CITY OF FORTUNA

PROPOSED BUDGET
FISCAL YEAR 2025-2026

ADOPTED BY RESOLUTION 2025-XX ON JUNE 16, 2025

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CITY OF FORTUNA

ANNUAL OPERATING BUDGET

FISCAL YEAR 2025-26

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CITY OF FORTUNA

ANNUAL OPERATING BUDGET

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Section 1

Introduction

Council Member	**Title**
Mike Johnson	Mayor
Tami Trent	Mayor Pro Tem
Kyle Conley	Councilmember
Carlos Diaz	Councilmember
Abe Stevens	Councilmember
Amy Nilsen	City Manager

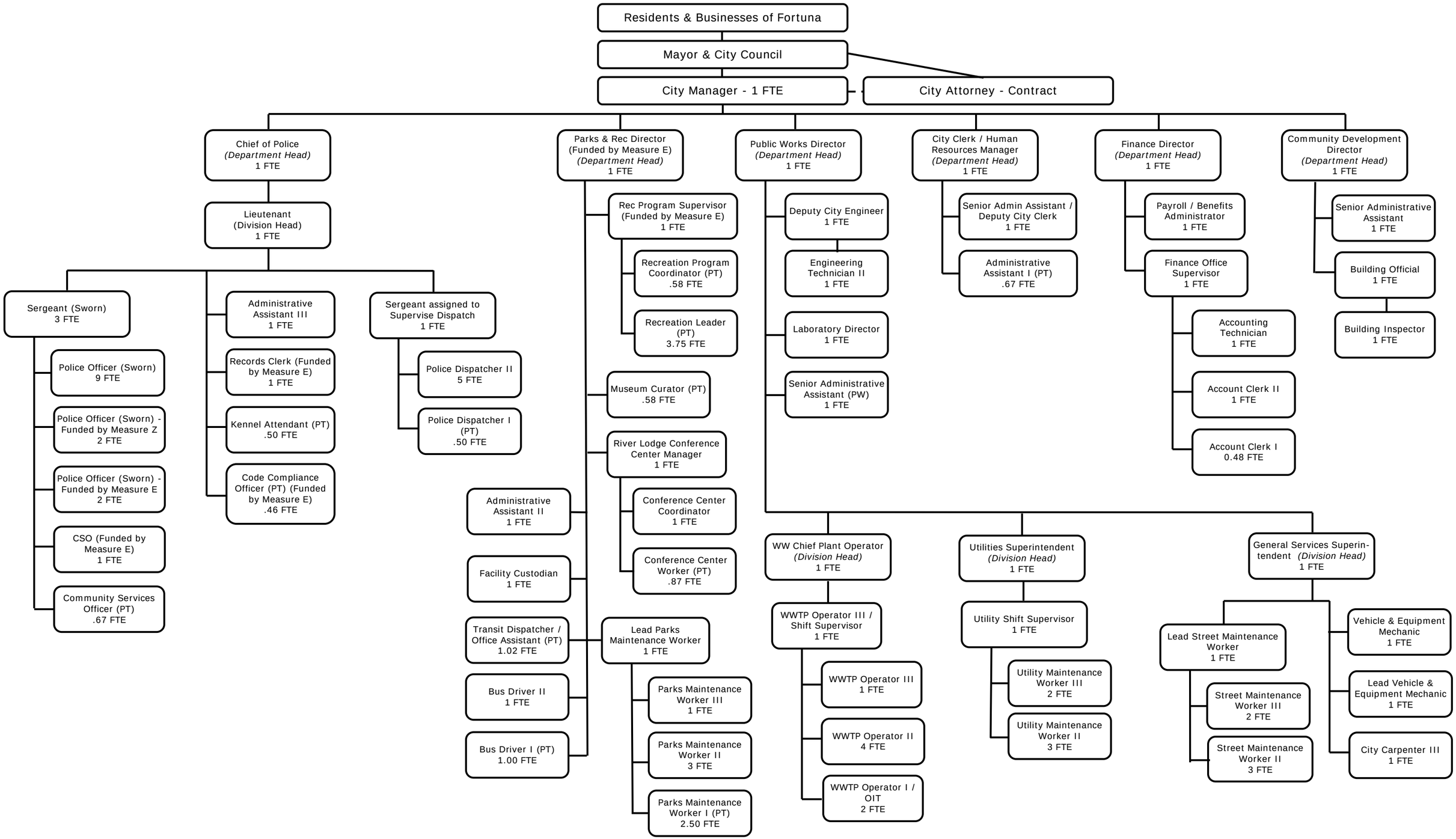
City of Fortuna, California

Section 2

Personnel Graphics and Summaries

City of Fortuna

Organizational Chart



City-wide Staffing/Full Time Equivalents

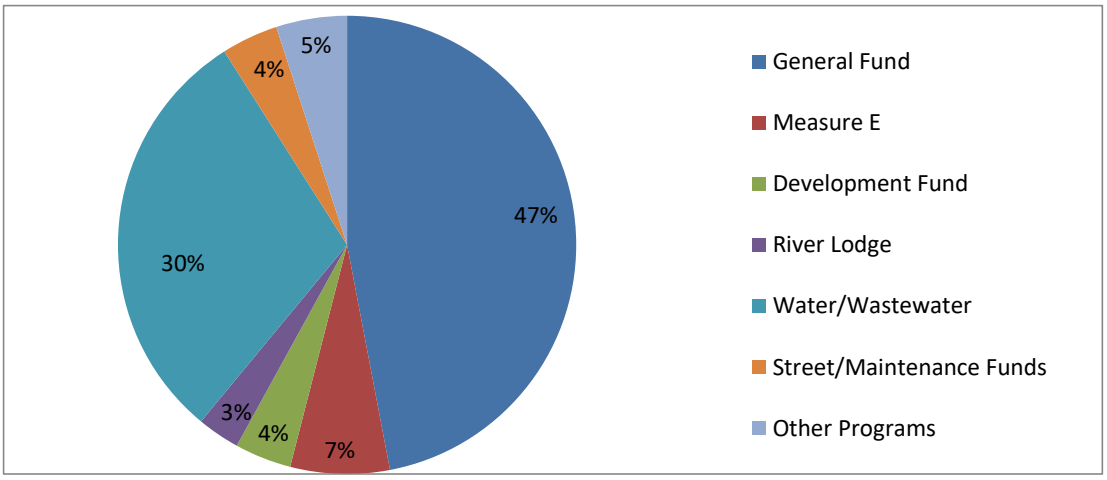
Personnel Budget

Distributions

	General Fund															Measure E			Development Fund		R. Lodge	PD Grant	General Services			Water Fund				Wastewater Fund			Transit	Total
	City Manager 100-1100	City Clerk 100-1150	Finance 100-1200	General Govt 100-1500	Risk Mgmt. 100-1600	Police 100-2000	PD Dispatch 100-2400	Animal Control 100-2800	Planning 100-3200	Engineer 100-4000	General Services 100-4100	Recreation 100-5400	Parks 100-5450	Library 100-5500	Museum 100-5600	Police 101-2000	Recreation 101-5400	Parks 101-5450	Building 120-3000	Dev Review 120-3100	River Lodge 160-5800	Drug Task Force 189-2000	Storm Drain Maintenance 200-4300	Solid Waste Recycling 210-5300	Streets 280-4200	Treatment& Distribution 500-6000	Transmission Distribution 500-6100	Customer Accounts 500-6200	Admin 500-6300	Collection 550-6500	Collection & Treatment 550-6600	Admin 550-6700	Transit 590-5000	City-wide FTEs
Administration and Development																																		
City Manager/City Clerk																																		
City Manager	0.25				0.10															0.07									0.29			0.29		1.00
City Clerk/Human Resource Mgr.	0.20	0.20			0.20																								0.20			0.20		1.00
Sen. Admin. Asst / Deputy City Clerk	0.30	0.15			0.15																								0.20			0.20		1.00
Community Development																																		
Community Development Director									0.60										0.05	0.25									0.05			0.05		1.00
Senior Administrative Assistant									0.15										0.15	0.70														1.00
Building Official																			0.80	0.20														1.00
Building Inspector																			1.00															1.00
Finance																																		
Finance Director			0.40																						0.05				0.26			0.26	0.03	1.00
Payroll & Benefits Administrator			0.29																										0.35			0.35	0.01	1.00
Finance Office Supervisor			0.30																									0.20	0.25			0.25		1.00
Accounting Technician	0.05		0.15																										0.40			0.40		1.00
Account Clerk II			0.20																										0.40			0.40		1.00
Subtotal, Admin and Dev.	**0.80**	**0.35**	**1.34**	**-**	**0.45**	**-**	**-**	**-**	**0.75**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.00**	**1.22**	**-**	**-**	**-**	**-**	**0.05**	**-**	**-**	**0.20**	**2.40**	**-**	**-**	**2.40**	**0.04**	**12.00**
Police Department																																		
Police Chief						1.00																												1.00
Lieutenant						1.00																												1.00
Police Sergeant						3.90	0.10																											4.00
Police Officer						9.00										2.00						2.00												13.00
Community Services Officer																1.00																		1.00
Administrative Assistant III						1.00																												1.00
Records Clerk																1.00																		1.00
Dispatcher							5.00																											5.00
Subtotal, Police	**-**	**-**	**-**	**-**	**-**	**15.90**	**5.10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4.00**	**-**	**-**	**-**	**-**	**-**	**2.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27.00**
Parks & Recreation Department																																		
Parks & Recreation Director																	0.45	0.45															0.10	1.00
Administrative Assistant II												0.80																					0.20	1.00
Recreation Program Supervisor																	1.00																	1.00
Bus Driver II																																	1.00	1.00
Conference Center Manager																					1.00													1.00
Conference Center Coordinator																					1.00													1.00
Facility Custodian				0.20		0.20							0.10	0.10							0.20								0.05			0.05	0.10	1.00
Lead Park Maintenance Worker													0.80								0.15						0.02				0.03			1.00
