local ownership, and service quality.

4. Accelerate Construction of Fiber Infrastructure

Ensure the timely and cost-effective buildout of the City's fiber network, with a focus on critical areas and underserved neighborhoods. Monitor progress closely to meet deployment timelines.

5. Streamline Customer Onboarding and Support Systems

Develop efficient onboarding processes for new residential and business customers, including online sign-ups, self-installation options, and high-quality customer support services.

6. Establish Competitive and Transparent Rate Plans

Finalize and promote tiered rate structures that align with customer needs and reflect the actual cost of service, in compliance with Prop 218 and cost-of-service requirements.

7. Develop Financial Sustainability & Debt Repayment Strategy

Implement a long-term fiscal policy to ensure financial health of the utility, including setting aside reserves and paying down the \$7.5 million debt within 20 years, while remaining competitive.

8. Prioritize Digital Equity and Inclusion

Identify strategies and partnerships to expand access to affordable broadband service for low-income households, seniors, and rural areas.

9. Establish Performance Metrics and Reporting

Track and publicly report on customer satisfaction, connection speeds, uptime, and network expansion progress to build transparency and community confidence.





Revenues Summary

Fiber Internet Services

Projected to generate the highest revenue in FY 2025/26, the new Fiber product is driving customer transitions away from legacy MCN services within the City limits. As fiber deployment accelerates, the utility anticipates significant subscriber growth and increased revenues in this category.

Fusion Services – \$1.4 million (est.)

Fusion bundles DSL internet with Plain Old Telephone Service (POTS), currently MCN's largest revenue stream. However, this legacy product is being phased out by its provider (Sonic Telecom), and customers are increasingly transitioning to Fiber or Open Air. Fusion's performance is expected to decline over time.

Open Air Internet – \$1.4 million (est.)

A fixed wireless, data-only internet solution with tiered speeds between 50–250 Mb/s. Open Air is the primary alternative for customers who cannot immediately connect to Fiber. It is also gaining popularity among former Fusion users, particularly when paired with MCN's Digital Voice service.

Hosted Services

This category includes web hosting, email, domain services, and Digital Voice. While mostly flat in sales, Hosted Services contribute stable net revenue, with Digital Voice showing some growth due to bundling with Open Air and Fiber services.

\$2,317,605 **\$2,317,605**
(100.00% vs. prior year)

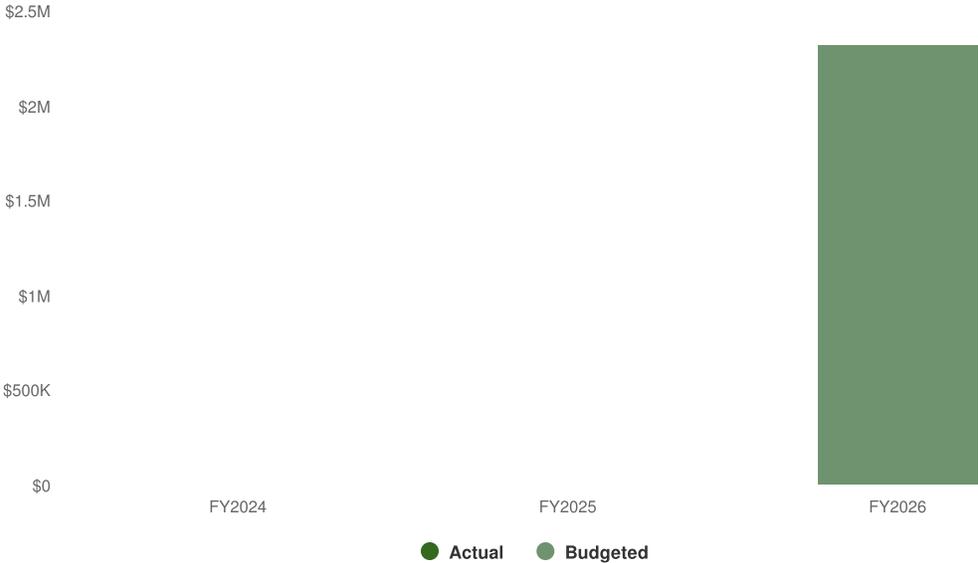


Broadband Enterprise Expenditures

The Broadband proposed Expenditures total \$2,317,605 which include sonic costs and other operating costs.

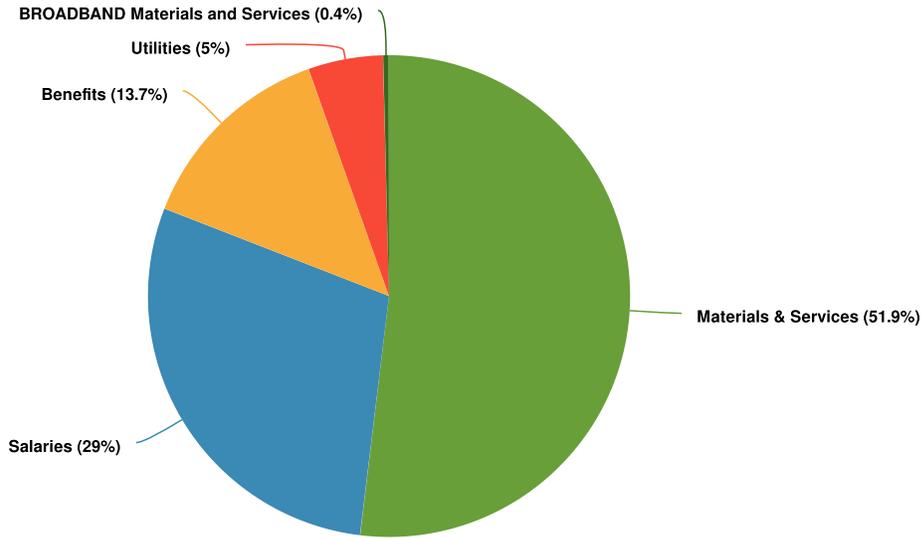
\$2,317,605 **\$2,317,605**
(100.00% vs. prior year)

Broadband Adopted and Historical Budget vs. Actual

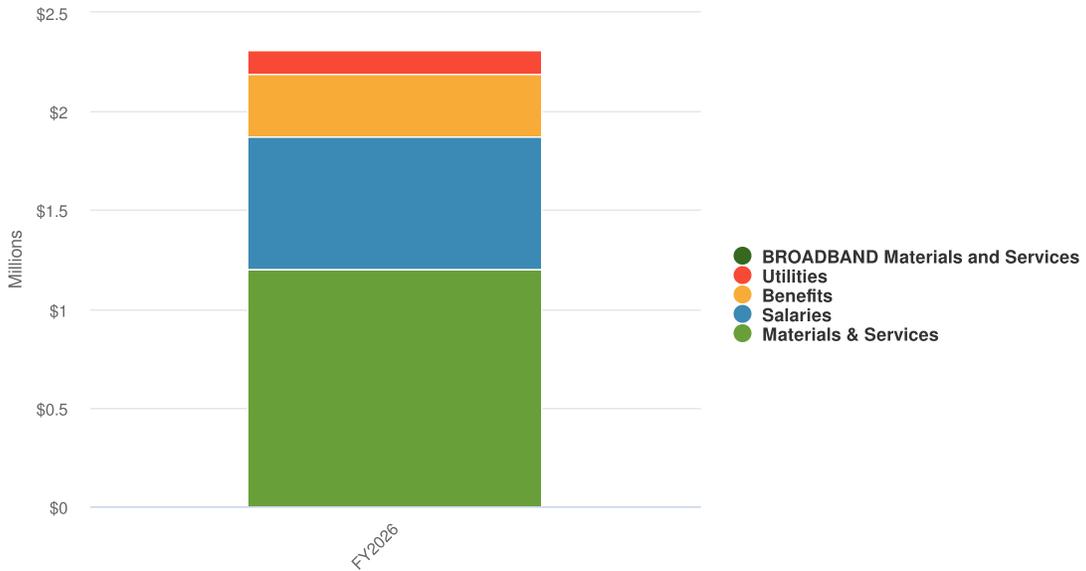


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



| Name | Account ID | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|-----------------|------------|------------------------------|---------------------|----------------|
| Expense Objects | | | | |



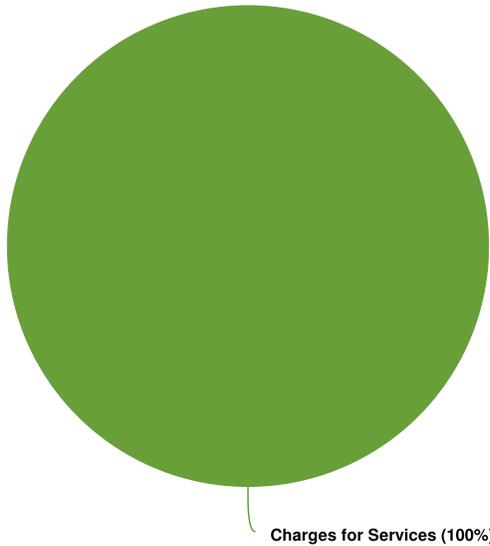
| Name | Account ID | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---------------------------------|---------------|------------------------------|---------------------|----------------|
| Salaries | | | | |
| Broadband Infrastructure | | | | |
| Salaries & Wages, Regular | 510-5001-0101 | \$0 | \$0 | \$662,290 |
| Overtime | 510-5001-0102 | \$0 | \$0 | \$10,000 |
| Total Broadband Infrastructure: | | \$0 | \$0 | \$672,290 |
| Total Salaries: | | \$0 | \$0 | \$672,290 |
| Benefits | | | | |
| Broadband Infrastructure | | | | |
| Misc Insurance Premiums & Fees | 510-5001-0210 | \$0 | \$0 | \$3,000 |
| Medical Premium Contribution | 510-5001-0211 | \$0 | \$0 | \$106,182 |
| Dental Premiums | 510-5001-0213 | \$0 | \$0 | \$5,678 |
| Vision Care | 510-5001-0214 | \$0 | \$0 | \$1,651 |
| Pers | 510-5001-0220 | \$0 | \$0 | \$120,000 |
| Vehicle Allowance | 510-5001-0223 | \$0 | \$0 | \$1,000 |
| Worker's Comp Premium | 510-5001-0231 | \$0 | \$0 | \$23,318 |
| FICA/Medicare | 510-5001-0252 | \$0 | \$0 | \$55,544 |
| Total Broadband Infrastructure: | | \$0 | \$0 | \$316,373 |
| Total Benefits: | | \$0 | \$0 | \$316,373 |
| Materials & Services | | | | |
| Broadband Infrastructure | | | | |
| Pre-Employment Costs | 510-5001-0316 | \$0 | \$0 | \$2,000 |
| Professional Services | 510-5001-0319 | \$0 | \$0 | \$10,000 |
| Dues & Memberships | 510-5001-0320 | \$0 | \$0 | \$71,519 |
| Rental | 510-5001-0357 | \$0 | \$0 | \$54,000 |
| Acquisition Costs | 510-5001-0358 | \$0 | \$0 | \$100,000 |
| Legal Notices/Postage | 510-5001-0364 | \$0 | \$0 | \$3,757 |
| Printing/Shipping | 510-5001-0365 | \$0 | \$0 | \$5,000 |
| Training/Travel Reimbursement | 510-5001-0366 | \$0 | \$0 | \$2,000 |
| General Supplies | 510-5001-0375 | \$0 | \$0 | \$5,700 |
| Open Air | 510-5001-0376 | \$0 | \$0 | \$67,250 |
| Small Tools & Equipment | 510-5001-0381 | \$0 | \$0 | \$20,000 |
| Software Costs & Server | 510-5001-0384 | \$0 | \$0 | \$70,176 |
| Resale Services - Utilities | 510-5001-0385 | \$0 | \$0 | \$714,000 |
| Marketing | 510-5001-0391 | \$0 | \$0 | \$20,000 |
| Insurance | 510-5001-4115 | \$0 | \$0 | \$13,000 |
| Bank/CC Fees | 510-5001-4116 | \$0 | \$0 | \$45,000 |
| Total Broadband Infrastructure: | | \$0 | \$0 | \$1,203,402 |
| Total Materials & Services: | | \$0 | \$0 | \$1,203,402 |
| Utilities | | | | |
| Broadband Infrastructure | | | | |
| Utilities | 510-5001-0383 | \$0 | \$0 | \$116,540 |
| Total Broadband Infrastructure: | | \$0 | \$0 | \$116,540 |



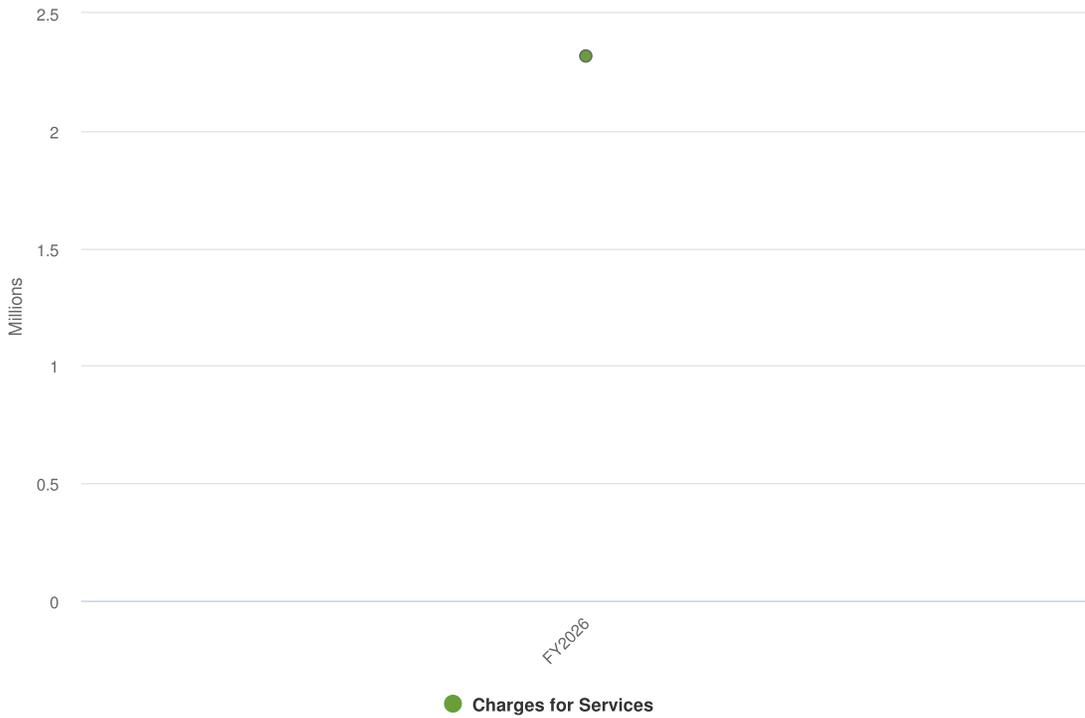
| Name | Account ID | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|---|---------------|------------------------------|---------------------|----------------|
| Total Utilities: | | \$0 | \$0 | \$116,540 |
| | | | | |
| BROADBAND Materials and Services | | | | |
| Broadband Infrastructure | | | | |
| Legal costs | 510-5001-0311 | \$0 | \$0 | \$5,000 |
| Audit | 510-5001-0312 | \$0 | \$0 | \$4,000 |
| Total Broadband Infrastructure: | | \$0 | \$0 | \$9,000 |
| Total BROADBAND Materials and Services: | | \$0 | \$0 | \$9,000 |
| Total Expense Objects: | | \$0 | \$0 | \$2,317,605 |

Revenues by Source

Projected 2026 Revenues by Source



Budgeted and Historical 2026 Revenues by Source



| Name | Account ID | FY2024 Audited Final Numbers | FY2025 Estimated YE | FY2026 Adopted |
|--|---------------|------------------------------|---------------------|----------------|
| Revenue Source | | | | |
| Charges for Services | | | | |
| BB:roadband Internet Service Revenue 1-10 Gbps | 510-5001-6131 | \$0.00 | \$0.00 | \$635,340.00 |
| BB: Voice Services (w/911) | 510-5001-6132 | \$0.00 | \$0.00 | \$10,397.00 |
| BB:Low Income Service Offering 500 Mbps | 510-5001-6133 | \$0.00 | \$0.00 | \$38,316.00 |
| Email Hosting | 510-5001-6134 | \$0.00 | \$0.00 | \$163,653.00 |
| WebHost Domain | 510-5001-6135 | \$0.00 | \$0.00 | \$110,000.00 |
| Legacy: Fusion (Blended view of Res and Bus) | 510-5001-6136 | \$0.00 | \$0.00 | \$851,844.00 |
| Legacy: Fusion Equipment | 510-5001-6137 | \$0.00 | \$0.00 | \$23,696.00 |
| Legacy: Open Air | 510-5001-6138 | \$0.00 | \$0.00 | \$287,532.00 |
| Legacy:Digital Voice | 510-5001-6139 | \$0.00 | \$0.00 | \$194,827.00 |
| Miscellaneous Revenues | 510-5001-6140 | \$0.00 | \$0.00 | \$2,000.00 |
| Total Charges for Services: | | \$0.00 | \$0.00 | \$2,317,605.00 |
| Total Revenue Source: | | \$0.00 | \$0.00 | \$2,317,605.00 |



DEBT





Debt Management Policy

Introduction

The City of Fort Bragg and the Fort Bragg Municipal Improvement District No. 1 (collectively referred to as the “City”) have adopted the following “Debt Management Policy” which is intended to guide decisions related to debt issued by the City. Debt issuance should be evaluated on a case-by-case basis as well as within the context of the City’s overall capital structure and policy objectives. Adherence to the Debt Management Policy is necessary to ensure that the City maintains a sound debt position and that it protects the credit quality of its debt obligations.

Goals and Objectives

The Debt Management Policy formally establishes parameters for issuing debt and managing a debt portfolio which recognizes the City’s specific capital improvement needs, ability to repay financial obligations, and legal, economic, financial and capital market conditions. Specifically, the Debt Management Policy is intended to assist the City in the following:

- Promoting sound financial management through accurate and timely information on financial conditions,
- Evaluating critical debt issuance options,
- Protecting and enhancing the City’s credit rating.

The policies outlined in the Debt Management Policy are a tool to help ensure that adequate financial resources are available to support the City’s long-term capital needs.

Principles of Debt Management and Debt Issuance

Factors to be considered when evaluating issuance or refunding of debt will include:

- Intergenerational equity,
- Compliance with the City’s reserve policies,
- Cost of ongoing maintenance of new projects,
- Forgone interest earnings from the use of cash reserves or investments,
- Debt service requirements and affordability.
- The City will manage its debt to ensure high credit quality, access to capital markets, and financial flexibility.
- The City will seek to fund a portion of its overall capital program from current resources (pay-as-you-go) and reserves, depending upon the specific projects, annual budgetary constraints and availability and rate of investment earnings.
- The City will consider the use of debt in those cases where public policy, equity, and economic efficiency favor debt over cash (pay-as-you-go) financing.
- The City will not construct or acquire a facility or capital improvement if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
- The City will not fund working capital (general fund) reserves, or operating and maintenance costs through the issuance of debt.
- The City will utilize a multi-year capital financing plan to determine the affordability of debt. The capital financing plan will provide a multi-year forecast which shall include, but not be limited to; description of sources of funds; availability of current revenues, timing of capital projects, and debt service requirements.

Standards for Use of Debt Financing

City Council Consideration. The City Council shall endeavor to receive sufficient information about debt financing to understand the short- and long-term ramifications of each debt issuance. The Council shall meet as necessary with the City Manager, Finance Director and other appropriate advisors, if deemed necessary, for the purpose of reviewing and making a final determination related to each debt issuance.

Long-Term Capital Projects. The City Council will consider the use of debt to finance long-term capital projects only when paying for the facilities or equipment over their useful life and concurrent with the benefits derived from the use of such facilities, and when project revenues or specific resources will be sufficient to service the long-term debt. The final maturity of the bonds shall not exceed the expected useful life of each project.



Special Circumstances for Debt Issuance. Debt may be used in special circumstances for projects other than long-term capital projects (as an example, for pension obligations) only after careful policy evaluation by the City.

Debt Financing Mechanisms. The City will seek to utilize the most cost advantageous financing alternative available, taking into consideration policy objectives. The Finance Director shall evaluate the use of all financial alternatives available, including, but not limited to long-term debt, pay-as-you-go, joint financing, reserve fund releases, lease-purchase, special districts, special assessments, state and federal aid, tax-exempt leasing, public/private partnerships, and State revolving loan programs. The recommendation of the Finance Director shall be submitted to the City Manager and a staff recommendation shall be submitted to the Council.

Methods of Issuance. The City will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.

Credit Quality. All City debt management activities will be conducted to receive the highest credit ratings possible, consistent with the City's financing objectives and, at a minimum, to maintain current credit ratings assigned to the City's debt by the major credit rating agencies.

Debt Capacity. The City will carefully monitor its level of general purpose debt. Because the City's general purpose debt capacity is limited, it is important that the City only use general purpose debt financing for high-priority projects where other financing methods cannot be used. In evaluating debt capacity, general purpose annual debt service payments shall not exceed 10% of General Fund revenues. The City's Enterprise Fund debt capacity will be evaluated as an integral part of the City's rate review and setting process. The City will set Enterprise Fund service rates at levels needed to fully cover debt service, operations, maintenance, administration and capital improvement requirements.

Financing Criteria

When the City determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued:

Pay-As-You-Go Financing. The City will consider Pay-As-You-Go Financing if current revenues and adequate fund balances are available or project phasing can be accomplished. Other factors to be considered include: current debt levels, the effect of additional debt on the City's credit rating, anticipated difficulties in marketing debt, and stability of market conditions.

Long-Term Debt. The City may issue long-term debt when required capital improvements cannot be financed from current revenues or reserves without having an impact on the City's financial stability and/or operating flexibility. Long-term borrowing should not be used to finance current operations or normal maintenance and repairs.

Variable Rate Debt. To maintain a predictable debt service burden and rate structure, the City may give preference to debt that carries a fixed interest rate. The City, however, may consider variable rate debt, especially in periods of high interest rates, or when the revenue stream for repayment is variable.

Interfund or Short-Term Debt. Interfund or short-term borrowing may be utilized for temporary funding of operational cash flow deficits or anticipated revenues. Short-term debt may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Terms and Conditions of Bonds

The City shall establish all terms and conditions relating to the issuance of bonds, and will control, manage, and invest all bond proceeds. Unless otherwise authorized by the City Council, the following shall serve as bond requirements.

Maturity/Term. All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event will the term exceed 40 years.

Debt Service Structure. Debt issuance shall be planned to achieve relatively rapid repayment of debt while still matching debt service to the useful life of facilities. The City shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to meet aggregate debt service structuring objectives. Debt service should be structured primarily on an aggregate level annual basis, as opposed to on an escalating or deferred basis.

