



City of Fort Bragg

416 N Franklin Street
Fort Bragg, CA 95437
Phone: (707) 961-2823
Fax: (707) 961-2802

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**

Monday, March 30, 2026

5:30 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 30, 2026 05:30 PM Pacific Time (US and Canada)

Topic: Special City Council Meeting - Mid Year Budget

Join from PC, Mac, iPad, or Android:

<https://us06web.zoom.us/j/87945696796>

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

Webinar ID: 879 4569 6796

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.

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Mid-Year Budget FY 2025/26 Workshop



**FY 2025/26 Mid-Year Budget REVIEW
CITY COUNCIL WORK SESSION**

Monday, March 30, 2026, 5:30 pm – 8:30 pm

DISCUSSION OUTLINE

1. MID-YEAR FINANCIAL UPDATE (5:30 pm-6:15 pm)

- General Fund Overview (Revenues & Expenditures)
- Enterprise Funds Overview (Water, Sewer, CV Starr & Broadband)
- Expenditure Trends & Cost Pressures (*Isaac & Meryllyn*)
 - CalPERS / Personnel Costs
 - Insurance / Operations
- **“Investments in our Community”** Capital Improvement Program (CIP) Status Update. (*Project, Budget, Status, Timeline, Est. Completion*)

Public Comments

2. MID-YEAR BUDGET ADJUSTMENTS FY 2025/26 (6:20 pm-6:35 pm)

Public Comments

3. HEAR FROM THE COMMUNITY (6:40 pm-6:50 pm)

- a. FY 2026–2027 Budget Priorities Survey
- b. Early Themes / Feedback

Public Comments

4. STRATEGIC PRIORITIES DISCUSSION & EMERGING NEEDS (6:55-7:30pm)

- Infrastructure & Deferred Maintenance (Heath/John)
- Street Maintenance In-House Crew Update (Isaac)
- Broadband Utility Update (Sage)
- Parks & Recreation Update (Moneque)
- ARPA Funding Discussion (Isaac)
- Visit Fort Bragg Future (Isaac)
- Use of Council Goals Funds \$25,000

Public Comments



5. BREAK (5 MINS)

6. SET FUTURE POLICY DIRECTION ON FY 2026/27 BUDGET GOALS (7:35-8:15pm)

- Budget Goals/Priority Setting- What other priorities do you want to see funded?
- New Revenue Consideration (Fire Services & Storm Drain Infrastructure)
- Any new Policy Direction
- Requests for Additional Analysis

Public Comments

7. NEXT STEPS (8:30PM)

- Early June Budget Workshop (Proposed Budget Presentation by City Manager)
- June Budget Adoption- City Council meeting

8. Adjourn

FY 2025/26

Mid-Year Financial Report

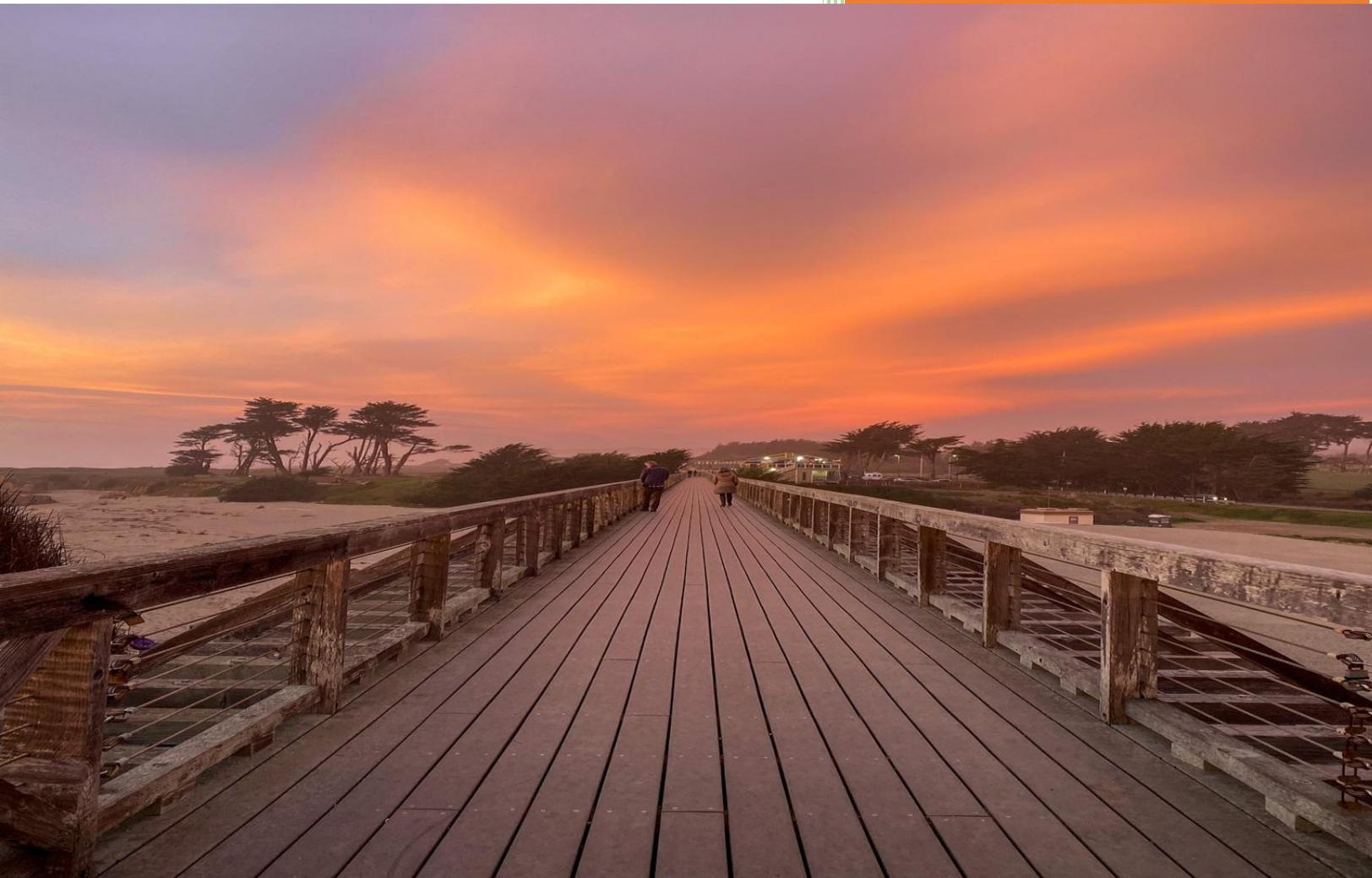


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INTRODUCTION

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 2025/26 (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, Broadband Fund, 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 2026, the U.S. economy continues to demonstrate moderate and resilient growth. Real GDP expanded at an annualized rate of approximately 2.0%–2.2% in Q4 2025, driven primarily by sustained consumer spending, stabilization in manufacturing activity, and modest gains in business investment.

Inflationary pressures have continued to ease, with the Consumer Price Index (CPI) trending around 2.5%–2.7% year-over-year, aligning more closely with the Federal Reserve’s long-term target. While inflation has cooled significantly from prior peaks, certain sectors—particularly housing, insurance, and energy—continue to experience persistent cost pressures.

California Economy

California’s economy in 2025–2026 continues to show resilience, particularly in sectors such as technology, health care, tourism, and clean energy. However, the state continues to face structural challenges, including high housing costs, affordability constraints, and ongoing migration shifts from higher-cost metropolitan areas to more affordable regions.

As of early 2026, California’s unemployment rate is approximately 4.8%, remaining above the national average but reflective of a large, diverse, and evolving labor market. Wage growth has moderated but remains steady in key sectors such as health care, government services, and logistics.

Inflationary pressures have re-emerged as a key concern entering 2026, driven in part by global economic uncertainty and rising energy costs. Ongoing geopolitical tensions—particularly the conflict involving Iran—have disrupted global oil supply chains, pushing oil prices above \$100 per barrel and increasing fuel costs across the United States.

These impacts have been especially pronounced in California, where gasoline prices have exceeded \$5.00 per gallon, placing additional pressure on households, businesses, and local government operations. Higher fuel and transportation costs are contributing to broader inflation, affecting goods, services, and construction costs statewide. As a result, inflation in the U.S. is now projected to rise to approximately 4.2% in 2026, reversing earlier expectations of stabilization and increasing the likelihood of sustained cost pressures.

The State’s fiscal outlook remains constrained, with continued pressure from lower-than-peak capital gains tax revenues and increased demand for public services. Despite these challenges, California continues to prioritize investments in climate resilience, infrastructure, and housing production—factors expected to support long-term economic stability and regional competitiveness.

Consumer spending has remained relatively stable, though rising fuel and living costs are beginning to impact household purchasing power. Tourism remains strong, particularly in coastal regions, supported by domestic travel. Water conditions have improved compared to prior drought years; however, long-term infrastructure and supply reliability remain key statewide concerns.

Local Economy – Fort Bragg & Mendocino County

Fort Bragg and the greater Mendocino County economy continue to stabilize and adapt following several years of disruption from the COVID-19 pandemic, labor shortages, and inflationary pressures. Entering 2026, rising

fuel costs and renewed inflation—driven in part by global energy market disruptions—are placing additional strain on local businesses, increasing transportation costs, and impacting overall cost of living for residents.

Despite these challenges, local economic conditions reflect cautious optimism, supported by steady tourism activity and targeted economic development efforts.

Key local indicators:

• **Tourism & Hospitality:**

Tourism remains a primary economic driver for the region. Transient Occupancy Tax (TOT) revenues have shown strong performance in early FY 2025–2026, increasing approximately **16% year-over-year**, supported by steady visitor demand and the voter-approved increase from 12% to 14% (Measure U). Seasonal declines during winter months remain typical, with strong recovery expected during peak seasons.

• **Housing & Real Estate:**

The local housing market has moderated from peak pricing, consistent with statewide trends. Affordability remains a significant challenge, particularly for workforce and middle-income households. The City continues to advance pro-housing initiatives, including waiving minimum parking requirements, implementing ministerial review processes, and pursuing policies that support infill and multi-family development. In 2025, the City approved an 83-unit workforce housing project.

• **Small Business & Economic Development:**

Local business sentiment continues to improve, supported by City-led initiatives such as the Fort Bragg Business Boost Fund, façade improvement grants, streamlined permitting through Accela, and the establishment of the Economic Development Department. While these efforts are helping reduce barriers and stimulate activity, challenges related to access to capital and workforce availability persist.

• **Labor Market:**

Workforce shortages remain a key constraint across multiple sectors, including health care, construction, hospitality, and public services. Recruitment and retention continue to be ongoing challenges for both public and private employers.

• **Cannabis Sector:**

The cannabis industry in Mendocino County continues to experience contraction due to sustained low wholesale prices, regulatory complexities, and market oversupply. This has had ripple effects on employment, supporting industries, and local tax revenues.

• **Fisheries & Natural Resources:**

Fishing remains an important cultural and economic contributor to the region. However, regulatory uncertainty, environmental variability, and changing ocean conditions continue to present long-term challenges to the industry.

Outlook & Considerations for Budget Planning

While economic indicators point to measured optimism, continued uncertainty—particularly related to inflation and rising operational costs—requires prudent fiscal planning. Strong performance in key revenues such as TOT provides positive momentum; however, cost pressures related to personnel, insurance, materials, fuel, and infrastructure remain elevated.

Key fiscal considerations for the upcoming budget cycle include:

- Sustaining investment in economic development, downtown revitalization, and business support programs;
- Advancing critical infrastructure projects, including streets, water, wastewater, and the municipal broadband utility;

- Monitoring key revenue sources, particularly property tax, sales tax, and TOT trends;
- Addressing long-term challenges in housing, workforce development, and service delivery;
- Preparing for potential impacts from state budget constraints and evolving legislative policies;
- Maintaining strong reserve levels to ensure long-term fiscal stability and resilience.

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.

FISCAL YEAR 2025 RECAP

For the fiscal year ending June 30, 2025, the General Fund closed with an operating surplus of \$580,499. After accounting for net transfers out of \$(928,080), the overall fund balance decreased from \$9.2 million to \$8.8 million.

Total expenditures reached \$13.1 million, representing a 27% increase over the prior year, largely driven by personnel costs returning to pre-pandemic levels.

Despite this increase in expenditures, the City maintained strong reserve levels, including \$1.6 million in operating reserves, \$200,000 in litigation reserves, \$1.2 million in recession reserves, and \$1.4 million in unassigned reserves.

GENERAL FUND REVENUES OVERVIEW

As of the second quarter, General Fund revenues total \$6. million, representing approximately 42% of the amended budget. While this reflects solid performance, it is slightly below the \$6.3 million reported at the same point in the prior fiscal year.

Current projections estimate year-end General Fund revenues at approximately \$14.3 million, coming in about \$56,980 under budget. This variance is primarily attributed to timing fluctuations in grant reimbursements, particularly related to Blue Economy and CDBG funding.

REVENUE SOURCE	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Estimated Year End	Forecast Surplus/ (Shortfall)
Transient Occupancy Tax	3,092,214	3,158,742	3,238,970	3,238,970	1,619,485	2,113,307	65%	3,232,304	(6,666)
Sales and Use Tax	2,152,834	2,465,543	3,272,000	3,272,000	1,636,000	1,503,689	46%	3,272,000	-
Property Tax	1,217,444	1,282,310	1,228,685	1,228,685	614,343	288,618	23%	1,254,718	26,032
Other Taxes	974,136	846,802	972,214	972,214	486,107	262,050	27%	972,214	-
Sub Total Tax Revenue									-
Intergovernmental	841,643	712,443	1,705,299	1,705,299	852,650	97,774	6%	1,555,890	(149,409)
Use of Money/Property	594,198	578,766	200,000	200,000	100,000	249,001	125%	220,000	20,000
Charges for Services/Permits	196,342	218,637	285,050	285,050	142,525	94,672	33%	290,900	5,850
Reimbursements/CAP	4,405,557	4,357,658	3,416,771	3,404,271	1,702,136	1,416,811	42%	3,413,271	9,000
Other Revenue	1,001,426	81,082	60,200	60,200	30,100	61,303	102%	98,413	38,213
TOTAL REVENUES	14,475,794	13,701,983	14,379,189	14,366,689	7,183,345	6,087,224	42%	14,309,710	(56,980)

The Fiscal Year 2025–2026 Budget was developed with the expectation of moderate growth in General Fund revenues, while maintaining conservative budgeting practices and a measured approach amid evolving economic conditions.

A comprehensive review of all General Fund revenue accounts has been completed based on the first six months of activity. Through December, General Fund tax revenues are performing strongly and are projected to meet budgeted expectations, reaching approximately \$8.7 million by year-end. This performance is further supported by Measures T and U, which are generating an estimated \$1.4 million annually for the General Fund.

Partially offsetting this strength is lower-than-anticipated Intergovernmental and Operating Grant revenue, primarily related to timing of reimbursements for staff time administering grant-funded programs. These include Community Development Block Grant (CDBG) activities such as business loans, the water meter replacement program, and general administration. Consistent with prior years, unspent grant funds will be carried forward into the next fiscal year.

Currently, no revenue adjustments are recommended as part of the Mid-Year Budget Review.

Notable variances in Revenues are listed below.

▪ **Transient Occupancy Tax (TOT)**

Tourism plays a vital role in Fort Bragg's economy, accounting for 23% of the General Fund revenue. In FY 2026, the Transient Occupancy Tax (TOT) experienced a 2% growth compared to the prior year. 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:**

The Sales Tax category includes General Sales Tax, Local Sales Tax, and Proposition 172 Public Safety Sales Tax. During the latter half of 2025, California experienced mixed sales tax performance driven by

economic uncertainty, inflationary pressures, and fluctuating consumer confidence. Despite these broader trends, Fort Bragg's sales tax revenues have shown consistent growth across all six months, with November reflecting the most significant increase at approximately 55%.

As of the second quarter, sales tax revenues total \$382,630, representing approximately 46% of the annual budget and tracking in line with budget projections.

Measure T, approved by Fort Bragg voters in November 2024, became effective April 1, 2025, increasing the local sales tax rate from 8.875% to 9.25%. This voter-approved measure is providing a meaningful and ongoing increase in General Fund revenues, supporting the City's ability to address financial challenges and invest in essential service

▪ Reimbursements

Reimbursements to the City include the annual COPS grant supporting Community Service Officer (CSO) positions totaling \$170,000, developer deposit reimbursements for staff time, General Plan-related reimbursements, and cost allocation transfers of approximately \$2.3 million. Cost allocation transfers are recorded as expenditures within Enterprise Funds and as revenues to the General Fund.

In Fiscal Year 2025–2026, the City expanded its enterprise structure to include the Broadband Enterprise and the CV Starr Enterprise, both of which are now incorporated into the Cost Allocation Plan. These allocations reflect the recovery of costs for support services provided by departments such as Human Resources, Information Technology, Facilities, Finance, and the City Manager's Office.

As of mid-year, total reimbursements are \$1.4 million, representing approximately 42% of the annual budget. Year-end projections indicate reimbursements will exceed budget by approximately \$9,000. This variance is primarily attributed to the timing of reimbursements, newly approved indirect cost recoveries from eligible grants, and updated staff time allocations in alignment with the City's Cost Allocation Plan prepared by Matrix Consulting.

▪ Intergovernmental & Operating Grant Revenues

Intergovernmental and Operating Grant revenues are currently at approximately 6% of the annual budget at mid-year and are projected to finish the fiscal year \$149,000 below budget.

This revenue category primarily reflects reimbursements for staff time associated with administering the City's grant programs and implementing grant-funded activities. A significant portion of these reimbursements is tied to the BHJIS Grant supporting Social Liaison Officers, as well as Community Development Block Grant (CDBG) programs, including business loans, the water meter replacement project, and general administration. The year-end shortfall is largely attributable to the timing of reimbursements and the pace of grant activity, with unspent or unreimbursed funds expected to carry forward into the next fiscal year.

▪ Other taxes

Other tax revenues primarily include Franchise Fees and Business License Taxes. Franchise Fees are collected from cable television, solid waste, and PG&E electric services. As of December 2025, Franchise Fee revenues total approximately \$262,000, tracking in line with the mid-year budget and consistent with prior year collections. Based on historical trends, Franchise Fee revenues are projected to meet or slightly exceed budgeted levels by year-end. Business License Tax revenues have shown positive growth, with collections through December 2025 increasing by approximately \$36,000 compared to the same period in the prior year.

This increase is notable, as the majority of Business License revenues are typically realized during the annual renewal cycle in February and March, indicating continued strength in local business activity.

Looking ahead, the City is advancing a targeted fee relief strategy aimed at supporting small businesses and activating vacant downtown spaces. This includes the potential waiver of business license fees and select permit fees to encourage entrepreneurship, reduce barriers to entry, and further stimulate local economic activity.

STATUS OF GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$8.6 million during the first half of FY 2025/26, accounting for 59% of the amended annual budget. Initially, appropriations of \$14.3 million were adopted; however, budgeted appropriations have been adjusted upward by \$435k over the course of the year, resulting in an amended budget of \$14.7 million. The chart below illustrates year-to-date expenditures in comparison with prior years.

GENERAL FUND EXPENDITURES									
DEPARTMENT	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Estimated FY Year End	Forecast Surplus/ (Shortfall)
GENERAL GOVERNMENT									
City Council	\$217,203	\$258,054	\$145,438	\$206,884	\$103,442	\$138,245	67%	\$231,772	(\$24,888)
Administrative Services	775,271	918,846	441,374	451,254	\$225,627	\$269,506	60%	\$487,780	(\$36,526)
City Attorney/Legal Costs	285,903	448,332	264,000	296,380	\$148,190	\$277,662	94%	\$397,000	(\$100,620)
Economic Development	-	\$270,419	\$292,928	\$295,870	\$147,935	\$212,647	72%	\$293,933	\$1,936
Marketing & Promotions	237,476	\$236,514	\$305,500	\$350,500	\$175,250	\$162,978	46%	\$350,500	-
Finance	558,257	\$637,413	\$799,686	\$804,686	\$402,343	\$467,807	58%	\$746,149	\$58,537
Non-Departmental	1,077,930	\$1,152,910	\$713,273	\$829,982	\$414,991	\$562,664	68%	\$816,025	\$13,957
Community Organizations	204,598	\$108,431	\$182,166	\$182,166	\$91,083	\$44,417	24%	\$182,166	-
DEBT SERVICE	579,418	\$568,990	\$605,047	\$605,047	\$302,524	\$274,539	45%	\$605,047	-
COMMUNITY DEVELOPMENT	430,664	\$386,377	\$830,758	\$830,758	\$415,379	\$313,398	38%	\$695,874	\$134,884
PUBLIC SAFETY									
Police Department	3,950,427	\$4,815,202	\$5,880,201	\$5,965,662	\$2,982,831	\$3,556,355	60%	\$6,130,464	(\$164,801)
Social Services/CRU	338,077	\$555,034	\$548,240	\$548,240	\$274,120	\$375,653	69%	\$517,053	\$31,187
Fire Department	560,414	\$482,810	\$531,526	\$531,526	\$265,763	\$246,993	46%	\$477,708	\$53,818
PUBLIC WORKS									
Administration & Engineering	796,155	\$932,323	\$997,366	\$1,053,778	\$526,889	\$629,796	60%	\$1,010,921	\$42,857
Parks and Facilities	51,945	\$269,003	\$564,681	\$564,681	\$282,340	\$233,300	41%	\$523,781	\$40,900
Street Maintenance	172,808	\$360,903	\$809,053	\$817,553	\$408,777	\$179,574	22%	\$1,039,375	(\$221,822)
Storm Drains	14,063	\$92,981	\$209,790	\$216,407	\$108,203	\$58,788	27%	\$182,789	\$33,617
Corporation Yard	434,324	\$561,582	(75,291)	(75,291)	(37,646)	\$530,100	-704%	\$5,049	(\$80,340)
Traffic and Safety	33,804	\$65,360	\$281,402	\$285,953	\$142,976	\$102,393	36%	\$281,402	\$4,551
COST ALLOCATION	766,923								
TOTAL GENERAL FUND EXPEN	\$11,485,660	\$13,121,484	\$14,327,137	\$14,762,036	\$7,381,018	\$8,636,814	59%	\$14,974,788	(\$212,752)

Some of the notable variances in expenditures include:

Non-Departmental

- The Non-Departmental category captures expenditures not directly attributed to a specific City department. These include retiree medical costs, insurance premiums, utilities, and OPEB contributions, among others. As of mid-year, expenditures in this category are at approximately 68% of the annual budget and are projected to come in slightly under budget by fiscal year-end.

Liability and property insurance premiums paid in the first quarter were higher than anticipated, creating upward pressure in this category. However, these increases are being partially offset by savings in other areas, including professional services, unemployment insurance, and administrative costs, resulting in a modest net savings of approximately \$13,957.

Administrative Department

- The Administrative Department, which includes the City Manager's Office, City Clerk, and Human Resources, operates with a total budget of \$451,000. In FY 2025–2026, the Department expanded its service capacity with the addition of a Public Experience Liaison position, aimed at enhancing customer service at City Hall and fostering a more welcoming and accessible environment for residents and businesses.

During the first two quarters of the fiscal year, recruitment efforts for key leadership positions—including the Police Chief and Community Development Director—resulted in higher-than-anticipated costs. Engagement of Bob Hall and Associates for executive recruitment services, along with associated outreach and candidate processes, exceeded the adopted recruitment budget. As a result, a budget amendment of \$36,000 is requested to cover these additional expenses.

City Attorney/Legal Costs

The adopted budget for City Attorney and legal services in FY 2025–2026 is \$296,380, a reduction from FY 2024–2025 actual expenditures of approximately \$448,000, reflecting an initial expectation of lower legal activity.

However, during the first two quarters of the fiscal year, legal costs have exceeded projections due to a higher-than-anticipated volume and complexity of ongoing matters. Key cost drivers include litigation related to Mendocino Railway, increased activity in code enforcement cases, and legal support associated with housing and development projects.

Additionally, this line item includes costs associated with planning and economic analysis work conducted by EPS, including Phase 2 efforts and Memorandum of Understanding (MOU) development related to the Mill Site and broader economic development strategy.

As a result of these factors, legal expenditures are projected to exceed the adopted budget. A budget amendment of \$100,620 is requested to cover these overages and ensure adequate funding through the remainder of the fiscal year. Moving forward, legal costs will continue to be closely monitored, with an emphasis on managing litigation exposure and aligning legal resources with the City's strategic priorities.

Police Department

- The Police Department has undergone significant organizational transition over the past six months, including the appointment of a new Police Chief and a restructuring of command staff. A new Commander position was established to oversee patrol operations, while the Captain role has been refocused on emergency preparedness, the CARE Response Unit, and special projects. These changes were implemented alongside cost-control measures, including the freezing of a fourth Sergeant position and, previously, a Community Service Officer position in FY 2023–2024. The adopted budget also includes a Transport Officer, School Resource Officer (paid 70% by the School District) and a Task Force Officer and a new part-time front office position to support operations.

Despite these efforts, the Police Department continues to face greater cost pressures than any other City department, driven by staffing shortages, operational demands, and rising personnel-related costs. The Department is actively working to fill vacancies in sworn positions. As of Quarter Two, one authorized Sergeant position remains vacant, with recruitment underway and anticipated to be filled by March 2026. Additionally, the Department plans to send two recruits to the police academy in the coming months.

Due to ongoing vacancies, the Department has realized approximately \$121,000 in salary savings; however, these savings are more than offset by increased overtime and comp time costs required to maintain minimum staffing levels. As a result, the Department is projected to end the fiscal year over budget by approximately \$164,801. A budget amendment is requested to reallocate salary savings to offset these overtime and comp time expenditures. Overtime costs have significantly exceeded projections, with actuals reaching \$120,144 at mid-year—effectively exhausting the full annual budget of \$120,000 and exceeding projections by approximately 100%. An additional appropriation of \$65,000 is requested to address this shortfall.

Additional cost pressures include a one-time severance payout of approximately \$100,000 in Quarter One, which increased “Other Pay” expenditures, as well as rising utility costs—particularly propane and electricity—during the first half of the fiscal year. A budget amendment of \$12,500 is requested to address increased utility expenses. The Department outsourced Internal Affairs investigation in the last two quarters which also increased costs by \$20k.

Furthermore, ongoing operational costs for equipment and technology continue to rise. The Small Tools and Equipment budget, adopted at \$20,000, does not fully reflect recurring annual costs, including approximately \$50,000 for Axon body-worn cameras, \$25,000 for Tasers, and \$5,000 for Flock safety cameras. While some of these expenses were initially funded through asset forfeiture, they now represent ongoing operational costs that must be supported by the General Fund.

Looking ahead to the next fiscal year, the Police Chief is currently evaluating operational needs and has identified the potential need to fill a Community Service Officer position and unfreeze the fourth Sergeant position to strengthen leadership capacity and support ongoing service demands within the Department. These adjustments are intended to reduce reliance on overtime and provide additional resources to meet operational needs more effectively.

Moving forward, the Police Department budget will undergo further review to identify operational efficiencies, including an evaluation of Asset Forfeiture funding to support eligible expenditures and reduce pressure on the General Fund. Additionally, the budget will incorporate the terms of the approved Memorandum of Understanding, which includes a 3% cost-of-living adjustment (COLA) for sworn officers.

- The CARE Response Unit, operating within the Public Safety Department, is fully grant-funded. The program has secured funding through 2025 as part of an expansion of the California Department of Health Care Services (DHCS) grant originally awarded in 2022.

The CARE Response Unit continues to demonstrate strong outcomes, effectively delivering services and connecting individuals to resources to address homelessness and mental health needs within the community. The program currently supports five staff positions. In the current fiscal year, the program expanded to include an additional full-time position and a part-time Officer Assistant, funded through Measure B resources, further enhancing the City’s capacity to respond to community needs.

Community Development Department

At mid-year, the Community Development Department has expended approximately 38% of its amended budget and is projected to end the fiscal year under budget by approximately \$134,000, primarily due to personnel savings from the ongoing vacancy in the Community Development Director position and reduced reliance on professional services. The Department currently consists of an Assistant Planner, Associate Planner, Administrative Assistant, and a part-time Permit Technician, with plans to convert the Permit Technician position to full-time in the coming months to meet service demands.

While the Director role has remained largely vacant since 2019—with only a short-term placement in 2024—the Department has maintained operations and service delivery under the City Manager serving as Acting Director. Recruitment efforts for a Director or Senior Planner remain ongoing. Despite staffing constraints, the Department has undergone a significant operational transformation focused on efficiency, service delivery, and modernization. Key improvements include the implementation of Accela permitting software and strategic partnerships with 4LEAF and consulting support from Marie Jones Consulting to provide plan check, inspection, and planning services. These changes have streamlined processes, reduced turnaround times, and enhanced the customer experience.

The Department is also advancing modernization efforts through the implementation of a new Code Enforcement software system. Code enforcement remains primarily complaint-driven and is being supported by the Assistant Planner, with supplemental support from 4LEAF.

Looking ahead, the Department will play a key role in implementing the City's Vacant Registry program in coordination with the City Manager's Office, supporting downtown activation and economic revitalization.

Visit Fort Bragg (Tourism & Marketing Investment)

The City has made a strategic investment of \$350,500 in Visit Fort Bragg (VFB) for FY 2025–2026 to strengthen tourism, enhance destination marketing, and support local economic activity. Of this amount, \$180,000 is allocated to the City's Destination Marketing Organization (DMO), Idea Cooperative, to deliver targeted marketing campaigns, brand development, and visitor outreach. This increased investment reflects the City's commitment to reinvesting Measure U (TOT) revenues back into tourism promotion and economic development. Funding for marketing and promotions has increased from \$236,514 to \$350,500, allowing the City to expand its reach and elevate Fort Bragg as a premier coastal destination.

Signature events continue to play a critical role in driving visitation and economic activity. These include established events such as the Whale Festival, Blues Festival, and Magic Market, which attract both regional and out-of-area visitors. Looking ahead, the City is actively developing new, high-impact events, including a premier coastal trail music festival and a mountain bike tournament planned for Fall 2026, further diversifying tourism offerings and extending the visitor season.

As part of its ongoing efforts to maximize return on investment, the City will be evaluating opportunities to bring select DMO services in-house to improve efficiency, increase accountability, and better align marketing efforts with City priorities. Additionally, the City will explore opportunities to strategically allocate a portion of these funds toward enhancing the overall visitor experience—such as placemaking, wayfinding, and event activation—as well as potential partnerships with Visit Mendocino to further amplify regional marketing efforts and expand reach.

The City Manager will initiate discussions on these future strategies at the upcoming Visit Fort Bragg meeting scheduled for April/May.

Corporation Yard- Public Works

The Corporation Yard Division within Public Works is comprised of a team of 10 staff, including a Maintenance Division Supervisor, one Maintenance IV, four Maintenance II positions, and four Maintenance I positions. The Division is responsible for maintaining critical City infrastructure and supporting day-to-day operations across multiple service areas.

During the first two quarters of the fiscal year, the Division has remained highly active, supporting Broadband USA construction efforts through utility marking and coordination, responding to emergency maintenance needs, and continuing to perform routine and preventative maintenance throughout the City. These responsibilities include street maintenance, storm drain management, signage, and general infrastructure upkeep.

Looking ahead, the City is making strategic investments to strengthen in-house maintenance capacity and address deferred infrastructure needs. A budget adjustment includes the addition of one Maintenance II position to support the development of an in-house street maintenance crew. To support this effort, the City has already invested approximately \$351,000 in street maintenance equipment, with an additional \$212,000 requested to fully fund the necessary equipment purchases.

In parallel, the Department has transitioned landscaping services to external contractors and is in the process of outsourcing janitorial services. These changes are intended to free up internal staff capacity, allowing the Division to focus on higher-priority maintenance work and address deferred maintenance across City facilities and infrastructure.

To further improve operational efficiency, the City is implementing maintenance and task-tracking software to better organize work orders, track recurring maintenance needs, and identify opportunities for improved service delivery. A budget amendment of \$11,000 is requested to support this initiative. Collectively, these actions represent a strategic shift toward building internal operational capacity, prioritizing core infrastructure services, and modernizing maintenance practices to deliver more efficient, responsive, and sustainable public works operations

GENERAL FUND NET RESULT AND FUND BALANCE

With projected revenues totaling \$14.3 million and total expenditures of \$14.9 million, the General Fund is expected to conclude FY 2025–2026 with a deficit of approximately \$366,916. This planned drawdown will reduce the unassigned fund balance to approximately \$4.9 million.

While the deficit reflects increased expenditures—particularly in personnel costs that have returned to and exceeded pre-COVID levels—it also represents a deliberate investment in staffing and service delivery across City departments. Most key leadership positions have been filled to strengthen operations, with the exception of the Community Development and Finance Director roles. These vacancies have generated one-time salary savings in the current fiscal year, with responsibilities absorbed by the City Manager; however, once filled, these positions will add ongoing cost pressures to the General Fund.

GENERAL FUND RESERVES	
Reserves- July 2025 (Audited)	8,830,015
<u>FY 25/26</u>	
Projected Revenues	14,309,710
Projected Expenditures	(14,974,788)
Net Transfers	298,162
GF Surplus/Deficit	<u>(366,916)</u>
Reserves- July 2026 (Projected)	<u>\$8,463,099</u>
Operating Reserve	1,989,419
Recession Reserve	1,876,059
Litigation Reserve	200,000
Unassigned Reserves	836,823
Total Unassigned	<u>4,902,301</u> 33%
Section 115 Trust	3,560,798
Total Reserves	<u>\$8,463,099</u>

The City’s financial position has been significantly strengthened by the voter approval of Measures T and U, which increased local sales tax and Transient Occupancy Tax (TOT) revenues. These measures provide critical, ongoing funding to support core services and stabilize the City’s financial foundation. Despite the projected deficit, the City’s overall fiscal position remains strong. General Fund reserves are projected to remain at approximately 33% of annual expenditures, well above recommended best practices. In addition, the City has proactively set aside \$3.5 million in a Section 115 Trust to address long-term pension liabilities and help absorb volatility associated with CalPERS costs.

At the same time, the City is intentionally prioritizing investments that grow and diversify the local tax base to sustain increasing costs of government services. This includes reinvesting TOT revenues into tourism promotion, events, and destination enhancements to strengthen visitation year-round—particularly during shoulder seasons—as well as advancing economic development initiatives that support business growth, reduce vacancies, and attract new investment.

Looking ahead, maintaining long-term fiscal sustainability will depend on balancing disciplined cost management with continued efforts to expand revenue-generating activity. Key revenue sources—particularly Transient Occupancy Tax and Sales Tax—will play a critical role in keeping pace with rising personnel, infrastructure, and service delivery costs.

Overall, the City remains in a stable and resilient financial position, with a clear strategy focused on strengthening its tax base, maintaining strong reserves, and aligning investments with long-term economic growth and service sustainability.

WATER ENTERPRISE FUND

The Water Enterprise is responsible for providing safe, clean, and reliable water at adequate pressures and volumes to serve residents, businesses, and public facilities throughout the City of Fort Bragg. The Water Department's core services include raw water collection, water treatment, and the distribution of treated water for domestic and commercial use.

The current Water Enterprise rate structure continues to function as intended, fully supporting operational needs, maintaining the required operating reserve, and generating modest funding for infrastructure upgrades, replacements, and ongoing maintenance. To ensure long-term financial sustainability and to provide more than modest funding for future operational and capital needs, a new rate structure is scheduled to take effect on July 1, 2026.

Fund reserves remain strong, totaling \$3.82 million at the beginning of fiscal year 2026. These reserves provide stability for operations, support planned capital improvements, and help safeguard the system against unforeseen events.

While the Water Enterprise rate structure is operating as intended, supporting all operational needs, maintaining the operating reserve, and accumulating modest funds for infrastructure upgrades, replacements, and maintenance, a new rate structure will be implemented effective July 1, 2026 to ensure that adequate and not just modest funds are available for operations and infrastructure. Fund reserves remain strong at \$3.82 million at the beginning of fiscal year 2026.