Park Maintenance Worker III													0.95														0.02				0.03			1.00
Park Maintenance Worker II													2.40								0.45						0.06				0.09			3.00
Subtotal, Parks and Rec	**-**	**-**	**-**	**0.20**	**-**	**0.20**	**-**	**-**	**-**	**-**	**-**	**0.80**	**4.25**	**0.10**	**-**	**-**	**1.45**	**0.45**	**-**	**-**	**2.80**	**-**	**-**	**-**	**-**	**-**	**0.10**	**-**	**0.05**	**-**	**0.15**	**0.05**	**1.40**	**12.00**
Public Works Department																																		
Administration and Engineering																																		
Public Works Director										0.20										0.05						0.10	0.10		0.25	0.10	0.10	0.10		1.00
Deputy City Engineer										0.20										0.04									0.38			0.38		1.00
Engineering Technician II										0.10										0.20			0.10		0.10				0.25			0.25		1.00
Senior Administrative Assistant																											0.10		0.40	0.05	0.05	0.40		1.00
General Services																																		
General Services Superintendent											0.10												0.06	0.12	0.40		0.16			0.16				1.00
Lead Street Maintenance Worker											0.30														0.50		0.10			0.10				1.00
Street Maintenance Worker III											0.50												0.04		0.96		0.26			0.24				2.00
Street Maintenance Worker II											0.63												0.12		1.20		0.42			0.63				3.00
City Carpenter III											0.15												0.08		0.22	0.15				0.15	0.25			1.00
Vehicle & Equipment Mechanic II						0.24					0.20		0.10						0.01						0.10		0.15			0.15			0.05	1.00
Lead Vehicle & Equipment Mechanic						0.24					0.20		0.10						0.01						0.10		0.15			0.15			0.05	1.00
Utilities - Water																																		
Utilities Superintendent																											0.25		0.40	0.25		0.10		1.00
Lead Utility Worker																										0.10	0.45	0.10	0.05	0.25		0.05		1.00
Utility Worker III																										0.20	0.90	0.20		0.70				2.00
Utility Worker II																										0.30	1.35	0.30		1.05				3.00
Utilities - Wastewater																																		
Chief Treatment Plant Operator																										0.20			0.20		0.30	0.30		1.00
Laboratory Director																										0.25					0.75			1.00
Treatment Plant Operator III/Shift Sup.																										0.30	0.10			0.10	1.50			2.00
Treatment Plant Operator II																										0.60	0.20			0.20	3.00			4.00
Treatment Plant Operator I/OIT																										0.30	0.10			0.10	1.50			2.00
Subtotal, Public Works	**-**	**-**	**-**	**-**	**-**	**0.48**	**-**	**-**	**-**	**0.50**	**2.08**	**-**	**0.20**	**-**	**-**	**-**	**-**	**-**	**0.02**	**0.29**	**-**	**-**	**0.40**	**0.12**	**3.58**	**2.50**	**4.79**	**0.60**	**1.93**	**4.38**	**7.45**	**1.58**	**0.10**	**31.00**
Total Full-Time Employees	**0.80**	**0.35**	**1.34**	**0.20**	**0.45**	**16.58**	**5.10**	**-**	**0.75**	**0.50**	**2.08**	**0.80**	**4.45**	**0.10**	**-**	**4.00**	**1.45**	**0.45**	**2.02**	**1.51**	**2.80**	**2.00**	**0.40**	**0.12**	**3.63**	**2.50**	**4.89**	**0.80**	**4.38**	**4.38**	**7.60**	**4.03**	**1.54**	**82.00**
Part-time																																		
Administrative Assistant I - City Clerk		0.20			0.20																								0.13			0.14		0.67
Account Clerk I																													0.24			0.24		0.48
Community Services Officer I						0.67																												0.67
Dispatcher							0.50																											0.50
Kennel Attendant								0.50																										0.50
Museum Curator															0.58																			0.58
Bus Driver I																																	1.00	1.00
Bus Dispatcher / Office Asst.												0.41																					0.61	1.02
Code Compliance Officer																0.46																		0.46
Conference Center Workers																					0.87													0.87
Recreation Program Coordinator												0.58																						0.58
Recreation Leader												3.75																						3.75
Park Maintenance Worker I (RPT and Seasonal)													2.50																					2.50
	-	**0.20**	**-**	**-**	**0.20**	**0.67**	**0.50**	**0.50**	**-**	**-**	**-**	**4.74**	**2.50**	**-**	**0.58**	**0.46**	**-**	**-**	**-**	**-**	**0.87**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.37**	**-**	**-**	**0.38**	**1.61**	**13.58**
Full-Time Equivalents	**0.80**	**0.55**	**1.34**	**0.20**	**0.65**	**17.25**	**5.60**	**0.50**	**0.75**	**0.50**	**2.08**	**5.54**	**6.95**	**0.10**	**0.58**	**4.46**	**1.45**	**0.45**	**2.02**	**1.51**	**3.67**	**2.00**	**0.40**	**0.12**	**3.63**	**2.50**	**4.89**	**0.80**	**4.75**	**4.38**	**7.60**	**4.41**	**3.15**	**95.58**