Coupon Structure. Debt may include par, discount, premium and capital appreciation bonds. Discount, premium, and capital appreciation bonds must be demonstrated to be advantageous relative to par bond structures.

Call Provisions. The City's securities should include an optional call feature, which typically is no later than 10 years from the date of delivery of the bonds. The City will avoid the sale of non-callable bonds absent careful evaluation by the City and its financial advisor with respect to the value of the call option.

Bond Insurance / Credit Enhancement. The City shall have the authority to purchase bond insurance or credit enhancement when such purchase is deemed prudent and advantageous. The determination shall be based on the net present value debt service cost comparison of insured/enhanced bonds versus



uninsured/unenhanced bonds.

Debt Service Reserves. A reserve fund shall be funded from the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers, rating agencies, and investor demands. The reserve fund shall be treated as a Restricted Reserve as defined in the City Reserve Policy. The City shall have the authority to purchase reserve equivalents (i.e., the use of a reserve fund surety) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis, taking into account the impact of investments and arbitrage rebate considerations.

Refinancing Outstanding Debt

The Finance Director shall analyze outstanding bond issues for refunding opportunities that may be presented by underwriting firms. The City will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings. The City will refund debt when it is in the best financial interest of the City to do so. The City shall evaluate each refunding opportunity based on net present value savings, which shall take into account foregone interest earnings, all costs related to the refinancing, and arbitrage implications (i.e., net-to-net savings).

Restructuring. The City will only consider restructuring when it can be demonstrated that a proposed structure will assist the City in meeting at least one of several goals, including: meeting unanticipated revenue expectations, achieving cost savings, mitigating irregular debt service payments, releasing reserve funds or removing restrictive bond covenants.

Term of Refunding Issues. The City will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of intergenerational equity should guide this decision.

Escrow Structuring. The City shall utilize the least costly securities available in structuring refunding escrows.

Arbitrage. The City shall take all necessary steps to optimize escrows and to minimize negative arbitrage in a refunding escrow, including evaluating the risks and benefits of an economic versus legal defeasance.

Market Relationships

Rating Agencies and Investors. The Finance Director shall be responsible for maintaining the City's relationships with rating agencies (i.e., Moody's Investors Service, Standard & Poor's and Fitch).

Continuing Disclosure. The City shall remain in compliance with Securities Exchange Commission (SEC) Rule 15c-2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders within the deadlines imposed by Rule 15c-2-12. The City shall provide this information to the Municipal Securities Rulemaking Council (MSRB) Electronic Municipal Market Access Website (www.emma.msrb.org). The City will make this information available on its website.

Record Keeping/Reporting. The City shall maintain a repository for all debt-related records, which includes: all official statements, ordinances, indentures, trustee reports, leases, etc. for all City debt in electronic format. To the extent that official transcripts incorporate these documents, possession of a transcript will suffice.

Arbitrage Rebate. The City will account for all interest earnings in debt-related funds. The use of bond proceeds and their investments shall be monitored to ensure compliance with all debt covenants, legal requirements, and IRS arbitrage regulations. The City will endeavor to make investments that maximize the amount of the interest earnings it can retain (under IRS regulations) for all bond funds. The Finance Director shall ensure that proceeds and investments are tracked in a manner which facilitates accurate calculation and timely payment of rebates, if applicable.

Procurement and Selection of Financing Team

The City shall procure professional services as required to execute financing transactions and to provide advice on non-transaction related work. The City shall establish selection criteria for selecting its financing team members, which include financial advisor, bond counsel, and underwriter. The criteria may include, but are not limited to:

- Professional excellence,
- Demonstrated competence,
- Specialized experience performing similar services for California agencies,
- Education and experience of key personnel to be assigned,
- Geographic proximity,



- Staff capability,
- Ability to meet schedules,
- Nature and quality of similar completed work of the firm or individual,
- Reliability and continuity of the firm or individual.

Note: Definitions to financial terms used in this policy are found in the Glossary section of the budget.



Interfund Loan Policy



The purpose of the City's Interfund Loan Policy is to specify the principles under which interfund loans may be considered and approved. The policy specifies the terms and conditions, it summarizes the due diligence necessary prior to the loan and provides guidance as to the repayment and accounting for these loans. This policy was designed to avoid the problems in interfund loans experienced in the past, facilitate future loans in a structured manner and set clear accounting rules for these loans. The principles of City's Interfund Loan Policy are as follows:

- a. The City Council shall act by resolution to approve any proposed interfund loan. All interfund loans must be documented by formal agreements that specify the terms and conditions. The loan amount shall be approved at the amount minimally necessary to ensure the completion of the project for which the funding is required.
- b. All interfund loans shall be interest bearing and the amount of interest to be paid on the loan must be at least equal to the investment earnings the fund making the loan would have received had the loan not occurred.
- c. The term of an interfund loan shall be established by the City Council and typically shall not exceed five years.
- d. All interfund loan proposals require a feasibility analysis demonstrating that:
 - The borrowing fund has the capacity to repay the debt;
 - The lending fund has the capacity to lend the funds, beyond its own operating and capital needs; and
 - The loan does not violate any debt covenants or other provisions of the borrowing and lending funds.
- e. As part of the due diligence, each loan proposal must demonstrate that the loan can be repaid. It is important to avoid masking an operating deficiency in one fund with an interfund loan from another fund. This is the centerpiece of the policy, which seeks to avoid loans that fail the fundamental test of performance (repayment) under the contract.
- f. If a feasibility analysis does not show that the loan can be safely repaid, the appropriate recommendation may be a revenue enhancement or another correction of the underlying reason for the funding deficiency. An alternative financing recommendation may be a fund balance donation. This requirement is also intended to identify conflicts with specific restrictions or requirements pertaining to certain funds. Such conflicts may arise from applicable debt covenants, fiduciary requirements on funds held by the City or legal hurdles that the funding needs to overcome.
- g. There is to be no prepayment penalty, the interest is to be paid quarterly, and principle payments are subject to the feasibility analysis cash projections.
- h. The interest expense from interfund loans is to be treated as user fund expense, while the interest income is to be treated as interest revenue to the loaning fund.

GENERAL FUND: 2021 Lease REVENUE BONDS

\$11,440,000

City of Fort Bragg Joint Powers Authority
2014 Water Revenue Refunding Bond

| | |
|-----------|---------------|
| Principal | 110-4916-0911 |
| Interest | 110-4916-0912 |
| Fees | 110-4916-0913 |

Date: 11/1/2021
Interest: Semiannual each Novemeber & May, commencing
November 1, 2022; Interest rate = 3.5% per annum

Maturity: 1-May-44

Rating: A+

Purpose: To refinance some or all of the unfunded accrued actuarial liability (UAL) owed by the City to California Public Employees Retirement System (CALPERS)

Security: The Bond is secured by leasing the City Hall Building and the City's Police Department Building.

| Fiscal Year | Principle | Interest | Total |
|-----------------|----------------|----------------|----------------|
| FY 23/24 | 195,000 | 245,513 | 440,513 |
| FY 24/25 | 190,000 | 243,348 | 433,348 |
| FY 25/26 | 225,000 | 240,555 | 465,555 |
| FY 26/27 | 285,000 | 236,910 | 521,910 |
| FY 27/28 | 330,000 | 231,410 | 561,410 |
| FY 28/29 | 340,000 | 224,381 | 564,381 |
| FY 29/30 | 355,000 | 216,629 | 571,629 |
| FY 30/31 | 355,000 | 208,073 | 563,073 |
| FY 31/32 | 355,000 | 198,985 | 553,985 |
| FY 32/33 | 365,000 | 186,915 | 551,915 |
| FY 33/34 | 375,000 | 174,505 | 549,505 |
| FY 34/35 | 405,000 | 161,755 | 566,755 |
| FY 35/36 | 415,000 | 147,985 | 562,985 |
| FY 36/37 | 425,000 | 133,875 | 558,875 |
| FY 37/38 | 410,000 | 119,000 | 529,000 |
| FY 38/39 | 470,000 | 104,650 | 574,650 |
| FY 39/40 | 435,000 | 88,200 | 523,200 |
| FY 40/41 | 450,000 | 72,975 | 522,975 |
| FY 41/42 | 570,000 | 57,225 | 627,225 |
| FY 42/43 | 605,000 | 37,275 | 642,275 |
| FY 43/44 | 460,000 | 16,100 | 476,100 |
| | \$ 8,015,000 | \$ 3,346,264 | \$ 11,361,264 |

Interest is charged by the Dept of Water Resources

| | Principal | Interest | Total |
|----------------------------|-------------------|-------------------|-------------------|
| FY 2025/26 Payments | \$ 225,000 | \$ 240,555 | \$ 465,555 |



Wastewater Enterprise: Treatment Facility

\$5,000,000

2018 Wastewater Certificates of Participation

717-4712

Date: October 2018

Interest: Semiannual each October and April. Interest is 2.00% per annum.

Maturity: 2058

Rating: TBD

Purpose: To acquire and construct the Ditrict's Wastewater Treatment Facility

Security: The Certificates of Participation are secured by and Intallment Sale agreementbetween the City and The City of Fort Bragg Joint Powers Financing Authrity with the JPFA as Seller and the City as purchaser. The Obligation is secured and payable from net revenues of the Wasterwater Enterprise.

Fiscal Agent: US Bank Corporate Trust Services

Disclosures: TBA

| Fiscal Year | Principle | Interest | Total |
|-----------------|---------------------|---------------------|---------------------|
| FY 18/19 | | 76,111 | 76,111 |
| FY 19/20 | 86,000 | 99,140 | 185,140 |
| FY 20/21 | 87,000 | 97,410 | 184,410 |
| FY 21/22 | 89,000 | 95,650 | 184,650 |
| FY 22/23 | 91,000 | 93,850 | 184,850 |
| FY 23/24 | 93,000 | 92,010 | 185,010 |
| FY 24/25 | 95,000 | 90,130 | 185,130 |
| FY 25/26 | 97,000 | 88,210 | 185,210 |
| FY 26/27 | 99,000 | 86,250 | 185,250 |
| FY 27/28 | 101,000 | 84,250 | 185,250 |
| FY 28/29 | 103,000 | 82,210 | 185,210 |
| FY 29/30 | 105,000 | 80,130 | 185,130 |
| FY 30/31 | 107,000 | 78,010 | 185,010 |
| FY 31/32 | 109,000 | 75,850 | 184,850 |
| FY 32/33 | 111,000 | 73,650 | 184,650 |
| FY 33/34 | 113,000 | 71,410 | 184,410 |
| FY 34/35 | 115,000 | 69,130 | 184,130 |
| FY 35/36 | 118,000 | 66,800 | 184,800 |
| FY 36/37 | 120,000 | 64,420 | 184,420 |
| FY 37/38 | 123,000 | 61,990 | 184,990 |
| FY 38/39 | 3,038,000 | 647,500 | 3,685,500 |
| | <u>\$ 5,000,000</u> | <u>\$ 2,274,111</u> | <u>\$ 7,274,111</u> |

Interest is charged by the Dept of Water Resources

| | Principal | Interest | Total |
|----------------------------|------------------|------------------|-------------------|
| FY 2025/26 Payments | \$ 97,000 | \$ 88,210 | \$ 185,210 |





CAPITAL IMPROVEMENTS



Capital Improvement Program Overview

The City of Fort Bragg's Five-Year Capital Improvement Program (CIP) outlines current and future infrastructure needs and capital funding priorities in the following areas:

- i. **Municipal Facilities,**
- ii. **Parks & Community Services,**
- iii. **Street Maintenance & Traffic Safety,**
- iv. **Storm Drains,**
- v. **Water Enterprise,**
- vi. **Wastewater Enterprise.**

The CIP is an important planning tool that identifies and prioritizes all major capital projects in the City. It helps determine funding sources and needs.

In general, the CIP provides funding for infrastructure construction and non-routine maintenance, while funding for routine infrastructure maintenance is appropriated in the operating budget and in other special revenue funds. CIP projects, including streets, buildings, recreational facilities, and parks are defined as assets with an initial individual cost of at least \$50k and an estimated useful life of greater than two years. Acquisitions of other capital assets (such as machinery, furniture, and vehicles) are generally accounted for in an internal service fund or departmental account that is responsible for financing each expenditure. Cost estimates are prepared for each capital project using current year dollars.

The CIP shows detailed expenditures and funding for capital projects over the next five years, covering FY 2025 through FY 2029. "Prior Year" funding for projects which span multiple years is also shown. The CIP also includes a "Beyond CIP" category that recognizes the importance of planning for future significant capital projects beyond the five-year CIP time frame.

The projects planned for FY 2025 include expenditures that will be appropriated through the FY 2025 Budget adoption process. Projected expenditures shown for FY 2026 through FY 2029 and Beyond CIP are provided primarily for project planning and long-range financial planning purposes and do not reflect a commitment of funds. Expenditure approval will be sought for these projects during the appropriate fiscal year.

The CIP is comprised of projects with a total cost of approximately \$146 million. For FY 2025, projects totaling approximately \$21.3 million are recommended for appropriation. The FY 2025 priorities will focus largely on the water system, including the design and permitting of the remaining portions of the raw water transmission main that are overdue for replacement. In addition, the raw water pond and water treatment plant are ready for rehabilitation. The 2022 Street projects include substantial rehabilitation to the Franklin Street corridor downtown, including installing bollards and rehabilitated stamped crosswalks and light poles.

The CIP is organized as follows:

1. FY 2025-2029 Five Year Capital Improvement Program – Expenditures by Category
2. FY 2025-2029 Five Year Capital Improvement Program – Expenditures by Source
3. FY 2025-2029 Capital Improvement Program Projects Detail



FY25-FY30 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY

| Fund | Project | Funding Source | Prior FY(s) | FY 25/26 Proposed Budget | FY 26/27 Projected | FY 27/28 Projected | FY 28/29 Projected | FY 29/30 Projected | Est. 5 year Total | Beyond CIP | Total Project Costs |
|--|--|------------------------|--------------|--------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|------------|---------------------|
| MUNICIPAL FACILITIES | | | | | | | | | | | |
| 416 | Guest House Rehabilitation | ISF | | | \$ 120,000 | | | | \$ 120,000 | | \$ 120,000 |
| | Broadband - Fiber | ARPA/UI | 204,000 | 7,000,000 | 10,000,000 | | | | \$ 17,000,000 | | \$ 17,204,000 |
| 417 | City Hall - Roof | ISF | 130,732 | | | | | | \$ - | | \$ 130,732 |
| | City Hall - Siding Replace -South and East Side | ISF | | | | 160,000 | | | \$ 160,000 | | \$ 160,000 |
| | Emergency Operations Center-Veterans Memorial | Grant/UI | | 100,000 | 2,500,000 | | | | \$ 2,600,000 | | \$ 2,600,000 |
| | Resiliency Center - CV Starr Center | UI | | | 1,450,000 | 13,050,000 | | | \$ 14,500,000 | | \$ 14,500,000 |
| 428 | EV Charging Station - PD | Grant/UI | 401,100 | | | | | | \$ - | | \$ 401,100 |
| | E City Hall, Rehabilitation & Stabilization | U/I | | 250,000 | | 2,000,000 | | | \$ 2,250,000 | | \$ 2,250,000 |
| | City Hall Remodel + Door Replacement | ISF | 120,359 | 65,000 | | | | | \$ 65,000 | | \$ 185,359 |
| 423 | Town Hall Retrofit & Bathroom Remodel | ISF | 140,000 | 683,625 | | | | | \$ 683,625 | | \$ 823,625 |
| 424 | Main St Fire Station Rehab - North Wing | C-OES/UI | 207,702 | | 3,800,000 | | | | \$ 3,800,000 | | \$ 4,007,702 |
| | Fire Station Roof | FIRE-JPA | 209,110 | | | | | | \$ - | | \$ 209,110 |
| 427 | Police Department Paint & Repairs - External | ISF | | | 70,000 | | | | \$ 70,000 | | \$ 70,000 |
| | Microgrid | | | | 25,000 | | 18,000,000 | | \$ 18,025,000 | | \$ 18,025,000 |
| | Facilities Solar | | 3,500,000 | 4,500,000 | | | | | \$ 4,500,000 | | \$ 8,000,000 |
| 423 | Police Department Security Retrofit | ISF/AF | 139,660 | | | | | | \$ - | | \$ 139,660 |
| | Facilities Camera and Access Control (Install) | PD, CH, CY, WWTP | 78,747 | | | | | | \$ - | | \$ 78,747 |
| | Corp Yard Office Training Center Construction | ISF | | 250,000 | | | | | \$ 250,000 | | \$ 250,000 |
| | Total Municipal Facilities | | \$ 5,131,410 | \$ 12,848,625 | \$ 17,965,000 | \$ 15,210,000 | \$ 18,000,000 | \$ - | \$ 64,023,625 | \$ - | \$ 69,155,035 |
| PARKS & COMMUNITY SERVICES | | | | | | | | | | | |
| 419 | Bainbridge Park Improvements | Grant | 2,266,052 | | | | | | - | | 2,266,052 |
| | Pomo Bluffs Park - Parking lot rehabilitation | U/I | | | 250,000 | | | | 250,000 | | 250,000 |
| | Central Business District Parking Lot Maintenance>City Hall | Parking InLieu | 50,000 | | | | | | - | | 50,000 |
| | Olis Johnson Trail Restoration | U/I | | | 100,000 | | | | 100,000 | | 100,000 |
| | Noyo Harbor Staircase Repairs | U/I | | | 100,000 | | | | 100,000 | | 100,000 |
| | Total Parks & Community Services | | \$ 2,316,052 | \$ 100,000 | \$ 350,000 | \$ - | \$ - | \$ - | \$ 450,000 | \$ - | \$ 2,766,052 |
| STREET MAINTENANCE & TRAFFIC SAFETY | | | | | | | | | | | |
| 421 | 2025 Pavement Preservation Project | LPP/LOCAL | 2,500,000 | 222,500 | | | | | 222,500 | | 2,722,500 |
| | Rule 20 Project | RULE 20 | | | | | | 2,190,000 | 2,190,000 | | 2,190,000 |
| 421 | Systematic Improvements at Un-Signalized Intersections | HSIP/Local | 18,100 | 179,275 | | | | | 179,275 | | 197,375 |
| 421 | Street Rehabilitation 2022/23 | LPP/Streets/CRS AA/Ent | 4,481,616 | | | | | | - | | 4,481,616 |
| | CBD Coastal Trail Connection | U/I | | | | 85,000 | 715,000 | | 800,000 | | 800,000 |
| | Willow St. Pedestrian Improvements -HSIP | HSIP/Local | | 45,900 | 351,300 | | | | 397,200 | | 397,200 |
| | Stop-Gap Patch Paving | LSR/Reserves | 8,500 | 385,000 | | | | | 385,000 | | 393,500 |
| | LPP-F 2027 Roadway Revitalization Project | | | | | | | | | | |
| | Red Street and Alley Rehabilitation | LPP-C, F & Local | | 583,500 | 5,759,170 | | | | 6,342,670 | | 6,342,670 |
| | Red Street and Alley Rehabilitation | LPP-C & Local | | | | | 5,000,000 | | 5,000,000 | | 5,000,000 |
| | Total Street Maint. & Traffic Safety | | \$ 7,008,216 | \$ 1,416,175 | \$ 6,110,470 | \$ 85,000 | \$ 5,715,000 | \$ 2,190,000 | \$ 15,516,645 | \$ - | \$ 22,524,861 |
| CV STARR ENTERPRISE | | | | | | | | | | | |
| 810 | Ultra Violet Disinfection System Replacement - Comp and Leisure | CV Starr | 160,600 | | | | | | 160,600 | | 160,600 |
| 810 | Domestic Ho Water #1 and #2 | CV Starr | 157,000 | | | | | | 157,000 | | 157,000 |
| 810 | HVAC Air Intake Redesign | CV Starr | 906,500 | | | | | | 906,500 | | 906,500 |
| 810 | Facility Roof Repair/Skylights | CV Starr | 273,591 | | | | | | 273,591 | | 273,591 |
| 810 | Water Slide Staircase Rehabilitation | CV Starr | 60,000 | | | | | | 60,000 | | 60,000 |
| 810 | Hydronic plumbing replacement | CV Starr | | 120,857 | | | | | 120,857 | | 120,857 |
| 810 | Leisure Pool Boiler | CV Starr | 34,500 | | | | | | 34,500 | | 34,500 |
| 810 | Competition Pool filled to 7 Foot Deep | CV Starr | | 350,000 | | | | | 350,000 | | 350,000 |
| 810 | Facility Surge Protector | CV Starr | 31,627 | | | | | | 31,627 | | 31,627 |
| 810 | Sauna Men's & Women's Lockerroom | CV Starr | | 110,000 | | | | | 110,000 | | 110,000 |
| 810 | Hydronic Boilers -(heat building) | CV Starr | | | 60,000 | | | | 60,000 | | 60,000 |
| 810 | Seal Parking Lot | CV Starr | | | 50,000 | | | | 50,000 | | 50,000 |
| 810 | Facilities Camera and Access Control (Install) desk/hallway by locker rooms) | CV Starr | | | | | | | - | 300,000 | 300,000 |
| 810 | Competition boiler | CV Starr | | | 55,075 | | | | 55,075 | | 55,075 |
| 810 | Replace 4 small HVAC systems | CV Starr | | | 600,000 | | | | 600,000 | | 600,000 |
| 810 | Replace 4 small HVAC systems | CV Starr | | | | 600,000 | | | 600,000 | | 600,000 |
| 810 | Replace 5 small HVAC systems | CV Starr | | | | | 600,000 | | 600,000 | | 600,000 |
| 810 | | | \$ 1,623,818 | \$ 580,857 | \$ 765,075 | \$ 600,000 | \$ 600,000 | \$ - | \$ 4,169,750 | \$ 300,000 | \$ 4,469,750 |