WATER ENTERPRISE											
	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Charges for services	\$ 2,950,767	\$ 2,953,561	\$ 2,959,574		\$ 2,959,574	\$ 1,479,787	\$ 1,773,551	60%	\$ 293,763	\$ 2,975,074	\$ 15,500
Capacity Fees	20,600	28,261	20,000		20,000	10,000	11,101	56%	1,101	20,000	-
Investment Interest	235,410	140,057	111,891		111,891	55,946	-	0%	(55,946)	111,891	-
Other revenue	85,096	68,610	41,000		41,000	20,500	18,318	45%	(2,182)	41,000	-
Total Revenue	3,291,872	3,190,488	3,132,465	-	3,132,465	1,566,233	1,802,970	58%	236,737	3,147,965	15,500
Personnel services	\$ 633,921	747,905	774,484		774,484	387,242	409,175	53%	21,933	776,628	(2,144)
Operations	1,873,531	1,209,141	1,447,341	209,469	1,656,809	828,405	239,128	14%	(589,277)	1,707,321	(50,512)
Utilities	192,471	199,288	200,000		200,000	100,000	105,862	53%	5,862	192,000	8,000
Capital outlay	45,978	5,531	250,000	8,225	258,225	129,113	-	0%	(129,113)	258,225	-
Repairs & maintenance	45,584	74,557	67,000	-	67,000	33,500	23,007	34%	(10,493)	57,000	10,000
Insurance	53,392	68,287	72,384		72,384	36,192	74,193	102%	38,001	72,384	-
Interest/Debt service *	25,370	-	-		-	-	-	-	-	-	-
Depreciation **	353,968	338,922	-		-	-	-	-	-	-	-
Total Expenditures	3,224,216	2,643,630	2,811,209	217,694	3,028,903	1,514,452	851,366	28%	(663,086)	3,063,559	(34,656)
Net Revenue/(Expense)	\$ 67,656	\$ 546,858	\$ 321,256	\$ (217,694)	\$ 103,562	\$ 51,781	\$ 951,604		\$ 899,823	\$ 84,406	(19,156)
* Audited results do not include payment of principal which is not an expense in full accrual accounting						\$ 2,304,708	\$ 576,177.03				
** Depreciation Expense is not budgeted and therefore not included in calculation of budget variance											

At mid-year, the Water Enterprise Fund is performing in line with expectations and is projected to finish the fiscal year with a slight surplus. The fund is fully supported by user fees, with total revenues through December reaching \$1.80 million, or 58% of the prorated budget. Revenues are generally tracking as anticipated, and total year-end revenues are estimated at \$3,147,965.

Expenditures remain well below prorated levels at mid-year, with year-to-date spending of \$851,366, or 28% of the prorated budget. Personnel services and utilities are tracking close to expectations, while underspending in operations, capital outlay, and repairs & maintenance reflects project timing and delayed procurement. Total expenditures are projected to end the year at \$3,063,559.

Overall, the Water Enterprise Fund is expected to close the fiscal year with a modest surplus of approximately \$84,406, effectively maintaining a near break-even position. While this surplus supports ongoing operational needs, it is not sufficient to materially increase reserves, which remain stable but unchanged.

WASTEWATER ENTERPRISE FUND

The Wastewater Enterprise, operated by Municipal Improvement District No. 1, is responsible for providing a safe and reliable sanitary sewer system to serve residents, businesses, and public facilities throughout the City of Fort Bragg. The Enterprise also operates the City's wastewater treatment facility in full compliance with state and federal regulatory requirements. Core services include coordinating operations, monitoring, maintenance, and related activities for the wastewater treatment plant and sanitary pumping stations. The Enterprise provides both primary and secondary treatment of wastewater, as well as treatment and conditioning of solids, resulting in a high-quality effluent suitable for ocean discharge.

The current Wastewater Enterprise rate structure continues to function as intended, fully funding core operations, maintaining required reserves, supporting debt obligations, and building resources for future

infrastructure upgrades, replacements, and maintenance. To ensure long-term financial sustainability and to provide more than modest funding for future operational and capital needs, a new rate structure will take effect on July 1, 2026.

Fund reserves remain strong, totaling \$1.72 million at the beginning of fiscal year 2026. These reserves provide stability for operations, support planned capital improvements, and help safeguard the system against unforeseen events.

WASTEWATER ENTERPRISE											
	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Charges for services	\$ 3,416,929	\$ 3,391,326	\$ 3,411,845		\$ 3,411,845	\$ 1,705,922	\$ 1,948,219	57%	\$ 242,297	\$ 3,464,528	\$ 52,683
Capacity Fees	18,928	21,487	53,395		53,395	26,698	4,837	0	(21,860)	10,000	(43,395)
Investment Interest	164,443	95,696	51,000		51,000	25,500	-	-	(25,500)	60,000	9,000
Other revenue	190,782	146,336	193,610		193,610	96,805	78,109	40%	(18,696)	218,610	25,000
Total Revenue	3,791,082	3,654,846	3,709,850	-	3,709,850	1,854,925	2,031,165	55%	176,240	3,753,138	43,288
Personnel services	\$ 821,413	1,470,930	1,044,127		1,044,127	522,064	614,784	59%	92,721	1,073,032	(28,904)
Operations	2,049,989	1,682,155	1,123,553	143,750	1,267,302	633,651	333,827	26%	(299,825)	1,192,363	74,940
Utilities	351,532	355,612	325,000		325,000	162,500	170,385	52%	7,885	315,000	10,000
Capital outlay	215,871	198,544	215,871	-	215,871	107,936	-	0%	(107,936)	116,994	98,877
Repairs & maintenance	89,434	118,284	159,000	6,857	165,857	82,928	79,385	48%	(3,543)	159,000	6,857
Insurance	113,349	150,154	152,814		152,814	76,407	156,529	102%	80,123	157,100	(4,286)
Interest/Debt service *	92,010	90,130	185,675		185,675	92,838	-	-	(92,838)	312,996	(127,321)
Depreciation **	816,971	814,971	-		-	-	-	-	-	-	-
Total Expenditures	4,550,568	4,880,781	3,206,040	150,606	3,356,646	1,678,323	1,354,910	40%	(323,413)	3,326,484	30,162
Net Revenue/(Expense)	\$ (759,486)	\$ (1,225,935)	\$ 503,810	\$ (150,606)	\$ 353,204	\$ 176,602	\$ 676,255		\$ 499,653	\$ 426,654	73,450

* 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

At mid-year, the Wastewater Enterprise Fund is performing steadily, with both revenues and expenditures trending toward a stable year-end position. Total revenues through December reached \$2.03 million, or 55% of the prorated budget, driven primarily by consistent Charges for Services. Year-end revenues are projected at \$3,753,138, slightly above the adopted budget.

Expenditures total \$1,354,910 at mid-year, or 40% of the prorated budget. Personnel costs are running higher than planned, while operations, capital outlay, and repairs & maintenance are underspent due to project timing and delayed procurement. Utilities are tracking close to budget, and Insurance is slightly above the prorated amount but expected to remain within the annual allocation. Total expenditures are projected to end the year at \$3,326,484.

Overall, the fund is expected to close the fiscal year with a surplus of approximately \$426,654, supported by strong charges for services revenue.

CV STARR & PARKS & RECREATION DEPARTMENT

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 petanque 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 2023/24	FY 2024/25	Approved Net Budget		Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
	Actuals	Actuals	Adopted Budget	Amendments							
Charges for services	\$ 680,071	\$ 911,110	\$ 873,021		\$ 873,021	\$ 436,510	\$ 442,353	51%	\$ 5,842	\$ 743,500	\$ (129,521)
Sales tax	1,169,582	1,350,872	1,230,000		1,230,000	615,000	415,052	34%	(199,948)	1,230,000	-
Property tax	309,827	326,804	311,647		311,647	155,823	186,552	60%	30,729	311,647	-
Investment Interest	95,242	113,035	30,000		30,000	15,000	-	0%	(15,000)	42,000	12,000
Other revenue	(114,738)	13,592	20,771		20,771	10,386	32,501	156%	22,115	35,295	14,524
Total Revenue	2,139,985	2,715,413	2,465,439	-	2,465,439	1,232,719	1,076,457	44%	(156,262)	2,362,442	(102,997)
Personnel services	\$ 1,091,157	1,305,340	1,079,985		1,079,985	539,993	702,734	65%	162,741	1,120,975	(40,990)
Operations	266,512	969,354	492,094	41,970	534,064	267,032	259,391	49%	(7,641)	530,100	3,964
Utilities	354,859	410,100	420,000		420,000	210,000	205,155	49%	(4,845)	385,000	35,000
Capital outlay	24,547	93,099	-	9,725	9,725	4,862	2,835	29%	(2,027)	-	9,725
Repairs & maintenance	56,270	94,114	40,000	26,795	66,795	33,398	5,666	8%	(27,731)	66,795	-
Insurance	211,248	-	-		-	-	-		-	15,000	(15,000)
Interest/Debt service *	-	-	-		-	-	-		-	144,842	(144,842)
Depreciation **	675,919	700,585	-		-	-	-		-	-	-
Total Expenditures	2,680,511	3,572,592	2,032,080	78,490	2,110,570	1,055,285	1,175,782	56%	120,497	2,262,713	(152,143)
Net Revenue/(Expense)	\$ (540,527)	\$ (857,179)	\$ 433,359	\$ (78,490)	\$ 354,869	\$ 177,434	\$ (99,324)		\$ (276,759)	\$ 99,729	(255,140)

* 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

The C.V. Starr Center and Parks and Recreation programs continue to demonstrate steady recovery and growth, despite operational challenges experienced during the fiscal year.

In FY 2024–2025 and continuing into the first half of FY 2025–2026, the City made significant investments to address deferred maintenance at the C.V. Starr Center. These improvements included critical upgrades to the HVAC system, skylight repairs, water slide repairs, leisure pool boiler, Ultra violet disinfection system and other facility maintenance projects necessary to ensure long-term functionality and user experience. As part of this work, the pool was closed for more than two months during January and February, which had a direct impact on revenue performance during that period.

Despite these temporary disruptions, the Center has reported strong gains in membership growth. While revenues were partially offset by facility closures, the underlying trend reflects increased community engagement and demand for services. The Center is projected to end the year at \$2.3 million, \$102k under budget.

The City Manager and C.V. Starr Center staff have made a concerted effort to increase memberships through enhanced marketing initiatives, community outreach, and improved programming. As a result, both membership revenues and general admissions have shown a strong recovery, reaching approximately 61% of budgeted revenue by the end of the second quarter.



Additionally, rate adjustments approved by the City Council in the second quarter—effective January 2025—are projected to generate approximately \$90,000 in additional revenue for the remainder of the fiscal year, further strengthening the Center’s financial position.

Moving forward, with major maintenance projects largely completed and full facility access restored, the Center is well-positioned to continue rebuilding its membership base, increase program participation, and improve overall cost recovery. Parks and Recreation programming will also play a key role in expanding community engagement and maximizing use of City facilities.

Sales tax revenues allocated to the C.V. Starr Center are performing in line with quarterly budget projections, indicating the Center remains on track to achieve its overall FY 2025–2026 revenue target of approximately \$1.2 million.

In addition, property tax allocations are projected to increase by approximately 6% and will be realized in the third quarter, consistent with typical timing. These revenues will provide an important boost to the Center’s financial position and support overall budget stability. Together, these revenue streams reinforce the Center’s improving financial outlook and align with the City’s broader strategy to ensure long-term operational sustainability.

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 included consolidating fitness class offerings from 70 to 27 classes and temporarily closing the Center on Sundays to improve cost recovery and align programming with demand. Additionally, fitness instructors (excluding those participating in the Silver Sneakers program) have transitioned from employee status to independent contractors, maintaining service quality while improving cost-effectiveness. The City plans to expand class offerings under this revised model in the coming months.

Despite these efforts, the Center continues to face operational challenges, particularly in recruiting qualified lifeguards, with at least four part-time and two full-time positions remaining vacant. These positions are critical to maintaining full operational hours, including weekends and holidays, and ensuring safety standards are met.

Looking ahead, the City is building on its Strategic Plan by formally establishing a dedicated Parks and Recreation Department in July 2025. This effort is intended to bolster and complement the programs offered by the Mendocino Coast Recreation and Park District (MCRPD), while expanding City-led recreation opportunities across Fort Bragg. Key focus areas include activating the new Bainbridge Park, maximizing utilization of the C.V. Starr Center, and expanding youth programs and community events in partnership with the Police Department. As part of this expansion, expenditure increases include the addition of a full-time Parks and

Recreation Coordinator position to support programming, event activation, and ongoing operations—particularly at Bainbridge Park. A budget amendment of \$144,842 is being requested to account for 2025 solar equipment interest that wasn't included in the current budget.

The C.V. Starr Center delivered a strong financial performance in FY 2024–2025, generating a surplus of approximately \$1.2 million and increasing reserves to nearly \$2.9 million.

For FY 2025–2026, the Center is projected to end the year with a more modest surplus of approximately \$99,000, reflecting ongoing investments in facility improvements, programming, and operations.

The Center has identified approximately \$1.6 million in Capital Improvement Program (CIP) needs over the next four years, which is expected to draw down these reserves. In response, the City is actively pursuing grant funding opportunities to offset capital costs and reduce reliance on reserve funds.

Collectively, these efforts reflect a strategic shift toward expanding recreation services, improving cost efficiency, and maximizing the use of City facilities to enhance community quality of life while maintaining long-term financial sustainability.

BROADBAND ENTERPRISE FUND

BROADBAND ENTERPRISE											
	FY 2023/24	FY 2024/25	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/(Shortfall)
Charges for services	\$ -	\$ -	\$ 2,317,605		\$ 2,317,605	\$ 1,158,803	\$ 1,333,394	58%	\$ 174,591	\$ 2,256,567	\$ (61,038)
Other revenue	-	-	-		-	-	12		12	-	-
Total Revenue	-	-	2,317,605	-	2,317,605	1,158,803	1,333,405	58%	174,603	2,256,567	(61,038)
Personnel services	-	-	988,663		988,663	494,332	475,300	48%	(19,032)	872,857	115,806
Operations	-	-	1,212,402		1,212,402	606,201	565,409	47%	(40,792)	1,506,343	(293,941)
Utilities	-	-	116,540		116,540	58,270	6,148	5%	(52,122)	12,000	104,540
Repairs & maintenance	-	-	-		-	-	6,398		6,398	6,400	(6,400)
Insurance	-	-	-		-	-	-		-	-	-
Other operating	-	-	-		-	-	17,838		17,838	30,046	(30,046)
Interest/debt Service *	-	-	-		-	-	-		-	-	-
Depreciation **	-	-	-		-	-	-		-	-	-
Total Expenditures	-	-	2,317,605	-	2,317,605	1,158,803	1,071,092	46%	(87,711)	2,427,646	(110,041)
Net Revenue/(Expense)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 262,313		\$ 262,313	\$ (171,079)	(171,079)

* 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

The City’s Broadband Enterprise represents a major strategic investment aligned with the City Council’s long-term vision to enhance economic development, improve service delivery, and build critical infrastructure for the future. The City is currently constructing a municipally owned fiber-optic network with a total investment of approximately \$17.6 million. This initiative supports the City’s Strategic Plan by expanding access to high-speed, reliable internet, fostering business growth, enabling remote work opportunities, and strengthening overall economic competitiveness.

In FY 2024–2025, the City acquired Mendocino Community Network (MCN), with full integration into City operations effective July 1, 2025. To lead this effort, the City Manager appointed a Broadband Director in September 2025, establishing dedicated leadership to guide the transition and long-term success of the utility.

Due to construction delays, the initial rollout of fiber service within City limits is now anticipated in Summer 2026. In the interim, the Broadband Enterprise has focused on maintaining and stabilizing existing MCN services while developing a comprehensive transition plan for future fiber customers. The City has also taken key steps to position the Enterprise for long-term success, including securing a lease on Elm Street for a new broadband office, advancing rebranding efforts, and developing a marketing strategy to support customer acquisition upon service launch.

FIBER PLANS			
PLAN NAME	MONTHLY RATES	SPEED	IDEAL FOR
Fiber Breeze (Low-income qualify)	\$40	500 Mbps	Everyday browsing, Zoom calls, HD Streaming
FiberCore	\$50	1 Gig	Multi-device homes, 4K streaming, remote work
FiberBlaze	\$70	2 Gig	Multi-device homes, 4K streaming, remote work Power users, online gaming, smart homes
FiberEdge	\$90	5 Gig	Creators, professionals, heavy upload/download households. Advance tech use. Constant, high-volume data flow
FiberUltra	\$110	10 Gig	Maximum performance for businesses & future-ready homes



During the first two quarters of the fiscal year, the Enterprise has delivered steady and reliable revenue performance while identifying cost-saving opportunities across operations. The largest operational expense remains the resale utility agreement with Sonic. A budget amendment of \$362,552 is requested to account for higher-than-anticipated costs associated with maintaining existing service levels. The original budget of \$714,000 assumed a phased transition of customers to the City’s fiber network; however, due to construction delays, this transition has not yet occurred, requiring continued reliance on resale services and adjustments to both expenditure and revenue

projections.

Personnel costs, including salaries and benefits, are currently projected to come in under budget. To support ongoing operations and prepare for future service expansion, the Enterprise is proposing to convert an existing part-time position to full-time.

Looking ahead, Broadband Enterprise is focused on completing construction, launching fiber service, and executing a successful customer transition strategy. This initiative represents a transformative investment in the City's infrastructure, with long-term benefits including increased local control, improved service reliability, competitive pricing, and enhanced economic development opportunities.

INTERNAL SERVICE: FACILITIES REPAIR & MAINTENANCE

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

ISF-FACILITIES									
	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 26,498	\$ 10,199	\$ 500	\$ -	\$ 500	\$ 250	\$ -	\$ 5,000	\$ 4,500
Interdepartmental Charges	281,958	149,998	350,156	-	350,156	175,078	-	350,156	-
TOTAL REVENUES	308,456	160,197	350,656	-	350,656	175,328	-	355,156	4,500
Personnel Services	199,590	13,146	105,998	-	105,998	52,999	-	105,998	-
Repairs & Maintenance	20,342	18,408	12,000	-	12,000	6,000	2,051	22,500	(10,500)
Contractual Services	8,050	18,988	32,000	-	32,000	16,000	-	8,000	24,000
Depreciation	7,084	7,481	-	-	-	-	-	-	-
TOTAL EXPENDITURES	235,066	50,541	-	-	149,998	74,999	2,051	136,498	13,500
Net Revenue/(Expense)	\$ 73,390	\$ 109,656	\$ 350,656	\$ -	\$ 200,658	\$ 100,329	\$ (2,051)	\$ 218,658	18,000

The Facilities Internal Service Fund (ISF) is performing in line with budget projections, with both revenues and expenditures tracking as expected through the fiscal year.

Over the past year, the Fund has supported several key facility improvement projects, including the City Hall flooring project, the Town Hall remodel, and improvements to the Police Department lobby, which were co-funded with asset forfeiture funds. These investments have enhanced the functionality, safety, and overall customer experience of key City facilities.

The Facilities ISF continues to play a critical role in maintaining and upgrading City-owned assets by providing a stable and centralized funding mechanism for ongoing maintenance and capital improvements.

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 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 225	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental Charges	645,745	530,997	924,371	-	924,371	462,186	-	831,371	(93,000)
TOTAL REVENUES	645,970	531,109	924,371	-	924,371	462,186	-	831,371	-
Personnel Services	225,196	360,893	328,082	-	328,082	164,041	174,634	406,995	(78,914)
Repairs & Maintenance	1,834	5,357	4,450	-	4,450	2,225	491	4,450	-
Materials & Supplies	340,534	415,582	586,119	-	755,866	377,933	357,953	818,136	(62,270)
Contractual Services	54,526	17,577	55,000	-	55,000	27,500	-	55,000	-
Allocated Overhead	-	11,217	-	-	-	-	-	-	-
Depreciation	36,015	41,844	-	-	-	-	-	-	-
TOTAL EXPENDITURES	658,105	852,471	973,651	-	1,143,397	571,699	533,078	1,284,581	(141,184)
Net Revenue/(Expense)	\$ (12,135)	\$ (321,361)	\$ (49,280)	\$ -	\$ (219,026)	\$ (109,513)	\$ (533,078)	\$ (453,210)	(234,184)

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.

The FY 2025 budget includes \$133,000 for Police vehicle replacements and \$285,000 for Public Works vehicles, consistent with the City’s long-term Vehicle Replacement Plan. Fuel and lubricant costs are projected at \$141,000, remaining consistent with the prior year, while a new allocation of \$6,000 has been included to support electric vehicle charging infrastructure as part of the City’s gradual transition toward fleet electrification. Looking ahead, the addition of new street maintenance equipment in FY 2026 may result in increased maintenance and repair costs, and a future budget adjustment may be necessary to account for these operational impacts.

ISF-FLEET									
	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Interdepartmental Charges	\$ 642,265	\$ 729,116	\$ 773,541	\$ -	\$ 773,541	\$ 386,771	\$ -	\$ 773,541	\$ -
Grant Reimbursements	-	-	500	-	500	-	-	500	-
TOTAL REVENUES	642,265	729,116	773,541	-	773,541	386,771	-	774,041	(500)
Personnel Services	126,097	398,910	126,716	-	126,716	63,358	69,768	133,750	(7,034)
Repairs & Maintenance	86,716	58,979	59,000	-	59,000	29,500	43,835	77,000	(18,000)
Materials & Supplies	116,854	95,951	124,000	-	124,000	62,000	35,169	118,000	6,000
Vehicles	8,457	2,873	418,000	-	348,423	174,211	73,002	358,000	(9,577)
Contractual Services	428	1,451	1,400	-	1,400	700	140	500	900
Allocated Overhead	-	-	-	-	-	-	-	-	-
Depreciation	164,086	197,633	-	-	-	-	-	-	-
TOTAL EXPENDITURES	502,640	755,796	729,116	-	659,538	329,769	221,915	687,250	(27,711)
Net Revenue/(Expense)	\$ 139,625	\$ (26,681)	\$ 44,425	\$ -	\$ 114,003	\$ 57,001	\$ (221,915)	\$ 86,791	(27,211)

In the third quarter, the City completed the purchase of a dump truck at a total cost of approximately \$225,000 and acquired two Ford Mavericks to replace an existing F-150, improving fuel efficiency and operational flexibility.

Vehicle Replacement Plan													
Unit No.	Make	Yr.	Model	Hours/Miles	FY 24/25 Proposed	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	FY 31/32 Projected	FY 31/32 Projected
WWT31	NISSAN	2007	FRONTIER	64,414									
PW5	FORD	2006	F-250 SERV	88,706									
PW12	PETE	1997	DUMP TRUCK	429,174		\$225,000							
WT1	Dodge	2005	1500 Q. CAB	80,375	\$60,000								
PW16	FORD	2006	F-150 X-TRA	84,419		\$60,000							
PW56	GLOBAL	2016	SWEEPER				\$300,000						
PW17	CAT	2005	FORKLIFT			\$57,000							
			Sewer Jetter		75000								
Public Works Sub-Total:					\$135,000	\$285,000	\$57,000	\$300,000	\$0				
PD500	FORD	2015	INTERCEPTOR	90,995	\$83,000								
PD501	FORD	2015	INTERCEPTOR	82,985									
PD502	FORD	2015	INTERCEPTOR	65,707			\$84,000						
PD503	FORD	2015	INTERCEPTOR	76,000		\$83,000							
PD507	FORD	2016	INTERCEPTOR	58,400				\$85,000					
PD508	FORD	2016	INTERCEPTOR	58,916					\$86,000				
PD509	FORD	2023	MACH E ELECTRIC	2,494									
PD510	FORD	2015	TAURUS	88,008		\$50,000							
PD513	FORD	2018	INTERCEPTOR	47,964					\$86,000				
PD517H	FORD	2023	F150 HYBRID	18,307									
PD518E	FORD	2023	F150 ELECTRIC	32,581							\$40,000		
PD519E	FORD	2023	F150 ELECTRIC	23,372							\$40,000		
PD520E	FORD	2023	F150 ELECTRIC	24,207							\$40,000		
PD521E	FORD	2023	F150 ELECTRIC	15,905								\$40,000	
PD522E	FORD	2023	F150 ELECTRIC	6,980								\$40,000	
Police Sub-Total:					\$83,000	\$133,000	\$84,000	\$85,000	\$172,000	\$0	\$0	\$120,000	\$80,000
Total Replacement Costs:					\$218,000	\$418,000	\$141,000	\$385,000	\$172,000	\$0	\$0	\$120,000	\$80,000

For Police Department fleet replacements, the City is deferring the purchase of two vehicles originally budgeted in FY 2025. The City is currently evaluating participation in the Enterprise Fleet Management Program, which would transition the City from a traditional purchase model to a leasing-based approach. This strategy is intended to provide greater financial flexibility, stabilize replacement cycles, and reduce large upfront capital expenditures.

Nationwide, vehicle costs have increased significantly since the COVID-19 pandemic due to ongoing supply chain disruptions, including semiconductor shortages. As a result, vehicle pricing remains elevated, with the average cost of a new vehicle reaching approximately \$47,000. These conditions continue to impact fleet replacement planning and procurement strategies.

In alignment with the City's Fund Balance and Reserve Policy, unrestricted fund balances are utilized to pre-fund major fleet purchases and repairs. This approach helps smooth capital expenditures over time, reduce volatility in annual budgets, and ensure the City maintains a sustainable and proactive fleet replacement program

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 2025/26 Requested Mid-Year Budget Adjustments							
Account Number	Account Description	Department	Current Budget	Budget Amendment Request	Adjusted Budget	Justification	Funding Source
GENERAL FUND							
EXPENDITURES							
City Council							
110-4130-0311	Legal Costs/City Attorney	Administration	\$ 296,380	\$ 100,620	\$ 397,000	Legal costs	GF
110-4130-0317	Recruitment Costs	Administration	\$ 10,000	\$ 38,800	\$ 48,800	Chief of Police Recruitment, CDD Director	GF
Finance							
110-4150-0101	Salaries & Wages, Benefits	Finance	\$ 412,642	\$ (40,101)	\$ 372,541	Finance Director Vacancy- Professional Services Co	GF
Community Development							
110-4320-0101	Salaries & Wages, Benefits	CDD	\$ 405,754	\$ (122,553)	\$ 283,201	CDD Director Vacancy Cost savings, offset by Planning Tech transistioning to full-time	GF
110-4320-0319	Professional Services	CDD	\$ 130,000	\$ (40,000)	\$ 90,000	4Leaf & Marie Jones Consulting cost savings.	GF
City Council							
110-4110-0315	Election Costs	City Council	\$ 5,000	\$ 30,000	\$ 35,000	Ballot Measure consideration/polling	GF
Police Department							
110-4200-0101	Salaries & Wages	PD	\$ 2,071,753	\$ (121,642)	\$ 1,950,111	Budget Savings from Unfilled Positions	GF
110-4200-0102	Overtime	PD	120,000	65,000	\$ 185,000	Increase in Overtime Costs, staffing shortages	GF
110-4200-0109	Other Pay	PD	159,367	99,712	\$ 259,079	Severance Payout	GF
110-4200-0381	Small Tools & Equipment	PD	20,000	80,000	\$ 100,000	Annual cost of: 50,000 for Axon (BWC, Taser) 25,000 for Axon ALPR 5,000 for Flock	GF
110-4200-0319	Professional Services	PD	87,000	20,000	\$ 107,000	Outside Investigator (IA) costs	GF
110-4200-0383	Utilities	PD	7,500	12,500	\$ 20,000	Increase in Electric & Propane costs	GF
Corporation Yard							
110-4570-0101	Salaries & Wages, Benefits	Corp Yard	396,918	68,213	\$ 465,131	New FT Position: Maintenance II, overages from fiscal year.	GF
110-4570-0220	Pers	Corp Yard	50,739	25,923	\$ 76,662	New FT Position: Maintenance II, overages from fiscal year.	GF
521-4394-0384	Software Costs	Corp Yard/IT	527,052	11,000	\$ 538,052	Maintenance Software tracking/tasks recurring for	GF
Streets Maintenance							
110-4520-0381	Streets Equipment	Streets	354,023	217,822	\$ 571,845	Road Crew Equipment Purchase (Track Loader, Insulated Asphalt Truck, Equipment Trailer, and Skid Steer Attachments)	GF
110-4522-0319	Professional Services		86,617	(33,617)	\$ 53,000	Budget Reduction: Reduction in Professional service	GF
429-7999-0799	Transfer - from Stop Gap Streets	CIP-Streets	800,000	(298,162)	\$ 501,838	Transfer remaining funds from stop gap project back	GF
110-7999-7999	Transfer- to the General Fund	GF	-	298,162	\$ 298,162	Transfer remaining funds from stop gap project back	GF
Non-Department							
110-4190-0358	Liability Insurance	Non-Dept	455,017	14,983	\$ 470,000	Increase in Liability Premiums	GF
110-4916-0912	Interest	Non-Dept	240,555	91,500	\$ 332,055	Share of interest - 2025 Solar Equipment Lease / De	GF
Public Works Engineering							
110-4330-0310	Engineering	PW	96,612	(54,500)	\$ 42,112	Budget Reduction: Savings in Engineering costs	GF
Total General Fund Expenditures			\$ 6,732,929	\$ 463,660	\$ 7,196,589		
				GF Net:	\$ (463,660)		

FY 2025/26 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 Enterprise	\$ 60,000	\$ 35,000	\$ 95,000	Raw Water Line piping from pond to wetwell.	Operating
610-4612-0752	Infrastructure	Water Enterprise	\$ 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	Capital
610-4612-0381	Equipment	Water Enterprise	7,000	175,000	182,000	Sodium hypochlorite generator that has close to 37,000 hours of use	Operating
			\$ 5,417,344	\$ 440,000	\$ 5,857,344		
WASTEWATER ENTERPRISE							
710-4712-0912	Interest	Waste Water	\$ 185,675	\$ 127,321	\$ 312,996	Share of interest - 2025 Solar Equipment Lease/ Debt	
			\$ 185,675	\$ 127,321	\$ 312,996		
BROADBAND ENTERPRISE							
510-5001-0385	Resale Services - Utilities	Broadband	\$ 714,000	333,663	\$ 1,047,663	Original budget had fusion declining due to new fiber customers. Since fiber is not yet being installed cost of existing service to fiber is still high. As fiber rolls out this number will drop. Sonic bills are roughly 70K/Month.	
510-5001-0357	Lease	Broadband	54,000	34,661	\$ 88,661	Lease for new Elm Street Office + Rent MUSD	
510-5001-6136	Legacy Fusion (Blended View)	Broadband	\$ 851,844	333,663	\$ 1,185,507	Increase in Budget Revenue, Broadband is not going to be Live till the summer	
510-5001-6131	BB Internet Serv Rev 1-10 Gbps	Broadband	635,340	(635,340)	\$ -	Fiber project delayed- live in summer 2026	
510-5001-6132	BB Voice Services (w/911)	Broadband	10,397	(10,397)	\$ -	Fiber project delayed- live in summer 2027	
510-5001-6133	BB Low Inc Serv Offer 500 Mbps	Broadband	38,316	(38,316)	\$ -	Fiber project delayed- live in summer 2028	
510-5001-6138	Legacy Open Air	Broadband	287,532	104,304	\$ 391,836	Fiber project delayed- live in summer 2029	
510-5001-6139	Legacy Digital Voice	Broadband	194,827	110,671	\$ 305,498	Fiber project delayed- live in summer 2030	
			\$ 2,786,256	\$ 232,909	\$ 3,019,165		
REVENUES							
810-0000-6125	Facility Passes	CV Starr Center	\$ 747,521	\$ (117,521)	\$ 630,000	Pool facility shutdown for two (2) months	
Total CV Starr Revenues			\$ 747,521	\$ (117,521)	\$ 630,000		
EXPENDITURES							
810-4812-0912	Interest	CV Starr Center	\$ -	\$ 144,842	\$ 144,842	Share of interest - 2025 Solar Equipment Lease / Debt	
Total CV Starr Expenditures			\$ -	\$ 144,842	\$ 144,842		
AMERICA RESCUE ACT FUNDS (336)							
336-5507-0731	ARPA Housing Initiatives		\$ -	\$ 786,043	\$ 786,043	Roll-forward balance to current fiscal year. Encumbered in 24-25	
336-5508-0731	ARPA Business Assistance			\$ 525,480	\$ 525,480	Roll-forward balance to current fiscal year. Encumbered in 24-25	
336-5509-0731	Technology Upgrades			\$ 42,098	\$ 42,098	Roll-forward balance to current fiscal year. Encumbered in 24-25	
336-5510-0731	Public Safety			\$ 40,000	\$ 40,000	Roll-forward balance to current fiscal year. Encumbered in 24-25	
				\$ 1,393,621	\$ 1,393,621		
INFORMATION TECHNOLOGY - ISF (521)							
521-4394-0384	Licensing, Software & Maint	ISF-IT	\$ 527,052	\$ 57,270	\$ 584,322	Accela software & consultant cost , Springbrook AI, Server Maint Subscr	Operating
			\$ 527,052	\$ 57,270	\$ 584,322		

NEW REVENUES

1. FIRE SERVICES FUNDING – PARCEL TAX

Issue

The City currently lacks a dedicated, sustainable funding source for long-term fire apparatus and equipment replacement, creating future risk to service reliability and emergency response capacity.

Background

Fire protection services within Fort Bragg are provided through the Fort Bragg Fire Protection Authority (FBFPA), a Joint Powers Authority between the City of Fort Bragg and the Fort Bragg Rural Fire Protection District, established in FY 1989/90. The FBFPA operates as a separate public entity responsible for fire suppression, prevention, and emergency response services. Funding for FBFPA operations is shared between the City and the Rural Fire District based on a three-year average call ratio, with the City typically bearing a larger share of costs due to higher service demand. The FBFPA is staffed by a Fire Chief, Fire Prevention Officer, Maintenance Engineer, Office Manager, and approximately 29 volunteer firefighters.

A prior \$35 per parcel tax, which generated approximately \$53,000 annually, expired on December 31, 2024. These funds were historically used to support fire engine and equipment replacement, a critical component of maintaining operational readiness

Option: Reinstatement of Fire Parcel Tax

The City, in coordination with the Rural Fire District, may consider placing a fire parcel tax measure on the November 2026 ballot to reestablish a dedicated funding source.

Key Features:

- Flat parcel tax (e.g., ~\$35/parcel or adjusted based on updated needs)
- Requires 2/3 voter approval
- Revenues dedicated to:
 - Fire engine and apparatus replacement
 - Equipment upgrades
 - Long-term capital replacement planning

The Fire Chief and City Manager are currently working on an updated 10-year fire apparatus and equipment replacement plan to better define funding needs and inform a potential ballot measure.

Council Direction Requested

Staff is seeking direction on whether to:

1. Proceed with developing a fire parcel tax measure for the November 2026 ballot;
2. Refine funding scenarios based on updated replacement costs; or
3. Explore alternative funding strategies for fire capital needs.

If directed, staff will return with:

- Updated revenue projections and parcel tax options
- Draft expenditure plan tied to apparatus replacement
- Outreach and ballot measure timeline

Reestablishing a fire parcel tax would provide a stable and dedicated funding source to maintain critical emergency response infrastructure.

2. STORM DRAIN FUNDING CONSIDERATION

Issue

The City lacks a dedicated, sustainable funding source to address aging storm drain infrastructure, ongoing maintenance needs, and state and federal regulatory requirements.

Background

Fort Bragg's stormwater system has documented deficiencies dating back to the 2004 Master Plan, which identified 55 undersized drainage structures that remain unresolved. These deficiencies, combined with coastal conditions and multiple discharge points, increase the risk of localized flooding, infrastructure failure, and costly emergency repairs.

In addition to infrastructure needs, the City must comply with unfunded MS4/NPDES mandates, which require ongoing activities such as water quality monitoring, system maintenance, and public outreach. These represent recurring operational costs without a dedicated funding source.



Current Funding Limitations

The City currently relies on a Storm Drain Impact Fee adopted in 2024, which generated approximately \$8,276 in FY 2025. These funds are restricted to new development impacts and cannot be used for system-wide maintenance or compliance, creating a structural funding gap.

What Other California Cities Have Done

Cities across California have addressed similar challenges by implementing stormwater utility fees or “clean water” fees:

- **City of Palo Alto** established a storm drainage enterprise fund and voter-approved monthly fee (approximately \$13/month per household) to fund ongoing maintenance, compliance, and capital improvements.
- **City of San Leandro** updated its stormwater fee to generate approximately **\$2 million annually** for infrastructure upgrades and regulatory compliance, with relatively modest monthly increases to residents.
- **City of Berkeley** implemented a “Clean Stormwater Fee” through a Proposition 218 process with annual CPI adjustments to ensure long-term sustainability.

- **City of Davis** utilizes a stormwater utility model based on parcel characteristics and impervious surface area to equitably distribute costs.

These examples demonstrate that stormwater utility funding is a widely adopted and legally established model in California to address aging infrastructure and regulatory obligations.