Personnel Budget - All Funds

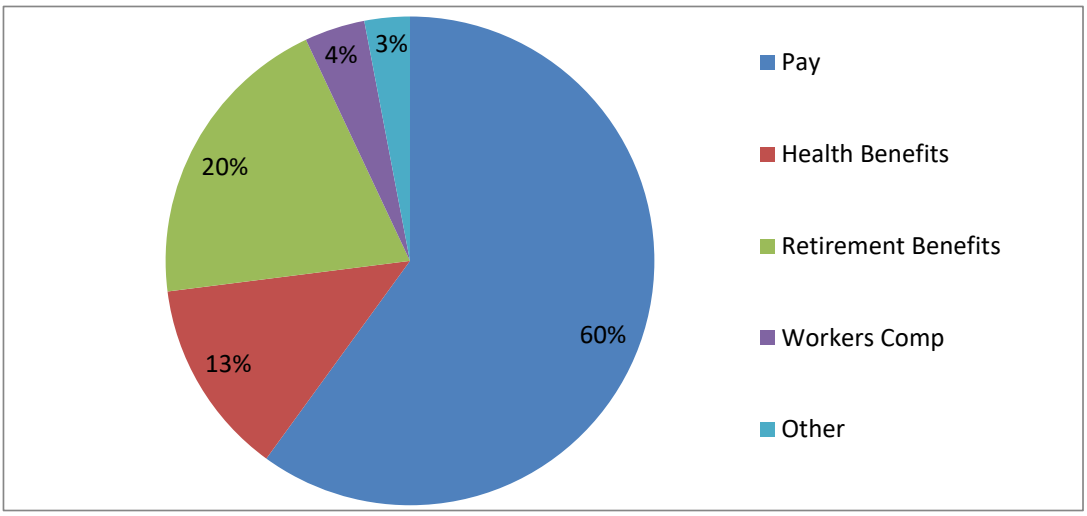
Pay and Benefits
By Fund/Department



General Fund	Fund	Pay Regular	Pay Part-time	Overtime	Holiday/ Vacation Buyout	Benefits	Total
City Clerk	100	$ 32,728	$ 8,416	$ -	$ 500	$ 20,185	$ 61,829
City Council	100	-	18,000	-	-	1,482	19,482
City Hall/General Government	100	11,639	-	-	-	5,131	16,770
City Manager	100	92,647	-	-	2,000	44,395	139,042
Community Development Planning	100	78,224	-	-	1,500	30,148	109,872
Finance	100	131,530	-	500	3,000	53,863	188,893
Library	100	5,819	-	-	-	2,566	8,385
Parks & Recreation - Recreation	100	45,085	174,870	2,000	1,000	70,210	293,165
Parks & Recreation - Parks	100	271,620	96,440	1,000	2,000	196,795	567,855
Museum	100	-	25,553	-	-	1,678	27,231
Police Department	100	1,469,369	29,540	160,000	155,000	1,334,224	3,148,133
Police Department - Dispatch	100	394,017	31,146	30,000	40,000	194,743	689,906
Police Department - Animal Control	100	-	18,710	-	-	1,930	20,640
Public Works - Engineering	100	59,258	-	-	500	24,519	84,277
Public Works - General Services	100	125,158	-	500	2,500	98,300	226,458
Risk Management	100	51,795	8,416	-	500	27,480	88,191
		$ 2,768,889	**$ 411,091**	**$ 194,000**	**$ 208,500**	**$ 2,107,649**	**$ 5,690,129**
Measure E							
Measure E		444,141	28,141	59,000	25,000	322,358	878,640
Special Revenue/ Enterprise Funds							
Building Inspection	120	162,872	-	-	5,000	95,657	263,529
Development Review	120	131,773	-	-	3,000	61,740	196,513
River Lodge	160	170,005	31,990	400	1,500	104,304	308,199
Police - AB 109 Realignment	186	-	-	-	-	-	-
Police - ABC Grant	188	-	-	-	-	-	-
Police - Measure Z	189	176,242	-	50,000	-	116,458	342,700
Public Works - Storm Drain Maintenance	200	27,877	-	-	500	18,531	46,908
Public Works - Solid Waste Recycling	210	12,274	-	-	300	9,266	21,840
Fortuna Business Improvement District	250	-	-	-	-	-	-
Public Works - Streets	280	232,915	-	1,500	4,000	181,132	419,547
Public Transit	590	86,414	62,074	-	500	78,058	227,046
Wastewater - Collection	550	270,901	-	500	4,000	201,780	477,181
Wastewater - Pumping & Treatment	550	505,879	-	1,500	4,000	414,436	925,815
Wastewater - Administration	550	377,433	15,351	500	6,000	171,556	570,840
Water - Pump, Treatment & Storage	500	171,157	-	500	2,500	133,200	307,357
Water - Transmission & Distribution	500	303,296	-	1,000	5,000	223,943	533,239
Water - Customer Accounts	500	50,433	-	-	2,000	39,119	91,552
Water - Administration	500	414,621	15,351	500	6,000	192,704	629,176
		$ 3,094,092	**$ 124,766**	**$ 56,400**	**$ 44,300**	**$ 2,041,884**	**$ 5,361,442**
	Total:	**$ 6,307,122**	**$ 563,998**	**$ 309,400**	**$ 277,800**	**$ 4,471,891**	**$ 11,930,211**

Personnel Budget - All Funds

Pay and Benefits Summary
With Benefit Rates



Cost in Dollars	2023-24 Actual	2024-25 Budget	2025-26 Proposed	Change vs. PY Budget
Full Time Pay (Incl. Add pays, Longevity)	$ 4,746,857	$ 5,690,965	$ 6,307,122	$ 616,157
Part Time Pay	445,131	510,227	563,998	53,771
Overtime Pay	296,279	289,900	309,400	19,500
Health Benefits	1,211,857	1,524,896	1,514,328	(10,568)
Retirement Benefits	644,042	772,036	827,545	55,509
CalPERS Unfunded Liability	630,403	1,303,676	1,531,183	227,507
Workers Compensation	346,268	451,405	499,204	47,799
Medicare	81,273	89,917	99,631	9,714
Other	606,469	262,300	277,800	15,500
Total, Pay and Benefits	$ 9,008,579	$ 10,895,322	$ 11,930,211	$ 1,034,889

Benefit Rates

Health Benefits, City share	Total Monthly Premium	Monthly Employee	Monthly City	Annual City
Employee	$ 1,154.53	$ 161.24	$ 993.29	$ 11,919.48
Employee +1	2,370.89	337.80	2,033.09	24,397.08
Employee + family	3,380.89	482.24	2,898.65	34,783.80

CalPERS, City share		Employer Rates as % of Payroll			Estimated
	Benefit formula	2023-24	2024-25	2025-26	2026-27
Safety Tier 1	3% @ 50	27.11%	27.32%	27.38%	27.40%
Safety Tier 2	3% @ 55	22.83%	23.00%	23.06%	23.10%
Safety Tier 3	2.7% @ 57	13.54%	13.76%	13.99%	14.00%
Misc. Tier 1	2.7% @ 55	16.56%	16.64%	16.71%	16.70%
Misc. Tier 2	2.0% @ 55	12.98%	13.03%	13.09%	13.10%
Misc. Tier 3	2.0% @ 62	7.68%	7.87%	7.96%	8.00%