Continued, Next Page



Continued from previous page

| Fund | Project | Funding Source | Prior FY(s) | FY 25/26 Proposed Budget | FY 26/27 Projected | FY 27/28 Projected | FY 28/29 Projected | FY 29/30 Projected | Est. 5 year Total | Beyond CIP | Total Project Costs |
|------------------------------|--|---------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|---------------------|-----------------------|
| WATER ENTERPRISE | | | | | | | | | | | |
| | Madsen Hole Ranney - Design | Water Ent | | 300,000 | | | | | 300,000 | | 300,000 |
| | Oreka Buoy - Desalination | DWR | | 800,000 | 600,000 | | | | 1,400,000 | | 1,400,000 |
| 651 | Water Treatment Plant Overhaul | SRF | 10,414,000 | 2,512,000 | | | | | 2,512,000 | | 12,926,000 |
| 651 | Pudding Creek Water Main Relocation | Water Ent | 139,125 | 1,015,450 | | | | | 1,015,450 | | 1,154,575 |
| 651 | Raw Water Line - All Phases | DWR | 4,272,031 | 5,538,456 | | | | | 5,538,456 | | 9,810,487 |
| 651 | Raw Water Reservoirs - 135 AF | Water Cap Fees/UI | 2,950,000 | 1,400,000 | 5,400,000 | 5,000,000 | | | 11,800,000 | | 14,750,000 |
| 651 | Distribution System Rehabilitation | Water Ent | 850,000 | | | 15,000,000 | | | 15,000,000 | | 15,850,000 |
| 651 | Water Meter Replacement | CDBG | 2,944,365 | | | | | | - | | 2,944,365 |
| 651 | Water Main Extension North Fort Bragg | Water Ent | | 300,000 | 3,100,000 | | | | 3,400,000 | | 3,400,000 |
| | Recycled Water - Design | WRFP Grant | | 500,000 | | 9,000,000 | | | 9,500,000 | | 9,500,000 |
| | Water Tank #1 Replacement | U/I | | | | | | | - | 6,000,000 | 6,000,000 |
| 651 | Pudding Creek Water Main Paint | Water Ent | | 100,000 | | | | | 100,000 | | 100,000 |
| | Brush Creek Culvert Replacement | Water Ent | | 90,000 | | | | | 90,000 | | 90,000 |
| 651 | Noyo River Crossing | Water Ent/ U/I | | 1,400,000 | | | | | 1,400,000 | | 1,400,000 |
| | Cedar Street Water Line Replacement | Water Ent/ U/I | | | 320,000 | 3,300,000 | | | 3,620,000 | | 3,620,000 |
| | Total Water Enterprise | | \$ 21,569,522 | \$ 13,955,906 | \$ 9,100,000 | \$ 29,000,000 | \$ - | \$ - | \$ 55,675,906 | \$ 6,000,000 | \$ 83,245,428 |
| WASTEWATER ENTERPRISE | | | | | | | | | | | |
| 716 | Collection System Rehabilitation | WW/UI | 750,000 | | | 12,000,000 | | | 12,000,000 | | 12,750,000 |
| 716 | Pudding Creek Sewer Main Relocation | WW Fund | | 400,000 | | | | | 400,000 | | 400,000 |
| 716 | Onsite Sodium Hypochlorite Generator | WW Fund | 300,000 | | | | | | - | | 300,000 |
| 716 | Elm Street Pump Station Header | WW Fund | 80,000 | | | | | | - | | 80,000 |
| 716 | Biosolids Dryer Building - NEW Feas. Study | WW Fund/UI | 52,480 | 335,392 | 3,500,000 | | | | 3,835,392 | | 3,887,872 |
| 716 | Extend Sewer System North Fort Bragg | UI | | | 1,750,000 | | | | 1,750,000 | | 1,750,000 |
| 716 | Biosolids Material Storage Building | WW Fund WW Cap Fees | 20,500 | 1,017,421 | | | | | 1,017,421 | | 1,037,921 |
| | CIPP-Force Mains Project | WW Fund | | 1,400,000 | | | | | 1,400,000 | | 1,400,000 |
| | WWTP Main Replacement | U/I | | | | 3,000,000 | | | 3,000,000 | | 3,000,000 |
| | Total Wastewater Enterprise | | \$ 1,202,980 | \$ 3,152,813 | \$ 5,250,000 | \$ 15,000,000 | \$ - | \$ - | \$ 23,402,813 | \$ - | \$ 24,605,793 |
| STORMWATER | | | | | | | | | | | |
| | Trash Capture Devices | SD Cap Fees/Grants | 57,000 | 108,000 | 899,000 | 4,243,000 | | | 5,250,000 | | 5,307,000 |
| | Trash Can Replacement | Caltrans | 218,345 | 61,655 | | | | | 61,655 | | 280,000 |
| | Minnesota/Riverview Storm Drain Repair | GF | | 60,000 | | | | | 60,000 | | 60,000 |
| | Stormwater Program Asset Management Plan | OWP/SD Fees | | 82,566 | | | | | 82,566 | | 82,566 |
| | Storm Drain Master Plan Repairs | GF | | | | 2,000,000 | | 2,000,000 | 4,000,000 | | 4,000,000 |
| | Total Storm Water | | \$ 275,345 | \$ 312,221 | \$ 899,000 | \$ 6,243,000 | \$ - | \$ 2,000,000 | \$ 9,454,221 | \$ - | \$ 9,729,566 |
| Grand Total | | | \$ 39,127,343 | \$ 32,366,597 | \$ 40,439,545 | \$ 66,138,000 | \$ 24,315,000 | \$ 4,190,000 | \$ 172,692,960 | \$ 6,300,000 | \$ 216,496,485 |



FY25 - FY29 CIP by FUNDING SOURCE

| Fund No. | | Prior FY(s) | FY 25/26 Projected | FY 26/27 Projected | FY 27/28 Projected | FY 28/29 Projected | Est. 5 year Total | Beyond CIP | Estimated Total Funding |
|----------------------------------|---|----------------------|----------------------|---------------------|----------------------|--------------------|----------------------|-------------------|-------------------------|
| Internal Service Fund | | | | | | | | | |
| 520 | Guest House Rehabilitation - Foundation | | | 120,000 | | | 120,000 | | 120,000 |
| 520 | City Hall Roof | \$ 175,000.00 | | | | | - | | 175,000 |
| | City Hall Remodel, Flooring, Lobby | \$ 120,359.00 | 65,000 | | | | 65,000 | | 185,359 |
| | City Hall - Siding Replace - South & East Side | | | | 160,000 | | 160,000 | | 160,000 |
| 520 | E. City Hall, Rehabilitation & Stabilization | | - | 250,000 | | | 250,000 | | 250,000 |
| 520 | Town Hall Retrofit & Bathroom Remodel | 140,000 | 683,625 | | | | 683,625 | | 823,625 |
| | Corp Yard Office Training Center Construction | | 250,000 | | | | | | - |
| 520 | Police Dept. Roof Replacement - Solar | | | | | | - | | - |
| 520 | Police Dept. Paint and repairs | | | | 70,000 | | 70,000 | | 70,000 |
| Total ISF | | \$ 435,359 | \$ 998,625 | \$ 370,000 | \$ 230,000 | \$ - | \$ 1,348,625 | \$ - | \$ 1,783,984 |
| Grant Funded | | | | | | | | | |
| | Main St Fire Station Rehab - CDBG | 203,702 | | 3,800,000 | | | 3,800,000 | | 4,003,702 |
| | Broadband - Fiber | 2,104,000 | 8,400,000 | | | | 8,400,000 | | 10,504,000 |
| 223 | Raw Water Line Engineering and Construction, All Phases | 4,272,031 | 5,538,456 | | | | 5,538,456 | | 9,810,487 |
| | Water Treatment Plant Overhaul | 10,414,000 | 2,512,000 | | | | 2,512,000 | | 12,926,000 |
| | Trash Can Replacement - Caltrans | 218,345 | 61,655 | | | | 61,655 | | 280,000 |
| | Fire Station Roof | | | | | | - | | - |
| | EV Charging Station - PD D1 Funds | 401,000 | | | | | - | | 401,000 |
| | Trash Can Replacement | 57,000 | 108,000 | 899,000 | 4,243,000 | | | | |
| | MicroGrid | | 25,000 | | 18,000,000 | | 18,025,000 | | 18,025,000 |
| | Charge-Up CV Starr Center (6 DC Fast Chargers) | | 85,447 | | 858,000 | | | | - |
| | Street Rehabilitation 2022/23 - D1 | 208,405 | | | | | - | | 208,405 |
| | Stormwater Program Asset Management Plan | | 82,566 | | | | | | |
| | Street Rehabilitation 2022/23 - CRSAA | 162,000 | | | | | - | | 162,000 |
| | Bainbridge Park Improvements & Soccer Field | 417,000 | 1,849,052 | | | | 1,849,052 | | 2,266,052 |
| | Recycled Water - Design | | 500,000 | | 9,000,000 | | 9,500,000 | | 9,500,000 |
| | Oneka Buoy - Desalination | | 800,000 | 600,000 | | | 1,400,000 | | 1,400,000 |
| | Water Meter Replacement-CDBG | 2,944,365 | | | | | - | | 2,944,365 |
| Total Grants | | \$ 21,399,848 | \$ 19,962,176 | \$ 5,299,000 | \$ 32,099,000 | \$ - | \$ 51,086,163 | \$ - | \$ 72,429,011 |
| CV Starr Enterprise Funds | | | | | | | | | |
| | Ultra Violet Disinfection System | | | | | | | | |
| 810 | Replacement - Comp and Leisure | 160,600 | | | | | 160,600 | | 160,600 |
| 810 | Domestic Ho Water #1 and #2 | 157,000 | | | | | 157,000 | | 157,000 |
| 810 | HVAC Air Intake Redesign | 908,500 | | | | | 908,500 | | 908,500 |
| 810 | Facility Roof Repair/Skylights | 273,591 | | | | | 273,591 | | 273,591 |
| 810 | Water Slide Staircase Rehabilitation | 60,000 | | | | | 60,000 | | 60,000 |
| 810 | Hydronic plumbing replacement | | 120,857 | | | | 120,857 | | 120,857 |
| 810 | Leisure Pool Boiler | 34,500 | | | | | 34,500 | | 34,500 |
| 810 | Competition Pool filled to 7 Foot Deep | | 350,000 | | | | 350,000 | | 350,000 |
| 810 | Facility Surge Protector | 31,627 | | | | | 31,627 | | 31,627 |
| 810 | Sauna Men's & Women's Locker room | | 110,000 | | | | 110,000 | | 110,000 |
| 810 | Hydronic Boilers -(heat building) | | | 60,000 | | | 60,000 | | 60,000 |
| 810 | Seal Parking Lot | | | 50,000 | | | 50,000 | | 50,000 |
| 810 | Pyramid Skylights (entrance/front desk/hallway by locker rooms) | | | | | | - | 300,000 | 300,000 |
| 810 | Competition boiler | | | 55,075 | | | 55,075 | | 55,075 |
| 810 | Replace 4 samll HVAC systems | | | 600,000 | | | 600,000 | | 600,000 |
| 810 | Replace 4 samll HVAC systems | | | | 600,000 | | 600,000 | | 600,000 |
| 810 | Replace 5 samll HVAC systems | | | | | 600,000 | 600,000 | | 600,000 |
| Total CV Starr Enterprise | | \$ 1,623,818 | \$ 580,857 | \$ 765,075 | \$ 600,000 | \$ 600,000 | \$ 4,169,750 | \$ 300,000 | \$ 4,469,750 |

Continued, Next Page



Continued from previous page

| Fund No. | | Prior FY(s) | FY 25/26 Projected | FY 26/27 Projected | FY 27/28 Projected | FY 28/29 Projected | Est. 5 year Total | Beyond CIP | Estimated Total Funding |
|------------------------------------|--|----------------------|----------------------|----------------------|-----------------------|---------------------|-----------------------|---------------------|-------------------------|
| Water Enterprise Funds | | | | | | | | | |
| 615 | Madsen Hole Ranney - Design | | 300,000 | | | | 300,000 | | 300,000 |
| | Extend Water System into North of Pudding Creek | | 300,000 | 3,100,000 | | | 3,400,000 | | 3,400,000 |
| | Brush Creek Culvert Replacement | | 90,000 | | | | 90,000 | | 90,000 |
| | Noyo River Crossing | | 1,400,000 | | | | 1,400,000 | | 1,400,000 |
| | Pudding Creek Water Main Paint | | 100,000 | | | | 100,000 | | 100,000 |
| | Pudding Creek Water Main Relocation | 139,126 | 1,015,450 | | | | 1,015,450 | | 1,154,576 |
| | Distribution System Rehabilitation | | | | | | - | | - |
| | Total Water Enterprise | \$ 139,126 | \$ 3,205,450 | \$ 3,100,000 | \$ - | \$ - | \$ 6,305,450 | \$ - | \$ 6,444,576 |
| Wastewater Enterprise Funds | | | | | | | | | |
| 716 | Collection System Condition Assessment | 750,000 | | | | | - | | 750,000 |
| | Elm Street Pump | 80,000 | | | | | - | | 80,000 |
| | Pudding Creek Water Main Relocation | | 400,000 | | | | 400,000 | | 400,000 |
| 716 | CIPP-Force Mains Project | | 1,400,000 | | | | 1,400,000 | - | 1,400,000 |
| 716 | Biosolids Storage Structure | 20,500 | 1,017,421 | | | | 1,017,421 | | 1,037,921 |
| | Total Wastewater Enterprise Funds | \$ 850,500 | \$ 2,817,421 | \$ - | \$ - | \$ - | \$ 2,817,421 | \$ - | \$ 3,667,921 |
| Street Repair | | | | | | | | | |
| 250 | Systematic Imp at Unsignalized Intersections - Special Sales Tax | 18,100 | 179,275 | | | | 179,275 | | 197,375 |
| 250 | 2025 Pavement Preservation Project - Special Sales Tax | 222,500 | 2,500,000 | | | | 2,500,000 | | 2,722,500 |
| 222 | Street Rehabilitation 2022/23 - LPP | 600,000 | | | | | - | | 600,000 |
| 222 | Street Rehabilitation 2022/23 - HSIP | 248,130 | | | | | - | | 248,130 |
| 250 | Street Rehabilitation 2022/23 - Special Sales Tax | 3,265,081 | | | | | - | | 3,265,081 |
| | Total Street Repair Tax Funds | \$ 4,353,811 | \$ 2,679,275 | \$ - | \$ - | \$ - | \$ 2,679,275 | \$ - | \$ 7,033,086 |
| Unidentified Funding | | | | | | | | | |
| | Emergency Operations Center - Veterans Memorial | | 100,000 | 2,500,000 | | | 2,600,000 | | 2,600,000 |
| | Resiliency Center - CV Starr Center | | | 1,450,000 | 13,050,000 | | 14,500,000 | | 14,500,000 |
| | Main Street Fire Station Rehab-North Wing | | | 3,800,000 | | | 3,800,000 | | 3,800,000 |
| | MicroGrid | | 25,000 | | 18,000,000 | | 18,025,000 | | 18,025,000 |
| | Solar Project- Facilities | | 5,000,000 | 4,200,000 | | | 9,200,000 | | 9,200,000 |
| | Central Business District Parking Lot | 50,000 | | | | | - | | 50,000 |
| | Broadband - Fiber (Debt) | | | 7,000,000 | | | 7,000,000 | | 7,000,000 |
| | Otis Johnson Trail Restoration | | | 100,000 | | | 100,000 | | 100,000 |
| | Distribution System Rehabilitation | | | | 15,000,000 | | 15,000,000 | | 15,000,000 |
| | CBD Coastal Trail Connection | | | | 85,000 | 715,000 | 800,000 | | 800,000 |
| | Extend Sewer System North of Pudding | | | \$ 1,750,000 | | | 1,750,000 | | 1,750,000 |
| | Water Tank #1 Replacement | | | | | | - | 6,000,000 | 6,000,000 |
| | Trash Capture Devices | 165,000 | | 1,500,000 | | | 1,500,000 | | 1,665,000 |
| | Collection System Condition Assessment | | | | 12,000,000 | | 12,000,000 | | 12,000,000 |
| | WWTP Main Replacement | | | | 3,000,000 | | | | |
| | East City Hall Stabilization | | | 2,000,000 | | | 2,000,000 | | 2,000,000 |
| | Storm Drain Master Plan Repairs | | | | 2,000,000 | | | | |
| | Pomo Bluffs Park - Parking lot rehabilitation | | | | 50,000 | | 50,000 | | 50,000 |
| | Raw Water Reservoirs - 135 AF | | 1,400,000 | 5,400,000 | 5,000,000 | | 11,800,000 | | 11,800,000 |
| | Rule 20 Project (undergrounding utilities) | | - | | | 2,190,000 | 2,190,000 | | 2,190,000 |
| | Total Unidentified Funding | \$ 215,000 | \$ 6,525,000 | \$ 29,700,000 | \$ 68,185,000 | \$ 2,905,000 | \$ 102,315,000 | \$ 6,000,000 | \$ 108,530,000 |
| TOTALS | | \$ 29,017,462 | \$ 36,768,804 | \$ 39,234,075 | \$ 101,114,000 | \$ 3,505,000 | \$ 170,721,684 | \$ 6,300,000 | \$ 204,358,328 |



Municipal Facilities



Guest House Rehabilitation

Project: GUEST HOUSE REHABILITATION

| | |
|------------------------------|------------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00094 |
| Fund: | 416 |
| Funding Source(s): | Internal Service Funds |
| Est. Project Costs: | \$120,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Undetermined |



Project Description

The Guest House was donated to the City of Fort Bragg in 1985 and only minimal improvements to the exterior of the structure have been undertaken since that time. The received a new roof, repairs to wall shingles, a new sign and a fresh coat of paint. Rehabilitation of the existing brick foundation and chimneys is also needed.

The 2012 Guest House Master Plan recommends other upgrades as well, including: upgrade of windows for ultraviolet light protection, improved pedestrian facilities, and updated exterior signage and lighting. Other smaller projects planned for the four years are detailed in the Internal Service Funds table for facilities.

| | | |
|-----------------------|------------------|------------|
| Project Status | Priority: | LOW |
|-----------------------|------------------|------------|

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|--|------------|
| | Prof. Services | Construction | Const. Support | Other | | |
| Fund: 530 | | | | | | \$ - |
| Internal Service Fund | | 110000 | | | | \$ 110,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 110,000 | \$ - | \$ - | | \$ 110,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|-----------|-------|-------|--------|------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | 4500 | 110000 | | | | \$ 114,500 |
| Extra | 310 | 550 | 568 | 587 | | | | \$ 2,015 |
| Total Operating Impact | \$ 310 | \$ 550 | \$ 5,068 | \$110,587 | \$ - | \$ - | \$ - | \$ 116,515 |



Broadband Fiber

Project: BROADBAND FIBER

| | |
|------------------------------|----------------------|
| Category: | Other |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | ARPA, UI |
| Funding Source(s): | American Rescue Plan |
| Est. Project Costs: | \$17,204,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Sarah McCormick |



Project Description

This project involves City-wide construction of digital infrastructure (underground conduit, fiber, and electronics) through a fiber-to-the-premise (FTTP) network. When this project is completed, nearly 3,100 households and 900 businesses will have access to reliable, and affordable, broadband with speeds up to 10 Gbps.

The project is comprised of three primary infrastructure components: 1) middle mile distribution systems; 2) data center electronics; and 3) fiber to the premise drops. The City is partnering with California Department of Technology on a joint design/build for the middle mile segment along Caltrans right of way, and will also secure backhaul from AT&T for added network resiliency. The network's centralized data center will be located at the CV Starr Center property and be supplied with Core Routing, Firewall, Maintenance Switches, and Optical Line Terminal equipment (OLT).

The data center connects to 15 Distribution Areas (DA's) equipped with XGS-PON splitter vaults located throughout the city. These DA locations will serve as the aggregated fiber locations where conduit, fiber cable, and fiber distribution terminals (splitters) serve each residence/business location. Extra conduit has been designed to the north, south, east, and west to facilitate future growth opportunities.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Project is in design phase and currently seeking additional funding for construction.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|---------------|----------------|-------|---------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| ARPA | 104,000 | 1,700,000 | | | 1,804,000 |
| UI | | 15,300,000 | | | 15,300,000 |
| | | | | | 0 |
| | | | | | 0 |
| Total Project Cost: | \$ 104,000 | \$ 17,000,000 | \$ - | \$ - | \$ 17,104,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|---------|---------|---------|---------|---------|---------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | 50,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 800,000 |
| Maintenance & Repair | | | | 10,000 | 10,000 | 10,000 | 10,000 | 40,000 |
| Extra | | | | 20,000 | 20,000 | 20,000 | 20,000 | 80,000 |
| Total Operating Impact | 0 | 50,000 | 150,000 | 180,000 | 180,000 | 180,000 | 180,000 | 920,000 |



City Hall - Roof

Project: CITY HALL-ROOF

| | |
|------------------------------|------------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00139 |
| Fund: | 417 |
| Funding Source(s): | Internal Services Fund |
| Est. Project Costs: | \$130,732.00 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Carlos Hernandez |



Project Description

This project involved a tear-off of the existing roofing materials on City Hall and the installation of a bi-layer modified bitumen roof. This project included new stainless steel and copper flashing, stainless steel turbines, and a full cover stainless steel parapet cap. Brick repointing and resealing for both chimneys was also included, as well as upgrades to two undersized leaderheads and downspouts that were replaced with properly sized stainless steel replacements. Repairing leaks in the Thermoplastic Polyolefin roof over the Gym was also included in the scope of services.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

The Fort Bragg City Council accepted the completion of the City Hall Roof Replacement Project at the February 24, 2025, City Council Meeting.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|---------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Fund: 530 | | | | | 0 |
| Internal Service Fund | | 130,732 | | | 130,732 |
| | | | | | 0 |
| | | | | | 0 |
| Total Project Cost: | 0 | 130,732 | 0 | 0 | 130,732 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|---------|---------|---------|---------|-----------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$0 |
| Maintenance & Repair | | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$150,000 | \$175,000 |
| Extra | \$207 | \$213 | \$300 | \$310 | \$310 | \$310 | \$1,230 | \$2,880 |
| Total Operating Impact | \$207 | \$5,213 | \$5,300 | \$5,310 | \$5,310 | \$5,310 | \$151,230 | \$177,880 |



City Hall - Siding Replace - South & East Side

Project: City Hall- Siding Replace- South & East Side

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | ISF |
| Funding Source(s): | Facilities |
| Est. Project Costs: | \$160,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Undetermined |



Project Description

City Hall requires a face lift to overcome the multiple layers of failed paint over the past one hundred years. The project will include the removal and replacement of siding material on the south and east side of the building. The material to be used for the project will be fiber cement board. This will provide a long lasting material with low maintenance.

