



City of Fort Bragg

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Meeting Agenda Special City Council

**THE FORT BRAGG CITY COUNCIL MEETS CONCURRENTLY
AS THE FORT BRAGG MUNICIPAL IMPROVEMENT DISTRICT
NO. 1 AND THE FORT BRAGG REDEVELOPMENT SUCCESSOR
AGENCY**

Thursday, March 20, 2025

4:30 PM

Town Hall, 363 N Main Street and Via Video
Conference

MID-YEAR BUDGET WORKSHOP

CALL TO ORDER

ROLL CALL

COUNCILMEMBERS PLEASE TAKE NOTICE

Councilmembers are reminded that pursuant to the Council policy regarding use of electronic devices during public meetings adopted on November 28, 2022, all cell phones are to be turned off and there shall be no electronic communications during the meeting. All e-communications such as texts or emails from members of the public received during a meeting are to be forwarded to the City Clerk after the meeting is adjourned.

ZOOM WEBINAR INVITATION

This meeting is being presented in a hybrid format, both in person at Town Hall and via Zoom.

You are invited to a Zoom webinar.

When: Mar 20, 2025 04:30 PM Pacific Time (US and Canada)

Topic: City Council Meeting-Mid Year Budget Workshop

Please click the link below to join the webinar:

<https://us06web.zoom.us/j/81215354435>

*Or Telephone: Dial +1 669 444 9171 US (*6 mute/unmute, *9 raise hand)*

Webinar ID: 812 1535 4435

To speak during public comment portions of the agenda via zoom, please join the meeting and use the raise hand feature when the Mayor or Acting Mayor calls for public comment on the item you wish to address.

1. CONDUCT OF BUSINESS

ADA NOTICE AND HEARING IMPAIRED PROVISIONS:

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If you need assistance to ensure your full participation, please contact the City Clerk at (707) 961-2823. Notification 48 hours in advance of any need for assistance will enable the City to make reasonable arrangements to ensure accessibility.

This notice is in compliance with the Americans with Disabilities Act (28 CFR, 35.102-35.104 ADA Title II).



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FY 24/25 Mid-Year Budget Review & Provide Direction on FY 25/26 Budget Goals & Priorities



**FY 2025 Mid-Year Budget REVIEW
CITY COUNCIL WORK SESSION**

Thursday, March 20, 2025, 4:30 pm – 6:30 pm

DISCUSSION OUTLINE

- 1. INTRODUCTION & OVERVIEW** (4:30 pm-4.45 pm)
- 2. PUBLIC COMMENTS** (4:45 pm-5:15 pm)
- 3. CAPITAL IMPROVEMENT PROGRAM (CIP) UPDATES**
“Investments in our Community” (5:15 pm-5:35 pm)
 - a. Water
 - b. Wastewater
 - c. Streets
 - d. CV Starr
 - e. Broadband
- 4. FY 2025 MID-YEAR PERFORMANCE REPORT** (5:15 pm-5:45 pm)
 - a. Budget Adjustment Requests
 - b. Mid-Year Budget Review
 - General Fund
 - Water Enterprise
 - Wastewater Enterprise
 - CV Starr Enterprise
 - Internal Service Funds: Facilities, Fleet, and IT
- 5. BREAK** (10 MINS)
- 6. FY 2025/26 BUDGET GOALS** (5:55 pm-6:45 pm)

Discussion and Direction:

- Use of Measure T and U
- Staffing Needs across the Organization
- Funding of Streets & Alleys Project (funding suggestion: Measure T & U and/or using one-time reserves)
- Code Enforcement Policy Direction



City of Fort Bragg Mid-Year Budget Report

Fiscal Year 2024/25

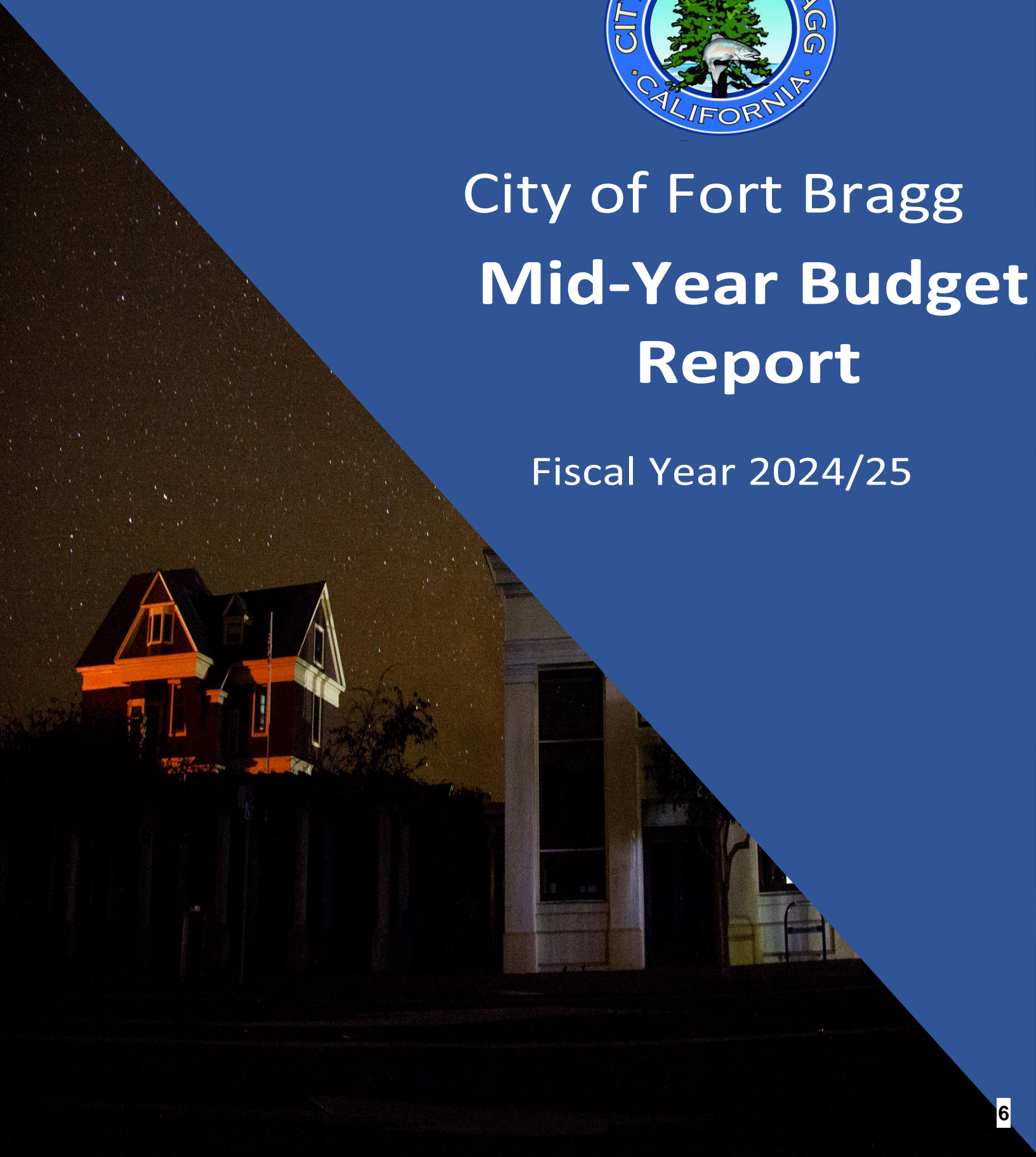


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INTRODUCTION

The City operates on an annual budget cycle. Through the budget, the City Council approves revenue estimates and authorizes City staff to expend the City's limited financial resources. The City Council adopts an original budget prior to the start of each fiscal year, then makes adjustments to the budget throughout the year to reflect changes in expected revenues and to increase or decrease expenditures to address changes in policy or operational priorities.

As one of the many activities that the City undertakes to help ensure its financial soundness, Staff provides quarterly financial reports on the City's budget condition. Following the conclusion of the second quarter of the fiscal year (October through December), Staff conducts a second-quarter/mid-year budget review.

The City of Fort Bragg's mid-year performance Report addresses the financial activity during the first two quarters of FY 2024/25 (July through December). It helps determine whether the City is on track to meet the budget for the fiscal year or if adjustments are warranted. It also includes a projection of the fiscal year-end results, which serve as the starting point for the development of next year's budget and the long-term financial forecast.

The report focuses on the General Fund, Internal Service Funds, C.V Starr, and Water and Wastewater Enterprise Funds. Special Revenue and Capital Project Funds are not included in the City's base operating budget and, therefore, are not detailed in the Mid-Year Performance Report.

In reviewing this report, the following information should be taken into consideration:

- Revenues and expenditures are recorded during the period received or paid. As of January 31, accrual entries were made to associate January receipts and expenditures to the second quarter as appropriate. Year-end accruals use a 60-day window and therefore are more exhaustive.
- The schedule of revenues received varies according to the source of funding. As an example, property tax payments are received as follows: 55% in December, 38% in April, and 7% in August of the following fiscal year. The August payment is presented in the fiscal year to which it relates.
- Although most expenditures occur monthly, there are some quarterly, semi-annual, and even annual expenditures. Examples include debt service payments, liability insurance, and audit fees.
- This report is not meant to be inclusive of all finance and accounting transactions. It is intended only to provide the Council and the public with an overview of the State of the City's general fiscal condition. The report has been prepared by the City's finance department without audit and does not include many of the year-end adjustments required to bring the City's financial records into compliance with generally accepted accounting principles (i.e. accruals of sales and use tax revenues, payroll and other expenditures).

ECONOMIC ANALYSIS

U.S. Economy Overview

As of early 2025, the U.S. economy continues to demonstrate modest but stable growth. Real GDP grew at an annualized rate of 2.1% in Q4 2024, reflecting continued consumer spending, a gradual recovery in manufacturing, and moderate gains in business investment. Inflation, which had been a key economic pressure in recent years, has cooled, with the Consumer Price Index (CPI) hovering around 2.6% year-over-year—a level more aligned with the Federal Reserve's long-term targets.

Labor markets remain strong, though job growth is beginning to normalize. The national unemployment rate stands at approximately 3.9%, up slightly from earlier lows but still indicative of a healthy employment environment. The Federal Reserve has taken a cautious approach to interest rates, holding the federal funds rate steady at 4.75% as it monitors inflation trends and seeks to avoid triggering a recession.

Consumer confidence has improved marginally, but household budgets remain tight due to lingering housing and energy costs. Housing affordability remains a top concern across the country, impacting both urban and rural regions alike.

California Economy

California's economy continues to outperform the national average in several sectors, particularly in technology, entertainment, and green energy. However, the state also faces distinct challenges—most notably, high housing costs, a slowing real estate market, and outmigration from high-cost metro areas.

As of Q1 2025, California's unemployment rate is approximately 4.6%, higher than the national average, but reflective of a diverse and transitioning labor market. Wage growth has remained relatively strong, especially in the health care, logistics, and professional services sectors.

The state's budget faces moderate pressure due to reduced capital gains tax revenues and lingering effects of pandemic-era spending. However, investments in climate resilience, infrastructure, and housing development are expected to stimulate regional economies and improve long-term competitiveness.

Retail sales have rebounded slightly after a tepid holiday season, and tourism is recovering steadily, with strong domestic travel supporting coastal economies. Drought conditions have improved, but water infrastructure remains a long-term concern.

Local Economy – Fort Bragg & Mendocino County

Fort Bragg and the greater Mendocino County economy are gradually stabilizing after several years of uncertainty stemming from the COVID-19 pandemic, labor shortages, and broader inflationary pressures.

Key local indicators:

- **Tourism & Hospitality:** Visitor activity remains a cornerstone of the local economy. Occupancy rates in lodging establishments were healthy through the 2024 summer and fall seasons, though recent seasonal declines are typical for winter months.
- **Housing & Real Estate:** The local housing market has cooled slightly from peak pricing, reflecting broader statewide trends. Affordability remains a challenge, particularly for workforce and middle-income households. New interest in housing development, waiving minimum parking requirement policy reforms, and incentives—such as the City's parking waiver program and ministerial review pathways—are aimed at supporting infill and multi-family development.
- **Small Business & Economic Development:** Local business sentiment has improved modestly, thanks in part to City-led initiatives such as the Fort Bragg Business Boost Fund, facade improvement grants, and enhanced outreach to support startups and existing businesses. However, access to capital and workforce recruitment remain key challenges.
- **Labor Market:** Fort Bragg continues to face workforce shortages in health care, construction, hospitality, and public services.
- **Cannabis Sector:** The regulated cannabis industry in Mendocino County has seen significant contraction over the past 18 months due to declining wholesale prices and regulatory complexities. This has impacted ancillary sectors and overall tax revenue. The County and local jurisdictions continue to explore stabilization strategies.

- **Fisheries & Natural Resources:** Fishing remains a cultural and economic contributor, but ongoing regulatory uncertainty and environmental changes pose threats to the sector’s long-term viability.

Outlook & Considerations for Budget Planning

While broader economic indicators point to cautious optimism, local governments—including Fort Bragg—must continue to plan conservatively. Revenue growth is expected to be moderate, and cost pressures (particularly around staffing, insurance, materials, and infrastructure) will require disciplined fiscal management.

Key fiscal considerations for the upcoming budget cycle include:

- Continued investment in economic development and business support programs;
- Ongoing infrastructure upgrades, particularly related to streets and alleys, water, wastewater, and broadband;
- Monitoring property and transient occupancy tax trends as indicators of tourism recovery;
- Addressing structural challenges in housing, workforce development, and service delivery;
- Preparing for potential impacts of state budget tightening or legislative changes.

GENERAL FUND

The General Fund supports many of the City’s core, day-to-day operations, including police and fire protection, street and park maintenance, community development, and general administrative functions. It serves as the primary funding source for all City programs not covered by dedicated taxes, user fees, impact fees, or grant funding.

Unlike the Enterprise Funds, which receive revenue on a consistent monthly basis, General Fund revenues come from a broader variety of sources—many of which are cyclical in nature. This variability can impact the timing of revenue collection and requires careful planning to ensure consistent service delivery throughout the fiscal year.

The General Fund remains vital to sustaining essential municipal services and plays a central role in advancing the City’s strategic priorities.

GENERAL FUND REVENUES OVERVIEW

In the second quarter, General Fund revenue totaled \$6.19 million, accounting for 51% of the amended budget. This amount is an increase compared to the \$6.02 million reported at the same point in the previous fiscal year. Current projections indicate that General Fund revenue will reach approximately \$12.6 million by the end of the fiscal year, exceeding the budgeted amount by about \$369,000.

The table below provides a breakdown of actual FY 2024/25 General Fund revenue collections up to December, comparing them with budgeted revenue estimates and the actual figures from the last two fiscal years for historical context. Additionally, it outlines the recommended changes to each category as part of this report.

GENERAL FUND REVENUES											
REVENUE SOURCE	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Transient Occupancy Tax	\$ 3,192,486	\$ 3,092,214	\$ 3,146,240	\$ -	\$ 3,146,240	\$ 1,573,120	\$ 1,770,181	56%	\$ 197,061	3,252,240	\$ 106,000
Sales and Use Tax	2,146,974	2,152,834	2,059,200	-	2,059,200	1,029,600	1,222,019	59%	192,419	2,259,200	200,000
Property Tax	1,141,020	1,217,444	1,213,790	-	1,213,790	606,895	258,426	21%	(348,469)	1,250,935	37,145
Other Taxes	953,026	974,148	953,454	-	953,454	476,727	458,679	48%	(18,048)	947,954	(5,500)
Sub Total Tax Revenue	7,433,505	7,436,638	7,372,683	-	7,372,683	3,686,342	3,709,305	50%	22,963	7,710,328	337,645
Licenses & Permits	94,598	85,223	85,200	-	85,200	42,600	39,772	47%	(2,828)	88,140	2,940
Fines and Forfeitures	56,742	21,809	18,000	-	18,000	9,000	7,158	40%	(1,842)	13,310	(4,690)
Intergovernmental	15,538	41,204	25,000	-	25,000	12,500	6,797	0%	(5,703)	13,594	(11,406)
Use of Money/Property	(377,584)	574,291	123,000	-	123,000	61,500	554,868	451%	493,368	124,560	1,560
Charges for Services	88,658	87,920	91,250	-	91,250	45,625	51,088	56%	5,463	101,102	9,852
Operating Grant Revenue	571,569	842,675	824,476	-	824,476	412,238	325,530	39%	(86,708)	875,501	51,025
Reimbursements/CAP	3,764,941	4,383,346	3,672,943	-	3,672,943	1,836,471	1,450,243	39%	(386,228)	3,630,420	(42,523)
Other Revenue	143,257	67,256	26,000	-	26,000	13,000	46,687	180%	33,687	50,779	24,779
TOTAL REVENUES	\$11,791,224	\$13,540,361	\$12,238,552	\$ -	\$ 12,238,552	\$ 6,119,276	\$ 6,191,448	51%	\$ 72,171	\$ 12,607,733	\$ 369,181

The Fiscal Year 2024/25 Budget was developed with the expectation of potential increases in General Fund revenues while adhering to conservative budgeting principles and maintaining cautious optimism as economic conditions change in 2025.

A thorough review of all General Fund revenue accounts has been conducted, reflecting activity from the first six months of the fiscal year. Based on the data available through December, General Fund tax revenues have demonstrated strong performance and are projected to align with budgeted levels, reaching approximately \$7.7 million by year-end. This positive outlook is attributed to steady growth and the impact of Measures T and U, which are set to take effect in the fourth quarter of the fiscal year.

Partially offsetting this tax revenue growth is lower than anticipated Operating Grant Revenues to reimburse staff time administering these grants and carrying out Grant activities. Much of the reimbursable time is for Community Development Block Grant (CDBG), which includes: The Code Enforcement Program, Business Loans, Fire Station Rehabilitation design work, water meter replacement program, and general administration. Similar to the prior year, these unspent funds will be transferred to the next fiscal year.

Notable variances in Revenues are listed below.

▪ **Transient Occupancy Tax (TOT)**

REVENUE SOURCE	Sub 1	Sub 2	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual
Transient Occupancy Tax	110	402	\$ 3,192,486	\$ 3,092,214	\$ 3,146,240	\$ -	\$ 3,146,240	\$ 1,573,120	\$ 1,770,181	56%	\$ 197,061

Tourism plays a vital role in Fort Bragg's economy, accounting for 26% of the General Fund revenue. In FY 2022/23, the Transient Occupancy Tax (TOT) experienced an impressive 18% growth compared to pre-pandemic levels. However, actual TOT revenues for FY 2023/24 showed a slight decline from FY 2022/23, primarily due to a significant drop during the winter months.

Starting April 1, 2025, the TOT rate will increase to 14%, following the approval of Measure U by Fort Bragg voters in November 2024. This increase—from 12% to 14%—applies to short-term lodging accommodations, including hotels, motels, and vacation rentals within city limits. The General Fund anticipates an additional \$100,000 in revenue as a result of the new rate, contributing to a projected TOT revenue total of \$3.3 million by the end of FY 2024/25.

▪ **Sales Tax:**

REVENUE SOURCE	Sub 1	Sub 2	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual
Sales and Use Tax	110	401	2,146,974	2,152,834	2,059,200	-	2,059,200	1,029,600	1,222,019	59%	192,419

The Sales Tax category includes General Sales Taxes, Local Sales Taxes, and Proposition 172 Sales Taxes.

During the latter half of 2024, California experienced mixed sales tax trends due to economic uncertainty and fluctuating consumer confidence. For Fort Bragg's sales tax revenues, there's an overall upward trend in sales tax revenues for certain months (July, October, and December), with December showing the largest increase (55%). Revenues dropped in August, September, and November compared to FY24, with November experiencing the most significant decline (-18%). Quarter two results overall, were \$1,222,019 (59% of the total budget) in line with Budget projections.

Starting April 1, 2025, the sale tax rate will increase to 9.25%, following the approval of Measure T by Fort Bragg voters in November 2024. This increase—from 8.875% to 9.25% is anticipated to provide a significant boost to Fort Bragg's revenues. This will help the city address financial challenges and invest in essential services.

▪ **Reimbursements**

REVENUE SOURCE	Sub 1	Sub 2	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual
Reimbursements/CAP	110	413	3,764,941	4,383,346	3,672,943	-	3,672,943	1,836,471	1,450,243	39%	(386,228)

Reimbursements for the City include the annual COPS grant for Community Service Officers (CSO) costs, amounting to \$170,000, and cost allocation transfers totaling \$1.3 million. Cost allocation transfers, are classified as expenses for Enterprise Funds but as revenue for the General Fund. By mid-year, actual reimbursements totaled \$1.4 million, representing 39% of the budget. They are projected to fall \$43,000 under budget by the end of the fiscal year, largely due to the timing of some reimbursements, the recently approved indirect cost reimbursements from eligible grants, and the adjustment of staff hours worked during the fiscal year in accordance with the City's Cost Allocation Plan.

▪ **Operating Grant Revenues**

REVENUE SOURCE	Sub 1	Sub 2	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual
Operating Grant Revenue	110	411	571,569	842,675	824,476	-	824,476	412,238	325,530	39%	(86,708)

Operating Grant revenues are currently at 39% of the budgeted amount at mid-year and are projected to end the year \$51,025 above budget. This revenue category primarily consists of staff time reimbursement for administering the City's various grant programs and conducting grant-related activities. A significant portion of the reimbursable time is attributed to the BHJIS Grant for Social Liaison Officers and Community Development Block Grant (CDBG), encompassing activities such as the Code Enforcement Program, Business Loans, Fire Station Rehabilitation design work, water meter replacement project, and general administration.

▪ **Other taxes**

REVENUE SOURCE	Sub 1	Sub 2	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual
Other Taxes	110	403	953,026	974,148	953,454	-	953,454	476,727	458,679	48%	(18,048)

Franchise Fees are collected from Cable Television, Solid Waste, and PG&E Electric services. As of December 2024, total Franchise Fee receipts amount to \$459k, aligning with the mid-term budget and matching the prior year's collection levels. Based on historical trends, it is expected that overall Franchise Fees will meet or surpass the budgeted projections by year-end. Additionally, Business License Tax collections through December 2024 have increased by \$36k compared to the previous year. This growth is notable, given that the majority of Business License Taxes are typically collected during the renewal season in February and March.

STATUS OF GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$6.3 million during the first half of FY 2024/25, accounting for 51% of the amended annual budget. Initially, appropriations of \$12.2 million were adopted; however, budgeted appropriations have been adjusted upward by \$237k over the course of the year, resulting in an amended budget of \$12.4 million. The chart below illustrates year-to-date expenditures in comparison with prior years.

GENERAL FUND EXPENDITURES										
DEPARTMENT	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Estimated FY Year End	Forecast Surplus/ (Shortfall)
GENERAL GOVERNMENT										
City Council	\$ 224,220	\$ 217,203	\$ 199,579	\$ 7,971	\$ 207,550	\$ 103,775	\$ 118,806	57%	\$ 206,616	934
Administrative Services	1,065,912	1,061,174	1,058,361	112,556	1,170,917	585,459	489,305	42%	1,280,331	(109,414)
Economic Development	-	-	265,818	-	265,818	132,909	145,727	55%	265,480	338
Marketing & Promotions	210,230	237,476	260,150	10,000	270,150	135,075	113,189	42%	266,431	3,719
Finance	551,250	558,257	606,597	7,237	613,833	306,917	328,579	54%	614,534	(701)
Non-Departmental	967,992	1,077,930	1,279,139	4,538	1,283,677	641,838	943,844	74%	1,310,969	(27,292)
Community Organizations	70,425	204,598	182,166	-	182,166	91,083	44,807	25%	182,212	(46)
DEBT SERVICE	3,793,587	579,418	572,840	-	572,840	286,420	120,921	21%	572,840	-
COMMUNITY DEVELOPMENT	420,928	430,664	351,756	47,656	399,412	199,706	221,742	56%	410,142	(10,730)
PUBLIC SAFETY										
Police Department	3,485,290	3,950,427	4,283,212	574	4,283,786	2,141,893	2,243,186	52%	4,166,943	116,843
Social Services/CRU	134,556	338,077	302,476	-	302,476	151,238	200,083	66%	380,729	(78,253)
Fire Department	430,755	560,414	448,569	-	448,569	224,285	239,615	53%	445,818	2,751
PUBLIC WORKS										
Administration & Engineering	684,218	796,155	881,064	-	881,064	440,532	504,868	57%	874,469	6,595
Parks and Facilities	50,505	51,945	42,200	4,588	46,788	23,394	27,000	58%	47,686	(899)
Street Maintenance	119,863	172,808	162,000	15,000	177,000	88,500	59,566	34%	177,000	-
Storm Drains	13,415	14,063	48,000	26,120	74,120	37,060	39,885	54%	69,820	4,300
Corporation Yard	481,227	434,324	812,899	-	812,899	406,449	308,682	38%	698,789	114,110
Traffic and Safety	84,488	33,804	33,500	426	33,926	16,963	19,339	57%	33,926	-
COST ALLOCATION	1,222,680	766,923	401,891	-	401,891	200,946	200,946	50%	401,891	-
TOTAL GENERAL FUND EXPENDITURE	\$ 14,011,539	\$ 11,485,660	\$ 12,192,217	\$ 236,665	\$ 12,428,882	\$ 6,214,441	\$ 6,370,088	51%	\$ 12,406,628	\$ 22,254

Some of the notable variances in expenditures include:

- The Administration Department, which includes the City Manager's Office and the City Attorney, has expended 42% of its amended budget at mid-year. This variance is primarily due to the timing of several professional services contracts that are expected to be expended in the second half of the fiscal year. Personnel costs are tracking in line with mid-year projections. Legal expenditures have reached \$230,926 at mid-year, representing 85% of the annual legal budget. Due to ongoing litigation and increased demand for general legal services, legal costs are projected to total approximately \$373,132 by year-end. A budget amendment of \$100,000 is being requested to address this anticipated overage.

Additionally, a budget amendment of \$10,000 is requested to fund a pilot project for a new part-time Public Experience Liaison position in the City Hall lobby. This role is designed to improve customer service by

assisting and directing visitors, answering general inquiries, and serving as a central administrative support for City Hall operations. Currently, staff in the Planning and Finance Departments are frequently diverted from core duties to respond to walk-in inquiries, impacting their productivity. The addition of this position aims to streamline customer interactions and allow department staff to focus on their primary responsibilities.

As part of broader efforts to enhance public service, the City is also installing new flooring and updating the lobby to create a more welcoming and professional environment. The Public Experience Liaison will complement these improvements by further elevating the overall visitor experience. In the future, this role may be supplemented by volunteers through the City's forthcoming Volunteer Central program or supported by administrative staff from other departments.

- The Non-Departmental category which records expenditures not associated with a specific department of the City. These include Retiree Medical costs, Insurance costs, Utilities, and OPEB funding, to name a few. Year-to-date actuals are at 74% of the annual budget and are projected to be over budget at end the fiscal year. The costs of liability and property insurance premiums paid in the first quarter were significantly higher than anticipated resulting in increased costs.
- The Police Department continues to proactively address staffing challenges. In the second quarter, the department successfully filled a vacant sergeant position and enrolled a new police recruit in the academy. Additionally, the Community Service Officer position was eliminated for the current fiscal year as part of departmental restructuring. The School Resource Officer (SRO) program, in partnership with the Mendocino Unified School District, has been temporarily paused and is expected to resume in the fourth quarter.