Work Underway

The City is currently developing a Stormwater Asset Management Plan (AMP) to inventory infrastructure, prioritize repairs, and forecast long-term costs. The project is underway, with an estimated cost of \$82,566 and anticipated completion in Winter 2026.

Proposed Funding Strategy

Staff is evaluating the creation of a Stormwater Enterprise Utility Fund to provide a dedicated funding source for:

- Regulatory compliance (MS4/NPDES)
- Ongoing operations and maintenance
- Capital improvements and system upgrades

Implementation would require compliance with Proposition 218, including a property owner ballot process and fee structure based on runoff impact. The estimated timeline for development and implementation is 12–18 months.

Council Direction Requested

Staff is seeking City Council direction on whether to:

1. Proceed with development of a Stormwater Utility Funding Strategy (Prop 218 process);
2. Explore a storm drain parcel tax measure (2/3 approval) for a future ballot (e.g., November 2026);
3. Accelerate efforts to advance a funding measure; or
4. Explore alternative funding mechanisms (e.g., bonds).

If directed, staff will return with:

- Detailed infrastructure and cost analysis
- Proposed rate structure options
- Public outreach strategy
- Implementation timeline

Conclusion

A dedicated storm drain funding source is essential to address long-standing infrastructure deficiencies, meet regulatory obligations, and protect public safety. Delaying action will continue to increase financial risk, while peer cities across California have demonstrated that proactive, voter-approved stormwater utilities provide a sustainable path forward.

The FISCAL YEAR 2026/27 BUDGET PREPARATION

A. BUDGET PREPARATION SCHEDULE

Initial activities related to preparing the Fiscal Year 2026/27 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 June. 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 2026/27 BUDGET	
ACTIVITY	DEADLINE
FINANCE PROVIDES BUDGET SPREADSHEETS TO DEPARTMENTS AS WELL AS INSTRUCTIONS RE: NARRATIVES & CAPITAL PROJECTS (INCLUDING INTERNAL SERVICE FUNDS, GRANTS, DDAs)	3/1/2026
MID-YEAR PERFORMANCE BUDGET REVIEW WITH COUNCIL (5:30PM)(COMMUNITY INPUT)	3/30/2026
FINANCE PROVIDES INITIAL REVENUE FORECASTS TO CM (ALL REVENUE SOURCES, AND FUNDS)	4/15/2026
DEPTS SUBMIT PROPOSED DEPARTMENTAL EXPENSE BUDGETS AND NARRATIVES TO FINANCE	4/15/2026
PW & CDD SUBMIT COMPLETED BUDGET SECTIONS FOR GRANTS AND CAPITAL PROJECTS	4/20/2026
HR PROVIDES PAYROLL PROJECTIONS INCLUDING BENEFITS	4/20/2026
CM & FINANCE MEET WITH ALL DEPTS; REVIEW APPROPRIATIONS REQUESTS	4/15/2026 thru 5/1/2026
CM & FINANCE FOLLOW UP MEETING CIP	5/6/2026
FINANCE POSTS REVISED BUDGET WORKSHEETS IN BUDGET FOLDER;	5/8/2026
DEPARTMENTS REVIEW REVISED EXP WORKSHEETS; REPORT ANY DISCREPANCIES TO FINANCE THIS INCLUDES PROJECTED YEAR END FOR FY26, GRANTS; CAPITAL PROJECTS, ETC	4/30/2026
FINANCE REVIEWS TOTAL REVENUES vs EXPENDITURES WITH CM - ADJUST AS NECESSARY;	5/8/2026
INTERNAL REVIEW/QUALITY CONTROL (FINANCE, CM, DEPTS) - DRAFT BUDGET DOCUMENT	5/10/2026 thru 5/15/2026
FINALIZE DRAFT BUDGET DOCUMENT	5/30/2026
CM COMPLETES BUDGET TRANSMITTAL LETTER	5/28/2026
FINANCE DISTRIBUTES PROPOSED FY 2026/27 Draft BUDGET	5/30/2026
CITY COUNCIL CONDUCTS FY 2026/27 BUDGET HEARING WORKSHOP (COMMUNITY INPUT)	6/3/2026
FINANCE DISTRIBUTES FY 2026/27 BUDGET INCLUDING COUNCIL AND PUBLIC UPDATES (FOR COUNCIL ADOPTION)	6/20/2025
CITY COUNCIL ADOPTS FY 2026/27 BUDGET	6/22/2026

B. PRIORITIZED LIST OF FINANCIAL GOALS FOR FY 2026/27 BUDGET DEVELOPMENT

Staff used the prioritized list as guidance in preparing the FY2026 budget and will again use the list in preparing the FY 2027 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

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 in 2025–2026 continues to show resilience, particularly in sectors such as technology, health care, tourism, and clean energy. However, the state continues to face structural challenges, including high housing costs, affordability constraints, and ongoing migration shifts from higher-cost metropolitan areas to more affordable regions.

As of early 2026, California's unemployment rate is approximately 4.8%, remaining above the national average but reflective of a large, diverse, and evolving labor market. Wage growth has moderated but remains steady in key sectors such as health care, government services, and logistics.

Inflationary pressures have re-emerged as a key concern entering 2026, driven in part by global economic uncertainty and rising energy costs. Ongoing geopolitical tensions—particularly the conflict involving Iran—have disrupted global oil supply chains, pushing oil prices above \$100 per barrel and increasing fuel costs across the United States.

These impacts have been especially pronounced in California, where gasoline prices have exceeded \$5.00 per gallon, placing additional pressure on households, businesses, and local government operations. Higher fuel and transportation costs are contributing to broader inflation, affecting goods, services, and construction costs statewide. As a result, inflation in the U.S. is now projected to rise to approximately 4.2% in 2026, reversing earlier expectations of stabilization and increasing the likelihood of sustained cost pressures.

The State's fiscal outlook remains constrained, with continued pressure from lower-than-peak capital gains tax revenues and increased demand for public services. Despite these challenges, California continues to prioritize investments in climate resilience, infrastructure, and housing production—factors expected to support long-term economic stability and regional competitiveness.

Consumer spending has remained relatively stable, though rising fuel and living costs are beginning to impact household purchasing power. Tourism remains strong, particularly in coastal regions, supported by domestic travel. Water conditions have improved compared to prior drought years; however, long-term infrastructure and supply reliability remain key statewide concerns.

Local Economy – Fort Bragg & Mendocino County

Fort Bragg and the greater Mendocino County economy continue to stabilize and adapt following several years of disruption from the COVID-19 pandemic, labor shortages, and inflationary pressures. Entering 2026, rising fuel costs and renewed inflation—driven in part by global energy market disruptions—are placing additional strain on local businesses, increasing transportation costs, and impacting overall cost of living for residents.

Despite these challenges, local economic conditions reflect cautious optimism, supported by steady tourism activity and targeted economic development efforts.

Key local indicators:

• Tourism & Hospitality:

Tourism remains a primary economic driver for the region. Transient Occupancy Tax (TOT) revenues have shown strong performance in early FY 2025–2026, increasing approximately **16% year-over-year**, supported by steady visitor demand and the voter-approved increase from 12% to 14% (Measure U). Seasonal declines during winter months remain typical, with strong recovery expected during peak seasons.

• Housing & Real Estate:

The local housing market has moderated from peak pricing, consistent with statewide trends. Affordability remains a significant challenge, particularly for workforce and middle-income households. The City continues to advance pro-housing initiatives, including waiving minimum parking requirements, implementing ministerial review processes, and pursuing policies that support infill and multi-family development. In 2025, the City approved at 83 unit workforce housing project.

• Small Business & Economic Development:

Local business sentiment continues to improve, supported by City-led initiatives such as the Fort Bragg Business Boost Fund, façade improvement grants, streamlined permitting through Accela, and the establishment of the Economic Development Department. While these efforts are helping reduce barriers and stimulate activity, challenges related to access to capital and workforce availability persist.

• Labor Market:

Workforce shortages remain a key constraint across multiple sectors, including health care, construction, hospitality, and public services. Recruitment and retention continue to be ongoing challenges for both public and private employers.

• Cannabis Sector:

The cannabis industry in Mendocino County continues to experience contraction due to sustained low wholesale prices, regulatory complexities, and market oversupply. This has had ripple effects on employment, supporting industries, and local tax revenues.

• Fisheries & Natural Resources:

Fishing remains an important cultural and economic contributor to the region. However, regulatory

uncertainty, environmental variability, and changing ocean conditions continue to present long-term challenges to the industry.

Outlook & Considerations for Budget Planning

While economic indicators point to measured optimism, continued uncertainty—particularly related to inflation and rising operational costs—requires prudent fiscal planning. Strong performance in key revenues such as TOT provides positive momentum; however, cost pressures related to personnel, insurance, materials, fuel, and infrastructure remain elevated.

Key fiscal considerations for the upcoming budget cycle include:

- Sustaining investment in economic development, downtown revitalization, and business support programs;
- Advancing critical infrastructure projects, including streets, water, wastewater, and the municipal broadband utility;
- Monitoring key revenue sources, particularly property tax, sales tax, and TOT trends;
- Addressing long-term challenges in housing, workforce development, and service delivery;
- Preparing for potential impacts from state budget constraints and evolving legislative policies;
- Maintaining strong reserve levels to ensure long-term fiscal stability and resilience.

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.

FISCAL YEAR 2025 RECAP

For the fiscal year ending June 30, 2025, the General Fund closed with an operating surplus of \$580,499. After accounting for net transfers out of \$(928,080), the overall fund balance decreased from \$9.2 million to \$8.8 million.

Total expenditures reached \$13.1 million, representing a 27% increase over the prior year, largely driven by personnel costs returning to pre-pandemic levels.

Despite this increase in expenditures, the City maintained strong reserve levels, including \$1.6 million in operating reserves, \$200,000 in litigation reserves, \$1.2 million in recession reserves, and \$1.4 million in unassigned reserves.

GENERAL FUND REVENUES OVERVIEW

As of the second quarter, General Fund revenues total \$6. million, representing approximately 42% of the amended budget. While this reflects solid performance, it is slightly below the \$6.3 million reported at the same point in the prior fiscal year.

Current projections estimate year-end General Fund revenues at approximately \$14.3 million, coming in about \$56,980 under budget. This variance is primarily attributed to timing fluctuations in grant reimbursements, particularly related to Blue Economy and CDBG funding.

REVENUE SOURCE	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Estimated Year End	Forecast Surplus/ (Shortfall)
Transient Occupancy Tax	3,092,214	3,158,742	3,238,970	3,238,970	1,619,485	2,113,307	65%	3,232,304	(6,666)
Sales and Use Tax	2,152,834	2,465,543	3,272,000	3,272,000	1,636,000	1,503,689	46%	3,272,000	-
Property Tax	1,217,444	1,282,310	1,228,685	1,228,685	614,343	288,618	23%	1,254,718	26,032
Other Taxes	974,136	846,802	972,214	972,214	486,107	262,050	27%	972,214	-
Sub Total Tax Revenue									-
Intergovernmental	841,643	712,443	1,705,299	1,705,299	852,650	97,774	6%	1,555,890	(149,409)
Use of Money/Property	594,198	578,766	200,000	200,000	100,000	249,001	125%	220,000	20,000
Charges for Services/Permits	196,342	218,637	285,050	285,050	142,525	94,672	33%	290,900	5,850
Reimbursements/CAP	4,405,557	4,357,658	3,416,771	3,404,271	1,702,136	1,416,811	42%	3,413,271	9,000
Other Revenue	1,001,426	81,082	60,200	60,200	30,100	61,303	102%	98,413	38,213
TOTAL REVENUES	14,475,794	13,701,983	14,379,189	14,366,689	7,183,345	6,087,224	42%	14,309,710	(56,980)

The Fiscal Year 2025–2026 Budget was developed with the expectation of moderate growth in General Fund revenues, while maintaining conservative budgeting practices and a measured approach amid evolving economic conditions.

A comprehensive review of all General Fund revenue accounts has been completed based on the first six months of activity. Through December, General Fund tax revenues are performing strongly and are projected to meet budgeted expectations, reaching approximately \$8.7 million by year-end. This performance is further supported by Measures T and U, which are generating an estimated \$1.4 million annually for the General Fund.

Partially offsetting this strength is lower-than-anticipated Intergovernmental and Operating Grant revenue, primarily related to timing of reimbursements for staff time administering grant-funded programs. These include Community Development Block Grant (CDBG) activities such as business loans, the water meter replacement program, and general administration. Consistent with prior years, unspent grant funds will be carried forward into the next fiscal year.

Currently, no revenue adjustments are recommended as part of the Mid-Year Budget Review.

Notable variances in Revenues are listed below.

- **Transient Occupancy Tax (TOT)**

Tourism plays a vital role in Fort Bragg's economy, accounting for 23% of the General Fund revenue. In FY 2026, the Transient Occupancy Tax (TOT) experienced a 2% growth compared to the prior year. 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:**

The Sales Tax category includes General Sales Tax, Local Sales Tax, and Proposition 172 Public Safety Sales Tax. During the latter half of 2025, California experienced mixed sales tax performance driven by economic uncertainty, inflationary pressures, and fluctuating consumer confidence. Despite these broader trends, Fort Bragg's sales tax revenues have shown consistent growth across all six months, with November reflecting the most significant increase at approximately 55%.

As of the second quarter, sales tax revenues total \$382,630, representing approximately 46% of the annual budget and tracking in line with budget projections.

Measure T, approved by Fort Bragg voters in November 2024, became effective April 1, 2025, increasing the local sales tax rate from 8.875% to 9.25%. This voter-approved measure is providing a meaningful and ongoing increase in General Fund revenues, supporting the City's ability to address financial challenges and invest in essential service

▪ **Reimbursements**

Reimbursements to the City include the annual COPS grant supporting Community Service Officer (CSO) positions totaling \$170,000, developer deposit reimbursements for staff time, General Plan-related reimbursements, and cost allocation transfers of approximately \$2.3 million. Cost allocation transfers are recorded as expenditures within Enterprise Funds and as revenues to the General Fund.

In Fiscal Year 2025–2026, the City expanded its enterprise structure to include the Broadband Enterprise and the CV Starr Enterprise, both of which are now incorporated into the Cost Allocation Plan. These allocations reflect the recovery of costs for support services provided by departments such as Human Resources, Information Technology, Facilities, Finance, and the City Manager's Office.

As of mid-year, total reimbursements are \$1.4 million, representing approximately 42% of the annual budget. Year-end projections indicate reimbursements will exceed budget by approximately \$9,000. This variance is primarily attributed to the timing of reimbursements, newly approved indirect cost recoveries from eligible grants, and updated staff time allocations in alignment with the City's Cost Allocation Plan prepared by Matrix Consulting.

▪ **Intergovernmental & Operating Grant Revenues**

Intergovernmental and Operating Grant revenues are currently at approximately 6% of the annual budget at mid-year and are projected to finish the fiscal year \$149,000 below budget.

This revenue category primarily reflects reimbursements for staff time associated with administering the City's grant programs and implementing grant-funded activities. A significant portion of these reimbursements is tied to the BHJIS Grant supporting Social Liaison Officers, as well as Community

Development Block Grant (CDBG) programs, including business loans, the water meter replacement project, and general administration. The year-end shortfall is largely attributable to the timing of reimbursements and the pace of grant activity, with unspent or unreimbursed funds expected to carry forward into the next fiscal year.

▪ **Other taxes**

Other tax revenues primarily include Franchise Fees and Business License Taxes. Franchise Fees are collected from cable television, solid waste, and PG&E electric services. As of December 2025, Franchise Fee revenues total approximately \$262,000, tracking in line with the mid-year budget and consistent with prior year collections. Based on historical trends, Franchise Fee revenues are projected to meet or slightly exceed budgeted levels by year-end. Business License Tax revenues have shown positive growth, with collections through December 2025 increasing by approximately \$36,000 compared to the same period in the prior year. This increase is notable, as the majority of Business License revenues are typically realized during the annual renewal cycle in February and March, indicating continued strength in local business activity.

Looking ahead, the City is advancing a targeted fee relief strategy aimed at supporting small businesses and activating vacant downtown spaces. This includes the potential waiver of business license fees and select permit fees to encourage entrepreneurship, reduce barriers to entry, and further stimulate local economic activity.

STATUS OF GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$8.6 million during the first half of FY 2025/26, accounting for 59% of the amended annual budget. Initially, appropriations of \$14.3 million were adopted; however, budgeted appropriations have been adjusted upward by \$435k over the course of the year, resulting in an amended budget of \$14.7 million. The chart below illustrates year-to-date expenditures in comparison with prior years.

GENERAL FUND EXPENDITURES									
DEPARTMENT	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Estimated FY Year End	Forecast Surplus/ (Shortfall)
GENERAL GOVERNMENT									
City Council	\$217,203	\$258,054	\$145,438	\$206,884	\$103,442	\$138,245	67%	\$231,772	(\$24,888)
Administrative Services	775,271	918,846	441,374	451,254	\$225,627	\$269,506	60%	\$487,780	(\$36,526)
City Attorney/Legal Costs	285,903	448,332	264,000	296,380	\$148,190	\$277,662	94%	\$397,000	(\$100,620)
Economic Development	-	\$270,419	\$292,928	\$295,870	\$147,935	\$212,647	72%	\$293,933	\$1,936
Marketing & Promotions	237,476	\$236,514	\$305,500	\$350,500	\$175,250	\$162,978	46%	\$350,500	-
Finance	558,257	\$637,413	\$799,686	\$804,686	\$402,343	\$467,807	58%	\$746,149	\$58,537
Non-Departmental	1,077,930	\$1,152,910	\$713,273	\$829,982	\$414,991	\$562,664	68%	\$816,025	\$13,957
Community Organizations	204,598	\$108,431	\$182,166	\$182,166	\$91,083	\$44,417	24%	\$182,166	-
DEBT SERVICE	579,418	\$568,990	\$605,047	\$605,047	\$302,524	\$274,539	45%	\$605,047	-
COMMUNITY DEVELOPMENT	430,664	\$386,377	\$830,758	\$830,758	\$415,379	\$313,398	38%	\$695,874	\$134,884
PUBLIC SAFETY									
Police Department	3,950,427	\$4,815,202	\$5,880,201	\$5,965,662	\$2,982,831	\$3,556,355	60%	\$6,130,464	(\$164,801)
Social Services/CRU	338,077	\$555,034	\$548,240	\$548,240	\$274,120	\$375,653	69%	\$517,053	\$31,187
Fire Department	560,414	\$482,810	\$531,526	\$531,526	\$265,763	\$246,993	46%	\$477,708	\$53,818
PUBLIC WORKS									
Administration & Engineering	796,155	\$932,323	\$997,366	\$1,053,778	\$526,889	\$629,796	60%	\$1,010,921	\$42,857
Parks and Facilities	51,945	\$269,003	\$564,681	\$564,681	\$282,340	\$233,300	41%	\$523,781	\$40,900
Street Maintenance	172,808	\$360,903	\$809,053	\$817,553	\$408,777	\$179,574	22%	\$1,039,375	(\$221,822)
Storm Drains	14,063	\$92,981	\$209,790	\$216,407	\$108,203	\$58,788	27%	\$182,789	\$33,617
Corporation Yard	434,324	\$561,582	(75,291)	(75,291)	(37,646)	\$530,100	-704%	\$5,049	(\$80,340)
Traffic and Safety	33,804	\$65,360	\$281,402	\$285,953	\$142,976	\$102,393	36%	\$281,402	\$4,551
COST ALLOCATION	766,923								
TOTAL GENERAL FUND EXPENSES	\$11,485,660	\$13,121,484	\$14,327,137	\$14,762,036	\$7,381,018	\$8,636,814	59%	\$14,974,788	(\$212,752)

Some of the notable variances in expenditures include:

Non-Departmental

- The Non-Departmental category captures expenditures not directly attributed to a specific City department. These include retiree medical costs, insurance premiums, utilities, and OPEB contributions, among others. As of mid-year, expenditures in this category are at approximately 68% of the annual budget and are projected to come in slightly under budget by fiscal year-end.

Liability and property insurance premiums paid in the first quarter were higher than anticipated, creating upward pressure in this category. However, these increases are being partially offset by savings in other areas, including professional services, unemployment insurance, and administrative costs, resulting in a modest net savings of approximately \$13,957.

Administrative Department

- The Administrative Department, which includes the City Manager's Office, City Clerk, and Human Resources, operates with a total budget of \$451,000. In FY 2025–2026, the Department expanded its service capacity with the addition of a Public Experience Liaison position, aimed at enhancing customer service at City Hall and fostering a more welcoming and accessible environment for residents and businesses.

During the first two quarters of the fiscal year, recruitment efforts for key leadership positions—including the Police Chief and Community Development Director—resulted in higher-than-anticipated costs. Engagement of Bob Hall and Associates for executive recruitment services, along with associated outreach and candidate processes, exceeded the adopted recruitment budget. As a result, a budget amendment of \$36,000 is requested to cover these additional expenses.

City Attorney/Legal Costs

The adopted budget for City Attorney and legal services in FY 2025–2026 is \$296,380, a reduction from FY 2024–2025 actual expenditures of approximately \$448,000, reflecting an initial expectation of lower legal activity.

However, during the first two quarters of the fiscal year, legal costs have exceeded projections due to a higher-than-anticipated volume and complexity of ongoing matters. Key cost drivers include litigation related to Mendocino Railway, increased activity in code enforcement cases, and legal support associated with housing and development projects.

Additionally, this line item includes costs associated with planning and economic analysis work conducted by EPS, including Phase 2 efforts and Memorandum of Understanding (MOU) development related to the Mill Site and broader economic development strategy.

As a result of these factors, legal expenditures are projected to exceed the adopted budget. A budget amendment of \$100,620 is requested to cover these overages and ensure adequate funding through the remainder of the fiscal year. Moving forward, legal costs will continue to be closely monitored, with an emphasis on managing litigation exposure and aligning legal resources with the City's strategic priorities.

Police Department

- The Police Department has undergone significant organizational transition over the past six months, including the appointment of a new Police Chief and a restructuring of command staff. A new Commander position was established to oversee patrol operations, while the Captain role has been refocused on emergency preparedness, the CARE Response Unit, and special projects. These

changes were implemented alongside cost-control measures, including the freezing of a fourth Sergeant position and, previously, a Community Service Officer position in FY 2023–2024. The adopted budget also includes a Transport Officer, School Resource Officer (paid 70% by the School District) and a Task Force Officer and a new part-time front office position to support operations.

Despite these efforts, the Police Department continues to face greater cost pressures than any other City department, driven by staffing shortages, operational demands, and rising personnel-related costs. The Department is actively working to fill vacancies in sworn positions. As of Quarter Two, one authorized Sergeant position remains vacant, with recruitment underway and anticipated to be filled by March 2026. Additionally, the Department plans to send two recruits to the police academy in the coming months.

Due to ongoing vacancies, the Department has realized approximately \$121,000 in salary savings; however, these savings are more than offset by increased overtime and comp time costs required to maintain minimum staffing levels. As a result, the Department is projected to end the fiscal year over budget by approximately \$164,801. A budget amendment is requested to reallocate salary savings to offset these overtime and comp time expenditures. Overtime costs have significantly exceeded projections, with actuals reaching \$120,144 at mid-year—effectively exhausting the full annual budget of \$120,000 and exceeding projections by approximately 100%. An additional appropriation of \$65,000 is requested to address this shortfall.

Additional cost pressures include a one-time severance payout of approximately \$100,000 in Quarter One, which increased “Other Pay” expenditures, as well as rising utility costs—particularly propane and electricity—during the first half of the fiscal year. A budget amendment of \$12,500 is requested to address increased utility expenses. The Department outsourced Internal Affairs investigation in the last two quarters which also increased costs by \$20k.

Furthermore, ongoing operational costs for equipment and technology continue to rise. The Small Tools and Equipment budget, adopted at \$20,000, does not fully reflect recurring annual costs, including approximately \$50,000 for Axon body-worn cameras, \$25,000 for Tasers, and \$5,000 for Flock safety cameras. While some of these expenses were initially funded through asset forfeiture, they now represent ongoing operational costs that must be supported by the General Fund.

Looking ahead to the next fiscal year, the Police Chief is currently evaluating operational needs and has identified the potential need to fill a Community Service Officer position and unfreeze the fourth Sergeant position to strengthen leadership capacity and support ongoing service demands within the Department. These adjustments are intended to reduce reliance on overtime and provide additional resources to meet operational needs more effectively.

Moving forward, the Police Department budget will undergo further review to identify operational efficiencies, including an evaluation of Asset Forfeiture funding to support eligible expenditures and reduce pressure on the General Fund. Additionally, the budget will incorporate the terms of the approved Memorandum of Understanding, which includes a 3% cost-of-living adjustment (COLA) for sworn officers.

- The CARE Response Unit, operating within the Public Safety Department, is fully grant-funded. The program has secured funding through 2025 as part of an expansion of the California Department of Health Care Services (DHCS) grant originally awarded in 2022.

The CARE Response Unit continues to demonstrate strong outcomes, effectively delivering services and connecting individuals to resources to address homelessness and mental health needs within the community. The program currently supports five staff positions. In the current fiscal year, the program

placemaking, wayfinding, and event activation—as well as potential partnerships with Visit Mendocino to further amplify regional marketing efforts and expand reach. The City Manager will initiate discussions on these future strategies at the upcoming Visit Fort Bragg meeting scheduled for April/May.

Corporation Yard- Public Works

The Corporation Yard Division within Public Works is comprised of a team of 10 staff, including a Maintenance Division Supervisor, one Maintenance IV, four Maintenance II positions, and four Maintenance I positions. The Division is responsible for maintaining critical City infrastructure and supporting day-to-day operations across multiple service areas.

During the first two quarters of the fiscal year, the Division has remained highly active, supporting Broadband USA construction efforts through utility marking and coordination, responding to emergency maintenance needs, and continuing to perform routine and preventative maintenance throughout the City. These responsibilities include street maintenance, storm drain management, signage, and general infrastructure upkeep.

Looking ahead, the City is making strategic investments to strengthen in-house maintenance capacity and address deferred infrastructure needs. A budget adjustment includes the addition of one Maintenance II position to support the development of an in-house street maintenance crew. To support this effort, the City has already invested approximately \$351,000 in street maintenance equipment, with an additional \$212,000 requested to fully fund the necessary equipment purchases.

In parallel, the Department has transitioned landscaping services to external contractors and is in the process of outsourcing janitorial services. These changes are intended to free up internal staff capacity, allowing the Division to focus on higher-priority maintenance work and address deferred maintenance across City facilities and infrastructure.

To further improve operational efficiency, the City is implementing maintenance and task-tracking software to better organize work orders, track recurring maintenance needs, and identify opportunities for improved service delivery. A budget amendment of \$11,000 is requested to support this initiative. Collectively, these actions represent a strategic shift toward building internal operational capacity, prioritizing core infrastructure services, and modernizing maintenance practices to deliver more efficient, responsive, and sustainable public works operations

GENERAL FUND NET RESULT AND FUND BALANCE

With projected revenues totaling \$14.3 million and total expenditures of \$14.9 million, the General Fund is expected to conclude FY 2025–2026 with a deficit of approximately \$366,916. This planned drawdown will reduce the unassigned fund balance to approximately \$4.9 million.

While the deficit reflects increased expenditures—particularly in personnel costs that have returned to and exceeded pre-COVID levels—it also represents a deliberate investment in staffing and service delivery across City departments. Most key leadership positions have been filled to strengthen operations, with the exception of the Community Development and Finance Director roles. These vacancies have generated one-time salary savings

GENERAL FUND RESERVES	
Reserves- July 2025 (Audited)	8,830,015
<u>FY 25/26</u>	
Projected Revenues	14,309,710
Projected Expenditures	(14,974,788)
Net Transfers	298,162
GF Surplus/Deficit	<u>(366,916)</u>
Reserves- July 2026 (Projected)	<u>\$8,463,099</u>
Operating Reserve	1,989,419
Recession Reserve	1,876,059
Litigation Reserve	200,000
Unassigned Reserves	836,823
Total Unassigned	<u>4,902,301</u> 33%
Section 115 Trust	3,560,798
Total Reserves	<u>\$8,463,099</u>

in the current fiscal year, with responsibilities absorbed by the City Manager; however, once filled, these positions will add ongoing cost pressures to the General Fund.

The City's financial position has been significantly strengthened by the voter approval of Measures T and U, which increased local sales tax and Transient Occupancy Tax (TOT) revenues. These measures provide critical, ongoing funding to support core services and stabilize the City's financial foundation. Despite the projected deficit, the City's overall fiscal position remains strong. General Fund reserves are projected to remain at approximately 33% of annual expenditures, well above recommended best practices. In addition, the City has proactively set aside \$3.5 million in a Section 115 Trust to address long-term pension liabilities and help absorb volatility associated with CalPERS costs.

At the same time, the City is intentionally prioritizing investments that grow and diversify the local tax base to sustain increasing costs of government services. This includes reinvesting TOT revenues into tourism promotion, events, and destination enhancements to strengthen visitation year-round—particularly during shoulder seasons—as well as advancing economic development initiatives that support business growth, reduce vacancies, and attract new investment.

Looking ahead, maintaining long-term fiscal sustainability will depend on balancing disciplined cost management with continued efforts to expand revenue-generating activity. Key revenue sources—particularly Transient Occupancy Tax and Sales Tax—will play a critical role in keeping pace with rising personnel, infrastructure, and service delivery costs.

Overall, the City remains in a stable and resilient financial position, with a clear strategy focused on strengthening its tax base, maintaining strong reserves, and aligning investments with long-term economic growth and service sustainability.

INTERNAL SERVICE: FACILITIES REPAIR & MAINTENANCE

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

ISF-FACILITIES									
	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 26,498	\$ 10,199	\$ 500	\$ -	\$ 500	\$ 250	\$ -	\$ 5,000	\$ 4,500
Interdepartmental Charges	281,958	149,998	350,156	-	350,156	175,078	-	350,156	-
TOTAL REVENUES	308,456	160,197	350,656	-	350,656	175,328	-	355,156	4,500
Personnel Services	199,590	13,146	105,998	-	105,998	52,999	-	105,998	-
Repairs & Maintenance	20,342	18,408	12,000	-	12,000	6,000	2,051	22,500	(10,500)
Contractual Services	8,050	18,988	32,000	-	32,000	16,000	-	8,000	24,000
Depreciation	7,084	7,481	-	-	-	-	-	-	-
TOTAL EXPENDITURES	235,066	50,541	-	-	149,998	74,999	2,051	136,498	13,500
Net Revenue/(Expense)	\$ 73,390	\$ 109,656	\$ 350,656	\$ -	\$ 200,658	\$ 100,329	\$ (2,051)	\$ 218,658	18,000

The Facilities Internal Service Fund (ISF) is performing in line with budget projections, with both revenues and expenditures tracking as expected through the fiscal year.

Over the past year, the Fund has supported several key facility improvement projects, including the City Hall flooring project, the Town Hall remodel, and improvements to the Police Department lobby, which were co-funded with asset forfeiture funds. These investments have enhanced the functionality, safety, and overall customer experience of key City facilities.

The Facilities ISF continues to play a critical role in maintaining and upgrading City-owned assets by providing a stable and centralized funding mechanism for ongoing maintenance and capital improvements.

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 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Operating Revenue	\$ 225	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interdepartmental Charges	645,745	530,997	924,371	-	924,371	462,186	-	831,371	(93,000)
TOTAL REVENUES	645,970	531,109	924,371	-	924,371	462,186	-	831,371	-
Personnel Services	225,196	360,893	328,082	-	328,082	164,041	174,634	406,995	(78,914)
Repairs & Maintenance	1,834	5,357	4,450	-	4,450	2,225	491	4,450	-
Materials & Supplies	340,534	415,582	586,119	-	755,866	377,933	357,953	818,136	(62,270)
Contractual Services	54,526	17,577	55,000	-	55,000	27,500	-	55,000	-
Allocated Overhead	-	11,217	-	-	-	-	-	-	-
Depreciation	36,015	41,844	-	-	-	-	-	-	-
TOTAL EXPENDITURES	658,105	852,471	973,651	-	1,143,397	571,699	533,078	1,284,581	(141,184)
Net Revenue/(Expense)	\$ (12,135)	\$ (321,361)	\$ (49,280)	\$ -	\$ (219,026)	\$ (109,513)	\$ (533,078)	\$ (453,210)	(234,184)

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.

The FY 2025 budget includes \$133,000 for Police vehicle replacements and \$285,000 for Public Works vehicles, consistent with the City's long-term Vehicle Replacement Plan. Fuel and lubricant costs are projected at \$141,000, remaining consistent with the prior year, while a new allocation of \$6,000 has been included to support electric vehicle charging infrastructure as part of the City's gradual transition toward fleet electrification. Looking ahead, the addition of new street maintenance equipment in FY 2026 may result in increased maintenance and repair costs, and a future budget adjustment may be necessary to account for these operational impacts.

ISF-FLEET									
	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 25/26 Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Estimated Year End	Forecast Surplus/ (Shortfall)
Interdepartmental Charges	\$ 642,265	\$ 729,116	\$ 773,541	\$ -	\$ 773,541	\$ 386,771	\$ -	\$ 773,541	\$ -
Grant Reimbursements	-	-	500	-	500	-	-	500	-
TOTAL REVENUES	642,265	729,116	773,541	-	773,541	386,771	-	774,041	(500)
Personnel Services	126,097	398,910	126,716	-	126,716	63,358	69,768	133,750	(7,034)
Repairs & Maintenance	86,716	58,979	59,000	-	59,000	29,500	43,835	77,000	(18,000)
Materials & Supplies	116,854	95,951	124,000	-	124,000	62,000	35,169	118,000	6,000
Vehicles	8,457	2,873	418,000	-	348,423	174,211	73,002	358,000	(9,577)
Contractual Services	428	1,451	1,400	-	1,400	700	140	500	900
Allocated Overhead	-	-	-	-	-	-	-	-	-
Depreciation	164,086	197,633	-	-	-	-	-	-	-
TOTAL EXPENDITURES	502,640	755,796	729,116	-	659,538	329,769	221,915	687,250	(27,711)
Net Revenue/(Expense)	\$ 139,625	\$ (26,681)	\$ 44,425	\$ -	\$ 114,003	\$ 57,001	\$ (221,915)	\$ 86,791	(27,211)

In the third quarter, the City completed the purchase of a dump truck at a total cost of approximately \$225,000 and acquired two Ford Mavericks to replace an existing F-150, improving fuel efficiency and operational flexibility.

Vehicle Replacement Plan														
Unit No.	Make	Yr.	Model	Hours/Miles	FY 24/25 Proposed	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected	FY 31/32 Projected	FY 31/32 Projected	FY 31/32 Projected
WWT31	NISSAN	2007	FRONTIER	64,414										
PW5	FORD	2006	F-250 SERV.	88,706										
PW12	PETE	1997	DUMP TRUCK	429,174		\$225,000								
WT1	Dodge	2005	1500 Q. CAB	80,375	\$60,000									
PW16	FORD	2006	F-150 X-TRA	84,419		\$60,000								
PW56	GLOBAL	2016	SWEEPER					\$300,000						
PW17	CAT	2005	FORKLIFT				\$57,000							
			Sewer Jetter		75000									
Public Works Sub-Total:					\$135,000	\$285,000	\$57,000	\$300,000	\$0					
PD500	FORD	2015	INTERCEPTOR	90,995	\$83,000									
PD501	FORD	2015	INTERCEPTOR	82,985										
PD502	FORD	2015	INTERCEPTOR	65,707			\$84,000							
PD503	FORD	2015	INTERCEPTOR	76,000		\$83,000								
PD507	FORD	2016	INTERCEPTOR	58,400				\$85,000						
PD508	FORD	2016	INTERCEPTOR	58,916					\$86,000					
PD509	FORD	2023	MACH E ELECTRIC	2,494										
PD510	FORD	2015	TAURUS	88,008		\$50,000								
PD513	FORD	2018	INTERCEPTOR	47,964					\$86,000					
PD517H	FORD	2023	F150 HYBRID	18,307										
PD518E	FORD	2023	F150 ELECTRIC	32,581							\$40,000			
PD519E	FORD	2023	F150 ELECTRIC	23,372							\$40,000			
PD520E	FORD	2023	F150 ELECTRIC	24,207							\$40,000			
PD521E	FORD	2023	F150 ELECTRIC	15,905								\$40,000		
PD522E	FORD	2023	F150 ELECTRIC	6,980								\$40,000		
Police Sub-Total:					\$83,000	\$133,000	\$84,000	\$85,000	\$172,000	\$0	\$0	\$120,000	\$80,000	
Total Replacement Costs:					\$218,000	\$418,000	\$141,000	\$385,000	\$172,000	\$0	\$0	\$120,000	\$80,000	

For Police Department fleet replacements, the City is deferring the purchase of two vehicles originally budgeted in FY 2025. The City is currently evaluating participation in the Enterprise Fleet Management Program, which would transition the City from a traditional purchase model to a leasing-based approach. This strategy is intended to provide greater financial flexibility, stabilize replacement cycles, and reduce large upfront capital expenditures.