Changes since Prior Budget

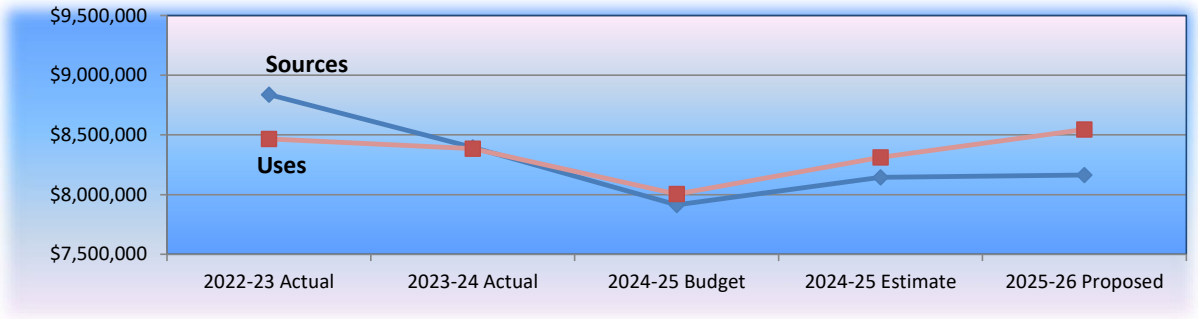
	2023-24	2024-25	2025-26
Full Time Positions	80	81	82

Changes:
- Allocated (1) FTE CDD Senior Admin Asst Position and Eliminated (1) FTE Planner II Position
- Allocated (1) FTE Treatment Plant Operator II
- Allocated (0.48) FTE Account Clerk I Position
- Allocated (0.67) FTE Seasonal Parks Maintenance Worker I Position

Section 3

General Fund Summaries

General Fund Revenue and Expenditure History



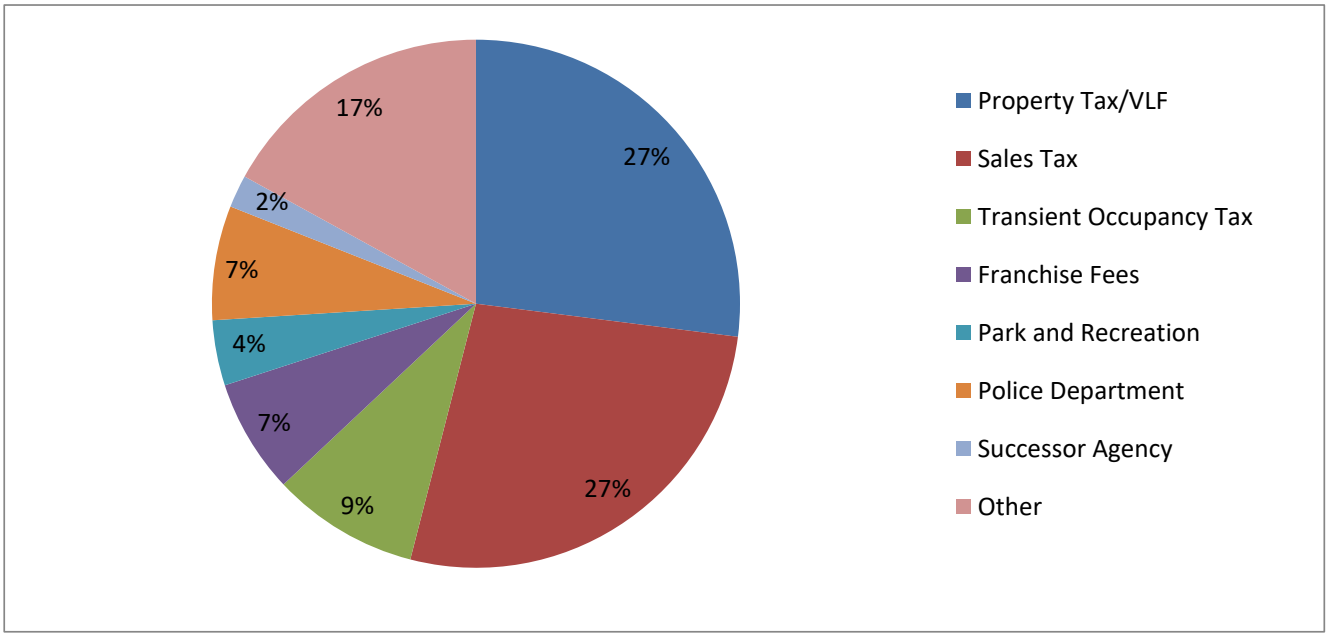
Fund Balance History

	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Balance	$ 7,156,338	$ 7,527,842	$ 7,538,935	$ 7,538,935	$ 7,372,325	$ (166,610)
SOURCES:						
Revenues:						
Taxes and Fees	7,037,833	7,591,667	6,811,675	7,018,225	7,174,275	362,600
Non-recurring Receipts	1,800,125	804,962	301,498	325,898	290,468	(11,030)
Transfers from Other Funds	-	-	800,820	800,820	700,000	(100,820)
Total Sources	8,837,958	8,396,629	7,913,993	8,144,943	8,164,743	250,750
USES:						
Operating Budgets:						
Pay and Benefits	5,117,878	4,375,066	5,297,547	5,250,582	5,690,129	392,582
Service and Supplies	1,653,564	1,765,722	1,930,032	2,112,932	2,206,941	276,909
Capital Outlay	256,406	354,679	52,000	51,000	-	(52,000)
Projects	788,420	1,600,000	-	194,625	20,000	20,000
Debt Service	-	-	-	-	-	-
Development Fund Support	303,020	130,515	261,588	283,235	138,217	(123,371)
River Lodge Fund Support	161,418	97,087	279,175	257,806	263,989	(15,186)
Transfers to Other Funds	185,748	62,467	184,184	161,373	226,188	42,004
Total Uses	8,466,454	8,385,536	8,004,526	8,311,553	8,545,464	540,938
Net Annual Activity	371,504	11,093	(90,533)	(166,610)	(380,721)	(290,188)
Ending Available Balance	$ 7,527,842	$ 7,538,935	$ 7,448,402	$ 7,372,325	$ 6,991,604	$ (456,798)

