



**CITY OF  
FORT BRAGG**

**Fiscal Year**  
**2024**  
**Proposed Budget**



**NON-  
DEPARTMENTAL**

---

# NON-DEPARTMENTAL

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

## SUMMARY OF SERVICES

---

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

## BUDGET OVERVIEW

---

The FY 2024 Proposed Budget for City-Wide Non-Departmental (excluding transfers out) is \$1.1 million, an increase of 4% from the FY 2023 projected total. The increase was mainly a result of retiree medical cost increases at 3%, property and general liability cost increases of about 15% from CIRA and a budget for Cost Allocation and Indirect Cost Study of \$16K

Included in the proposed budget is an additional \$150K contribution to the Section 115 Trust which was set-up in FY 2023 to absorb some of the future cost increases from Calpers unfunded liability (UAL). The Trust currently has \$1.6 million invested in a moderately conservative investment strategy.

General Fund's Debt- 2021 Lease Revenue Bonds payment is \$440K. The City returned the \$3.5 million of additional funds received as part of the debt issuance to fund mill-site acquisition costs resulted in savings in interest in the long-term.

Additionally, the Caspar Landfill costs, which the City and the County of Mendocino share, are expected to increase by \$26k compared to FY 2022.

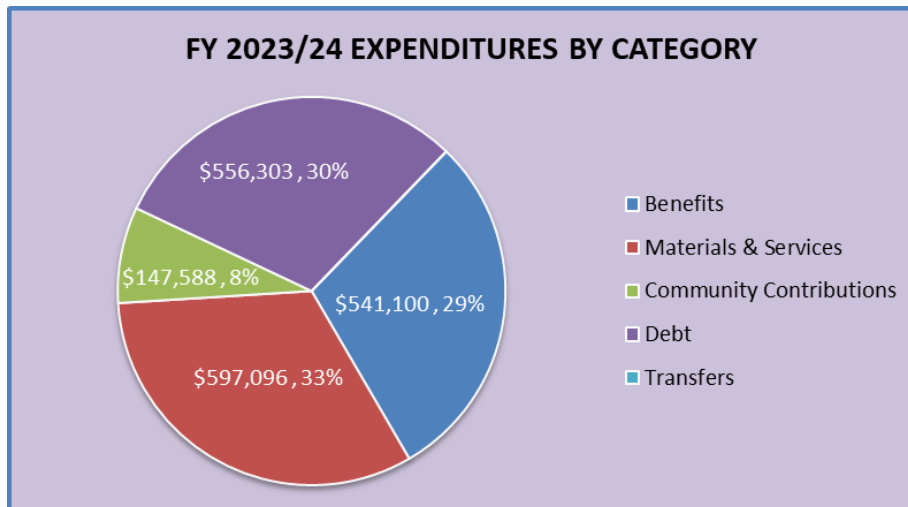
Community contributions include funding for the Noyo Center and Special Projects from Measure AB, approved in 2016.

**NON-DEPARTMENTAL BUDGET SUMMARY**

**FUND: 110**

**DEPARTMENT: 4190, 4390, 4391, 4915, 4916**

Description	FY 2021/22 Audited	FY 2022/23 Amended Budget	22/23 FYE Projected	FY 2023/24 Proposed Budget	% + /-
Intergovernmental	\$ 30,089	\$ -	\$ 30,000	\$ 30,000	0%
Events	4,750	2,000	8,000	5,000	-38%
Rents and Concessions	2,554	2,300	3,000	4,000	33%
<b>Total Departmental Revenue</b>	<b>37,393</b>	<b>4,300</b>	<b>41,000</b>	<b>39,000</b>	<b>-5%</b>
Personnel Services	362,100	399,775	397,609	541,100	36%
Non-Personnel Services	759,737	1,215,414	1,182,009	1,300,987	10%
Transfers	88,775	-	70,000	-	-100%
<b>Total Departmental Expenditure</b>	<b>1,210,611</b>	<b>1,615,189</b>	<b>1,649,618</b>	<b>1,842,087</b>	<b>12%</b>
<b>Cost Allocation Summary</b>					
Expense - Cost Allocations	(733,972)	(637,327)	(637,327)	(637,327)	100%
Revenue - Personnel Allocations	487,025	389,010	389,010	487,025	100%
<b>Net Cost Allocation</b>	<b>(246,948)</b>	<b>(248,317)</b>	<b>(248,317)</b>	<b>(150,302)</b>	<b>-39%</b>
<b>Net Expenditure</b>	<b>\$ (926,270)</b>	<b>\$ (1,362,572)</b>	<b>\$ (1,360,301)</b>	<b>\$ 1,652,785</b>	<b>-222%</b>