As a result of these staffing vacancies, the department is projected to close the fiscal year under budget by approximately \$116,843. However, these savings are partially offset by increased costs in overtime and compensatory time. A budget amendment is being requested to reallocate salary savings to cover these additional personnel-related expenditures.

- The Care Response Unit—operating under the Public Safety Department— fully grant-funded. The program received funding through 2025 as part of an expansion of the California Department of Health Care Services (DHCS) grant originally secured in 2022. The Care Response Unit has demonstrated strong outcomes, effectively delivering services and resources to address homelessness and mental health needs within the community. In 2023 alone, the unit directly assisted over 300 community members. The department supports two full-time Social Services Liaison Officers. In the current fiscal year, the program expanded to include an additional personnel position and a part-time Officer Assistant funded by Measure B funds. A budget amendment is requested to align the budget with these staffing changes.
- The Community Development Department, which includes Code Enforcement, has utilized 56% of its amended budget to date. Recruitment is underway for either a Community Development Director or a Senior Planner, with hiring anticipated in the fourth quarter of the fiscal year. The department budget also includes funding for outsourced support to enhance service delivery—\$55,000 for consultant services from Marie Jones to assist with complex or large-scale planning projects, and \$30,000 for a contract with 4Leaf as an alternative to the County of Mendocino for building plan review services. These efforts aim to improve permit processing times and ensure timely project review.
- The Public Works Department implemented an operational adjustment in FY 2024 by replacing the Project Analyst position with an Administrative role. This change generated annual savings, which enabled the addition of a full-time Engineering Technician—bringing the department's total full-time equivalents (FTEs) to eight. The department is projecting a budget surplus of \$6,595. Despite this surplus, the department continues to manage a substantial workload, driven by approximately \$61 million in capital improvement and street projects scheduled over the next three years.

- The Corporation Yard Division is comprised of nine employees and operates with a budget of \$874,469 for FY 2025. A recently added position is expected to play a key role in addressing the City’s backlog of maintenance tasks, including park maintenance, street signage repairs, curb painting (expanding from 10 feet to 20 feet), improvements at the Guest House Museum, and various storm drain maintenance activities.

The projected year-end budget variance is primarily due to the allocation of maintenance labor hours that should be charged to the Enterprise Funds. This accounting adjustment will be addressed during the fourth quarter to ensure accurate cost allocation and budget alignment.

GENERAL FUND NET RESULT AND FUND BALANCE

With projected revenues totaling \$12.6 million and total expenditures estimated at \$12.4 million, the General Fund is expected to conclude FY 2025 with a surplus of approximately \$201,105. This surplus will increase the General Fund balance to \$3.8 million—reflecting a 3% increase over the prior year. While the projected surplus is modest, it is important to note that expenditures, particularly personnel costs, have returned to pre-COVID levels. In addition, staffing levels have expanded across all departments, with most director-level positions filled—except for Community Development and Finance, which are anticipated to be filled soon.

As previously noted, voter-approved Measures T and U (November 2024) will generate approximately \$1.2 million annually in new tax revenues for the General Fund to support general government services and City Council priorities outlined in the City’s 2024–2028 Strategic Plan. These taxes will take effect in April 2025 and are expected to generate \$337,500 in additional revenue during the current fiscal year.

In the prior fiscal year, the City made a strategic investment of \$1.6 million into the Section 115 Trust with PARS to mitigate future volatility in CalPERS investment returns. An additional \$150,000 is appropriated annually for ongoing contributions. Per the City’s Pension Policy, 50% of any General Fund surplus is allocated to offset pension-related liabilities. With a projected FY 2023–24 surplus of \$2 million, this policy will further strengthen the City’s pension mitigation strategy.

	FY 24/25 Budget	FY 24/25 Projected
Beginning Reserves	\$ 5,975,337	\$ 5,975,337
Revenues	12,238,552	12,607,733
Expenditures	(12,192,217)	(12,406,628)
Net Transfers		
Surplus/Deficit	46,335	201,105
Ending Committed Reser	\$ 3,789,101	\$ 3,789,101

PROJECTED FUND BALANCE FY24/25	
COMMITTED RESERVES	
Operating Reserve	\$ 2,435,022
Recession Reserve	1,154,079
Litigation Reserve	200,000
Restricted Reserves: Section: 11:	3,015,238
UNASSIGNED RESERVES	1,640,132
PROJECTED FUND BALANCE	8,444,471

Committed Reserves as a % of Operating Budget	31%	31%
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The City continues to follow the Government Finance Officers Association (GFOA) best practices by maintaining committed reserves for economic stabilization. Currently, the City holds committed reserves totaling \$3.8 million—equivalent to 31% of General Fund expenditures—across recession, operating, and litigation reserve categories. In addition, the City maintains \$1.6 million in unassigned reserves, providing further financial flexibility.

WATER ENTERPRISE FUND

The Water Enterprise rate structure is operating as intended, effectively supporting all operational needs, maintaining the operating reserve, servicing debt obligations, and accumulating funds for infrastructure upgrades, replacements, and maintenance. At the close of Fiscal Year 2024, there was an annual net position decrease to \$16.6 million. According to fiscal policy guidelines, the operating reserve is established at 25% of the prior year's operating expense, resulting in a set reserve of \$342k for the Fiscal Year ended. Additionally, the Enterprise fund has established a recession reserve of \$100k, equivalent to 5% of the Fund's operating budget.

The capital reserve recorded an increase of \$153k, reaching a total of \$3.6 million. The Capital Improvement Plan (CIP) for the Water Enterprise outlines a total of \$85.9 million for identified capital projects over the next five years, with funding sourced from Grants and Enterprise capital reserves. With these resources in place, the Fund is well-equipped to advance numerous projects outlined in the FY 25 budget CIP section.

REVENUES

Water Enterprise Fund revenues are entirely supported by user fees. As of the end of the second quarter, revenues exceeded expectations by \$242,000, reaching 58% of the annual budget. While revenue collection had previously been impacted by water use restrictions, the recent pattern of ample statewide rainfall has eased such concerns. No restrictions are anticipated for the upcoming summer months. Year-end revenue is projected to total \$3.1 million, representing a 2% increase over the prior fiscal year. This growth is primarily attributed to higher consumption levels, which are now trending closer to pre-COVID levels.

In the fourth quarter, the City will initiate the process of selecting a consultant to conduct a comprehensive review of water and wastewater rates. The Request for Proposal is due at the end of April.

	FY 2022/23	FY 2023/24	Adopted	Approved	Amended	Pro Rated	YTD Actual	Mid-Year	Estimated	Forecast
	Actuals	Actuals	Budget	Net Budget	Budget	Budget as of	12/31/2024	Variance %	Year End	Surplus/ (Shortfall)
				Amendments		12/31/2024				(Shortfall)
Operating Revenue	\$ 2,954,379	\$ 2,950,809	\$ 2,998,614	\$ -	\$ 2,998,614	\$ 1,499,307	\$ 1,741,433	58%	\$ 2,999,910	\$ 1,297
Capacity Fees	51,758	21,074	20,000	-	20,000	10,000	17,069	85%	21,029	1,029
Miscellaneous	181,454	320,031	105,200	-	105,200	52,600	13,177	13%	103,117	(2,083)
Total Revenue	3,187,591	3,291,914	3,123,814	-	3,123,814	1,561,907	1,771,679	57%	3,124,056	242
Personnel services	1,100,299	1,304,049	1,027,709	-	1,027,709	513,855	686,244	67%	1,128,320	(100,611)
Administration	700,106	824,693	494,907	-	494,907	247,453	247,235	50%	494,407	500
Repairs & maintenance	36,575	173,672	54,500	67,924	122,424	61,212	40,164	33%	77,000	45,424
Materials & supplies	368,601	322,528	343,348	-	322,348	161,174	112,756	35%	603,000	(280,652)
Utilities	174,940	192,471	192,000	-	192,000	96,000	84,211	44%	192,000	-
Contractual services	129,287	95,546	69,000	4,401	73,401	36,700	25,014	34%	109,634	(36,234)
Insurance	50,151	53,392	58,732	-	58,732	29,366	68,287	116%	68,287	(9,555)
Other operating	6,415	6,173	13,000	-	13,000	6,500	5,622	43%	11,000	2,000
Interest/Debt Service *	67,764	25,370	-	-	-	-	-	0%	-	-
Depreciation **	364,563	353,968	-	-	-	-	-	0%	-	-
Total Expenditures	2,998,701	3,351,865	2,253,195	72,325	2,304,520	1,152,260	1,269,533	55%	2,683,648	(379,127)
Net Revenue/(Expense)	\$ 188,891	\$ (59,951)	\$ 870,618		\$ 819,293	\$ 409,647	\$ 502,146	61%	\$ 440,408	(378,885)

* Audited results do not include payment of principal which is not an expense in full accrual accounting

** Depreciation Expense is not budgeted and therefore not included in calculation of budget variance

EXPENDITURES

Water Enterprise expenses for the first half of FY 2025 totaled \$1.3 million, representing 55% of the amended annual budget. The projected year-end total is \$2.6 million—an increase of \$379,000 over the current budget. As a result, a mid-year budget adjustment is being requested for the Water Enterprise. Importantly, the Water Enterprise currently does not carry any debt. With the requested budget amendment, a year-end surplus of approximately \$440,000 is still anticipated.

No other significant variances are expected within other enterprise expense categories by fiscal year-end.

Between 2019 and 2022, the City experienced recurring water shortages during the summer months. In response, City staff proactively implemented several long-term solutions. These included the installation of the Desalination Unit in 2021 and the exploration of additional water sources and storage capacity—most notably, the acquisition of the Highway 20 property. Additionally, new water meters funded through the Community Development Block Grant (CDBG) are being installed. These meters will significantly improve the City’s ability to detect leaks and monitor water consumption in real time, supporting both conservation efforts and operational efficiency.

WASTEWATER ENTERPRISE FUND

The Wastewater Enterprise rate structure is operating as intended—successfully funding all core operations, maintaining the required operating reserve, supporting debt obligations, and building reserves for future infrastructure upgrades, replacements, and maintenance.

Fiscal Year 2024 ended with a net position of \$22.8 million, reflecting a modest annual decrease of \$36,000. In accordance with City policy, the operating reserve is set at 25% of the prior year’s operating expenses. For FY 2025, this reserve amount was established at \$625,000.

WASTEWATER ENTERPRISE												
	Sub 1	Sub 2	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	470	470 407	\$ 3,390,904	\$ 3,466,348	\$3,433,578	\$ -	\$ 3,433,578	\$ 1,997,869	58%	\$ 281,080	\$3,433,952	\$ 374
Capacity Fees		470 415	181,458	160,292	156,450		156,450	108,346	69%	30,121	161,450	5,000
Miscellaneous Revenues		470 416	94,541	164,443	70,000		70,000	40,833	58%	5,833	70,000	-
Total Revenue			3,666,903	3,791,083	3,660,028	-	3,660,028	2,147,048	59%	281,080	3,665,402	374
Personnel services	590	509	971,399	563,174	660,912	-	660,912	624,499	94%	294,043	805,941	(145,030)
Administration	590	511	1,430,931	721,914	716,326	-	716,326	20,077	3%	(338,086)	718,826	(2,500)
Repairs & maintenance	590	512	95,853	127,850	233,500	1,082	234,582	82,794	35%	(34,497)	205,310	29,272
Materials & supplies	590	513	509,284	423,850	321,194	97,747	418,941	95,512	23%	(113,958)	402,315	16,626
Utilities	590	514	305,844	351,532	315,000	-	315,000	171,674	54%	14,174	315,000	-
Contractual services	590	515	446,764	427,624	400,000	39,324	439,324	179,393	41%	(40,269)	438,874	450
Insurance	590	516	56,506	113,349	113,871	-	113,871	144,070	127%	87,134	144,170	(30,298)
Interest/Debt Service *	590	507 506	93,850	92,940	90,130	-	90,130	-	0%	(45,065)	90,130	-
Depreciation **	590	519	816,894	816,971	-	-	-	-	0%	-	-	-
Total Expenditures			4,727,326	3,639,203	2,850,933	138,153	2,989,085	1,318,019	44%	(176,524)	3,120,566	(131,480)
Net Revenue/(Expense)			\$(1,060,423)	\$ 151,880	\$ 809,096	\$ (138,153)	\$ 670,943	\$ 829,030		\$ 457,604	\$ 544,837	(126,106)

* Audited results do not include payment of principal which is not an expense in full accrual accounting

** Depreciation Expense is not budgeted and therefore not included in calculation of budget variance

REVENUES

The Wastewater Enterprise rate structure continues to perform as designed—funding all core operations, maintaining the required operating reserve, supporting debt obligations, and accumulating

funds for future infrastructure upgrades, replacements, and maintenance. Fiscal Year 2024 ended with a net position of \$22.8 million, reflecting a modest annual decrease of \$36,000. In accordance with City policy, the operating reserve is set at 25% of the prior year's operating expenses. For FY 2025, this reserve was established at \$625,000.

Like the Water Enterprise Fund, the projected year-end revenue for the current fiscal year is estimated at \$3.6 million—approximately \$374 above the originally adopted budget. This projection aligns with revenue trends observed in the previous fiscal year. Additionally, the Fund saw a \$7,000 increase in operating revenues from the septic dumping station.

EXPENDITURES

Wastewater Enterprise expenses totaled \$1.3 million through the first half of FY 2025, representing 44% of the amended annual budget. The projected year-end total is approximately \$3.1 million—about \$131,000 over the originally adopted budget.

- Personnel services are projected to be approximately \$145,000 under budget by year-end. This variance is primarily due to the allocation of personnel costs between the Enterprise Funds and the General Fund, which can fluctuate annually based on staff time distribution.
- The Non-Routine Maintenance division is expected to close the fiscal year under budget by approximately \$29,000 for materials and supplies.
- Conversely, CIRA insurance costs are anticipated to reach \$112,000, exceeding the budget by \$30,000. This increase reflects actual costs associated with the wastewater treatment plant, which was completed in 2021.

With projected revenues of \$3.6 million and expenses of \$3.1 million, staff anticipates the Wastewater Enterprise Fund will end FY 2025 with a net position of approximately \$26.1 million and reserves totaling \$2.1 million.

During the budget development process, staff also identified a Capital Improvement Program (CIP) totaling \$1.4 million, aimed at addressing critical infrastructure needs and supporting the long-term sustainability of the Fund.

CV STARR ENTERPRISE FUND

The C.V. Starr Community Center and Sigrid & Harry Spath Aquatic Facility (C.V. Starr Center) is a 43,000-square-foot, multi-use facility that serves as a vital recreational and wellness hub for the community. The Center offers an array of amenities, including an indoor water park, fitness and exercise rooms, weight rooms, and community meeting spaces. The surrounding grounds further enhance the facility's offerings with a dog park, skateboard park, and pétanque courts.

The City of Fort Bragg owns the C.V. Starr Center. Operational, maintenance, and capital improvement costs are partially offset by restricted sales and property tax revenues, which are specifically allocated to the C.V. Starr Enterprise Fund. This dedicated funding structure supports the long-term sustainability of the facility.

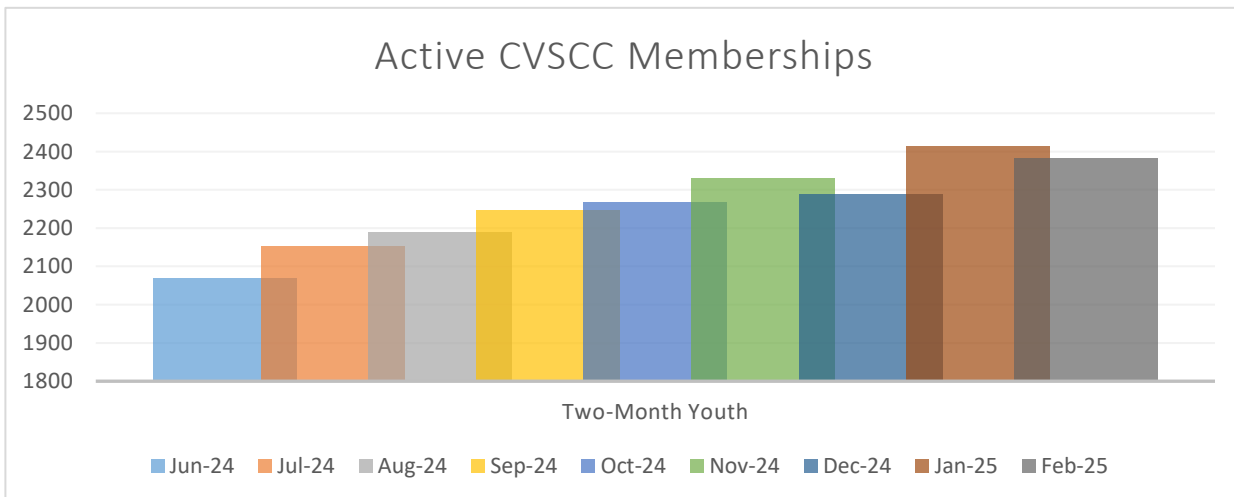
Historically, the City contracted with the Mendocino Coast Recreation and Parks District (MCRPD) for day-to-day operations and maintenance. However, in August 2023, the MCRPD Board issued formal

notice to terminate the operating agreement, initiating a six-month transition period to allow for an orderly change in operations.

In response, the C.V. Starr Ad-Hoc Committee, in close coordination with City staff, developed a comprehensive transition plan to ensure continuity of services. As of February 2024, the C.V. Starr Center has officially transitioned to City operation. This strategic move ensures the uninterrupted delivery of high-quality recreational services and facilities, reinforcing the City’s commitment to promoting community well-being and quality of life.

CV STARR ENTERPRISE											
			FY 2022/23	FY 2023/24	Amended	Pro Rated	YTD Actual	Mid-Year	Variance	Estimated Year	Forecast
	Sub 1	Sub 2	Actuals	Actuals	Budget	Budget as of	12/31/2024	Variance %	Budget vs. Actual	End	Surplus/ (Shortfall)
Operating Revenue	480	407	\$ 599,048	\$ 677,041	\$ 719,557	\$ 359,778	\$ 496,514	69%	\$ 136,735	\$ 757,783	38,226
Sales Tax	480	401	1,175,441	1,169,582	1,184,288	592,144	665,001	56%	72,857	1,184,288	-
Property Tax	480	400	305,258	309,827	305,119	152,559	173,388	57%	20,829	305,119	-
Other Income	480	415	111,910	137,258	30,000	15,000	12,164	41%	(2,836)	26,654	(3,346)
Total Revenue			2,191,657	2,293,708	2,238,963	1,119,482	1,347,067	60%	227,585	2,273,843	34,880
Personnel Costs	595	509	1,168,544	1,082,689	1,373,103	686,551	593,127	43%	(93,424)	1,224,056	149,047
Operations	595	517	358,038	455,194	164,000	82,000	82,872	51%	872	161,700	2,300
Repairs & maintenance	595	512	46,441	56,270	40,000	20,000	17,093	43%	(2,907)	100,000	(60,000)
Utilities	595	514	365,941	354,859	350,000	175,000	194,589	56%	19,589	350,000	-
Professional Services	595	515	56,986	71,558	69,879	34,940	8,549	12%	(26,390)	53,761	16,118
Insurance	595	516	60,229	218,135	162,121	81,061	-	0%	(81,061)	162,121	-
Depreciation **	595		650,590	675,919	-	-	-	0%	-	-	-
Total Expenditures			2,706,769	2,914,623	2,159,103	1,079,551	896,231	42%	(183,321)	2,051,638	107,465
Net Revenue/(Expense)			\$ (515,112)	\$ (620,915)	\$ 79,861	\$ 39,930	\$ 450,836	565%	\$ 410,905	\$ 222,206	142,345

The City Manager and C.V. Starr Center staff have made a concerted effort to increase memberships through enhanced marketing initiatives and community outreach. As a result, both membership revenues and general admissions have shown a strong recovery, reaching 61% of budgeted revenue by the end of the second quarter. In addition, rate adjustments approved by the City Council in the second quarter—effective January 2024—are projected to generate approximately \$90,000 in additional revenue for the remainder of the fiscal year.



It is also encouraging to note that sales tax revenues dedicated to the C.V. Starr Center are tracking in line with quarterly budget projections, indicating that the Center remains on course to meet its overall budget goal of \$1.2 million for FY 2025.

Property tax allocations, which typically arrive in the third quarter, are expected to further support the financial health of the Center, aligning with the City's overall budget planning efforts and ensuring long-term operational stability. Property tax funds are typically received in the third quarter of the fiscal year, aligning with our budget planning and contributing to the overall financial well-being of the Center.

EXPENDITURES

The City has implemented a series of strategic initiatives to enhance operational efficiency and drive membership growth at the C.V. Starr Center. A key step was the consolidation of fitness class offerings from 70 to 27 classes and the temporary closure of the Center on Sundays—efforts aimed at creating a more financially sustainable programming model. Additionally, fitness instructors (excluding those certified in the Silver Sneakers program) have transitioned from employee status to independent contractors. This change is designed to maintain instructional quality while improving cost-effectiveness. The City plans to expand class offerings under this revised model in the coming months.

Staffing levels across all departments were thoroughly evaluated, resulting in select roles within Guest Services and Administration being reduced to part-time or left vacant. Due to staffing shortages, Sunday operations were temporarily suspended, leading to significant personnel cost savings—equivalent to 43% of the personnel budget at mid-year. Despite these efforts, the Center continues to face challenges in recruiting qualified lifeguards, with at least four part-time and two full-time positions remaining vacant. These roles are critical to ensuring the Center can operate seven days a week, including holidays, while maintaining essential safety standards.

In July 2024, eleven full-time C.V. Starr Center employees will begin receiving City benefits—including medical, dental, vision, and CalPERS retirement—representing an important investment in workforce stability. These benefit costs have been incorporated into the FY 2025 budget.

The CV Starr reserves are expected to reach \$2,856,538 by the end of the fiscal year, reflecting a notable increase of \$405,982. However, the Center has allocated \$1.6 million for Capital Improvement Program (CIP) projects over the next four years, which is anticipated to deplete the reserves. In response, the City is proactively pursuing grants to mitigate these expenses and alleviate the financial burden on the CV Starr reserves.

INTERNAL SERVICE: FACILITIES REPAIR & MAINTENANCE

Internal Service Funds-Facilities fund accounts for the maintenance of all City-owned buildings.

ISF-FACILITIES										
	FY 2022/23	FY 2023/24	FY 24/25	Approved	Amended	Pro Rated	YTD Actual	Mid-Year	Estimated	Forecast
	Actuals	Actuals	Adopted	Net Budget	Budget	Budget as of	12/31/2024	Variance	Year End	Surplus/
			Budget	Amendments		12/31/2024	12/31/2024	%		(Shortfall)
Operating Revenue	\$ 16,216	\$ 26,363	\$ 5,000	\$ -	\$ 5,000	\$ 2,500	\$ 2,917	58%	\$ 5,000	\$ -
Interdepartmental Charges	288,548	281,958	288,548	-	288,548	144,274	168,320	58%	288,548	-
TOTAL REVENUES	304,764	308,321	293,548	-	293,548	146,774	171,236	58%	293,548	-
Personnel Services	186,906	199,590	105,998	-	105,998	52,999	52,999	50%	105,998	-
Repairs & Maintenance	22,469	20,342	22,500	468	22,968	11,484	14,768	64%	22,968	-
TOTAL EXPENDITURES	216,175	227,982	136,498	468	155,828	77,914	69,742	45%	155,828	-
Net Revenue/(Expense)	\$ 88,589	\$ 80,339	\$ 157,049	\$ (468)	\$ 137,719	\$ 68,860	\$ 101,494	74%	\$ 137,719	-

INTERNAL SERVICE: INFORMATION TECHNOLOGY

Information technology accounts for all activities of the City's computer networks, the costs of which are distributed among user departments using equitable formulas.

ISF-IT										
	FY 2022/23	FY 2023/24	FY 24/25	Approved	Amended	Pro Rated	YTD Actual	Mid-Year	Estimated	Forecast
	Actuals	Actuals	Adopted	Net Budget	Budget	Budget as of	12/31/2024	Variance	Year End	Surplus/
			Budget	Amendments		12/31/2024	12/31/2024	%		(Shortfall)
Interdepartmental Charges	577,972	645,745	831,371	-	831,371	415,686	484,966	58%	831,371	-
TOTAL REVENUES	577,972	645,745	831,371	-	831,371	415,686	484,966	58%	831,371	-
Personnel Services	176,260	225,196	256,956	-	256,956	128,478	160,748	63%	274,071	(17,115)
Repairs & Maintenance	1,862	1,834	4,450	-	4,450	2,225	2,484	0%	4,450	-
Materials & Supplies	314,469	340,534	487,542	40,385	527,927	263,964	253,187	48%	608,963	(81,035)
Contractual Services	-	54,526	10,000	-	10,000	5,000	-	0%	18,750	(8,750)
Depreciation	(16,081)	36,015	-	-	-	-	-	0%	-	-
TOTAL EXPENDITURES	476,510	658,105	758,948	40,385	799,334	399,667	416,419	52%	906,233	(106,900)
Net Revenue/(Expense)	\$ 101,462	\$ (12,360)	\$ 72,423	\$ (40,385)	\$ 32,038	\$ 16,019	\$ 68,548	214%	\$ (74,862)	(106,900)

Two budget amendments totaling \$82,821 are being requested for the IT Department. The first amendment is for software costs related to the Accela Permitting upgrades used by Planning, Engineering, and Building. The second amendment of \$8,750 is for transitioning from Microsoft Commercial Cloud to Microsoft Government Cloud, which is required to meet government security and compliance standards.

INTERNAL SERVICE: FLEET

Fleet and Equipment services account for all activities of the City's central garage operations, the costs of which are distributed among designated user departments using equitable formulas.

ISF-FLEET										
	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 24/25 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Estimated Year End	Forecast Surplus/ (Shortfall)
Interdepartmental Charges	979,738	642,265	773,541	-	773,541	386,771	451,232	58%	773,541	-
Grant Reimbursements	-	-	500	-	500	250	-	0%	500	-
TOTAL REVENUES	979,738	642,265	773,541	-	773,541	386,771	451,232	58%	774,041	(500)
Personnel Services	139,004	126,097	125,041	-	125,041	62,520	72,213	58%	121,222	3,819
Repairs & Maintenance	72,845	86,716	87,000	-	87,000	43,500	27,595	32%	83,590	3,410
Materials & Supplies	83,155	116,854	118,000	-	118,000	59,000	48,368	41%	117,840	160
Vehicles	2,877	8,457	358,000	-	361,676	180,838	51,471	14%	361,676	-
Contractual Services	1,797	428	500	-	500	250	1,400	280%	1,400	(900)
Depreciation	110,391	164,086	-	-	-	-	-	0%	-	-
TOTAL EXPENDITURES	410,069	502,640	688,541	-	692,217	346,108	201,048	29%	685,728	6,489
Net Revenue/(Expense)	\$ 569,669	\$ 139,625	\$ 85,000	\$ -	\$ 81,324	\$ 40,662	\$ 250,184	308%	\$ 88,313	6,989

BUDGET ADJUSTMENT REQUESTS AT MID-YEAR

Staff is requesting the following budget adjustments at mid-year. Today, the Council will not be asked to take official action on these requests. However, if the Council agrees, Staff will bring the adjustments back at a future Council meeting, where they will be included on the consent calendar for approval.