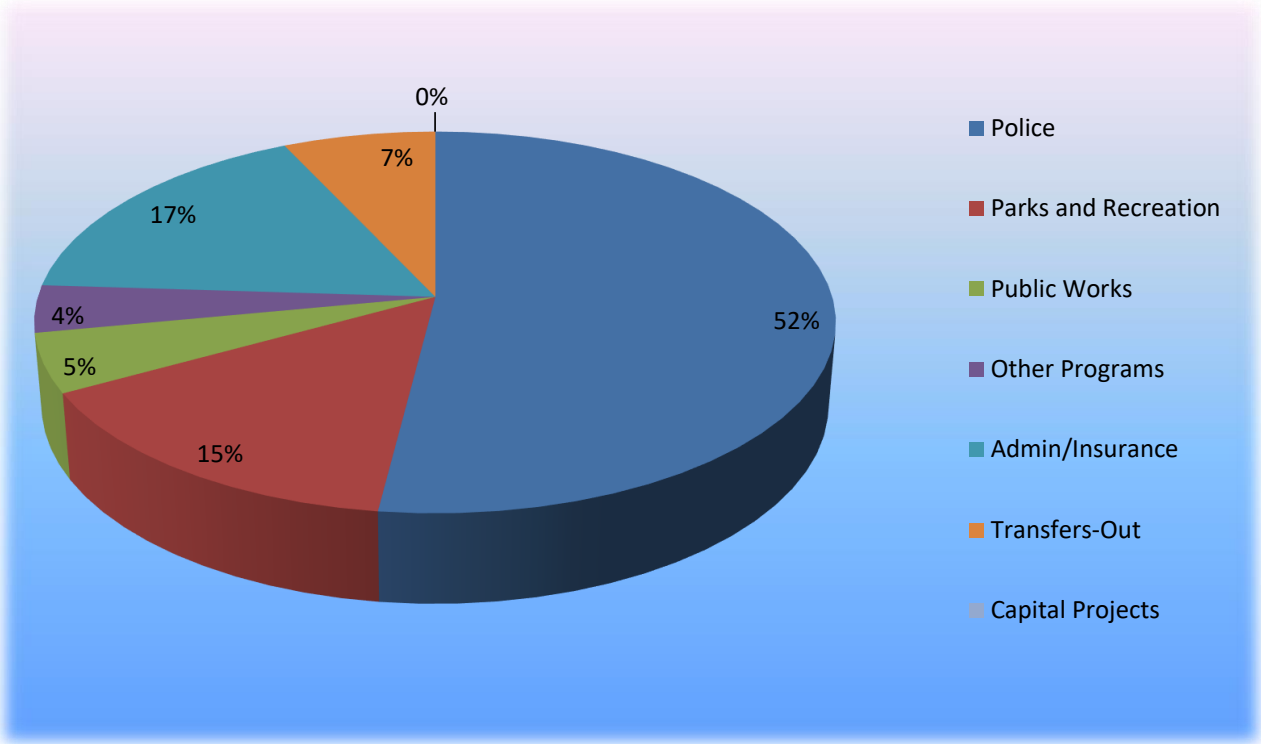
Reserve Policy

A. Economic Contingency Reserve		
Set-aside funds for unexpected loss of revenue or economic downturn; 5% of revenues; provides time to adjust services to changing revenues		408,237
B. Capital Improvement/Infrastructure Reserve		
Set-aside funds for unexpected major infrastructure failure		500,000
C. Operating/Working Capital Reserve		
Provides cash flow for tax and grant collection period; days of expenditures:	*180*	4,204,338
D. Reserved Fund Balance - PARS Section 115 Trust		170,880
E. Remaining unreserved Fund Balance/Operating Contingency		1,708,149
Estimated FY25-26 Ending Fund Balance		$ 6,991,604

General Fund
Revenue Summary



	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Recurring Revenues						
Property Tax	647,719	666,814	565,000	600,000	650,000	85,000
Property Tax In-lieu/VLF	1,443,652	1,537,780	1,445,000	1,540,000	1,590,000	145,000
Sales Tax	2,129,109	2,207,165	2,200,000	2,150,000	2,168,500	(31,500)
Transient Occupancy Tax	782,808	722,447	740,000	720,000	720,000	(20,000)
Franchise Fees	520,694	542,302	510,000	540,000	546,000	36,000
Business License	99,337	106,443	97,000	100,000	100,000	3,000
Park and Recreation	218,586	286,449	310,500	268,500	324,500	14,000
Police Department	512,282	545,319	543,150	527,200	568,550	25,400
Successor Agency	200,000	200,000	200,000	200,000	200,000	-
Other	483,646	776,948	201,025	372,525	306,725	105,700
	7,037,833	7,591,667	6,811,675	7,018,225	7,174,275	362,600
Non-Recurring Revenues						
Redevelopment Loans	240,000	214,028	262,498	262,498	285,468	22,970
Other Grants/Transfers	1,560,125	590,934	839,820	864,220	705,000	(134,820)
	$ 8,837,958	**$ 8,396,629**	**$ 7,913,993**	**$ 8,144,943**	**$ 8,164,743**	**$ 250,750**



	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Expenditures By Department/Program						
Programs:						
Police	$ 4,275,289	$ 3,757,309	$ 4,161,275	$ 4,251,550	$ 4,414,089	$ 252,814
Parks and Recreation	1,049,339	1,117,549	1,162,017	1,119,554	1,245,331	83,314
Public Works	339,926	309,960	382,021	364,410	419,295	37,274
Com Development- Planning	152,483	102,378	127,544	138,373	194,597	67,053
Community Promotion	103,594	82,855	110,000	108,000	108,000	(2,000)
Library Facilities	13,116	10,038	15,523	14,983	17,135	1,612
Administration:						
City Council	37,300	34,007	40,942	38,461	40,982	40
City Attorney	28,609	38,522	50,000	50,000	50,000	-
City Manager	126,946	108,967	139,413	144,220	158,492	19,079
City Clerk	58,156	52,732	63,117	65,186	68,529	5,412
General Government	208,071	207,628	263,058	362,774	278,680	15,622
Risk Management	456,385	506,405	562,629	555,932	689,647	127,018
Finance	178,634	167,117	202,040	201,071	212,293	10,253
Transfers-Out:						
Development Fund Support	303,020	130,515	261,588	283,235	138,217	(123,371)
River Lodge Fund Support	161,418	97,087	279,175	257,806	263,989	(15,186)
Other Funds Support	185,748	62,467	184,184	161,373	226,188	42,004
Debt/Capital:						
Debt Service - Bonds	-	-	-	-	-	-
Capital Improvement Program	788,420	1,600,000	-	194,625	20,000	20,000
Total:	**$ 8,466,454**	**$ 8,385,536**	**$ 8,004,526**	**$ 8,311,553**	**$ 8,545,464**	**$ 540,938**