Project Status

Priority:

MEDIUM

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|---------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Fund: 530 | | | | | 0 |
| Internal Service Fund | | 160,000 | | | 160,000 |
| | | | | | 0 |
| | | | | | 0 |
| Total Project Cost: | 0 | 160,000 | 0 | 0 | 160,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|--------|-------|-------|-------|--------|--------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | 10,000 | | | | | 10,000 |
| Maintenance & Repair | | | 500 | 500 | 500 | 500 | 500 | 2,500 |
| Extra | | | 100 | 100 | 100 | 100 | 100 | 500 |
| Total Operating Impact | 0 | 0 | 10,600 | 600 | 600 | 600 | 600 | 13,000 |



Emergency Operations Center - Veterans Memorial

| | |
|-----------------|--|
| Project: | EMERGENCY OPERATIONS CENTER – VETERANS MEMORIAL |
|-----------------|--|

| | |
|------------------------------|-----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | UI |
| Funding Source(s): | Facilities |
| Est. Project Costs: | \$2,600,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Undetermined |



| |
|----------------------------|
| Project Description |
|----------------------------|

The City in cooperation with the County of Mendocino is in discussion regarding potential acquisition of Veterans Memorial Hall, in order to re-purpose the facility as an Emergency Operations Center 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.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

Pending Land Acquisition. PG&E Resiliency Hub Grant has been applied for - grant recipients have not been announced yet. If awarded, \$100,000 grant would be applied to the roof repairs. Additional grants applications are currently in progress.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|-------|-------|--------------|-------|
| | Prof. Services | Construction | Const. Support | Other | Total | Total | | |
| Fund: Unidentified | | 2,500,000 | | | | | 2,500,000 | |
| Internal Service Fund | | | | | | | 0 | |
| | | | | | | | 0 | |
| | 0 | 0 | 2,500,000 | 0 | 0 | 0 | 2,500,000 | |
| Total Project Cost: | \$ - | \$ - | \$ 5,000,000 | \$ - | \$ - | \$ - | \$ 5,000,000 | |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | 2500 | | | | | \$ 2,500 |
| Maintenance & Repair | | | 500 | 500 | 500 | 500 | 500 | \$ 2,500 |
| Extra | | | 100 | 100 | 100 | 100 | 100 | \$ 500 |
| Total Operating Impact | \$ - | \$ - | \$ 3,100 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 5,500 |



Resiliency Center - CV Starr Center

Project: RESILIENCY CENTER - CV STARR CENTER

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | UI |
| Est. Project Costs: | \$14,500,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Undetermined |



Project Description

The CV Starr Center Phase 3 facility expansion will include a variety of community oriented spaces including several athletic multi-purpose rooms, and a gymnasium with a full sized basketball court. This space is also intended serve as a resiliency center given the multitude of resources accessible through this facility.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

A Master Plan for the Phase 3 Facility Expansion was published by Glass Architects in 2016, including various conceptual drawings for the facility. This project is still in the conceptual phase, but the possibility for this facility to serve as a resiliency center is driving the project up in priority.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|-----------------|------------------|----------------|-------|--|---------------|
| | Prof. Services | Construction | Const. Support | Other | | |
| Unidentified | \$ 1,450,000.00 | \$ 13,050,000.00 | | | | \$ 14,500,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ 1,450,000 | \$ 13,050,000 | \$ - | \$ - | | \$ 14,500,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



PD EV Charging Stations

Project: PD EV CHARGING STATIONS

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00126 |
| Fund: | ISF |
| Funding Source(s): | PG&E/ISF |
| Est. Project Costs: | \$401,100.00 |
| Est. Completion Date: | FY 23/24 |
| Project Lead: | Undetermined |



Project Description

Installation of four EV charging stations at the Police Department for the electric patrol vehicles. The four chargers will provide a total of 6 charging arms. The project scope also includes parking lot pavement rehabilitation with an add alternate for the installation of a gated area for patrol vehicles only.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Staff has been working with PG&E since fall of 2023 on this projects funding and behind the meter design. In April 2023, a small contract with a local design firm was executed and the design services for the project are underway. Full plans and specifications are expected in July 2023. The Design for EV Charging stations is complete, we cannot move into the bid phase until Fall because lead times on equipment specifically the transformer was back ordered about 12 months at the time of purchase.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|--|------------|
| | Prof. Services | Construction | Const. Support | Other | | |
| MCOG-D1 Funds | | 232951 | | | | \$ 232,951 |
| Internal Service Fund | 10000 | 131149 | 5000 | | | \$ 146,149 |
| CalEVip | | 22000 | | | | \$ 22,000 |
| | | | | | | \$ - |
| Total Project Cost: | \$ 10,000 | \$ 386,100 | \$ 5,000 | \$ - | | \$ 401,100 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|----------|--------|--------|----------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | 2500 | 3000 | 3000 | | | | \$ 8,500 |
| Maintenance & Repair | | | 700 | 700 | 700 | 700 | 4000 | \$ 6,800 |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 2,500 | \$ 3,700 | \$ 3,700 | \$ 700 | \$ 700 | \$ 4,000 | \$ 15,300 |



E. City Hall Rehabilitation & Stabilization

| Project: E. CITY HALL REHABILITATION & STABILIZATION | | | | | | | | |
|---|----------------------|--------------|--|--------|--------|--------------|--------|----------|
| Category: | Municipal Facilities | |  | | | | | |
| Department: | Public Works | | | | | | | |
| Task Code: | TBD | | | | | | | |
| Fund: | | | | | | | | |
| Funding Source(s): | UI | | | | | | | |
| Est. Project Costs: | \$2,250,000 | | | | | | | |
| Est. Completion Date: | FY 27/28 | | | | | | | |
| Project Lead: | Undetermined | | | | | | | |
| Project Description | | | | | | | | |
| <p>In 2010, Indigo Hammond + Playle Architects in association with Point 2 Structural Engineers produced the "Structural and Use Study of City Hall East." Various recommendations were made to repair parts of the gymnasium and the old indoor pool.</p> <p>The first priority was to save the structure if feasible. Substantial structural repairs are necessary to accomplish this. The loft/mezzanine structures should be removed. The gymnasium needs some structural work as well.</p> | | | | | | | | |
| Project Status | | | | | | Priority: | MEDIUM | |
| <p>The City contracted with Evan Brooks Associates in the spring of 2023 to look for grant funding for this renovation project. The final project will be dependent on planned use of space and funding received. CalOES grant application is in progress - City match would be \$500,000 for \$2,000,000 grant.</p> | | | | | | | | |
| Project Cost Details | | | | | | | | |
| Funding Source(s): | ACTIVITY | | | | | Total | | |
| | Prof. Services | Construction | Const. Support | Other | Total | | | |
| Grant UI | 250,000 | 2,000,000 | | | | \$ 2,250,000 | | |
| Internal Service Fund | | | | | | \$ - | | |
| | | | | | | \$ - | | |
| | | | | | | \$ - | | |
| Total Project Cost: | \$ 250,000 | \$ 2,000,000 | \$ - | \$ - | | \$ 2,250,000 | | |
| Operating Impact of Project | | | | | | | | |
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | 150 | 150 | 150 | 150 | 150 | 150 | \$ 900 |
| Maintenance & Repair | | 500 | 500 | 500 | 500 | 500 | 500 | \$ 3,000 |
| Extra | | 100 | 100 | 100 | 100 | 100 | 100 | \$ 600 |
| Total Operating Impact | \$ - | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 4,500 |



City Hall Remodel + Door Replacement

Project: CITY HALL REMODEL + DOOR REPLACEMENT

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00141 |
| Fund: | |
| Funding Source(s): | ISF |
| Est. Project Costs: | \$185,358.55 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Kevin McDannold |



Project Description

This project includes removal of carpet and installation of laminate or tile flooring in the downstairs lobby, Community Development, and Finance Departments. This project also includes replacing the doors on the south side of the building and the potential installation of new walls in the lobby to better section off the departments is included, if costs allow. **Project scope has been adjusted to include some additional spaces in CH East in the flooring portion, as well as the replacement of the malfunctioning sewer line and several outdated electrical panels that serve the City Hall building.**

Project Status

Priority: MEDIUM

Contracts for the flooring, sewer line, and electrical panel replacements have been secured. Anticipated date of electrical panel replacement is April 26th. Flooring work is expected to begin May 5th and continue through the first week of June. The sewer line replacement is expected to be scheduled as soon as weather is permitting.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Internal Service Funds | | \$ 185,359 | | | \$ 185,359 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 185,359 | \$ - | \$ - | \$ 185,359 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|----------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,000 | \$ 3,000 | | | | | \$ 5,000 |
| Maintenance & Repair | | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,250 |
| Extra | | | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 625 |
| Total Operating Impact | \$ - | \$ 2,000 | \$ 3,375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 6,875 |



Town Hall Rehab and Bathroom Remodel

| Project: TOWN HALL RETROFIT & BATHROOM REMODEL | |
|--|------------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00122 |
| Fund: | 423 |
| Funding Source(s): | Internal Services Fund |
| Est. Project Costs: | \$823,625.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Alfredo Huerta |



| Project Description | |
|---|--|
| The Town Hall Retrofit and Bathroom Remodel Project will replace windows and exterior molding; repair damage caused by moisture near doors, windows and molding; update storage and AV areas; and retrofit the restrooms to make them more accessible and visible for public use. The project includes material procurement and installation, mechanical, electrical, plumbing, paint and other miscellaneous items required to complete the project. | |

| Project Status | | Priority: | HIGH |
|--|--|-----------|------|
| The design for the project was finalized in Q1 of 2025 and was followed by a bid solicitation. The construction contract was awarded at the March 11, 2025 City Council Meeting to Adams Commercial General Contracting, Inc. from Eureka, CA. The project team is currently working on submittal review and material procurement with construction activities expected to begin in the first week of May, 2025. The anticipated project completion is in Q3 of 2025. | | | |

| Project Cost Details | | | | | |
|----------------------------|----------------|--------------|----------------|----------|------------|
| Funding Source(s): | ACTIVITY | | | | |
| | Prof. Services | Construction | Const. Support | Other | Total |
| Internal Service Funds | \$ 22,420 | \$ 793,205 | | \$ 8,000 | \$ 823,625 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 22,420 | \$ 793,205 | \$ - | \$ 8,000 | \$ 823,625 |

| Operating Impact of Project | | | | | | | | |
|-------------------------------|------------|-------------|----------|--------|--------|--------|--------|----------|
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,000 | \$ 3,000 | | | | | \$ 5,000 |
| Maintenance & Repair | | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,250 |
| Extra | | | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 625 |
| Total Operating Impact | \$ - | \$ 2,000 | \$ 3,375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 6,875 |



Main St. Fire Station Rehab

Project: MAIN ST. FIRE STATION REHAB - NORTH

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00123 |
| Fund: | |
| Funding Source(s): | Unidentified |
| Est. Project Costs: | \$4,007,702.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Alfredo Huerta |



Project Description

In March 2007, the City completed a Public Facilities Master Plan. As a part of the master plan, a preliminary structural analysis of the Main Street Fire Station was completed, with findings and recommendations incorporated into the report. This analysis identified numerous deficiencies in the Fire Station and the risk of structural damage in the event of a major earthquake. The report estimated that making necessary seismic upgrades to the north wing would cost about \$175 per square foot; the south wing would cost about \$50 per square foot and the newer middle section costs would be about \$20 per square foot. As a follow up to the Facilities Master Plan, the City secured a Community Development Block Grant to complete a more extensive evaluation of the structure and foundation to more specifically identify structural fixes to bring the building to current standards. I.L. Welty & Associates completed the structural review and provided recommendations as well as estimates for repair.

The original Fire Station Rehabilitation design project scope that resulted from these aforementioned studies aimed to rehabilitate all existing buildings. However, after a structural and architectural analysis was conducted in 2023, it was determined that, due to the similarities in cost of renovation versus new construction, funding newly constructed buildings would be a better use of funds. Due to the ongoing increase in cost of design and construction, the current funds available only allow us to complete a new design for the North Wing. A funding source is yet to be identified.

Project Status

Priority: MEDIUM

The design of the north wing has been completed, including a plan check. Planning Entitlements were received in 2024 and the building permit application has been started. The project is currently on hold until a funding source is identified.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|----------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Unidentified Fund | | \$ 3,800,000 | | | \$ 3,800,000 |
| CDBG Design Funds | \$ 203,702 | | | | \$ 203,702 |
| | | | | \$ 4,000 | \$ 4,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ 203,702 | \$ 3,800,000 | \$ - | \$ 4,000 | \$ 4,007,702 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Main St. Fire Station Roof

Project: Fire Station Roof Replacement Project

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00138 |
| Fund: | |
| Funding Source(s): | Fire Authority JPA |
| Est. Project Costs: | \$209,110 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Carlos Hernandez |



Project Description

This Project involved a tear-off and replacement of all five (5) sections of the Fort Bragg Fire Department roof. Four (4) of the five (5) roof sections were replaced with a bi-layer modified bitumen roof, and two (2) out of those four (4) received new plywood sheathing under the Modified Bitumen layers. The final section of the roof was replaced in-kind with standard roofing shingles. Mechanical equipment received new curbs, and all exterior finishes were stainless steel and copper. Various sections of rotted siding were replaced, and a new stainless steel cap was fitted over all applicable parapet walls.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The Fort Bragg City Council accepted the completion of the Fire Station Roof Replacement Project at the November 12, 2024, City Council Meeting.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|------------|-------|
| | Prof. Services | Construction | Const. Support | Other | | |
| Fire Authority JPA | | \$ 209,110 | | | \$ 209,110 | |
| | | | | | \$ - | |
| | | | | | \$ - | |
| | | | | | \$ - | |
| Total Project Cost: | \$ - | \$ 209,110 | \$ - | \$ - | \$ 209,110 | |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,500 | \$ 2,500 | | | | | \$ 5,000 |
| Maintenance & Repair | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 900 |
| Extra | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 600 |
| Total Operating Impact | \$ - | \$ 2,750 | \$ 2,750 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 6,500 |



Police Dept. Roof Replacement

| | |
|-----------------|--|
| Project: | POLICE DEPT. ROOF REPLACEMENT W/SOLAR |
|-----------------|--|

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | ISF |
| Funding Source(s): | ISF- Facilities |
| Est. Project Costs: | \$70,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Undetermined |



| |
|----------------------------|
| Project Description |
|----------------------------|

Based on an expected 30 year life-cycle for roofs, the Police Department roof is ready for replacement in FY 24/25.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

Given available Facilities fund projects, this project is further out on the CIP horizon.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|-----------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Internal Service Funds | | \$ 80,000 | | | \$ 80,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 80,000 | \$ - | \$ - | \$ 80,000 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item : | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|--------|--------|--------|--------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | | | \$ 200 | \$ 200 | \$ 200 | \$ 600 |
| Extra | | | | | \$ 100 | \$ 100 | \$ 100 | \$ 300 |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ 300 | \$ 300 | \$ 300 | \$ 900 |



Police Dept. Paint & Repairs- Exterior

| Project: POLICE DEPT. PAINT & REPAIRS - EXTERIOR | |
|--|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | ISF, AF |
| Funding Source(s): | ISF- Facilities, |
| Est. Project Costs: | \$70,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Undetermined |



| Project Description | |
|--|--|
| The Police Department needs paint and exterior repairs around the perimeter. | |

| Project Status | Priority: |
|---|-----------|
| Given available Facilities fund projects, this project is further out on the CIP horizon. | MEDIUM |

| Project Cost Details | | | | | |
|----------------------------|----------------|--------------|----------------|-------|-----------|
| Funding Source(s): | ACTIVITY | | | | |
| | Prof. Services | Construction | Const. Support | Other | Total |
| Internal Service Funds | | \$ 70,000 | | | \$ 70,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 70,000 | \$ - | \$ - | \$ 70,000 |

| Operating Impact of Project | | | | | | | | |
|-------------------------------|------------|-------------|----------|--------|--------|--------|--------|----------|
| Expenditure Line Item : | Prior Year | Fiscal Year | | | | | | Total |
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | \$ 2,500 | | | | | \$ 2,500 |
| Maintenance & Repair | | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 200 | \$ 800 |
| Extra | | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 500 |
| Total Operating Impact | \$ - | \$ - | \$ 2,750 | \$ 250 | \$ 250 | \$ 250 | \$ 300 | \$ 3,800 |



Microgrid

Project: MICROGRID

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | PG&E |
| Est. Project Costs: | \$18,025,000.00 |
| Est. Completion Date: | FY 28/29 |
| Project Lead: | Undetermined |



Project Description

In coordination with PG&E the City of Fort Bragg is exploring the development of a microgrid pursuant to PG&E's Community Microgrid Enablement Tarriff (CMET).

| | | |
|-----------------------|------------------|------|
| Project Status | Priority: | NONE |
|-----------------------|------------------|------|

Inception phase

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|------------------|----------------------|----------------|-------------|----------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| PG&E | \$ 25,000 | \$ 18,000,000 | | | \$ 18,025,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 25,000 | \$ 18,000,000 | \$ - | \$ - | \$ 18,025,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - |



Facilities Solar

Project: FACILITIES SOLAR

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 0133 |
| Fund: | |
| Funding Source(s): | |
| Est. Project Costs: | \$8,000,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | John Smith |



Project Description

Interconnection Applications for NEM2 Solar status have been accepted by PG&E. City is locked into NEM2 status for at least (20) years, as long as systems are built and connected to grid by 4/15/2026. The project includes solar panels to be located at six (96) city owned locations including City Hall, PD, Fire Station, WWTP, Water Treatment Plant, and CV Starr Center.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Syserco Energy Solutions is preparing final project documents.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|---------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| | | \$ 5,000,000 | \$ 8,000,000 | | \$ 13,000,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 5,000,000 | \$ 8,000,000 | \$ - | \$ 13,000,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Police Department Security Retrofit

Project: POLICE DEPT SECURITY RETROFIT

| | |
|------------------------------|--|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | PWP 00142 |
| Fund: | ISF, AF |
| Funding Source(s): | ISF- Facilities, AF - Asset Forfeiture |
| Est. Project Costs: | \$139,660.00 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Alfredo Huerta |



Project Description

This project is based on the need to facilitate existing processes for Police department staff and the need for Accessibility (ADA) improvements at our police department. This project consists of installing a new ADA compliant front entrance door, installing a fingerprint station near the entrance to improve employee safety and efficiency, and improvements to the flooring system in the break and locker rooms.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The construction documents for this project were finalized in Q4 of 2024 and a request for quotes was released by city staff in March of 2025. Construction for this project is anticipated to start in May of 2025, with completion in Q3 of 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|-------------------------------|----------------|--------------|----------------|----------|-----------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Internal Service Funds | \$ 5,660 | \$ 84,211 | | \$ 5,000 | \$ 94,871 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 5,660 | \$ 84,211 | \$ - | \$ 5,000 | \$ 94,871 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | \$ 2,500 | | | | | \$ 2,500 |
| Maintenance & Repair | | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 200 | \$ 800 |
| Extra | | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 500 |
| Total Operating Impact | \$ - | \$ - | \$ 2,750 | \$ 250 | \$ 250 | \$ 250 | \$ 300 | \$ 3,800 |

0



Facilities Camera and Access Control Project

Project: Facilities Camera and Access Control Project

| | |
|------------------------------|----------------------|
| Category: | Municipal Facilities |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 610, 710, 520, 167 |
| Funding Source(s): | PD, CH, CY, WWTP |
| Est. Project Costs: | \$78,747.00 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Carlos Hernandez |



Project Description

City facilities lack surveillance video capabilities, and the Fort Bragg Police Department lacks an access control system for safety and security. Low Voltage Security, a Security Solutions and low voltage company, has provided a quote to install city-owned security cameras and a city-owned access control system at City Facilities. This construction contract will be executed by Low Voltage Security Inc. for \$71,588.06, and a 10% contingency will be held in the budget for additional costs incurred during construction.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The Fort Bragg City Council accepted a contract with Low Voltage Security Inc. for installation services at the March 11, 2025, City Council Meeting.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|-----------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| | | \$ 78,747 | | | \$ 78,747 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 78,747 | \$ - | \$ - | \$ 78,747 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Parks & Community Services



Bainbridge Park Improvements

Project: Bainbridge Park Improvements

| | |
|------------------------------|-------------------------------------|
| Category: | Parks & Community Services |
| Department: | PW/CDD/PD |
| Task Code: | PWP 00096 |
| Fund: | 419 |
| Funding Source(s): | Prop 68 Per Capita State Farm |
| Est. Project Costs: | \$2,266,052.00 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Chantell O'Neal |



Project Description

The project's purpose is to restore the "family friendly" environment at Bainbridge Park. Previously, the following improvements were accomplished: restoring the tennis court, restore the basketball court, add decorative fencing, and two new artificial turf soccer courts. In FY 23/24, the Wiggly Giggly playground was replaced and the City hired a design Engineering firm Melton Design Group to design the remaining park enhancement features including two artificial turf soccer fields, a pavilion, bathroom remodel, art, furniture, and landscaping.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The planning, purchase, and installation of the playground equipment were conducted between FY 22/23 - FY 23/24. The design was completed in March 2025, staff solicited bids for construction. Construction is expected to last up to 125 working days and will be performed through the summer of 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Per Capita | | \$ 177,952 | | | \$ 177,952 |
| Prop 68 | \$ 246,500 | \$ 1,816,600 | | | \$ 2,063,100 |
| State Farm | | \$ 25,000 | | | \$ 25,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ 246,500 | \$ 2,019,552 | \$ - | \$ - | \$ 2,266,052 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|--------|--------|--------|--------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 7,000 | \$ 6,500 | | | | | \$ 13,500 |
| Maintenance & Repair | | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 600 | \$ 3,600 |
| Extra | | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,200 |
| Total Operating Impact | \$ - | \$ 7,800 | \$ 7,300 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 18,300 |



Pomo Bluffs Park- Parking Lot Rehab

| |
|---|
| Project: Pomo Bluffs Park- Parking Lot Rehab |
|---|

| | |
|------------------------------|----------------------------|
| Category: | Parks & Community Services |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | Internal Services Fund |
| Est. Project Costs: | \$250,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Undetermined |



| |
|----------------------------|
| Project Description |
|----------------------------|

Based on an expected 20 year life-cycle for paving, the Pomo Bluffs parking lot will be ready to be repaved in FY 26/27. Other minor park rehabilitation work may be added to the project as needed.

| | |
|-----------------------|----------------------|
| Project Status | Priority: LOW |
|-----------------------|----------------------|

No status updates.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Unidentified | | \$ 250,000 | | | \$ 250,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 250,000 | \$ - | \$ - | \$ 250,000 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Central Business District Parking Maintenance

Project: CENTRAL BUSINESS DISTRICT PARKING MAINTENANCE

| | |
|------------------------------|----------------------------|
| Category: | Parks & Community Services |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | In-Lieu Fee U/I |
| Est. Project Costs: | \$50,000.00 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Undetermined |

Figure 1. Downtown (Central Business District) Parking Strategy Study Area



Project Description

Several Parking lots in the Central Business District have deferred maintenance. This project will evaluate the existing city owned parking lots, establish needs for pavement preservation, and provide pavement maintenance to at least one location.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

The evaluation of parking lots needing maintenance is underway. This project will be constructed with the 2025 streets project. Design is complete (February 2025) construction bids will be solicited in May 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|-----------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| In-Lieu Fees | | \$ 26,488 | | | \$ 26,488 |
| U/I | | \$ 23,512 | | | \$ 23,512 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 50,000 | \$ - | \$ - | \$ 50,000 |

Operating Impact of Project

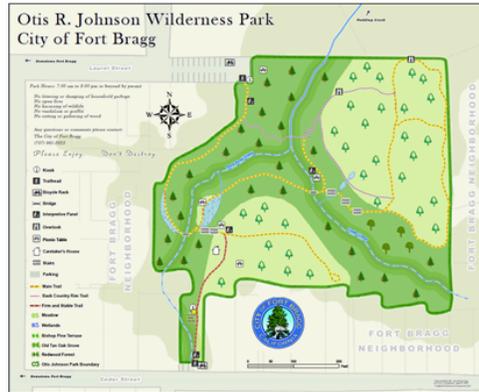
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Otis Johnson Trail Restoration

Project: OTIS JOHNSON TRAIL RESTORATION

| | |
|------------------------------|----------------------------|
| Category: | Parks & Community Services |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | Unidentified |
| Est. Project Costs: | \$100,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | |



Project Description

Several trails in the park are experiencing erosion after the winter storms of FY23/24 and showing signs of needing restoration. Staff will begin seeking grant funding for trail rehabilitation and abandonment of any social trails that have surfaced since last construction.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

New Project, no updates.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|--|------------|
| | Prof. Services | Construction | Const. Support | Other | | |
| Unidentified | | \$ 100,000 | | | | \$ 100,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 100,000 | \$ - | \$ - | | \$ 100,000 |

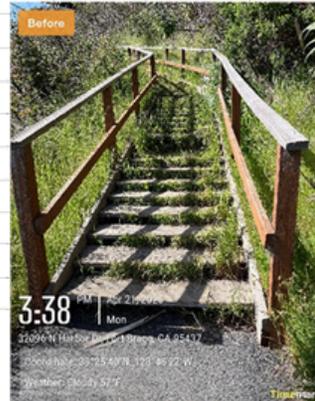
Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|--------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 1,000 | | \$ 250 | | | | | \$ 1,250 |
| Maintenance & Repair | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Extra | | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 750 |
| Total Operating Impact | \$ 1,000 | \$ 375 | \$ 625 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 3,500 |

Noyo Harbor Staircase Repairs

Project: Noyo Harbor Staircase Repairs

| | |
|------------------------------|----------------------------|
| Category: | Parks & Community Services |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | U/I |
| Funding Source(s): | U/I |
| Est. Project Costs: | \$100,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Undetermined |



Project Description

The staircase behind Noyo Lite Lodge is in failing condition and in need of repairs. This project will aim to repair or replace the stairway. Additionally, work with MCOG on the Noyo Harbor Circulation grant may provide additional information and resources in regards to a modified staircase design that would connect to both hotels on each side of the roadway and under the bridge and lead down to the Harbor. Funds for this project could instead be used to flesh out this modified design and support the submittal of grant funding for a more functional/relocated staircase.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Staircase is currently closed due to safety considerations

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Unidentified | | \$ 100,000 | | | \$ 100,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Street Maintenance & Traffic Safety



2025 Pavement Preservation Project

Project: 2025 PAVEMENT PRESERVATION PROJECT

| | |
|------------------------------|--------------------|
| Category: | Traffic Safety |
| Department: | Public Works |
| Task Code: | PWP 00132 |
| Fund: | 421 |
| Funding Source(s): | LOCAL STREET SALES |
| | LPP- GRANT |
| Est. Project Costs: | \$2,722,500.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Chantell O'Neal |



Project Description

This project proposes pavement preservation techniques like seal coats and microsurfacing be applied to over 6 miles of City Streets. The prioritization of work on this project is the performance of the preservation maintenance locations first and then the inclusion of the locations requiring rehabilitation second as funds allow. The selected locations are based on scenarios identified in the "City of Fort Bragg – 2021 Pavement Management Program Update."