FY 2024/25 Requested Mid-Year Budget Adjustments							
Account Number	Account Description	Department	Current Budget	Budget Amendment Request	Adjusted Budget	Justification	Funding Source
GENERAL FUND							
REVENUES							
110-0000-3131	Sales Tax	General Fund	\$ 2,036,000	\$ 237,500	\$ 2,273,500	Measure T (Effective 4/1/25)	GF Taxes
110-0000-3137	Transient Occupancy Tax	General Fund	3,140,239	100,000	\$ 3,240,239	Measure U (Effective 4/1/25)	GF Taxes
110-4202-3318	Grant Reimb	CRU	302,476	58,705	\$ 361,181		
Total General Fund Revenues			\$ 302,476	\$ 396,205	\$ 5,874,920		
EXPENDITURES							
110-4130-0311	Legal Costs/City Attorney	Administration	\$ 273,123	\$ 100,000	\$ 373,123	Legal costs	GF
110-4150-0101	Salaries & Wages, Benefits	Finance	\$ 329,503	\$ 22,321	\$ 351,824	Finance Tech 1 (3rd and 4th quarter) **New FT Position	Water/Broadband/ WW
110-4320-0101	Salaries & Wages, Benefits	CDD	\$ 179,705	\$ 42,250	\$ 221,955	CDD Director/Senior Planner (4th quarter) **New FT Position	GF
110-4130-0101	Salaries & Wages, Benefits	Admin	\$ 493,518	\$ 10,000	\$ 503,518	Public Experience Liason (4th quarter) **New PT Position (Pilot Project)	GF
110-4200-0101	Salaries & Wages	PD	\$ 1,980,002	\$ (64,500)	\$ 1,915,502	Budget Savings from Unfilled Positions	GF
110-4200-0102	Overtime	PD	101,000	64,500	\$ 165,500	Increase in Overtime Costs	GF
110-4202-0101	Salaries & Wages, Benefits	CRU	145,022	58,705	\$ 203,727	Add Staff, Office Ast(Decl) & Social Service Liason hired in July 2024	Grant
110-4190-0358	Liability Insurance	Non-Dept	320,923	49,009	\$ 369,932	Increase in Liability Premiums	GF
Total General Fund Expenditures			\$ 3,822,796	\$ 282,286	\$ 4,105,081		
GF Net:				\$ 113,919			
WATER ENTERPRISE							
610-4612-0751	Infrastructure	Water Enterpri	\$ 60,000	\$ 35,000	\$ 95,000	Raw Water Line piping from pond to wetwell.	Operating
610-4612-0752	Infrastructure	Water Enterpri	\$ 60,000	\$ 30,000	\$ 90,000	Rust Repair for Filter Treatment unit #2	Operating
651-6006-0731	Water Treatment Plant	Water- CIP	\$ 5,290,344	\$ 200,000	\$ 5,490,344	Replacing the damaged asphalt around the water plant and corpy	Capital
610-4612-0381	Equipment	Water Enterpri	7,000	175,000	182,000	Sodium hypochlorite generator that has close to 37,000 hours or	Operating
			\$ 5,417,344	\$ 440,000	\$ 5,857,344		Appropriation
INFORMATION TECHNOLOGY - ISF (521)							
521-4394-0319	Professional Services	IT	\$ 10,000	\$ 8,750	\$ 18,750	Consulting needs moving from Microsoft Commercial Cloud to Go	Operating
521-4394-0384	Licensing, Software & Maint	IT	\$ 335,061	\$ 73,531	\$ 408,592	Acella - Planning, Engineering and Building Software upgrades	Appropriation
			\$ 345,061	\$ 82,281	\$ 427,342		

The FISCAL YEAR 2025/26 BUDGET PREPARATION

A. BUDGET PREPARATION FY 2025/26 SCHEDULE

Initial activities related to preparing the Fiscal Year 2025/26 budget are underway. The direction provided today by the Council will be incorporated into the budget draft. Staff will present a draft budget to the Council and the public at a budget workshop in May. The further direction provided at the workshop will be incorporated into a "Final" budget that will be presented to the Council for consideration of adoption in June. The complete budget calendar is provided below:

SCHEDULE FOR DEVELOPMENT OF FY 25/2026 BUDGET

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FINANCE PROVIDES BUDGET SPREADSHEETS TO DEPARTMENTS AS WELL AS INSTRUCTIONS RE: NARRATIVES & CAPITAL PROJECTS (INCLUDING INTERNAL SERVICE FUNDS, GRANTS, DDAs)	2/25/2025
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FINANCE PROVIDES INITIAL REVENUE FORECASTS TO CM (ALL REVENUE SOURCES, AND FUNDS)	3/17/2025
DEPTS SUBMIT PROPOSED DEPARTMENTAL EXPENSE BUDGETS AND NARRATIVES TO FINANCE	4/11/2025
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CM & FINANCE FOLLOW UP MEETING CIP	4/21/2025
FINANCE POSTS REVISED BUDGET WORKSHEETS IN BUDGET FOLDER;	4/21/2025
DEPARTMENTS REVIEW REVISED EXP WORKSHEETS; REPORT ANY DISCREPANCIES TO FINANCE THIS INCLUDES PROJECTED YEAR END FOR FY25, GRANTS; CAPITAL PROJECTS, ETC	4/22/2025
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INTERNAL REVIEW/QUALITY CONTROL (FINANCE, CM, DEPTS) - DRAFT BUDGET DOCUMENT	4/15/2025 thru 5/10/2025
FINALIZE DRAFT BUDGET DOCUMENT	5/17/2025
CM COMPLETES BUDGET TRANSMITTAL LETTER	5/17/2025
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CITY COUNCIL ADOPTS FY 2026 BUDGET	6/23/2025

B. PRIORITIZED LIST OF FINANCIAL GOALS FOR FY 2025/26 BUDGET DEVELOPMENT

Staff used the prioritized list as guidance in preparing the FY2024 budget and will again use the list in preparing the FY 2026 budget unless the Council directs otherwise:

- 1) Adopt a balanced budget (ongoing revenues should support expenditures. Accordingly, one-time revenues/grants should not be used for ongoing expenditures continuously)
- 2) Provide additional contributions to the Section 115 Trust to help pay the unfunded liability
- 3) Maintain operating reserve (20% of operating Exp) and litigation reserve (\$200k)
- 4) Provide additional funding for emergency reserves (10% of Operating Expenditures)
- 5) Maintain current level of service (no staff layoffs, no program cuts)
- 6) Provide cost of living adjustments for Staff in years to come
- 7) Infrastructure Improvements: Streets & Alleys
- 8) Code Enforcement Policy
- 9) Department Staffing Needs

Budget Priorities for FY 2025–26

1. Fiscal Sustainability and Reserves Management

- Adopt a balanced budget: Ensure ongoing revenues support ongoing expenditures. One-time revenues or grants should not be relied upon for continuous operational costs.
- Maintain current levels of service: Avoid staff layoffs and program reductions.
- Maintain General Fund reserves at or above GFOA-recommended levels. Fund emergency reserves at 10% of operating expenditures to enhance the City's preparedness and financial resilience and Maintain a dedicated litigation reserve of \$200,000.
- Provide additional contributions to the Section 115 Trust to address unfunded pension liabilities.
- Explore diversified revenue streams or expand the tax base to strengthen long-term fiscal sustainability.

2. Public Safety and Emergency Preparedness

- Ensure continued funding for police, fire, and emergency response services to ensure a safe and secure community.
- Invest in staffing, equipment upgrades, and public safety infrastructure.
- Explore community-based programs for crime prevention and strengthen emergency preparedness.
- Continued support for the CRU program as a key initiative in addressing homelessness.

3. Infrastructure Maintenance and Modernization

- Elevate the priority of infrastructure improvement funding, including streets, alleys, sidewalks, and storm drain systems, with consideration for General Fund support.
- Maintain and improve water and wastewater infrastructure.
- Implement Broadband Infrastructure network and launch enterprise fund.
- Enhance and update the 5–10-year Capital Improvement Plan (CIP) to guide long-term infrastructure planning and investment.
- Implement energy efficiency upgrades and sustainable infrastructure initiatives.

3. Housing, Housing, Housing

- Allocate funds to support housing development incentives and pursue pro-housing policies.
- 2026 Housing Goal: 200
- Launch the Community Land Trust to secure long-term affordability.

- Explore Public/Private Partnerships to develop vacant lots in the City to increase housing Stock.
- Actively pursue state and federal housing grants to leverage external funding.
- Effectively communicate to the community housing incentives currently offered by the City.

4. Economic Development, Business Support and Downtown Revitalization

- Support local business growth through revolving loans, grant programs, and resources.
- Invest in downtown revitalization, tourism promotion, and workforce development.
- Expand and promote community-building and tourism-driven events to strengthen local engagement and economic activity. (Night Markets, Music festivals, Entertainment zones).
- Explore new economic development incentives to attract investments, spark innovation, and create new jobs.
- Strategic efforts to diversify the local economy, fostering economic resilience, attracting new industries, and reducing reliance on any single sector.
- Continue refining permitting, licensing, and startup processes to reduce barriers to starting a business.

5. Enhance Public Spaces, Promote Recreation, and Cultivate Civic Pride

- Ensure long-term, sustainable operations of the C.V. Starr Center.
- Invest in youth programs, parks, trails, and recreational facilities.
- Partner with the Fort Bragg Unified School District (FBUSD) to improve local soccer fields.
- Enhance the maintenance of parks and trails.
- Prioritize equitable access to community services and amenities for all residents.

7. Championing a Sustainable Organization: Staffing and Capacity

- Prioritize recruitment and retention of high-caliber staff across departments.
- Ensure adequate staffing levels are in place to effectively implement the City's Strategic Plan and achieve City Council goals.
- Continue to offer competitive compensation, including COLA adjustments, employee wellness, and comprehensive benefits.
- Invest in workforce development through succession planning, cross-training, and teambuilding efforts to build high-performing teams.

8. Technology and Digital Service Enhancements

- Modernize systems to improve customer service, permitting, and internal workflows.
- Invest in cybersecurity, IT infrastructure, and digital tools.
- Expand digital access for residents, businesses, and City staff by upgrading the City's website and enhancing online services that benefit the public.

9. Community Engagement and Transparency

- Expand outreach efforts to increase public participation throughout the fiscal year.
- Ensure clear, consistent, and accessible communication on City finances and operations across the departments.
- Encourage public involvement through participatory workshops, and community surveys to gather input.
- Utilize social media platforms and the City's e-newsletter to share information with the public.
- Launch internship programs with the Schools to invest in the next generation of leadership.

10. Code Enforcement Policy Direction

- Provide policy direction on code enforcement priorities.
- Evaluate staffing and resource needs to support proactive enforcement *if desired*.
- Align enforcement efforts with community priorities such as housing preservation, neighborhood livability, and business vitality.

“Code-to-compliance Navigator Program” Pairing enforcement with staff, assistance programs, or partnering with non-profits to help owners comply instead of punish.

- Vacant and Abandoned Buildings (registration and levy escalating fines)
- Commercial Property Blight and Mixed-Use Potential
- Non-compliant Short-term Rentals
- Blight on Residential Properties (Focus on properties with chronic violations)
- Illegal Conversions or Unpermitted Units (Prioritize bringing units into compliance instead of removal. Launch Amnesty programs, and offer fee waivers to bring units up to code)

11. Planning & Building

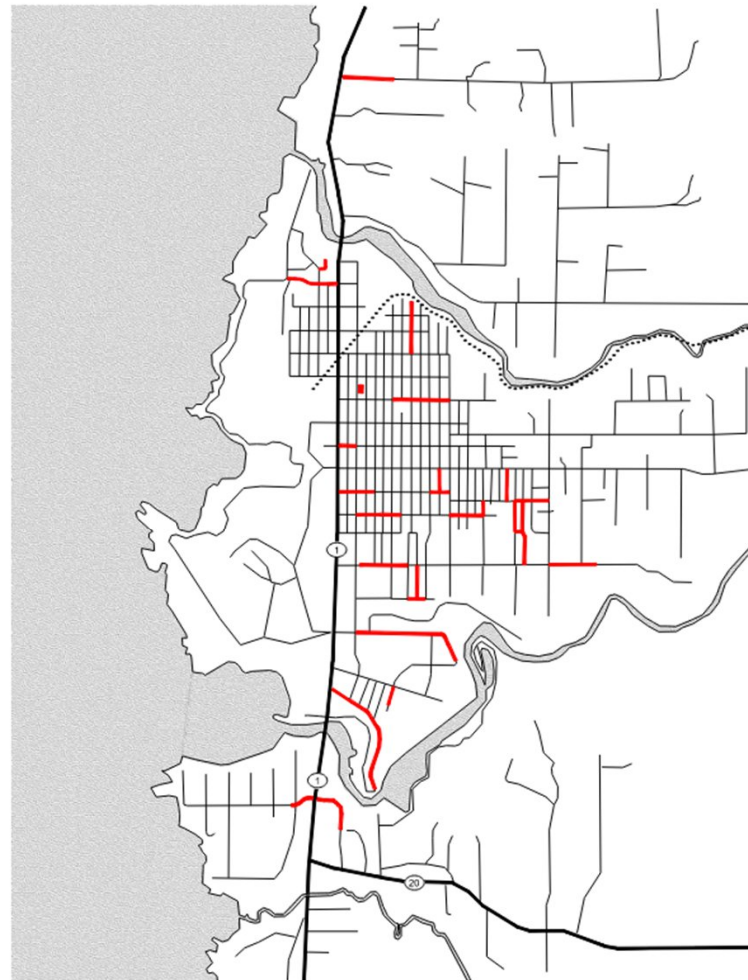
- Create a One-Stop Shop for permitting to improve customer service and streamline processes.
- Improve permit processing times.
- Expand outsourcing of plan checks to 4Leaf to streamline service delivery.
- Strengthen collaboration between Planning, Engineering, Building, and Economic Development to ensure timely project review and permit issuance.

12. Mill Site Rezoning, Development, and Public Participation

- Engage the community through inclusive and transparent public participation processes to shape the vision for the site.
- Pursue a Local Coastal Program (LCP) Amendment to rezone the Mill Site in alignment with the City's development goals.
- Prioritize planning and infrastructure readiness for the redevelopment of the Mill Site property.
- Pursue funding opportunities and strategic partnerships to support infrastructure, remediation, and phased development.
- Align Mill Site redevelopment with the City's economic, environmental, housing, and recreational goals.
- Consider future restoration of mill-ponds to attract wildlife and public access.

2025 Pavement Preservation Project

- Scheduled to bid in May 2025 (CTC allocation deadlines)
- Current Estimated Construction costs \$2,200,000
- Budget needs to include Construction Management Services with an estimated 12% of Construction costs ~\$265,000
- [PWFC Agenda of 6/13/2024](#) revised project locations



VICINITY MAP

PAVEMENT MAINTENANCE PLANS

14	P1.0	AIRPORT ROAD
15	P2.0	BOATYARD DRIVE
16	P3.0	CHESTNUT STREET
17	P3.1	CHESTNUT STEET
18	P4.0	EAST ALDER STREET
19	P5.0	EAST CYPRESS STREET
20	P6.0	EAST LAUREL STREET
21	P7.0	HAZELWOOD STREET
22	P8.0	JOHN CIMOLINO WAY
23	P9.0	LIVINGSTON STREET
24	P10.0	MADRONE STREET
25	P11.0	MAPLE STREET
26	P12.0	NORTH HARBOR DRIVE
27	P12.1	NORTH HARBOR DRIVE
28	P13.0	OCEAN VIEW DRIVE
29	P14.0	PERKINS WAY
30	P15.0	S100J ALLEYWAY
31	P16.0	S301N ALLEYWAY
32	P17.0	S302N ALLEYWAY
33	P18.0	S500D ALLEYWAY
34	P19.0	SOUTH LINCOLN STREET
35	P20.0	WALL STREET
36	P21.0	WALNUT STREET
37	P22.0	WEST ELM STREET
38	P23.0	WILLOW STREET
39	PA1.0	CITY HALL PARKING LOT

2025 STREETS- NEEDS FUNDING

<u>SEGMENTS REMOVED</u>	<u>ORIGINAL PROPOSED TREATMENT</u>	<u>REASON FOR REMOVAL</u>	Area	Cost per treated area***	Segment cost (pavement only)
ALLEY N100D	THICK MILL AND OVERLAY	Cost Efficiencies*	8340	13.26	\$ 110,588.40
ALLEY N100E	THICK MILL AND OVERLAY	Cost Efficiencies*	6608	13.26	\$ 87,622.08
ALLEY N102C	THICK MILL AND OVERLAY	Cost Efficiencies*	3796	13.26	\$ 50,334.96
ALLEY N300E	SLURRY SEAL W/CRACK SEAL	Recent Pavement and Striping work (PMP requires updates)	7488	0.72	\$ 5,391.36
ALLEY S202F	THICK MILL AND OVERLAY	Cost Efficiencies*	1470	13.26	\$ 19,492.20
CEDAR ST. 002	THICK MILL AND OVERLAY	Cost Efficiencies* and underground utility work needed	6650	13.26	\$ 88,179.00
DENNISON LN	THICK MILL AND OVERLAY	Cost Efficiencies*	11942	13.26	\$ 158,350.92
Dubois	SLURRY SEAL W/CRACK SEAL	Recent Pavement and Striping work (PMP requires updates)	5175	0.72	\$ 3,726.00
E OAK ST 001	SLURRY SEAL W/CRACK SEAL	Surface Delamination, proposed treatment not recommended**	145125	13.26	\$ 1,924,357.50
E OAK ST 002	SLURRY SEAL W/CRACK SEAL	Surface Delamination, proposed treatment not recommended**	69000	13.26	\$ 914,940.00
JEWETT ST.	MICROSURGACING W/DIGOUTS	Poor drainage, stormdrain work needed prior to surfacing	20904	1.36	\$ 28,429.44
LONNE WAY	THICK MILL AND OVERLAY	Cost Efficiencies*	15584	13.26	\$ 206,643.84
MANZANITA ST	MICROSURGACING W/DIGOUTS	Surface Delamination, proposed treatment not recommended**	8580	13.26	\$ 113,770.80
MAPLE 001	MICROSURGACING W/DIGOUTS	Recent Pavement and Striping work (PMP requires updates)	28800	0.72	\$ 20,736.00
NORTH HAROLD ST 006	SLURRY SEAL W/CRACK SEAL	Recent Striping work and utility repairs needed prior to treatment	47840	0.72	\$ 34,444.80
WEST CYPRESS ST 001	THICK MILL AND OVERLAY	Cost Efficiencies* and underground utility work needed	8,250	13.26	\$ 109,395.00
		Estimated Total not including utility, ADA, or storm drainage			\$ 972,806.64
		Unknown Variables			\$ 243,201.66
		Design and CM Services			\$ 316,162.16
		Estimated Project Total			\$ 1,532,170.46
<u>Technical Memos Available Upon Request</u>					

Funding

- SB-1 LPP bi-annual solicitation.
 - Formulaic distribution has consistently supplemented the streets budget with \$200,000/ year. Each project has been receiving \$400,000 since we are on a bi-annual project program.
 - This fiscal year, we have incorporated the \$1.2 million allocation of Incentive Funds for the 2025 Streets Project.
 - The Competitive Program occurs on the same biannual cycle. This past November was our first attempt at applying for funding. We will find out in June 2025 if we were successful in securing grant \$.

Fund Source	Committed or Uncommitted	Fiscal Year of Allocation (LPP-F)	PAED	PSE	ROW	Construction	Total
City of Fort Bragg	Committed	25/26	\$5,000	\$459,000		\$ 1,200,000.00	\$1,664,000
LPP-Comp Request	Uncommitted	26/27				\$2,667,000	\$2,667,000
LPP-Formulaic Request	Uncommitted	26/27				\$400,000	\$400,000
Total			\$5,000	\$459,000		\$ 4,267,000	\$4,731,000

Funding

- The City’s average annual revenue from street sales tax is approximately \$962,700 (estimate from 2023).
- Successfully secured three HSIP grants in the past three years.

FY 2023-2028 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY													
Unique Identifier	Project Number	Fund	Project	Funding Source	Prior FY(s)	FY 24/25 Proposed Budget	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	Est. 5 year Total	Beyond CIP	Total Project Costs
STREET MAINTENANCE & TRAFFIC SAFETY													
SMTS-1	PWP-00132	421	2025 Pavement Preservation Project	STREETS	222,500	2,500,000					2,500,000		2,722,500
SMTS-2	PWP-00121		Rule 20 Project	U/I						1,319,000	1,319,000		1,319,000
SMTS-3	PWP-00131	421	Systematic Improvements at Un-Signalized Intersections	HSIP/Local	18,100	98,600					98,600		116,700
SMTS-5			CBD Coastal Trail Connection	U/I				500,000			500,000		500,000
	*		Willow St. Pedestrian Improvements -HSIP	HSIP/Local			397,200				397,200		397,200
	*		LPP-F Oak, Pine, and Other Streets	LPP C, F & Local			464,000	4,267,000			4,731,000		4,731,000
	*		LPP-C Red Alley Rehabilitation	LPP-C & Local					5,000,000		5,000,000		5,000,000
			Total Street Maint. & Traffic Safety		\$ 4,722,216	\$ 2,898,600	\$ 397,200	\$ 3,000,000	\$ 5,000,000		\$ 12,614,800	\$ -	\$ 17,337,016

Streets Budgeting Tools

- [Pavement Management Program Update 2021](#)
 - MCOG's OWP authorized the tri-annual revisions to the PMP to occur this year. Expecting a final published revision in early 2026.
- Street Saver:
<https://app.streetsaver.com/Account/Login?ReturnUrl=%2F>
- Alley Master Plan (page 18)
<https://www.city.fortbragg.com/home/showpublisheddocument/5283/638470383893870000>

Street Saver-to Rehabilitate City Wide System (based on 2021 \$'s)

CITY OF FORT BRAGG

Needs - Projected PCI/Cost Summary

Interest: 3.00%

Inflation: 3.00%

Printed: 3/11/2025

Year	PCI Treated	PCI Untreated	PM Cost	Rehab Cost	Cost
2025	91	59	\$1,391,822	\$21,412,747	\$22,804,569
2026	87	57	\$19,787	\$246,341	\$266,128
2027	87	55	\$0	\$1,162,620	\$1,162,620
2028	85	53	\$3,916	\$0	\$3,916
2029	84	51	\$14,431	\$0	\$14,431
2030	86	48	\$1,954,997	\$0	\$1,954,997
2031	84	46	\$55,299	\$217,678	\$272,977
2032	86	44	\$1,373,516	\$634,559	\$2,008,076
2033	85	42	\$111,060	\$0	\$111,060
2034	84	40	\$56,001	\$0	\$56,001
		% PM	PM Total Cost	Rehab Total Cost	Total Cost
		17.38%	\$4,980,829	\$23,673,945	\$28,654,774

SCHEDULE FOR DEVELOPMENT OF FY 25/2026 BUDGET

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INTERNAL REVIEW/QUALITY CONTROL (FINANCE, CM, DEPTS) - DRAFT BUDGET DOCUMENT	4/15/2024 thru 5/10/2024
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CITY COUNCIL CONDUCTS FY 2024/25 BUDGET HEARING WORKSHOP [COMMUNITY INPUT]	5/29/2024
FINANCE DISTRIBUTES FY 2024/25 BUDGET INCLUDING COUCIL AND PUBLIC UPDATES (FOR COUNCIL ADOPTION)	6/6/2024
CITY COUNCIL ADOPTS FY 2024/25 BUDGET	6/10/2024

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C. CITY COUNCIL DISCUSSION

General Ledger

Summary Trial Balance



User: IWhippy
 Printed: 03/18/2025 - 9:55AM
 Period: 01 to 07, 2025
 Include: Revenue and Expense
 Account From: 110
 Account To: 110