Nationwide, vehicle costs have increased significantly since the COVID-19 pandemic due to ongoing supply chain disruptions, including semiconductor shortages. As a result, vehicle pricing remains elevated, with the average cost of a new vehicle reaching approximately \$47,000. These conditions continue to impact fleet replacement planning and procurement strategies.

In alignment with the City's Fund Balance and Reserve Policy, unrestricted fund balances are utilized to pre-fund major fleet purchases and repairs. This approach helps smooth capital expenditures over time, reduce volatility in annual budgets, and ensure the City maintains a sustainable and proactive fleet replacement program

WATER ENTERPRISE FUND

The Water Enterprise is responsible for providing safe, clean, and reliable water at adequate pressures and volumes to serve residents, businesses, and public facilities throughout the City of Fort Bragg. The Water Department's core services include raw water collection, water treatment, and the distribution of treated water for domestic and commercial use.

The current Water Enterprise rate structure continues to function as intended, fully supporting operational needs, maintaining the required operating reserve, and generating modest funding for infrastructure upgrades, replacements, and ongoing maintenance. To ensure long-term financial sustainability and to provide more than modest funding for future operational and capital needs, a new rate structure is scheduled to take effect on July 1, 2026.

Fund reserves remain strong, totaling \$3.82 million at the beginning of fiscal year 2026. These reserves provide stability for operations, support planned capital improvements, and help safeguard the system against unforeseen events.

While the Water Enterprise rate structure is operating as intended, supporting all operational needs, maintaining the operating reserve, and accumulating modest funds for infrastructure upgrades, replacements, and maintenance, a new rate structure will be implemented effective July 1, 2026 to ensure that adequate and not just modest funds are available for operations and infrastructure. Fund reserves remain strong at \$3.82 million at the beginning of fiscal year 2026.

WATER ENTERPRISE											
	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Variance Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Charges for services	\$ 2,950,767	\$ 2,953,561	\$ 2,959,574		\$ 2,959,574	\$ 1,479,787	\$ 1,773,551	60%	\$ 293,763	\$ 2,975,074	\$ 15,500
Capacity Fees	20,600	28,261	20,000		20,000	10,000	11,101	56%	1,101	20,000	-
Investment Interest	235,410	140,057	111,891		111,891	55,946	-	0%	(55,946)	111,891	-
Other revenue	85,096	68,610	41,000		41,000	20,500	18,318	45%	(2,182)	41,000	-
Total Revenue	3,291,872	3,190,488	3,132,465	-	3,132,465	1,566,233	1,802,970	58%	236,737	3,147,965	15,500
Personnel services	\$ 633,921	747,905	774,484		774,484	387,242	409,175	53%	21,933	776,628	(2,144)
Operations	1,873,531	1,209,141	1,447,341	209,469	1,656,809	828,405	239,128	14%	(589,277)	1,707,321	(50,512)
Utilities	192,471	199,288	200,000		200,000	100,000	105,862	53%	5,862	192,000	8,000
Capital outlay	45,978	5,531	250,000	8,225	258,225	129,113	-	0%	(129,113)	258,225	-
Repairs & maintenance	45,584	74,557	67,000	-	67,000	33,500	23,007	34%	(10,493)	57,000	10,000
Insurance	53,392	68,287	72,384		72,384	36,192	74,193	102%	38,001	72,384	-
Interest/Debt service *	25,370	-	-		-	-	-	-	-	-	-
Depreciation **	353,968	338,922	-		-	-	-	-	-	-	-
Total Expenditures	3,224,216	2,643,630	2,811,209	217,694	3,028,903	1,514,452	851,366	28%	(663,086)	3,063,559	(34,656)
Net Revenue/(Expense)	\$ 67,656	\$ 546,858	\$ 321,256	\$ (217,694)	\$ 103,562	\$ 51,781	\$ 951,604		\$ 899,823	\$ 84,406	(19,156)
* Audited results do not include payment of principal which is not an expense in full accrual accounting						\$ 2,304,708	\$ 576,177.03				
** Depreciation Expense is not budgeted and therefore not included in calculation of budget variance											

At mid-year, the Water Enterprise Fund is performing in line with expectations and is projected to finish the fiscal year with a slight surplus. The fund is fully supported by user fees, with total revenues through December reaching \$1.80 million, or 58% of the prorated budget. Revenues are generally tracking as anticipated, and total year-end revenues are estimated at \$3,147,965.

Expenditures remain well below prorated levels at mid-year, with year-to-date spending of \$851,366, or 28% of the prorated budget. Personnel services and utilities are tracking close to expectations, while underspending in operations, capital outlay, and repairs & maintenance reflects project timing and delayed procurement. Total expenditures are projected to end the year at \$3,063,559.

Overall, the Water Enterprise Fund is expected to close the fiscal year with a modest surplus of approximately \$84,406, effectively maintaining a near break-even position. While this surplus supports ongoing operational needs, it is not sufficient to materially increase reserves, which remain stable but unchanged.

WASTEWATER ENTERPRISE FUND

The Wastewater Enterprise, operated by Municipal Improvement District No. 1, is responsible for providing a safe and reliable sanitary sewer system to serve residents, businesses, and public facilities throughout the City of Fort Bragg. The Enterprise also operates the City’s wastewater treatment facility in full compliance with state and federal regulatory requirements. Core services include coordinating operations, monitoring, maintenance, and related activities for the wastewater treatment plant and sanitary pumping stations. The Enterprise provides both primary and secondary treatment of wastewater, as well as treatment and conditioning of solids, resulting in a high-quality effluent suitable for ocean discharge.

The current Wastewater Enterprise rate structure continues to function as intended, fully funding core operations, maintaining required reserves, supporting debt obligations, and building resources for future infrastructure upgrades, replacements, and maintenance. To ensure long-term financial sustainability and to provide more than modest funding for future operational and capital needs, a new rate structure will take effect on July 1, 2026.

Fund reserves remain strong, totaling \$1.72 million at the beginning of fiscal year 2026. These reserves provide stability for operations, support planned capital improvements, and help safeguard the system against unforeseen events.

WASTEWATER ENTERPRISE											
	FY 2023/24 Actuals	FY 2024/25 Actuals	Adopted Budget	Approved Net Budget Amendments	Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
Charges for services	\$ 3,416,929	\$ 3,391,326	\$ 3,411,845		\$ 3,411,845	\$ 1,705,922	\$ 1,948,219	57%	\$ 242,297	\$ 3,464,528	\$ 52,683
Capacity Fees	18,928	21,487	53,395		53,395	26,698	4,837	0	(21,860)	10,000	(43,395)
Investment Interest	164,443	95,696	51,000		51,000	25,500	-	-	(25,500)	60,000	9,000
Other revenue	190,782	146,336	193,610		193,610	96,805	78,109	40%	(18,696)	218,610	25,000
Total Revenue	3,791,082	3,654,846	3,709,850	-	3,709,850	1,854,925	2,031,165	55%	176,240	3,753,138	43,288
Personnel services	\$ 821,413	1,470,930	1,044,127		1,044,127	522,064	614,784	59%	92,721	1,073,032	(28,904)
Operations	2,049,989	1,682,155	1,123,553	143,750	1,267,302	633,651	333,827	26%	(299,825)	1,192,363	74,940
Utilities	351,532	355,612	325,000		325,000	162,500	170,385	52%	7,885	315,000	10,000
Capital outlay	215,871	198,544	215,871	-	215,871	107,936	-	0%	(107,936)	116,994	98,877
Repairs & maintenance	89,434	118,284	159,000	6,857	165,857	82,928	79,385	48%	(3,543)	159,000	6,857
Insurance	113,349	150,154	152,814		152,814	76,407	156,529	102%	80,123	157,100	(4,286)
Interest/Debt service *	92,010	90,130	185,675		185,675	92,838	-		(92,838)	312,996	(127,321)
Depreciation **	816,971	814,971	-		-	-	-		-	-	-
Total Expenditures	4,550,568	4,880,781	3,206,040	150,606	3,356,646	1,678,323	1,354,910	40%	(323,413)	3,326,484	30,162
Net Revenue/(Expense)	\$ (759,486)	\$ (1,225,935)	\$ 503,810	\$ (150,606)	\$ 353,204	\$ 176,602	\$ 676,255		\$ 499,653	\$ 426,654	73,450

* 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

At mid-year, the Wastewater Enterprise Fund is performing steadily, with both revenues and expenditures trending toward a stable year-end position. Total revenues through December reached \$2.03 million, or 55% of the prorated budget, driven primarily by consistent Charges for Services. Year-end revenues are projected at \$3,753,138, slightly above the adopted budget.

Expenditures total \$1,354,910 at mid-year, or 40% of the prorated budget. Personnel costs are running higher than planned, while operations, capital outlay, and repairs & maintenance are underspent due to project timing and delayed procurement. Utilities are tracking close to budget, and Insurance is slightly above the prorated amount but expected to remain within the annual allocation. Total expenditures are projected to end the year at \$3,326,484.

Overall, the fund is expected to close the fiscal year with a surplus of approximately \$426,654, supported by strong charges for services revenue.

CV STARR & PARKS & RECREATION DEPARTMENT

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 petanque 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 2023/24	FY 2024/25	Approved Net Budget		Amended Budget	Pro Rated Budget as of 12/31/2025	YTD Actual 12/31/2025	Mid-Year Variance %	Variance Budget vs. Actual	Estimated Year End	Forecast Surplus/ (Shortfall)
	Actuals	Actuals	Adopted Budget	Amendments							
Charges for services	\$ 680,071	\$ 911,110	\$ 873,021		\$ 873,021	\$ 436,510	\$ 442,353	51%	\$ 5,842	\$ 743,500	\$ (129,521)
Sales tax	1,169,582	1,350,872	1,230,000		1,230,000	615,000	415,052	34%	(199,948)	1,230,000	-
Property tax	309,827	326,804	311,647		311,647	155,823	186,552	60%	30,729	311,647	-
Investment Interest	95,242	113,035	30,000		30,000	15,000	-	0%	(15,000)	42,000	12,000
Other revenue	(114,738)	13,592	20,771		20,771	10,386	32,501	156%	22,115	35,295	14,524
Total Revenue	2,139,985	2,715,413	2,465,439	-	2,465,439	1,232,719	1,076,457	44%	(156,262)	2,362,442	(102,997)
Personnel services	\$ 1,091,157	1,305,340	1,079,985		1,079,985	539,993	702,734	65%	162,741	1,120,975	(40,990)
Operations	266,512	969,354	492,094	41,970	534,064	267,032	259,391	49%	(7,641)	530,100	3,964
Utilities	354,859	410,100	420,000		420,000	210,000	205,155	49%	(4,845)	385,000	35,000
Capital outlay	24,547	93,099	-	9,725	9,725	4,862	2,835	29%	(2,027)	-	9,725
Repairs & maintenance	56,270	94,114	40,000	26,795	66,795	33,398	5,666	8%	(27,731)	66,795	-
Insurance	211,248	-	-		-	-	-	-	-	15,000	(15,000)
Interest/Debt service *	-	-	-		-	-	-	-	-	144,842	(144,842)
Depreciation **	675,919	700,585	-		-	-	-	-	-	-	-
Total Expenditures	2,680,511	3,572,592	2,032,080	78,490	2,110,570	1,055,285	1,175,782	56%	120,497	2,262,713	(152,143)
Net Revenue/(Expense)	\$ (540,527)	\$ (857,179)	\$ 433,359	\$ (78,490)	\$ 354,869	\$ 177,434	\$ (99,324)		\$ (276,759)	\$ 99,729	(255,140)

* 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

The C.V. Starr Center and Parks and Recreation programs continue to demonstrate steady recovery and growth, despite operational challenges experienced during the fiscal year.

In FY 2024–2025 and continuing into the first half of FY 2025–2026, the City made significant investments to address deferred maintenance at the C.V. Starr Center. These improvements included critical upgrades to the HVAC system, skylight repairs, water slide repairs, leisure pool boiler, Ultra violet disinfection system and other facility maintenance projects necessary to ensure long-term functionality and user experience. As part

of this work, the pool was closed for more than two months during January and February, which had a direct impact on revenue performance during that period.

Despite these temporary disruptions, the Center has reported strong gains in membership growth. While revenues were partially offset by facility closures, the underlying trend reflects increased community engagement and demand for services. The Center is projected to end the year at \$2.3 million, \$102k under budget.

The City Manager and C.V. Starr Center staff have made a concerted effort to increase memberships through enhanced marketing initiatives, community outreach, and improved programming. As a result, both membership revenues and general admissions have shown a strong recovery, reaching approximately 61% of budgeted revenue by the end of the second quarter.



Additionally, rate adjustments approved by the City Council in the second quarter—effective January 2025—are projected to generate approximately \$90,000 in additional revenue for the remainder of the fiscal year, further strengthening the Center’s financial position.

Moving forward, with major maintenance projects largely completed and full facility access restored, the Center is well-positioned to continue rebuilding its membership base, increase program participation, and improve overall cost recovery. Parks and Recreation programming will also play a key role in expanding community engagement and maximizing use of City facilities.

Sales tax revenues allocated to the C.V. Starr Center are performing in line with quarterly budget projections, indicating the Center remains on track to achieve its overall FY 2025–2026 revenue target of approximately \$1.2 million.

In addition, property tax allocations are projected to increase by approximately 6% and will be realized in the third quarter, consistent with typical timing. These revenues will provide an important boost to the Center’s financial position and support overall budget stability. Together, these revenue streams reinforce the Center’s improving financial outlook and align with the City’s broader strategy to ensure long-term operational sustainability.

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 included consolidating fitness class offerings from 70 to 27 classes and temporarily closing the Center on Sundays to improve cost recovery and align programming with demand. Additionally, fitness instructors (excluding those participating in the Silver Sneakers program) have transitioned from employee status to independent contractors, maintaining service quality while improving cost-effectiveness. The City plans to expand class offerings under this revised model in the coming months.

Despite these efforts, the Center continues to face operational challenges, particularly in recruiting qualified lifeguards, with at least four part-time and two full-time positions remaining vacant. These positions are critical to maintaining full operational hours, including weekends and holidays, and ensuring safety standards are met.

Looking ahead, the City is building on its Strategic Plan by formally establishing a dedicated Parks and Recreation Department in July 2025. This effort is intended to bolster and complement the programs offered by the Mendocino Coast Recreation and Park District (MCRPD), while expanding City-led recreation opportunities across Fort Bragg. Key focus areas include activating the new Bainbridge Park, maximizing utilization of the C.V. Starr Center, and expanding youth programs and community events in partnership with the Police Department. As part of this expansion, expenditure increases include the addition of a full-time Parks and Recreation Coordinator position to support programming, event activation, and ongoing operations—particularly at Bainbridge Park. A budget amendment of \$144,842 is being requested to account for 2025 solar equipment interest that wasn't included in the current budget.

The C.V. Starr Center delivered a strong financial performance in FY 2024–2025, generating a surplus of approximately \$1.2 million and increasing reserves to nearly \$2.9 million. For FY 2025–2026, the Center is projected to end the year with a more modest surplus of approximately \$99,000, reflecting ongoing investments in facility improvements, programming, and operations.

The Center has identified approximately \$1.6 million in Capital Improvement Program (CIP) needs over the next four years, which is expected to draw down these reserves. In response, the City is actively pursuing grant funding opportunities to offset capital costs and reduce reliance on reserve funds. Collectively, these efforts reflect a strategic shift toward expanding recreation services, improving cost efficiency, and maximizing the use of City facilities to enhance community quality of life while maintaining long-term financial sustainability.

BROADBAND ENTERPRISE FUND

BROADBAND ENTERPRISE											
	FY 2023/24	FY 2024/25	Adopted	Approved Net	Amended	Pro Rated	YTD Actual	Mid-Year	Variance	Estimated	Forecast
	Actuals	Actuals	Budget	Budget	Budget	Budget as of	12/31/2025	Variance %	Budget vs.	Year End	Surplus/ (Shortfall)
				Amendments		12/31/2025	12/31/2025		Actual		(Shortfall)
Charges for services	\$ -	\$ -	\$ 2,317,605		\$ 2,317,605	\$ 1,158,803	\$ 1,333,394	58%	\$ 174,591	\$ 2,256,567	\$ (61,038)
Other revenue	-	-	-		-	-	12		12	-	-
Total Revenue	-	-	2,317,605	-	2,317,605	1,158,803	1,333,405	58%	174,603	2,256,567	(61,038)
Personnel services	-	-	988,663		988,663	494,332	475,300	48%	(19,032)	872,857	115,806
Operations	-	-	1,212,402		1,212,402	606,201	565,409	47%	(40,792)	1,506,343	(293,941)
Utilities	-	-	116,540		116,540	58,270	6,148	5%	(52,122)	12,000	104,540
Repairs & maintenance	-	-	-		-	-	6,398		6,398	6,400	(6,400)
Insurance	-	-	-		-	-	-		-	-	-
Other operating	-	-	-		-	-	17,838		17,838	30,046	(30,046)
Interest/debt Service *	-	-	-		-	-	-		-	-	-
Depreciation **	-	-	-		-	-	-		-	-	-
Total Expenditures	-	-	2,317,605	-	2,317,605	1,158,803	1,071,092	46%	(87,711)	2,427,646	(110,041)
Net Revenue/(Expense)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 262,313		\$ 262,313	\$ (171,079)	(171,079)

* 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

The City’s Broadband Enterprise represents a major strategic investment aligned with the City Council’s long-term vision to enhance economic development, improve service delivery, and build critical infrastructure for the future. The City is currently constructing a municipally owned fiber-optic network with a total investment of approximately \$17.6 million. This initiative supports the City’s Strategic Plan by expanding access to high-speed, reliable internet, fostering business growth, enabling remote work opportunities, and strengthening overall economic competitiveness.

In FY 2024–2025, the City acquired Mendocino Community Network (MCN), with full integration into City operations effective July 1, 2025. To lead this effort, the City Manager appointed a Broadband Director in September 2025, establishing dedicated leadership to guide the transition and long-term success of the utility.

Due to construction delays, the initial rollout of fiber service within City limits is now anticipated in Summer 2026. In the interim, the Broadband Enterprise has focused on maintaining and stabilizing existing MCN services while developing a comprehensive transition plan for future fiber customers. The City has also taken key steps to position the Enterprise for long-term success, including securing a lease on Elm Street for a new broadband office, advancing rebranding efforts, and developing a marketing strategy to support customer acquisition upon service launch.

FIBER PLANS			
PLAN NAME	MONTHLY RATES	SPEED	IDEAL FOR
Fiber Breeze (Low-Income qualify)	\$40	500 Mbps	Everyday browsing, Zoom calls, HD Streaming
FiberCore	\$50	1 Gig	Multi-device homes, 4K streaming, remote work
FiberBlaze	\$70	2 Gig	Multi-device homes, 4K streaming, remote work Power users, online gaming, smart homes
FiberEdge	\$90	5 Gig	Creators, professionals, heavy upload/download households. Advance tech use. Constant, high-volume data flow
FiberUltra	\$110	10 Gig	Maximum performance for businesses & future-ready homes



During the first two quarters of the fiscal year, the Enterprise has delivered steady and reliable revenue performance while identifying cost-saving opportunities across operations. The largest operational expense remains the resale utility agreement with Sonic. A budget amendment of \$362,552 is requested to account for higher-than-anticipated costs associated with maintaining existing service levels. The original budget of \$714,000 assumed a phased transition of customers to the City’s fiber network; however, due to construction delays, this transition has not yet occurred, requiring continued

reliance on resale services and adjustments to both expenditure and revenue projections.

Personnel costs, including salaries and benefits, are currently projected to come in under budget. To support ongoing operations and prepare for future service expansion, the Enterprise is proposing to convert an existing part-time position to full-time.

Looking ahead, Broadband Enterprise is focused on completing construction, launching fiber service, and executing a successful customer transition strategy. This initiative represents a transformative investment in the City's infrastructure, with long-term benefits including increased local control, improved service reliability, competitive pricing, and enhanced economic development opportunities.

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 2025/26 Requested Mid-Year Budget Adjustments							
Account Number	Account Description	Department	Current Budget	Budget Amendment Request	Adjusted Budget	Justification	Funding Source
GENERAL FUND							
EXPENDITURES							
City Council							
110-4130-0311	Legal Costs/City Attorney	Administration	\$ 296,380	\$ 100,620	\$ 397,000	Legal costs	GF
110-4130-0317	Recruitment Costs	Administration	\$ 10,000	\$ 38,800	\$ 48,800	Chief of Police Recruitment, CDD Director	GF
Finance							
110-4150-0101	Salaries & Wages, Benefits	Finance	\$ 412,642	\$ (40,101)	\$ 372,541	Finance Director Vacancy- Professional Services Co	GF
Community Development							
110-4320-0101	Salaries & Wages, Benefits	CDD	\$ 405,754	\$ (122,553)	\$ 283,201	CDD Director Vacancy Cost savings, offset by Planning Tech transitioning to full-time	GF
110-4320-0319	Professional Services	CDD	\$ 130,000	\$ (40,000)	\$ 90,000	4Leaf & Marie Jones Consulting cost savings.	GF
City Council							
110-4110-0315	Election Costs	City Council	\$ 5,000	\$ 30,000	\$ 35,000	Ballot Measure consideration/polling	GF
Police Department							
110-4200-0101	Salaries & Wages	PD	\$ 2,071,753	\$ (121,642)	\$ 1,950,111	Budget Savings from Unfilled Positions	GF
110-4200-0102	Overtime	PD	120,000	65,000	\$ 185,000	Increase in Overtime Costs, staffing shortages	GF
110-4200-0109	Other Pay	PD	159,367	99,712	\$ 259,079	Severance Payout	GF
110-4200-0381	Small Tools & Equipment	PD	20,000	80,000	\$ 100,000	Annual cost of: 50,000 for Axon (BWC, Taser) 25,000 for Axon ALPR 5,000 for Flock	GF
110-4200-0319	Professional Services	PD	87,000	20,000	\$ 107,000	Outside Investigator (IA) costs	GF
110-4200-0383	Utilities	PD	7,500	12,500	\$ 20,000	Increase in Electric & Propane costs	GF
Corporation Yard							
110-4570-0101	Salaries & Wages, Benefits	Corp Yard	396,918	68,213	\$ 465,131	New FT Position: Maintenance II, overages from fiscal year.	GF
110-4570-0220	Pers	Corp Yard	50,739	25,923	\$ 76,662	New FT Position: Maintenance II, overages from fiscal year.	GF
521-4394-0384	Software Costs	Corp Yard/IT	527,052	11,000	\$ 538,052	Maintenance Software tracking/tasks recurring for	GF
Streets Maintenance							
110-4520-0381	Streets Equipment	Streets	354,023	217,822	\$ 571,845	Road Crew Equipment Purchase (Track Loader, Insulated Asphalt Truck, Equipment Trailer, and Skid Steer Attachments)	GF
110-4522-0319	Professional Services		86,617	(33,617)	\$ 53,000	Budget Reduction: Reduction in Professional service	GF
429-7999-0799	Transfer - from Stop Gap Streets	CIP-Streets	800,000	(298,162)	\$ 501,838	Transfer remaining funds from stop gap project back	GF
110-7999-7999	Transfer- to the General Fund	GF	-	298,162	\$ 298,162	Transfer remaining funds from stop gap project back	GF
Non-Department							
110-4190-0358	Liability Insurance	Non-Dept	455,017	14,983	\$ 470,000	Increase in Liability Premiums	GF
110-4916-0912	Interest	Non-Dept	240,555	91,500	\$ 332,055	Share of interest - 2025 Solar Equipment Lease / De	GF
Public Works Engineering							
110-4330-0310	Engineering	PW	96,612	(54,500)	\$ 42,112	Budget Reduction: Savings in Engineering costs	GF
Total General Fund Expenditures			\$ 6,732,929	\$ 463,660	\$ 7,196,589		
			GF Net:	\$ (463,660)			

FY 2025/26 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 Enterprise	\$ 60,000	\$ 35,000	\$ 95,000	Raw Water Line piping from pond to wetwell.	Operating
610-4612-0752	Infrastructure	Water Enterprise	\$ 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	Capital
610-4612-0381	Equipment	Water Enterprise	7,000	175,000	182,000	Sodium hypochlorite generator that has close to 37% remaining	Operating
			\$ 5,417,344	\$ 440,000	\$ 5,857,344		
WASTEWATER ENTERPRISE							
710-4712-0912	Interest	Waste Water	\$ 185,675	\$ 127,321	\$ 312,996	Share of interest - 2025 Solar Equipment Lease/ Debt	
			\$ 185,675	\$ 127,321	\$ 312,996		
BROADBAND ENTERPRISE							
510-5001-0385	Resale Services - Utilities	Broadband	\$ 714,000	333,663	\$ 1,047,663	Original budget had fusion declining due to new fiber customers. Since fiber is not yet being installed cost of existing service to fiber is still high. As fiber rolls out this number will drop. Sonic bills are roughly 70K/Month.	
510-5001-0357	Lease	Broadband	54,000	34,661	\$ 88,661	Lease for new Elm Street Office + Rent MUSD	
						Increase in Budget Revenue, Broadband is not going to be Live till the summer	
510-5001-6136	Legacy Fusion (Blended View)	Broadband	\$ 851,844	333,663	\$ 1,185,507	Fiber project delayed- live in summer 2026	
510-5001-6131	BB Internet Serv Rev 1-10 Gbps	Broadband	635,340	(635,340)	\$ -	Fiber project delayed- live in summer 2027	
510-5001-6132	BB Voice Services (w/911)	Broadband	10,397	(10,397)	\$ -	Fiber project delayed- live in summer 2028	
510-5001-6133	BB Low Inc Serv Offer 500 Mbps	Broadband	38,316	(38,316)	\$ -	Fiber project delayed- live in summer 2029	
510-5001-6138	Legacy Open Air	Broadband	287,532	104,304	\$ 391,836	Fiber project delayed- live in summer 2030	
510-5001-6139	Legacy Digital Voice	Broadband	194,827	110,671	\$ 305,498		
			\$ 2,786,256	\$ 232,909	\$ 3,019,165		
REVENUES							
810-0000-6125	Facility Passes	CV Starr Center	\$ 747,521	\$ (117,521)	\$ 630,000	Pool facility shutdown for two (2) months	
Total CV Starr Revenues			\$ 747,521	\$ (117,521)	\$ 630,000		
EXPENDITURES							
810-4812-0912	Interest	CV Starr Center	\$ -	\$ 144,842	\$ 144,842	Share of interest - 2025 Solar Equipment Lease / Debt	
Total CV Starr Expenditures			\$ -	\$ 144,842	\$ 144,842		
AMERICA RESCUE ACT FUNDS (336)							
336-5507-0731	ARPA Housing Initiatives		\$ -	\$ 786,043	\$ 786,043	Roll-forward balance to current fiscal year. Encumbered in 24-25	
336-5508-0731	ARPA Business Assistance			\$ 525,480	\$ 525,480	Roll-forward balance to current fiscal year. Encumbered in 24-25	
336-5509-0731	Technology Upgrades			\$ 42,098	\$ 42,098	Roll-forward balance to current fiscal year. Encumbered in 24-25	
336-5510-0731	Public Safety			\$ 40,000	\$ 40,000	Roll-forward balance to current fiscal year. Encumbered in 24-25	
				\$ 1,393,621	\$ 1,393,621		
INFORMATION TECHNOLOGY - ISF (521)							
521-4394-0384	Licensing, Software & Maint	ISF-JT	\$ 527,052	\$ 57,270	\$ 584,322	Acela software & consultant cost , Springbrook AI, Server Maint Subscr	Operating
			\$ 527,052	\$ 57,270	\$ 584,322		

Account ID	Description	Department	Fund name	Audited	Audited	FY26	FY26	FY26 YTD	FY26 Est.	Difference
				Final	Final						Adopted	Amended	Actuals	YE (Closed )
110-4110-0101	Salaries & Wages, Regular	4110 - City Coun	General Fund	33,026	33,419	33,859	33,859	21,562	33,859	-
110-4110-0109	Other Pay	4110 - City Coun	General Fund	201	120	1,200	1,200	2,080	2,588	(1,388)
110-4110-0210	Misc Insurance Premiums &	4110 - City Coun	General Fund	205	205	341	341	126	341	-
110-4110-0211	Medical Premium Contributi	4110 - City Coun	General Fund	105,516	125,430	133,019	133,019	79,814	133,019	-
110-4110-0213	Dental Premiums	4110 - City Coun	General Fund	5,182	5,292	5,273	5,273	4,025	5,273	0
110-4110-0214	Vision Care	4110 - City Coun	General Fund	1,092	1,092	1,092	1,092	637	1,092	-
110-4110-0231	Worker's Comp Premium	4110 - City Coun	General Fund	538	538	707	707	621	707	-
110-4110-0252	FICA/Medicare	4110 - City Coun	General Fund	2,541	2,565	2,662	2,662	1,808	2,662	-
110-4110-0315	Election Costs	4110 - City Coun	General Fund	36,887	20,410	5,000	5,000	-	35,000	(30,000)
110-4110-0319	Professional Ser/Council Go	4110 - City Coun	General Fund	8,420	6,116	25,000	86,446	59,467	86,446	-
110-4110-0366	Training/Travel Reimburse	4110 - City Coun	General Fund	4,960	12,941	16,000	16,000	7,711	10,000	6,000
110-4110-0371	Meetings/City Business	4110 - City Coun	General Fund	289	1,893	2,500	2,500	1,002	2,000	500
110-4110-0384	Books & Subscriptions	4110 - City Coun	General Fund	-	-	-	-	-	-	-
110-4110-0396	Allocation to IT Services	4110 - City Coun	General Fund	62,491	45,279	47,129	47,129	23,565	47,129	-
110-4110-0397	Alloc to Facilities Maint	4110 - City Coun	General Fund	11,397	2,755	11,663	11,663	5,832	11,663	(0)
110-4110-0619	Miscellaneous	4110 - City Coun	General Fund	-	-	-	-	-	-	-
110-4110-0801	Salary/Benefits Allocation	4110 - City Coun	General Fund	155,273	-	85,718	85,718	42,859	85,718	-
110-4110-0802	Cost Allocation Contra Exp	4110 - City Coun	General Fund	(225,725)	-	(225,725)	(225,725)	(112,863)	(225,725)	-
110-4120-0319	Professional Services	4120 - City Attor	General Fund	-	-	-	-	-	-	-
110-4130-0101	Salaries & Wages, Regular	4130 - City Mana	General Fund	429,800	471,441	617,453	617,453	316,302	579,000	38,453
110-4130-0102	Overtime	4130 - City Mana	General Fund	2,806	7,889	4,597	4,597	2,518	3,500	1,097
110-4130-0103	Comp Time Payout	4130 - City Mana	General Fund	5,980	1,336	1,000	1,000	2,283	2,707	(1,707)
110-4130-0104	Vacation Payout	4130 - City Mana	General Fund	29,514	20,707	18,580	18,580	1,954	18,580	-
110-4130-0105	Sick Leave Payout	4130 - City Mana	General Fund	5,584	227	-	-	-	-	-
110-4130-0109	Other Pay	4130 - City Mana	General Fund	9,616	13,769	12,760	12,760	8,884	12,760	-
110-4130-0210	Misc Insurance Premiums &	4130 - City Mana	General Fund	1,619	1,452	186	186	784	784	(598)
110-4130-0211	Medical Premium Contributi	4130 - City Mana	General Fund	70,034	80,589	106,312	106,312	53,516	106,312	0
110-4130-0213	Dental Premiums	4130 - City Mana	General Fund	3,956	3,779	2,873	2,873	2,447	2,873	-
110-4130-0214	Vision Care	4130 - City Mana	General Fund	1,077	1,006	1,310	1,310	726	1,310	-
110-4130-0220	Pers	4130 - City Mana	General Fund	33,210	37,828	49,978	49,978	23,999	49,978	-
110-4130-0221	Educational Reimbursement	4130 - City Mana	General Fund	-	-	-	-	-	-	-
110-4130-0223	Vehicle Allowance	4130 - City Mana	General Fund	4,964	4,211	4,200	4,200	2,456	4,200	-
110-4130-0227	Other Benefits	4130 - City Mana	General Fund	10,368	6,024	2,560	2,560	3,663	4,746	(2,186)
110-4130-0229	Other Benefits	4130 - City Mana	General Fund	-	40	-	-	-	-	-
110-4130-0231	Worker's Comp Premium	4130 - City Mana	General Fund	8,524	8,510	6,913	6,913	11,419	11,419	(4,506)
110-4130-0232	Worker's Comp Deductible	4130 - City Mana	General Fund	-	-	-	-	-	-	-
110-4130-0252	FICA/Medicare	4130 - City Mana	General Fund	37,257	38,436	9,114	9,114	22,667	39,000	(29,886)
110-4130-0311	City Attorney	4130 - City Mana	General Fund	285,903	448,332	264,000	296,380	277,662	397,000	(100,620)
110-4130-0316	Pre-Employment Costs	4130 - City Mana	General Fund	12,633	7,419	10,000	10,000	8,014	10,000	-
110-4130-0317	Recruitment Costs	4130 - City Mana	General Fund	12,245	8,691	10,000	10,000	35,606	48,000	(38,000)

110-4130-0319	Professional Services	4130 - City Mana	General Fund	69,426	91,056	70,000	79,880	20,226	79,880	-
110-4130-0320	Dues & Memberships	4130 - City Mana	General Fund	1,459	8,127	5,000	5,000	4,418	5,000	-
110-4130-0321	Internship Program	4130 - City Mana	General Fund	-	-	11,500	11,500	-	11,500	-
110-4130-0322	Fleet Services	4130 - City Mana	General Fund	13,584	15,143	11,346	11,346	-	11,346	-
110-4130-0363	Advertising & Publishing	4130 - City Mana	General Fund	-	-	-	-	-	-	-
110-4130-0364	Legal Notices	4130 - City Mana	General Fund	3,344	6,902	3,000	3,000	2,882	3,000	-
110-4130-0365	Copying/Printing	4130 - City Mana	General Fund	-	-	-	-	-	-	-
110-4130-0366	Training/Travel Reimburse	4130 - City Mana	General Fund	11,710	20,161	18,000	18,000	11,259	18,000	-
110-4130-0371	Meetings/City Business	4130 - City Mana	General Fund	544	469	1,000	1,000	2,050	2,050	(1,050)
110-4130-0375	General Supplies	4130 - City Mana	General Fund	628	506	500	500	192	500	-
110-4130-0376	Medical/Safety Supplies	4130 - City Mana	General Fund	44	891	-	-	-	-	-
110-4130-0381	Small Tools & Equipment	4130 - City Mana	General Fund	1,320	1,850	3,000	3,000	1,144	1,144	1,856
110-4130-0384	Books & Subscriptions	4130 - City Mana	General Fund	160	-	-	-	-	-	-
110-4130-0396	Allocation to IT Services	4130 - City Mana	General Fund	46,869	53,511	41,949	41,949	20,975	41,949	-
110-4130-0397	Alloc to Facilities Maint	4130 - City Mana	General Fund	28,447	6,877	29,111	29,111	14,556	29,111	-
110-4130-0619	Miscellaneous	4130 - City Mana	General Fund	-	-	-	-	-	-	-
110-4130-0741	Machinery & Equipment	4130 - City Mana	General Fund	-	-	-	-	-	-	-
110-4130-0801	Salary/Benefits Allocation	4130 - City Mana	General Fund	83,293	-	84,677	84,677	42,339	84,677	-
110-4130-0802	Cost Allocation contra exp	4130 - City Mana	General Fund	(677,130)	-	(695,545)	(695,545)	(347,773)	(695,545)	-
110-4131-0101	Salaries & Wages, Regular	4131 - Economic	General Fund	298	172,792	156,354	156,354	111,984	156,354	0
110-4131-0102	Overtime	4131 - Economic	General Fund	-	1,574	1,000	1,000	-	-	1,000
110-4131-0103	Comp Time Payout	4131 - Economic	General Fund	-	-	1,843	1,843	279	500	1,343
110-4131-0104	Vacation Payout	4131 - Economic	General Fund	-	-	-	-	-	-	-
110-4131-0105	Sick Leave Payout	4131 - Economic	General Fund	-	-	-	-	-	-	-
110-4131-0109	Other Pay	4131 - Economic	General Fund	-	-	-	-	508	1,000	(1,000)
110-4131-0210	Misc Insurance Premiums &	4131 - Economic	General Fund	-	509	-	-	281	-	-
110-4131-0211	Medical Premium Contributi	4131 - Economic	General Fund	-	42,564	49,123	49,123	29,469	49,123	-
110-4131-0213	Dental Premiums	4131 - Economic	General Fund	-	1,783	2,309	2,309	1,077	2,309	-
110-4131-0214	Vision Care	4131 - Economic	General Fund	-	439	437	437	262	437	-
110-4131-0218	Aflac Fee	4131 - Economic	General Fund	-	-	-	-	-	-	-
110-4131-0220	Pers	4131 - Economic	General Fund	-	14,493	13,560	13,560	9,633	14,492	(932)
110-4131-0229	Other Benefits	4131 - Economic	General Fund	-	440	444	444	280	444	-
110-4131-0231	Worker's Comp Premium	4131 - Economic	General Fund	-	2,649	2,642	2,642	2,892	2,641	2
110-4131-0252	FICA/Medicare	4131 - Economic	General Fund	-	12,630	12,215	12,215	8,293	12,215	-
110-4131-0319	Professional Services	4131 - Economic	General Fund	-	14,583	10,000	15,942	11,263	11,263	4,679
110-4131-0357	Rentals - Space	4131 - Economic	General Fund	-	-	-	-	-	-	-
110-4131-0366	Training/Travel Reimburse	4131 - Economic	General Fund	-	1,199	4,000	4,000	270	4,000	-
110-4131-0367	Downtown Revitalization	4131 - Economic	General Fund	-	4,763	30,000	30,000	33,155	33,155	(3,155)
110-4131-0396	Allocation to IT Services	4131 - Economic	General Fund	-	-	3,000	3,000	1,500	3,000	-
110-4131-0397	Alloc to Facilities Maint	4131 - Economic	General Fund	-	-	3,000	3,000	1,500	3,000	-
110-4131-0741	Machinery & Equipment	4131 - Economic	General Fund	-	-	-	-	-	-	-
110-4131-0801	Salary/Benefits Allocation	4131 - Economic	General Fund	-	-	3,000	-	-	-	-
110-4131-0802	Cost Allocation Contra Exp	4131 - Economic	General Fund	-	-	-	-	-	-	-