Includes identified 36 street segments equivalent to 6.4 miles of City Street. The work will consist of a 2" AC overlay, microsurfacing with digouts, a slurry seal w/ crack seal, and rehabbed with a thick mill and overlay throughout the City Streets. Also the addition of 6 new ADA curb ramps.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Design Contract awarded April 2024. 100% Plans and specifications are expected December 2024. Construction will begin early spring 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|---------------------|----------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Local Street Sales Tax | \$ 222,500 | \$ 1,877,500 | | | \$ 2,100,000 |
| LPP - Grant | | \$ 400,000 | | | \$ 400,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 222,500 | \$ 2,277,500 | \$ - | \$ - | \$ 2,500,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|-------------|-----------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,000 | | | | | | \$ 2,000 |
| Maintenance & Repair | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 900 |
| Extra | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 600 |
| Total Operating Impact | \$ - | \$ 2,250 | \$ 250 | \$ 3,500 |



Rule 20 (Utility Underground)

Project: Rule 20 (Utility Underground)

| | |
|------------------------------|--------------------|
| Category: | Street Maintenance |
| Department: | Public Works |
| Task Code: | PWP 00121 |
| Fund: | |
| Funding Source(s): | PG&E |
| Est. Project Costs: | \$2,190,000.00 |
| Est. Completion Date: | FY 29/30 |
| Project Lead: | Undetermined |



Project Description

Public Utilities Commission (PUC) Rule 20A requires PG&E to annually set aside monies for the purpose of undergrounding electric utility infrastructure. As of March 31, 2018, the City's account balance is \$1,215,827. The City receives an additional \$36,000 each year to build up this account. Undergrounding of utilities are normally coordinated with street construction projects to ensure a new pavement surface over extensive utility trenching. For a typical 400 foot City block, the undergrounding cost is approximately \$250,000. Coordinating with PG&E for design and utility undergrounding can take from two to three years before street construction can follow.

| | | |
|-----------------------|------------------|------------|
| Project Status | Priority: | LOW |
|-----------------------|------------------|------------|

No Status updates. PGE has identified this project for design and construction in 2037.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| PG&E | | \$ 2,190,000 | | | \$ 2,190,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 2,190,000 | \$ - | \$ - | \$ 2,190,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Systematic Improvements at Unsignalized

Project: Systematic Improvements at Unsignalized

| | |
|------------------------------|---------------------|
| Category: | Street Maintenance |
| Department: | Public Works |
| Task Code: | PWP 00131 |
| Fund: | 421 |
| Funding Source(s): | HSIP/Local |
| Est. Project Costs: | \$197,375.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Chantell O'Neal |



Project Description

Install or upgrade larger or additional stop signs or other intersection warning and regulatory signs, install or upgrade pedestrian crossings with enhanced safety features including RRFBs. Locations for improvements in this project include North Harbor Drive, Redwood Ave, Boatyard Drive at SR 20, Pine Street, and others. The most significant change is the proposed lighted beacon crossing of SR 1 at Pine Street.

Project Status

Priority:

MEDIUM

Design in progress. Construction is planned summer 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Local Street Sales Tax | \$ 18,100 | | | | \$ 18,100 |
| HSIP | | \$ 179,275 | | | \$ 179,275 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 18,100 | \$ 179,275 | \$ - | \$ - | \$ 197,375 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 800 | \$ 1,200 | \$ 2,000 | | | | | \$ 4,000 |
| Maintenance & Repair | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Extra | | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 750 |
| Total Operating Impact | \$ 800 | \$ 1,575 | \$ 2,375 | \$ 375 | \$ 375 | \$ 375 | \$ 375 | \$ 6,250 |



2022/23 Streets Rehabilitation

| Project: 2022/23 Streets Rehabilitation | |
|---|------------------------|
| Category: | Street Maintenance |
| Department: | Public Works |
| Task Code: | PWP 00120 |
| Fund: | 421 |
| Funding Source(s): | Street Sales Tax & LPP |
| Est. Project Costs: | \$4,481,616.00 |
| Est. Completion Date: | FY 23/24 |
| Project Lead: | Chantell O'Neal |



Project Complete

Project Description

This project will rehabilitate pavement of up to 8 streets throughout the City and incorporates the previously programmed street striping project, bollard installation, and crosswalk rehabilitation in the downtown pedestrian core. Since this streets project includes rehab of much of Franklin Street including the Central Business District corridor and striping, the stamped crosswalks project previously programmed in the 5 year CIP look ahead needed to be including into the scope. Rehabilitating the stamped asphalt crosswalks in downtown will ensure their long-term viability. Many of the cross walks were lasted rehabilitated in 2012 and are now showing signs of wear and are ready for another round of rehabilitation. The project is funded with a combination of sources including the Local Partnership Program (LPP) of SB-1 (\$600,000) and D1 RSTP (\$206,405) Street Sales Tax (\$1,270,595), Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (CRRSAA, HR 133) (\$162,000), Water/Wastewater Enterprise (\$361,000), HSIP (\$248,130)

Project Status

| | | |
|------------------|------------------|-------------|
| Project Complete | Priority: | HIGH |
|------------------|------------------|-------------|

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|---------------------|----------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 250- Special Sales Tax | \$ 530,316 | \$ 2,734,765 | | | \$ 3,265,081 |
| LPP- Grant | | \$ 600,000 | | | \$ 600,000 |
| D1- Grant | | \$ 206,405 | | | \$ 206,405 |
| CRSAA | | \$ 162,000 | | | \$ 162,000 |
| HSIP | | \$ 248,130 | | | \$ 248,130 |
| Total Project Cost: | \$ 530,316 | \$ 3,951,300 | \$ - | \$ - | \$ 4,481,616 |

Operating Impact of Project

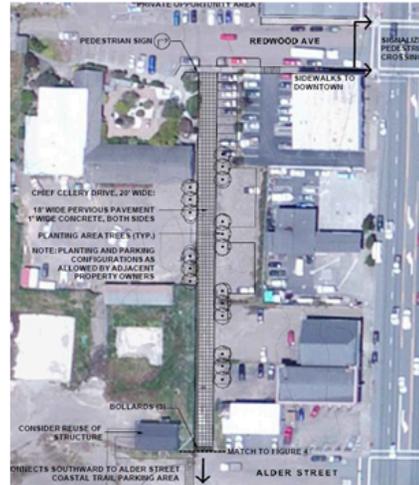
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|-----------------|-----------------|-----------------|-------------|-------------|-------------|-------------|------------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 2,800 | \$ 8,000 | \$ 2,500 | | | | | \$ 13,300 |
| Supplies & Materials | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ 2,800 | \$ 8,000 | \$ 2,500 | \$ - | \$ - | \$ - | \$ - | \$ 13,300 |



CBD Coastal Trail Connection

Project: CBD COASTAL TRAIL CONNECTION

| | |
|------------------------------|-------------------------------|
| Category: | Street Main. & Traffic Safety |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | U/I & Local |
| Est. Project Costs: | \$800,000.00 |
| Est. Completion Date: | FY 28/29 |
| Project Lead: | Chantell O'Neal |



Project Description

The concept for the Redwood Avenue link to the middle section of the Coastal Trail is to provide a short, easy and enjoyable trail connection to downtown that shifts the outdoor coastal trail hiking experience to an urban experience where visitors can access downtown restaurants and shops. From the downtown employment center, workers would also enjoy a short walk and fresh air by the coast by taking the same pathway. The connections would be made from the Alder Street Coastal Trailhead and parking area(s) by improving Chief Celery Drive (between Redwood Avenue and Oak Street) into a multi-use trail, though predominately a pedestrian way with sidewalks and landscaping, where possible. On Redwood Avenue, sidewalks, paving, landscaping and signage would provide wayfinding guidance to improve the visitor experience on both sides of Main Street.

Project Status

Priority:

LOW

Concept Design Stage and grant applications.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|------------------|-------------------|----------------|-------------|-------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Unidentified | \$ 85,000 | \$ 715,000 | | | \$ 800,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 85,000 | \$ 715,000 | \$ - | \$ - | \$ 800,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 1,200 |
| Extra | | | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 600 |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ 450 | \$ 450 | \$ 450 | \$ 450 | \$ 1,800 |



Willow St. Pedestrian Improvements -HSIP

Project Willow St. Pedestrian Improvements -HSIP

| | |
|------------------------------|-------------------------------|
| Category: | Street Main. & Traffic Safety |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | HSIP / Local |
| Est. Project Costs: | \$397,200.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Kevin McDannold |



Project Description

Install a pedestrian crossing island, high visibility crosswalks, and ADA compliant sidewalk, curb gutter, curb ramps, and bulbouts to improve pedestrian safety on Willow St.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

Project has been selected by HSIP to be funded. Design is underway, construction to begin Summer of 2026.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|------------------|-------------------|------------------|-------------|-------------------|-------|
| | Prof. Services | Construction | Const. Support | Other | | |
| HSIP | \$ 33,507 | \$ 274,950 | \$ 41,220 | | \$ 349,677 | |
| Local Funds | \$ 12,393 | \$ 30,550 | \$ 4,580 | | \$ 47,523 | |
| | | | | | \$ - | |
| | | | | | \$ - | |
| Total Project Cost: | \$ 45,900 | \$ 305,500 | \$ 45,800 | \$ - | \$ 397,200 | |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|-----------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Maintenance & Repair | | | | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 1,200 |
| Extra | | | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 600 |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ 450 | \$ 450 | \$ 450 | \$ 450 | \$ 1,800 |



Stop Gap Patch Pave PROJECT

Project: Stop Gap Patch Pave PROJECT

| | |
|------------------------------|--|
| Category: | Traffic Safety |
| Department: | Public Works |
| Task Code: | PWP |
| Fund: | 421 |
| Funding Source(s): | Local Streets and Roads (LSR) Unassigned Reserves |
| Est. Project Costs: | \$393,500.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Chantell O'Neal |



Project Description

This project consists of targeted surface repairs, including patching of large potholes and restoration of deteriorated wheel paths on up to six (6) identified streets. This is a maintenance project to extend the useful life of several roadways entering failed condition

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Construction will begin in summer 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-----------------|-------------------|------------------|-------------|-------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| LSR | | \$ 187,714 | | | \$ 187,714 |
| Unassigned Reserves | | \$ 162,286 | \$ 35,000 | | \$ 197,286 |
| Local Street Sales Tax | \$ 8,500 | | | | \$ 8,500 |
| | | | | | \$ - |
| Total Project Cost: | \$ 8,500 | \$ 350,000 | \$ 35,000 | \$ - | \$ 393,500 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|-------------|-----------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,000 | | | | | | \$ 2,000 |
| Maintenance & Repair | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 900 |
| Extra | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 600 |
| Total Operating Impact | \$ - | \$ 2,250 | \$ 250 | \$ 3,500 |



2027 Roadway Revitalization

Project: 2027 Roadway Revitalization

| | |
|------------------------------|--------------------------------|
| Category: | Street Maint. & Traffic Safety |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 421 |
| Funding Source(s): | LPP C, LPP F, and Local |
| Est. Project Costs: | \$6,342,670.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Chantell O'Neal |



Project Description

The City of Fort Bragg has identified four (4) streets equivalent to approximately 2.2 miles of City Street, which will receive pavement repair and rehabilitation. The scope of the 2027 Roadway Revitalization Project includes the repair and rehabilitation of 2.2 Miles of streets using a combination of thick mill and/or 4" dig-outs and overlay on four (4) primary roadways. The project also includes the replacement of 1,700 linear feet of failed stormdrain pipe, and 46 curb ramps will be brought into compliance with ADA standards. Original Project estimate submitted in the Competitive grant (LPP C) application was \$4,731,000 however, the new proposed project amount is increased to include street locations previously removed from the 2025 project and installation of water valves along Oak Street per the recommendations of HDR in the Draft Water Master Plan.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | NONE |
|-----------------------|------------------|-------------|

Design expected to begin 25/26 FY

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|---------------------|-------------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Local/Reserved | \$ 116,000 | \$ 1,415,435 | | | \$ 1,531,435 |
| LPP-C | | \$ 2,667,000 | | | \$ 2,667,000 |
| Water Enterprise | \$ 3,500 | \$ 36,000 | | | \$ 39,500 |
| LPP F | | \$ 400,000 | | | \$ 400,000 |
| Local Streets Sales Tax | \$ 464,000 | \$ 853,735 | \$ 387,000 | | \$ 1,704,735 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 583,500 | \$ 5,372,170 | \$ 387,000 | \$ - | \$ 6,342,670 |

Operating Impact of Project

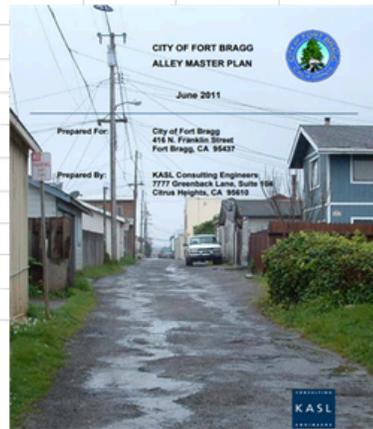
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - |



Red Streets and Alley Rehabilitation

Project: Red Streets and Alley Rehabilitation

| | |
|------------------------------|--------------------------------|
| Category: | Street Maint. & Traffic Safety |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 421 |
| Funding Source(s): | LPP-C and Local |
| Est. Project Costs: | \$5,000,000.00 |
| Est. Completion Date: | FY 28/29 |
| Project Lead: | Chantell O'Neal |



Project Description

This project seeks to find the alleys in the worst condition when identified in the 2011 Alley Master Plan as being in the highest priority for work. Additionally, any collector streets with a PCI under 65 will be considered for this project, as well as an evaluation of any other streets for which recommended treatment is similar to the techniques proposed in the alley project will be considered for incorporation into the project if budget exists after the alleys and collector streets are prioritized.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Staff will submit a LPP Competitive application in 2026. An additional status update will be provided after that time.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| LPP C | | | | | \$ - |
| Local Sales Tax | \$ 600,000 | \$ 4,400,000 | | | \$ 5,000,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 600,000 | \$ 4,400,000 | \$ - | \$ - | \$ 5,000,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



CV Starr Enterprise



CV Starr HVAC Air Intake Redesign

Project: CV STARR HVAC AIR INTAKE REDESIGN

| | |
|------------------------------|---------------------|
| Category: | CV STARR Enterprise |
| Department: | Public Works |
| Task Code: | PWP 00135 |
| Fund: | 810 |
| Funding Source(s): | CV STARR |
| Est. Project Costs: | \$993,500.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Carlos Hernandez |



Project Description

The CV Starr HVAC project includes the replacement of two rooftop air handler units serving the natatorium portion of the facility. The facility's proximity to the ocean, as well as previous design inefficiencies and serviceable life span, have caused the current units to deteriorate. In order for the facility to satisfy current standards for interior air quality and circulation, the two existing roof top air handlers will be replaced by two new units as specified in the technical specifications for Public Works Project 00135 CV Starr Center HVAC Replacement and Improvements as provided by Whichurch Engineering Inc. and accepted by Council at the December 9, 2024 City Council Meeting. The construction contract will be executed by Kevin M. Sullivan and Associates Inc. for \$870,000, and a 10% contingency will be held in the budget for additional costs incurred during construction.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The CV Starr Center HVAC Replacement and Improvements Project has completed 100% Construction Documents and a construction contract has been awarded to Kevin M. Sullivan and Associates Inc. as of December 9, 2024. Buildout of this project is anticipated to take place Q4 2025 - Q1 2026 due to lead times for procuring mechanical equipment.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|--|------------|
| | Prof. Services | Construction | Const. Support | Other | | |
| CV STARR | \$ 36,500 | \$ 957,000 | | | | \$ 993,500 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ 36,500 | \$ 957,000 | \$ - | \$ - | | \$ 993,500 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Facility Roof Repair/Skylights

Project: CV Starr Center Skylight Replacement Project

| | |
|------------------------------|---------------------|
| Category: | CV STARR Enterprise |
| Department: | Public Works |
| Task Code: | PWP 00140 |
| Fund: | 810 |
| Funding Source(s): | CV STARR |
| Est. Project Costs: | \$300,950.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Carlos Hernandez |



Project Description

The CV Starr Center Roof Repair Project will cover repairs to the existing Fiberglass-Reinforced Panel feature that runs across the ridge of the Natatorium roof. This feature was implemented as a translucent skylight system that serves to eliminate the need for excessive lighting in the natatorium. After many years of direct exposure to the sun, the existing fiberglass panels on the south-facing side of the roof have become brittle, and the City of Fort Bragg is pursuing a contract with Sustainable Living Builders Inc. to have 32 panels replaced in-kind with new materials. This construction contract will be executed by Sustainable Living Builders Inc. for \$273,591.09, and a 10% contingency will be held in the budget for additional costs incurred during construction.

Project Status

Priority: EMERGENCY

This Project was awarded to Sustainable Living Builders by the Fort Bragg City Council at the January 13, 2025, City Council Meeting in the amount of \$273,591.09. Construction is expected to take place Q4 2025-Q2-2026.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| CV STARR | | \$ 300,950 | | | \$ 300,950 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 300,950 | \$ - | \$ - | \$ 300,950 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



CV Starr Water Slide Staircase Rehab

Project: CV STARR WATER SLIDE STAIRCASE REHAB

| | |
|------------------------------|---------------------|
| Category: | CV STARR Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 810 |
| Funding Source(s): | CV STARR |
| Est. Project Costs: | \$30,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Undetermined |



Project Description

Staircase for the water slide is reaching the end of its useful life and needs rehabilitation.

Project Status Priority: LOW

No Updates

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| CV STARR | | \$ 150,000 | | | \$ 150,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 150,000 | \$ - | \$ - | \$ 150,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



CV Starr Reception Desk Area Rehab

Project: CV STARR RECEPTION DESK AREA REHAB

| | |
|------------------------------|---------------------|
| Category: | CV STARR Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 810 |
| Funding Source(s): | CV STARR |
| Est. Project Costs: | \$150,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Undetermined |



Project Description

Desk area in need of rehab.