DEPARTMENT DETAILS – NON-DEPARTMENTAL

Line Item Detail

Fund #110		Account	Category	FY 2023/24
Department: 4190		Detail	Detail	Proposed Budget
<b>Personnel Costs</b>				
110-4190-0224	Retiree Medical Benefits		\$ 381,100	
110-4190-0225	OPEB Funding		5,000	
110-4190-0251	Unemployment Insurance		5,000	
110-4190-0387	CALPERS UAL Additional Payment		<u>150,000</u>	
<b>Total Employee Benefits</b>				<b>\$ 541,100</b>
<b>Materials &amp; Services</b>				
110-4190-0319	Professional Services		49,372	
	Alarm monitoring	\$ 10,172		
	Cost Allocation Study	16,000		
	OPEB Actuarial Valuation	4,200		
	Property tax	5,000		
	Document shredding	672		
	PEPEB GASB 75 reporting	2,500		
	REMIF safety program	5,020		
	Emergency worker training	5,000		
	GFOA CAFR and Budget Awards	<u>808</u>		
110-4190-0320	Dues & Memberships		14,350	
	Chamber of Commerce	150		
	LAFCO	10,000		
	Leage of CA Cities	<u>4,200</u>		
110-4190-0355	Equipment Leases		30,000	
110-4190-0358	Liability Premium		293,553	
110-4190-0356	Rentals - Equipment & Vehicles		3,000	
110-4190-0359	Liability Deductible		5,000	
110-4190-0360	Property Premium		87,331	
110-4190-0361	Property Deductible		-	
110-4190-0362	Telephone & Communication		18,000	
110-4190-0365	Copying/Printing Bid Docs		4,000	
110-4190-0371	Meetings/City Business		6,000	
	Employee recognition	<u>6,000</u>		
		6,000		
110-4190-0372	Postage		1,000	
110-4190-0375	General Supplies		10,000	
110-4190-0383	Utilities		74,390	
110-4190-0384	Books & Subscriptions		100	
<b>Total Material &amp; Services</b>				<b>596,096</b>
<b>Other Expenditures</b>				
110-4190-0619	Other Expenditures		1,000	
	Graffiti removal	<u>1,000</u>		
<b>Total Other Expenditures</b>				<b>1,000</b>
<b>Total - Non-Departmental</b>				<b><u>\$ 1,138,196</u></b>

DEPARTMENT DETAILS – NON-DEPARTMENTAL

Line Item Detail

Fund #110		Account	Category	FY 2023/24
Department: 4915 & 4916		Detail	Detail	Proposed Budget
<b>Other Expenditures</b>				
110-4915-0319	Professional Services		\$ 112,890	
110-4915-0607	Caspar Landfill Property Tax		900	
<b>Total Other Expenditures</b>				<b>\$ 113,790</b>
<b>Debt Payment</b>				
110-4916-0911	Principal		195,000	
110-4916-0912	Interest		245,513	
110-4916-0913	Fees		2,000	
<b>Total Debt Service</b>				<b>442,513</b>
<b>Total - Caspar Closure and General Fund Debt</b>				<b>\$ 556,303</b>

Line Item Detail

Fund #110		Account	Category	FY 2023/24
Department: 4390 & 4391		Detail	Detail	Proposed Budget
<b>Community Organizations</b>				
110-4390-0621	Chamber of Commerce		\$ 2,000	
110-4390-0619	Community Contributions		145,588	
	EDFC		\$ 5,000	
	Leadership Mendocino Scholarships		500	
	Otsuchi Sister City Program		5,000	
	Noyo Center - Measure AA/AB Funding		70,231	
	Special Projects - Measure AA/AB Funding		70,231	
<b>Total - Community Organization Support</b>				<b>\$ 147,588</b>

COST ALLOCATION

Fund #110

Department: 4190,4390

Object	Description	FY 2021/22	FY 2022/23	22/23 FYE	FY 2023/24	% + /-
		Audited	Amended Budget	Projected	Proposed Budget	
0802	Cost Allocation contra exp	\$ (733,972)	\$ (637,327)	\$ (637,327)	\$ (637,327)	100%
3499	Personnel Cost Allocation - Revenue	487,025	389,010	389,010	487,025	100%
	<b>Net Cost Allocation</b>	<b>\$ (246,948)</b>	<b>\$ (248,317)</b>	<b>\$ (248,317)</b>	<b>\$ (150,302)</b>	<b>-39%</b>