110-4150-0101	Salaries & Wages, Regular	4150 - Finance	General Fund	309,788	308,362	412,642	412,642	229,541	372,541	40,101
110-4150-0102	Overtime	4150 - Finance	General Fund	5,330	12,145	7,000	7,000	4,876	7,000	-
110-4150-0103	Comp Time Payout	4150 - Finance	General Fund	2,153	2,434	3,000	3,000	2,865	3,000	-
110-4150-0104	Vacation Payout	4150 - Finance	General Fund	90	-	-	-	1,512	2,000	(2,000)
110-4150-0105	Sick Leave Payout	4150 - Finance	General Fund	-	-	-	-	82	100	(100)
110-4150-0109	Other Pay	4150 - Finance	General Fund	2,011	2,086	3,000	3,000	13,227	15,000	(12,000)
110-4150-0210	Misc Insurance Premiums &	4150 - Finance	General Fund	1,283	1,047	1,500	1,500	680	1,500	-
110-4150-0211	Medical Premium Contributi	4150 - Finance	General Fund	100,251	94,491	122,118	122,118	58,588	100,613	11,865
110-4150-0212	Uniforms	4150 - Finance	General Fund	-	-	-	-	-	-	-
110-4150-0213	Dental Premiums	4150 - Finance	General Fund	5,014	3,855	6,992	6,992	2,536	5,100	1,892
110-4150-0214	Vision Care	4150 - Finance	General Fund	889	899	1,092	1,092	629	1,092	-
110-4150-0220	Pers	4150 - Finance	General Fund	24,611	23,780	34,152	34,152	19,815	31,021	3,131
110-4150-0229	Other Benefits	4150 - Finance	General Fund	-	-	-	-	-	-	-
110-4150-0231	Worker's Comp Premium	4150 - Finance	General Fund	6,436	5,682	8,306	8,306	7,298	7,298	1,008
110-4150-0252	FICA/Medicare	4150 - Finance	General Fund	21,969	22,549	29,871	29,871	17,667	29,871	-
110-4150-0312	Auditing & Accounting	4150 - Finance	General Fund	29,520	29,215	32,139	32,139	32,139	32,139	-
110-4150-0319	Professional Services	4150 - Finance	General Fund	39,328	56,284	45,000	50,000	31,948	50,000	-
110-4150-0320	Dues & Memberships	4150 - Finance	General Fund	135	-	500	500	-	500	-
110-4150-0364	Legal Notices	4150 - Finance	General Fund	-	216	1,000	1,000	-	-	1,000
110-4150-0366	Training/Travel Reimburse	4150 - Finance	General Fund	8,587	13,943	8,000	8,000	2,510	4,000	4,000
110-4150-0381	Small Tools & Equipment	4150 - Finance	General Fund	863	682	1,000	1,000	707	1,000	-
110-4150-0384	Books & Subscriptions	4150 - Finance	General Fund	-	-	-	-	-	-	-
110-4150-0396	Allocation to IT Services	4150 - Finance	General Fund	62,491	57,628	55,932	55,932	27,966	55,932	-
110-4150-0397	Alloc to Facilities Maint	4150 - Finance	General Fund	8,753	2,116	6,238	6,238	3,119	6,238	-
110-4150-0801	Salary/Benefits Allocation	4150 - Finance	General Fund	324,756	-	289,231	289,231	144,616	289,231	-
110-4150-0802	Cost Allocation contra Exp	4150 - Finance	General Fund	(269,027)	-	(269,027)	(269,027)	(134,514)	(269,027)	-
110-4190-0224	Retiree Medical Benefits	4190 - Non Depa	General Fund	372,788	361,911	388,752	388,752	214,767	388,752	0
110-4190-0225	OPEB Funding	4190 - Non Depa	General Fund	5,000	5,000	5,000	5,000	-	5,000	-
110-4190-0232	Worker's Comp Deductible	4190 - Non Depa	General Fund	(664)	4,698	-	-	-	-	-
110-4190-0233	Workers Compensation Asse	4190 - Non Depa	General Fund	36,015	-	36,000	36,000	-	36,000	-
110-4190-0251	Unemployment Insurance	4190 - Non Depa	General Fund	9,214	5,316	8,000	8,000	-	-	8,000
110-4190-0319	Professional Services	4190 - Non Depa	General Fund	57,247	45,272	45,518	45,618	18,714	45,618	-
110-4190-0320	Dues & Memberships	4190 - Non Depa	General Fund	24,285	19,829	24,849	24,849	20,308	24,849	-
110-4190-0322	Fleet Services	4190 - Non Depa	General Fund	-	-	-	-	-	-	-
110-4190-0351	Emergency	4190 - Non Depa	General Fund	-	15,312	20,000	20,000	3,805	15,000	5,000
110-4190-0355	Equipment Leases	4190 - Non Depa	General Fund	45,611	8,311	40,000	132,930	13,487	132,930	-
110-4190-0356	Rentals - Equipment & Vehic	4190 - Non Depa	General Fund	7,300	4,486	7,300	8,980	5,032	8,980	-
110-4190-0358	Liability Premium	4190 - Non Depa	General Fund	279,073	370,343	455,017	455,017	468,300	470,000	(14,983)
110-4190-0359	Liability Deductible	4190 - Non Depa	General Fund	9,005	7,317	10,000	10,000	8,741	10,000	-
110-4190-0360	Property Premium	4190 - Non Depa	General Fund	78,488	100,383	115,441	115,441	109,065	110,000	5,441
110-4190-0362	Telephone & Communicatio	4190 - Non Depa	General Fund	24,010	23,237	20,000	20,000	12,022	20,000	-
110-4190-0365	Copying/Printing Bid Docs	4190 - Non Depa	General Fund	1,487	1,171	7,500	29,499	4,029	20,000	9,499
110-4190-0371	Meetings/City Business	4190 - Non Depa	General Fund	10,016	10,941	20,000	20,000	5,796	20,000	-

110-4190-0372	Postage	4190 - Non Depa	General Fund	5,607	6,177	8,000	8,000	2,754	8,000	-
110-4190-0375	General Supplies	4190 - Non Depa	General Fund	14,752	10,645	12,000	12,000	4,223	12,000	-
110-4190-0380	Finance Charges	4190 - Non Depa	General Fund	777	1,887	-	-	1,755	-	-
110-4190-0383	Utilities	4190 - Non Depa	General Fund	94,345	104,288	90,000	90,000	43,395	90,000	-
110-4190-0384	Books & Subscriptions	4190 - Non Depa	General Fund	94	363	100	100	46	100	-
110-4190-0387	PERS UAL Additional Paymer	4190 - Non Depa	General Fund	-	-	150,000	150,000	-	150,000	-
110-4190-0396	Allocation to IT Int Serv Func	4190 - Non Depa	General Fund	-	-	-	-	-	-	-
110-4190-0601	Direct Liability Claims	4190 - Non Depa	General Fund	-	-	-	-	-	-	-
110-4190-0606	Bad Debt Sent to Collection	4190 - Non Depa	General Fund	-	-	-	-	-	-	-
110-4190-0619	Miscellaneous	4190 - Non Depa	General Fund	3,049	46,023	1,000	1,000	2,026	-	1,000
110-4190-0630	EOC - Materials & Services	4190 - Non Depa	General Fund	-	-	-	-	-	-	-
110-4190-0721	Land	4190 - Non Depa	General Fund	-	-	-	-	-	-	-
110-4190-0802	Cost Allocation contra exp	4190 - Non Depa	General Fund	(836,374)	-	(751,203)	(751,203)	(375,602)	(751,203)	-
110-4190-0915	Lease Expense	4190 - Non Depa	General Fund	-	-	-	-	-	-	-
110-4200-0101	Salaries & Wages, Regular	4200 - Police - O	General Fund	1,622,028	1,735,095	2,071,753	2,071,753	1,151,382	1,950,111	121,642
110-4200-0102	Overtime	4200 - Police - O	General Fund	194,737	168,246	120,000	120,000	120,144	185,000	(65,000)
110-4200-0103	Comp Time Payout	4200 - Police - O	General Fund	82,966	38,293	40,000	40,000	48,975	65,899	(25,899)
110-4200-0104	Vacation Payout	4200 - Police - O	General Fund	13,894	1,398	5,000	5,000	38,025	40,140	(35,140)
110-4200-0105	Sick Leave Payout	4200 - Police - O	General Fund	3,281	-	-	-	5,064	6,000	(6,000)
110-4200-0106	Holiday Pay	4200 - Police - O	General Fund	75,954	81,283	109,130	109,130	45,419	91,589	17,541
110-4200-0109	Other Pay	4200 - Police - O	General Fund	56,840	58,140	106,288	106,288	159,367	206,000	(99,712)
110-4200-0210	Misc Insurance Premiums &	4200 - Police - O	General Fund	4,810	4,323	4,400	4,400	2,487	4,400	-
110-4200-0211	Medical Premium Contributi	4200 - Police - O	General Fund	299,245	296,784	357,338	357,338	211,260	357,338	-
110-4200-0212	Uniforms	4200 - Police - O	General Fund	16,643	16,529	20,701	20,701	9,417	20,701	-
110-4200-0213	Dental Premiums	4200 - Police - O	General Fund	15,253	14,199	19,348	19,348	9,143	17,329	2,019
110-4200-0214	Vision Care	4200 - Police - O	General Fund	3,786	3,477	4,150	4,150	2,075	4,150	-
110-4200-0220	Pers	4200 - Police - O	General Fund	270,172	362,256	504,934	504,934	261,951	470,309	34,625
110-4200-0221	Educational Reimbursement	4200 - Police - O	General Fund	54	696	-	-	1,500	-	-
110-4200-0231	Worker's Comp Premium	4200 - Police - O	General Fund	181,744	138,581	188,112	188,112	190,953	190,953	(2,841)
110-4200-0232	Worker's Comp Deductible	4200 - Police - O	General Fund	(5,069)	8,180	-	-	2,949	3,000	(3,000)
110-4200-0252	FICA/Medicare	4200 - Police - O	General Fund	150,182	152,687	160,447	160,447	109,008	176,889	(16,442)
110-4200-0313	Laboratory	4200 - Police - O	General Fund	4,113	2,354	4,500	4,500	1,349	4,500	-
110-4200-0314	Animal Care & Control	4200 - Police - O	General Fund	31,500	32,725	30,000	60,000	10,000	60,000	-
110-4200-0318	Investigative Medical Serv	4200 - Police - O	General Fund	-	1,780	1,950	1,950	-	1,950	-
110-4200-0319	Professional Services	4200 - Police - O	General Fund	31,839	37,346	87,000	87,000	26,220	107,000	(20,000)
110-4200-0320	Dues & Memberships	4200 - Police - O	General Fund	2,229	1,641	4,000	4,000	3,955	4,000	-
110-4200-0322	Fleet Services	4200 - Police - O	General Fund	204,383	277,625	204,383	204,383	-	204,383	-
110-4200-0351	Equipment Repair & Maint	4200 - Police - O	General Fund	(573)	-	-	-	-	-	-
110-4200-0352	Vehicle Repair & Maint	4200 - Police - O	General Fund	-	-	-	-	-	-	-
110-4200-0356	Rental-Equip & Vehicles	4200 - Police - O	General Fund	983	1,071	-	-	-	-	-
110-4200-0357	Rentals - Space	4200 - Police - O	General Fund	4,909	5,045	5,211	5,211	3,845	5,211	-
110-4200-0362	Telephone & Communicatio	4200 - Police - O	General Fund	20,364	33,665	23,000	23,000	11,861	23,000	-
110-4200-0363	Advertising & Publishing	4200 - Police - O	General Fund	-	-	-	-	-	-	-

110-4200-0365	Copying/Printing	4200 - Police - O	General Fund	1,892	2,470	2,800	13,800	1,094	3,000	10,800
110-4200-0366	Training/Travel Reimburse	4200 - Police - O	General Fund	53,942	61,022	40,000	40,000	25,743	40,000	-
110-4200-0367	PD Recruit Training	4200 - Police - O	General Fund	16,962	13,550	10,000	10,000	(147)	10,000	-
110-4200-0371	Meetings/City Business	4200 - Police - O	General Fund	569	834	500	500	547	500	-
110-4200-0372	Postage	4200 - Police - O	General Fund	2,673	2,332	3,000	3,000	936	3,000	-
110-4200-0374	Evidence Supplies	4200 - Police - O	General Fund	1,325	671	1,000	1,000	663	1,000	-
110-4200-0375	General Supplies	4200 - Police - O	General Fund	6,260	6,077	1,000	1,000	2,856	2,856	(1,856)
110-4200-0376	Medical/Safety Supplies	4200 - Police - O	General Fund	3,051	2,938	2,500	2,500	1,661	2,500	-
110-4200-0379	Social Services Liason Grant	4200 - Police - O	General Fund	-	-	-	-	-	-	-
110-4200-0380	Wellness	4200 - Police - O	General Fund	10,075	9,199	15,000	15,000	10,750	15,000	-
110-4200-0381	Small Tools & Equipment	4200 - Police - O	General Fund	875	23,647	20,000	20,000	11,390	100,000	(80,000)
110-4200-0383	Utilities	4200 - Police - O	General Fund	6,914	8,828	7,500	7,500	13,296	20,000	(12,500)
110-4200-0384	Books & Subscriptions	4200 - Police - O	General Fund	-	-	-	-	-	-	-
110-4200-0385	Outreach	4200 - Police - O	General Fund	-	-	-	-	-	500	(500)
110-4200-0386	Dispatch Services	4200 - Police - O	General Fund	410,378	425,578	450,385	450,385	393,606	450,385	-
110-4200-0387	Towing	4200 - Police - O	General Fund	-	-	5,000	5,000	-	2,000	3,000
110-4200-0388	Range - Ammo	4200 - Police - O	General Fund	-	3,011	3,100	3,100	-	3,100	-
110-4200-0389	Range - Supplies	4200 - Police - O	General Fund	-	763	500	500	15	500	-
110-4200-0396	Allocation to IT Service	4200 - Police - O	General Fund	260,381	193,464	178,416	178,416	89,208	178,416	-
110-4200-0397	Alloc to Facilities Maint	4200 - Police - O	General Fund	99,483	8,341	70,904	70,904	35,452	70,904	-
110-4200-0619	Miscellaneous	4200 - Police - O	General Fund	9,682	1,281	-	-	(1)	500	(500)
110-4200-0741	PD Equipment	4200 - Police - O	General Fund	-	-	-	44,462	44,462	29,500	14,962
110-4200-0800	Overhead Allocation	4200 - Police - O	General Fund	1,018,951	577,776	1,018,951	1,018,951	509,475	1,018,951	-
110-4200-0801	Salary Benefit Allocation	4200 - Police - O	General Fund	-	-	-	-	-	-	-
110-4200-0802	Cost Allocation contra exp	4200 - Police - O	General Fund	5,300	-	(22,000)	(22,000)	(11,000)	(22,000)	-
110-4201-0109	Other Pay	4201 - Police - A	General Fund	-	-	-	-	-	-	-
110-4201-0231	Worker's Comp Premium	4201 - Police - A	General Fund	5,869	8,461	5,869	5,869	9,805	8,954	(3,085)
110-4202-0101	Salaries & Wages	4202 - Police - Su	General Fund	142,254	221,560	345,750	345,750	171,289	345,750	-
110-4202-0102	Overtime	4202 - Police - Su	General Fund	6,169	2,231	3,000	3,000	1,200	3,000	-
110-4202-0103	Comp Time Payout	4202 - Police - Su	General Fund	-	347	500	500	1,190	1,402	(902)
110-4202-0109	Other Pay	4202 - Police - Su	General Fund	6,347	10,960	11,036	11,036	1,435	6,104	4,932
110-4202-0210	Misc Insurance Premium	4202 - Police - Su	General Fund	425	545	500	500	412	624	(124)
110-4202-0211	Medical Premium Contributi	4202 - Police - Su	General Fund	35,098	48,009	90,437	90,437	27,345	65,607	24,830
110-4202-0212	Uniforms	4202 - Police - Su	General Fund	-	-	-	-	-	-	-
110-4202-0213	Dental Premiums	4202 - Police - Su	General Fund	1,920	2,326	4,801	4,801	1,118	4,810	(9)
110-4202-0214	Vision Care	4202 - Police - Su	General Fund	437	599	874	874	309	874	-
110-4202-0220	Pers	4202 - Police - Su	General Fund	11,091	17,590	25,525	25,525	13,158	25,525	-
110-4202-0231	Workers Compensation	4202 - Police - Su	General Fund	-	-	6,153	6,153	6,394	5,839	314
110-4202-0252	FICA/Medicare	4202 - Police - Su	General Fund	11,765	17,549	27,112	27,112	13,496	24,966	2,146
110-4202-0319	Professional Services	4202 - Police - Su	General Fund	60,108	984	500	500	24	500	-
110-4202-0366	Training/Travel Reimburse	4202 - Police - Su	General Fund	-	-	-	-	1,543	-	-
110-4202-0375	Supplies - CRU	4202 - Police - Su	General Fund	25,694	15,363	4,500	4,500	2,578	4,500	-
110-4202-0379	Grant Expenses	4202 - Police - Su	General Fund	36,768	216,972	-	-	134,161	-	-

110-4202-0380	Emergency Winter Shelter	4202 - Police - Su	General Fund	-	-	27,552	27,552	-	27,552	-
110-4202-0742	Vehicles	4202 - Police - Su	General Fund	-	-	-	-	-	-	-
110-4220-0220	Pers	4220 - Fire - Dist	General Fund	13,774	15,359	16,820	16,820	16,276	16,276	544
110-4220-0232	Workers Comp Deductible	4220 - Fire - Dist	General Fund	-	-	-	-	-	-	-
110-4220-0309	Interfund Cost Reimburseme	4220 - Fire - Dist	General Fund	-	-	-	53,274	-	-	53,274
110-4220-0319	Professional Services	4220 - Fire - Dist	General Fund	546,640	451,742	514,706	461,432	230,717	461,432	-
110-4220-0397	Alloc to Facilities Maint	4220 - Fire - Dist	General Fund	-	15,709	-	-	-	-	-
110-4320-0101	Salaries & Wages, Regular	4320 - Communi	General Fund	268,424	184,474	405,754	405,754	158,964	283,201	122,553
110-4320-0102	Overtime	4320 - Communi	General Fund	711	695	6,386	6,386	212	1,000	5,386
110-4320-0103	Comp Time Payout	4320 - Communi	General Fund	1,945	3,464	3,070	3,070	5,593	6,892	(3,821)
110-4320-0104	Vacation Payout	4320 - Communi	General Fund	3,672	614	-	-	2,645	2,700	(2,700)
110-4320-0105	Sick Leave Payout	4320 - Communi	General Fund	-	-	-	-	1,613	1,700	(1,700)
110-4320-0109	Other Pay	4320 - Communi	General Fund	80	-	600	600	-	600	-
110-4320-0210	Misc Insurance Premiums &	4320 - Communi	General Fund	933	493	1,000	1,000	396	1,000	-
110-4320-0211	Medical Premium Contributi	4320 - Communi	General Fund	42,913	27,262	34,085	34,085	23,516	31,361	2,724
110-4320-0213	Dental Premiums	4320 - Communi	General Fund	1,931	924	2,991	2,991	764	2,991	-
110-4320-0214	Vision Care	4320 - Communi	General Fund	546	218	1,092	1,092	218	1,092	-
110-4320-0216	Employee Assistance Progra	4320 - Communi	General Fund	-	-	-	-	-	-	-
110-4320-0220	Pers	4320 - Communi	General Fund	21,460	15,438	36,082	36,082	13,534	28,799	7,283
110-4320-0231	Worker's Comp Premium	4320 - Communi	General Fund	5,462	2,525	8,423	8,423	7,874	7,874	550
110-4320-0252	FICA/Medicare	4320 - Communi	General Fund	20,501	14,477	32,268	32,268	13,307	26,959	5,310
110-4320-0319	Professional Services	4320 - Communi	General Fund	38,292	76,250	130,000	130,000	20,416	130,000	40,000
110-4320-0320	Dues & Memberships	4320 - Communi	General Fund	-	361	500	500	273	500	-
110-4320-0364	Legal Notices	4320 - Communi	General Fund	8,551	5,502	10,000	10,000	1,184	10,000	-
110-4320-0366	Training/Travel Reimburseme	4320 - Communi	General Fund	9,921	5,583	5,000	5,000	3,391	5,000	-
110-4320-0371	Meetings/City Business	4320 - Communi	General Fund	321	206	500	500	12	500	-
110-4320-0381	Small Tools & Equipment	4320 - Communi	General Fund	1,001	1,606	1,000	1,000	1,173	1,500	(500)
110-4320-0384	Books & Subscriptions	4320 - Communi	General Fund	-	115	-	-	163	200	(200)
110-4320-0396	Allocation to IT IS	4320 - Communi	General Fund	41,661	37,046	26,745	26,745	-	26,745	-
110-4320-0397	Alloc to Facilities Maint	4320 - Communi	General Fund	8,753	9,123	8,957	8,957	-	8,957	-
110-4320-0607	Misc Assistance Program	4320 - Communi	General Fund	-	-	-	-	-	-	-
110-4320-0800	Overhead Allocation	4320 - Communi	General Fund	304,190	-	336,668	336,668	168,334	336,668	-
110-4320-0801	Salary/Benefits Allocation	4320 - Communi	General Fund	102,673	-	(3,263)	(3,263)	(1,632)	(3,263)	-
110-4320-0802	Cost Allocation contra exp	4320 - Communi	General Fund	(42,712)	-	(217,101)	(217,101)	(108,551)	(217,101)	-
110-4321-0319	Professional Services	4321 - Marketing	General Fund	195,032	191,734	180,000	205,000	89,210	205,000	-
110-4321-0320	Dues & Memberships	4321 - Marketing	General Fund	150	-	-	-	-	-	-
110-4321-0364	Legal Notices	4321 - Marketing	General Fund	-	-	-	-	-	-	-
110-4321-0365	Copying/Printing	4321 - Marketing	General Fund	-	-	-	-	-	-	-
110-4321-0366	Training/Travel Reimburseme	4321 - Marketing	General Fund	10	-	-	-	-	-	-
110-4321-0371	Meetings/Marketing & Prom	4321 - Marketing	General Fund	205	365	500	500	135	500	-
110-4321-0381	Small Tools & Equipment	4321 - Marketing	General Fund	-	-	-	-	-	-	-
110-4321-0382	VFB Committee	4321 - Marketing	General Fund	19,916	42,101	90,000	110,000	51,625	110,000	-
110-4321-0384	Books & Subscription	4321 - Marketing	General Fund	-	931	-	-	-	-	-

110-4321-0619	Events/Fireworks	4321 - Marketing	General Fund	21,865	1,383	35,000	35,000	22,007	35,000	-
110-4330-0101	Salaries & Wages, Regular	4330 - Engineering	General Fund	544,604	542,368	624,293	624,293	363,897	624,293	-
110-4330-0102	Overtime	4330 - Engineering	General Fund	643	1,069	4,824	4,824	1,006	4,824	-
110-4330-0103	Comp Time Payout	4330 - Engineering	General Fund	215	352	3,000	3,000	182	3,000	-
110-4330-0104	Vacation Payout	4330 - Engineering	General Fund	3,982	-	3,000	3,000	5,286	6,556	(3,556)
110-4330-0105	Sick Leave Payout	4330 - Engineering	General Fund	-	-	-	-	-	-	-
110-4330-0109	Other Pay	4330 - Engineering	General Fund	13,529	31,214	31,388	31,388	27,775	27,361	4,027
110-4330-0210	Misc Insurance Premiums &	4330 - Engineering	General Fund	1,791	1,608	1,472	1,472	876	1,498	(27)
110-4330-0211	Medical Premium Contributi	4330 - Engineering	General Fund	83,766	75,227	80,341	80,341	48,617	80,341	-
110-4330-0212	Uniforms	4330 - Engineering	General Fund	-	-	-	-	-	-	-
110-4330-0213	Dental Premiums	4330 - Engineering	General Fund	4,324	3,786	4,709	4,709	2,608	4,709	-
110-4330-0214	Vision Care	4330 - Engineering	General Fund	1,203	1,196	1,531	1,531	690	1,531	-
110-4330-0220	Pers	4330 - Engineering	General Fund	48,177	67,220	61,767	61,767	61,919	61,767	-
110-4330-0221	Educational Reimbursement	4330 - Engineering	General Fund	925	-	-	-	-	-	-
110-4330-0223	Vehicle Allowance	4330 - Engineering	General Fund	-	-	-	-	-	-	-
110-4330-0231	Worker's Comp Premium	4330 - Engineering	General Fund	11,008	28,843	16,593	16,593	52,273	16,593	-
110-4330-0252	FICA/Medicare	4330 - Engineering	General Fund	41,291	42,444	49,530	49,530	29,439	49,530	-
110-4330-0310	Engineering	4330 - Engineering	General Fund	24,878	51,097	40,000	96,912	6,144	54,500	42,412
110-4330-0319	Professional Services	4330 - Engineering	General Fund	12,472	15,893	8,000	8,000	270	8,000	-
110-4330-0322	Fleet Services	4330 - Engineering	General Fund	-	-	-	-	-	-	-
110-4330-0366	Training/Travel Reimburse	4330 - Engineering	General Fund	1,535	5,998	8,000	8,000	188	8,000	-
110-4330-0372	Meetings / City Busines	4330 - Engineering	General Fund	-	-	500	-	-	-	-
110-4330-0373	Licenses & Permits	4330 - Engineering	General Fund	290	-	600	600	-	600	-
110-4330-0377	Boot Expense	4330 - Engineering	General Fund	682	-	375	375	-	375	-
110-4330-0381	Small Tools & Equipment	4330 - Engineering	General Fund	728	500	700	700	355	700	-
110-4330-0384	Books & Subscriptions	4330 - Engineering	General Fund	113	178	200	200	-	200	-
110-4330-0396	Allocations to IT IS	4330 - Engineering	General Fund	57,284	61,744	85,584	85,584	42,792	85,584	-
110-4330-0397	Alloc to Facilities Main	4330 - Engineering	General Fund	6,565	1,587	6,718	6,718	3,359	6,718	-
110-4330-0801	Salary/Benefits Allocation	4330 - Engineering	General Fund	15,103	-	2,370	2,370	1,185	2,370	-
110-4330-0802	Cost Allocation Contra Exp	4330 - Engineering	General Fund	(43,696)	-	(38,129)	(38,129)	(19,065)	(38,129)	-
110-4390-0396	Allocation to IT Int Serv Func	4390 - Communi	General Fund	-	-	-	-	-	-	-
110-4390-0619	Miscellaneous	4390 - Communi	General Fund	200,598	106,385	180,166	180,166	42,417	180,166	-
110-4390-0621	Chamber of Commerce	4390 - Communi	General Fund	4,000	2,000	2,000	2,000	2,000	2,000	-
110-4390-0622	FB Promotion Committee	4390 - Communi	General Fund	-	-	-	-	-	-	-
110-4390-0623	PEG TV	4390 - Communi	General Fund	-	46	-	-	-	-	-
110-4390-0638	Camp Fire Donation	4390 - Communi	General Fund	-	-	-	-	-	-	-
110-4390-0741	Machinery & Equipment	4390 - Communi	General Fund	-	-	-	-	-	-	-
110-4391-0319	Promotion Committee	4391 - Promotio	General Fund	-	-	-	-	-	-	-
110-4392-0319	Professional Services	4392 - Parks & Fa	General Fund	2,725	8,853	10,000	10,000	466	8,000	2,000
110-4392-0322	Fleet Services	4392 - Parks & Fa	General Fund	15,518	82,166	12,902	12,902	-	12,902	-
110-4392-0353	Park Maintenance	4392 - Parks & Fa	General Fund	23,430	11,557	56,000	56,000	10,884	56,000	-
110-4392-0354	Trees	4392 - Parks & Fa	General Fund	-	-	1,500	1,500	1,227	1,500	-
110-4392-0355	Facilities Cleaning	4392 - Parks & Fa	General Fund	-	-	52,500	52,500	-	10,000	42,500

110-4392-0366	Training/Travel Reimburse	4392 - Parks & Fa	General Fund	-	-	-	-	-	-	-
110-4392-0375	General Supplies	4392 - Parks & Fa	General Fund	25,186	25,389	22,000	22,000	16,934	25,600	(3,600)
110-4392-0381	Small Tools & Equipment	4392 - Parks & Fa	General Fund	604	2,386	2,300	2,300	51	2,300	-
110-4392-0396	Allocation to IT Int Serv Func	4392 - Parks & Fa	General Fund	-	-	5,349	5,349	2,675	5,349	-
110-4392-0397	Alloc to Facilities Maint	4392 - Parks & Fa	General Fund	85,918	14,126	61,236	61,236	30,618	61,236	-
110-4392-0800	Overhead Allocation	4392 - Parks & Fa	General Fund	163,999	124,526	142,098	142,098	71,049	142,098	-
110-4392-0801	Salary/Benefits Allocation	4392 - Parks & Fa	General Fund	182,940	-	198,796	198,796	99,398	198,796	-
110-4392-0802	Cost Allocation contra exp	4392 - Parks & Fa	General Fund	-	-	-	-	-	-	-
110-4520-0319	Professional Services	4520 - Street Ma	General Fund	19,230	30,209	30,000	38,500	8,654	38,500	-
110-4520-0322	Fleet Services	4520 - Street Ma	General Fund	52,312	19,069	52,312	52,312	-	52,312	-
110-4520-0375	General Supplies	4520 - Street Ma	General Fund	12,601	10,763	8,000	8,000	6,178	12,000	(4,000)
110-4520-0376	Safety Maintenance	4520 - Street Ma	General Fund	10,500	3,390	5,000	5,000	-	5,000	-
110-4520-0381	Small Tools & Equipment	4520 - Street Ma	General Fund	-	-	354,023	354,023	-	571,845	(217,822)
110-4520-0383	Utilities	4520 - Street Ma	General Fund	130,477	102,927	130,000	130,000	49,884	130,000	-
110-4520-0396	Allocation to IT ISF	4520 - Street Ma	General Fund	-	-	-	-	-	-	-
110-4520-0800	Overhead Allocation	4520 - Street Ma	General Fund	153,855	194,544	153,855	153,855	76,927	153,855	-
110-4520-0801	Salary/Benefit Allocation	4520 - Street Ma	General Fund	75,863	-	75,863	75,863	37,932	75,863	-
110-4522-0310	Engineering	4522 - Streets-St	General Fund	-	-	-	-	-	-	-
110-4522-0319	Professional Services	4522 - Streets-St	General Fund	441	42,128	80,000	86,617	5,865	53,000	33,617
110-4522-0322	Fleet Services	4522 - Streets-St	General Fund	7,475	7,852	11,570	11,570	-	11,570	0
110-4522-0366	Training/Travel Reimburse	4522 - Streets-St	General Fund	-	-	500	500	-	500	-
110-4522-0373	Licenses & Permits	4522 - Streets-St	General Fund	7,067	7,665	7,700	7,700	-	7,700	-
110-4522-0375	General Supplies	4522 - Streets-St	General Fund	6,555	2,336	5,000	5,000	413	5,000	-
110-4522-0396	Allocation to IT ISF	4522 - Streets-St	General Fund	-	-	-	-	-	-	-
110-4522-0751	Infrastructure	4522 - Streets-St	General Fund	-	-	-	-	-	-	-
110-4522-0800	Overhead Allocation	4522 - Streets-St	General Fund	88,890	33,000	71,617	71,617	35,808	71,617	-
110-4522-0801	Salary/Benefits Allocation	4522 - Streets-St	General Fund	47,871	-	33,403	33,403	16,701	33,403	-
110-4522-0802	Cost Allocation Contra Exp	4522 - Streets-St	General Fund	-	-	-	-	-	-	-
110-4550-0801	Salary/Benefits Allocation	4570 - Corporati	General Fund	-	-	-	-	-	-	-
110-4570-0101	Salaries & Wages, Regular	4570 - Corporati	General Fund	240,923	300,908	396,918	396,918	287,570	465,131	(68,213)
110-4570-0102	Overtime	4570 - Corporati	General Fund	2,529	5,580	6,107	6,107	5,262	6,107	-
110-4570-0103	Comp Time Payout	4570 - Corporati	General Fund	3,334	2,279	5,000	5,000	4,411	5,000	-
110-4570-0104	Vacation Payout	4570 - Corporati	General Fund	2,347	686	3,000	3,000	1,131	3,000	-
110-4570-0105	Sick Leave Payout	4570 - Corporati	General Fund	670	-	-	-	-	-	-
110-4570-0109	Other Pay	4570 - Corporati	General Fund	10,175	12,651	10,000	10,000	8,456	12,687	(2,687)
110-4570-0210	Misc Ins Premiums & Fees	4570 - Corporati	General Fund	907	1,190	2,532	2,532	747	2,532	-
110-4570-0211	Medical Premium Contributi	4570 - Corporati	General Fund	64,530	81,993	107,649	107,649	59,637	107,649	-
110-4570-0212	Uniforms	4570 - Corporati	General Fund	5,651	7,372	6,000	6,000	2,859	6,000	-
110-4570-0213	Dental Premiums	4570 - Corporati	General Fund	3,580	3,936	6,404	6,404	2,732	6,404	-
110-4570-0214	Vision Care	4570 - Corporati	General Fund	851	1,104	1,162	1,162	770	1,162	-
110-4570-0220	Pers	4570 - Corporati	General Fund	23,492	45,504	50,739	50,739	55,195	76,661	(25,923)
110-4570-0229	Other Benefits	4570 - Corporati	General Fund	-	-	-	-	-	-	-
110-4570-0231	Worker's Comp Premium	4570 - Corporati	General Fund	40,852	22,177	50,768	50,768	46,880	45,955	4,813