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 110	General Fund					
REVENUE						
110-0000-3110	Sec. Property Tax, Current Year	364,970.29	0.00	41,140.46	255,535.00	-214,394.54
110-0000-3111	Sec. Property Tax, Prior Years	0.00	0.00	0.00	0.00	0.00
110-0000-3112	Homeowners Property Tax Relief	2,525.00	0.00	0.00	0.00	0.00
110-0000-3113	Unsec. Property Tax, Curr Year	15,162.30	0.00	386.74	15,655.19	-15,268.45
110-0000-3114	Unsec. Property Tax, Prior Years	474.86	0.00	34.13	461.81	-427.68
110-0000-3115	Highway Property Rental-County	1,712.62	0.00	1,168.82	1,175.86	-7.04
110-0000-3122	Motor Vehicle Lic Fees	5,050.00	0.00	0.00	11,319.08	-11,319.08
110-0000-3131	Sales Tax	2,036,000.00	0.00	578,303.52	1,485,573.49	-907,269.97
110-0000-3133	Proposition 172 - Sales Tax	23,200.00	0.00	16,573.25	73,994.26	-57,421.01
110-0000-3134	In Lieu Sales Tax - Triple Flip	0.00	0.00	0.00	0.00	0.00
110-0000-3136	TOT Penalties/Interest	6,000.00	0.00	84.96	12,304.20	-12,219.24
110-0000-3137	Transient Occupancy Tax	3,140,239.66	0.00	368,193.11	2,126,154.39	-1,757,961.28
110-0000-3138	Property Tax in Lieu of VLF	768,503.95	0.00	378,395.44	378,395.44	0.00
110-0000-3141	Transfer Tax	50,590.87	0.00	14,228.48	29,585.00	-15,356.52
110-0000-3145	TOT-AB01 Promotion/Marketing	0.00	0.00	0.00	0.00	0.00
110-0000-3146	TOT-AB02 Coastal Trail Maint	0.00	0.00	0.00	0.00	0.00
110-0000-3147	TOT-AB03 Noyo Center Support	0.00	0.00	0.00	0.00	0.00
110-0000-3148	TOT-AB04 Special Projects	0.00	0.00	0.00	0.00	0.00
110-0000-3151	Franchise - Cable TV	40,000.00	0.00	9,694.71	28,257.45	-18,562.74
110-0000-3152	Franchise - C&S	606,000.00	0.00	160,685.33	483,711.93	-323,026.60
110-0000-3153	Franchise - PG&E	84,753.84	0.00	0.00	0.00	0.00
110-0000-3154	Franchise Fees- SB 1383 C&S	5,000.00	0.00	0.00	0.00	0.00
110-0000-3203	SB 90 Reimbursement	5,000.00	0.00	0.00	575.55	-575.55
110-0000-3205	Supplement Prop Tax SB813	4,800.00	0.00	13,029.21	14,681.90	-1,652.69
110-0000-3318	Grant Staff Time Reimb	0.00	0.00	0.00	0.00	0.00
110-0000-3419	Document Copies	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-0000-3498	Int Fund Reimb - Pub Works	0.00	0.00	0.00	0.00	0.00
110-0000-3499	Overhead/Admin Cost Recovery	125,175.00	0.00	0.00	0.00	0.00
110-0000-3511	Parking Fines	0.00	0.00	0.00	0.00	0.00
110-0000-3512	Restitution - Damaged Property	0.00	0.00	0.00	0.00	0.00
110-0000-3513	DUI Cost Recovery	0.00	0.00	0.00	0.00	0.00
110-0000-3519	Miscellaneous Fines	1,000.00	0.00	36.04	41.37	-5.33
110-0000-3611	Investment Interest Earned	100,000.00	0.00	0.00	315,793.62	-315,793.62
110-0000-3702	Business License Surcharge	0.00	0.00	0.00	0.00	0.00
110-0000-3703	Business License Tax	217,700.03	0.00	304.42	117,393.67	-117,089.25
110-0000-3708	Bingo/Taxis/Weapons Permits	100.00	0.00	0.00	40.00	-40.00
110-0000-3709	Film Permit Fee	100.00	0.00	0.00	0.00	0.00
110-0000-3711	Returned Check Fee	100.00	0.00	0.00	0.00	0.00
110-0000-3719	Booking Fee Reimbursement	0.00	0.00	0.00	0.00	0.00
110-0000-3905	Rents & Concessions	0.00	0.00	0.00	0.00	0.00
110-0000-3910	Sale of Surplus Assets	10,000.00	0.00	0.00	0.00	0.00
110-0000-3916	Unrealized Gain or Loss	0.00	0.00	30,200.68	261,689.31	-231,488.63
110-0000-3987	Proceeds from Bond Issuance	0.00	0.00	0.00	0.00	0.00
110-0000-3998	Miscellaneous Revenue	0.00	0.00	0.00	3,479.30	-3,479.30
110-0000-3999	Cash Over and Short	0.00	0.00	117.63	54.43	63.20
110-0000-6117	Received From Collection	0.00	0.00	0.00	0.00	0.00
Dept 4110	City Council					
110-4110-3499	Personnel Cost Allocations	165,309.04	0.00	0.00	0.00	0.00
110-4110-3998	Miscellaneous Revenue	0.00	0.00	0.00	9,227.92	-9,227.92
	110-4110 REVENUE Totals:	165,309.04	0.00	0.00	9,227.92	-9,227.92
Dept 4130	City Manager					
110-4130-3201	Training Reimbursements-Admin	1,000.00	0.00	0.00	0.00	0.00
110-4130-3318	Grant staff time Reimb	70,000.00	0.00	0.00	1,474.96	-1,474.96
110-4130-3415	City Reimb-DDA	1,000.00	0.00	0.00	141.65	-141.65
110-4130-3419	Document Copies	1,000.00	0.00	7.00	594.00	-587.00
110-4130-3497	Interfund Cost Reimbursement	20,000.00	0.00	0.00	304.88	-304.88
110-4130-3499	Personnel Cost Allocations	411,045.70	0.00	0.00	0.00	0.00
110-4130-3709	Film Permit Fee	0.00	0.00	0.00	0.00	0.00
110-4130-3905	Rents & Concessions	10,000.00	0.00	480.00	5,786.00	-5,306.00
110-4130-3998	Miscellaneous Revenue	1,000.00	0.00	0.00	1,378.40	-1,378.40
	110-4130 REVENUE Totals:	515,045.70	0.00	487.00	9,679.89	-9,192.89

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Dept 4131	Economic Development					
110-4131-3318	Grant Staff Time Reimb	200,000.00	0.00	0.00	67,724.41	-67,724.41
110-4131-3415	City Reimb-DDA	0.00	0.00	0.00	1,259.70	-1,259.70
110-4131-3497	Interfund Cost Reimbursement	0.00	0.00	0.00	245.10	-245.10
	110-4131 REVENUE Totals:	200,000.00	0.00	0.00	69,229.21	-69,229.21
Dept 4150	Finance					
110-4150-3318	Grant Staff Time Reimb	15,000.00	0.00	0.00	4,014.90	-4,014.90
110-4150-3415	City Exp Reimb-DDA	2,000.00	0.00	0.00	414.39	-414.39
110-4150-3497	Interfund Reimb - Finance	0.00	0.00	0.00	0.00	0.00
110-4150-3499	Personnel Cost Allocations	402,832.00	0.00	475.83	475.83	0.00
110-4150-3519	Miscellaneous Revenue	10,000.00	0.00	9,215.20	15,210.94	-5,995.74
110-4150-3701	Business License Fee	62,000.00	0.00	73.19	26,382.00	-26,308.81
110-4150-3711	Returned Check Fee	2,000.00	0.00	210.00	1,680.00	-1,470.00
110-4150-3998	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	110-4150 REVENUE Totals:	493,832.00	0.00	9,974.22	48,178.06	-38,203.84
Dept 4190	Non-departmental					
110-4190-3205	Intergovernmental	25,000.00	0.00	60,915.48	67,712.31	-6,796.83
110-4190-3499	Personnel Cost Allocations	560,941.56	0.00	0.00	0.00	0.00
110-4190-3710	Credit Card Fee 2.5%	0.00	0.00	0.00	514.58	-514.58
110-4190-3905	Rents & Concessions	3,000.00	0.00	0.00	2,279.76	-2,279.76
	110-4190 REVENUE Totals:	588,941.56	0.00	60,915.48	70,506.65	-9,591.17
Dept 4200	Police - Operations					
110-4200-3200	DNA Reimbursement	4,500.00	0.00	0.00	2,787.48	-2,787.48
110-4200-3201	Training Reimbursements-PD	25,000.00	0.00	0.00	20,296.54	-20,296.54
110-4200-3318	Grant Staff Time Rimb	132,000.00	0.00	40,845.45	96,106.45	-55,261.00
110-4200-3415	City Exp Reimb-DDA	0.00	0.00	0.00	0.00	0.00
110-4200-3419	Copies - PD	4,000.00	0.00	0.00	2,524.75	-2,524.75
110-4200-3422	Police Fingerprints	49,000.00	0.00	0.00	29,501.00	-29,501.00
110-4200-3425	Stored Vehicle Release	8,000.00	0.00	0.00	6,400.00	-6,400.00
110-4200-3426	Abandoned Vehicle Abatement	5,000.00	0.00	0.00	0.00	0.00
110-4200-3497	Interfund Reimb- Public Safety	170,229.00	0.00	0.00	85,114.56	-85,114.56
110-4200-3511	Parking Fines	6,000.00	0.00	0.00	1,170.00	-1,170.00
110-4200-3512	Restitution - Damaged Property	1,000.00	0.00	0.00	500.00	-500.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4200-3513	DUI Cost Recovery	1,000.00	0.00	0.00	50.00	-50.00
110-4200-3718	Police Witness Fee	150.00	0.00	0.00	0.00	0.00
110-4200-3719	Booking Fee Reimbursement	17,000.00	0.00	0.00	8,700.00	-8,700.00
110-4200-3998	Miscellaneous Revenue	15,000.00	0.00	456.61	32,821.18	-32,364.57
	110-4200 REVENUE Totals:	437,879.00	0.00	41,302.06	285,971.96	-244,669.90
Dept 4202	Police - Support Services					
110-4202-3318	Grant Reimbursement	302,476.00	0.00	34,129.80	206,066.72	-171,936.92
	110-4202 REVENUE Totals:	302,476.00	0.00	34,129.80	206,066.72	-171,936.92
Dept 4320	Community Development					
110-4320-3201	Training Reimbursements-CDD	0.00	0.00	0.00	0.00	0.00
110-4320-3205	Intergov Reimbursements	0.00	0.00	0.00	0.00	0.00
110-4320-3318	Grant Staff Time Reimb	35,000.00	0.00	0.00	993.78	-993.78
110-4320-3415	City Exp Reimb -DDA	10,000.00	0.00	0.00	5,704.35	-5,704.35
110-4320-3424	Const & Demo Ord. Fee	2,000.00	0.00	0.00	770.00	-770.00
110-4320-3497	Interfund Reimb - CDD	20,000.00	0.00	0.00	0.00	0.00
110-4320-3499	Personnel Cost Allocations	4,113.30	0.00	0.00	0.00	0.00
110-4320-3702	Business License Surcharge	2,500.00	0.00	10.80	1,383.33	-1,372.53
110-4320-3715	Sign Application	200.00	0.00	0.00	0.00	0.00
110-4320-3732	Grading Permits	1,300.00	0.00	0.00	790.00	-790.00
110-4320-3733	Building Permit Surcharge	12,000.00	0.00	2,317.50	6,381.00	-4,063.50
110-4320-3734	Community Dev Fees	26,000.00	0.00	3,810.00	16,052.00	-12,242.00
110-4320-3735	Code Enforcement Fees	1,000.00	0.00	12.75	0.00	12.75
110-4320-3998	Miscellaneous	0.00	0.00	0.00	0.00	0.00
	110-4320 REVENUE Totals:	114,113.30	0.00	6,151.05	32,074.46	-25,923.41
Dept 4321						
110-4321-3998	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00
	110-4321 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 4330	Engineering					
110-4330-3318	Grant:Staff Time Reimb	70,000.00	0.00	0.00	34,892.70	-34,892.70
110-4330-3415	City Exp Reimb-DDA	10,000.00	0.00	0.00	10,329.32	-10,329.32
110-4330-3418	Bid Documents	0.00	0.00	0.00	0.00	0.00
110-4330-3497	Interfund Reimb-Eng PW	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4330-3499	Personnel Cost Allocations	459,968.16	0.00	0.00	0.00	0.00
110-4330-3731	Encroachment Permit	7,000.00	0.00	0.00	7,197.00	-7,197.00
110-4330-3734	Engineering Plan Review	7,000.00	0.00	0.00	4,036.00	-4,036.00
110-4330-3998	Miscellaneous Revenue	0.00	0.00	0.00	300.00	-300.00
	110-4330 REVENUE Totals:	553,968.16	0.00	0.00	56,755.02	-56,755.02
Dept 4390	Community Contributions					
110-4390-3156	Community Contributions	0.00	0.00	0.00	0.00	0.00
110-4390-3737	Camp Fire Donations	0.00	0.00	0.00	0.00	0.00
110-4390-3998	Events	6,000.00	0.00	200.00	5,150.00	-4,950.00
	110-4390 REVENUE Totals:	6,000.00	0.00	200.00	5,150.00	-4,950.00
Dept 4520	Street Maintenance					
110-4520-3415	City Exp Reimb-DDA	0.00	0.00	0.00	0.00	0.00
110-4520-3497	Interfund Reimb-PW	413,610.21	0.00	0.00	0.00	0.00
	110-4520 REVENUE Totals:	413,610.21	0.00	0.00	0.00	0.00
Dept 4522	Streets-Storm Drains					
110-4522-3497	Interfund Reimb	164,589.53	0.00	0.00	0.00	0.00
	110-4522 REVENUE Totals:	164,589.53	0.00	0.00	0.00	0.00
Dept 4570	Corporation Yard					
110-4570-3318	Grant Staff Time Rimb	0.00	0.00	0.00	0.00	0.00
110-4570-3499	Personnel Cost Allocations	532,636.33	0.00	0.00	0.00	0.00
	110-4570 REVENUE Totals:	532,636.33	0.00	0.00	0.00	0.00
Dept 4840	Traffic Safety					
110-4840-3497	Interfund Reimbursement	135,993.00	0.00	0.00	0.00	0.00
110-4840-3499	Personnel Cost Allocations	0.00	0.00	0.00	0.00	0.00
	110-4840 REVENUE Totals:	135,993.00	0.00	0.00	0.00	0.00
Dept 7999	Transfers between funds					
110-7999-7999	Transfer from Other Funds	0.00	0.00	0.00	0.00	0.00
	110-7999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Dept 9999						
110-9999-3499	Contra Overhead Revenue	0.00	0.00	0.00	0.00	0.00
	110-9999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	12,238,552.25	0.00	1,765,736.54	6,408,712.14	-4,642,975.60
EXPENSE						
110-0000-0988	Discount on Bond Issuance	0.00	0.00	0.00	0.00	0.00
110-0000-0997	Payment to Calpers	0.00	0.00	0.00	0.00	0.00
110-0000-0999	Bond Issuance Costs	0.00	0.00	0.00	0.00	0.00
Dept 4110	City Council					
110-4110-0101	Salaries & Wages, Regular	36,054.90	0.00	20,565.78	84.06	20,481.72
110-4110-0109	Other Pay	190.50	0.00	120.00	0.00	120.00
110-4110-0210	Misc Insurance Premiums & Fees	170.40	0.00	119.77	0.00	119.77
110-4110-0211	Medical Premium Contribution	105,725.47	0.00	70,117.00	0.00	70,117.00
110-4110-0213	Dental Premiums	4,709.28	0.00	3,040.96	0.00	3,040.96
110-4110-0214	Vision Care	1,092.00	0.00	637.00	0.00	637.00
110-4110-0231	Worker's Comp Premium	656.90	0.00	134.55	0.00	134.55
110-4110-0252	FICA/Medicare	2,479.52	0.00	1,581.93	6.43	1,575.50
110-4110-0315	Election Costs	15,000.00	0.00	7,811.92	0.00	7,811.92
110-4110-0319	Professional Ser/Council Goals	32,971.48	0.00	4,159.53	1,043.71	3,115.82
110-4110-0366	Training/Travel Reimbursement	8,000.00	0.00	11,426.42	266.09	11,160.33
110-4110-0371	Meetings/City Business	500.00	0.00	491.26	0.00	491.26
110-4110-0384	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00
110-4110-0396	Allocation to IT Services	47,129.00	0.00	0.00	0.00	0.00
110-4110-0397	Alloc to Facilities Maint	11,663.15	0.00	0.00	0.00	0.00
110-4110-0619	Miscellaneous	0.00	0.00	0.00	0.00	0.00
110-4110-0801	Salary/Benefits Allocation	85,718.17	0.00	0.00	0.00	0.00
110-4110-0802	Cost Allocation Contra Exp	-212,245.58	0.00	0.00	0.00	0.00
	110-4110 EXPENSE Totals:	139,815.19	0.00	120,206.12	1,400.29	118,805.83
Dept 4120	City Attorney					
110-4120-0311	Legal	0.00	0.00	0.00	0.00	0.00
110-4120-0319	Professional Services	0.00	0.00	0.00	0.00	0.00
	110-4120 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Dept 4130	City Manager					
110-4130-0101	Salaries & Wages, Regular	493,518.48	0.00	289,233.21	1,311.63	287,921.58
110-4130-0102	Overtime	1,903.01	0.00	3,907.37	0.00	3,907.37
110-4130-0103	Comp Time Payout	1,000.00	0.00	1,336.33	0.00	1,336.33
110-4130-0104	Vacation Payout	7,000.00	0.00	3,308.61	0.00	3,308.61
110-4130-0105	Sick Leave Payout	0.00	0.00	227.32	0.00	227.32
110-4130-0109	Other Pay	12,760.00	0.00	11,948.03	20.00	11,928.03
110-4130-0210	Misc Insurance Premiums & Fees	2,000.00	0.00	878.42	0.00	878.42
110-4130-0211	Medical Premium Contribution	82,579.53	0.00	50,776.73	14.29	50,762.44
110-4130-0213	Dental Premiums	4,591.20	0.00	2,300.14	0.00	2,300.14
110-4130-0214	Vision Care	1,092.00	0.00	622.81	0.00	622.81
110-4130-0220	Pers	40,297.48	0.00	22,496.44	107.76	22,388.68
110-4130-0221	Educational Reimbursement	0.00	0.00	0.00	0.00	0.00
110-4130-0223	Vehicle Allowance	4,200.00	0.00	2,456.89	0.00	2,456.89
110-4130-0227	Other Benefits	10,200.00	0.00	3,696.86	16.48	3,680.38
110-4130-0229	Other Benefits	0.00	0.00	40.00	0.00	40.00
110-4130-0231	Worker's Comp Premium	10,386.83	0.00	2,127.50	0.00	2,127.50
110-4130-0232	Worker's Comp Deductible	0.00	0.00	0.00	0.00	0.00
110-4130-0252	FICA/Medicare	33,632.67	0.00	22,603.18	102.19	22,500.99
110-4130-0311	City Attorney	273,122.80	0.00	245,692.37	14,766.50	230,925.87
110-4130-0316	Pre-Employment Costs	10,000.00	0.00	3,359.49	0.00	3,359.49
110-4130-0317	Recruitment Costs	8,000.00	0.00	805.78	184.00	621.78
110-4130-0319	Professional Services	144,433.00	0.00	85,174.99	19.50	85,155.49
110-4130-0320	Dues & Memberships	5,000.00	0.00	1,765.00	380.00	1,385.00
110-4130-0322	Fleet Services	11,346.00	0.00	0.00	0.00	0.00
110-4130-0363	Advertising & Publishing	0.00	0.00	0.00	0.00	0.00
110-4130-0364	Legal Notices	3,000.00	0.00	757.27	0.00	757.27
110-4130-0365	Copying/Printing	0.00	0.00	0.00	0.00	0.00
110-4130-0366	Training/Travel Reimbursement	18,000.00	0.00	15,987.36	2,218.10	13,769.26
110-4130-0371	Meetings/City Business	500.00	0.00	134.52	0.00	134.52
110-4130-0375	General Supplies	500.00	0.00	13.15	0.00	13.15
110-4130-0376	Medical/Safety Supplies	0.00	0.00	44.33	0.00	44.33
110-4130-0381	Small Tools & Equipment	3,000.00	0.00	982.30	0.00	982.30
110-4130-0384	Books & Subscriptions	200.00	0.00	0.00	0.00	0.00
110-4130-0396	Allocation to IT Services	41,949.00	0.00	0.00	0.00	0.00
110-4130-0397	Alloc to Facilities Maint	29,111.00	0.00	0.00	0.00	0.00
110-4130-0619	Miscellaneous	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4130-0741	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
110-4130-0801	Salary/Benefits Allocation	84,677.15	0.00	0.00	0.00	0.00
110-4130-0802	Cost Allocation contra exp	-695,545.41	0.00	0.00	0.00	0.00
	110-4130 EXPENSE Totals:	642,454.74	0.00	772,676.40	19,140.45	753,535.95
Dept 4131	Economic Development					
110-4131-0101	Salaries & Wages, Regular	153,650.32	0.00	58,838.40	297.68	58,540.72
110-4131-0102	Overtime	1,000.00	0.00	0.00	0.00	0.00
110-4131-0104	Vacation Payout	1,000.00	0.00	0.00	0.00	0.00
110-4131-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
110-4131-0109	Other Pay	1,000.00	0.00	0.00	0.00	0.00
110-4131-0210	Misc Insurance Premiums & Fees	0.00	0.00	121.19	0.00	121.19
110-4131-0211	Medical Premium Contribution	43,320.86	0.00	12,591.48	0.00	12,591.48
110-4131-0213	Dental Premiums	2,872.80	0.00	537.88	0.00	537.88
110-4131-0214	Vision Care	436.80	0.00	127.20	0.00	127.20
110-4131-0218	Aflac Fee	0.00	0.00	0.00	0.00	0.00
110-4131-0220	Pers	12,902.21	0.00	5,011.49	0.00	5,011.49
110-4131-0229	Other Benefits	0.00	0.00	240.00	0.00	240.00
110-4131-0231	Worker's Comp Premium	2,596.69	0.00	662.37	0.00	662.37
110-4131-0252	FICA/Medicare	12,037.88	0.00	4,250.83	0.00	4,250.83
110-4131-0319	Professional Services	25,000.00	0.00	0.00	0.00	0.00
110-4131-0366	Training/Travel Reimbursement	0.00	0.00	1,199.05	0.00	1,199.05
110-4131-0741	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
	110-4131 EXPENSE Totals:	255,817.56	0.00	83,579.89	297.68	83,282.21
Dept 4150	Finance					
110-4150-0101	Salaries & Wages, Regular	329,502.56	0.00	184,202.50	1,003.04	183,199.46
110-4150-0102	Overtime	3,108.72	0.00	11,879.92	53.33	11,826.59
110-4150-0103	Comp Time Payout	1,574.08	0.00	2,433.72	0.00	2,433.72
110-4150-0104	Vacation Payout	0.00	0.00	0.00	0.00	0.00
110-4150-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
110-4150-0109	Other Pay	2,080.00	0.00	1,280.00	5.71	1,274.29
110-4150-0210	Misc Insurance Premiums & Fees	1,300.00	0.00	596.02	0.00	596.02
110-4150-0211	Medical Premium Contribution	123,680.39	0.00	52,471.20	0.00	52,471.20
110-4150-0212	Uniforms	0.00	0.00	0.00	0.00	0.00
110-4150-0213	Dental Premiums	6,309.60	0.00	2,142.56	0.00	2,142.56
110-4150-0214	Vision Care	873.60	0.00	467.54	0.00	467.54

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4150-0220	Pers	27,586.38	0.00	13,188.96	38.68	13,150.28
110-4150-0229	Other Benefits	0.00	0.00	0.00	0.00	0.00
110-4150-0231	Worker's Comp Premium	6,934.87	0.00	1,420.45	0.00	1,420.45
110-4150-0252	FICA/Medicare	25,146.67	0.00	13,912.89	43.90	13,868.99
110-4150-0312	Auditing & Accounting	35,386.55	0.00	21,115.32	0.00	21,115.32
110-4150-0319	Professional Services	36,850.00	0.00	20,329.98	185.56	20,144.42
110-4150-0320	Dues & Memberships	500.00	0.00	0.00	0.00	0.00
110-4150-0364	Legal Notices	0.00	0.00	215.60	0.00	215.60
110-4150-0366	Training/Travel Reimbursement	12,000.00	0.00	3,065.93	0.00	3,065.93
110-4150-0381	Small Tools & Equipment	1,000.00	0.00	1,186.20	0.00	1,186.20
110-4150-0384	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00
110-4150-0396	Allocation to IT Services	55,932.00	0.00	0.00	0.00	0.00
110-4150-0397	Alloc to Facilities Maint	6,238.00	0.00	0.00	0.00	0.00
110-4150-0801	Salary/Benefits Allocation	289,231.28	0.00	0.00	0.00	0.00
110-4150-0802	Cost Allocation contra Exp	-231,903.40	0.00	0.00	0.00	0.00
	110-4150 EXPENSE Totals:	733,331.30	0.00	329,908.79	1,330.22	328,578.57
Dept 4190	Non-departmental					
110-4190-0224	Retiree Medical Benefits	388,751.88	0.00	209,187.37	5,111.84	204,075.53
110-4190-0225	OPEB Funding	5,000.00	0.00	0.00	0.00	0.00
110-4190-0232	Worker's Comp Deductible	0.00	0.00	0.00	0.00	0.00
110-4190-0233	Workers Compensation Assess	36,000.00	0.00	0.00	0.00	0.00
110-4190-0251	Unemployment Insurance	7,000.00	0.00	4,609.64	0.00	4,609.64
110-4190-0319	Professional Services	45,517.50	0.00	29,393.76	901.06	28,492.70
110-4190-0320	Dues & Memberships	24,849.00	0.00	19,829.09	0.00	19,829.09
110-4190-0322	Fleet Services	0.00	0.00	0.00	0.00	0.00
110-4190-0351	Emergency	20,000.00	0.00	148.07	0.00	148.07
110-4190-0355	Equipment Leases	30,000.00	0.00	7,337.25	16,815.50	-9,478.25
110-4190-0356	Rentals - Equipment & Vehicles	7,300.00	0.00	6,430.26	1,260.11	5,170.15
110-4190-0358	Liability Premium	320,923.00	0.00	369,932.28	0.00	369,932.28
110-4190-0359	Liability Deductible	10,000.00	0.00	0.00	0.00	0.00
110-4190-0360	Property Premium	94,185.60	0.00	100,383.39	0.00	100,383.39
110-4190-0362	Telephone & Communication	18,000.00	0.00	9,951.65	0.00	9,951.65
110-4190-0365	Copying/Printing Bid Docs	1,000.00	0.00	2,969.56	0.00	2,969.56
110-4190-0371	Meetings/City Business	20,000.00	0.00	4,101.97	0.00	4,101.97
110-4190-0372	Postage	10,000.00	0.00	3,298.39	0.00	3,298.39
110-4190-0375	General Supplies	10,000.00	0.00	4,836.18	194.85	4,641.33

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4190-0380	Finance Charges	0.00	0.00	520.63	0.00	520.63
110-4190-0383	Utilities	85,050.00	0.00	52,126.62	8,027.12	44,099.50
110-4190-0384	Books & Subscriptions	100.00	0.00	44.58	0.00	44.58
110-4190-0387	PERS UAL Additional Payment	150,000.00	0.00	150,000.00	0.00	150,000.00
110-4190-0396	Allocation to IT Int Serv Fund	0.00	0.00	0.00	0.00	0.00
110-4190-0601	Direct Liability Claims	0.00	0.00	0.00	0.00	0.00
110-4190-0606	Bad Debt Sent to Collection	0.00	0.00	0.00	0.00	0.00
110-4190-0619	Miscellaneous	0.00	0.00	258.49	16.14	242.35
110-4190-0630	EOC - Materials & Services	0.00	0.00	0.00	0.00	0.00
110-4190-0721	Land	0.00	0.00	0.00	0.00	0.00
110-4190-0802	Cost Allocation contra exp	-733,972.33	0.00	0.00	0.00	0.00
110-4190-0915	Lease Expense	0.00	0.00	0.00	0.00	0.00
	110-4190 EXPENSE Totals:	549,704.65	0.00	975,359.18	32,326.62	943,032.56
Dept 4200	Police - Operations					
110-4200-0101	Salaries & Wages, Regular	1,980,002.21	0.00	1,045,553.13	4,368.88	1,041,184.25
110-4200-0102	Overtime	101,000.00	0.00	107,902.18	901.10	107,001.08
110-4200-0103	Comp Time Payout	25,188.97	0.00	38,539.34	317.23	38,222.11
110-4200-0104	Vacation Payout	5,000.00	0.00	1,397.87	0.00	1,397.87
110-4200-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
110-4200-0106	Holiday Pay	104,386.37	0.00	39,762.96	0.00	39,762.96
110-4200-0109	Other Pay	102,003.88	0.00	29,749.30	137.92	29,611.38
110-4200-0210	Misc Insurance Premiums & Fees	4,364.39	0.00	2,506.83	0.00	2,506.83
110-4200-0211	Medical Premium Contribution	433,874.89	0.00	174,917.75	42.86	174,874.89
110-4200-0212	Uniforms	26,501.00	0.00	7,855.81	42.26	7,813.55
110-4200-0213	Dental Premiums	24,975.84	0.00	8,325.38	0.00	8,325.38
110-4200-0214	Vision Care	5,241.60	0.00	2,022.80	0.00	2,022.80
110-4200-0220	Pers	435,453.19	0.00	218,484.21	697.29	217,786.92
110-4200-0221	Educational Reimbursement	0.00	0.00	750.00	53.57	696.43
110-4200-0231	Worker's Comp Premium	192,768.31	0.00	34,645.14	0.00	34,645.14
110-4200-0232	Worker's Comp Deductible	0.00	0.00	0.00	0.00	0.00
110-4200-0252	FICA/Medicare	162,284.22	0.00	92,495.97	411.97	92,084.00
110-4200-0313	Laboratory	4,500.00	0.00	1,502.43	0.00	1,502.43
110-4200-0314	Animal Care & Control	35,700.00	0.00	11,900.00	0.00	11,900.00
110-4200-0318	Investigative Medical Serv	1,950.00	0.00	280.00	0.00	280.00
110-4200-0319	Professional Services	27,500.00	0.00	23,718.66	0.00	23,718.66
110-4200-0320	Dues & Memberships	3,000.00	0.00	1,396.34	0.00	1,396.34