Section 4

Revenues

		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Taxes and Licenses								
Property Taxes	4010	$ 552,368	$ 647,719	$ 666,814	$ 565,000	$ 600,000	$ 650,000	$ 85,000
Sales & Use Tax	4030	2,309,840	2,129,109	2,207,165	2,200,000	2,150,000	2,168,500	(31,500)
Transient Occupancy Tax (10%)	4060	951,039	782,808	722,447	740,000	720,000	720,000	(20,000)
Humboldt Tourism Asmt Admin	4061	1,975	1,528	1,435	1,200	1,200	1,400	200
Franchise - Gas & Electric	4065	123,075	153,538	156,567	150,000	160,000	165,000	15,000
Franchise - Garbage	4070	223,004	240,736	260,890	240,000	260,000	265,000	25,000
Franchise - Cable TV	4075	133,317	126,420	124,845	120,000	120,000	116,000	(4,000)
Business License Tax	4080	96,660	99,337	106,443	97,000	100,000	100,000	3,000
Real Property Transfer Tax	4085	51,950	40,608	48,979	30,000	30,000	30,000	-
		4,443,228	**4,221,803**	**4,295,585**	**4,143,200**	**4,141,200**	**4,215,900**	**72,700**
Interest, Loans, and Rents								
Interest Income	4100	(110,996)	240,381	604,187	100,000	200,000	200,000	100,000
Other Rents	4150	600	600	720	600	600	600	-
Tower Rental	4155	76,152	65,420	58,126	42,500	41,000	41,500	(1,000)
Parking Lot Rental	4156	2,109	2,256	2,379	2,000	2,000	2,500	500
Storage Container Rental	4157	1,200	1,200	1,200	1,200	1,200	1,200	-
Space Rent - Corp Yard	4158	3,000	3,000	3,000	3,000	3,000	3,000	-
		(27,935)	**312,857**	**669,612**	**149,300**	**247,800**	**248,800**	**99,500**
Intergovernmental								
Motor Vehicle In-Lieu	4200	1,354,606	1,443,652	1,537,780	1,445,000	1,540,000	1,590,000	145,000
Homeowners Exemption	4255	6,302	6,306	6,270	6,200	6,200	6,200	-
State Mandates	4910	6,527	6,109	9,088	6,000	31,000	10,000	4,000
Reimbursement Revenue	4801	30,839	110,845	34,334	5,000	51,000	5,000	-
		1,398,274	**1,566,912**	**1,587,472**	**1,462,200**	**1,628,200**	**1,611,200**	**149,000**
Police Services								
Public Safety/Prop. 172	4035	43,537	33,998	21,736	28,200	25,000	29,600	1,400
Finger Prints	4500	41,538	38,174	37,583	40,000	35,000	38,000	(2,000)
Special Services/Alarm Fees	4505	4,892	16,484	36,427	15,000	20,000	25,000	10,000
Vehicle Impound Fees	4508	19,000	18,425	18,875	20,000	18,000	18,000	(2,000)
Animal License	4510	43,232	32,927	29,813	40,000	30,000	36,000	(4,000)
Animal Control Charges	4512	7,493	6,131	5,768	6,000	6,000	5,000	(1,000)
Bicycle License	4514	11	6	4	-	-	-	-
Fireworks Permit	4515	50	50	50	50	50	50	-
Other Fines	4520	13,713	15,746	15,847	15,000	15,000	15,000	-
Parking Violation Fines	4525	1,252	3,658	3,165	4,000	3,000	3,000	(1,000)
Parking Fines - Ferndale	4527	92	125	238	-	250	-	-
Motor Vehicle Abatement	4560	17,139	16,244	17,768	16,000	16,000	16,000	-
Accident Reports	4564	1,972	3,380	2,322	2,000	2,000	2,000	-
Post Grant Reimbursement	4565	13,988	17,521	23,077	10,000	10,000	15,000	5,000
Dispatch - Ferndale Police	4570	38,600	38,600	42,280	51,800	51,800	51,800	-
Dispatch - Rio Dell Police	4571	69,200	69,200	75,940	101,800	101,800	101,800	-
Dispatch - Fortuna Fire	4572	1,000	27,300	27,300	27,300	27,300	27,300	-
State COPS Grant	4580	151,378	164,501	177,430	158,000	158,000	177,000	19,000
Remote Access Network (RAN)	4585	21,473	9,812	9,696	8,000	8,000	8,000	-
		489,560	**512,282**	**545,319**	**543,150**	**527,200**	**568,550**	**25,400**

Revenues (continued)		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Parks & Recreation								
Park Use Fees	4300	21,185	18,226	24,546	75,000	35,000	58,000	(17,000)
Playgroup Grant	4301	1,840	3	6,233	15,000	10,000	15,000	-
Pavilion Use Fees	4305	19,384	15,454	10,535	12,000	11,000	12,000	-
Vending Machines	4306	2,068	3,596	2,713	2,500	2,500	2,500	-
Skate Revenue	4307	-	29,381	44,815	40,000	40,000	40,000	-
Pavillion Drop-ins	4308	-	5,556	11,452	8,000	10,000	10,000	2,000
Recreation Program Fees	4310	180,545	89,697	119,862	90,000	100,000	120,000	30,000
Break Camps Revenue	4311	-	20,205	7,200	18,000	10,000	15,000	(3,000)
Youth Sports	4312	-	9,760	20,905	20,000	20,000	20,000	-
Adult Leagues	4315	4	26,708	38,188	30,000	30,000	32,000	2,000
		225,026	**218,586**	**286,449**	**310,500**	**268,500**	**324,500**	**14,000**
Other Revenues								
Bus License Penalties	4930	3,324	4,068	5,905	2,000	4,000	4,000	2,000
Restitution	4575	298	-	-	-	-	-	-
Admin Fees - Other	4840	1,325	1,325	1,325	1,325	1,325	1,325	-
Admin - Successor Agency	4840	200,000	200,000	200,000	200,000	200,000	200,000	-
		204,947	**205,393**	**207,230**	**203,325**	**205,325**	**205,325**	**2,000**
Total Recurring Revenue		**6,733,100**	**7,037,833**	**7,591,667**	**6,811,675**	**7,018,225**	**7,174,275**	**362,600**
Non-Recurring Revenue:								
Successor Agency Loans	4110	84,676	240,000	214,028	262,498	262,498	285,468	22,970
Sale of Property	4810	26,168	-	6,209	-	4,000	-	-
Administrative Fines	4820	3,050	550	1,100	-	1,400	-	-
Sale of Recovered Property	4920	-	1,000	12	-	-	-	-
Grant Revenue	4600	-	-	577,440	39,000	39,000	-	(39,000)
Misc. Revenues/Donations	4900	1,474,245	1,558,575	6,173	-	19,000	5,000	5,000
Transfers In	4800	-	-	-	800,820	800,820	700,000	(100,820)
Total Non-Recurring Revenue		**1,588,139**	**1,800,125**	**804,962**	**1,102,318**	**1,126,718**	**990,468**	**(111,850)**
Total General Fund Revenue:		**$ 8,321,239**	**$ 8,837,958**	**$ 8,396,629**	**$ 7,913,993**	**$ 8,144,943**	**$ 8,164,743**	**$ 250,750**
Measure E								
Fund 101								
Taxes:								
Supp. Transaction & Use Tax	4032	2,029,351	1,844,883	1,938,466	1,933,000	1,864,000	1,884,000	(49,000)
Reimbursement Revenue	4801	-	-	-	-	-	-	-
Total Measure E Fund Revenue:		**$ 2,029,351**	**$ 1,844,883**	**$ 1,938,466**	**$ 1,933,000**	**$ 1,864,000**	**$ 1,884,000**	**$ (49,000)**