110-4570-0232	Worker's Comp Deductible	4570 - Corporati	General Fund	21	9,178	-	-	-	-	-
110-4570-0252	FICA/Medicare	4570 - Corporati	General Fund	19,232	24,092	30,222	30,222	23,059	30,222	-
110-4570-0319	Professional Services	4570 - Corporati	General Fund	1,645	-	2,000	2,000	-	-	2,000
110-4570-0320	Dues & Memberships	4570 - Corporati	General Fund	-	600	800	800	-	800	-
110-4570-0322	Fleet Services	4570 - Corporati	General Fund	-	-	-	-	-	-	-
110-4570-0366	Training/Travel Reimburse	4570 - Corporati	General Fund	3,885	210	3,000	3,000	-	1,000	2,000
110-4570-0373	Licenses & Permits	4570 - Corporati	General Fund	2,190	2,190	2,400	2,400	1,011	2,400	-
110-4570-0375	General Supplies	4570 - Corporati	General Fund	2,906	5,701	6,000	6,000	4,363	6,000	-
110-4570-0376	Medical/Safety Supplies	4570 - Corporati	General Fund	2,981	6,500	4,500	4,500	1,973	4,000	500
110-4570-0377	Boot Expense	4570 - Corporati	General Fund	1,590	2,152	2,200	2,200	1,407	2,200	-
110-4570-0378	Uniforms Expense	4570 - Corporati	General Fund	-	-	-	-	-	-	-
110-4570-0381	Small Tools & Equipment	4570 - Corporati	General Fund	36	993	2,300	2,300	-	1,000	1,300
110-4570-0384	Books & Subscriptions	4570 - Corporati	General Fund	-	-	-	-	-	-	-
110-4570-0396	Allocation to IT Int Serv Func	4570 - Corporati	General Fund	15,623	8,233	-	-	-	-	-
110-4570-0397	Alloc to Fac Maint Fund	4570 - Corporati	General Fund	32,644	7,892	33,407	33,407	16,704	33,407	-
110-4570-0800	Overhead Allocation	4570 - Corporati	General Fund	-	-	-	-	-	-	-
110-4570-0801	Salary/Benefits Allocation	4570 - Corporati	General Fund	679	-	11,869	11,869	5,934	11,869	-
110-4570-0802	Cost Allocation Contra Exp	4570 - Corporati	General Fund	(811,320)	-	(826,137)	(826,137)	-	(826,137)	-
110-4840-0101	Salaries & Wages	4840 - Traffic Saf	General Fund	-	-	-	-	-	-	-
110-4840-0102	Overtime	4840 - Traffic Saf	General Fund	-	-	-	-	-	-	-
110-4840-0220	PERS	4840 - Traffic Saf	General Fund	-	-	-	-	-	-	-
110-4840-0231	Worker's Comp Premium	4840 - Traffic Saf	General Fund	-	-	-	-	-	-	-
110-4840-0252	FICA/Medicare	4840 - Traffic Saf	General Fund	-	-	-	-	-	-	-
110-4840-0319	Professional Services	4840 - Traffic Saf	General Fund	1,491	-	65,000	65,000	-	65,000	-
110-4840-0322	Fleet Services	4840 - Traffic Saf	General Fund	8,035	15,704	4,552	9,103	4,551	4,552	4,551
110-4840-0375	General Supplies	4840 - Traffic Saf	General Fund	22,030	18,725	20,000	20,000	1,611	20,000	-
110-4840-0383	Utilities	4840 - Traffic Saf	General Fund	8,283	17,017	9,500	9,500	5,056	9,500	-
110-4840-0800	Overhead Allocation	4840 - Traffic Saf	General Fund	124,025	13,914	124,025	124,025	62,012	124,025	-
110-4840-0801	Salary/Benefit Allocation	4840 - Traffic Saf	General Fund	58,326	-	58,326	58,326	29,163	58,326	-
110-4840-0802	Cost Allocation Contra Exp	4840 - Traffic Saf	General Fund	-	-	-	-	-	-	-
110-4915-0319	Professional Services	4915 - Caspar La	General Fund	136,892	122,402	136,892	136,892	151,593	136,892	-
110-4915-0607	Caspar Landfill Property Tax	4915 - Caspar La	General Fund	569	349	600	600	369	600	-
110-4915-0911	Principal	4915 - Caspar La	General Fund	-	-	-	-	-	-	-
110-4915-0912	Interest	4915 - Caspar La	General Fund	-	-	-	-	-	-	-
110-4916-0911	Principal	4916 - Debt	General Fund	195,000	190,000	225,000	225,000	-	225,000	-
110-4916-0912	Interest	4916 - Debt	General Fund	244,957	241,439	240,555	240,555	120,277	240,555	-
110-4916-0913	Fees	4916 - Debt	General Fund	2,000	14,799	2,000	2,000	2,300	2,000	-
510-5001-0101	Salaries & Wages	5001 - Broadban	Broadband U	-	-	662,290	662,290	330,766	592,123	70,167
510-5001-0102	Overtime	5001 - Broadban	Broadband U	-	-	10,000	10,000	4,005	8,236	1,764
510-5001-0103	Comp Time Payout	5001 - Broadban	Broadband U	-	-	-	-	2,123	3,500	(3,500)
510-5001-0104	Vacation Payout	5001 - Broadban	Broadband U	-	-	-	-	-	-	-
510-5001-0105	Sick Leave Payout	5001 - Broadban	Broadband U	-	-	-	-	-	-	-
510-5001-0109	Other Pay	5001 - Broadban	Broadband U	-	-	-	-	15,387	25,125	(25,125)

510-5001-0210	Misc Insurance Premium	5001 - Broadban	Broadband U	-	-	3,000	3,000	1,095	3,000	-
510-5001-0211	Medical Premium Contributi	5001 - Broadban	Broadband U	-	-	106,182	106,182	42,678	87,602	18,580
510-5001-0212	Uniforms	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	-
510-5001-0213	Dental Premiums	5001 - Broadban	Broadband U	-	-	5,678	5,678	2,176	4,578	1,100
510-5001-0214	Vision Care	5001 - Broadban	Broadband U	-	-	1,651	1,651	892	1,618	33
510-5001-0220	PERS	5001 - Broadban	Broadband U	-	-	120,000	120,000	49,287	85,684	34,316
510-5001-0223	Vehicle Allowance	5001 - Broadban	Broadband U	-	-	1,000	1,000	-	-	1,000
510-5001-0224	Retiree Medical Benefits	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	-
510-5001-0229	Other Benefits	5001 - Broadban	Broadband U	-	-	-	-	-	-	-
510-5001-0231	Workers Comp Premium	5001 - Broadban	Broadband U	-	-	23,318	23,318	-	11,002	12,316
510-5001-0232	Workers Comp Deductible	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	-
510-5001-0252	FICA/Medicare	5001 - Broadban	Broadband U	-	-	55,544	55,544	26,890	50,389	5,155
510-5001-0310	Engineering	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	-
510-5001-0311	Legal	5001 - Broadban	Broadband U	-	-	5,000	5,000	-	5,000	-
510-5001-0312	Auditing & Accounting	5001 - Broadban	Broadband U	-	-	4,000	4,000	4,000	4,000	-
510-5001-0316	Pre-Employment Costs	5001 - Broadban	Broadband U	-	-	2,000	2,000	60	-	2,000
510-5001-0319	Professional Services	5001 - Broadban	Broadband U	-	-	10,000	10,000	1,609	2,621	7,379
510-5001-0320	Dues & Memberships	5001 - Broadban	Broadband U	-	-	71,519	71,519	6,614	10,380	61,139
510-5001-0322	Fleet Services	5001 - Broadban	Broadband U	-	-	-	-	-	-	-
510-5001-0351	Equipment Repair & Maint	5001 - Broadban	Broadband Utility	-	-	-	-	6,398	6,400	(6,400)
510-5001-0355	Equipment Leases	5001 - Broadban	Broadband Utility	-	-	-	-	2,990	25,200	(25,200)
510-5001-0357	Rentals - Space	5001 - Broadban	Broadband U	-	-	54,000	54,000	24,831	88,661	(34,661)
510-5001-0358	Acquisition Costs	5001 - Broadban	Broadband U	-	-	100,000	100,000	100,000	100,000	-
510-5001-0360	Property Premium	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	-
510-5001-0362	Telephone & Communicatio	5001 - Broadban	Broadband Utility	-	-	-	-	3,200	7,546	(7,546)
510-5001-0364	Legal Notices	5001 - Broadban	Broadband U	-	-	3,757	3,757	-	-	3,757
510-5001-0365	Copying/Printing	5001 - Broadban	Broadband U	-	-	5,000	5,000	226	565	4,435
510-5001-0366	Training/Travel Reimburs	5001 - Broadban	Broadband U	-	-	2,000	2,000	2,137	6,315	(4,315)
510-5001-0371	Meetings/City Business	5001 - Broadban	Broadband U	-	-	-	-	128	-	-
510-5001-0372	Postage	5001 - Broadban	Broadband Utility	-	-	-	-	77	550	(550)
510-5001-0373	Licenses & Permits	5001 - Broadban	Broadband Utility	-	-	-	-	1,864	2,500	(2,500)
510-5001-0375	General Supplies	5001 - Broadban	Broadband U	-	-	5,700	5,700	1,249	5,700	-
510-5001-0376	Program Supplies	5001 - Broadban	Broadband U	-	-	67,250	67,250	37,457	55,545	11,705
510-5001-0380	Finance Charges	5001 - Broadban	Broadband Utility	-	-	-	-	12,774	-	-
510-5001-0381	Small Tools & Equipment	5001 - Broadban	Broadband U	-	-	20,000	20,000	1,981	20,000	-
510-5001-0382	Fuel & Lubricants	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	-
510-5001-0383	Utilities	5001 - Broadban	Broadband U	-	-	116,540	116,540	6,148	12,000	104,540
510-5001-0384	Books & Subscriptions	5001 - Broadban	Broadband U	-	-	70,176	70,176	16,186	18,167	52,009
510-5001-0385	Resale Services - Utilities	5001 - Broadban	Broadband U	-	-	714,000	714,000	352,067	1,076,552	(362,552)
510-5001-0387	PERS UAL Additional Paymer	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	-
510-5001-0391	Marketing	5001 - Broadban	Broadband U	-	-	20,000	20,000	3,666	20,000	-
510-5001-0396	Allocation to IT Int Serv Func	5001 - Broadban	Broadband U	-	-	-	-	-	-	-
510-5001-0397	Alloc to Facilities Maint	5001 - Broadban	Broadband U	-	-	-	-	-	-	-

510-5001-0399	Admin Costs Allocation	5001 - Broadban	Broadband Utility	-	-	-	-	20,000	(20,000)	
510-5001-0499	Depreciation Expense	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	
510-5001-0606	Bad Debt Sent to Collection	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	
510-5001-0619	Miscellaneous	5001 - Broadban	Broadband Utility	-	-	-	-	-	-	
510-5001-0801	Salary/Benefits Allocation	5001 - Broadban	Broadband U	-	-	-	-	-	-	
510-5001-0802	Cost Allocation contra exp	5001 - Broadban	Broadband U	-	-	-	-	-	-	
510-5001-4115	Insurance	5001 - Broadban	Broadband U	-	13,000	13,000	-	13,000	-	
510-5001-4116	Bank/CC Fees	5001 - Broadban	Broadband U	-	45,000	45,000	10,132	54,087	(9,087)	
510-7999-0799	Transfer to Other Funds	7999 - Transfers	Broadband Utility	-	-	-	-	-	-	
520-4393-0319	Professional Services	4393 - Maint & R	Facilities Mai	8,050	18,988	32,000	32,000	-	8,000	24,000
520-4393-0353	Facilities Maint & Repair	4393 - Maint & R	Facilities Mai	20,342	18,408	12,000	12,000	2,051	22,500	(10,500)
520-4393-0399	Admin Allocation	4393 - Maint & R	Facilities Mai	-	-	-	-	-	-	-
520-4393-0499	Depreciation-Facilities	4393 - Maint & R	Facilities Mai	7,084	7,481	-	-	-	-	-
520-4393-0801	Salary/Benefit Allocation	4393 - Maint & R	Facilities Mai	199,590	13,146	105,998	105,998	-	105,998	-
520-7999-0799	Transfers to Other Funds	7999 - Transfers	Facilities Mai	247,095	643,225	998,625	-	-	731,049	(731,049)
521-4390-0623	PEG Operating Costs	4390 - Communi	Technology M	-	-	-	-	-	-	-
521-4390-0741	Machinery & Equipment	4390 - Communi	Technology M	-	-	-	-	-	-	-
521-4394-0101	Salaries & Wages, Regular	4394 - Maint & R	Technology M	165,088	198,250	243,645	243,645	135,262	262,321	(18,676)
521-4394-0102	Overtime	4394 - Maint & R	Technology M	(37)	-	5,645	5,645	-	1,000	4,645
521-4394-0103	Comp Time Payout	4394 - Maint & R	Technology M	636	2,433	4,032	4,032	1,365	4,000	32
521-4394-0104	Vacation Payout	4394 - Maint & R	Technology M	-	-	-	-	-	-	-
521-4394-0105	Sick Leave Payout	4394 - Maint & R	Technology M	-	-	-	-	-	-	-
521-4394-0109	Other Wages	4394 - Maint & R	Technology M	520	2,041	1,300	1,300	2,113	2,500	(1,200)
521-4394-0210	Misc Insurance Premiums &	4394 - Maint & R	Technology M	704	616	200	200	291	500	(300)
521-4394-0211	Medical Premium Contributi	4394 - Maint & R	Technology M	18,225	20,995	23,449	23,449	12,800	23,449	-
521-4394-0213	Dental Premiums	4394 - Maint & R	Technology M	1,093	1,110	1,364	1,364	650	1,364	-
521-4394-0214	Vision Care	4394 - Maint & R	Technology M	437	443	437	437	259	437	-
521-4394-0220	Pers	4394 - Maint & R	Technology M	13,204	14,471	15,498	15,498	10,209	15,498	0
521-4394-0221	Education Reimbursement	4394 - Maint & R	Technology M	-	-	-	-	-	-	-
521-4394-0231	Workers' Comp Premium	4394 - Maint & R	Technology M	2,947	31,528	4,707	4,707	1,303	4,707	-
521-4394-0252	FICA/Medicare	4394 - Maint & R	Technology M	12,424	15,141	17,849	17,849	10,381	17,849	-
521-4394-0319	Professional Services	4394 - Maint & R	Technology M	54,526	17,577	55,000	55,000	-	55,000	-
521-4394-0322	Fleet Services	4394 - Maint & R	Technology Maint & Repair	11,217	-	-	-	-	-	-
521-4394-0351	Equipment Repair & Maint	4394 - Maint & R	Technology M	1,834	5,357	4,450	4,450	491	4,450	-
521-4394-0366	Training/Travel Reimburse	4394 - Maint & R	Technology M	(132)	5,444	6,750	6,750	194	6,750	-
521-4394-0381	Small Tools & Equipment	4394 - Maint & R	Technology M	2,483	8,210	7,000	7,000	11,824	12,000	(5,000)
521-4394-0382	Hardware Exp	4394 - Maint & R	Technology M	28,498	38,590	117,919	150,932	67,372	150,932	-
521-4394-0383	Software Exp	4394 - Maint & R	Technology M	2,250	37,241	35,583	35,583	509	35,583	-
521-4394-0384	Licensing, Software & Maint	4394 - Maint & R	Technology M	304,777	323,193	390,318	527,052	273,964	595,322	(57,270)
521-4394-0399	Admin Cost Allocation	4394 - Maint & R	Technology M	-	-	-	-	-	-	-
521-4394-0499	Depreciation	4394 - Maint & R	Technology M	36,015	41,844	-	-	-	-	-
521-4394-0619	Miscellaneous Exp	4394 - Maint & R	Technology M	2,659	2,904	28,549	28,549	4,092	28,549	-
521-4394-0741	Machinery & Equipment	4394 - Maint & R	Technology M	-	-	-	-	-	-	-

521-4394-0801	Salary/Benefit Allocation	4394 - Maint & R	Technology M	9,955	73,864	9,955	9,955	-	9,955	-
521-7999-0799	Transfer to Other Funds	7999 - Transfers	Technology M	-	-	-	-	-	-	-
522-4550-0101	Salaries & Wages, Regular	4550 - Fleet Serv	Fleet Services	57,943	63,355	70,450	70,450	43,456	70,450	-
522-4550-0102	Overtime	4550 - Fleet Serv	Fleet Services	660	1,498	1,016	1,016	3,065	4,800	(3,784)
522-4550-0103	Comp Time	4550 - Fleet Serv	Fleet Services	241	-	-	-	170	800	(800)
522-4550-0104	Vacation Payout	4550 - Fleet Serv	Fleet Services	9,050	-	-	-	-	-	-
522-4550-0105	Sick Leave Payout	4550 - Fleet Serv	Fleet Services	10,138	-	-	-	-	-	-
522-4550-0109	Other Pay	4550 - Fleet Serv	Fleet Services	-	-	-	-	2,143	3,500	(3,500)
522-4550-0210	Misc Insurance Premiums &	4550 - Fleet Serv	Fleet Services	330	266	-	-	147	250	(250)
522-4550-0211	Medical Premium Contributi	4550 - Fleet Serv	Fleet Services	20,654	21,619	24,562	24,562	13,149	23,540	1,021
522-4550-0212	Uniforms	4550 - Fleet Serv	Fleet Services	-	-	-	-	-	-	-
522-4550-0213	Dental Premiums	4550 - Fleet Serv	Fleet Services	1,000	924	1,154	1,154	539	1,154	-
522-4550-0214	Vision Care	4550 - Fleet Serv	Fleet Services	237	218	218	218	127	220	(1)
522-4550-0220	Pers	4550 - Fleet Serv	Fleet Services	4,680	5,211	6,139	6,139	3,555	6,153	(13)
522-4550-0231	Workers' Comp Premium	4550 - Fleet Serv	Fleet Services	1,098	58,063	1,483	1,483	-	1,190	293
522-4550-0232	Worker's Comp Deductible	4550 - Fleet Serv	Fleet Services	-	-	-	-	-	-	-
522-4550-0252	FICA/Medicare	4550 - Fleet Serv	Fleet Services	5,483	4,429	5,467	5,467	3,416	5,467	-
522-4550-0319	Professional Services	4550 - Fleet Serv	Fleet Services	428	1,451	1,400	1,400	140	500	900
522-4550-0351	Equipment Repair & Maint	4550 - Fleet Serv	Fleet Services	13,703	17,272	14,000	14,000	2,627	12,000	2,000
522-4550-0352	Vehicle Repair & Maint	4550 - Fleet Serv	Fleet Services	73,014	41,707	45,000	45,000	41,208	65,000	(20,000)
522-4550-0366	Travel/Training Reimburse	4550 - Fleet Serv	Fleet Services	454	5,193	3,000	3,000	-	2,000	1,000
522-4550-0375	General Supplies	4550 - Fleet Serv	Fleet Services	3,893	9,456	10,000	10,000	979	8,000	2,000
522-4550-0381	Small Tools & Equipment	4550 - Fleet Serv	Fleet Services	591	429	1,000	1,000	238	1,000	-
522-4550-0382	Fuel & Lubricants	4550 - Fleet Serv	Fleet Services	96,844	78,051	104,000	104,000	33,431	104,000	-
522-4550-0383	Electric Charging	4550 - Fleet Serv	Fleet Services	-	2,820	6,000	6,000	520	3,000	3,000
522-4550-0399	Admin Cost Allocation	4550 - Fleet Serv	Fleet Services	-	-	-	-	-	-	-
522-4550-0499	Depreciation Exp	4550 - Fleet Serv	Fleet Services	164,086	197,633	-	-	-	-	-
522-4550-0619	Mis Expenditures	4550 - Fleet Serv	Fleet Services	15,071	1	-	-	-	-	-
522-4550-0741	Machinery & Equipment	4550 - Fleet Serv	Fleet Services	-	-	-	-	-	-	-
522-4550-0742	Vehicles	4550 - Fleet Serv	Fleet Services	8,457	2,873	418,000	348,423	73,002	358,000	(9,577)
522-4550-0801	Salary/Benefit Allocation	4550 - Fleet Serv	Fleet Services	14,584	243,327	16,226	16,226	-	16,226	(0)
522-7999-0799	Transfer to Other Funds	7999 - Transfers	Fleet Services	-	-	-	-	-	-	-
610-4610-0101	Salaries & Wages	4610 - Water Ad	Water Works	392,600	431,223	454,852	454,852	252,584	454,852	0
610-4610-0102	Overtime	4610 - Water Ad	Water Works	10,082	15,245	14,913	14,913	7,611	14,913	-
610-4610-0103	Comp Time Payout	4610 - Water Ad	Water Works	6,978	7,384	10,000	10,000	9,992	14,223	(4,223)
610-4610-0104	Vacation Payout	4610 - Water Ad	Water Works	2,067	2,108	-	-	6,066	7,000	(7,000)
610-4610-0105	Sick Leave Payout	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0109	Other Pay	4610 - Water Ad	Water Works	18,346	30,526	32,941	32,941	10,926	24,862	8,079
610-4610-0210	Misc Insurance Premium	4610 - Water Ad	Water Works	1,338	1,311	2,000	2,000	608	2,000	-
610-4610-0211	Medical Premium Contributi	4610 - Water Ad	Water Works	80,803	93,865	93,865	93,865	59,484	93,865	-
610-4610-0212	Uniforms	4610 - Water Ad	Water Works	-	-	1,500	1,500	-	500	1,000
610-4610-0213	Dental Premiums	4610 - Water Ad	Water Works	4,587	5,866	5,123	5,123	3,332	5,123	-
610-4610-0214	Vision Care	4610 - Water Ad	Water Works	1,229	1,322	1,300	1,300	659	1,300	-

610-4610-0220	PERS	4610 - Water Ad	Water Works	40,123	75,314	76,969	76,969	33,183	76,969	-
610-4610-0224	Retiree Medical Benefits	4610 - Water Ad	Water Works	35,772	41,953	38,612	38,612	-	38,612	-
610-4610-0229	Other Benefits	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0231	Workers Comp Premium	4610 - Water Ad	Water Works	6,913	5,500	6,100	6,100	3,736	6,100	-
610-4610-0232	Workers Comp Deductible	4610 - Water Ad	Water Works	-	401	-	-	-	-	-
610-4610-0252	FICA/Medicare	4610 - Water Ad	Water Works	33,083	35,888	36,309	36,309	20,996	36,309	-
610-4610-0310	Engineering	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0311	Legal	4610 - Water Ad	Water Works	6,900	-	15,000	15,000	-	10,000	5,000
610-4610-0312	Auditing & Accounting	4610 - Water Ad	Water Works	7,775	10,347	-	-	-	11,000	(11,000)
610-4610-0319	Professional Services	4610 - Water Ad	Water Works	41,545	58,806	41,361	70,171	27,582	35,000	35,171
610-4610-0351	Equipment Repair & Maint	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0355	Equipment Leases	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0360	Property Premium	4610 - Water Ad	Water Works	53,392	68,287	72,384	72,384	74,193	72,384	-
610-4610-0362	Telephone & Communication	4610 - Water Ad	Water Works	1,602	1,972	2,039	2,039	327	2,039	-
610-4610-0364	Legal Notices	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0365	Copying/Printing	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0372	Postage	4610 - Water Ad	Water Works	5,508	3,236	6,000	6,000	1,358	6,000	-
610-4610-0373	Licenses & Permits	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0375	General Supplies	4610 - Water Ad	Water Works	-	1,953	-	-	934	1,500	(1,500)
610-4610-0376	Grant- Arreage Grant	4610 - Water Ad	Water Works	-	-	-	-	-	-	-
610-4610-0380	Finance Charges	4610 - Water Ad	Water Works	97	51	-	-	2,368	3,000	(3,000)
610-4610-0387	PERS UAL Additional Paymer	4610 - Water Ad	Water Works	-	-	25,000	25,000	-	25,000	-
610-4610-0396	Allocation to IT Int Serv Func	4610 - Water Ad	Water Works	41,661	32,930	37,289	37,289	-	37,289	-
610-4610-0399	Admin Costs Allocation	4610 - Water Ad	Water Works	768,015	707,348	430,418	430,418	-	430,418	-
610-4610-0499	Depreciation Expense	4610 - Water Ad	Water Works	353,968	338,922	-	-	-	-	-
610-4610-0606	Bad Debt Sent to Collection	4610 - Water Ad	Water Works	439	-	-	-	-	-	-
610-4610-0619	Miscellaneous	4610 - Water Ad	Water Works	885	841	-	-	-	-	-
610-4610-0801	Salary/Benefits Allocation	4610 - Water Ad	Water Works	670,128	461	469,234	469,234	-	469,234	-
610-4611-0319	Professional Services	4611 - Water Ma	Water Works	-	-	-	-	-	-	-
610-4611-0351	Equipment Repair & Maint	4611 - Water Ma	Water Works	-	-	-	-	-	-	-
610-4611-0366	Training/Travel Reimburse	4611 - Water Ma	Water Works	2,986	2,817	8,000	8,000	314	8,000	-
610-4611-0375	General Supplies	4611 - Water Ma	Water Works	73,568	141,057	110,000	110,000	49,499	110,000	-
610-4611-0381	Small Tools & Equipment	4611 - Water Ma	Water Works	4,317	5,058	8,000	8,000	3,614	8,000	-
610-4611-0397	Alloc to Facilities Maint	4611 - Water Ma	Water Works	-	12,454	-	-	-	-	-
610-4612-0313	Laboratory	4612 - Water Tre	Water Works	15,515	11,573	15,000	15,000	902	15,000	-
610-4612-0319	Professional Services	4612 - Water Tre	Water Works	39,327	24,241	4,000	21,014	7,250	40,000	(18,986)
610-4612-0320	Dues & Memberships	4612 - Water Tre	Water Works	325	185	-	-	-	500	(500)
610-4612-0322	Fleet Services	4612 - Water Tre	Water Works	125,229	101,796	-	-	-	58,348	(58,348)
610-4612-0342	Laboratory Supplies	4612 - Water Tre	Water Works	6,651	7,702	10,000	10,000	1,710	10,000	-
610-4612-0343	Chemicals	4612 - Water Tre	Water Works	39,540	39,741	57,500	57,500	21,302	55,000	2,500
610-4612-0351	Equipment Repair & Maint	4612 - Water Tre	Water Works	42,896	53,144	60,000	60,000	20,879	50,000	10,000
610-4612-0352	Vehicle Repair & Maint	4612 - Water Tre	Water Works	-	166	-	-	-	-	-
610-4612-0353	Building Repair & Maint	4612 - Water Tre	Water Works	384	2,440	5,000	5,000	980	5,000	-

610-4612-0354	Laundry/Cleaning/Janitorial	4612 - Water Tre	Water Works	2,304	2,311	2,000	2,000	1,148	2,000	-
610-4612-0366	Training/Travel Reimburse	4612 - Water Tre	Water Works	2,303	6,415	7,000	7,000	4,350	7,000	-
610-4612-0373	Licenses & Permits	4612 - Water Tre	Water Works	13,091	14,404	24,000	24,000	24,129	24,129	(129)
610-4612-0375	General Supplies	4612 - Water Tre	Water Works	1,761	6,440	4,000	4,000	1,234	4,000	-
610-4612-0376	Medical/Safety Supplies	4612 - Water Tre	Water Works	2,755	1,158	3,500	3,500	227	3,500	-
610-4612-0381	Small Tools & Equipment	4612 - Water Tre	Water Works	1,610	16,154	170,000	333,645	92,028	33,365	300,280
610-4612-0382	Fuels & Lubricants	4612 - Water Tre	Water Works	-	-	-	-	-	-	-
610-4612-0383	Utilities	4612 - Water Tre	Water Works	192,471	199,288	200,000	200,000	105,862	192,000	8,000
610-4612-0384	Books & Subscriptions	4612 - Water Tre	Water Works	-	-	-	-	-	-	-
610-4612-0499	Depreciation Expense	4612 - Water Tre	Water Works	-	-	-	-	-	-	-
610-4612-0741	Machinery & Equipment	4612 - Water Tre	Water Works	-	16,495	-	-	-	-	-
610-4612-0751	Infrastructure	4612 - Water Tre	Water Works	45,978	5,531	250,000	258,225	-	80,000	178,225
610-4612-0911	Principal	4612 - Water Tre	Water Works	-	-	-	-	-	-	-
610-4612-0912	Interest	4612 - Water Tre	Water Works	25,370	-	-	-	-	-	-
610-4612-0913	Fees	4612 - Water Tre	Water Works	-	-	-	-	-	-	-
610-4612-0914	Bond Issuance Costs	4612 - Water Tre	Water Works	-	-	-	-	-	-	-
610-4613-0720	Buildings	4613 - Non-Recu	Water Works	-	-	-	-	-	-	-
610-4613-0751	Infrastructure-Water	4613 - Non-Recu	Water Works	-	-	-	-	-	-	-
610-4615-0619	Reimbursable Materials & Eq	4615 - 2016 Pud	Water Works	-	-	-	-	-	-	-
610-4615-0630	Reimbursable Activities	4615 - 2016 Pud	Water Works	-	-	-	-	-	-	-
610-4615-0637	Staff Time	4615 - 2016 Pud	Water Works	-	-	-	-	-	-	-
610-7999-0799	Transfer to Other Funds	7999 - Transfers	Water Works	177,534	144,204	-	-	-	734,240	(734,240)
710-0000-3499	Sal/Benefit Recovery Costs	4710 - Wastewa	Wastewater (	(191,635)	-	(191,635)	(191,635)	-	(132,940)	(58,695)
710-4610-0606	Bad Debt Sent to Collection	4610 - Water Ad	Wastewater (-	-	-	-	-	-	-
710-4710-0310	Engineering	4710 - Wastewa	Wastewater (-	-	-	-	-	-	-
710-4710-0312	Auditing & Accounting	4710 - Wastewa	Wastewater (	7,034	8,000	9,000	9,000	2,398	9,000	-
710-4710-0319	Professional Services	4710 - Wastewa	Wastewater (	39,118	55,103	25,000	53,810	27,510	53,810	-
710-4710-0359	Liability Deductible	4710 - Wastewa	Wastewater (	704	6,085	100	100	-	100	-
710-4710-0360	Property Premium	4710 - Wastewa	Wastewater (	112,645	144,070	152,714	152,714	156,529	113,771	38,942
710-4710-0361	Property Deductible	4710 - Wastewa	Wastewater (-	-	-	-	-	-	-
710-4710-0362	Telephone & Communicatio	4710 - Wastewa	Wastewater (	991	935	1,000	1,000	467	1,000	-
710-4710-0365	Copying/Printing	4710 - Wastewa	Wastewater (-	-	-	-	-	-	-
710-4710-0372	Postage	4710 - Wastewa	Wastewater (	2,065	3,226	2,090	2,090	1,358	2,090	-
710-4710-0380	Finance Charges	4710 - Wastewa	Wastewater (	97	51	-	-	2,368	-	-
710-4710-0396	Allocation to IT Int Serv Func	4710 - Wastewa	Wastewater (	57,284	37,046	51,272	51,272	-	51,272	-
710-4710-0399	Admin Costs Allocation	4710 - Wastewa	Wastewater (	1,342,899	1,024,063	456,691	456,691	-	456,691	-
710-4710-0499	Depreciation Expense	4710 - Wastewa	Wastewater (	816,971	814,971	-	-	-	-	-
710-4710-0606	Bad Debt Sent to Collections	4710 - Wastewa	Wastewater (	44	-	-	-	-	-	-
710-4710-0619	Miscellaneous	4710 - Wastewa	Wastewater (	1,217	531	-	-	-	-	-
710-4710-0801	Salary/Benefits Allocation	4710 - Wastewa	Wastewater (	(14,300)	3,204	-	-	-	20,001	(20,001)
710-4711-0319	Professional Services	4711 - Wastewa	Wastewater (	-	-	7,000	7,000	-	7,000	-
710-4711-0351	Equipment Repair & Maint	4711 - Wastewa	Wastewater (	-	728	3,500	3,500	3,500	3,500	-
710-4711-0366	Training/Travel Reimburse	4711 - Wastewa	Wastewater (	570	722	4,000	4,000	-	4,000	-

710-4711-0375	General Supplies	4711 - Wastewa	Wastewater C	13,491	9,602	14,000	14,000	30,880	45,000	(31,000)
710-4711-0381	Small Tools & Equipment	4711 - Wastewa	Wastewater C	2,020	1,563	4,000	4,000	578	4,000	-
710-4711-0397	Alloc to Facilities Maint	4711 - Wastewa	Wastewater C	-	28,473	-	-	-	-	-
710-4712-0101	Salaries & Wages, Regular	4712 - Wastewa	Wastewater C	486,091	537,681	568,385	568,385	309,104	549,575	18,810
710-4712-0102	Overtime	4712 - Wastewa	Wastewater C	28,143	27,927	20,000	20,000	19,974	28,435	(8,435)
710-4712-0103	Comp Time Payout	4712 - Wastewa	Wastewater C	10,227	8,744	10,000	10,000	15,075	19,306	(9,306)
710-4712-0104	Vacation Payout	4712 - Wastewa	Wastewater C	673	2,223	2,000	2,000	7,394	8,200	(6,200)
710-4712-0105	Sick Leave Payout	4712 - Wastewa	Wastewater C	-	-	-	-	-	-	-
710-4712-0109	Other Pay	4712 - Wastewa	Wastewater C	28,696	38,759	38,000	38,000	16,551	32,628	5,372
710-4712-0210	Misc Insurance Premiums &	4712 - Wastewa	Wastewater C	1,629	1,662	2,191	2,191	794	1,721	470
710-4712-0211	Medical Premium Contributi	4712 - Wastewa	Wastewater C	117,749	155,700	160,135	160,135	85,024	160,135	-
710-4712-0212	Uniforms	4712 - Wastewa	Wastewater C	4,055	4,571	3,519	3,519	2,478	3,519	-
710-4712-0213	Dental Premiums	4712 - Wastewa	Wastewater C	6,365	7,619	7,619	7,619	4,468	7,691	(73)
710-4712-0214	Vision Care	4712 - Wastewa	Wastewater C	1,559	2,549	1,649	1,649	782	1,649	-
710-4712-0220	Pers	4712 - Wastewa	Wastewater C	65,931	579,335	77,090	77,090	38,376	70,990	6,099
710-4712-0224	Retiree Medical Benefits	4712 - Wastewa	Wastewater C	35,733	42,664	74,831	74,831	62,190	74,831	-
710-4712-0229	Other Benefits	4712 - Wastewa	Wastewater C	-	-	-	-	-	-	-
710-4712-0231	Worker's Comp Premium	4712 - Wastewa	Wastewater C	8,515	7,592	7,691	7,691	22,654	22,260	(14,569)
710-4712-0232	Worker's Comp Deductible	4712 - Wastewa	Wastewater C	-	4,623	-	-	2,301	-	-
710-4712-0252	FICA/Medicare	4712 - Wastewa	Wastewater C	40,347	46,078	46,018	46,018	27,621	47,090	(1,073)
710-4712-0313	Laboratory	4712 - Wastewa	Wastewater C	51,107	39,543	40,000	40,000	21,515	40,000	-
710-4712-0319	Professional Services	4712 - Wastewa	Wastewater C	330,364	305,727	300,000	385,138	140,367	325,000	60,138
710-4712-0320	Dues & Memberships	4712 - Wastewa	Wastewater C	280	230	1,000	1,000	918	800	200
710-4712-0322	Fleet Services	4712 - Wastewa	Wastewater C	215,871	198,544	215,871	215,871	-	116,994	98,877
710-4712-0342	Laboratory Supplies	4712 - Wastewa	Wastewater C	-	307	500	500	500	-	500
710-4712-0343	Chemicals	4712 - Wastewa	Wastewater C	158,153	151,184	160,000	189,802	76,189	140,000	49,802
710-4712-0351	Equipment Repair & Maint	4712 - Wastewa	Wastewater C	79,710	80,521	85,000	91,857	36,797	85,000	6,857
710-4712-0353	Building Repair & Maint	4712 - Wastewa	Wastewater C	9,036	7,795	70,000	70,000	38,763	70,000	-
710-4712-0354	Laundry/Cleaning/Janitorial	4712 - Wastewa	Wastewater C	687	768	500	500	325	500	-
710-4712-0366	Training/Travel Reimburse	4712 - Wastewa	Wastewater C	3,357	5,336	8,500	8,500	981	8,500	-
710-4712-0372	Postage	4712 - Wastewa	Wastewater C	3,483	-	-	-	-	8,000	(8,000)
710-4712-0373	Licenses & Permits	4712 - Wastewa	Wastewater C	14,977	18,769	20,000	20,000	15,095	17,000	3,000
710-4712-0375	General Supplies	4712 - Wastewa	Wastewater C	4,453	5,388	5,000	5,000	2,972	4,500	500
710-4712-0376	Medical/Safety Supplies	4712 - Wastewa	Wastewater C	4,856	5,107	4,500	4,500	839	5,000	(500)
710-4712-0377	Boot Expense	4712 - Wastewa	Wastewater C	2,515	2,628	2,500	2,500	-	2,700	(200)
710-4712-0378	Uniforms Expense	4712 - Wastewa	Wastewater C	-	-	-	-	-	-	-
710-4712-0381	Small Tools & Equipment	4712 - Wastewa	Wastewater C	6,901	6,784	7,500	7,500	8,892	7,000	500
710-4712-0383	Utilities	4712 - Wastewa	Wastewater C	351,532	355,612	325,000	325,000	170,385	315,000	10,000
710-4712-0384	Books & Subscriptions	4712 - Wastewa	Wastewater C	-	-	-	-	-	-	-
710-4712-0387	PERS UAL Additional Paymer	4712 - Wastewa	Wastewater C	-	-	25,000	25,000	-	25,000	-
710-4712-0499	Depreciation Expense	4712 - Wastewa	Wastewater C	-	-	-	-	-	-	-
710-4712-0619	Miscellaneous	4712 - Wastewa	Wastewater C	2,715	309	-	-	-	-	-
710-4712-0911	Principal	4712 - Wastewa	Wastewater C	-	-	-	-	-	-	-