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4200-0322	Fleet Services	170,000.00	0.00	0.00	0.00	0.00
110-4200-0351	Equipment Repair & Maint	0.00	0.00	0.00	0.00	0.00
110-4200-0356	Rental-Equip & Vehicles	0.00	0.00	932.44	0.00	932.44
110-4200-0357	Rentals - Space	4,900.00	0.00	3,763.79	0.00	3,763.79
110-4200-0362	Telephone & Communication	23,000.00	0.00	17,271.94	0.00	17,271.94
110-4200-0365	Copying/Printing	2,800.00	0.00	923.52	0.00	923.52
110-4200-0366	Training/Travel Reimbursement	40,000.00	0.00	35,750.18	4,208.19	31,541.99
110-4200-0367	PD Recruit Training	30,000.00	0.00	12,068.94	0.00	12,068.94
110-4200-0371	Meetings/City Business	500.00	0.00	0.00	0.00	0.00
110-4200-0372	Postage	4,000.00	0.00	1,531.34	246.28	1,285.06
110-4200-0374	Evidence Supplies	1,000.00	0.00	454.00	0.00	454.00
110-4200-0375	General Supplies	1,000.00	0.00	5,348.67	93.03	5,255.64
110-4200-0376	Medical/Safety Supplies	2,500.00	0.00	1,587.32	0.00	1,587.32
110-4200-0380	Wellness	15,000.00	0.00	1,500.00	0.00	1,500.00
110-4200-0381	Small Tools & Equipment	25,000.00	0.00	7,163.43	1,492.01	5,671.42
110-4200-0383	Utilities	7,500.00	0.00	3,792.56	0.00	3,792.56
110-4200-0386	Dispatch Services	436,217.09	0.00	319,181.23	0.00	319,181.23
110-4200-0387	Towing	10,000.00	0.00	0.00	0.00	0.00
110-4200-0388	Range - Ammo	3,100.00	0.00	0.00	0.00	0.00
110-4200-0389	Range - Supplies	500.00	0.00	0.00	0.00	0.00
110-4200-0396	Allocation to IT Service	178,416.00	0.00	0.00	0.00	0.00
110-4200-0397	Alloc to Facilities Maint	70,903.79	0.00	0.00	0.00	0.00
110-4200-0619	Miscellaneous	1,073.87	0.00	1,322.30	99.00	1,223.30
110-4200-0741	PD Equipment	0.00	0.00	0.00	0.00	0.00
110-4200-0800	Overhead Allocation	882,500.00	0.00	0.00	0.00	0.00
110-4200-0801	Salary Benefit Allocation	0.00	0.00	0.00	0.00	0.00
110-4200-0802	Cost Allocation contra exp	-22,000.00	0.00	0.00	0.00	0.00
	110-4200 EXPENSE Totals:	5,563,605.62	0.00	2,256,297.76	13,111.59	2,243,186.17
Dept 4201	Police - Administration					
110-4201-0231	Worker's Comp Premium	0.00	0.00	2,115.18	0.00	2,115.18
	110-4201 EXPENSE Totals:	0.00	0.00	2,115.18	0.00	2,115.18
Dept 4202	Police - Support Services					
110-4202-0101	Salaries & Wages	145,021.75	0.00	125,785.67	386.13	125,399.54
110-4202-0102	Overtime	9,000.00	0.00	2,010.81	28.31	1,982.50
110-4202-0103	Comp Time Payout	0.00	0.00	346.65	0.00	346.65

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4202-0109	Other Pay	6,200.00	0.00	6,615.17	28.76	6,586.41
110-4202-0210	Misc Insurance Premium	3,142.92	0.00	289.60	0.00	289.60
110-4202-0211	Medical Premium Contributions	39,874.38	0.00	27,385.65	0.00	27,385.65
110-4202-0212	Uniforms	0.00	0.00	0.00	0.00	0.00
110-4202-0213	Dental Premiums	2,400.48	0.00	1,340.36	0.00	1,340.36
110-4202-0214	Vision Care	436.80	0.00	343.20	0.00	343.20
110-4202-0220	Pers	12,014.53	0.00	10,268.55	32.15	10,236.40
110-4202-0231	Workers Compensation	2,383.27	0.00	0.00	0.00	0.00
110-4202-0252	FICA/Medicare	12,001.83	0.00	10,100.44	146.54	9,953.90
110-4202-0319	Professional Services	0.00	0.00	984.00	0.00	984.00
110-4202-0375	Supplies - CRU	0.00	0.00	14,947.27	259.00	14,688.27
110-4202-0379	Grant Expenses	0.00	0.00	1,046.43	500.00	546.43
110-4202-0380	Emergency Winter Shelter	70,000.00	0.00	0.00	0.00	0.00
110-4202-0742	Vehicles	0.00	0.00	0.00	0.00	0.00
	110-4202 EXPENSE Totals:	302,475.96	0.00	201,463.80	1,380.89	200,082.91
Dept 4220	Fire - District/city					
110-4220-0220	Pers	14,057.00	0.00	30,718.00	15,359.00	15,359.00
110-4220-0232	Workers Comp Deductible	0.00	0.00	0.00	0.00	0.00
110-4220-0319	Professional Services	434,512.00	0.00	224,255.50	0.00	224,255.50
	110-4220 EXPENSE Totals:	448,569.00	0.00	254,973.50	15,359.00	239,614.50
Dept 4320	Community Development					
110-4320-0101	Salaries & Wages, Regular	179,705.20	0.00	155,973.51	659.71	155,313.80
110-4320-0102	Overtime	2,196.79	0.00	163.44	0.00	163.44
110-4320-0103	Comp Time Payout	1,492.50	0.00	4,963.29	0.00	4,963.29
110-4320-0104	Vacation Payout	0.00	0.00	614.29	0.00	614.29
110-4320-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
110-4320-0109	Other Pay	599.35	0.00	0.00	0.00	0.00
110-4320-0210	Misc Insurance Premiums & Fees	1,000.00	0.00	436.59	0.00	436.59
110-4320-0211	Medical Premium Contribution	26,860.39	0.00	26,539.20	14.29	26,524.91
110-4320-0213	Dental Premiums	2,308.80	0.00	1,014.46	0.00	1,014.46
110-4320-0214	Vision Care	655.20	0.00	254.80	0.00	254.80
110-4320-0216	Employee Assistance Program	0.00	0.00	0.00	0.00	0.00
110-4320-0220	Pers	17,308.58	0.00	12,962.59	53.96	12,908.63
110-4320-0231	Worker's Comp Premium	3,582.30	0.00	631.34	0.00	631.34
110-4320-0252	FICA/Medicare	24,046.50	0.00	12,150.32	49.66	12,100.66

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4320-0319	Professional Services	114,470.32	0.00	34,017.75	0.00	34,017.75
110-4320-0320	Dues & Memberships	500.00	0.00	0.00	0.00	0.00
110-4320-0364	Legal Notices	8,000.00	0.00	1,207.09	0.00	1,207.09
110-4320-0366	Training/Travel Reimbursement	15,186.00	0.00	3,017.20	0.00	3,017.20
110-4320-0371	Meetings/City Business	500.00	0.00	144.31	0.00	144.31
110-4320-0381	Small Tools & Equipment	1,000.00	0.00	131.05	0.00	131.05
110-4320-0384	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00
110-4320-0396	Allocation to IT IS	26,744.98	0.00	0.00	0.00	0.00
110-4320-0397	Alloc to Facilities Maint	8,957.37	0.00	0.00	0.00	0.00
110-4320-0607	Misc Assistance Program	0.00	0.00	0.00	0.00	0.00
110-4320-0800	Overhead Allocation	336,667.60	0.00	0.00	0.00	0.00
110-4320-0801	Salary/Benefits Allocation	-3,263.00	0.00	0.00	0.00	0.00
110-4320-0802	Cost Allocation contra exp	-217,101.23	0.00	0.00	0.00	0.00
	110-4320 EXPENSE Totals:	551,417.65	0.00	254,221.23	777.62	253,443.61
Dept 4321						
110-4321-0319	Professional Services	190,000.00	0.00	122,604.23	38,980.00	83,624.23
110-4321-0320	Dues & Memberships	150.00	0.00	0.00	0.00	0.00
110-4321-0364	Legal Notices	0.00	0.00	0.00	0.00	0.00
110-4321-0365	Copying/Printing	0.00	0.00	0.00	0.00	0.00
110-4321-0366	Training/Travel Reimbursement	0.00	0.00	0.00	0.00	0.00
110-4321-0371	Meetings/Marketing & Promotion	0.00	0.00	315.08	0.00	315.08
110-4321-0381	Small Tools & Equipment	0.00	0.00	0.00	0.00	0.00
110-4321-0382	VFB Committee	45,000.00	0.00	27,331.51	395.00	26,936.51
110-4321-0384	Books & Subscription	0.00	0.00	930.88	0.00	930.88
110-4321-0619	Events/Fireworks	35,000.00	0.00	1,382.71	0.00	1,382.71
	110-4321 EXPENSE Totals:	270,150.00	0.00	152,564.41	39,375.00	113,189.41
Dept 4330						
110-4330-0101	Engineering Salaries & Wages, Regular	633,642.80	0.00	332,050.10	1,455.04	330,595.06
110-4330-0102	Overtime	4,615.01	0.00	706.73	6.68	700.05
110-4330-0103	Comp Time Payout	3,570.64	0.00	352.21	0.00	352.21
110-4330-0104	Vacation Payout	6,884.18	0.00	0.00	0.00	0.00
110-4330-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
110-4330-0109	Other Pay	7,232.42	0.00	17,760.00	82.86	17,677.14
110-4330-0210	Misc Insurance Premiums & Fees	2,500.00	0.00	933.88	0.00	933.88
110-4330-0211	Medical Premium Contribution	64,079.54	0.00	44,040.80	14.29	44,026.51

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4330-0212	Uniforms	0.00	0.00	0.00	0.00	0.00
110-4330-0213	Dental Premiums	5,882.02	0.00	2,197.65	0.00	2,197.65
110-4330-0214	Vision Care	1,574.66	0.00	693.21	0.00	693.21
110-4330-0220	Pers	45,103.75	0.00	40,544.25	132.14	40,412.11
110-4330-0221	Educational Reimbursement	0.00	0.00	0.00	0.00	0.00
110-4330-0223	Vehicle Allowance	0.00	0.00	0.00	0.00	0.00
110-4330-0231	Worker's Comp Premium	12,785.88	0.00	7,210.73	0.00	7,210.73
110-4330-0252	FICA/Medicare	35,418.29	0.00	25,879.09	0.00	25,879.09
110-4330-0310	Engineering	40,000.00	0.00	23,201.00	0.00	23,201.00
110-4330-0319	Professional Services	8,000.00	0.00	6,802.68	0.00	6,802.68
110-4330-0322	Fleet Services	0.00	0.00	0.00	0.00	0.00
110-4330-0366	Training/Travel Reimbursement	8,000.00	0.00	3,762.06	0.00	3,762.06
110-4330-0373	Licenses & Permits	400.00	0.00	0.00	0.00	0.00
110-4330-0377	Boot Expense	375.00	0.00	0.00	0.00	0.00
110-4330-0381	Small Tools & Equipment	500.00	0.00	247.12	0.00	247.12
110-4330-0384	Books & Subscriptions	200.00	0.00	177.98	0.00	177.98
110-4330-0396	Allocations to IT IS	85,583.93	0.00	0.00	0.00	0.00
110-4330-0397	Alloc to Facilities Main	6,718.00	0.00	0.00	0.00	0.00
110-4330-0801	Salary/Benefits Allocation	2,370.00	0.00	0.00	0.00	0.00
110-4330-0802	Cost Allocation Contra Exp	-38,129.43	0.00	0.00	0.00	0.00
	110-4330 EXPENSE Totals:	937,306.69	0.00	506,559.49	1,691.01	504,868.48
Dept 4390	Community Contributions					
110-4390-0396	Allocation to IT Int Serv Fund	0.00	0.00	0.00	0.00	0.00
110-4390-0619	Miscellaneous	180,166.00	0.00	42,760.25	0.00	42,760.25
110-4390-0621	Chamber of Commerce	2,000.00	0.00	2,000.00	0.00	2,000.00
110-4390-0622	FB Promotion Committee	0.00	0.00	0.00	0.00	0.00
110-4390-0623	PEG TV	0.00	0.00	70.48	24.14	46.34
110-4390-0638	Camp Fire Donation	0.00	0.00	0.00	0.00	0.00
	110-4390 EXPENSE Totals:	182,166.00	0.00	44,830.73	24.14	44,806.59
Dept 4391	Promotion Committee					
110-4391-0319	Promotion Committee	0.00	0.00	0.00	0.00	0.00
	110-4391 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 4392	Parks & Facilities					

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4392-0319	Professional Services	9,587.50	0.00	6,872.47	0.00	6,872.47
110-4392-0322	Fleet Services	12,902.00	0.00	0.00	0.00	0.00
110-4392-0353	Park Maintenance	14,000.00	0.00	3,981.46	0.00	3,981.46
110-4392-0366	Training/Travel Reimbursement	0.00	0.00	0.00	0.00	0.00
110-4392-0375	General Supplies	22,000.00	0.00	14,991.14	444.48	14,546.66
110-4392-0381	Small Tools & Equipment	1,200.00	0.00	1,599.24	0.00	1,599.24
110-4392-0396	Allocation to IT Int Serv Fund	5,349.00	0.00	0.00	0.00	0.00
110-4392-0397	Alloc to Facilities Maint	61,235.75	0.00	0.00	0.00	0.00
110-4392-0800	Overhead Allocation	142,097.51	0.00	0.00	0.00	0.00
110-4392-0801	Salary/Benefits Allocation	198,796.37	0.00	0.00	0.00	0.00
110-4392-0802	Cost Allocation contra exp	0.00	0.00	0.00	0.00	0.00
	110-4392 EXPENSE Totals:	467,168.13	0.00	27,444.31	444.48	26,999.83
Dept 4520	Street Maintenance					
110-4520-0319	Professional Services	40,000.00	0.00	24,552.22	0.00	24,552.22
110-4520-0322	Fleet Services	83,657.14	0.00	0.00	0.00	0.00
110-4520-0375	General Supplies	12,000.00	0.00	4,580.40	0.00	4,580.40
110-4520-0376	Safety Maintenance	5,000.00	0.00	0.00	0.00	0.00
110-4520-0383	Utilities	120,000.00	0.00	30,433.11	0.00	30,433.11
110-4520-0396	Allocation to IT ISF	0.00	0.00	0.00	0.00	0.00
110-4520-0800	Overhead Allocation	105,509.32	0.00	0.00	0.00	0.00
110-4520-0801	Salary/Benefit Allocation	62,443.75	0.00	0.00	0.00	0.00
	110-4520 EXPENSE Totals:	428,610.21	0.00	59,565.73	0.00	59,565.73
Dept 4522	Streets-Storm Drains					
110-4522-0310	Engineering	0.00	0.00	0.00	0.00	0.00
110-4522-0319	Professional Services	53,620.07	0.00	30,160.07	0.00	30,160.07
110-4522-0322	Fleet Services	11,570.24	0.00	0.00	0.00	0.00
110-4522-0366	Training/Travel Reimbursement	500.00	0.00	0.00	0.00	0.00
110-4522-0373	Licenses & Permits	8,000.00	0.00	7,499.00	0.00	7,499.00
110-4522-0375	General Supplies	12,000.00	0.00	2,274.69	48.52	2,226.17
110-4522-0396	Allocation to IT ISF	0.00	0.00	0.00	0.00	0.00
110-4522-0751	Infrastructure	0.00	0.00	0.00	0.00	0.00
110-4522-0800	Overhead Allocation	71,616.67	0.00	0.00	0.00	0.00
110-4522-0801	Salary/Benefits Allocation	33,402.62	0.00	0.00	0.00	0.00
110-4522-0802	Cost Allocation Contra Exp	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	110-4522 EXPENSE Totals:	190,709.60	0.00	39,933.76	48.52	39,885.24
Dept 4550	Fleet Services					
110-4550-0801	Salary/Benefits Allocation	0.00	0.00	0.00	0.00	0.00
	110-4550 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 4570	Corporation Yard					
110-4570-0101	Salaries & Wages, Regular	551,548.15	0.00	182,123.27	715.36	181,407.91
110-4570-0102	Overtime	3,000.00	0.00	2,970.33	36.05	2,934.28
110-4570-0103	Comp Time Payout	4,000.00	0.00	2,278.91	0.00	2,278.91
110-4570-0104	Vacation Payout	0.00	0.00	686.06	0.00	686.06
110-4570-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
110-4570-0109	Other Pay	10,000.00	0.00	8,072.78	32.70	8,040.08
110-4570-0210	Misc Ins Premiums & Fees	2,800.00	0.00	683.55	0.00	683.55
110-4570-0211	Medical Premium Contribution	162,221.70	0.00	47,970.83	14.29	47,956.54
110-4570-0212	Uniforms	4,000.00	0.00	3,796.59	0.00	3,796.59
110-4570-0213	Dental Premiums	10,572.96	0.00	2,295.88	0.00	2,295.88
110-4570-0214	Vision Care	954.41	0.00	636.39	0.00	636.39
110-4570-0220	PERS	1,749.38	0.00	27,200.27	66.47	27,133.80
110-4570-0229	Other Benefits	0.00	0.00	0.00	0.00	0.00
110-4570-0231	Worker's Comp Premium	40,852.00	0.00	5,544.23	0.00	5,544.23
110-4570-0232	Worker's Comp Deductible	0.00	0.00	0.00	0.00	0.00
110-4570-0252	FICA/Medicare	0.00	0.00	14,692.64	57.20	14,635.44
110-4570-0319	Professional Services	1,000.00	0.00	0.00	0.00	0.00
110-4570-0320	Dues & Memberships	1,500.00	0.00	300.00	0.00	300.00
110-4570-0322	Fleet Services	0.00	0.00	0.00	0.00	0.00
110-4570-0366	Training/Travel Reimbursement	2,000.00	0.00	50.00	0.00	50.00
110-4570-0373	Licenses & Permits	2,500.00	0.00	2,190.00	0.00	2,190.00
110-4570-0375	General Supplies	6,000.00	0.00	3,609.39	0.00	3,609.39
110-4570-0376	Medical/Safety Supplies	4,000.00	0.00	3,516.69	0.00	3,516.69
110-4570-0377	Boot Expense	2,700.00	0.00	941.19	0.00	941.19
110-4570-0378	Uniforms Expense	0.00	0.00	0.00	0.00	0.00
110-4570-0381	Small Tools & Equipment	1,500.00	0.00	44.62	0.00	44.62
110-4570-0384	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00
110-4570-0396	Allocation to IT Int Serv Fund	13,983.19	0.00	0.00	0.00	0.00
110-4570-0397	Alloc to Fac Maint Fund	33,407.00	0.00	0.00	0.00	0.00
110-4570-0800	Overhead Allocation	0.00	0.00	0.00	0.00	0.00
110-4570-0801	Salary/Benefits Allocation	11,868.75	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
110-4570-0802	Cost Allocation Contra Exp	-826,137.00	0.00	0.00	0.00	0.00
	110-4570 EXPENSE Totals:	46,020.54	0.00	309,603.62	922.07	308,681.55
Dept 4840	Traffic Safety					
110-4840-0101	Salaries & Wages	0.00	0.00	0.00	0.00	0.00
110-4840-0102	Overtime	0.00	0.00	0.00	0.00	0.00
110-4840-0220	PERS	0.00	0.00	0.00	0.00	0.00
110-4840-0231	Worker's Comp Premium	0.00	0.00	0.00	0.00	0.00
110-4840-0252	FICA/Medicare	0.00	0.00	0.00	0.00	0.00
110-4840-0319	Professional Services	5,425.74	0.00	0.00	0.00	0.00
110-4840-0322	Fleet Services	4,551.75	0.00	0.00	0.00	0.00
110-4840-0375	General Supplies	20,000.00	0.00	15,424.96	0.00	15,424.96
110-4840-0383	Utilities	8,500.00	0.00	4,546.88	632.57	3,914.31
110-4840-0800	Overhead Allocation	57,529.98	0.00	0.00	0.00	0.00
110-4840-0801	Salary/Benefit Allocation	40,411.27	0.00	0.00	0.00	0.00
110-4840-0802	Cost Allocation Contra Exp	0.00	0.00	0.00	0.00	0.00
	110-4840 EXPENSE Totals:	136,418.74	0.00	19,971.84	632.57	19,339.27
Dept 4915	Caspar Landfill & GF Debt					
110-4915-0319	Professional Services	136,892.30	0.00	0.00	0.00	0.00
110-4915-0607	Caspar Landfill Property Tax	600.00	0.00	349.00	0.00	349.00
110-4915-0911	Principal	0.00	0.00	0.00	0.00	0.00
110-4915-0912	Interest	0.00	0.00	0.00	0.00	0.00
	110-4915 EXPENSE Totals:	137,492.30	0.00	349.00	0.00	349.00
Dept 4916						
110-4916-0911	Principal	190,000.00	0.00	0.00	0.00	0.00
110-4916-0912	Interest	243,348.00	0.00	120,571.86	241,143.72	-120,571.86
110-4916-0913	Fees	2,000.00	0.00	0.00	0.00	0.00
	110-4916 EXPENSE Totals:	435,348.00	0.00	120,571.86	241,143.72	-120,571.86
Dept 7999	Transfers between funds					
110-7999-0799	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00
	110-7999 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	EXPENSE Totals:	12,418,581.88	0.00	6,532,196.60	369,405.87	6,162,790.73
	Fund 110 Totals:	-180,029.63	0.00	8,297,933.14	6,778,118.01	1,519,815.13
	Report Totals:	-180,029.63	0.00	8,297,933.14	6,778,118.01	1,519,815.13

General Ledger

Summary Trial Balance



User: IWhippy
 Printed: 03/18/2025 - 12:38PM
 Period: 01 to 07, 2025
 Include: Revenue and Expense
 Account From: 610
 Account To: 610

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 610	Water Works O & M					
REVENUE						
610-0000-3499	Personnel Cost Allocations	0.00	0.00	0.00	0.00	0.00
610-0000-3611	Investment Interest Earned	2,000.00	0.00	0.00	0.00	0.00
610-0000-3980	Contributed Capital	0.00	0.00	0.00	0.00	0.00
610-0000-3998	Miscellaneous Revenue	4,000.00	0.00	0.00	13,741.37	-13,741.37
610-0000-6101	Water Sales - In City	2,896,373.51	0.00	28,584.78	1,746,381.15	-1,717,796.37
610-0000-6102	Water Sales - Out of City	0.00	0.00	0.00	0.00	0.00
610-0000-6103	Late Payment Penalties	47,940.00	0.00	1,224.64	4,213.63	-2,988.99
610-0000-6104	Misc Water Sales	50,000.00	0.00	1,425.00	18,416.23	-16,991.23
610-0000-6105	Permit Inspection Fee	300.00	0.00	0.00	260.00	-260.00
610-0000-6106	Final Notice Fee	4,000.00	0.00	9,900.00	12,000.00	-2,100.00
610-0000-6108	Utility Profile Fees	0.00	0.00	0.00	0.00	0.00
610-0000-6109	Water Main Install Fees	0.00	0.00	0.00	0.00	0.00
610-0000-6110	Water Lateral Install Fees	14,000.00	0.00	0.00	9,177.00	-9,177.00
610-0000-6117	Received from Collection Acct	0.00	0.00	0.00	1,276.56	-1,276.56
610-0000-6121	Card Processing Fee	0.00	0.00	0.00	20.00	-20.00
610-0000-6122	Grants Received	0.00	0.00	0.00	0.00	0.00
Dept 7999	Transfers between funds					
610-7999-7999	Transfer from Other Funds	0.00	0.00	0.00	0.00	0.00
	610-7999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	3,018,613.51	0.00	41,134.42	1,805,485.94	-1,764,351.52
EXPENSE						
Dept 4610	Water Administration					
610-4610-0101	Salaries & Wages	263,240.04	0.00	264,257.19	1,199.15	263,058.04