Project Status **Priority: NONE**

No Updates.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|-------------|----------------|-------|--|------------|
| | Prof. Services | Constuction | Const. Support | Other | | |
| CV STARR | | \$ 150,000 | | | | \$ 150,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 150,000 | \$ - | \$ - | | \$ 150,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



CV Starr Center Pool Depth Reduction Project

Project: CV Starr Center Pool Depth Reduction Project

| | |
|------------------------------|---------------------|
| Category: | CV STARR Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | CV STARR |
| Est. Project Costs: | \$320,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Carlos Hernandez |



Project Description

The deep end of the CV Starr Center Competition Pool was designed with a 12'6" max depth to accommodate a diving board at the southwest corner of the pool. The shallow end of the competition pool is a 4' deep. This project will reduce the maximum depth of the swimming pool from 12'6" deep to 7' deep. This will eliminate the diving board, but will ultimately benefit the community by creating a safer pool for all to use. This project also aims to address the staff shortage by making lifeguard training more accessible to individuals seeking employment as a lifeguard at the CV Starr Center by reducing the maximum depth used for training from 12'6" to 7'.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

The City of Fort Bragg has reached out to contractors that serve Mendocino County under a C53 - Swimming Pool Contractors License in an effort to gauge interest and feasibility in preparation for an official request for bid.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|--|------------|
| | Prof. Services | Construction | Const. Support | Other | | |
| | \$ 20,000 | \$ 300,000 | | | | \$ 320,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ 20,000 | \$ 300,000 | \$ - | \$ - | | \$ 320,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Charge Up CV Starr

| |
|------------------------------------|
| Project: Charge-Up CV Starr |
|------------------------------------|

| | |
|------------------------------|--------------------------------|
| Category: | Street Maint. & Traffic Safety |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | CRP |
| Est. Project Costs: | \$941,447.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Chantell O'Neal |



| |
|----------------------------|
| Project Description |
|----------------------------|

The Carbon Reduction Program Grant (CRP) will fund Phase 1 which will cover Engineering Design and Environmental Services for the Installation of up to six (6) Public DC Fast Chargers at the City-owned and operated CV Starr Recreation Facility. Staff will seek additional grant funding for the installation of chargers.

| | |
|-----------------------|-------------------------|
| Project Status | Priority: MEDIUM |
|-----------------------|-------------------------|

CRP Grant awarded in the amount of \$75,546. The \$9,801 of unidentified funds are the required program match.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|------------------|-------------------|----------------|-------------|-------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| CRP | \$ 75,646 | | | | \$ 75,646 |
| Unidentified (UI) | \$ 9,801 | \$ 856,000 | | | \$ 865,801 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 85,447 | \$ 856,000 | \$ - | \$ - | \$ 941,447 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Water Enterprise



Madsen Hole Rainey- Design

Project: MADSEN HOLE RAINEY -DESIGN

| | |
|------------------------------|------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR |
| Fund: | |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$300,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Undetermined |



Project Description

The City's raw water source at Madsen Hole in the Noyo River currently used a Ranney Collector to provide some preliminary treatment at the source prior to pumping the water to the treatment plant. This is especially important during rain events to allow some filtration when turbidity has increased. This type of system is placed below ground to extract water from an aquifer with direct connection to a surface water source. This system has failed and is in need of replacement. This portion of the project includes design services only.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Work expected to begin 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | | \$ 300,000 | | | \$ 300,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 300,000 | \$ - | \$ - | \$ 300,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Desalination- Ocean Intake- Pilot Project

Project: Desalination- Ocean Intake- Pilot Project

| | |
|------------------------------|--------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00025 |
| Fund: | 610 |
| Funding Source(s): | DWR |
| Est. Project Costs: | \$1,400,000 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | John Smith |



Project Description

Wave powered desalination buoy company contacted the City in 2022 to discuss an opportunity for the City to complete a pilot project. This work will require a number of studies and discussions with regulatory agencies, making sure they receive the information needed to deploy the pilot buoy.

Project Status

Priority: HIGH

Consultants are completing the preparation to begin required studies and CEQA analysis.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|-------------------|-------------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | \$ 500,000 | \$ 800,000 | \$ 100,000 | | \$ 1,400,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ 500,000 | \$ 800,000 | \$ 100,000 | \$ - | \$ 1,400,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|-------------|------------------|------------------|-------------|-------------|-------------|-------------|------------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 25,000 | \$ 30,000 | | | | | \$ 55,000 |
| Supplies & Material | | | \$ 10,000 | | | | | \$ 10,000 |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 25,000 | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ 65,000 |



Water Treatment Plant Overhaul

| | |
|-----------------|---------------------------------------|
| Project: | Water Treatment Plant Overhaul |
|-----------------|---------------------------------------|

| | |
|------------------------------|--------------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00017 |
| Fund: | 651 |
| Funding Source(s): | SRF |
| Est. Project Costs: | \$12,926,000 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | John Smith/Heath Daniels |



| |
|----------------------------|
| Project Description |
|----------------------------|

For the past 35 years, two Microfloc Trident 420c units have clarified and filtered the City's water. In 1998, the filter media was replaced and in 2006 clarifier media was added. The units are worn and in need of replacement. Over the years, Microfloc has made several improvements to the design, to make the units more efficient and capable of achieving better filtration, as well as to conserve water. Items included in this overhaul are: increase the filter to waste pipe size (this will allow filters to stay in compliance during operational problems), replace filter media, replace-upgrade filter underdrain, filter wash system, replace clarifier media, replace air manifold, water inlet headers, and sandblast and paint the units. In addition to rehabilitating the water plant, the raw water ponds will be lined to eliminate seepage and an old clarifier will be demolished to open up some space on the site.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

This project is well into construction and is nearing 80% completion. The contractor has completed improvements to both of the raw water backwash storage ponds, one of the pre-treatment raw water ponds, and the Water Storage Tank No. 2. Work on the second raw water pond is expected to be completed by Q3 of 2025. Improvements to the control building are almost complete, including foundation improvements, restoring pumps, new framing and roofing. Rehabilitation of the filter treatment units is substantially completed and is expected to be completed in Q2 of 2025. Site yard piping improvements will commence in Q2 of 2025 and the current project substantial completion expected by September 2025.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|---------------|----------------|-------|---------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651-Water Enterprise | \$ 426,000 | \$ 11,697,000 | \$ 803,000 | | \$ 12,926,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 426,000 | \$ 11,697,000 | \$ 803,000 | \$ - | \$ 12,926,000 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-----------|----------|----------|----------|----------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 2,000 | \$ 25,000 | \$ 35,000 | \$ 4,000 | \$ 2,500 | \$ 2,500 | \$ 4,000 | \$ 75,000 |
| Supplies & Material | | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 6,000 |
| Maintenance & Repair | | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 7,200 |
| Extra | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Total Operating Impact | \$ 2,000 | \$ 27,450 | \$ 37,450 | \$ 6,450 | \$ 4,950 | \$ 4,950 | \$ 6,450 | \$ 89,700 |



Pudding Creek Water Main Relocation

Project: Pudding Creek Water Main Relocation

| | |
|------------------------------|-----------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00014 |
| Fund: | 651 |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$1,154,576.00 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Diane O'Connor |



Project Description

The pipeline providing treated water to the north side of town is currently located on the remains of Georgia Pacific's Pudding Creek Dam. To eliminate the on-going risk to the water main presented by a compromised dam, the water main will be relocated to the nearby Highway 1 (N. Main Street) bridge over Pudding Creek. The water main design is currently underway, and the City is coordinating with Caltrans to accommodate the relocation as part of the future widening of the bridge, to be completed in 2022. CalTrans has included the necessary supports for the new water main in their bridge plans, along with the relocation of our sewer force main, however, the City will need to provide funding from the Water Enterprise Fund for the actual construction of the pipeline.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The project has been 99% completed but the City has not yet been invoiced by Caltrans for the project costs.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|---------------------|----------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | \$ 139,126 | \$ 1,015,450 | | | \$ 1,154,576 |
| | | | | | \$ - |
| Total Project Cost: | \$ 139,126 | \$ 1,015,450 | \$ - | \$ - | \$ 1,154,576 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 35,000 |
| Supplies & Material | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,400 |
| Maintenance & Repair | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Extra | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 900 |
| Total Operating Impact | \$ 5,200 | \$ 5,600 | \$ 38,800 |



Raw Water Line- All Phases

| | |
|-----------------|-----------------------------------|
| Project: | Raw Water Line- All Phases |
|-----------------|-----------------------------------|

| | |
|------------------------------|-----------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00016 |
| Fund: | 610 |
| Funding Source(s): | DWR |
| Est. Project Costs: | \$9,810,487.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Diane O'Connor |



| |
|----------------------------|
| Project Description |
|----------------------------|

The City of Fort Bragg receives its water from three sources: Waterfall Gulch, Newman Gulch, and the Noyo River. The raw water from Waterfall Gulch and Newman Gulch gravity flows through a transmission system of PVC, asbestos cement, ductile iron and steel pipe to the Water Treatment Plant. Much of this transmission line traverses steep, remote, and environmentally sensitive terrane, and has been in place for decades. Failures are more and more common, and it is essential that all of the City's transmission lines remain operational.

The engineering design includes over two miles of pipeline that will either replace or relocate the existing system to a less environmentally sensitive location, and is nearing completion. The plans are being developed to allow for construction in up to four segments, depending on the amount of funding initially available. The approved design will involve significant environmental permitting, and there will likely be timber harvest associated with some portions, including the area between Summers Lane Reservoir and the Noyo River that is owned by Lyme Redwood Timberlands.

The City has been awarded grant funding in the amount of \$8,797,500 by the Department of Water Resources Urban and Multibenefit Drought Relief Grant to pay for project construction.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

Project design is complete and the permitting process is ongoing. Construction has been awarded and is anticipated to start in 2024.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | |
|------------------------------|----------------|--------------|----------------|-------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | \$ 871,550 | \$ 8,378,937 | \$ 560,000 | | \$ 9,810,487 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 871,550 | \$ 8,378,937 | \$ 560,000 | \$ - | \$ 9,810,487 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|----------|----------|----------|----------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 1,000 | \$ 1,500 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 8,500 |
| Supplies & Material | | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,200 |
| Maintenance & Repair | \$ 250 | \$ 500 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 5,750 |
| Extra | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 1,050 |
| Total Operating Impact | \$ 1,400 | \$ 2,350 | \$ 2,550 | \$ 2,550 | \$ 2,550 | \$ 2,550 | \$ 2,550 | \$ 16,500 |



Raw Water Reservoirs- 135 AF

Project: RAW WATER RESERVOIRS- 135 AF

| | |
|------------------------------|------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00024 |
| Fund: | 651 |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$14,750,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Undetermined |



Project Description

The City purchased 580 acres formerly belonging to MCRPD with the intent of building 3 new reservoirs similar in size to the existing Summers Lane Reservoir, which is located on an adjacent parcel to the NW. The additional reservoirs will allow the City to pump water from the Noyo River during the winter months when flows are high and store the water until summer. Drawing from the reservoirs during the summer months will enable the City to leave the summer flows in the Noyo, benefitting the native species. The property contains the rare and endemic Mendocino Cypress Woodland which has been mapped by CDFW. The City will locate the new reservoirs in a fenced complex over the most disturbed areas, and intends to create a community forest on the remaining property using conservation easements.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The project will go out for design in summer of 2024. It is anticipated that all of the studies necessary for the environmental compliance will take at least 2 years to complete.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|---------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | \$ 1,400,000 | \$ 9,750,000 | \$ 1,200,000 | | \$ 12,350,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ 1,400,000 | \$ 9,750,000 | \$ 1,200,000 | \$ - | \$ 12,350,000 |

Operating Impact of Project

| Expenditure Line Item : | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-----------|--------|--------|--------|--------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 25,000 | \$ 25,000 | | | | | \$ 50,000 |
| Supplies & Material | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Maintenance & Repair | | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 1,800 |
| Extra | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 600 |
| Total Operating Impact | \$ - | \$ 25,650 | \$ 25,650 | \$ 650 | \$ 650 | \$ 650 | \$ 650 | \$ 53,900 |



Distribution System Rehabilitation

| |
|--|
| Project: DISTRIBUTION SYSTEM REHABILITATION |
|--|

| | |
|------------------------------|------------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00023 |
| Fund: | 610 |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$15,850,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Chantell O'Neal |



| |
|----------------------------|
| Project Description |
|----------------------------|

The project will review the entire water distribution system, including pipe type, valve placement, depth to pipe, GIS mapping of the system, bottle neck review and other related equipment and efficiency review. The Water Treatment Plant is located within the City's Corporation Yard at 31301 Cedar Street in Fort Bragg.

- Water supply comes from three (3) surface water sources.
- Two are spring fed; sourced from Waterfall Gulch and Newman Gulch. These two surface diversions flow via gravity through the raw water pipeline to the water treatment plant.
- The third is a pump drawing from the Noyo River. The Noyo River diversion includes a wet well at the Noyo River and a pump station that is a separate conduit that carries raw water to the treatment plant.
- A 45-Acre-Foot Reservoir at the end of Summers Lane that provides emergency water storage during low flow conditions. The reservoir draws and stores water from Waterfall Gulch.
- A Small Desalination Plant has been operational since the fall of 2021. The desalination intake is the same as the Noyo River pump. Brackish water in the river occurring during low flows and high ocean tides is pumped to a storage tank at the water treatment plant. The desalination plant treats this brackish water before discharge to the raw water ponds where it is sent to the treatment plant for further processing.
- There are four (4) Finished Water Tanks, three 1.5-million-gallon tanks are located at the Corporation Yard and another 0.3-million-gallon tank located on Highway just outside the City Limits.
- Water is supplied to customers primarily via gravity flow through the water Distribution System.
- Gravity delivery uses water service pressures controlled by water surface elevations in the water treatment plant storage.

| | |
|-----------------------|-------------------------|
| Project Status | Priority: MEDIUM |
|-----------------------|-------------------------|

Design is underway with completion expected late this year. The completed study will provide a list of future projects necessary to rehabilitate the system.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | | Total |
|------------------------------|----------------|---------------|----------------|-------|-------|---------------|
| | Prof. Services | Construction | Const. Support | Other | Total | |
| 651- Water Enterprise | \$ 850,000 | \$ 15,000,000 | | | | \$ 15,850,000 |
| | | | | | | \$ - |
| Total Project Cost: | \$ 850,000 | \$ 15,000,000 | \$ - | \$ - | | \$ 15,850,000 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item : | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|-------|-------|-------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,500 | \$ 2,000 | | | | | \$ 4,500 |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 2,500 | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | \$ 4,500 |



Water Meter Replacement

| Project: WATER METER REPLACEMENT | |
|----------------------------------|------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00020 |
| Fund: | 610 |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$2,944,365.00 |
| Est. Completion Date: | FY 24/25 |
| Project Lead: | Diane O'Connor |



| Project Description | |
|---|--|
| This project will replace and upgrade water meters throughout town. The current water meters were installed in 2007 with a 10 to 15 year lifespan. Replacement meters will measure water more precisely allowing for improved leak detection. Remote control of the meters will permit more timely response to water service turn-on and turn-offs. | |

| Project Status | Priority: |
|---|-----------|
| This project is underway. The 3/4" meters were delayed by Badger for over 1 year. | HIGH |

| Project Cost Details | | | | | |
|----------------------------|----------------|--------------|----------------|-------|--------------|
| Funding Source(s): | ACTIVITY | | | | |
| | Prof. Services | Construction | Const. Support | Other | Total |
| CDBG | | \$ 2,600,000 | \$ 250,000 | | \$ 2,850,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 2,600,000 | \$ 250,000 | \$ - | \$ 2,850,000 |

| Operating Impact of Project | | | | | | | | |
|-------------------------------|------------|-------------|-----------|-----------|--------|--------|--------|-----------|
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 25,000 | \$ 45,000 | \$ 20,000 | | | | \$ 90,000 |
| Supplies & Material | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Maintenance & Repair | | \$ 275 | \$ 275 | \$ 275 | \$ 275 | \$ 275 | \$ 275 | \$ 1,650 |
| Extra | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 600 |
| Total Operating Impact | \$ - | \$ 25,625 | \$ 45,625 | \$ 20,625 | \$ 625 | \$ 625 | \$ 625 | \$ 93,750 |



Pudding Creek Water Main Extension (See WW-5)

| |
|---|
| Project: WATER MAIN EXTENSION NORTH FORT BRAGG |
|---|

| | |
|------------------------------|------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 651 |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$3,400,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Alfredo Huerta |



| |
|----------------------------|
| Project Description |
|----------------------------|

The City's water and sewer infrastructure currently ends at Airport Road, about 3,000 feet short of the City Limits. In order to improve water pressure for fire protection, an existing section of 8" pipe needs to be upsized to a 10" main. This will require that a main be installed both along Highway 1 and along the Haul Road, which is owned by MacKerricher State Park.

| | |
|-----------------------|----------------------|
| Project Status | Priority: LOW |
|-----------------------|----------------------|

The distribution system study that is underway will include some preliminary evaluation of this project, and may help identify future funding sources. The future project will be expanded from those preliminary studies. A request for proposals for the design water main extension is expected to be distributed by city staff in Q3 of 2025.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|-------------------|---------------------|-------------------|-------------|--|---------------------|
| | Prof. Services | Construction | Const. Support | Other | | |
| 651- Water Enterprise | \$ 300,000 | \$ 1,800,000 | \$ 300,000 | | | \$ 2,400,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ 300,000 | \$ 1,800,000 | \$ 300,000 | \$ - | | \$ 2,400,000 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | Future | Total |
|---------------------------------|-------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | | |
| Personnel Costs | | \$ 10,000 | \$ 12,000 | | | | | \$ 22,000 |
| Supplies & Material | | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 4,800 |
| Maintenance & Repair | | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 3,000 |
| Extra | | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 750 |
| Total Operating Impact | \$ - | \$ 11,425 | \$ 13,425 | \$ 1,425 | \$ 1,425 | \$ 1,425 | \$ 1,425 | \$ 30,550 |



Recycled Water

Project: RECYCLED WATER

| | |
|------------------------------|-----------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00026 |
| Fund: | 610 |
| Funding Source(s): | WRFP / U/I |
| Est. Project Costs: | \$9,500,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Undetermined |



Project Description

Initial stage of the project is to conduct a feasibility study, which will identify the optimal approach to the project, and produce documentation required for the acquisition of federal funding for the design and construction phases. This will result in the addition of a tertiary treatment after the secondary treatment within the Wastewater Treatment Plant, increasing the WW effluent cleanliness for direct/indirect re-use.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

Recycled Water Feasibility Study is in progress, funded by a \$500,000 WRFP Grant. Feasibility Study work will be completed by the end of May, 2026.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|---------------------|-------------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | \$ - | \$ 8,500,000 | \$ 500,000 | | \$ 9,000,000 |
| WRFP Grant | \$ 500,000 | | | | \$ 500,000 |
| Total Project Cost: | \$ 500,000 | \$ 8,500,000 | \$ 500,000 | \$ - | \$ 9,500,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|----------|----------|-------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | | | \$ 4,000 |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ 4,000 |



Water Tank #1 Replacement

| Project: WATER TANK #1 REPLACEMENT | | | | | | | | |
|---|----------------------|--------------|----------------|-------|--------------|-------|--------|-------|
| Category: | Water Enterprise | | | | | | | |
| Department: | Public Works | | | | | | | |
| Task Code: | TBD | | | | | | | |
| Fund: | 651 | | | | | | | |
| Funding Source(s): | UI | | | | | | | |
| Est. Project Costs: | \$6,000,000 | | | | | | | |
| Est. Completion Date: | FY 28/29 | | | | | | | |
| Project Lead: | Undetermined | | | | | | | |
|  | | | | | | | | |
| Project Description | | | | | | | | |
| <p>This project will replace the remaining water tank that has reached the end of its useful life. In addition to providing valuable storage of finished water, it will also allow for the periodic drainage of each of the three tanks in the City's water treatment system for regular maintenance of each tank's interior.</p> | | | | | | | | |
| Project Status | | | | | | | | |
| Beyond CIP | Priority: LOW | | | | | | | |
| Project Cost Details | | | | | | | | |
| Funding Source(s): | ACTIVITY | | | | | | | |
| | Prof. Services | Construction | Const. Support | Other | Total | | | |
| Unidentified | \$ 250,000 | \$ 5,750,000 | | | \$ 6,000,000 | | | |
| | | | | | \$ - | | | |
| Total Project Cost: | \$ 250,000 | \$ 5,750,000 | \$ - | \$ - | \$ 6,000,000 | | | |
| Operating Impact of Project | | | | | | | | |
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Pudding Creek Water Main Paint

| | |
|-----------------|---------------------------------------|
| Project: | Pudding Creek Water Main Paint |
|-----------------|---------------------------------------|

| | |
|------------------------------|---------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | |
| Fund: | 651 |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$100,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Alfredo Huerta |



| |
|----------------------------|
| Project Description |
|----------------------------|

The pipeline providing treated water to the north side of town was relocated to the nearby Highway 1 (N. Main Street) bridge over Pudding Creek as part of the Caltrans bridge widening project that took place in 2023. This painting project will help with the overall longevity of the pipe that is exposed to the elements.

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

The city has been provided with three cost estimates for this work. This project is expected to take place in Q3 of 2025.

| |
|-----------------------------|
| Project Cost Details |
|-----------------------------|

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | | \$ 100,000 | | | \$ 100,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 100,000 | \$ - | \$ - | \$ 100,000 |

| |
|------------------------------------|
| Operating Impact of Project |
|------------------------------------|

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|----------|----------|----------|----------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 35,000 |
| Supplies & Material | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,400 |
| Maintenance & Repair | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Extra | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 900 |
| Total Operating Impact | \$ 5,200 | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 5,600 | \$ 38,800 |



Brush Creek Culvert Replacement

| | |
|---|------------------|
| Project: Brush Creek Culvert Replacement | |
| Category: | Other |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | Water Enterprise |
| Est. Project Costs: | \$90,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Undetermined |



Project Description

A Culvert crossing under Brush Creek Road washed out the roadway due to high storm flows. The Culvert's capacity was exceeded, surcharging upstream until the roadway crest was reached, then overtopping the road. The City of Fort Bragg will utilize on-call engineering services with Lumos Engineering Inc. to develop a plan of action for repairing this section of roadway. This project aims to replace the existing culvert and reconstruct the roadway with adequate road armoring to prevent the reoccurrence of a roadway washout.

| | |
|-----------------------|-----------------------|
| Project Status | Priority: NONE |
|-----------------------|-----------------------|

The city of Fort Bragg met with the United States Water Board, the United States Army Corps of Engineers, and Fish and Wildlife on December 11, 2024, to assess the situation at Brush Creek and set expectations for future steps. Lumos Engineering Inc. has provided the city with drainage calculations for the Brush Creek Culvert Replacement Project as of February 27, 2025, and the City is working towards getting a set of drawings together to begin the permitting process.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|--|-----------|
| | Prof. Services | Construction | Const. Support | Other | | |
| | \$ 10,000 | \$ 80,000 | | | | \$ 90,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ 10,000 | \$ 80,000 | \$ - | \$ - | | \$ 90,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Cedar Street Water Line Replacement

Project: Cedar Street Water Line Replacement

| | |
|------------------------------|------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | |
| Est. Project Costs: | \$3,620,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Unidentified |



Project Description

This project was a recommendation from the Water Distribution System Master Planning Efforts. The project is to replace the water main on Cedar Street and to upsize to a 16" main.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

The Water Master Plan being finalized in 2025 provides an in-depth projectg analysis

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|---------------------|-------------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 651- Water Enterprise | \$ 320,000 | \$ 2,960,000 | \$ 340,000 | | \$ 3,620,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 320,000 | \$ 2,960,000 | \$ 340,000 | \$ - | \$ 3,620,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Wastewater Enterprise



Collection System Rehabilitation

Project: COLLECTION SYSTEM REHABILITATION

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | WW 00016 |
| Fund: | 715 |
| Funding Source(s): | Wastewater |
| Est. Project Costs: | \$12,750,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Chantell O'Neal |



Project Description

The City has an on-going program to rehabilitate or repair sewer mains that are failing when leak repairs have become chronic or a significant source of infiltration and inflow (I & I) has been identified. These projects involve the replacement of major portions of failing infrastructure and are considered capital projects rather than ordinary repair or maintenance activities. These projects are generally performed every two years. They utilize technologies that reline the interior of the sewer pipe with minimum disturbance to the surface of overlying streets and alleys. The project will include a full assessment of the collection system. It will review bottle necks, Inflow and infiltration locations within the system improved pipe replacement options.