710-4712-0912	Interest	4712 - Wastewa	Wastewater C	-	-	-	-	-	127,321	(127,321)
710-4712-0913	Fees	4712 - Wastewa	Wastewater C	-	-	-	-	-	-	-
710-4713-0720	Buildings	4713 - Non-Recu	Wastewater C	-	-	-	-	-	-	-
710-4713-0741	Machinery & Equipment	4713 - Non-Recu	Wastewater C	1,661	33,701	70,000	70,000	22,876	110,000	(40,000)
710-4713-0751	Infrastructure	4713 - Non-Recu	Wastewater C	-	-	-	-	-	-	-
710-7999-0799	Transfer to Other Funds	7999 - Transfers	Wastewater C	899,385	260,130	185,210	-	-	875,949	(875,949)
710-9999-0801	Contra Overhead Exp	9999 - Contra Ex	Wastewater C	-	-	-	-	-	-	-
740-4719-0319	Professional Services	4719 - Headwork	Wastewater C	-	-	-	-	-	-	-
740-7999-0799	Transfer to Other Funds	7999 - Transfers	Wastewater C	-	740,000	175,072	175,072	-	725,000	(549,928)
810-4812-0101	Salaries & Wages	4812 - Administr	CV Starr Cent	839,225	825,570	907,609	907,609	543,172	858,631	48,978
810-4812-0102	Overtime	4812 - Administr	CV Starr Cent	9,500	12,394	12,286	12,286	3,808	9,006	3,280
810-4812-0103	Comp Payout	4812 - Administr	CV Starr Cent	-	-	2,000	2,000	-	2,000	-
810-4812-0104	Vacation Payout	4812 - Administr	CV Starr Cent	50,092	1,612	2,000	2,000	2,544	3,500	(1,500)
810-4812-0105	Sick Leave Payout	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0109	Other Pay	4812 - Administr	CV Starr Cent	214	3,514	1,600	1,600	10,486	12,000	(10,400)
810-4812-0201	Emp Benefits-CV Starr	4812 - Administr	CV Starr Cent	4,079	-	-	-	-	-	-
810-4812-0210	Misc Insurance Premiums &	4812 - Administr	CV Starr Cent	6,887	1,765	3,000	3,000	1,097	3,000	-
810-4812-0211	Medical Premium Contributi	4812 - Administr	CV Starr Cent	77,164	74,509	76,108	76,108	44,673	76,108	-
810-4812-0213	Dental Premiums	4812 - Administr	CV Starr Cent	409	4,278	4,900	4,900	2,954	4,900	-
810-4812-0214	Vision Benefits	4812 - Administr	CV Starr Cent	164	1,952	2,100	2,100	1,301	2,100	-
810-4812-0220	PERS	4812 - Administr	CV Starr Cent	8,468	294,369	-	-	34,433	65,118	(65,118)
810-4812-0231	Worker's Comp Premium	4812 - Administr	CV Starr Cent	20,506	20,589	-	-	16,230	16,230	(16,230)
810-4812-0251	UIB/ETT/FUTA	4812 - Administr	CV Starr Cent	4,132	-	-	-	-	-	-
810-4812-0252	FICA/MEDICARE	4812 - Administr	CV Starr Cent	70,317	64,788	68,382	68,382	42,035	68,382	-
810-4812-0311	Legal - CV Starr	4812 - Administr	CV Starr Cent	10,049	2,539	5,000	5,000	650	3,000	2,000
810-4812-0312	Auditing & Accting - CV Starr	4812 - Administr	CV Starr Cent	5,553	3,738	5,000	5,000	5,000	5,000	-
810-4812-0317	Recruitment Costs	4812 - Administr	CV Starr Cent	440	-	2,000	2,000	-	500	1,500
810-4812-0319	Professional Services	4812 - Administr	CV Starr Cent	2,227	12,444	37,000	74,556	25,999	60,000	14,556
810-4812-0320	Dues and Memberships	4812 - Administr	CV Starr Cent	2,499	701	3,000	3,000	2,038	3,000	-
810-4812-0323	Fund Raising	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0351	Equipment Repair & Maint	4812 - Administr	CV Starr Cent	-	663	-	-	-	-	-
810-4812-0360	Property Ins. Premium	4812 - Administr	CV Starr Cent	-	118,927	122,494	122,494	129,212	130,000	(7,506)
810-4812-0362	Telephone & Communicatio	4812 - Administr	CV Starr Cent	9,403	10,917	10,000	10,000	4,054	10,000	-
810-4812-0365	Printing & Copying Costs	4812 - Administr	CV Starr Cent	4,077	5,012	5,000	5,000	4,416	6,500	(1,500)
810-4812-0366	Travel and Training	4812 - Administr	CV Starr Cent	291	1,563	5,000	5,000	-	2,000	3,000
810-4812-0372	Postage	4812 - Administr	CV Starr Cent	231	44	100	100	199	100	-
810-4812-0373	License & Permits	4812 - Administr	CV Starr Cent	8,604	6,692	8,000	8,000	4,860	5,000	3,000
810-4812-0375	General Supplies	4812 - Administr	CV Starr Cent	3,326	(1,142)	2,000	2,000	593	2,000	-
810-4812-0378	Uniforms	4812 - Administr	CV Starr Cent	-	-	500	500	-	500	-
810-4812-0383	Utilities	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0385	Outreach	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0386	Operations	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0390	Merchandise & Art Sales	4812 - Administr	CV Starr Cent	2,250	2,622	3,000	3,000	1,342	3,000	-

810-4812-0391	Marketing and Promotions	4812 - Administr	CV Starr Cent	10,949	15,818	15,000	15,000	8,718	15,000	-
810-4812-0396	Allocation to IT Services	4812 - Administr	CV Starr Center		4,116		-	-	-	-
810-4812-0397	Alloc to Facilities Maint	4812 - Administr	CV Starr Center		40,547		-	-	-	-
810-4812-0399	Admin Costs Allocation - CVSC	4812 - Administr	CV Starr Cent	-	497,320	140,000	140,000	-	140,000	-
810-4812-0499	Depreciation Expense	4812 - Administr	CV Starr Cent	675,919	700,585	-	-	-	-	-
810-4812-0619	Miscellaneous	4812 - Administr	CV Starr Cent	-	91,683	-	-	-	-	-
810-4812-0631	General Admin	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0741	Machinery & Equipment	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0751	Capital	4812 - Administr	CV Starr Cent	24,547	93,099	-	9,725	2,835	-	9,725
810-4812-0801	Sal/Benefit Allocation - CVSC	4812 - Administr	CV Starr Cent	19,320	17,960	-	-	-	-	-
810-4812-0803	CV Starr Tax Allocation	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0806	CV Starr Operating Expenses	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0911	Principal	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4812-0912	Interest	4812 - Administr	CV Starr Cent	-	-	-	-	-	144,842	(144,842)
810-4812-4111	IT Services	4812 - Administr	CV Starr Cent	46,539	7,733	-	-	3,806	-	-
810-4812-4115	Insurance	4812 - Administr	CV Starr Cent	211,248	-	-	-	-	15,000	(15,000)
810-4812-4116	Bank Fees	4812 - Administr	CV Starr Cent	21,179	20,837	-	-	7,690	8,000	(8,000)
810-4812-4117	LAFCO & Property Tax	4812 - Administr	CV Starr Cent	-	-	-	-	-	-	-
810-4813-0319	Professional Services	4813 - Facility/M	CV Starr Cent	17,535	4,381	5,000	9,414	4,158	6,000	3,414
810-4813-0343	Chemicals	4813 - Facility/M	CV Starr Cent	28,260	30,111	30,000	30,000	12,046	25,000	5,000
810-4813-0351	Equipment Repair & Maint	4813 - Facility/M	CV Starr Cent	56,270	93,451	40,000	66,795	5,666	66,795	-
810-4813-0362	Telephone	4813 - Facility/M	CV Starr Cent	-	-	-	-	-	-	-
810-4813-0366	Travel & Training	4813 - Facility/M	CV Starr Cent	347	1,340	1,000	1,000	-	1,000	-
810-4813-0375	General Supplies	4813 - Facility/M	CV Starr Cent	43,612	43,159	40,000	40,000	27,037	45,000	(5,000)
810-4813-0378	Uniforms	4813 - Facility/M	CV Starr Cent	469	1,180	1,000	1,000	775	2,000	(1,000)
810-4813-0381	Small Tools & Equipment	4813 - Facility/M	CV Starr Cent	41	1,480	1,500	1,500	604	1,500	-
810-4813-0383	Utilities	4813 - Facility/M	CV Starr Cent	354,859	410,100	420,000	420,000	205,155	385,000	35,000
810-4813-4111	IT Services	4813 - Facility/M	CV Starr Cent	(297)	-	-	-	-	-	-
810-4813-4112	Propane Expenditures	4813 - Facility/M	CV Starr Cent	-	-	-	-	-	-	-
810-4813-4114	Marketing and Promotions	4813 - Facility/M	CV Starr Cent	-	-	-	-	-	-	-
810-4813-4118	Alarm/Security	4813 - Facility/M	CV Starr Cent	-	-	-	-	-	-	-
810-4813-4119	Ground Maintenance Costs	4813 - Facility/M	CV Starr Cent	-	-	-	-	-	-	-
810-4814-0320	Dues & Membership	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-0362	Telephone	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-0365	Copying and Printing	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-0366	Travel & Training	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-0373	License & Permits	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-0375	General Supplies	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-0378	Uniforms	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-4114	Marketing and Promotions	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4814-4117	Merchandize & Art Sales	4814 - Guest Ser	CV Starr Cent	-	-	-	-	-	-	-
810-4815-0320	Dues and Memberships	4815 - Recreatio	CV Starr Cent	420	620	1,000	1,000	416	1,000	-
810-4815-0366	Travel and Training	4815 - Recreatio	CV Starr Cent	4,727	2,115	6,000	6,000	3,903	5,000	1,000

810-4815-0373	License & Permits	4815 - Recreatio	CV Starr Cent	146	7,004	8,000	8,000	2,978	8,000	-
810-4815-0375	General Supplies	4815 - Recreatio	CV Starr Cent	33	320	1,000	1,000	26	1,000	-
810-4815-0376	Program Supplies	4815 - Recreatio	CV Starr Cent	9,707	5,785	5,000	5,000	1,864	3,000	2,000
810-4815-0377	Pool Side Supplies	4815 - Recreatio	CV Starr Cent	4,909	2,587	10,000	10,000	1,455	10,000	-
810-4815-0378	Uniforms	4815 - Recreatio	CV Starr Cent	2,306	2,332	2,500	2,500	-	2,000	500
810-4815-0379	Honorarium Expenses	4815 - Recreatio	CV Starr Cent	2,066	2,137	3,000	3,000	468	2,000	1,000
810-4815-0380	Gym Side Supplies	4815 - Recreatio	CV Starr Cent	5,293	4,730	4,000	4,000	3,254	9,000	(5,000)
810-4815-0381	Other Recreation Activities	4815 - Recreatio	CV Starr Cent	-		10,000	10,000	1,831	15,000	(5,000)
810-7999-0799	Transfer to Other Funds	7999 - Transfers	CV Starr Cent	216,071	750,450	1,687,950	1,687,950	-	1,975,000	(287,050)

Account ID	Description	Department	Fund name	Audited	FY25	FY26	FY26	FY26 YTD	FY26 Est. YE	Difference
				Final	Audited Final						Adopted	Amended	Actuals	(Closed )
110-0000-3110	Sec. Property Tax, Current	General Fund	General Fund	383,497	409,684	383,611	383,611	234,369	404,802	21,191
110-0000-3111	Sec. Property Tax, Prior	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3112	Homeowners Property Tax	General Fund	General Fund	-	-	2,525	2,525	-	3,271	746
110-0000-3113	Unsec. Property Tax, Current	General Fund	General Fund	15,399	16,282	16,028	16,028	13,780	19,743	3,715
110-0000-3114	Unsec. Property Tax, Prior	General Fund	General Fund	602	975	475	475	429	855	380
110-0000-3115	Highway Property Rental	General Fund	General Fund	2,864	3,278	1,713	1,713	-	1,713	-
110-0000-3122	Motor Vehicle Lic Fees	General Fund	General Fund	8,724	11,319	11,319	11,319	10,976	11,319	-
110-0000-3131	Sales Tax	General Fund	General Fund	2,049,336	2,396,086	3,245,000	3,245,000	1,494,807	3,245,000	-
110-0000-3133	Proposition 172 - Sales Tax	General Fund	General Fund	103,498	69,456	27,000	27,000	8,882	27,000	-
110-0000-3134	In Lieu Sales Tax - Triple	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3136	TOT Penalties/Interest	General Fund	General Fund	5,948	12,666	12,666	12,666	648	6,000	(6,666)
110-0000-3137	Transient Occupancy Tax	General Fund	General Fund	3,086,266	3,146,076	3,226,304	3,226,304	2,112,658	3,226,304	-
110-0000-3138	Property Tax in Lieu of V	General Fund	General Fund	758,843	801,072	776,189	776,189	-	776,189	-
110-0000-3141	Transfer Tax	General Fund	General Fund	29,769	31,628	29,612	29,612	25,239	29,612	-
110-0000-3145	TOT-AB01 Promotion/M	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3146	TOT-AB02 Coastal Trail M	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3147	TOT-AB03 Noyo Center S	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3148	TOT-AB04 Special Projec	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3151	Franchise - Cable TV	General Fund	General Fund	39,252	37,481	40,000	40,000	9,154	40,000	-
110-0000-3152	Franchise - C&S	General Fund	General Fund	635,834	492,000	606,000	606,000	168,131	606,000	-
110-0000-3153	Franchise - PG&E	General Fund	General Fund	83,093	91,289	91,289	91,289	-	91,289	-
110-0000-3154	Do NOT USE -Reclas to s	General Fund	General Fund	3,397	-	-	-	-	-	-
110-0000-3203	SB 90 Reimbursement	General Fund	General Fund	-	576	1,000	1,000	-	1,000	-
110-0000-3205	Supplement Prop Tax SB	General Fund	General Fund	17,745	8,071	7,214	7,214	3,825	7,214	-
110-0000-3318	Grant Staff Time Reimb	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3419	Document Copies	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3498	Int Fund Reimb - Pub Wk	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3499	Overhead/Admin Cost R	General Fund	General Fund	307,872	-	121,949	121,949	60,975	121,949	-
110-0000-3511	Parking Fines	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3512	Restitution - Damaged P	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3513	DUI Cost Recovery	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3519	Miscellaneous Fines	General Fund	General Fund	36	5	-	-	85	150	150
110-0000-3611	Investment Interest Earr	General Fund	General Fund	262,451	318,858	195,000	195,000	194,780	215,000	20,000
110-0000-3613	Loan Interest Earned	General Fund	General Fund	-	2,092	-	-	-	-	-
110-0000-3702	Business License Surchar	General Fund	General Fund	-	-	-	-	-	-	-
110-0000-3703	Business License Tax	General Fund	General Fund	212,561	226,032	234,925	234,925	84,765	234,925	-
110-0000-3708	Bingo/Taxis/Weapons Pr	General Fund	General Fund	60	60	100	100	60	100	-
110-0000-3709	Film Permit Fee	General Fund	General Fund	-	-	100	100	-	100	-
110-0000-3711	Returned Check Fee	General Fund	General Fund	-	42	100	100	-	100	-
110-0000-3719	Booking Fee Reimburser	General Fund	General Fund	-	-	-	-	-	-	-

110-0000-3905	Rents & Concessions	General Fund	General Fund	-	-	-	-	-	-	-	-
110-0000-3910	Sale of Surplus Assets	General Fund	General Fund	25,377	1,325	5,000	5,000	4,650	5,000	-	-
110-0000-3916	Unrealized Gain or Loss	General Fund	General Fund	306,370	256,492	-	-	49,571	-	-	-
110-0000-3987	Proceeds from Bond Issu	General Fund	General Fund	-	-	-	-	-	-	-	-
110-0000-3998	Miscellaneous Revenue	General Fund	General Fund	938,352	4,275	5,000	5,000	246	5,000	-	-
110-0000-3999	Cash Over and Short	General Fund	General Fund	(51)	(87)	-	-	263	300	300	-
110-0000-6117	Received From Collectio	General Fund	General Fund	-	-	-	-	-	-	-	-
110-4110-3499	Personnel Cost Allocatio	4110 - City Cou	General Fund	203,361	224,042	203,361	203,361	101,681	203,361	-	-
110-4110-3998	Miscellaenous Revenue	4110 - City Cou	General Fund	4,500	9,228	-	-	-	-	-	-
110-4130-3201	Training Reimbursement	4130 - City Mai	General Fund	326	-	1,000	1,000	-	1,000	-	-
110-4130-3318	Grant staff time Reimb	4130 - City Mai	General Fund	8,498	708	8,000	8,000	-	8,000	-	-
110-4130-3415	City Reimb-DDA	4130 - City Mai	General Fund	122	142	1,000	1,000	-	1,000	-	-
110-4130-3419	Document Copies	4130 - City Mai	General Fund	655	602	1,000	1,000	924	1,000	-	-
110-4130-3497	Interfund Cost Reimburs	4130 - City Mai	General Fund	425	305	10,000	10,000	-	10,000	-	-
110-4130-3499	Personnel Cost Allocatio	4130 - City Mai	General Fund	371,045	692,948	411,046	411,046	205,523	411,046	0	-
110-4130-3709	Film Permit Fee	4130 - City Mai	General Fund	-	-	-	-	-	-	-	-
110-4130-3905	Rents & Concessions	4130 - City Mai	General Fund	5,460	9,329	10,000	10,000	6,293	10,000	-	-
110-4130-3998	Miscellaneous Revenue	4130 - City Mai	General Fund	314	10,539	3,000	3,000	5,283	9,000	6,000	-
110-4131-3318	Grant Staff Time Reimb	4131 - Econom	General Fund	15,576	115,997	100,000	100,000	21,424	100,000	-	-
110-4131-3415	City Reimb-DDA	4131 - Econom	General Fund	-	3,243	2,000	2,000	-	2,000	-	-
110-4131-3497	Interfund Cost Reimburs	4131 - Econom	General Fund	-	245	-	-	-	-	-	-
110-4150-3318	Grant Staff Time Reimb	4150 - Finance	General Fund	6,273	11,438	5,000	5,000	175	5,000	-	-
110-4150-3415	City Exp Reimb-DDA	4150 - Finance	General Fund	1,318	621	1,000	1,000	293	1,000	-	-
110-4150-3497	Interfund Reimb - Financ	4150 - Finance	General Fund	-	-	-	-	-	-	-	-
110-4150-3499	Personnel Cost Allocatio	4150 - Finance	General Fund	537,925	727,420	537,925	537,925	-	537,925	-	-
110-4150-3519	Miscellaneous Revenue	4150 - Finance	General Fund	17,322	18,117	10,000	10,000	6,528	10,000	-	-
110-4150-3701	Business License Fee	4150 - Finance	General Fund	63,537	62,063	62,000	62,000	21,634	62,000	-	-
110-4150-3711	Returned Check Fee	4150 - Finance	General Fund	2,154	1,974	2,000	2,000	1,092	2,000	-	-
110-4150-3998	Miscellaneous Revenue	4150 - Finance	General Fund	-	320	-	-	-	-	-	-
110-4190-3205	Intergovernmental	4190 - Non Dej	General Fund	41,204	24,184	25,000	25,000	-	25,000	-	-
110-4190-3499	Personnel Cost Allocatio	4190 - Non Dej	General Fund	522,739	883,623	522,739	522,739	261,369	522,739	-	-
110-4190-3710	Credit Card Fee 2.5%	4190 - Non Dej	General Fund	475	1,788	2,000	2,000	1,132	2,000	-	-
110-4190-3905	Rents & Concessions	4190 - Non Dej	General Fund	3,201	2,479	3,500	3,500	3,203	3,500	-	-
110-4200-3200	DNA Reimbursement	4200 - Police -	General Fund	4,652	4,379	3,000	3,000	2,744	4,000	1,000	-
110-4200-3201	Training Reimbursement	4200 - Police -	General Fund	34,892	56,689	49,000	49,000	22,736	49,000	-	-
110-4200-3318	Grant Staff Time Rimb	4200 - Police -	General Fund	176,129	55,261	183,755	183,755	-	-	(183,755)	-
110-4200-3415	City Exp Reimb-DDA	4200 - Police -	General Fund	5,475	-	-	-	-	-	-	-
110-4200-3419	Copies - PD	4200 - Police -	General Fund	3,966	3,852	4,000	4,000	1,977	4,000	-	-
110-4200-3422	Police Fingerprints	4200 - Police -	General Fund	42,176	49,247	47,000	47,000	28,653	47,000	-	-
110-4200-3425	Stored Vehicle Release	4200 - Police -	General Fund	7,945	9,200	10,000	10,000	3,500	8,000	(2,000)	-
110-4200-3426	Abandoned Vehicle Abai	4200 - Police -	General Fund	2,840	-	-	-	-	5,000	5,000	-
110-4200-3497	Interfund Reimb- Public	4200 - Police -	General Fund	170,229	170,230	170,229	170,229	97,332	170,229	-	-
110-4200-3511	Parking Fines	4200 - Police -	General Fund	3,523	3,075	2,500	2,500	534	2,500	-	-

110-4200-3512	Restitution - Damaged P	4200 - Police - General Fund	1,263	611	1,000	1,000	-	1,000	-
110-4200-3513	DUI Cost Recovery	4200 - Police - General Fund	1,096	1,766	1,000	1,000	866	1,000	-
110-4200-3718	Police Witness Fee	4200 - Police - General Fund	385	-	150	150	535	1,000	850
110-4200-3719	Booking Fee Reimburs	4200 - Police - General Fund	14,050	11,550	15,000	15,000	7,650	15,000	-
110-4200-3998	Miscellaneous Revenue	4200 - Police - General Fund	39,923	56,507	35,000	35,000	7,764	35,000	-
110-4202-3318	Grant Reimbursement	4202 - Police - General Fund	457,742	335,408	-	-	96,696	183,755	183,755
110-4202-3497	Interfund Reimb- Public	4202 - Police - General Fund	457,742	-	548,848	548,848	-	548,848	-
110-4202-3998	Miscellaneous Revenue	4202 - Police - General Fund	-	-	-	-	179	-	-
110-4320-3201	Training Reimbursement	4320 - Commu General Fund	-	-	-	-	-	-	-
110-4320-3205	Intergov Reimbursemen	4320 - Commu General Fund	-	-	5,000	5,000	-	-	(5,000)
110-4320-3318	Grant Staff Time Reimb	4320 - Commu General Fund	49,663	994	3,000	3,000	-	3,000	-
110-4320-3415	City Exp Reimb -DDA	4320 - Commu General Fund	8,019	17,551	10,000	10,000	5,461	10,000	-
110-4320-3424	Const & Demo Ord. Fee	4320 - Commu General Fund	2,065	1,815	3,000	3,000	1,250	3,000	-
110-4320-3497	Interfund Reimb - CDD	4320 - Commu General Fund	305	-	-	-	442	1,000	1,000
110-4320-3499	Personnel Cost Allocatio	4320 - Commu General Fund	1,963	-	4,113	4,113	2,057	4,113	-
110-4320-3702	Business License Surchar	4320 - Commu General Fund	2,722	2,391	2,500	2,500	1,465	2,500	-
110-4320-3715	Sign Application	4320 - Commu General Fund	190	-	200	200	-	200	-
110-4320-3732	Grading Permits	4320 - Commu General Fund	1,580	1,185	1,400	1,400	395	1,400	-
110-4320-3733	Building Permit Surchar	4320 - Commu General Fund	10,067	8,449	12,000	12,000	4,981	12,000	-
110-4320-3734	Community Dev Fees	4320 - Commu General Fund	25,669	19,576	31,000	31,000	7,164	31,000	-
110-4320-3735	Code Enforcement Fees	4320 - Commu General Fund	928	25,012	10,000	10,000	55	10,000	-
110-4320-3736	Plan Checks/Bldg Inspec	4320 - Commu General Fund	-	-	60,000	60,000	-	60,000	-
110-4320-3998	Miscellaneous	4320 - Commu General Fund	-	-	-	-	717	1,000	1,000
110-4321-3998	Miscellaneous Revenue	4321 - Marketi General Fund	18,216	-	16,700	16,700	26,613	26,613	9,913
110-4330-3318	Grant:Staff Time Reimb	4330 - Enginee General Fund	90,955	55,428	50,000	50,000	51,967	60,000	10,000
110-4330-3415	City Exp Reimb-DDA	4330 - Enginee General Fund	15,055	22,481	10,329	10,329	471	10,329	-
110-4330-3418	Bid Documents	4330 - Enginee General Fund	-	-	-	-	-	-	-
110-4330-3497	Interfund Reimb-Eng PM	4330 - Enginee General Fund	-	-	-	-	-	-	-
110-4330-3499	Personnel Cost Allocatio	4330 - Enginee General Fund	632,598	255,897	632,598	632,598	316,299	632,598	-
110-4330-3731	Encroachment Permit	4330 - Enginee General Fund	6,988	10,264	12,000	12,000	3,385	12,000	-
110-4330-3734	Engineering Plan Review	4330 - Enginee General Fund	7,174	6,958	6,000	6,000	2,822	6,000	-
110-4330-3998	Miscellaneous Revenue	4330 - Enginee General Fund	172	300	500	500	-	500	-
110-4390-3156	Community Contributor	4390 - Commu General Fund	-	-	-	-	20,000	20,000	-
110-4390-3737	Camp Fire Donations	4390 - Commu General Fund	-	-	-	-	-	-	-
110-4390-3998	Events	4390 - Commu General Fund	5,303	4,950	5,303	5,303	-	5,303	-
110-4392-3998	Miscellaneous Revenue	4392 - Parks & General Fund	-	-	-	-	238	1,000	-
110-4520-3415	City Exp Reimb-DDA	4520 - Street N General Fund	-	-	-	-	-	-	-
110-4520-3497	Interfund Reimb-PW	4520 - Street N General Fund	454,838	360,903	455,030	455,030	-	455,030	-
110-4522-3497	Interfund Reimb	4522 - Streets- General Fund	245,423	91,216	209,790	209,790	-	209,790	-
110-4570-3318	Grant Staff Time Rimb	4570 - Corpora General Fund	-	515	-	-	-	-	-
110-4570-3499	Personnel Cost Allocatio	4570 - Corpora General Fund	525,152	842,875	525,152	525,152	262,576	525,152	-
110-4840-3497	Interfund Reimbursemei	4840 - Traffic S General Fund	346,214	65,360	281,402	281,402	-	135,993	(145,409)
110-4840-3499	Personnel Cost Allocatio	4840 - Traffic S General Fund	-	-	-	-	-	-	-

110-9999-3499	Contra Overhead Revenue 9999 - Contra f	General Fund	-	-	-	-	-	-	-
510-0000-3611	Investment Interest Earned 0000 - Non De	Broadband Utility	-	-	-	12	-	-	-
510-0000-3914	Liability Insurance Refund 0000 - Non De	Broadband Utility	-	-	-	-	-	-	-
510-0000-3980	Contributed Capital 0000 - Non De	Broadband Utility	-	-	-	-	-	-	-
510-0000-6121	Card Processing Fee 0000 - Non De	Broadband Utility	-	-	-	-	-	-	-
510-0000-6306	Installation Fees 0000 - Non De	Broadband Utility	-	-	-	-	-	-	-
510-5001-6131	BB Internet Serv Rev 1-1 5001 - Broadb	Broadband Uti	-	-	635,340	635,340	-	-	(635,340)
510-5001-6132	BB Voice Services (w/91 5001 - Broadb	Broadband Uti	-	-	10,397	10,397	-	-	(10,397)
510-5001-6133	BB Low Inc Serv Offer 50 5001 - Broadb	Broadband Uti	-	-	38,316	38,316	-	-	(38,316)
510-5001-6134	Email Hosting 5001 - Broadb	Broadband Uti	-	-	163,653	163,653	99,088	176,072	12,419
510-5001-6135	WebHost Domain 5001 - Broadb	Broadband Uti	-	-	110,000	110,000	70,517	123,082	13,082
510-5001-6136	Legacy Fusion (Blended ' 5001 - Broadb	Broadband Uti	-	-	851,844	851,844	714,447	1,185,507	333,663
510-5001-6137	Legacy Fusion Equip 5001 - Broadb	Broadband Uti	-	-	23,696	23,696	8,411	14,345	(9,351)
510-5001-6138	Legacy Open Air 5001 - Broadb	Broadband Uti	-	-	287,532	287,532	228,121	391,836	104,304
510-5001-6139	Legacy Digital Voice 5001 - Broadb	Broadband Uti	-	-	194,827	194,827	177,738	305,498	110,671
510-5001-6140	Miscellaneous Revenues 5001 - Broadb	Broadband Uti	-	-	2,000	2,000	35,072	60,227	58,227
510-7999-7999	Transfer from Other Fun 7999 - Transfer	Broadband Utility	-	-	-	-	-	-	-
520-0000-3498	Allocation - Int Serv Fun 0000 - Non De	Facilities Main	281,958	149,998	350,156	350,156	-	350,156	-
520-0000-3611	Interest Earned 0000 - Non De	Facilities Main	26,364	10,199	500	500	-	5,000	4,500
520-0000-3998	Misc Revenues 0000 - Non De	Facilities Main	135	-	-	-	-	-	-
520-7999-7999	Transfer from Other Fun 7999 - Transfer	Facilities Main	-	-	-	-	-	-	-
521-0000-3498	Allocation - Int Serv Fun 0000 - Non De	Technology Ma	645,745	530,997	924,371	924,371	462,186	831,371	(93,000)
521-0000-3998	Misc Revenue 0000 - Non De	Technology Ma	225	113	-	-	-	-	-
521-7999-7999	Transfer from Other Fun 7999 - Transfer	Technology Ma	-	-	-	-	-	-	-
522-0000-3498	Allocation - Int Serv Fun 0000 - Non De	Fleet Services	642,265	729,116	773,541	773,541	-	773,541	-
522-0000-3998	Misc Revenue 0000 - Non De	Fleet Services	-	-	500	500	-	500	-
522-7999-7999	Transfer from Other Fun 7999 - Transfer	Fleet Services	245,901	2,147	-	-	-	-	-
610-0000-3499	Personnel Cost Allocatio 0000 - Non De	Water Works C	-	-	-	-	-	-	-
610-0000-3611	Investment Interest Earn 0000 - Non De	Water Works C	-	3,096	-	-	-	-	-
610-0000-3980	Contributed Capital 0000 - Non De	Water Works C	-	-	-	-	-	-	-
610-0000-3998	Miscellaneous Revenue 0000 - Non De	Water Works C	62,715	48,367	26,000	26,000	16,738	26,000	-
610-0000-6101	Water Sales - In City 0000 - Non De	Water Works C	2,886,607	2,902,565	2,903,044	2,903,044	1,729,122	2,903,044	-
610-0000-6102	Water Sales - Out of City 0000 - Non De	Water Works C	-	-	-	-	-	-	-
610-0000-6103	Late Payment Penalties 0000 - Non De	Water Works C	46,310	26,836	25,000	25,000	30,972	40,000	15,000
610-0000-6104	Misc Water Sales 0000 - Non De	Water Works C	14,212	17,743	26,000	26,000	9,843	26,000	-
610-0000-6105	Permit Inspection Fee 0000 - Non De	Water Works C	720	520	500	500	130	500	-
610-0000-6106	Final Notice Fee 0000 - Non De	Water Works C	2,850	4,600	5,000	5,000	3,150	5,000	-
610-0000-6108	Utility Profile Fees 0000 - Non De	Water Works C	-	-	-	-	-	-	-
610-0000-6109	Water Main Install Fees 0000 - Non De	Water Works C	-	-	-	-	-	-	-
610-0000-6110	Water Lateral Install Fee 0000 - Non De	Water Works C	22,381	20,243	15,000	15,000	1,580	15,000	-
610-0000-6117	Received from Collector 0000 - Non De	Water Works C	-	1,277	-	-	326	500	500
610-0000-6121	Card Processing Fee 0000 - Non De	Water Works C	68	20	30	30	8	30	-
610-0000-6122	Grants Received 0000 - Non De	Water Works C	-	-	-	-	-	-	-

610-7999-7999	Transfer from Other Fun 7999 - Transfer Water Works C	2,588,213	12,315,169	-	-	-	-	-
612-7999-7999	Transfer from other Fun 7999 - Transfer Water Recessi	177,534	-	-	-	-	-	-
614-0000-3611	Investment Interest Earr 0000 - Non Dej Non-Routine N	812	166	500	500	-	200	(300)
614-0000-3998	Miscellaneous Revenue 0000 - Non Dej Non-Routine N	-	-	-	-	-	-	-
614-7999-7999	Transfer from Other Fun 7999 - Transfer Non-Routine N	-	69,204	-	-	-	-	-
615-0000-3611	Investment Interest Earr 0000 - Non Dej Capital Reserv	199,528	115,095	90,000	90,000	-	70,000	(20,000)
615-7999-7999	Transfer from Other Fun 7999 - Transfer Capital Reserv	-	-	-	-	-	600,000	600,000
640-0000-3611	Investment Interest Earr 0000 - Non Dej Water Works C	35,069	21,699	21,391	21,391	-	15,000	(6,391)
640-0000-6302	Water Capacity Fees-Res 0000 - Non Dej Water Works C	20,600	28,261	20,000	20,000	11,101	20,000	-
640-0000-6303	Water Capacity Fees - Cc 0000 - Non Dej Water Works C	-	-	-	-	-	-	-
651-0000-3611	Investment Interest 0000 - Non Dej Water Capital I	-	-	-	-	-	-	-
651-0000-6122	Grants Revenues 0000 - Non Dej Water Capital I	-	-	-	-	-	-	-
651-7999-7999	Transfers from Other Fu 7999 - Transfer Water Capital I	-	14,413,049	12,555,906	12,555,906	-	15,312,558	2,756,652
710-0000-3611	Investment Interest Earr 0000 - Non Dej Wastewater O	-	-	2,500	2,500	-	2,500	-
710-0000-3914	Liability Insurance Refun 0000 - Non Dej Wastewater O	-	-	-	-	-	-	-
710-0000-3980	Contributed Capital 0000 - Non Dej Wastewater O	-	-	-	-	-	-	-
710-0000-3997	Settlement Revenue 0000 - Non Dej Wastewater O & M	-	-	-	-	25,000	25,000	25,000
710-0000-3998	Miscellaneous Revenue 0000 - Non Dej Wastewater O	190,782	146,336	191,110	191,110	53,109	191,110	-
710-0000-6110	Sewer Service 0000 - Non Dej Wastewater O	3,391,756	3,335,665	3,346,845	3,346,845	1,927,159	3,413,528	66,683
710-0000-6111	Mackerricher Sewer Sen 0000 - Non Dej Wastewater O	5,775	36,309	40,000	40,000	15,439	40,000	-
710-0000-6112	Permit/Inspection 0000 - Non Dej Wastewater O	800	800	700	700	320	700	-
710-0000-6121	Card Processing Fee 0000 - Non Dej Wastewater O	58	264	300	300	8	300	-
710-0000-6304	Grease Trap Fees 0000 - Non Dej Wastewater O	-	-	-	-	380	-	-
710-0000-6305	Drainage Fees 0000 - Non Dej Wastewater O	4,719	-	8,000	8,000	-	-	(8,000)
710-0000-6306	Installation Fees 0000 - Non Dej Wastewater O	13,822	18,288	16,000	16,000	4,913	10,000	(6,000)
710-7999-7999	Transfer from Other Fun 7999 - Transfer Wastewater O	585,903	308,089	-	-	-	-	-
712-0000-3611	Investment Interest Earr 0000 - Non Dej Waste Water F	-	-	-	-	-	-	-
712-7999-7999	Transfer from other Fun 7999 - Transfer Waste Water F	160,442	-	-	-	-	-	-
714-0000-3611	Investment Interest Earr 0000 - Non Dej Non-Routine N	-	-	-	-	-	-	-
714-7999-7999	Transfer from Other Fun 7999 - Transfer Non-Routine N	-	-	-	-	-	-	-
715-0000-3611	Investment Interest Earr 0000 - Non Dej Capital Project	123,439	70,412	43,000	43,000	-	45,000	2,000
715-7999-7999	Transfer from Other Fun 7999 - Transfer Capital Project	-	-	-	-	-	700,000	700,000
716-0000-3611	Investment Earned 0000 - Non Dej WW Capital Pr	-	-	-	-	-	-	-
716-0000-6201	Other Financing Sources 0000 - Non Dej WW Capital Pr	-	-	-	-	-	-	-
716-7999-7999	Transfer from Other Fun 7999 - Transfer WW Capital Pr	204,982	740,000	2,817,421	2,817,421	-	1,597,533	(1,219,888)
717-0000-6201	Other Financing Sources 0000 - Non Dej JPFA - WW Pla	-	-	-	-	-	-	-
717-7999-7999	Transfer from Other Fun 7999 - Transfer JPFA - WW Pla	550,992	185,130	185,210	185,210	-	185,130	(80)
720-0000-3611	Investment Interest Earr 0000 - Non Dej Clean Water Er	-	-	-	-	-	-	-
720-4715-3336	Grant Revenue 4715 - Clean W Clean Water Er	-	-	-	-	-	-	-
740-0000-3611	Investment Interest Earr 0000 - Non Dej Wastewater C:	41,004	25,284	8,000	8,000	-	15,000	7,000
740-0000-3613	Loan Interest Earned 0000 - Non Dej Wastewater C:	-	-	-	-	-	-	-
740-0000-6306	Installation Fee 0000 - Non Dej Wastewater C:	-	-	-	-	-	-	-
740-0000-6307	Sewer Capacity Fees-Res 0000 - Non Dej Wastewater C:	16,476	19,194	53,395	53,395	2,640	10,000	(43,395)