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
610-4610-0102	Overtime	6,031.20	0.00	7,973.73	9.40	7,964.33
610-4610-0103	Comp Time Payout	8,000.00	0.00	6,295.02	1.17	6,293.85
610-4610-0104	Vacation Payout	0.00	0.00	2,108.03	0.00	2,108.03
610-4610-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
610-4610-0109	Other Pay	19,000.00	0.00	19,086.99	95.88	18,991.11
610-4610-0210	Misc Insurance Premium	2,000.00	0.00	771.57	0.00	771.57
610-4610-0211	Medical Premium Contribution	72,069.56	0.00	54,754.54	0.00	54,754.54
610-4610-0212	Uniforms	1,917.09	0.00	0.00	0.00	0.00
610-4610-0213	Dental Premiums	4,029.70	0.00	3,422.22	0.00	3,422.22
610-4610-0214	Vision Care	1,282.01	0.00	771.05	0.00	771.05
610-4610-0220	PERS	68,484.23	0.00	45,397.70	126.88	45,270.82
610-4610-0224	Retiree Medical Benefits	38,000.00	0.00	18,515.51	0.00	18,515.51
610-4610-0229	Other Benefits	0.00	0.00	0.00	0.00	0.00
610-4610-0231	Workers Comp Premium	28,509.68	0.00	1,374.90	0.00	1,374.90
610-4610-0232	Workers Comp Deductible	0.00	0.00	0.00	0.00	0.00
610-4610-0252	FICA/Medicare	20,911.47	0.00	21,941.36	95.00	21,846.36
610-4610-0310	Engineering	0.00	0.00	0.00	0.00	0.00
610-4610-0311	Legal	20,000.00	0.00	0.00	0.00	0.00
610-4610-0312	Auditing & Accounting	11,630.64	0.00	10,346.75	0.00	10,346.75
610-4610-0319	Professional Services	0.00	0.00	11,233.54	0.00	11,233.54
610-4610-0351	Equipment Repair & Maint	0.00	0.00	0.00	0.00	0.00
610-4610-0355	Equipment Leases	0.00	0.00	0.00	0.00	0.00
610-4610-0360	Property Premium	58,731.63	0.00	68,287.07	0.00	68,287.07
610-4610-0362	Telephone & Communication	2,700.00	0.00	505.51	0.00	505.51
610-4610-0364	Legal Notices	0.00	0.00	0.00	0.00	0.00
610-4610-0365	Copying/Printing	0.00	0.00	0.00	0.00	0.00
610-4610-0372	Postage	11,000.00	0.00	1,948.26	0.00	1,948.26
610-4610-0373	Licenses & Permits	0.00	0.00	0.00	0.00	0.00
610-4610-0375	General Supplies	0.00	0.00	1,763.09	59.87	1,703.22
610-4610-0376	Grant- Arreage Grant	0.00	0.00	0.00	0.00	0.00
610-4610-0380	Finance Charges	0.00	0.00	50.82	0.00	50.82
610-4610-0387	PERS UAL additional Payment	25,000.00	0.00	25,000.00	0.00	25,000.00
610-4610-0396	Allocation to IT Int Serv Fund	37,288.51	0.00	0.00	0.00	0.00
610-4610-0399	Admin Costs Allocation	430,418.00	0.00	0.00	0.00	0.00
610-4610-0499	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
610-4610-0606	Bad Debt Sent to Collection	0.00	0.00	0.00	0.00	0.00
610-4610-0619	Miscellaneous	0.00	0.00	463.13	0.00	463.13
610-4610-0801	Salary/Benefits Allocation	469,234.13	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	610-4610 EXPENSE Totals:	1,599,477.89	0.00	566,267.98	1,587.35	564,680.63
Dept 4611	Water Maintenance					
610-4611-0319	Professional Services	0.00	0.00	0.00	0.00	0.00
610-4611-0366	Training/Travel Reimbursement	6,000.00	0.00	2,526.20	0.00	2,526.20
610-4611-0375	General Supplies	100,000.00	0.00	71,284.81	4,729.61	66,555.20
610-4611-0381	Small Tools & Equipment	7,500.00	0.00	1,919.13	0.00	1,919.13
610-4611-0397	Alloc to Facilities Maint	0.00	0.00	0.00	0.00	0.00
	610-4611 EXPENSE Totals:	113,500.00	0.00	75,730.14	4,729.61	71,000.53
Dept 4612	Water Treatment					
610-4612-0313	Laboratory	15,000.00	0.00	2,077.58	0.00	2,077.58
610-4612-0319	Professional Services	41,770.00	0.00	3,433.96	0.00	3,433.96
610-4612-0320	Dues & Memberships	500.00	0.00	0.00	0.00	0.00
610-4612-0322	Fleet Services	58,348.00	0.00	0.00	0.00	0.00
610-4612-0342	Laboratory Supplies	10,000.00	0.00	6,387.88	0.00	6,387.88
610-4612-0343	Chemicals	55,000.00	0.00	19,773.68	0.00	19,773.68
610-4612-0351	Equipment Repair & Maint	50,043.45	0.00	36,579.37	0.00	36,579.37
610-4612-0352	Vehicle Repair & Maint	0.00	0.00	0.00	0.00	0.00
610-4612-0353	Building Repair & Maint	2,500.00	0.00	4,101.02	1,702.85	2,398.17
610-4612-0354	Laundry/Cleaning/Janitorial	2,000.00	0.00	1,185.98	0.00	1,185.98
610-4612-0366	Training/Travel Reimbursement	7,000.00	0.00	2,832.70	200.28	2,632.42
610-4612-0373	Licenses & Permits	24,000.00	0.00	12,876.54	0.00	12,876.54
610-4612-0375	General Supplies	3,000.00	0.00	5,708.49	279.43	5,429.06
610-4612-0376	Medical/Safety Supplies	3,500.00	0.00	1,158.33	0.00	1,158.33
610-4612-0381	Small Tools & Equipment	7,000.00	0.00	5,803.27	0.00	5,803.27
610-4612-0382	Fuels & Lubricants	0.00	0.00	0.00	0.00	0.00
610-4612-0383	Utilities	192,000.00	0.00	103,205.84	18,994.51	84,211.33
610-4612-0384	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00
610-4612-0499	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
610-4612-0741	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
610-4612-0751	Infrastructure	60,000.00	0.00	0.00	0.00	0.00
610-4612-0911	Principal	0.00	0.00	0.00	0.00	0.00
610-4612-0912	Interest	0.00	0.00	0.00	0.00	0.00
610-4612-0913	Fees	0.00	0.00	0.00	0.00	0.00
610-4612-0914	Bond Issuance Costs	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	610-4612 EXPENSE Totals:	531,661.45	0.00	205,124.64	21,177.07	183,947.57
Dept 4613	Non-Recurring Cap Repairs					
610-4613-0720	Buildings	0.00	0.00	0.00	0.00	0.00
610-4613-0751	Infrastructure-Water	0.00	0.00	0.00	0.00	0.00
	610-4613 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 4615	2016 Pudding Creek Dam					
610-4615-0619	Reimbursable Materials & Equip	0.00	0.00	0.00	0.00	0.00
610-4615-0630	Reimbursable Activities	0.00	0.00	0.00	0.00	0.00
610-4615-0637	Staff Time	0.00	0.00	0.00	0.00	0.00
	610-4615 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 7999	Transfers between funds					
610-7999-0799	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00
	610-7999 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	2,244,639.34	0.00	847,122.76	27,494.03	819,628.73
	Fund 610 Totals:	773,974.17	0.00	888,257.18	1,832,979.97	-944,722.79
	Report Totals:	773,974.17	0.00	888,257.18	1,832,979.97	-944,722.79

General Ledger

Summary Trial Balance



User: IWhippy
 Printed: 03/18/2025 - 12:38PM
 Period: 01 to 07, 2025
 Include: Revenue and Expense
 Account From: 710
 Account To: 710

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 710	Wastewater O & M					
REVENUE						
710-0000-3611	Investment Interest Earned	10,000.00	0.00	0.00	0.00	0.00
710-0000-3914	Liability Insurance Refund	0.00	0.00	0.00	0.00	0.00
710-0000-3980	Contributed Capital	0.00	0.00	0.00	0.00	0.00
710-0000-3998	Miscellaneous Revenue	146,450.00	0.00	0.00	97,073.69	-97,073.69
710-0000-6110	Sewer Service	3,413,528.15	0.00	15,138.15	1,979,943.41	-1,964,805.26
710-0000-6111	Mackerricher Sewer Service	10,000.00	0.00	0.00	27,051.40	-27,051.40
710-0000-6112	Permit/Inspection	0.00	0.00	0.00	160.00	-160.00
710-0000-6121	Card Processing Fee	50.00	0.00	0.00	264.10	-264.10
710-0000-6304	Grease Trap Fees	0.00	0.00	0.00	0.00	0.00
710-0000-6305	Drainage Fees	0.00	0.00	0.00	0.00	0.00
710-0000-6306	Installation Fees	10,000.00	0.00	0.00	5,588.00	-5,588.00
Dept 7999	Transfers between funds					
710-7999-7999	Transfer from Other Funds	0.00	0.00	0.00	0.00	0.00
	710-7999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	3,590,028.15	0.00	15,138.15	2,110,080.60	-2,094,942.45
EXPENSE						
710-0000-3499	Sal/Benefit Recovery Costs	-132,940.48	0.00	0.00	0.00	0.00
Dept 4710	Wastewater Administration					
710-4710-0310	Engineering	0.00	0.00	0.00	0.00	0.00
710-4710-0312	Auditing & Accounting	12,380.10	0.00	8,000.00	0.00	8,000.00
710-4710-0319	Professional Services	25,000.00	0.00	10,690.29	0.00	10,690.29
710-4710-0359	Liability Deductible	100.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
710-4710-0360	Property Premium	113,771.40	0.00	144,069.64	0.00	144,069.64
710-4710-0361	Property Deductible	0.00	0.00	0.00	0.00	0.00
710-4710-0362	Telephone & Communication	1,000.00	0.00	368.72	0.00	368.72
710-4710-0365	Copying/Printing	0.00	0.00	0.00	0.00	0.00
710-4710-0372	Postage	4,000.00	0.00	1,937.77	0.00	1,937.77
710-4710-0380	Finance Charges	0.00	0.00	50.82	0.00	50.82
710-4710-0396	Allocation to IT Int Serv Fund	51,271.70	0.00	0.00	0.00	0.00
710-4710-0399	Admin Costs Allocation	636,754.00	0.00	0.00	0.00	0.00
710-4710-0499	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
710-4710-0606	Bad Debt Sent to Collections	0.00	0.00	0.00	0.00	0.00
710-4710-0619	Miscellaneous	0.00	0.00	395.32	0.00	395.32
710-4710-0801	Salary/Benefits Allocation	20,000.60	0.00	0.00	0.00	0.00
	710-4710 EXPENSE Totals:	864,277.80	0.00	165,512.56	0.00	165,512.56
Dept 4711	Wastewater Maintenance					
710-4711-0319	Professional Services	5,000.00	0.00	0.00	0.00	0.00
710-4711-0351	Equipment Repair & Maint	0.00	0.00	728.16	0.00	728.16
710-4711-0366	Training/Travel Reimbursement	4,500.00	0.00	0.00	0.00	0.00
710-4711-0375	General Supplies	12,000.00	0.00	6,050.30	0.00	6,050.30
710-4711-0381	Small Tools & Equipment	4,000.00	0.00	1,200.00	0.00	1,200.00
710-4711-0397	Alloc to Facilities Maint	0.00	0.00	0.00	0.00	0.00
	710-4711 EXPENSE Totals:	25,500.00	0.00	7,978.46	0.00	7,978.46
Dept 4712	Wastewater Treatment					
710-4712-0101	Salaries & Wages, Regular	401,441.05	0.00	327,558.14	1,459.22	326,098.92
710-4712-0102	Overtime	11,068.03	0.00	16,542.52	101.92	16,440.60
710-4712-0103	Comp Time Payout	10,000.00	0.00	7,471.59	1.17	7,470.42
710-4712-0104	Vacation Payout	0.00	0.00	2,223.11	0.00	2,223.11
710-4712-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
710-4712-0109	Other Pay	30,000.00	0.00	24,336.94	120.03	24,216.91
710-4712-0210	Misc Insurance Premiums & Fees	2,058.00	0.00	973.79	0.00	973.79
710-4712-0211	Medical Premium Contribution	109,906.08	0.00	90,983.43	14.29	90,969.14
710-4712-0212	Uniforms	3,000.00	0.00	2,438.32	0.00	2,438.32
710-4712-0213	Dental Premiums	4,029.70	0.00	4,443.59	0.00	4,443.59
710-4712-0214	Vision Care	1,965.60	0.00	961.97	0.00	961.97
710-4712-0220	Pers	68,983.27	0.00	46,913.69	143.31	46,770.38
710-4712-0224	Retiree Medical Benefits	46,000.00	0.00	62,529.95	34,323.18	28,206.77

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
710-4712-0229	Other Benefits	0.00	0.00	0.00	0.00	0.00
710-4712-0231	Worker's Comp Premium	28,509.68	0.00	1,897.92	0.00	1,897.92
710-4712-0232	Worker's Comp Deductible	0.00	0.00	0.00	0.00	0.00
710-4712-0252	FICA/Medicare	31,889.99	0.00	27,995.45	123.95	27,871.50
710-4712-0313	Laboratory	40,000.00	0.00	16,245.15	22.86	16,222.29
710-4712-0319	Professional Services	361,943.75	0.00	152,918.15	8,437.57	144,480.58
710-4712-0320	Dues & Memberships	800.00	0.00	0.00	0.00	0.00
710-4712-0322	Fleet Services	116,994.00	0.00	0.00	0.00	0.00
710-4712-0342	Laboratory Supplies	0.00	0.00	307.47	0.00	307.47
710-4712-0343	Chemicals	237,746.93	0.00	72,321.87	37.66	72,284.21
710-4712-0351	Equipment Repair & Maint	86,081.72	0.00	42,306.88	105.29	42,201.59
710-4712-0353	Building Repair & Maint	8,000.00	0.00	5,767.88	0.00	5,767.88
710-4712-0354	Laundry/Cleaning/Janitorial	500.00	0.00	395.21	0.00	395.21
710-4712-0366	Training/Travel Reimbursement	5,000.00	0.00	4,462.41	0.00	4,462.41
710-4712-0372	Postage	8,000.00	0.00	0.00	0.00	0.00
710-4712-0373	Licenses & Permits	17,000.00	0.00	15,246.00	0.00	15,246.00
710-4712-0375	General Supplies	4,500.00	0.00	2,817.20	0.00	2,817.20
710-4712-0376	Medical/Safety Supplies	5,000.00	0.00	3,903.46	0.00	3,903.46
710-4712-0377	Boot Expense	2,700.00	0.00	717.41	0.00	717.41
710-4712-0378	Uniforms Expense	0.00	0.00	0.00	0.00	0.00
710-4712-0381	Small Tools & Equipment	7,000.00	0.00	5,831.25	0.00	5,831.25
710-4712-0383	Utilities	315,000.00	0.00	208,161.76	36,488.03	171,673.73
710-4712-0384	Books & Subscriptions	0.00	0.00	0.00	0.00	0.00
710-4712-0387	CALPERS UAL Payment	25,000.00	0.00	25,000.00	0.00	25,000.00
710-4712-0499	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
710-4712-0619	Miscellaneous	0.00	0.00	67.81	0.00	67.81
710-4712-0911	Principal	0.00	0.00	0.00	0.00	0.00
710-4712-0912	Interest	0.00	0.00	0.00	0.00	0.00
710-4712-0913	Fees	0.00	0.00	0.00	0.00	0.00
	710-4712 EXPENSE Totals:	1,990,117.80	0.00	1,173,740.32	81,378.48	1,092,361.84
Dept 4713	Non-recurring Capital Projects					
710-4713-0720	Buildings	0.00	0.00	0.00	0.00	0.00
710-4713-0741	Machinery & Equipment	110,000.00	0.00	33,700.97	0.00	33,700.97
710-4713-0751	Infrastructure	0.00	0.00	0.00	0.00	0.00
	710-4713 EXPENSE Totals:	110,000.00	0.00	33,700.97	0.00	33,700.97

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Dept 7999	Transfers between funds					
710-7999-0799	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00
	710-7999 EXPENSE Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Dept 9999						
710-9999-0801	Contra Overhead Exp	0.00	0.00	0.00	0.00	0.00
	710-9999 EXPENSE Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	EXPENSE Totals:	<u>2,856,955.12</u>	<u>0.00</u>	<u>1,380,932.31</u>	<u>81,378.48</u>	<u>1,299,553.83</u>
	Fund 710 Totals:	<u>733,073.03</u>	<u>0.00</u>	<u>1,396,070.46</u>	<u>2,191,459.08</u>	<u>-795,388.62</u>
	Report Totals:	<u>733,073.03</u>	<u>0.00</u>	<u>1,396,070.46</u>	<u>2,191,459.08</u>	<u>-795,388.62</u>

General Ledger

Summary Trial Balance



User: IWhippy
 Printed: 03/18/2025 - 12:38PM
 Period: 01 to 07, 2025
 Include: Revenue and Expense
 Account From: 810
 Account To: 810

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 810	CV Starr Center					
REVENUE						
810-0000-3110	Sec Property Tax, Current Year	305,118.50	0.00	34,729.95	208,117.73	-173,387.78
810-0000-3132	CV Starr Sales Tax	1,184,288.00	0.00	101,332.18	637,560.02	-536,227.84
810-0000-3611	Investment Interest Income	10,000.00	0.00	0.00	32.63	-32.63
810-0000-3998	Miscellaneous Revenue	20,000.00	0.00	0.00	7,518.00	-7,518.00
810-0000-3999	Charges for Services	0.00	0.00	0.00	0.00	0.00
810-0000-6120	CV Starr Facility Revenue	1,320.00	0.00	104.00	0.00	104.00
810-0000-6121	Refunds & Rebates	0.00	0.00	767.00	13.05	753.95
810-0000-6122	Merchandise Sales, Net	6,000.00	0.00	0.00	2,314.56	-2,314.56
810-0000-6123	Facility Rentals	40,000.00	0.00	0.00	40,020.29	-40,020.29
810-0000-6124	Enrichment Programs	61,600.00	0.00	0.00	32,264.00	-32,264.00
810-0000-6125	Facility Passes	609,136.95	0.00	10,011.00	430,679.57	-420,668.57
810-0000-6127	Commissions Revenue	1,500.00	0.00	0.00	2,104.09	-2,104.09
810-0000-6128	Grants	5,000.00	0.00	0.00	0.00	0.00
810-0000-6129	Cash Over/Short	0.00	0.00	12.00	31.53	-19.53
810-0000-6130	2nd Grade Swim Revenue	0.00	0.00	0.00	4,646.40	-4,646.40
Dept 4812	CV Administrative Expenses					
810-4812-3499	Cost Allocations - MCRPD	0.00	0.00	0.00	0.00	0.00
	810-4812 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 7999	Transfers between funds					
810-7999-7999	Transfer from other Funds	0.00	0.00	0.00	0.00	0.00
	810-7999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	REVENUE Totals:	2,243,963.45	0.00	146,956.13	1,365,301.87	-1,218,345.74
EXPENSE						
Dept 4812	CV Administrative Expenses					
810-4812-0101	Salaries & Wages	1,061,213.00	0.00	494,088.11	2,482.65	491,605.46
810-4812-0102	Overtime	6,485.37	0.00	9,226.55	47.36	9,179.19
810-4812-0103	Comp Payout	4,567.11	0.00	0.00	0.00	0.00
810-4812-0104	Vacation Payout	0.00	0.00	475.10	0.00	475.10
810-4812-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
810-4812-0109	Other Pay	1,000.00	0.00	1,000.00	0.00	1,000.00
810-4812-0201	Emp Benefits-CV Starr	0.00	0.00	0.00	0.00	0.00
810-4812-0210	Misc Insurance Premiums & Fees	3,000.00	0.00	962.42	0.00	962.42
810-4812-0211	Medical Premium Contribution	163,100.20	0.00	43,647.08	0.00	43,647.08
810-4812-0213	Dental Premiums	15,793.44	0.00	2,347.21	0.00	2,347.21
810-4812-0214	Vision Benefits	2,402.40	0.00	1,049.20	0.00	1,049.20
810-4812-0220	PERS	65,117.89	0.00	27,957.61	123.80	27,833.81
810-4812-0231	Worker's Comp Premium	21,808.64	0.00	5,147.25	0.00	5,147.25
810-4812-0251	UIB/ETT/FUTA	0.00	0.00	0.00	0.00	0.00
810-4812-0252	FICA/MEDICARE	93,732.60	0.00	37,904.11	189.55	37,714.56
810-4812-0311	Legal - CV Starr	5,000.00	0.00	1,261.19	0.00	1,261.19
810-4812-0312	Auditing & Accting - CV Starr	6,879.03	0.00	0.00	0.00	0.00
810-4812-0317	Recruitment Costs	2,000.00	0.00	0.00	0.00	0.00
810-4812-0319	Professional Services	50,000.00	0.00	1,429.01	268.01	1,161.00
810-4812-0320	Dues and Memberships	8,000.00	0.00	2,364.97	0.00	2,364.97
810-4812-0351	Equipment Repair & Maint	0.00	0.00	663.30	0.00	663.30
810-4812-0360	Property Ins. Premium	0.00	0.00	118,926.59	0.00	118,926.59
810-4812-0362	Telephone & Communications	10,000.00	0.00	6,323.54	0.00	6,323.54
810-4812-0365	Printing & Copying Costs	5,500.00	0.00	2,470.09	0.00	2,470.09
810-4812-0366	Travel and Training	5,000.00	0.00	555.00	0.00	555.00
810-4812-0372	Postage	500.00	0.00	38.73	0.00	38.73
810-4812-0373	License & Permits	0.00	0.00	4,859.24	0.00	4,859.24
810-4812-0375	General Supplies	2,000.00	0.00	532.49	0.00	532.49
810-4812-0378	Uniforms	1,500.00	0.00	0.00	0.00	0.00
810-4812-0390	Merchandise & Art Sales	3,000.00	0.00	1,190.57	0.00	1,190.57
810-4812-0391	Marketing and Promotions	15,000.00	0.00	7,010.88	0.00	7,010.88
810-4812-0399	Admin Costs Allocation - CVSC	140,000.00	0.00	0.00	0.00	0.00
810-4812-0499	Depreciation Expense	0.00	0.00	0.00	0.00	0.00
810-4812-0619	Miscellaneous	0.00	0.00	0.00	0.00	0.00
810-4812-0631	General Admin	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
810-4812-0751	Capital	29,190.70	0.00	104,638.22	0.00	104,638.22
810-4812-0801	Sal/Benefit Allocation - CVSC	0.00	0.00	0.00	0.00	0.00
810-4812-0803	CV Starr Tax Allocation	0.00	0.00	0.00	0.00	0.00
810-4812-0806	CV Starr Operating Expenses	0.00	0.00	0.00	0.00	0.00
810-4812-4111	IT Services	0.00	0.00	3,882.06	0.00	3,882.06
810-4812-4115	Insurance	15,000.00	0.00	2,117.00	2,117.00	0.00
810-4812-4116	Bank Fees	5,000.00	0.00	9,942.94	0.00	9,942.94
810-4812-4117	LAFCO & Property Tax	7,000.00	0.00	0.00	0.00	0.00
	810-4812 EXPENSE Totals:	1,748,790.38	0.00	892,010.46	5,228.37	886,782.09
Dept 4813						
810-4813-0319	Professional Services	13,000.00	0.00	3,506.26	0.00	3,506.26
810-4813-0343	Chemicals	38,000.00	0.00	14,704.97	2,090.73	12,614.24
810-4813-0351	Equipment Repair & Maint	40,000.00	0.00	16,796.72	366.75	16,429.97
810-4813-0366	Travel & Training	4,000.00	0.00	105.40	82.56	22.84
810-4813-0375	General Supplies	30,000.00	0.00	21,532.32	163.71	21,368.61
810-4813-0378	Uniforms	2,000.00	0.00	439.16	0.00	439.16
810-4813-0381	Small Tools & Equipment	2,000.00	0.00	653.24	0.00	653.24
810-4813-0383	Utilities	350,000.00	0.00	229,794.61	35,205.61	194,589.00
810-4813-4111	IT Services	0.00	0.00	0.00	0.00	0.00
	810-4813 EXPENSE Totals:	479,000.00	0.00	287,532.68	37,909.36	249,623.32
Dept 4815						
810-4815-0320	Dues and Memberships	1,500.00	0.00	321.04	0.00	321.04
810-4815-0366	Travel and Training	6,000.00	0.00	1,109.65	0.00	1,109.65
810-4815-0373	License & Permits	13,000.00	0.00	3,957.95	0.00	3,957.95
810-4815-0375	General Supplies	1,000.00	0.00	283.00	0.00	283.00
810-4815-0376	Program Supplies	6,000.00	0.00	4,195.17	550.00	3,645.17
810-4815-0377	Pool Side Supplies	5,000.00	0.00	1,348.66	0.00	1,348.66
810-4815-0378	Uniforms	2,000.00	0.00	1,039.13	0.00	1,039.13
810-4815-0379	Honorarium Expenses	3,000.00	0.00	569.12	0.00	569.12
810-4815-0380	Gym Side Supplies	5,000.00	0.00	2,976.90	0.00	2,976.90
	810-4815 EXPENSE Totals:	42,500.00	0.00	15,800.62	550.00	15,250.62
Dept 7999						
810-7999-0799	Transfers between funds Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	810-7999 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	<u>2,270,290.38</u>	<u>0.00</u>	<u>1,195,343.76</u>	<u>43,687.73</u>	<u>1,151,656.03</u>
	Fund 810 Totals:	<u>-26,326.93</u>	<u>0.00</u>	<u>1,342,299.89</u>	<u>1,408,989.60</u>	<u>-66,689.71</u>
	Report Totals:	<u>-26,326.93</u>	<u>0.00</u>	<u>1,342,299.89</u>	<u>1,408,989.60</u>	<u>-66,689.71</u>

General Ledger

Summary Trial Balance



User: IWhippy
 Printed: 03/18/2025 - 3:46PM
 Period: 01 to 07, 2025
 Include: Revenue and Expense
 Account From: 520
 Account To: 522

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
Fund 520	Facilities Maint & Repair					
REVENUE						
520-0000-3498	Allocation - Int Serv Fund	288,547.72	0.00	0.00	0.00	0.00
520-0000-3611	Interest Earned	5,000.00	0.00	0.00	0.00	0.00
520-0000-3998	Misc Revenues	0.00	0.00	0.00	0.00	0.00
Dept 7999						
520-7999-7999	Transfer from Other Funds	0.00	0.00	0.00	0.00	0.00
	520-7999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	293,547.72	0.00	0.00	0.00	0.00
EXPENSE						
Dept 4393	Maint & Repair					
520-4393-0319	Professional Services	32,007.67	0.00	5,387.50	5,387.53	-0.03
520-4393-0353	Facilities Maint & Repair	22,967.50	0.00	27,792.76	13,025.00	14,767.76
520-4393-0399	Admin Allocation	0.00	0.00	0.00	0.00	0.00
520-4393-0499	Depreciation-Facilities	0.00	0.00	0.00	0.00	0.00
520-4393-0801	Salary/Benefit Allocation	105,998.47	0.00	0.00	0.00	0.00
	520-4393 EXPENSE Totals:	160,973.64	0.00	33,180.26	18,412.53	14,767.73
Dept 7999						
520-7999-0799	Transfers to Other Funds	0.00	0.00	0.00	0.00	0.00
	520-7999 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	160,973.64	0.00	33,180.26	18,412.53	14,767.73

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
	Fund 520 Totals:	132,574.08	0.00	33,180.26	18,412.53	14,767.73
Fund 521	Technology Maint & Repair					
REVENUE						
521-0000-3498	Allocation - Int Serv Fund	831,371.00	0.00	0.00	0.00	0.00
521-0000-3998	Misc Revenue	0.00	0.00	0.00	0.00	0.00
Dept 7999						
521-7999-7999	Transfer from Other Funds	0.00	0.00	0.00	0.00	0.00
	521-7999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	831,371.00	0.00	0.00	0.00	0.00
EXPENSE						
Dept 4390						
521-4390-0623	PEG Operating Costs	0.00	0.00	0.00	0.00	0.00
521-4390-0741	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
	521-4390 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
Dept 4394	Maint & Replacement					
521-4394-0101	Salaries & Wages, Regular	189,275.99	0.00	118,364.86	468.80	117,896.06
521-4394-0102	Overtime	1,985.52	0.00	0.00	0.00	0.00
521-4394-0103	Comp Time Payout	1,500.00	0.00	2,433.31	0.00	2,433.31
521-4394-0104	Vacation Payout	0.00	0.00	0.00	0.00	0.00
521-4394-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
521-4394-0109	Other Wages	400.00	0.00	1,080.78	0.00	1,080.78
521-4394-0210	Misc Insurance Premiums & Fees	500.00	0.00	351.15	0.00	351.15
521-4394-0211	Medical Premium Contribution	20,678.84	0.00	12,232.73	0.00	12,232.73
521-4394-0213	Dental Premiums	1,364.16	0.00	646.11	0.00	646.11
521-4394-0214	Vision Care	436.80	0.00	258.03	0.00	258.03
521-4394-0220	Pers	15,031.69	0.00	8,935.99	38.35	8,897.64
521-4394-0221	Education Reimbursement	0.00	0.00	0.00	0.00	0.00
521-4394-0231	Workers' Comp Premium	3,773.13	0.00	7,881.94	0.00	7,881.94
521-4394-0252	FICA/Medicare	14,017.98	0.00	9,104.73	34.82	9,069.91
521-4394-0319	Professional Services	10,000.00	0.00	0.00	0.00	0.00
521-4394-0351	Equipment Repair & Maint	4,450.00	0.00	1,812.50	0.00	1,812.50
521-4394-0366	Training/Travel Reimbursement	9,760.00	0.00	5,444.00	0.00	5,444.00
521-4394-0381	Small Tools & Equipment	7,000.00	0.00	7,671.16	0.00	7,671.16