		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Police Department								
Funds 180, 183, 184, 186, 188, 189								
Asset Seizure Fund	180-4590	$ 92,544	$ 87,660	$ 4,640	$ -	$ 200	$ -	$ -
Every 15 Minute	183-4900	-	-	17,229	-	-	-	-
Recovered Property	184-4595	(329)	526	1,442	-	500	-	-
Distributor Opioid Abatement	185-4900	-	60,670	39,256	18,000	160,000	40,000	22,000
Dept of Alcohol Beverage Control	188-4650	-	2,649	449	-	-	-	-
Measure Z	189-4650	379,056	321,361	153,215	360,000	360,000	380,000	20,000
		471,271	472,866	216,231	378,000	520,700	420,000	42,000
Development Review								
Fund 120								
Building Permits	4400	225,660	200,347	245,981	255,000	255,000	260,000	5,000
Building Plan Check Fees	4405	46,199	40,330	51,810	58,000	58,000	58,000	-
Engineering Inspection Fees	4410	14,406	2,735	5,942	5,000	5,000	5,000	-
Engineering Plan Check Fees	4415	12,424	220	1,867	2,000	2,000	2,000	-
Subdivision Application Fees	4420	25,878	7,887	11,721	22,000	5,000	12,000	(10,000)
Planning Fees	4425	10,961	4,821	8,321	12,000	27,000	24,000	12,000
Technology Surcharge	4440	-	-	-	-	600	16,500	16,500
General Plan Surcharge	4445	-	-	-	-	2,000	33,000	33,000
		335,528	256,340	325,642	354,000	354,600	410,500	56,500
River Lodge/Monday Club								
Fund 160								
River Lodge Rent	4330	65,677	113,826	115,270	100,000	115,000	124,000	24,000
Kitchen Rental	4331	6,588	17,838	14,875	13,000	14,000	15,000	2,000
Visitor Center / Gift Shop Sales	4332	21	-	-	-	-	-	-
Linen Rental	4333	4,131	9,133	7,812	7,000	7,000	8,000	1,000
Catering Services	4334	9,447	7,756	4,908	7,000	4,000	4,000	(3,000)
Wedding Packages	4335	39,736	32,107	27,350	32,000	32,000	32,000	-
Bridal Faire	4336	-	-	6,215	5,000	2,000	5,000	-
Craft Faire	4337	3,450	5,000	5,325	5,000	6,750	6,000	1,000
Miscellaneous Revenue	4900	20,255	941	56,742	-	250	-	-
Monday Club Rent	4320	19,960	27,825	28,155	25,000	25,000	25,000	-
Monday Club Linen Rental	4322	440	264	-	-	-	-	-
		169,705	214,690	266,652	194,000	206,000	219,000	25,000
Museum								
Fund 165								
Museum Revenue	4340	4,022	3,106	3,064	4,000	3,000	3,000	(1,000)
Museum Donations	4850	-	-	759	200	500	500	300
Interest Income	4100	(208)	336	992	-	500	-	-
		3,814	3,442	4,815	4,200	4,000	3,500	(700)
Rohner Community Recreation and Park District								
Fund 110								
Rohner Recreation District	4345	20,731	23,910	27,698	24,000	27,000	27,000	3,000
Grant Revenue	4650	-	-	-	100,000	-	-	(100,000)
		20,731	23,910	27,698	124,000	27,000	27,000	(97,000)
Fortuna Transit								
Fund 590								
Allocation From TDA Transit Tax	4351	343,934	381,987	440,626	461,356	461,356	419,877	(41,479)
Bus Rider Fees	4360	12,943	15,628	16,257	16,000	18,000	20,000	4,000
Reimbursement Revenue	4801	2,434	1,499	600	2,000	2,000	2,000	-
Interest Income	4100	(1,376)	1,583	(2,955)	-	(1,000)	-	-
		357,935	400,697	454,528	479,356	480,356	441,877	(37,479)
Business Improvement District								
Fund 250								
City Wide Assessment Fee	4050	36,585	37,386	38,257	-	-	16,500	16,500
Downtown Assessment Fee	4051	13,240	11,943	12,652	-	-	-	-
Redwood Village Assessment	4052	8,840	9,141	10,236	-	-	-	-
Strong's Creek Plaza	4053	5,471	5,100	5,032	-	-	-	-
Miscellaneous Revenue	4900	-	1,750	1,305	-	-	-	-
Transfer Out- FBID	4054	(64,043)	26,538	-	-	-	-	-
		93	91,858	67,482	-	-	16,500	16,500

		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Solid Waste Program								
Fund 210								
Transfer Station Fees	4450	24,751	23,770	23,070	24,000	24,000	24,000	-
Miscellaneous Revenue	4900	-	-	-	-	-	-	-
Interest Income	4100	(727)	1,188	5,165	500	2,000	500	-
		24,024	24,958	28,235	24,500	26,000	24,500	-
Water								
Fund 500/510								
Water Service Charges	4700	2,344,974	2,344,728	2,370,434	2,808,000	2,808,000	3,312,000	504,000
Other Utilities Revenue	4715	27,226	30,354	31,945	28,000	28,000	28,000	-
Meter Connection Fees	4720	18,235	33,599	41,939	24,000	30,000	30,000	6,000
Delinquent Payment Penalty	4730	9,595	10,326	11,204	10,000	10,000	12,000	2,000
Interest Income	4100	(32,713)	57,089	163,684	50,000	50,000	50,000	-
Reimbursement Revenue	4801	-	273,500	8,618	-	-	-	-
		2,367,317	2,749,596	2,627,824	2,920,000	2,926,000	3,432,000	512,000
Water Capital Connection	4735	69,800	56,810	32,475	50,000	100,000	50,000	-
Miscellaneous Revenue	4900	-	61,664	-	-	-	-	-
Interest Income - Capital	4100	(66,152)	105,936	224,411	80,000	80,000	80,000	-
		3,648	224,410	256,886	130,000	180,000	130,000	-
Wastewater								
Fund 550/560								
Wastewater Service Charges	4705	3,525,847	3,498,167	3,507,554	4,485,000	4,485,000	5,494,000	1,009,000
Other Revenues	4715	50,666	1,046	78,760	10,000	10,000	5,000	(5,000)
Delinquent Payment Penalty	4730	16,231	17,489	18,680	16,000	16,000	18,000	2,000
Interest Income	4100	(59,926)	94,679	254,464	80,000	80,000	80,000	-
Reimbursement Revenue	4801	240	-	-	-	-	-	-
		3,533,058	3,611,381	3,859,458	4,591,000	4,591,000	5,597,000	1,006,000
Wastewater Capital Connection	4735	195,739	145,270	120,968	150,000	150,000	120,000	(30,000)
Interest Income - Capital	4100	(115,451)	184,794	482,094	120,000	160,000	200,000	80,000
		80,288	330,064	603,062	270,000	310,000	320,000	50,000
Transportation Development Act								
Funds 260, 265								
TDA allocation to Non-Transit	4350	52,941	222,350	60,047	210	210	29,681	29,471
TDA 2% Set-Aside	4355	57,645	12,333	13,561	9,420	9,420	9,175	(245)
Sidewalk Loan Collections	4830	105	135	-	-	-	-	-
Reimbursement Revenue	4801	59,035	18,145	-	-	-	-	-
Interest Income	4100	(9,030)	14,489	47,991	8,000	15,000	8,000	-
		160,696	267,452	121,599	17,630	24,630	46,856	29,226
STIP / HSIP								
Funds 270, 273, 275								
Regional TEA Allocation 270	4650	450,848	132,319	408,546	3,250,000	950,000	2,550,000	(700,000)
RSTP State Allocation 273	4600	1,958	-	-	-	-	-	-
RSTP State Allocation 275	4280	-	74,480	87,560	70,000	87,500	87,500	17,500
Interest Income	4100	(3,937)	6,466	15,088	-	6,000	-	-
		448,869	213,265	511,194	3,320,000	1,043,500	2,637,500	(682,500)
Gas Tax *Fund 280*								
Gas Tax Administration	4260	3,000	3,000	3,000	3,000	3,000	3,000	-
2105 Gas Tax	4261	66,438	71,275	75,958	77,733	77,733	79,764	2,031
2106 Gas Tax	4262	51,280	52,865	55,595	56,849	56,849	55,270	(1,579)
2107 Gas Tax	4263	79,484	97,136	102,816	106,233	106,233	108,860	2,627
2103 Gas Tax Prop 42 Replace	4264	94,565	102,048	113,899	111,186	111,186	114,027	2,841
Interest Income	4100	2,277	(1,557)	(3,830)	-	(2,500)	-	-
		297,044	324,767	347,438	355,001	352,501	360,921	5,920