740-0000-6308	Sewer Capacity Fees - Cc0000 - Non Dej Wastewater C	2,452	2,293	-	-	2,197	-	-
810-0000-3110	Sec Property Tax, Currer 0000 - Non Dej CV Starr Cente	309,827	326,804	311,647	311,647	186,552	311,647	-
810-0000-3132	CV Starr Sales Tax 0000 - Non Dej CV Starr Cente	1,169,582	1,350,872	1,230,000	1,230,000	415,052	1,230,000	-
810-0000-3611	Investment Interest Incc 0000 - Non Dej CV Starr Cente	95,242	113,035	30,000	30,000	-	42,000	12,000
810-0000-3998	Miscellaneous Revenue 0000 - Non Dej CV Starr Cente	42,091	7,818	15,000	15,000	15,365	22,000	7,000
810-0000-3999	Charges for Services 0000 - Non Dej CV Starr Cente	-	-	-	-	-	-	-
810-0000-6120	CV Starr Facility Revenue 0000 - Non Dej CV Starr Cente	1,115	(104)	1,000	1,000	-	1,000	-
810-0000-6121	Refunds & Rebates 0000 - Non Dej CV Starr Cente	400	22,399	-	-	(80)	-	-
810-0000-6122	Merchandise Sales, Net 0000 - Non Dej CV Starr Cente	5,333	4,683	6,000	6,000	2,747	4,000	(2,000)
810-0000-6123	Facility Rentals 0000 - Non Dej CV Starr Cente	40,129	70,097	55,000	55,000	26,005	45,000	(10,000)
810-0000-6124	Enrichment Programs 0000 - Non Dej CV Starr Cente	68,252	61,483	60,000	60,000	21,915	60,000	-
810-0000-6125	Facility Passes 0000 - Non Dej CV Starr Cente	562,889	748,904	747,521	747,521	389,927	630,000	(117,521)
810-0000-6127	Commissions Revenue 0000 - Non Dej CV Starr Cente	1,952	3,648	3,500	3,500	1,839	3,500	-
810-0000-6128	Grants 0000 - Non Dej CV Starr Cente	350	-	-	-	-	-	-
810-0000-6129	Cash Over/Short 0000 - Non Dej CV Starr Cente	(428)	3	-	-	4,335	-	-
810-0000-6130	2nd Grade Swim Revenu 0000 - Non Dej CV Starr Cente	-	5,771	5,771	5,771	12,800	13,295	7,524
810-4812-3499	Cost Allocations - MCRPI 4812 - Adminis CV Starr Cente	(156,400)	-	-	-	-	-	-
810-7999-7999	Transfer from other Fun 7999 - Transfer CV Starr Cente	-	750,450	-	-	-	-	-
812-7999-7999	Transfer from other Fun 7999 - Transfer CV Starr Reces	216,071	-	-	-	-	-	-
851-7999-7999	Transfers from Other Fu 7999 - Transfer CV STARR CAPI	-	750,450	1,687,950	1,687,950	-	1,975,000	287,050
		86,178,235	158,020,513	179,659,783	191,205,061	52,517,312	196,066,832	

The FISCAL YEAR 2026/27 BUDGET PREPARATION

A. BUDGET PREPARATION SCHEDULE

Initial activities related to preparing the Fiscal Year 2026/27 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 June. 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:

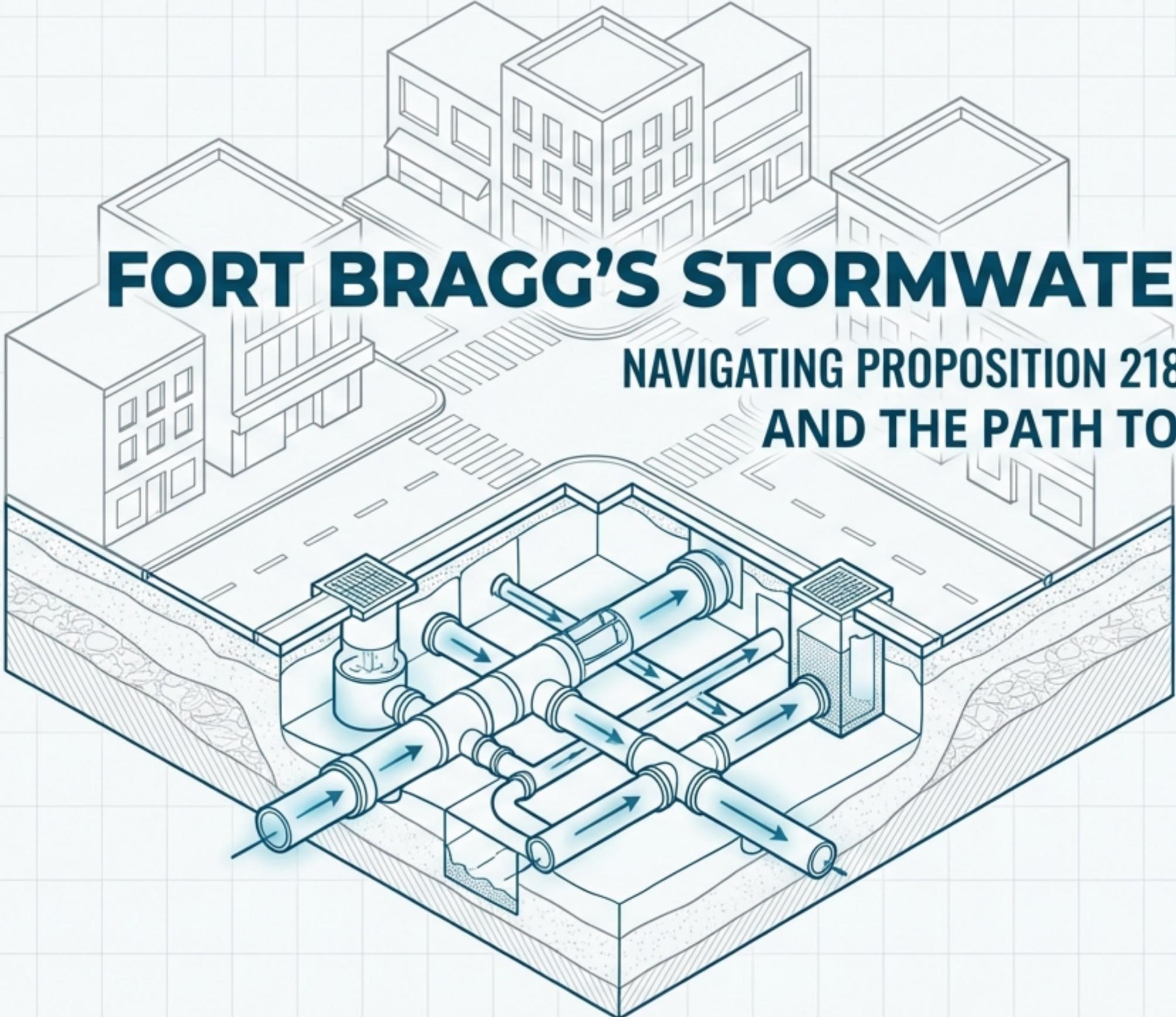
SCHEDULE FOR DEVELOPMENT OF FY 2026/27 BUDGET

ACTIVITY	DEADLINE
FINANCE PROVIDES BUDGET SPREADSHEETS TO DEPARTMENTS AS WELL AS INSTRUCTIONS RE: NARRATIVES & CAPITAL PROJECTS (INCLUDING INTERNAL SERVICE FUNDS, GRANTS, DDAs)	3/1/2026
MID-YEAR PERFORMANCE BUDGET REVIEW WITH COUNCIL (5:30PM)(COMMUNITY INPUT)	3/30/2026
FINANCE PROVIDES INITIAL REVENUE FORECASTS TO CM (ALL REVENUE SOURCES, AND FUNDS)	4/15/2026
DEPTS SUBMIT PROPOSED DEPARTMENTAL EXPENSE BUDGETS AND NARRATIVES TO FINANCE	4/15/2026
PW & CDD SUBMIT COMPLETED BUDGET SECTIONS FOR GRANTS AND CAPITAL PROJECTS	4/20/2026
HR PROVIDES PAYROLL PROJECTIONS INCLUDING BENEFITS	4/20/2026
CM & FINANCE MEET WITH ALL DEPTS; REVIEW APPROPRIATIONS REQUESTS	4/15/2026 thru 5/1/2026
CM & FINANCE FOLLOW UP MEETING CIP	5/6/2026
FINANCE POSTS REVISED BUDGET WORKSHEETS IN BUDGET FOLDER;	5/8/2026
DEPARTMENTS REVIEW REVISED EXP WORKSHEETS; REPORT ANY DISCREPANCIES TO FINANCE THIS INCLUDES PROJECTED YEAR END FOR FY26, GRANTS; CAPITAL PROJECTS, ETC	4/30/2026
FINANCE REVIEWS TOTAL REVENUES vs EXPENDITURES WITH CM - ADJUST AS NECESSARY;	5/8/2026
INTERNAL REVIEW/QUALITY CONTROL (FINANCE, CM, DEPTS) - DRAFT BUDGET DOCUMENT	5/10/2026 thru 5/15/2026
FINALIZE DRAFT BUDGET DOCUMENT	5/30/2026
CM COMPLETES BUDGET TRANSMITTAL LETTER	5/28/2026
FINANCE DISTRIBUTES PROPOSED FY 2026/27 Draft BUDGET	5/30/2026
CITY COUNCIL CONDUCTS FY 2026/27 BUDGET HEARING WORKSHOP (COMMUNITY INPUT)	6/3/2026
FINANCE DISTRIBUTES FY 2026/27 BUDGET INCLUDING COUNCIL AND PUBLIC UPDATES (FOR COUNCIL ADOPTION)	6/20/2025
CITY COUNCIL ADOPTS FY 2026/27 BUDGET	6/22/2026

B. PRIORITIZED LIST OF FINANCIAL GOALS FOR FY 2026/27 BUDGET DEVELOPMENT

Staff used the prioritized list as guidance in preparing the FY2026 budget and will again use the list in preparing the FY 2027 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



FORT BRAGG'S STORMWATER CROSSROADS

NAVIGATING PROPOSITION 218, INFRASTRUCTURE RESILIENCE,
AND THE PATH TO **SUSTAINABLE FUNDING**

City Council Mid-Year Budget
Meeting | March 30, 2026

The Decision at Hand

The Situation (Baseline)

Fort Bragg faces an aging storm drain system (identified as having 55 deficient structures in the 2004 Master Plan) and strict, unfunded State regulatory mandates (MS4/NPDES compliance).

The Complication (Friction)

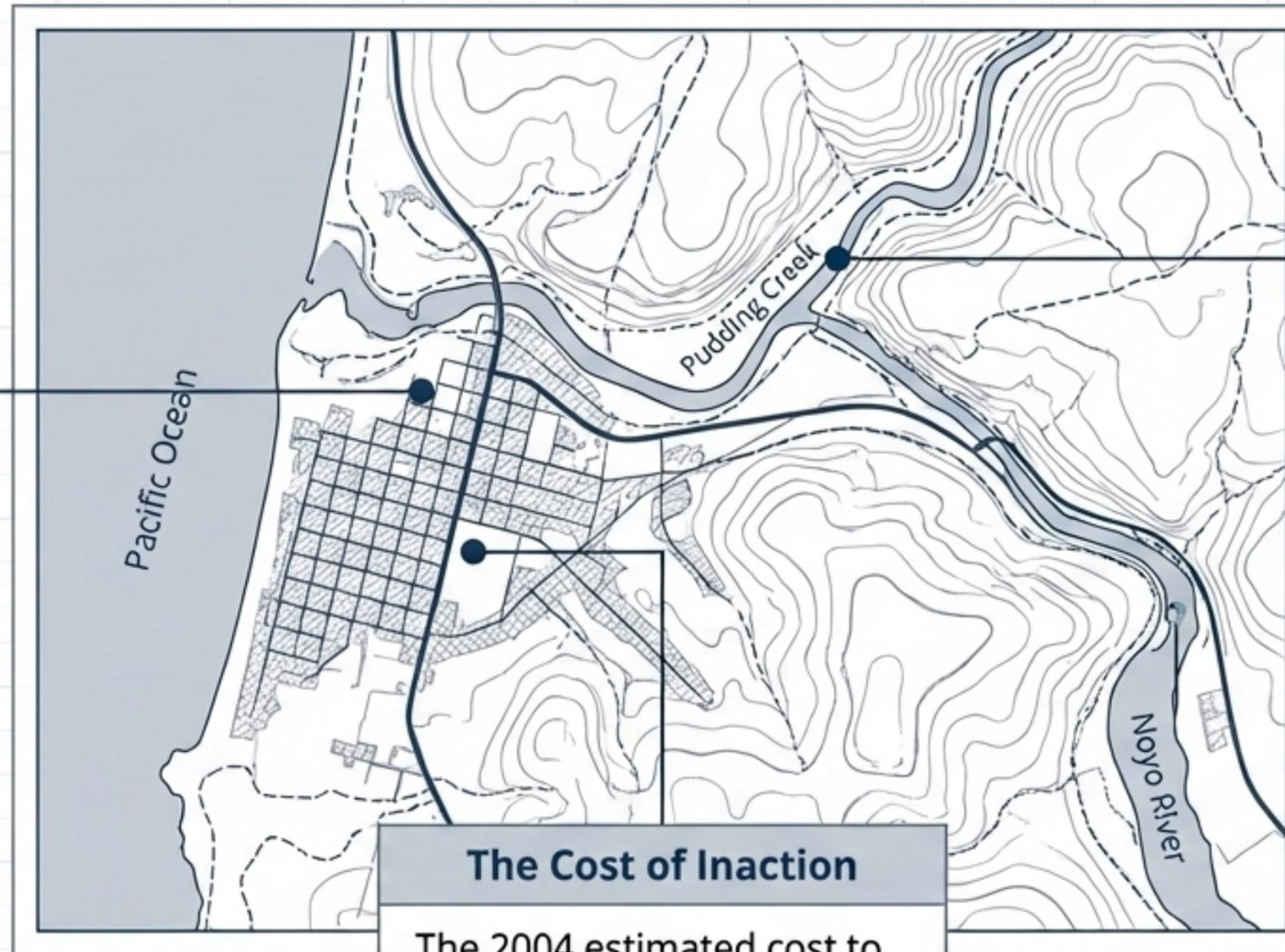
Current funding relies heavily on a Storm Drain Impact Fee limited solely to new development, generating less than \$10,000 annually.

To secure general funding, state law requires a strict Proposition 218 property-owner ballot process.

The Decision (Resolution)

Staff is seeking direction from Council on whether or not to allocate resources to pursue the Proposition 218 process

The Physical Reality: Aging Infrastructure & Documented Deficiencies



The 2004 Baseline

The 2004 Master Plan identified **55** specific drainage structures within the City that are undersized for a 10-year design flow.

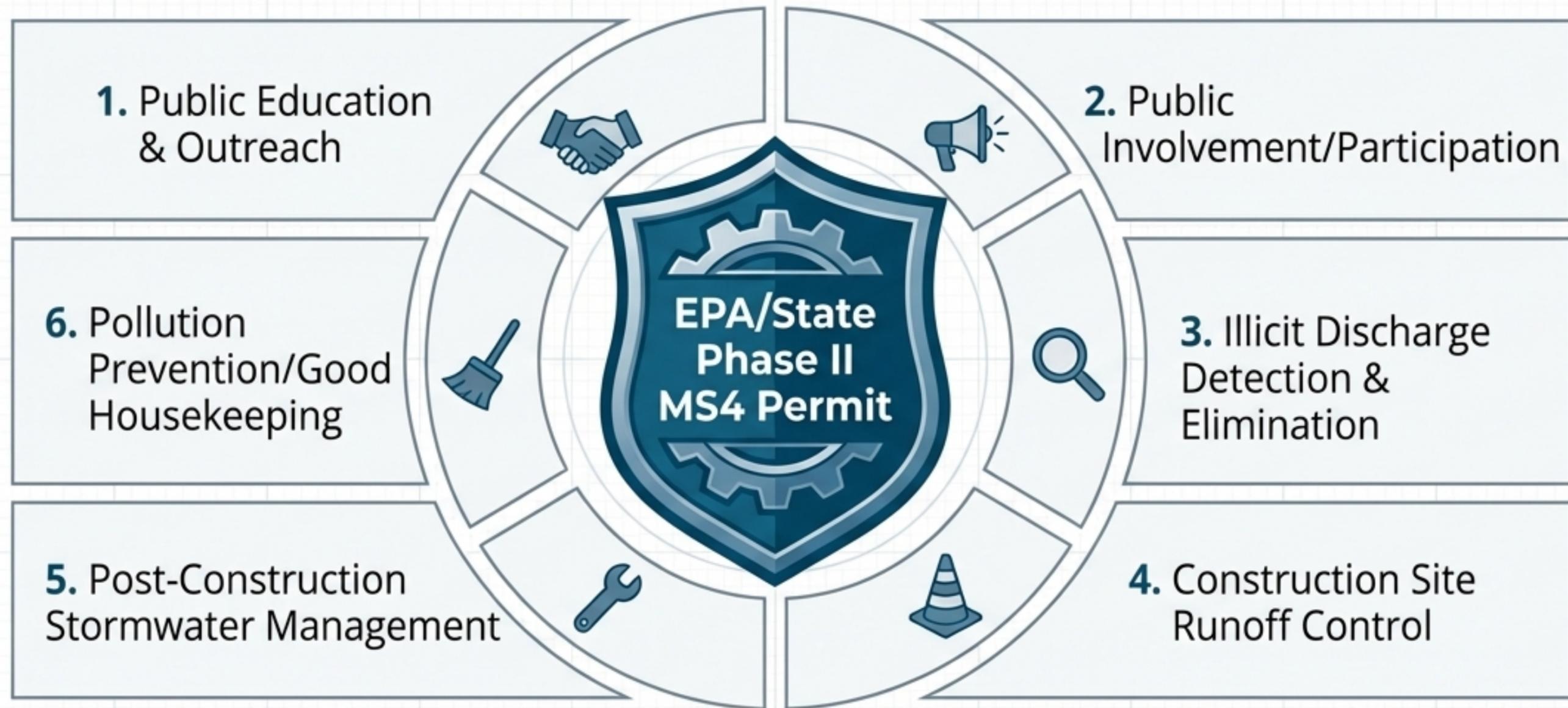
The Topography

The City encompasses ~1,800 acres bounded by water, relying on **7** discharge points on Pudding Creek, **10** on the Noyo River, and **3** ocean outfalls.

The Cost of Inaction

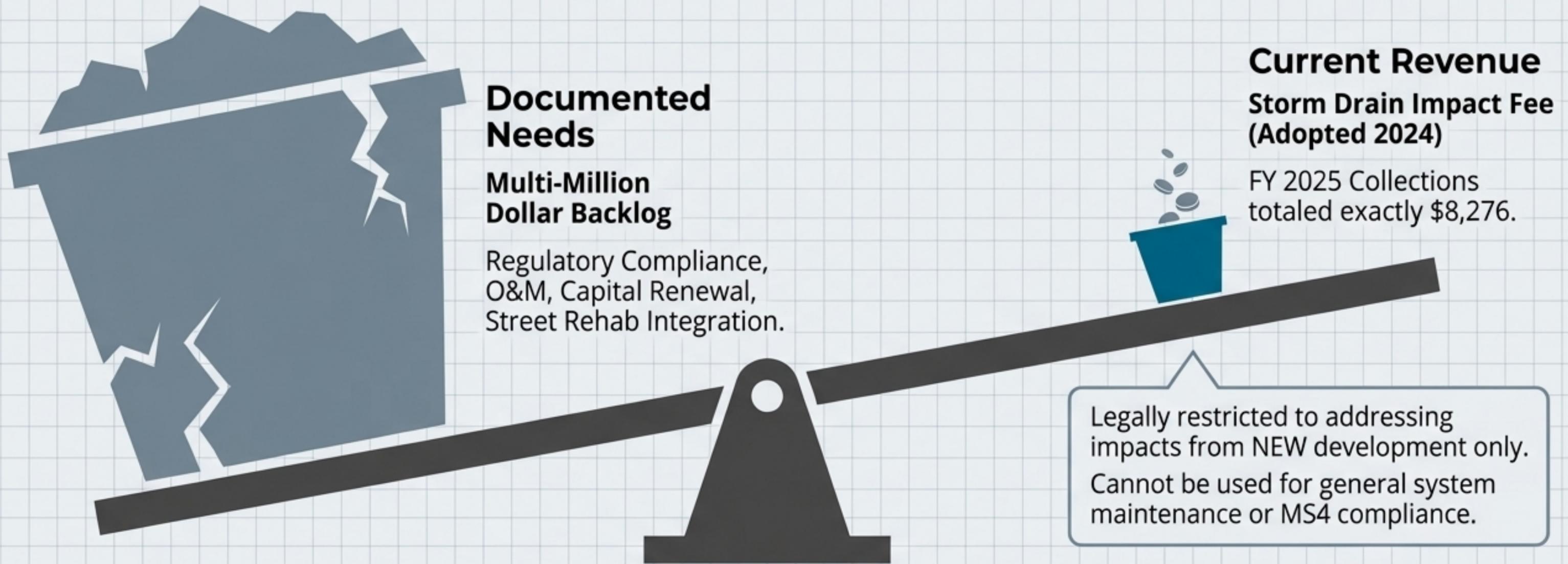
The 2004 estimated cost to correct these physical deficiencies was **-\$5.1M** (in 2004 dollars)—a number that has significantly compounded over two decades.

The Regulatory Reality: Unfunded MS4 Mandates



NPDES permits treat stormwater discharges as “point sources” of pollution.
Compliance is an ongoing, labor-intensive operational expense, not a one-time capital project.

The Financial Reality: The Structural Funding Gap



Impact fees cannot mathematically or legally bridge the gap. A new structural funding mechanism is mathematically necessary.

Foundational Work Underway: Gathering the Data

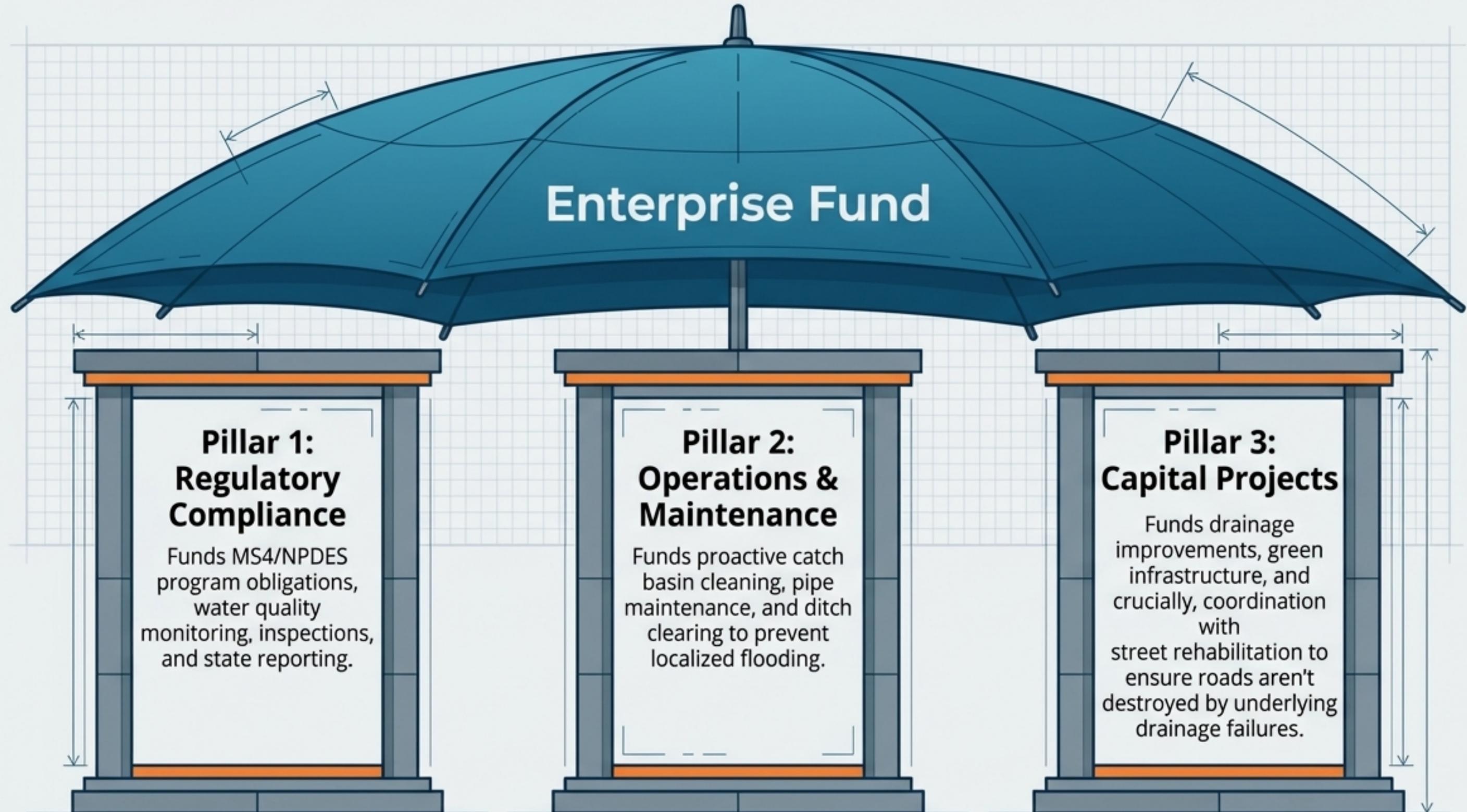
Stormwater Asset Management Plan (AMP)

-  **1. Asset Inventory & Management:** Develop a full database of our aging storm drain infrastructure to prioritize repairs and maintenance.
-  **2. Compliance Cost Forecasting:** Accurately estimate the 20-year costs required to ensure the City remains in compliance with state and federal environmental regulations.

Financial Data & Status

-  **Total Estimated Cost:** \$82,566
-  **Current Status:** Project is currently underway with consultant kickoff scheduled April 1, 2026
-  **Timeline:** Significant activity and design work are scheduled for FY 26/27, with an estimated completion date in Winter 2026.

The Mechanism: The Stormwater Enterprise Utility



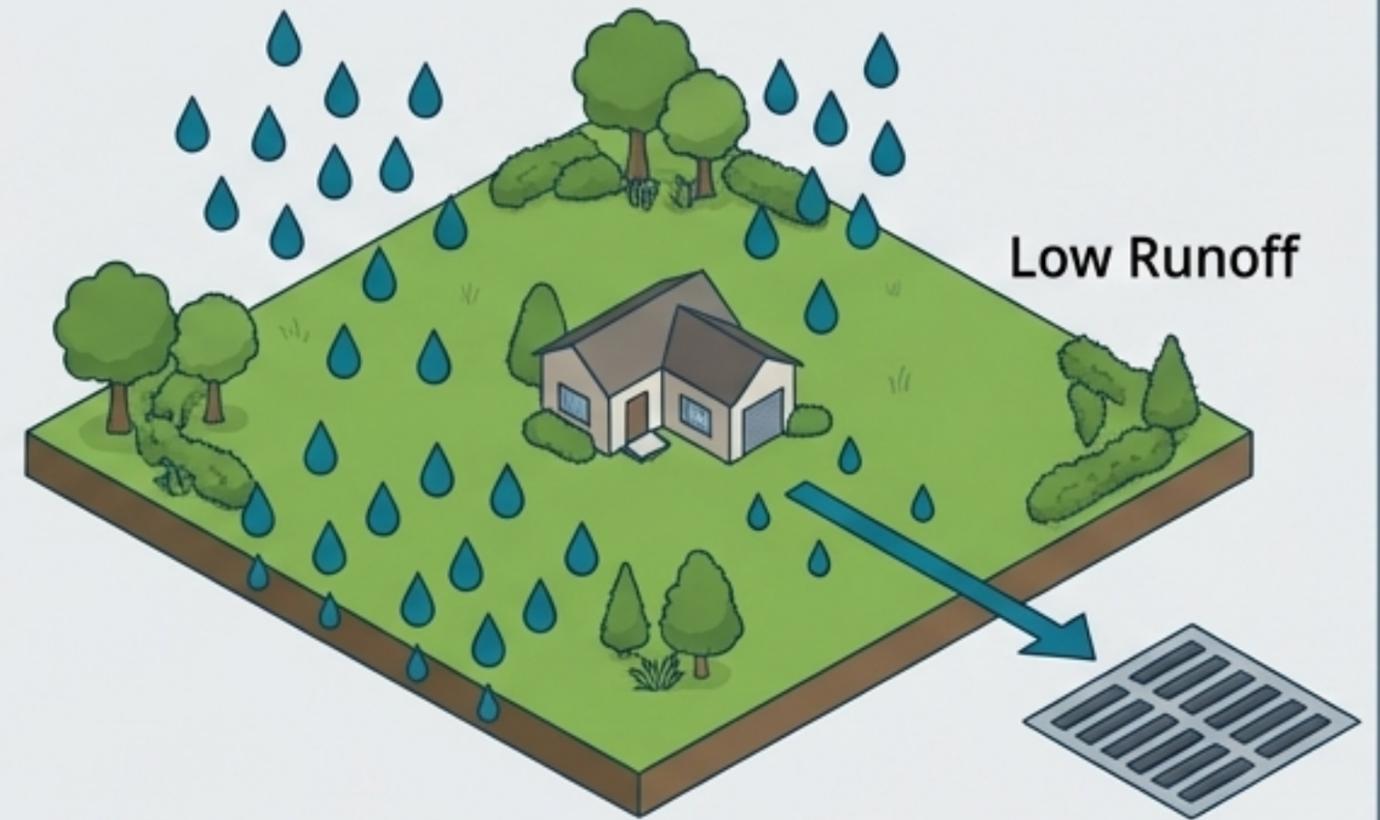
Anatomy of a Proposition 218 Fee: The Runoff Coefficient

Parcel A (High Impervious Area)



Result: Higher demand on City storm drains
= Proportionally Higher Fee.

Parcel B (Low Impervious Area)

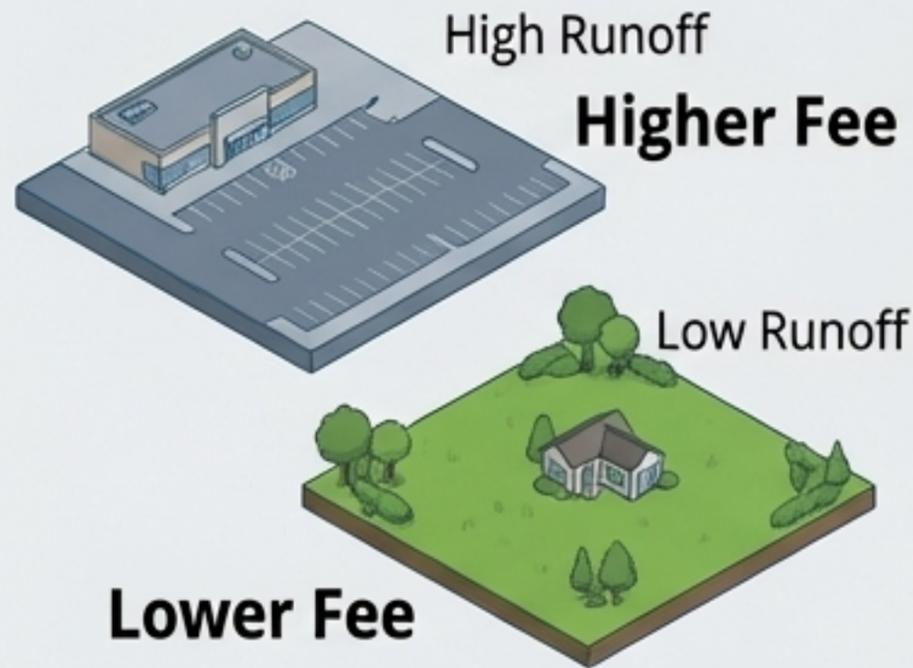


Result: Lower demand on City storm drains
= Proportionally Lower Fee.

Proposition 218 mandates that fees are not based on property value, but on the estimated stormwater runoff burden a parcel places on the system.

Proposition 218: Process, Principles, and Legal Guardrails

Fee Basis: Runoff Burden (Not Property Value)



Fees based on estimated stormwater runoff burden, not property value.

City-Administered Process (CA Const. Article XIII D)

- **Administrator:** The City
- **Who Votes:** Property Owners (by APN)
- **The Ballot:** Mailed by City, requires public protest hearing
- **Approval Threshold:** Simple majority of returned ballots.

Strict Legal Guardrails (Case Law)

- **Strict Proportionality:** Fees must match parcel's cost of service, not for other goals.
- **Separate Accounting:** Heightened scrutiny requires clean separation from general fund.
- **Mandatory Process:** Stormwater fees must undergo a mailed ballot proceeding.

A compliant Proposition 218 process requires **significant City staff time** and **outreach** to meet these strict legal and procedural standards.

The Proposition 218 Roadmap (12–18 Month Horizon)



What: Consultant Kickoff (April 2026), Draft fee structure and public outreach materials. Conduct Nexus Cost Study and Map Impervious Area (to determine costs to property owners).

Who: City Staff & Consultants

What: Mail notices to all property owners, Conduct public education. Determine if majority protest exists.

Who: City Staff (with Consultant support)

What: Mail ballots, conduct public tabulation, certify results.

Dependency Milestone: SWAMP Completed (Winter 2026) validates final numbers.

Who: City Staff & Public

What: Establish enterprise fund; integrate into billing (coordinated via annual County tax roll).

Who: City Council & City Staff

Requested Council Action: The Fork in the Road

Stay on Current Track

Immediate Action: Proceed with consultant work and public outreach plans.

Impact: Keeps city on track for potential adoption and implementation in Fall 2027

Expedite Processing

Immediate Action: Accelerate consultant work and outreach efforts to meet earlier timelines.

Impact: Potentially brings funding mechanism sooner, requires intense resource commitment.

Abandon Prop 218 Utility Fund

Immediate Action: Abandon Prop 218 model; research alternative funding sources (e.g., General Obligation Bonds, Special Tax).

Impact: Shifts funding burden, significantly alters legal and administrative strategy.

Staff requests direction on which path to pursue.