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
521-4394-0382	Hardware Exp	129,562.46	0.00	53,773.07	28.28	53,744.79
521-4394-0383	Software Exp	39,500.00	0.00	2,744.00	0.00	2,744.00
521-4394-0384	Licensing, Software & Maint	341,957.88	0.00	184,088.19	14.14	184,074.05
521-4394-0399	Admin Cost Allocation	0.00	0.00	0.00	0.00	0.00
521-4394-0499	Depreciation	0.00	0.00	0.00	0.00	0.00
521-4394-0619	Miscellaneous Exp	0.00	0.00	180.45	0.00	180.45
521-4394-0741	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
521-4394-0801	Salary/Benefit Allocation	7,992.05	0.00	0.00	0.00	0.00
	521-4394 EXPENSE Totals:	799,186.50	0.00	417,003.00	584.39	416,418.61
Dept 7999						
521-7999-0799	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00
	521-7999 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	799,186.50	0.00	417,003.00	584.39	416,418.61
	Fund 521 Totals:	32,184.50	0.00	417,003.00	584.39	416,418.61
Fund 522	Fleet Services					
REVENUE						
522-0000-3498	Allocation - Int Serv Fund	773,541.00	0.00	0.00	0.00	0.00
522-0000-3998	Misc Revenue	500.00	0.00	0.00	0.00	0.00
Dept 7999						
522-7999-7999	Transfer from Other Funds	0.00	0.00	0.00	0.00	0.00
	522-7999 REVENUE Totals:	0.00	0.00	0.00	0.00	0.00
	REVENUE Totals:	774,041.00	0.00	0.00	0.00	0.00
EXPENSE						
Dept 4550	Fleet Services					
522-4550-0101	Salaries & Wages, Regular	69,023.58	0.00	37,948.16	163.49	37,784.67
522-4550-0102	Overtime	2,969.74	0.00	743.08	0.00	743.08
522-4550-0103	Comp Time	995.53	0.00	0.00	0.00	0.00
522-4550-0104	Vacation Payout	0.00	0.00	0.00	0.00	0.00
522-4550-0105	Sick Leave Payout	0.00	0.00	0.00	0.00	0.00
522-4550-0109	Other Pay	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budget Amount	Beginning Balance	Debit This Period	Credit This Period	Ending Balance
522-4550-0210	Misc Insurance Premiums & Fees	164.90	0.00	153.77	0.00	153.77
522-4550-0211	Medical Premium Contribution	21,660.43	0.00	12,611.20	0.00	12,611.20
522-4550-0212	Uniforms	0.00	0.00	0.00	0.00	0.00
522-4550-0213	Dental Premiums	1,154.40	0.00	538.72	0.00	538.72
522-4550-0214	Vision Care	218.40	0.00	127.40	0.00	127.40
522-4550-0220	Pers	5,818.57	0.00	3,115.81	13.37	3,102.44
522-4550-0231	Workers' Comp Premium	1,452.70	0.00	14,515.76	0.00	14,515.76
522-4550-0232	Worker's Comp Deductible	0.00	0.00	0.00	0.00	0.00
522-4550-0252	FICA/Medicare	5,356.46	0.00	2,647.18	10.95	2,636.23
522-4550-0319	Professional Services	500.00	0.00	1,550.37	150.00	1,400.37
522-4550-0351	Equipment Repair & Maint	12,000.00	0.00	13,589.39	0.00	13,589.39
522-4550-0352	Vehicle Repair & Maint	75,000.00	0.00	14,829.52	823.50	14,006.02
522-4550-0366	Travel/Training Reimbursement	5,000.00	0.00	0.00	0.00	0.00
522-4550-0375	General Supplies	2,000.00	0.00	7,840.60	0.00	7,840.60
522-4550-0381	Small Tools & Equipment	1,000.00	0.00	174.76	0.00	174.76
522-4550-0382	Fuel & Lubricants	104,000.00	0.00	40,041.61	658.36	39,383.25
522-4550-0383	Electric Charges	6,000.00	0.00	969.52	0.00	969.52
522-4550-0399	Admin Cost Allocation	0.00	0.00	0.00	0.00	0.00
522-4550-0499	Depreciation Exp	0.00	0.00	0.00	0.00	0.00
522-4550-0619	Mis Expenditures	0.00	0.00	0.00	0.00	0.00
522-4550-0741	Machinery & Equipment	0.00	0.00	0.00	0.00	0.00
522-4550-0742	Vehicles	361,675.75	0.00	51,471.25	0.00	51,471.25
522-4550-0801	Salary/Benefit Allocation	16,226.21	0.00	0.00	0.00	0.00
	522-4550 EXPENSE Totals:	692,216.67	0.00	202,868.10	1,819.67	201,048.43
Dept 7999						
522-7999-0799	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00
	522-7999 EXPENSE Totals:	0.00	0.00	0.00	0.00	0.00
	EXPENSE Totals:	692,216.67	0.00	202,868.10	1,819.67	201,048.43
	Fund 522 Totals:	81,824.33	0.00	202,868.10	1,819.67	201,048.43
	Report Totals:	246,582.91	0.00	653,051.36	20,816.59	632,234.77

FY 2024/25 Mid-Year Budget Workshop Special Meeting

March 20, 2025

HIGHLIGHTS OF FY2024/25 BUDGET

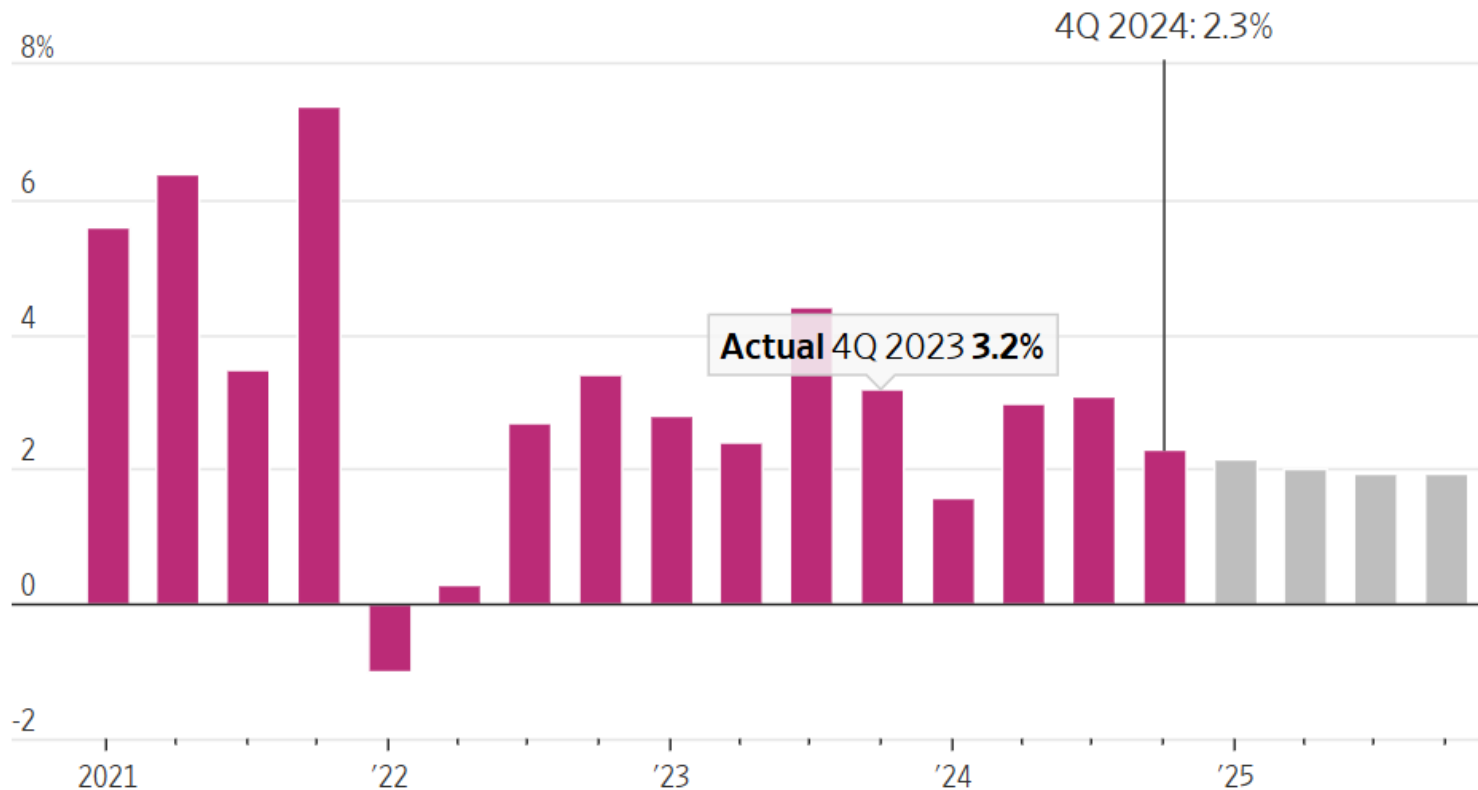
1. Strengthening City **Reserves to 30%** (Policy Change)
2. Additional Funding to Section: 115 Trust
\$2.3 million Invested (\$200k annually)
3. Investments in our Community – **CIP \$29.8 million**
4. *New Department:* Economic Development
5. Personnel Funding for all City Departments: \$6.8 million
6. Conservative Forecasting- Revenues

****MEASURE T & U Approval in November 2024.**

Current Economic Conditions

GDP, change from previous quarter

■ Actual ■ Forecasts




Notes: Seasonally and inflation-adjusted annual rates; forecasts are an average of all survey responses.
Sources: Commerce Department (actual); WSJ survey of economists (forecasts)

2024: Consumer Spending

Weak Spots:

- Businesses spent less on Restocking, reducing inventory.

- Business Investment 

2025 so Far

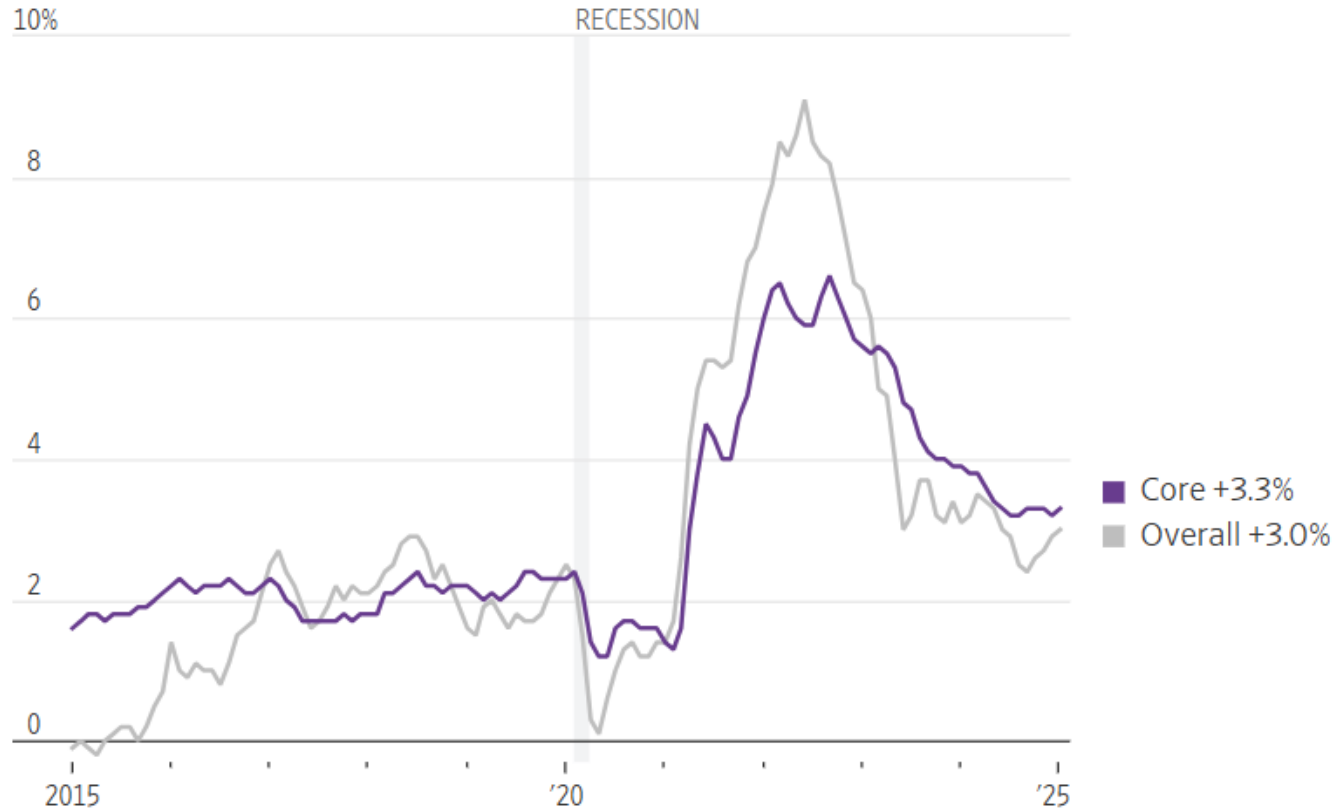
- Companies are importing more goods to get ahead of tariffs.

- Spending has slowed, inflation increasing, Stock Market falling.

- Uncertainties,

INFLATION

Consumer-price index, change from a year earlier



Note: Core excludes food and energy prices.

Source: Labor Department

Revolving credit card balances

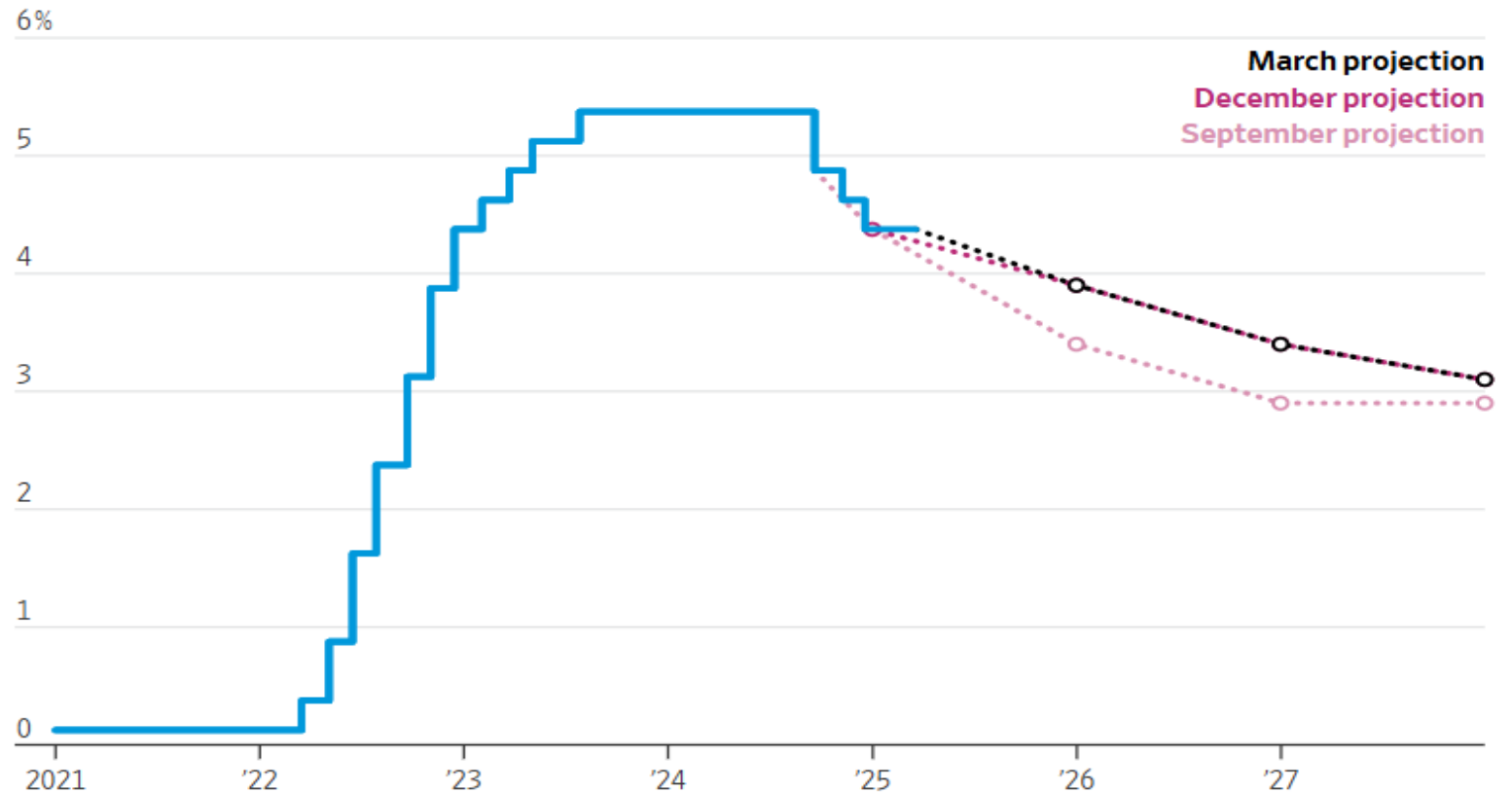


Source: Federal Reserve Bank of Philadelphia

FEDERAL RESERVE

Fed Holds Interest Rate Steady, Dims Economic Outlook for 2025

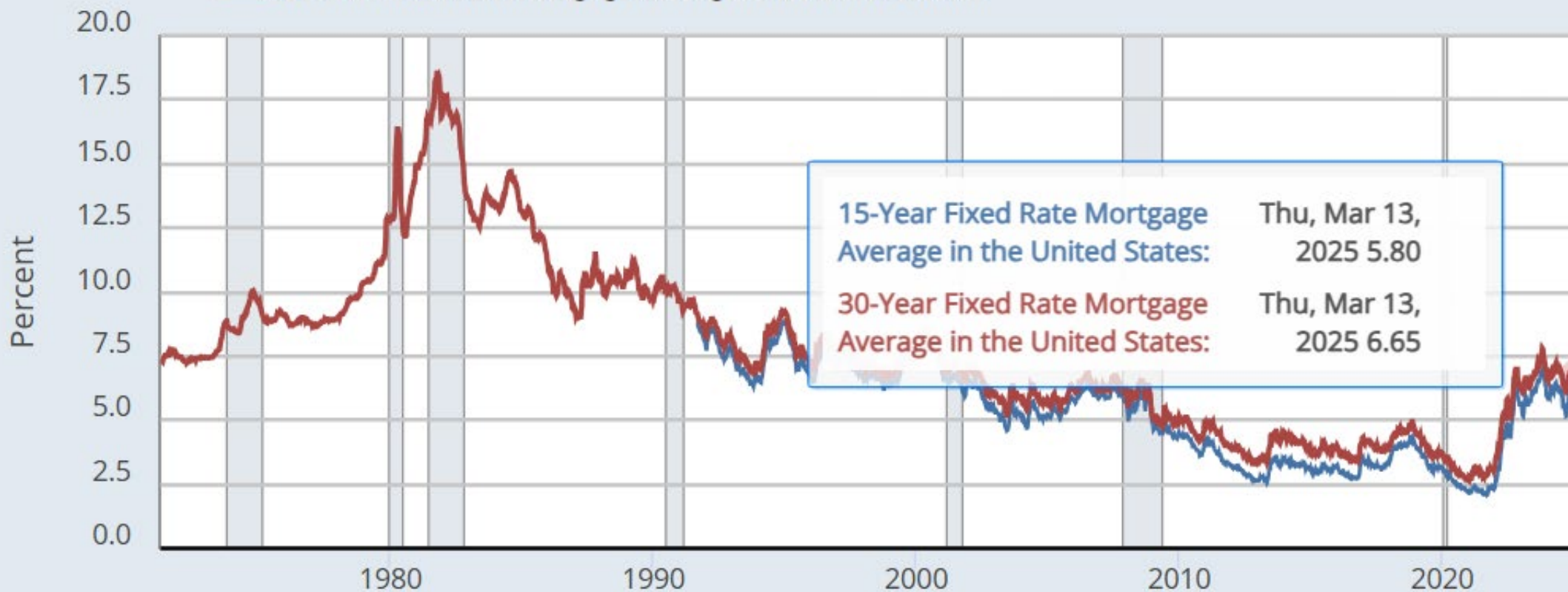
Federal-funds rate target
With evolution of projections



Note: Chart shows Fed officials' median projections for the midpoint of the target range at year-end. March projections for year-end 2025, 2026 and 2027 were unchanged from projections made in December.
Source: Federal Reserve



— 15-Year Fixed Rate Mortgage Average in the United States
— 30-Year Fixed Rate Mortgage Average in the United States



Source: Freddie Mac via FRED®

Shaded areas indicate U.S. recessions.

[Customize](#) | [Download Data](#)

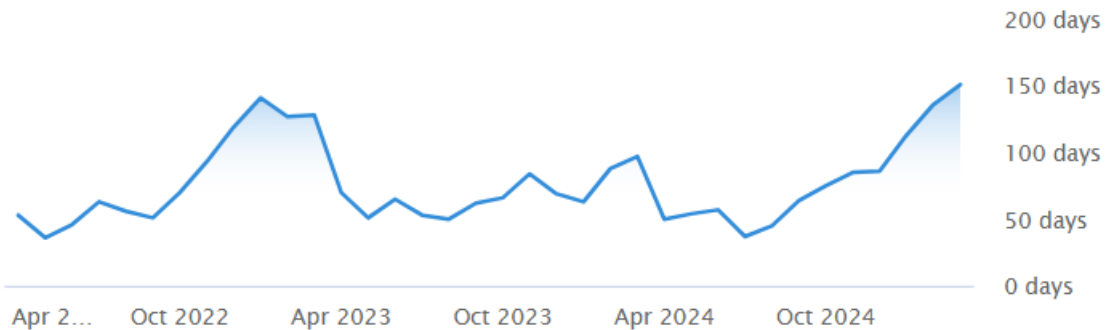
myf.red/g/PPw2

HOUSING

Current Listing: 204 Homes for Sale

Median days on market: 151 Days

1 Yr 2 Yr 3 Yr



Home values in Fort Bragg, CA

Fort Bragg is a city in California. There are 204 homes for sale, ranging from \$29K to \$2.7M.

\$699K

Median listing home price

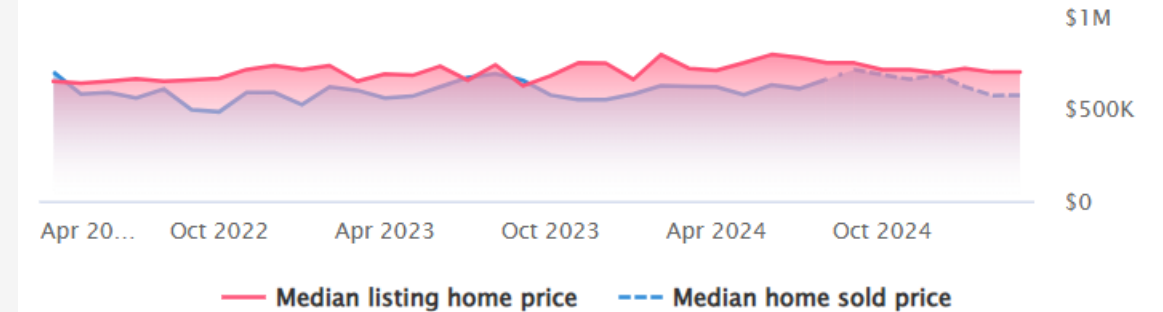
\$437

Median listing home price/Sq ft

\$575K

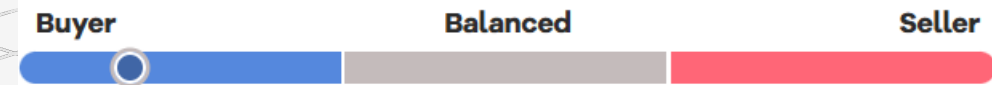
Median sold home price

Median listing home price vs. median home sold price



Sale-to-list price ratio: 95.62%

Homes in Fort Bragg, CA sold for **4.38% below** asking price on average in February 2025



Fort Bragg, CA is a **buyer's market** in February 2025, which means that the supply of homes is greater than the demand for homes.

Source: Realtor.com

Local Economy: Unemployment Rates

State: 5.2%

Mendocino County: 6.5%

Area Name	Labor Force	Employment	Unemployment Number	Unemployment Rate
Mendocino County	36,530	34,170	2,360	6.5%
Covelo CDP	400	350	50	13.0%
Fort Bragg city	2,330	2,210	120	5.1%
Laytonville CDP	370	310	50	14.7%
Mendocino CDP	430	420	10	2.1%
Point Arena city	180	170	10	7.8%
Ukiah city	6,970	6,510	460	6.6%
Willits city	1,660	1,490	170	10.0%

Source: EDD

Local Economy

New Business in Fort Bragg:

- 2023: 136 new businesses, with 70 closures.
- 2024: 98 new businesses, 45 closures.
- Wet Winter weather- **Visitor Numbers: 1% increase in Occupancy Rate/Visitor Numbers in Q2**
- Consumer Spending (Strong Q1-2) **10% Increase** *Slowed down in Jan & Feb 2025*
- Fuel price in Jan/Feb Average \$4.89/gallon

Key Takeaways- Economy Outlook

- Consumer spending is declining across all income levels due to concerns about **tariffs, inflation, and a potential recession**. Consumer confidence has plummeted owing to concern about the economy.
- Businesses are feeling the pinch, with small businesses reporting **declining sales and uncertainty about the future**.
- Retailers are reporting weak demand since the start of the year as **consumers become more cautious about their spending**.
- The sour economic sentiment can become a self-fulfilling prophecy, as nervous consumers and businesses reduce spending -Recession.

ECONOMY OUTLOOK - UNCERTAINTIES

Economic Uncertainties

1. Tariffs – Supply Chains-
Inflation
2. Federal Cuts (Grants & CIP
Grants)
3. Interest Rates & Housing
Market
4. Tourism & Business Climate:

Strategic Considerations for the City

1. Planning for Potential Cost Increases.
2. Diversify local revenue sources.
3. Support workforce and business retention efforts
to sustain local employment.
4. Increase Funding for our Reserves to weather
Economic Conditions while providing Services our
Residents Rely on.



