

**RESOLUTION NO. 4371-2021**  
**RESOLUTION OF THE FORT BRAGG CITY COUNCIL**  
**and**  
**RESOLUTION NO. ID 441-2021**  
**RESOLUTION OF THE FORT BRAGG MUNICIPAL IMPROVEMENT DISTRICT**  
**BOARD**

**APPROVING BUDGET AMENDMENT 2021-08 AMENDING FISCAL YEAR**  
**2020-21 BUDGET FOR MID-YEAR BUDGET ADJUSTMENTS**

**WHEREAS**, on June 29, 2020, the Fort Bragg City Council and the Fort Bragg Municipal Improvement District No. 1 District Board adopted the Fiscal Year (FY) 2020-21 Budget; and

**WHEREAS**, the impacts of the COVID-19 pandemic, including reduced staff levels implemented through furloughs and layoffs, have interrupted the normal annual budget process; and

**WHEREAS**, the City Manager continues to review and revise the budget as the impacts from the COVID-19 pandemic and economic downturn are better understood; and

**WHEREAS**, the City Manager has identified updated revenue projections, additional expenditure adjustments and corrections to the FY 2020-21 budget as adopted by the City Council on June 29, 2020; and

**WHEREAS**, on March 4, 2021, the City Council/District Board conducted a Mid-Year Budget Review Workshop; and

**WHEREAS**, as a result of the Budget Mid-Year Budget Review process, it was determined that certain adjustments to the FY 2020-21 Adopted Budget are necessary; and

**WHEREAS**, the City Council received a presentation at the March 8, 2021 regular City Council meeting from Lia Wilson of the Alleyway Art Project requesting a funds of \$18,000 from the City as matching funds for a local grant/donation program and the City Council directed staff to include the request in the next budget amendment presented for City Council approval; and

**WHEREAS**, the adjustments are identified in Exhibit A attached hereto; and

**WHEREAS**, based on all the evidence presented, the City Council/District Board finds as follows:

1. Certain adjustments to the FY 2020-21 Budget are necessary as shown in Exhibit A.
2. There are sufficient funds to fund the allocations.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Fort Bragg/District Board of the Fort Bragg Municipal Improvement District No. 1 does hereby

amend the previously adopted FY 2020-21 Budget to incorporate the changes enumerated in Exhibit A.

The above and foregoing Resolution was introduced by Council/Board Member Peters, seconded by Council/Board Member Albin-Smith, and passed and adopted at a regular meeting of the City Council of the City of Fort Bragg/District Board of the Fort Bragg Municipal Improvement District No. 1 held on the 22nd day of March, 2021, by the following vote:

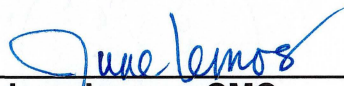
**AYES:** Councilmembers Albin-Smith, Rafanan, Peters and Mayor Norvell.  
**NOES:** None.  
**ABSENT:** None.  
**ABSTAIN:** None.  
**RECUSED:** Council/Board Member Morsell-Haye



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**BERNIE NORVELL**  
Mayor/Chair

**ATTEST:**



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**June Lemos, CMC**  
City/District Clerk