Project Status

Priority: HIGH

This project was originally scheduled to be completed in tandem with the distribution Master Plan, however it was delayed due to funding constraints. An award for consultant contract was made in November 2023 and the development of the master plan is underway. The Master Planning Documents are expected to be near the beginning of this fiscal year. Capital projects that result from this study will be reflected in the FY 25/26 budget.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|---------------|----------------|-------|---------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 715- Wastewater | \$ 750,000 | \$ 11,000,000 | \$ 1,000,000 | | \$ 12,750,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ 750,000 | \$ 11,000,000 | \$ 1,000,000 | \$ - | \$ 12,750,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | Future | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | | |
| Personnel Costs | | | | | | | | |
| Supplies & Material | | | | | | | | |
| Maintenance & Repair | | | | | | | | |
| Extra | | | | | | | | |
| Total Operating Impact | | | | | | | | |



Pudding Creek Sewer Main Relocation

Project: PUDDING CREEK SEWER MAIN RELOCATION

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | WTR 00014 |
| Fund: | 716 |
| Funding Source(s): | UI |
| Est. Project Costs: | \$400,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Diane O'Connor |



Project Description

The pipeline bringing raw sewage from the north side of town to the wastewater treatment plant is located on the west side of the Pudding Creek Bridge. The pipeline will need to be relocated several feet to accommodate the bridge widening proposed by Caltrans.

Project Status

Priority: MEDIUM

The project has been 99% completed but the City has not yet been invoiced by Caltrans for the project costs.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 716- Wastewater | | \$ 400,000 | | | \$ 400,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 400,000 | \$ - | \$ - | \$ 400,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Onsite Sodium Hypochlorite Generator

Project: ONSITE SODIUM HYPOCHLORITE GENERATOR

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | WW Fund |
| Funding Source(s): | 716 |
| Est. Project Costs: | \$300,000 |
| Est. Completion Date: | FY 23/24 |
| Project Lead: | Alden Ramos |



Project Description

This project will reduce cost per gallon on product and reduce GHG by eliminating hauling of chemical.

Project Status

Priority:

MEDIUM

Equipment has been ordered. Installation in-progress.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 716- Wastewater | | \$ 300,000 | | | \$ 300,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 300,000 | \$ - | \$ - | \$ 300,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|----------|----------|----------|----------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 3,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 15,500 |
| Supplies & Material | | \$ 500 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 300 | \$ 2,000 |
| Maintenance & Repair | | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 350 | \$ 2,100 |
| Extra | | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 900 |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 4,000 | \$ 3,300 | \$ 3,300 | \$ 3,300 | \$ 3,300 | \$ 3,300 | \$ 20,500 |



Elm Street Pump Station

Project: ELM STREET PUMP STATION

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | WWP |
| Fund: | 716 |
| Funding Source(s): | Wastewater Enterprise |
| Est. Project Costs: | \$80,000.00 |
| Est. Completion Date: | FY 23/24 |
| Project Lead: | Alden Ramos |



Project Complete

Project Description

The lift station was installed in 1971 and has served the community for over 50 years. This project consists of replacement of existing pipe header to continue operations of the pump station.

Project Status

Priority:

HIGH

Complete.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|-----------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 716- Wastewater | | \$ 75,000 | | | \$ 75,000 |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 75,000 | \$ - | \$ - | \$ 75,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|--------|--------|--------|--------|--------|----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,500 | | | | | | \$ 2,500 |
| Supplies & Material | | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,200 |
| Maintenance & Repair | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 2,950 | \$ 450 | \$ 450 | \$ 450 | \$ 450 | \$ 450 | \$ 5,200 |



Dryer Building Reconstruction

Project: BIOSOLIDS DRYER BUILDING

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | WWP 00024 |
| Fund: | 716 |
| Funding Source(s): | WW FUND, UNIDENTIFIED |
| Est. Project Costs: | \$3,887,872.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Alfredo Huerta |



Project Description

The existing dryer building is a metal frame building with laminate exterior that has corroded over the years and is in need of reconstruction. This project will reconstruct this building with wood framing over the existing foundation. This building will house future biosolids drying equipment that will help improve the current waste handling process at our wastewater facility. There is a current feasibility study taking place that will help us determine which equipment is best for our existing plant.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

The design of the dryer building was finalized in Q4 of 2024. Formal Bid solicitation will be distributed in Q3 of 2025, with construction expected to be completed in Q4 of 2025. The current feasibility study will be completed in Q2 of 2025, but funding for the new drying equipment is yet to be identified.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|--------------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 716- Wastewater | \$ 52,480 | \$ 335,392 | | \$ 3,500,000 | \$ 3,887,872 |
| | | | | | \$ - |
| Total Project Cost: | \$ 52,480 | \$ 335,392 | \$ - | \$ 3,500,000 | \$ 3,887,872 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|----------|----------|----------|----------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 4,500 | \$ 9,000 |
| Supplies & Material | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,200 | \$ 2,400 |
| Maintenance & Repair | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 | \$ 3,000 |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 1,200 | \$ 7,200 | \$ 14,400 |



Sewer Main Extension North Fort Bragg (See WRT-9)

Project: SEWER MAIN EXTENSION NORTH FORT BRAGG (SEE WTR-9)

| | |
|------------------------------|-----------------------|
| Category: | Water Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 651 |
| Funding Source(s): | UI |
| Est. Project Costs: | \$1,750,000.00 |
| Est. Completion Date: | FY 26/27 |
| Project Lead: | Undetermined |



Project Description

The City's water and sewer infrastructure currently ends at Airport Road, about 3,000 feet short of the City Limits. In order to improve water pressure for fire protection, an existing section of 8" pipe needs to be upsized to a 10" main. This will require that a main be installed both along Highway 1 and along the Haul Road, which is owned by MacKerricher State Park.

Project Status

Priority: LOW

The collection system study that is underway will include some preliminary evaluation this project, and may help identify future funding sources. The future project will be expanded from those preliminary studies.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|-------------------|---------------------|-------------------|-------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 615- Water Enterprise | \$ 175,000 | \$ 1,425,000 | \$ 150,000 | | \$ 1,750,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 175,000 | \$ 1,425,000 | \$ 150,000 | \$ - | \$ 1,750,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|-------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 10,000 | \$ 12,000 | | | | | \$ 22,000 |
| Supplies & Material | | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 4,800 |
| Maintenance & Repair | | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 3,000 |
| Extra | | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 125 | \$ 750 |
| Total Operating Impact | \$ - | \$ 11,425 | \$ 13,425 | \$ 1,425 | \$ 1,425 | \$ 1,425 | \$ 1,425 | \$ 30,550 |



Biosolids Storage Structure

Project: Biosolids Material Storage Building

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | WW 00025 |
| Fund: | 716 |
| Funding Source(s): | WW CAP FEES, WW FUND |
| Est. Project Costs: | \$1,037,921.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Alfredo Huerta |



Project Description

The biosolids storage structure project will help facilitate the handling of biosolids that result from the Waste Water Treatment process as well as reducing staff time double handling material. Our current process involves air drying biosolids, but the exposure to the elements creates extra work for staff on days when there is heavy fog or rain. The proposed biosolids storage structures will provide a solution for our staff to allow the material to dry before disposing while helping protect it from the environment on the coast. The buildings will consist of stick built structure over a slab on grade and perimeter walls.

Project Status

Priority: MEDIUM

The design of the biosolids material storage building will be completed in Q2 of 2025. Construction of the building is expected to take place in Q3 of 2025. Once budget is approved, we will move forward with this project bid process.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|------------------|---------------------|----------------|-----------------|---------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| 716- Wastewater | \$ 18,000 | \$ 1,017,421 | | \$ 2,500 | \$ 1,037,921 |
| | | | | | \$ - |
| Total Project Cost: | \$ 18,000 | \$ 1,017,421 | \$ - | \$ 2,500 | \$ 1,037,921 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 4,500 |
| Supplies & Material | | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 200 | \$ 1,200 |
| Maintenance & Repair | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 1,200 | \$ 7,200 |



CIPP-Force Mains Project

Project: CIPP-Force Mains Project

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | 716 |
| Funding Source(s): | WW Funds |
| Est. Project Costs: | \$1,400,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Diane O'Connor |



Project Description

Cure in Place Pipe rehabilitation of the North and South Noyo Pump Station Force Mains

| | | |
|-----------------------|------------------|-------------|
| Project Status | Priority: | HIGH |
|-----------------------|------------------|-------------|

In-Design as of May 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|-------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ - | \$ - | \$ - | \$ - |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



WWTP Main Replacement

Project: WWTP Main Replacement

| | |
|------------------------------|-----------------------|
| Category: | Wastewater Enterprise |
| Department: | Public Works |
| Task Code: | TBD |
| Fund: | |
| Funding Source(s): | Unidentified |
| Est. Project Costs: | \$3,000,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Unidentified |



Project Description

Replacement of the 36" CMP water water line that leads to the treatment plant.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

Project identified in the Collection Systems Master Plan.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| Unidentified | | \$ 3,000,000 | | | \$ 3,000,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ - | \$ 3,000,000 | \$ - | \$ - | \$ 3,000,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Storm Water



Trash Capture Device

Project: TRASH CAPTURE DEVICES

| | |
|------------------------------|---------------------------|
| Category: | Stormwater Enterprise |
| Department: | Public Works |
| Task Code: | PWP 00119 |
| Fund: | |
| Funding Source(s): | SD Capacity Fees & Grants |
| Est. Project Costs: | \$5,307,000.00 |
| Est. Completion Date: | FY 27/28 |
| Project Lead: | Undetermined |



Project Description

The City is planning to install six a combination of (6) high-flow capacity (HFC) trash capture devices and eight (8) inlet-based trash capture devices inside of existing City storm drain infrastructure in response to Water Code Section 13383 Order, issued by the State Water Board in 2017. The HFC devices will capture and prevent trash from traveling via the storm drains to receiving water bodies. Trash in local watersheds poses a serious threat to surface water quality and aquatic species if transported to local creeks, rivers, or the Pacific Ocean. This project is in response to new State mandates that public storm water systems capture and divert litter/trash from entering the storm drain system to prevent the pollution of receiving waters in streams or the ocean. .

Project Status

Priority: MEDIUM

State Water Board Regulations require this project be completed by 2030. In November, Schaaf & Wheeler was hired to prepare 30% designs for the project grant submittal to NOAA for the installation of the first three (3) devices. Staff will continue to work with the consultant to further the design plans to make the project more competitive for grant funding (i.e. shovel ready).

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|----------------|--------------|----------------|-------|--------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| U/I | \$ 457,000 | \$ 4,330,000 | \$ 520,000 | | \$ 5,307,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 457,000 | \$ 4,330,000 | \$ 520,000 | \$ - | \$ 5,307,000 |

Operating Impact of Project

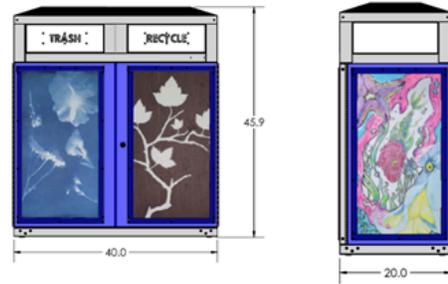
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|----------|----------|-------|-------|--------|-----------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 3,500 | | | | | | \$ 3,500 |
| Supplies & Materials | | | \$ 2,066 | \$ 2,134 | | | | \$ 4,200 |
| Maintenance & Repair | | | \$ 3,099 | \$ 3,201 | | | | \$ 6,300 |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ 3,500 | \$ 5,165 | \$ 5,335 | \$ - | \$ - | \$ - | \$ 14,000 |



Trash Cans City Wide (Art and Beautification Project)

Project: TRASH CANS CITY WIDE (ART AND BEAUTIFICATION PROJECT)

| | |
|------------------------------|-----------------------|
| Category: | Stormwater Enterprise |
| Department: | Public Works |
| Task Code: | PWP 00134 |
| Fund: | |
| Funding Source(s): | CLEAN CA GRANT |
| Est. Project Costs: | \$280,000.00 |
| Est. Completion Date: | FY 23/24 |
| Project Lead: | Kevin McDannold |



Project Description

This project involves curating and installing 55 new eye-catching art-wrapped dual waste/recycling bins and renovating 20 others. These bins will be strategically placed in three high-trash generating areas within the city. The project was inspired by similar initiatives in other communities and reflects the city’s commitment to using art for creative placemaking.

Each area will feature thematic designs highlighting their environmental significance, serving as reminders of the importance of stewardship. Along the Coastal Trail, themes will focus on aquatic animals and their habitats, taking advantage of the area’s proximity to whale migration routes. The Central Business District will showcase local flora and fauna, while school/park zones will feature fictional monsters/creatures promoting waste reduction.

Project Status **Priority: MEDIUM**

Installation of the new cans has begun and is expected to be completed by November 2025. Grant requires project to be completed by June 2026.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | |
|----------------------------|------------------|-------------------|------------------|-------------|-------------------|
| | Prof. Services | Construction | Const. Support | Other | Total |
| CLEAN CA GRANT | \$ 10,000 | \$ 260,000 | \$ 10,000 | | \$ 280,000 |
| | | | | | \$ - |
| | | | | | \$ - |
| Total Project Cost: | \$ 10,000 | \$ 260,000 | \$ 10,000 | \$ - | \$ 280,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|-------------|-----------------|---------------|---------------|---------------|---------------|---------------|-----------------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | \$ 2,500 | | | | | | \$ 2,500 |
| Supplies & Materials | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 600 |
| Maintenance & Repair | | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 250 | \$ 1,500 |
| Extra | | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 600 |
| Total Operating Impact | \$ - | \$ 2,950 | \$ 450 | \$ 5,200 |



Minnesota /Riverview Storm

| | |
|--|-----------------------|
| Project: Minnesota/Riverview Storm Drain Repair | |
| Category: | Stormwater Enterprise |
| Department: | Public Works |
| Task Code: | PWD 0031 |
| Fund: | |
| Funding Source(s): | Unidentified |
| Est. Project Costs: | \$60,000.00 |
| Est. Completion Date: | FY 25/26 |
| Project Lead: | Carlos Hernandez |



Project Description

The Minnesota/Riverview Storm Drain repair Project consists of replacing 60 linear feet of rotted corrugated metal storm drain pipe that has collapsed, forming a sinkhole on private property. Construction drawings have been provided by City on-call engineering service with Lumos Engineering. Marie Jones Consulting will assist in obtaining the Coastal Development Permit required to perform the work, and the city will put this project out to bid for construction once approved. The City currently anticipates \$10,000 for professional services consisting of drawings, a biological study, and a coastal development permit. The City has budgeted an additional \$50,000 for construction.

| | | |
|-----------------------|------------------|---------------|
| Project Status | Priority: | MEDIUM |
|-----------------------|------------------|---------------|

Construction drawings have been received, and an Informal solicitation for bids was sent out in January of 2025. A biological study was performed in February of 2025, and the Coastal development permit is in progress as of March 2025.

Project Cost Details

| Funding Source(s): | ACTIVITY | | | | | Total |
|----------------------------|----------------|--------------|----------------|-------|--|-----------|
| | Prof. Services | Construction | Const. Support | Other | | |
| | \$ 10,000 | \$ 50,000 | | | | \$ 60,000 |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| | | | | | | \$ - |
| Total Project Cost: | \$ 10,000 | \$ 50,000 | \$ - | \$ - | | \$ 60,000 |

Operating Impact of Project

| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
|---------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Stormwater Program Asset Management Plan

| Project | | Stormwater Program Asset Management Plan | |
|------------------------------|-----------------------|---|---|
| Category: | Stormwater Enterprise |  | <p style="margin: 0;">Assets</p> <p style="margin: 0;">Service</p> <p style="margin: 0;">Criticality</p> <p style="margin: 0;">Life Cycle</p> <p style="margin: 0;">Funding</p> |
| Department: | Public Works | | |
| Task Code: | TBD | | |
| Fund: | | | |
| Funding Source(s): | OWP/CAP FEES | | |
| Est. Project Costs: | \$82,566.00 | | |
| Est. Completion Date: | FY 25/26 | | |
| Project Lead: | Chantell O'Neal | | |

Project Description

The purpose of this project is to develop an asset inventory for the City's stormwater system, which includes a defined level of service for maintaining assets and estimating programmatic costs for Operation and maintenance (O&M) of existing assets; Permit compliance activities; and Capital & O&M for future infrastructure.

Stormwater runoff when not properly managed can wreak havoc on pavement conditions from above and below. The City's stormdrain infrastructure is in a state of disrepair. Having a better understanding of the utility conditions and the costs necessary to correct and maintain it will allow the City plan and program street repair projects to ensure that underlying issues are corrected with or before surface corrections.

| Project Status | Priority: | HIGH |
|---|-----------|------|
| <p>The City plans to contribute \$15,500 in revenue collected through stormdrain capacity fees revenue as a match to the \$67066.00 in Mendocino Council of Governments (MCOG) planning grant funding awarded as part of the 25/26 FY Overall Work Program (OWP).</p> | | |

| Project Cost Details | | | | | | | |
|----------------------------|----------------|--------------|----------------|-------|------|-----------|--|
| Funding Source(s): | ACTIVITY | | | | | Total | |
| | Prof. Services | Construction | Const. Support | Other | | | |
| OWP | \$ 67,066 | | | | | \$ 67,066 | |
| CAP FEES | \$ 15,500 | | | | | \$ 15,500 | |
| | | | | | | \$ - | |
| | | | | | | \$ - | |
| | | | | | | \$ - | |
| | | | | | | \$ - | |
| | | | | | | \$ - | |
| Total Project Cost: | \$ 82,566 | \$ - | \$ - | \$ - | \$ - | \$ 82,566 | |

| Operating Impact of Project | | | | | | | | |
|-------------------------------|------------|-------------|-------|-------|-------|-------|--------|-------|
| Expenditure Line Item: | Prior Year | Fiscal Year | | | | | | Total |
| | | 24-25 | 25-26 | 26-27 | 27-28 | 28-29 | Future | |
| Personnel Costs | | | | | | | | \$ - |
| Supplies & Material | | | | | | | | \$ - |
| Maintenance & Repair | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Extra | | | | | | | | \$ - |
| Total Operating Impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



STATISTICAL DATA



Population Overview



TOTAL POPULATION

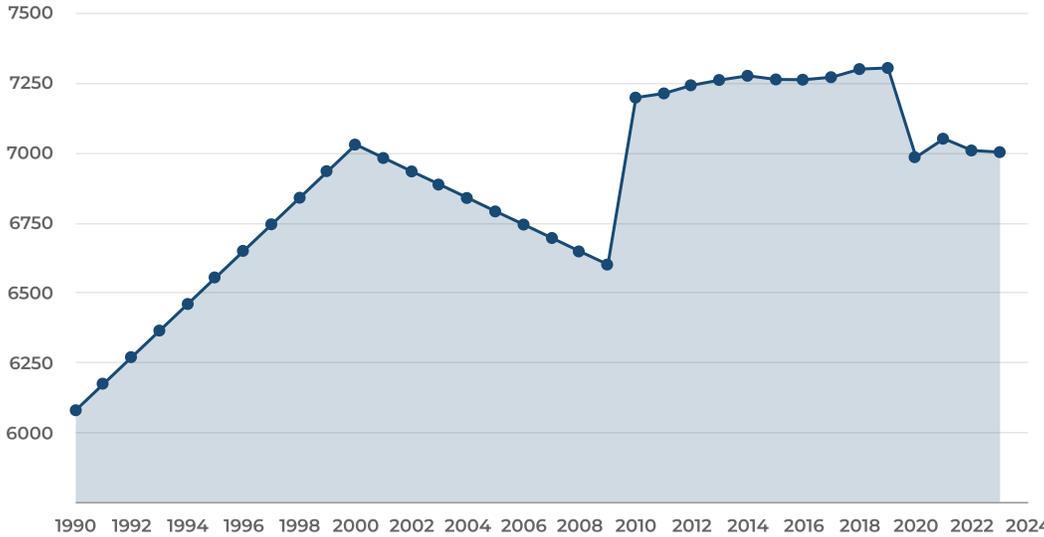
7,001

▼ **.09%**
vs. 2022

GROWTH RANK

183 out of **503**

Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



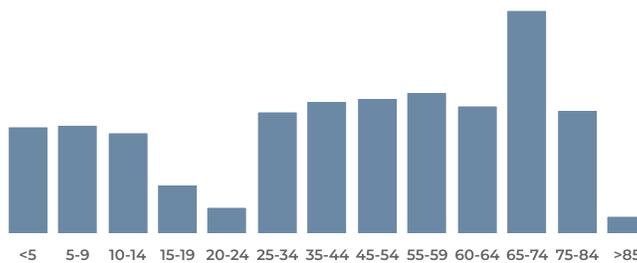
DAYTIME POPULATION

8,492

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

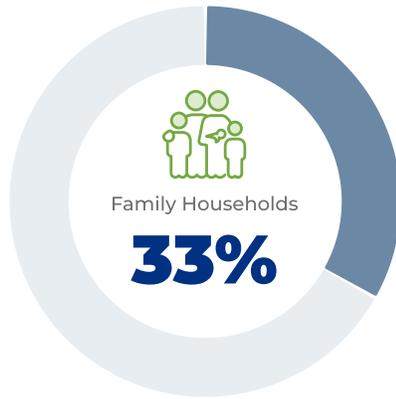
* Data Source: American Community Survey 5-year estimates

Household Analysis

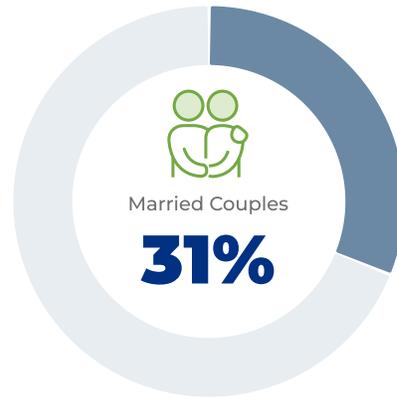
TOTAL HOUSEHOLDS

2,971

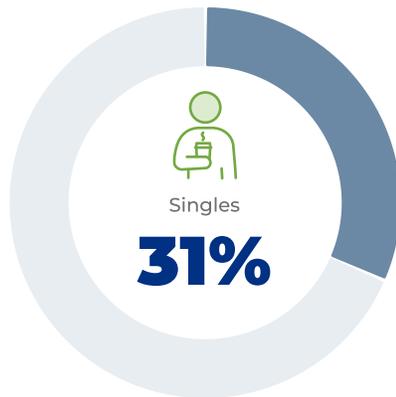
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



