



**CITY OF
FORT BRAGG**

**Fiscal Year
2024
Adopted 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 Adopted 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 Adopted 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.

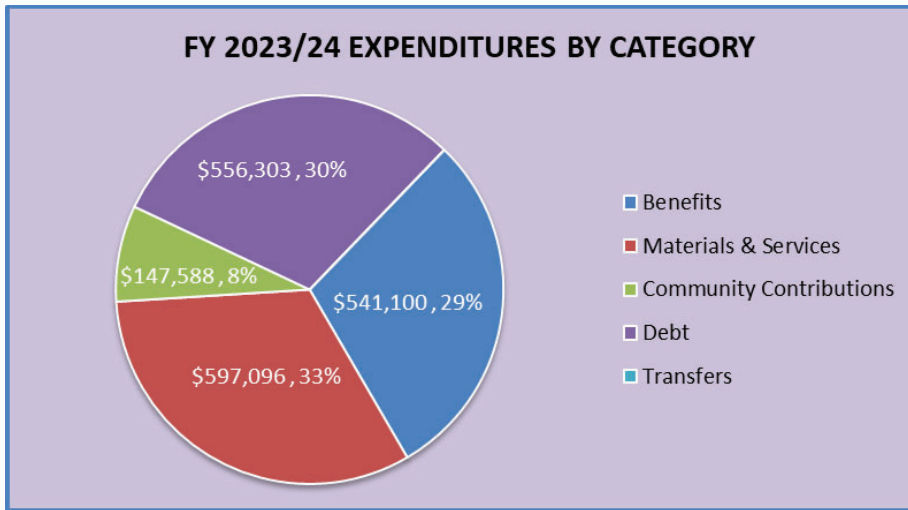
General Fund's Debt- 2021 Lease Revenue Bonds payment is \$440K. The City returned the \$3.5 million of additional funds received as part of the debt issuance to fund mill-site acquisition costs resulted in savings in interest in the long-term.

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.

FUND: 110
DEPARTMENT: 4190, 4390, 4391, 4915, 4916

Description	FY 2021/22	FY 2022/23	22/23 FYE	FY 2023/24	% + /-
	Audited	Amended Budget	Projected	Adopted 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%
Total Departmental Revenue	37,393	4,300	41,000	39,000	-5%
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%
Total Departmental Expenditure	1,210,611	1,615,189	1,649,618	1,842,087	12%
Cost Allocation Summary					
Expense - Cost Allocations	(733,972)	(637,327)	(637,327)	(637,327)	100%
Revenue - Personnel Allocations	487,025	389,010	389,010	487,025	100%
Net Cost Allocation	(246,948)	(248,317)	(248,317)	(150,302)	-39%
Net Expenditure	\$ (926,270)	\$ (1,362,572)	\$ (1,360,301)	\$ 1,652,785	-222%



Line Item Detail

Fund #110			Account	Category	FY 2023/24
Department: 4190			Detail	Detail	Adopted Budget
Personnel Costs					
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>	
	Total Employee Benefits				\$ 541,100
Materials & Services					
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
	Total Material & Services				596,096
Other Expenditures					
110-4190-0619	Other Expenditures				1,000
	Graffiti removal		<u>1,000</u>		
	Total Other Expenditures				1,000
	Total - Non-Departmental				<u>\$ 1,138,196</u>

Line Item Detail

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

Line Item Detail

Fund #110		Account	Category	FY 2023/24
Department: 4390 & 4391		Detail	Detail	Adopted Budget
Community Organizations				
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	
Total - Community Organization Support			<u>\$ 147,588</u>	

COST ALLOCATION

Fund #110

Department: 4190,4390

Object	Description	FY 2022/23			FY 2023/24	% + /-
		FY 2021/22 Audited	Amended Budget	22/23 FYE Projected	Adopted 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%
	Net Cost Allocation	<u>\$ (246,948)</u>	<u>\$ (248,317)</u>	<u>\$ (248,317)</u>	<u>\$ (150,302)</u>	-39%