**Exhibit A**

**BUDGET AMENDMENT**

Budget Adjustment #: **2021-08**

Budget FY: **FY 2020/21**

Account Description	Account #			FY 20/21 Current Budget	Increase (+) Budget Amt	Decrease (-) Budget Amt	Revised Total Budget Amt	Description
<b>Expenditures</b>								
Professional Services	110	4110	0319	\$ 21,000	\$ 18,000		\$ 39,000	Alleyway Project - Matching Funds
Salary & Wages - Finance	110	4150	XXXX	\$ 421,186	\$ 22,137		\$ 443,323	Add Finance Tech I
Professional Services	110	4130	0319	\$ 18,000	\$ 48,000		\$ 66,000	Broad Band Utility Plan & Salary Survey
City Attorney	110	4130	0311	\$ 90,000	\$ 35,000		\$ 125,000	Increase City Attorney Fees
Retiree Medical Benefits	110	4190	0224	\$ 256,615	\$ 146,000		\$ 402,615	Increase in Retiree Medical Costs
Workers Comp Assessment	110	4190	0233	\$ -	\$ 36,015		\$ 36,015	REMIF Special Assessment
Liability Premium	110	4190	0358	\$ 98,724	\$ 21,776		\$ 120,500	REMIF Special Assessment
Salary & Wages - CDD	110	4190	XXXX	\$ 215,937	\$ 55,645		\$ 271,582	Assistant Planners
General Supplies	110	4570	0375	\$ 5,500	\$ 1,000		\$ 6,500	Corp Yard Supplies
Facilities Maint & Repair	520	4393	0353	\$ 25,625	\$ 5,000		\$ 30,625	Stained Glass Repair Guest House
Vehicle Maint & Repair	522	4550	0352	\$ 33,000	\$ 12,000		\$ 45,000	Additional Repairs Needed
Vehicles	522	4550	0742	\$ 795,649	\$ 7,000		\$ 802,649	Additional Cost of Van & Vac Truck
Software/Hardware Support	521	4394	0384	\$ 185,092	\$ 21,300		\$ 206,392	Gov-Invest & Website Update
Interfund Cost Reimburse	250	5059	0309	\$ -	\$ 3,000		\$ 3,000	MCOG Grant Matching Funds
Grant Activity- MCOG	329	5059	0630	\$ -	\$ 30,000		\$ 30,000	CalTrans/MCOG Grant
CDBG Grant Expenses	333	3250	XXXX	\$ -	\$ 470,000		\$ 470,000	Grant spending FY20-21
Federal Grant Expenses	333	5041	XXXX	\$ -	\$ 137,000		\$ 137,000	EDA Mill Site Feasibility Grant
<b>Total Expenditures</b>				<b>\$ 2,166,328</b>	<b>\$ 1,068,873</b>	<b>\$ -</b>	<b>\$ 3,235,201</b>	
<b>Revenue</b>								
Sales Tax	110	0000	3131	\$ 1,575,888	\$ 121,112		\$ 1,697,000	Adjusted to reflect y-t-d revenue
TOT Penalties/Interest	110	0000	3136	\$ 4,740	\$ 25,260		\$ 30,000	Adjusted to reflect y-t-d revenue
Transient Occupancy Tax	110	0000	3137	\$ 2,436,293	\$ 221,707		\$ 2,658,000	Adjusted to reflect y-t-d revenue
Grant Staff Time Reimburse	110	4130	3318	\$ 3,799	\$ 31,201		\$ 35,000	Adjusted to reflect y-t-d revenue
City Reimburse - DDA	110	4130	3415	\$ -	\$ 18,000		\$ 18,000	Adjusted to reflect y-t-d revenue
Grant Staff Time Reimburse	110	4150	3318	\$ 52,000	\$ 15,000		\$ 67,000	Adjusted to reflect y-t-d revenue
Intergovernmental	110	4190	3318	\$ -	\$ 29,000		\$ 29,000	Adjusted to reflect y-t-d revenue
Business License Tax	110	0000	3703	\$ 136,080	\$ 18,920		\$ 155,000	Adjusted to reflect y-t-d revenue
Miscellaneous Revenue	110	0000	3998	\$ (76,947)	\$ 168,668		\$ 91,721	Adjusted to reflect y-t-d revenue
Transfer from Other Funds	110	7999	7999	\$ 43,000	\$ 182,790		\$ 225,790	Adjusted to reflect y-t-d revenue
CDBG Grant Revenue	333	3250	3636	\$ -	\$ 470,000		\$ 470,000	Adjusted to reflect y-t-d revenue
Federal Grant Revenue	333	5041	3250	\$ -	\$ 137,000		\$ 137,000	Adjusted to reflect y-t-d revenue
Grant Revenue - State	329	5050	3336	\$ -	\$ 27,000		\$ 27,000	Adjusted to reflect y-t-d revenue
Special Sales Tax	250	0000	3132	\$ 664,999	\$ 239,101		\$ 904,100	Adjusted to reflect y-t-d revenue
Water Sales - In City	610	0000	6101	\$ 2,635,184	\$ 414,816		\$ 3,050,000	Adjusted to reflect y-t-d revenue
Misc. Water Sales	610	0000	6104	\$ 42,424	\$ 57,576		\$ 100,000	Adjusted to reflect y-t-d revenue
Water Capacity Fees-Resident.	640	0000	6302	\$ 22,000	\$ 318,000		\$ 340,000	Adjusted to reflect y-t-d revenue
Miscellaneous Revenue	710	0000	3998	\$ 20,000	\$ 65,000		\$ 85,000	Adjusted to reflect y-t-d revenue
Sewer Service	710	0000	6110	\$ 2,565,817	\$ 684,183		\$ 3,250,000	Adjusted to reflect y-t-d revenue
Drainage Fees	710	0000	6305	\$ 3,645	\$ 24,355		\$ 28,000	Adjusted to reflect y-t-d revenue
Sec Property Tax, Current Year	810	0000	3110	\$ 261,185	\$ 38,815		\$ 300,000	Adjusted to reflect y-t-d revenue
CV Starr Sales Tax	810	0000	3132	\$ 636,903	\$ 267,197		\$ 904,100	Adjusted to reflect y-t-d revenue
<b>Total Revenue</b>				<b>\$ 11,027,010</b>	<b>\$ 3,574,701</b>	<b>\$ -</b>	<b>\$ 14,601,711</b>	