▼ **32%**
lower than state average



▼ **38%**
lower than state average



▲ **32%**
higher than state average



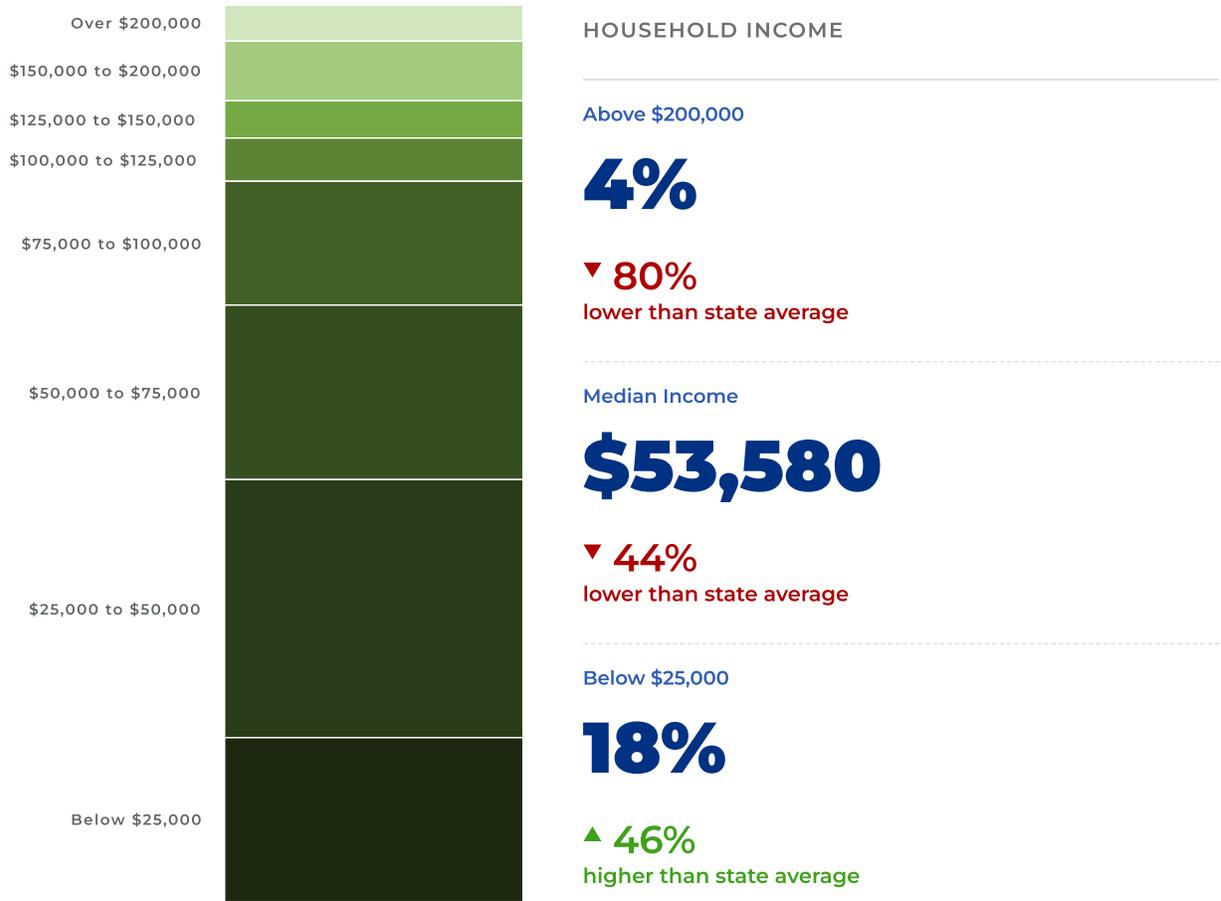
▲ **154%**
higher than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates

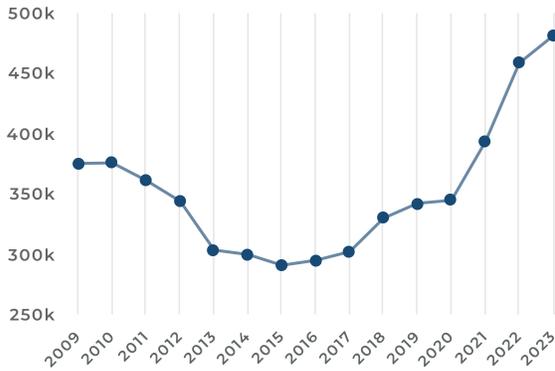


Housing Overview



2023 MEDIAN HOME VALUE

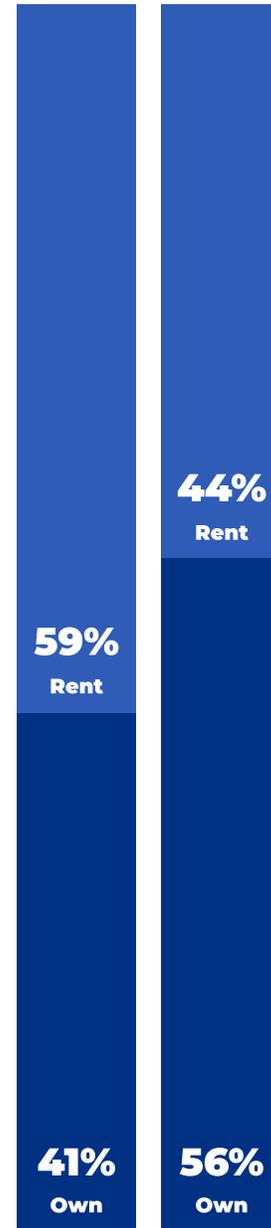
\$481,200



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Fort Bragg State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

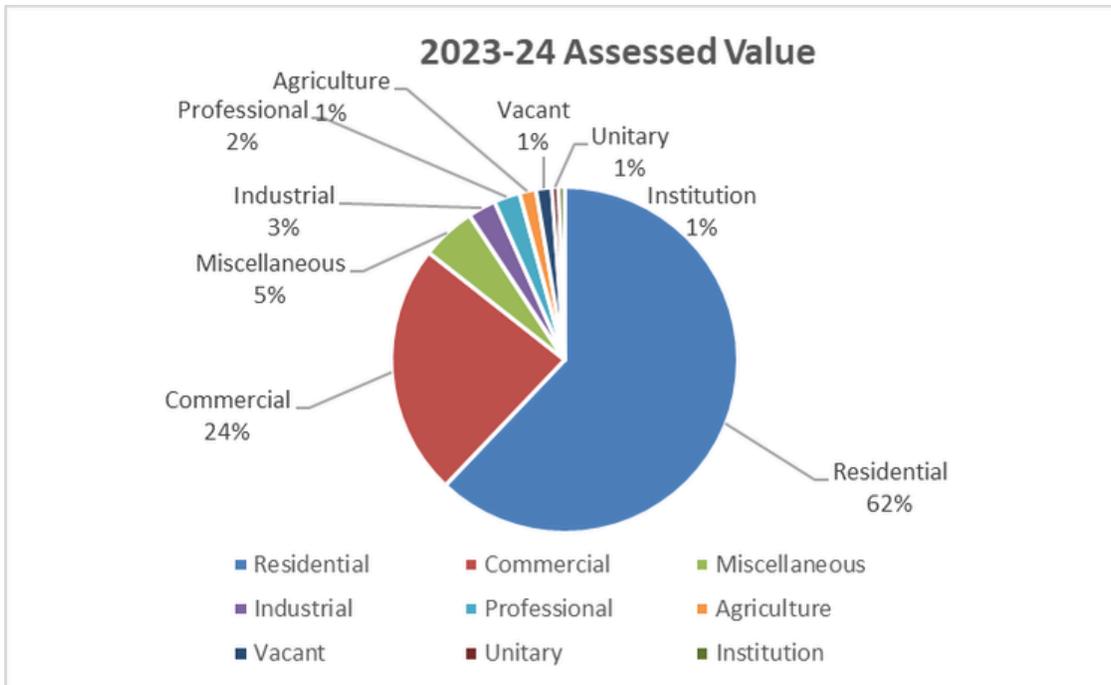


Land Use

City of Fort Bragg

Assessed Value of Property by Use Code, City Wide
Last Ten Fiscal Years
(In Thousands)

| Category | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|-------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Residential | 357,224 | 369,852 | 393,470 | 375,474 | 395,888 | 410,229 | 428,620 | 448,738 | 480,401 | 515,050 |
| Commercial | 163,032 | 167,141 | 150,666 | 153,767 | 156,832 | 160,042 | 163,238 | 164,973 | 168,401 | 195,487 |
| Miscellaneous | 701 | 735 | 1,120 | 31,285 | 31,187 | 33,043 | 33,941 | 35,200 | 37,333 | 42,216 |
| Industrial | 36,807 | 37,595 | 37,908 | 38,037 | 39,021 | 40,900 | 39,219 | 18,946 | 30,445 | 21,759 |
| Professional | 0 | 179 | 9,804 | 19,769 | 20,036 | 20,413 | 20,817 | 19,854 | 19,556 | 20,186 |
| Agriculture | 34 | 34 | 34 | 0 | 0 | 0 | 0 | 0 | 11,181 | 12,842 |
| Vacant | 18,682 | 18,963 | 21,162 | 21,817 | 23,423 | 24,116 | 22,554 | 22,866 | 12,354 | 12,213 |
| Unitary | 543 | 543 | 340 | 0 | 0 | 0 | 0 | 0 | 0 | 5,268 |
| Institution | 4,285 | 4,513 | 4,515 | 3,761 | 2,691 | 3,926 | 4,429 | 3,740 | 4,889 | 4,590 |
| Recreation | 7,593 | 6,391 | 7,101 | 2,676 | 2,613 | 2,719 | 2,762 | 2,460 | 1,942 | 3,574 |
| Unknown | 1,178 | 1,192 | 0 | 0 | 0 | 0 | 0 | 4,031 | 0 | 0 |
| Net Secured Value | 590,079 | 607,137 | 626,121 | 646,586 | 671,692 | 695,389 | 715,581 | 720,807 | 766,503 | 833,186 |
| Unsecured | 31,347 | 31,275 | 32,889 | 32,288 | 31,556 | 33,240 | 33,149 | 32,899 | 37,340 | 35,150 |
| Net Taxable Value | 621,426 | 638,412 | 659,009 | 678,874 | 703,249 | 728,629 | 748,730 | 753,706 | 803,843 | 868,336 |



Tax Rates

City of Fort Bragg

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|-------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| COUNTY GENERAL FUND | 0.745000 | 0.745000 | 0.745000 | 0.745000 | 0.745000 | 0.745000 | 0.745000 | 0.745000 | 0.745000 | 0.745000 |
| CITY OF FORT BRAGG | 0.255000 | 0.255000 | 0.255000 | 0.255000 | 0.255000 | 0.255000 | 0.255000 | 0.255000 | 0.255000 | 0.255000 |
| TOTAL | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 | 1.000000 |
| Override Assessments | | | | | | | | | | |
| LOCAL SPECIAL DISTRICTS | 0.026000 | 0.025000 | 0.018000 | 0.026000 | 0.024000 | 0.024000 | 0.023000 | 0.023000 | 0.023000 | 0.022000 |
| SCHOOLS | 0.101000 | 0.107000 | 0.115000 | 0.107000 | 0.114000 | 0.107000 | 0.101000 | 0.114000 | 0.162000 | 0.147000 |
| TOTAL | 0.127000 | 0.132000 | 0.133000 | 0.133000 | 0.138000 | 0.131000 | 0.124000 | 0.137000 | 0.185000 | 0.169000 |
| TOTAL TAX RATE | 1.127000 | 1.132000 | 1.133000 | 1.133000 | 1.138000 | 1.131000 | 1.124000 | 1.137000 | 1.185000 | 1.169000 |



Principle Property Tax Payers

City of Fort Bragg

Principal Property Tax Payers
Last Fiscal Year and Nine Years Ago

| Taxpayer | 2023-24 | | 2014-15 | |
|-------------------------------|--------------------|---|--------------------|---|
| | Taxable Value (\$) | Percent of Total City Taxable Value (%) | Taxable Value (\$) | Percent of Total City Taxable Value (%) |
| Georgia Pacific LLC | 15,190,147 | 1.75% | 31,215,167 | 5.02% |
| Rap Investors LP | 12,335,745 | 1.42% | 10,653,995 | 1.71% |
| Boatyard Associates Phase | 11,210,452 | 1.29% | 9,516,557 | 1.53% |
| Tenants Choice LLC | 9,670,610 | 1.11% | | |
| Safeway Inc | 8,049,843 | 0.93% | 7,020,082 | 1.13% |
| North Coast Brewery | 7,035,860 | 0.81% | 4,854,758 | 0.78% |
| GP Investors LLC | 6,917,068 | 0.80% | | |
| Sierra Northern Railway | 6,742,743 | 0.78% | | |
| Colombi Jeanette Succttee | 6,075,811 | 0.70% | 4,951,442 | 0.80% |
| Anderson Logging | 5,588,756 | 0.64% | 3,308,036 | 0.53% |
| Fort Bragg Hospitality LLC | 5,477,200 | 0.63% | | |
| Tanti Family II LLC | 5,013,028 | 0.58% | 4,368,451 | 0.70% |
| Kao Kuami | 4,970,063 | 0.57% | 4,226,779 | 0.68% |
| Kashi Keshav Investments | 4,826,407 | 0.56% | 4,104,730 | 0.66% |
| SNB Govind Corporation | 4,749,269 | 0.55% | | |
| Grosvenor Van Ness Associa | 4,590,912 | 0.53% | 3,899,088 | 0.63% |
| Longs Drug Stores California | 4,234,502 | 0.49% | 3,856,470 | 0.62% |
| Ray Ronald R Ttee | 4,229,325 | 0.49% | | |
| Comcast | 3,721,093 | 0.43% | 2,693,172 | 0.43% |
| DFA Walnut Associates LP | 3,672,000 | 0.42% | | |
| Fort Bragg Hotel LLC | 3,566,631 | 0.41% | 3,453,696 | 0.56% |
| Kemppe Liquid Gas Corporation | 3,309,969 | 0.38% | 2,611,640 | 0.42% |
| Glassbeach Estates LLC | 3,167,127 | 0.36% | | |
| Noyo Harbor Inn LLC | 3,076,890 | 0.35% | | |
| Fort Bragg Investments LLC | 3,007,867 | 0.35% | | |
| Hurst Jason S | | | 4,518,331 | 0.73% |
| North Otown Industrial Center | | | 3,589,852 | 0.58% |
| Keaton Richard J Julie | | | 3,024,356 | 0.49% |
| Noyo Vista Inc. | | | 2,966,777 | 0.48% |
| RBJ Assoc LLC | | | 2,544,238 | 0.41% |
| Moura Senior Housing | | | 2,521,775 | 0.41% |
| Miller Helen Centeno | | | 2,430,465 | 0.39% |
| Taubold Timothy E Ttee | | | 2,403,069 | 0.39% |
| Whitteaker Donald E Dorothy C | | | 2,331,790 | 0.38% |
| Lee Michael V Dona H Ttees | | | 2,300,132 | 0.37% |
| Total Top 25 Taxpayers | 150,429,318 | 17.32% | 129,364,848 | 20.82% |
| Total Taxable Value | 868,335,808 | 100.00% | 621,426,140 | 100.00% |

Source: Mendocino County Assessor data, MuniServices, LLC / Avenu Insights & Analytics



Principle Sales Tax Producers (Comparison for 10 years)

| 2023-24 | | 2014-15 | |
|--------------------------------|-------------------|--------------------------------------|----------------------|
| Taxpayer | Business Type | Taxpayer | Business Type |
| Arco AM/PM Mini Marts | Service Stations | Arco AM/PM Mini Marts | Service Stations |
| Chevron Service Stations | Service Stations | Boatyard Tobacco | Miscellaneous Retail |
| CVS/Pharmacy | Drug Stores | Chevron Service Stations | Service Stations |
| David's Deli | Restaurants | Cliff House Restaurant | Restaurants |
| Denny's Restaurants | Restaurants | CVS/Pharmacy | Drug Stores |
| Dollar Tree Stores | Department Stores | Denny's Restaurants | Restaurants |
| Emerald Triangle Cannabis - MM | Drug Stores | Eel River Fuels | Energy Sales |
| Geo Aggregates | Bldg.Matls-Whsle | Fort Bragg Feed & Pet | Florist/Nursery |
| Harvest Market | Food Markets | Geo Aggregates | Bldg.Matls-Whsle |
| Kemppe Liquid Gas | Energy Sales | Harvest Market | Food Markets |
| McDonald's Restaurants | Restaurants | Kemppe Liquid Gas | Energy Sales |
| Mendo Mill & Lumber Company | Bldg.Matls-Retail | Laurel Deli & Desserts | Restaurants |
| Noyo Harbor Inn | Restaurants | McDonald's Restaurants | Restaurants |
| Noyo River Grill | Restaurants | Mendo Mill & Lumber Company | Bldg.Matls-Retail |
| O'Reilly Auto Parts | Auto Parts/Repair | Mendocino County Horticulture Supply | Florist/Nursery |
| Redwood Coast Fuels | Energy Sales | O'Reilly Auto Parts | Auto Parts/Repair |
| Restaurante Los Gallitos | Restaurants | Rino Service Stations | Service Stations |
| Rino Service Stations | Service Stations | Rite Aid Drug Stores | Drug Stores |
| Rite Aid Drug Stores | Drug Stores | Rossi Building Materials | Bldg.Matls-Retail |
| Rossi Building Materials | Bldg.Matls-Retail | Safeway Stores | Food Markets |
| Safeway Stores | Food Markets | Sears Roebuck & Company | Department Stores |
| Sinclair Service Stations | Service Stations | Sinclair Service Stations | Service Stations |
| Sport Chrysler-Jeep-Dodge | Auto Sales - New | Sport Chrysler-Jeep-Dodge | Auto Sales - New |
| Taco Bell | Restaurants | The Brewery Shop | Restaurants |
| The Brewery Shop | Restaurants | True Value Hardware | Bldg.Matls-Retail |



Historical Sales Tax Amounts

| City of Fort Bragg | | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| HISTORICAL SALES TAX AMOUNTS BY BENCHMARK YEAR | | | | | | | | | | | |
| | 2024Q1 | 2023Q1 | 2022Q1 | 2021Q1 | 2020Q1 | 2019Q1 | 2018Q1 | 2017Q1 | 2016Q1 | 2015Q1 | |
| CDIFA NAICS SECTOR | 2024Q1 | 2023Q1 | 2022Q1 | 2021Q1 | 2020Q1 | 2019Q1 | 2018Q1 | 2017Q1 | 2016Q1 | 2015Q1 | |
| Accommodation and Food Services | 335,257 | 299,719 | 311,726 | 219,712 | 261,645 | 270,483 | 282,222 | 261,139 | 233,034 | 218,376 | |
| Agriculture, Forestry, Fishing and Hunting | 14,459 | 10,246 | 10,635 | 6,187 | 11,023 | 9,955 | 3,547 | 7,404 | 11,516 | 6,866 | |
| Arts, Entertainment, and Recreation | 10,644 | 8,673 | 8,183 | 189 | 5,903 | 5,394 | 3,516 | 3,469 | 3,454 | 4,002 | |
| Construction | 46,484 | 52,546 | 49,711 | 42,824 | 47,581 | 50,973 | 35,283 | 34,009 | 35,318 | 33,583 | |
| Educational Services | 463 | 216 | 881 | 866 | 1,331 | 2,082 | 7,876 | 7,499 | 8,318 | 6,932 | |
| Information | 15,151 | 11,995 | 12,478 | 7,167 | 7,675 | 9,327 | 5,569 | 4,825 | 4,031 | 6,163 | |
| Manufacturing | 11,949 | 9,899 | 4,086 | 5,144 | 8,727 | 8,337 | 7,222 | 6,312 | 4,704 | 4,951 | |
| Mining, Quarrying, and Oil and Gas Extraction | 64,581 | 86,125 | 93,131 | 68,023 | 90,412 | 86,275 | 73,796 | 56,363 | 62,526 | 80,000 | |
| Other Services (except Public Administration) | 33,377 | 30,456 | 31,829 | 27,773 | 31,619 | 31,125 | 30,343 | 31,197 | 31,897 | 31,049 | |
| Professional, Scientific, and Technical Services | 2,818 | 3,278 | 3,826 | 3,254 | 4,980 | 5,892 | 7,944 | 7,989 | 8,627 | 8,693 | |
| Real Estate and Rental and Leasing | 2,588 | 2,703 | 3,276 | 4,114 | 2,239 | 2,712 | 2,455 | 2,525 | 2,525 | 2,944 | |
| Retail Trade | 1,130,753 | 1,198,078 | 1,190,475 | 1,044,523 | 1,050,886 | 1,045,425 | 1,056,982 | 987,423 | 990,177 | 983,868 | |
| Utilities | 4,592 | 5,016 | 5,000 | 3,129 | 4,514 | 5,124 | 4,588 | 5,430 | 4,696 | 3,743 | |
| All Other NAICS Sectors | 35,653 | 27,690 | 24,709 | 23,374 | 21,707 | 21,418 | 21,025 | 18,791 | 18,414 | 8,834 | |
| Grand Total | 1,708,767 | 1,746,640 | 1,749,947 | 1,456,280 | 1,550,243 | 1,554,521 | 1,542,367 | 1,434,374 | 1,419,237 | 1,400,004 | |



Principal Employers

City of Fort Bragg

Principal Employers
Last Fiscal Year and Nine Years Ago

| Business Name | 2024 | | 2015 | |
|---|---------------------|---------------------------------|---------------------|---------------------------------|
| | Number of Employees | Percent of Total Employment (%) | Number of Employees | Percent of Total Employment (%) |
| Adventist Health Mendocino Coast Medical Center | 335 | 13.96% | 320 | 8.82% |
| Fort Bragg Unified School District* | 296 | 12.33% | 250 | 6.89% |
| Parents & Friends Inc | 186 | 7.75% | 125 | 3.44% |
| Safeway | 128 | 5.33% | 126 | 3.47% |
| Mendocino Coast Clinics Inc | 126 | 5.25% | 125 | 3.44% |
| North Coast Brewing CO Inc | 94 | 3.92% | 104 | 2.87% |
| Mendocino County** | 92 | 3.83% | 79 | 2.18% |
| Anderson Logging Inc | 86 | 3.58% | | |
| City of Fort Bragg | 67 | 2.79% | | |
| The Wharf & Anchor Lodge | 35 | 1.46% | 65 | 1.79% |
| Sherwood Oaks Health Center | | | 94 | 2.59% |
| CV Starr Community Center | | | 89 | 2.45% |
| Total Top Employers | 1,445 | 60.21% | 1,377 | 37.93% |
| Total City Employment (1) | 2,400 | | 3,630 | |

Source: MuniServices, LLC / Avenu Insights & Analytics



APPENDIX



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.



Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.



Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.



Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.



Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