Capital Improvement Program (CIP)

"Investments in our Community"

Mid-Term Budget Adjustments Requests

FY 2024/25 Requested Mid-Year Budget Adjustments

Account Number	Account Description	Department	Current Budget	Budget Amendment Request	Adjusted Budget	Justification	Funding Source
GENERAL FUND							
REVENUES							
110-0000-3131	Sales Tax	General Fund	\$ 2,036,000	\$ 237,500	\$ 2,273,500	Measure T (Effective 4/1/25)	GF Taxes
110-0000-3137	Transient Occupancy Tax	General Fund	3,140,239	100,000	\$ 3,240,239	Measure U (Effective 4/1/25)	GF Taxes
110-4202-3318	Grant Reimb	CRU	302,476	58,705	\$ 361,181		
Total General Fund Revenues			\$ 302,476	\$ 396,205	\$ 5,874,920		
EXPENDITURES							
110-4130-0311	Legal Costs/City Attorney	Administration	\$ 273,123	\$ 100,000	\$ 373,123	Legal costs	GF
110-4150-0101	Salaries & Wages, Benefits	Finance	\$ 329,503	\$ 22,321	\$ 351,824	Finance Tech 1 (3rd and 4th quarter) **New FT Position	Water/Broadband/ WW
110-4320-0101	Salaries & Wages, Benefits	CDD	\$ 179,705	\$ 42,250	\$ 221,955	CDD Director/Senior Planner (4th quarter) **New FT Position	GF
110-4130-0101	Salaries & Wages, Benefits	Admin	\$ 493,518	\$ 9,000	\$ 502,518	Public Experience Liason (4th quarter) **New PT Position (Pilot Project)	GF
110-4200-0101	Salaries & Wages	PD	\$ 1,980,002	\$ (64,500)	\$ 1,915,502	Budget Savings from Unfilled Positions	GF
110-4200-0102	Overtime	PD	101,000	64,500	\$ 165,500	Increase in Overtime Costs	GF
110-4202-0101	Salaries & Wages, Benefits	CRU	145,022	58,705	\$ 203,727	Add Staff, Office Ast(Dec) & Social Service Liason hired in July 2024	Grant
110-4190-0358	Liability Insurance	Non-Dept	320,923	49,009	\$ 369,932	Increase in Liability Premiums	GF
Total General Fund Expenditures			\$ 3,822,796	\$ 281,286	\$ 4,104,081		
GF Net:				\$ 114,919			

FY 2024/25 Requested Mid-Year Budget Adjustments

Account Number	Account Description	Department	Current Budget	Budget Amendment Request	Adjusted Budget	Justification	Funding Source
WATER ENTERPRISE							
610-4612-0751	Infrastructure	Water Enterpri	\$ 60,000	\$ 35,000	\$ 95,000	Raw Water Line piping from pond to wetwell.	Operating Appropriation
610-4612-0752	Infrastructure	Water Enterpri	\$ 60,000	\$ 30,000	\$ 90,000	Rust Repair for Filter Treatment unit #2	Operating Appropriation
651-6006-0731	Water Treatment Plant	Water- CIP	\$ 5,290,344	\$ 200,000	\$ 5,490,344	Replacing the damaged asphalt around the water plant and cc	Capital Improvement
610-4612-0381	Equipment	Water Enterpri	7,000	175,000	182,000	Sodium hypochlorite generator that has close to 37,000 hours	Operating Appropriation
			\$ 5,417,344	\$ 440,000	\$ 5,857,344		
INFORMATION TECHNOLOGY - ISF (521)							
521-4394-0319	Professional Services	IT	\$ 10,000	\$ 8,750	\$ 18,750	Consulting needs moving from Microsoft Commercial Cloud to	Operating Appropriation
521-4394-0384	Licensing, Software & Maint	IT	\$ 335,061	\$ 73,531	\$ 408,592	Acella - Planning, Engineering and Building Software upgrades	
			\$ 345,061	\$ 82,281	\$ 427,342		

General Fund

General Fund Revenues

REVENUE SOURCE	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Transient Occupancy Tax	\$ 3,192,486	\$ 3,092,214	\$ 3,146,240	\$ -	\$ 3,146,240	\$ 1,573,120	\$ 1,770,181	56%	\$ 197,061	3,252,240	\$ 106,000
Sales and Use Tax	2,146,974	2,152,834	2,059,200	-	2,059,200	1,029,600	1,222,019	59%	192,419	2,259,200	200,000
Property Tax	1,141,020	1,217,444	1,213,790	-	1,213,790	606,895	258,426	21%	(348,469)	1,250,935	37,145
Other Taxes	953,026	974,148	953,454	-	953,454	476,727	458,679	48%	(18,048)	947,954	(5,500)
Sub Total Tax Revenue	7,433,505	7,436,638	7,372,683	-	7,372,683	3,686,342	3,709,305	50%	22,963	7,710,328	337,645
Licenses & Permits	94,598	85,223	85,200	-	85,200	42,600	39,772	47%	(2,828)	88,140	2,940
Fines and Forfeitures	56,742	21,809	18,000	-	18,000	9,000	7,158	40%	(1,842)	13,310	(4,690)
Intergovernmental	15,538	41,204	25,000	-	25,000	12,500	6,797	0%	(5,703)	13,594	(11,406)
Use of Money/Property	(377,584)	574,291	123,000	-	123,000	61,500	554,868	451%	493,368	124,560	1,560
Charges for Services	88,658	87,920	91,250	-	91,250	45,625	51,088	56%	5,463	101,102	9,852
Operating Grant Revenue	571,569	842,675	824,476	-	824,476	412,238	325,530	39%	(86,708)	875,501	51,025
Reimbursements/CAP	3,764,941	4,383,346	3,672,943	-	3,672,943	1,836,471	1,450,243	39%	(386,228)	3,630,420	(42,523)
Other Revenue	143,257	67,256	26,000	-	26,000	13,000	46,687	180%	33,687	50,779	24,779
TOTAL REVENUES	\$11,791,224	\$13,540,361	\$12,238,552	\$ -	\$ 12,238,552	\$ 6,119,276	\$ 6,191,448	51%	\$ 72,171	\$ 12,607,733	\$ 369,181

General Fund Expenditures by Department

GENERAL FUND EXPENDITURES										
DEPARTMENT	FY 2022/23 Actuals	FY 2023/24 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2024	YTD Actual 12/31/2024	Mid-Year Variance %	Estimated FY Year End	Forecast Surplus/ (Shortfall)
GENERAL GOVERNMENT										
City Council	\$ 224,220	\$ 217,203	\$ 199,579	\$ 7,971	\$ 207,550	\$ 103,775	\$ 118,806	57%	\$ 206,616	934
Administrative Services	1,065,912	1,061,174	1,058,361	112,556	1,170,917	585,459	489,305	42%	1,280,331	(109,414)
Economic Development	-	-	265,818	-	265,818	132,909	145,727	55%	265,480	338
Marketing & Promotions	210,230	237,476	260,150	10,000	270,150	135,075	113,189	42%	266,431	3,719
Finance	551,250	558,257	606,597	7,237	613,833	306,917	328,579	54%	614,534	(701)
Non-Departmental	967,992	1,077,930	1,279,139	4,538	1,283,677	641,838	943,844	74%	1,310,969	(27,292)
Community Organizations	70,425	204,598	182,166	-	182,166	91,083	44,807	25%	182,212	(46)
DEBT SERVICE	3,793,587	579,418	572,840	-	572,840	286,420	120,921	21%	572,840	-
COMMUNITY DEVELOPMENT	420,928	430,664	351,756	47,656	399,412	199,706	221,742	56%	410,142	(10,730)
PUBLIC SAFETY										
Police Department	3,485,290	3,950,427	4,283,212	574	4,283,786	2,141,893	2,243,186	52%	4,166,943	116,843
Social Services/CRU	134,556	338,077	302,476		302,476	151,238	200,083	66%	380,729	(78,253)
Fire Department	430,755	560,414	448,569	-	448,569	224,285	239,615	53%	445,818	2,751
PUBLIC WORKS										
Administration & Engineering	684,218	796,155	881,064	-	881,064	440,532	504,868	57%	874,469	6,595
Parks and Facilities	50,505	51,945	42,200	4,588	46,788	23,394	27,000	58%	47,686	(899)
Street Maintenance	119,863	172,808	162,000	15,000	177,000	88,500	59,566	34%	177,000	-
Storm Drains	13,415	14,063	48,000	26,120	74,120	37,060	39,885	54%	69,820	4,300
Corporation Yard	481,227	434,324	812,899	-	812,899	406,449	308,682	38%	698,789	114,110
Traffic and Safety	84,488	33,804	33,500	426	33,926	16,963	19,339	57%	33,926	-
COST ALLOCATION	1,222,680	766,923	401,891	-	401,891	200,946	200,946	50%	401,891	-
TOTAL GENERAL FUND EXPENDITURES	\$ 14,011,539	\$ 11,485,660	\$ 12,192,217	\$ 236,665	\$ 12,428,882	\$ 6,214,441	\$ 6,370,088	51%	\$ 12,406,628	\$ 22,254

GENERAL FUND RESERVES

	FY 24/25 Budget	FY 24/25 Projected
Beginning Reserves	\$ 5,975,337	\$ 5,975,337
Revenues	12,238,552	12,607,733
Expenditures	(12,192,217)	(12,406,628)
Net Transfers		
Surplus/Deficit	46,335	201,105
Ending Committed Reser	\$ 3,789,101	\$ 3,789,101

Committed Reserves as
a % of Operating Budget 31% 31%

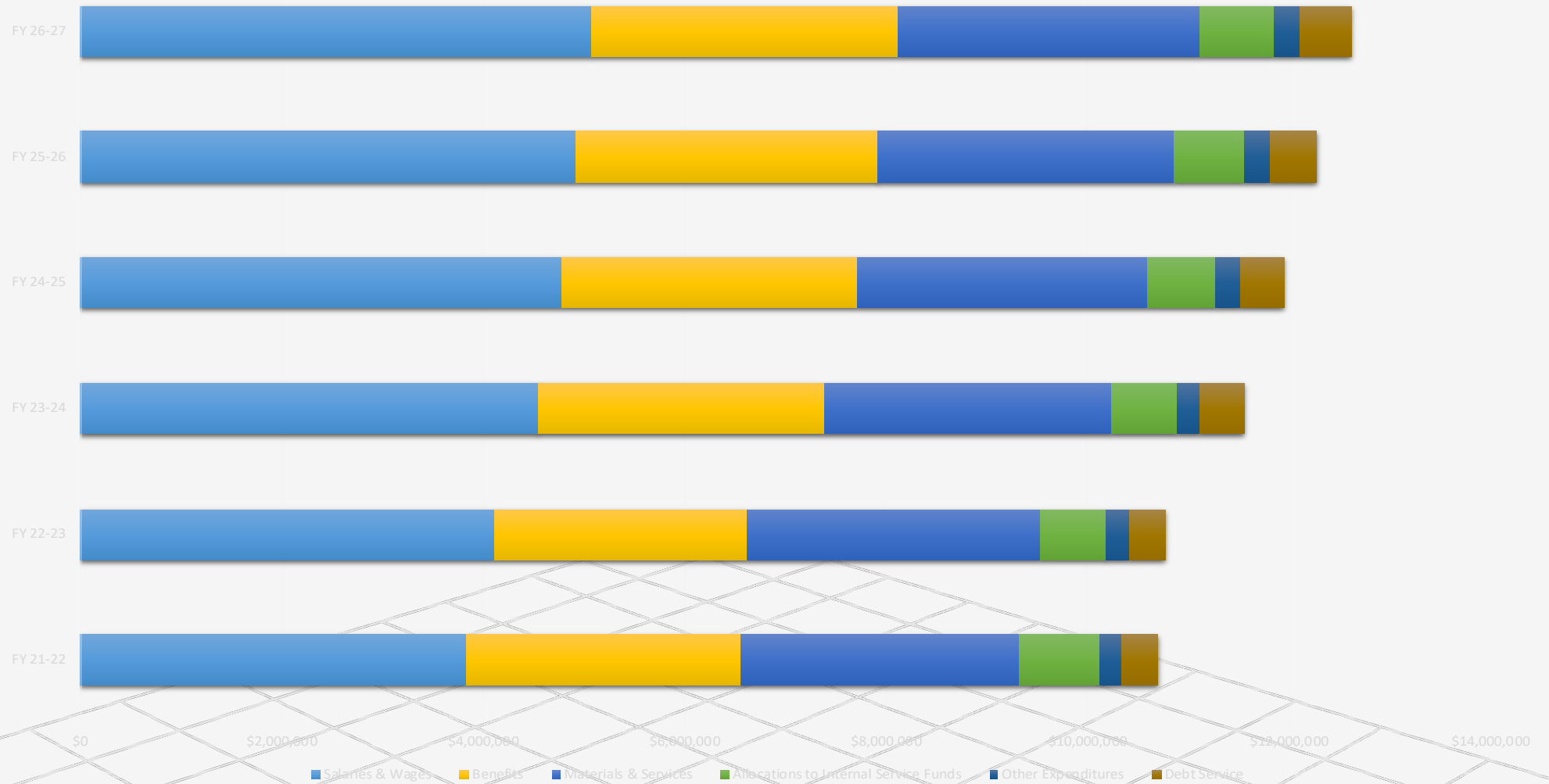
PROJECTED FUND BALANCE FY24/25	
COMMITTED RESERVES	
Operating Reserve	\$ 2,435,022
Recession Reserve	1,154,079
Litigation Reserve	200,000
Restricted Reserves: Section: 11:	3,015,238
UNASSIGNED RESERVES	1,640,132
PROJECTED FUND BALANCE	8,444,471

Long-Term Financial Plan

Uncertainties

Uncertainty	Actions to Manage/Mitigate this Uncertainty
Inflation	Seek other revenue sources or adjust services to offset increases in costs
Economic Downturn/Recession	Maintain a General Fund Emergency & Operating Reserves at 30%
Pension Unfunded Liability	Maintain a positive operating position to absorb larger cost increases in the future and contributions to Section 115 trust
Future Labor Contract Costs 2025 / Salary Schedule Jan PD	Maintain a positive operating position to absorb larger cost increases in the future or Seek other revenue sources
Future SEIU Contract Costs 2025	Maintain a positive operating position to absorb larger cost increases in the future or Seek other revenue sources
Service Changes/Council Priorities: -Housing -Infrastructure -Broadband/Jobs Industry -Economic Development	Seek other revenue sources including Grants or adjust service or levels to offset increases

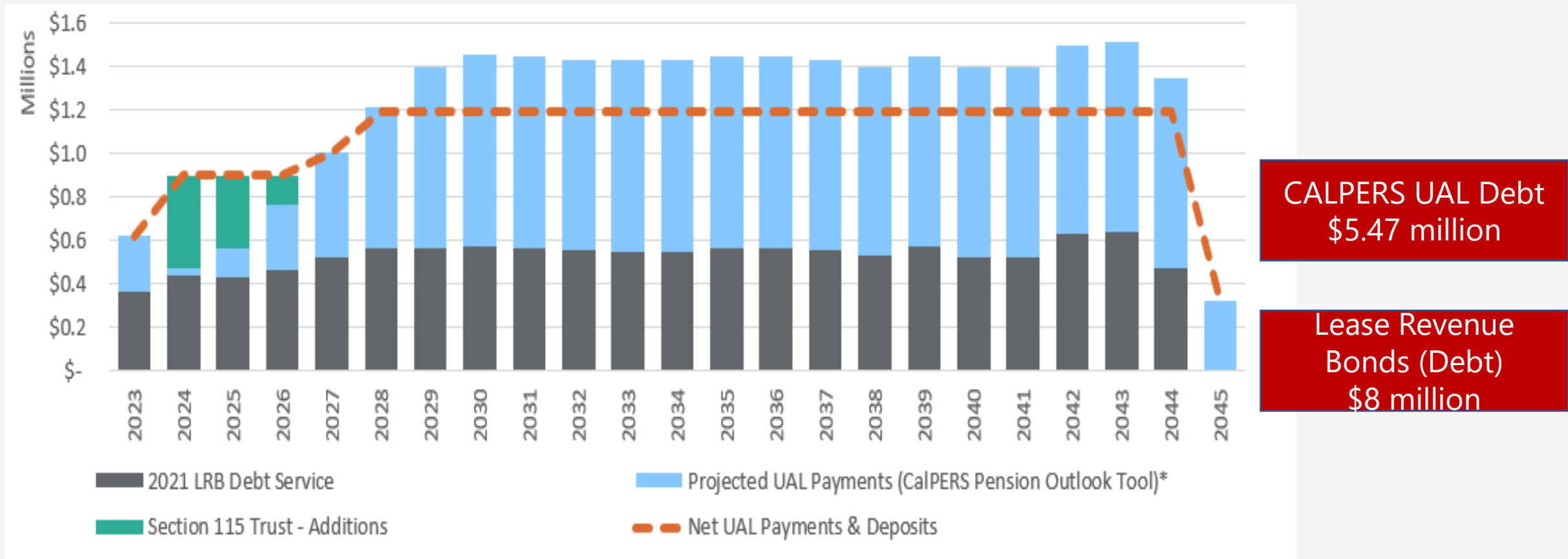
General Fund Expenditure categories



GF FIVE YEAR FORECAST



CALPERS UNFUNDED LIABILITY



FY 2025/26 Budget Development

SCHEDULE FOR DEVELOPMENT OF FY 25/2026 BUDGET

ACTIVITY	DEADLINE
FINANCE PROVIDES BUDGET SPREADSHEETS TO DEPARTMENTS AS WELL AS INSTRUCTIONS RE: NARRATIVES & CAPITAL PROJECTS (INCLUDING INTERNAL SERVICE FUNDS, GRANTS, DDAs)	2/25/2025
MID-YEAR PERFORMANCE BUDGET REVIEW WITH COUNCIL (4:30PM-5PM)(COMMUNITY INPUT)	3/20/2025
FINANCE PROVIDES INITIAL REVENUE FORECASTS TO CM (ALL REVENUE SOURCES, AND FUNDS)	3/17/2025
DEPTS SUBMIT PROPOSED DEPARTMENTAL EXPENSE BUDGETS AND NARRATIVES TO FINANCE	4/11/2025
PW & CDD SUBMIT COMPLETED BUDGET SECTIONS FOR GRANTS AND CAPITAL PROJECTS	4/12/2024
HR PROVIDES PAYROLL PROJECTIONS INCLUDING BENEFITS	4/18/2025
CM & FINANCE MEET WITH ALL DEPTS; REVIEW APPROPRIATIONS REQUESTS	4/14/2025 thru 4/18/2025
CM & FINANCE FOLLOW UP MEETING CIP	4/21/2025
FINANCE POSTS REVISED BUDGET WORKSHEETS IN BUDGET FOLDER;	4/21/2025
DEPARTMENTS REVIEW REVISED EXP WORKSHEETS; REPORT ANY DISCREPANCIES TO FINANCE THIS INCLUDES PROJECTED YEAR END FOR FY25, GRANTS; CAPITAL PROJECTS, ETC	4/22/2025
FINANCE REVIEWS TOTAL REVENUES vs EXPENDITURES WITH CM - ADJUST AS NECESSARY;	4/24/2025
INTERNAL REVIEW/QUALITY CONTROL (FINANCE, CM, DEPTS) - DRAFT BUDGET DOCUMENT	4/15/2025 thru 5/10/2025
FINALIZE DRAFT BUDGET DOCUMENT	5/17/2025
CM COMPLETES BUDGET TRANSMITTAL LETTER	5/17/2025
FINANCE DISTRIBUTES PROPOSED FY 2025/26 Draft BUDGET	5/30/2025
CITY COUNCIL CONDUCTS FY 2025/26 BUDGET HEARING WORKSHOP (COMMUNITY INPUT)	6/3/2025
FINANCE DISTRIBUTES FY 2026 BUDGET INCLUDING COUNCIL AND PUBLIC UPDATES (FOR COUNCIL ADOPTION)	6/20/2025
CITY COUNCIL ADOPTS FY 2026 BUDGET	6/23/2025

Budget Goals FY 2024/25 Development

- 1 Adopt a Balance Budget
- 2 Maintain current level of service (no program cuts, no staff layoffs)
- 3 Maintain Operating and Litigation Reserves
- 4 Provide funding for Emergency Reserves **Increase from 5% to 10% of O/Expenditures**
- 5 Provide Cost of Living Adjustment to Staff
- 6 Budget additional contributions to ~~CALPERS~~ **Section 115 Trust**

Direction on Budget Priorities FY 25/26

PRIORITY 1: Fiscal Sustainability and Reserves Management

Adopt a balanced budget: Ensure ongoing revenues support ongoing expenditures. One-time revenues or grants should not be relied upon for continuous operational costs.

Maintain current levels of service: Avoid staff layoffs and program reductions.

Maintain General Fund reserves at or above **GFOA-recommended levels (30%)**. Fund emergency reserves at 10% of operating expenditures to enhance the City's preparedness and financial resilience and Maintain a dedicated litigation reserve of \$200,000.

Provide additional contributions to the **Section 115 Trust** to address unfunded pension liabilities.

Explore **diversified revenue streams** or **expand the tax base** to strengthen long-term fiscal sustainability and keep up with rising cost of providing government services.

Direction on Budget Priorities FY 25/26

PRIORITY 2: PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

Ensure continued **funding for police, fire, and emergency response services** to ensure a safe and secure community.

Invest in **staffing, equipment upgrades, and public safety infrastructure.**

Explore **community-based programs for crime prevention** and strengthen emergency preparedness.

Continued support for the **CRU program** as a key initiative in addressing homelessness. (100% Grant Funded)

Direction on Budget Priorities FY 25/26

PRIORITY 3: INFRASTRUCTURE MAINTENANCE & MODERNIZATION

Elevate the priority of **infrastructure improvement funding**, including **streets, alleys, sidewalks, and storm drain systems**, with consideration for **General Fund support**.

Maintain and improve **water and wastewater infrastructure**.

Implement **Broadband Infrastructure network** and launch enterprise fund.

Enhance and update the **5–10-year Capital Improvement Plan (CIP)** to guide **long-term infrastructure planning and investment**.

Implement **energy efficiency upgrades** and sustainable infrastructure initiatives.

Direction on Budget Priorities FY 25/26

PRIORITY 4: Housing, Housing, Housing

Allocate funds to support housing development incentives and pursue pro-housing policies.

2026 Housing Goal: 200

Launch the Community Land Trust to secure long-term affordability.

Explore public/private partnerships to develop vacant lots in the city and increase housing stock.

Actively pursue state and federal housing grants to leverage external funding.

Effectively communicate to the community housing incentives currently offered by the City.

Direction on Budget Priorities FY 25/26

PRIORITY 5: ECONOMIC DEVELOPMENT, BUSINESS SUPPORT AND DOWNTOWN REVITALIZATION

Support local business growth through revolving loans, grant programs, and resources.

Invest in **downtown revitalization, tourism promotion, and workforce development.**

Expand and promote **community-building and tourism-driven events** to strengthen local engagement and economic activity. (Night Markets, Music festivals, Entertainment zones)

Explore **new economic development incentives to attract investments**, spark innovation, and create new jobs.

Strategic efforts to **diversify the local economy**, fostering economic resilience, attracting new industries, and **reduce reliance on any single sector.**

Continue refining permitting, licensing, and startup processes to **reduce barriers to starting a business.**

Direction on Budget Priorities FY 25/26

PRIORITY 6: PARKS, RECREATION & CV STARR

Ensure long-term, sustainable operations of the C.V. Starr Center.

Invest in youth programs, parks, trails, and recreational facilities.

Partner with the Fort Bragg Unified School District (FBUSD) to improve local soccer fields.

Enhance the maintenance of parks and trails.

Prioritize equitable access to community services and amenities for all residents.

Direction on Budget Priorities FY 25/26

PRIORITY 7: STAFFING & ORGANIZATION CAPACITY

Prioritize **recruitment and retention** of high-caliber staff across departments.

Ensure **adequate staffing levels** are in place to effectively implement the **City's Strategic Plan** and achieve **City Council goals**.

Continue to **offer competitive compensation**, including COLA adjustments, employee wellness, and comprehensive benefits.

Invest in workforce development through **succession planning, cross-training, and teambuilding efforts** to **build high-performing teams**.

Direction on Budget Priorities FY 25/26

PRIORITY 8: TECHNOLOGY AND DIGITAL SERVICE ENHANCEMENTS

Modernize systems to improve customer service, permitting, and internal workflows.

Invest in **cybersecurity**, IT infrastructure, and digital tools.

Expand digital access for residents, businesses, and City staff by **upgrading the City's website** and **enhancing online services that benefit the public.**

Direction on Budget Priorities FY 25/26

PRIORITY 9: COMMUNITY ENGAGEMENT & TRANSPARENCY

Expand outreach efforts to increase public participation throughout the fiscal year.

Ensure clear, consistent, and accessible communication on City finances and operations across the departments.

Encourage public involvement through participatory **workshops**, and **community surveys** gather input.

Utilize social media platforms and the **City's e-newsletter to share information** with the public

Launch internship programs with the Schools to invest in the next generation of leadership.

Direction on Budget Priorities FY 25/26

PRIORITY 10: CODE ENFORCEMENT POLICY DIRECTION

Provide **policy direction on code enforcement priorities.**

Evaluate staffing and resource needs to support **proactive enforcement *if desired.***

Align enforcement efforts with community priorities such as housing preservation, neighborhood livability, and business vitality.

Direction on Budget Priorities FY 25/26

PRIORITY 10: CODE ENFORCEMENT POLICY DIRECTION

Vacant and Abandoned Buildings (registration and levy escalating fines)

Commercial Property Blight and Mixed-Use Potential

Non-compliant Short-term Rentals

Blight on Residential Properties (Focus on properties with chronic violations)

Illegal Conversions or Unpermitted Units (*Prioritize bringing units into compliance instead of removal. Launch Amnesty programs, and offer fee waivers to bring units up to code*)

Direction on Budget Priorities FY 25/26

PRIORITY 11: PLANNING & BUILDING

Create a **One-Stop Shop for permitting** to improve customer service and streamline processes.

Improve permit processing times.

Expand **outsourcing** of plan checks to 4Leaf to streamline service delivery.

Strengthen collaboration between Planning, Engineering, Building, and Economic Development to ensure timely project review and permit issuance.

Direction on Budget Priorities FY 25/26

PRIORITY 11: MILL SITE REZONING, DEVELOPMENT AND PUBLIC PARTICIPATION

Engage the **community through inclusive and transparent public participation** processes to shape the vision for the site.

Pursue a **Local Coastal Program (LCP) Amendment** to rezone the Mill Site in alignment with the City's development goals.

Prioritize **planning and infrastructure readiness** for the redevelopment of the Mill Site property.

Pursue funding opportunities and strategic partnerships to **support infrastructure, remediation, and phased smart development.**

Align Mill Site redevelopment with the City's economic, environmental, housing, and recreational goals.