		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Road Maintenance Rehab Acct								
Fund 290								
Road Maintenance Rehab Acct	4269	243,341	279,438	323,118	320,442	320,442	328,747	8,305
Interest Income	4100	(180)	3,065	25,970	-	10,000	10,000	10,000
		243,161	282,503	349,088	320,442	330,442	338,747	18,305
Services & Development Fees								
Funds 130, 140, 150, 152, 200								
Drainage Facility Revenues	130-4430	40,439	55,068	43,589	24,000	28,000	25,000	1,000
Traffic Impact Fees - Citywide	140-4435	9,204	12,702	23,078	8,000	8,000	10,000	2,000
Traffic Impact Fees - Home Ave	150-4435	(4)	7	18	-	-	-	-
Traffic Impact Fees - Hillside Dr.	152-4435	(31)	49	136	-	-	-	-
Storm Drain Maintenance	200-4040	95,110	46,775	46,191	46,000	80,000	46,000	-
		144,718	114,601	113,012	78,000	116,000	81,000	3,000
Maintenance Districts								
Funds 670, 671, 672, 673, 674, 675, 676, 677, 678								
Rancho Bueno Vista Sewer	670-4090	4,914	7,710	8,776	6,500	6,500	6,500	-
Kenwood Meadows Sewer	671-4090	3,328	5,758	9,260	6,000	6,000	6,000	-
Forest Hills Estates Stormwater	672-4090	9,363	26,438	31,739	22,000	22,000	22,000	-
Forest Hills Stormwater	673-4090	5,360	6,600	8,178	6,500	6,500	6,500	-
Dove Subdivision Stormwater	674-4090	851	1,430	2,135	1,200	1,200	1,200	-
Gulliksen Subdivision Stormwater	675-4090	1,768	2,890	4,275	2,500	2,500	2,500	-
Astor Subdivision Stormwater	676-4090	2,316	3,446	5,058	3,000	3,000	3,000	-
Astor Lift Station Sewer	677-4090	5,604	5,945	6,273	6,000	6,000	6,000	-
Wright Subdivision Stormwater	678-4090	1,566	2,231	3,093	2,000	2,000	2,000	-
		35,070	62,448	78,787	55,700	55,700	55,700	-
Successor Agency to the Fortuna Redevelopment Agency								
Funds 801/891								
ROPS - Recognized Obligation	4020	850,606	1,053,438	1,013,698	1,084,685	1,084,685	1,126,998	42,313
Interest Income	4100	1	303	527	-	-	-	-
		850,607	1,053,741	1,014,225	1,084,685	1,084,685	1,126,998	42,313
HOME Grant Fund								
Fund 230								
Loan Repayments	4835	-	26,357	17,104	-	-	-	-
Interest Income	4100	(2,595)	4,466	13,123	2,000	4,000	2,000	-
		(2,595)	30,823	30,227	2,000	4,000	2,000	-
Housing/Redevelopment Successor								
Fund 205								
RDA Loan Repayment	4110	21,169	60,000	53,507	65,624	65,624	71,367	5,743
Loan Repayments	4835	-	29,449	-	-	95,000	-	-
Interest Income	4100	(2,437)	5,050	18,573	1,000	10,000	5,000	4,000
		18,732	94,499	72,080	66,624	170,624	76,367	9,743
Community Dev Block Grants (CDBG)								
Funds 825, 830, 836								
Interest Income	825-4100	(2,863)	4,582	12,554	-	4,000	-	-
Loan Repayments	830-4830	59,994	-	176,400	-	140,000	-	-
Interest Income	830-4100	(10,949)	-	52,652	-	15,000	-	-
Loan Repayment/Rent	836-4150	30,240	27,477	25,191	26,000	26,000	26,000	-
Interest Income	836-4100	(7,349)	11,929	33,682	-	10,000	-	-
		69,073	43,988	300,479	26,000	195,000	26,000	-

Grants and Other Funds		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Various Funds								
Donations Fund	105-4850	41,552	65,314	52,493	30,000	20,000	15,000	(15,000)
ADA SB 1186	125-4081	3,295	4,036	5,127	3,500	3,500	4,000	500
Youth Recreation	170-4100	(113)	181	497	-	-	-	-
Small Grants	300-4650	52,305	45,703	113,262	10,000	10,000	-	(10,000)
Recycle-Parks Grant	306-4650	5,000	25,000	75,000	5,000	5,000	5,000	-
Capital Projects Grant	350-4650	90,615	-	381,059	825,000	1,087,838	500,000	(325,000)
FEMA Grant	351-4600	44,750	218,811	160,409	-	-	-	-
CA Water Resources Grant	352-4600	-	391,976	685,019	-	-	-	-
CA Safe Routes Grant	353-4600	-	-	-	-	-	-	-
Dept Fish Wildlife Grant	359-4650	191,956	-	-	-	-	-	-
		429,360	751,021	1,472,866	873,500	1,126,338	524,000	(349,500)
Total Restricted Fund Revenues		**$ 10,062,147**	**$ 11,643,320**	**$ 13,149,508**	**$ 15,668,638**	**$ 14,129,076**	**$ 16,317,966**	**$ 649,328**

Section 5

Operating Expenditures by Department

Administration

Purpose

The City Council is the governing body of the City of Fortuna. The City Council enacts local laws through the adoption of Ordinances, sets policies through Council Resolutions and provides financial oversight through the adoption of an Annual Budget. As the City's legislative body, the power of the Council is subject to the City Charter and State and Federal laws. The five members of the City Council are elected by the voters of Fortuna on a non-partisan basis and serve staggered four year terms. The Mayor and Mayor Pro Tem are elected by the City Council.

Responsibilities

- Provide direction to City Manager
- Establish policies
- Adopt annual budget
- Conduct City matters in a fair, responsible and impartial manner
- Conduct City business in an open, orderly and efficient manner
- Represent the City for various ceremonial purposes

Significant Changes

The last municipal election was held in November 2024 filling two Council Member seats. The next election is scheduled for November 2026. It will be consolidated with the County elections and administered by the Humboldt County Office of Elections.

Council Member	*Title*	*Year Elected/ Appointed*	*Re-Elected*	*Term Ends*
Mike Johnson	Mayor	2018	2022	2026
Tami Trent	Mayor Pro Tem	2012	2024	2028
Kyle Conley	Councilmember	2022		2026
Carlos Diaz	Councilmember	2024		2026
Abe Stevens	Councilmember	2024		2026

Fund	100	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	Change vs.
Department	1000	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Stipends	5165	$ 18,300	$ 18,750	$ 18,000	$ 18,000	$ 15,900	$ 18,000	$ -
Benefits	5200	2,105	1,495	1,438	1,442	1,061	1,482	40
Subtotal, Pay and Benefits		20,405	20,245	19,438	19,442	16,961	19,482	40
Department Supplies	5500	138	1,479	-	1,000	1,000	1,000	-
Travel/Conferences/Training	7000	65	7,772	8,141	10,000	10,000	10,000	-
Council Contingency	7612	1,850	3,940	3,968	2,500	2,500	2,500	-
Televised Meeting Costs	7616	44,974	3,864	2,460	8,000	8,000	8,000	-
Subtotal, Services and Supplies		47,027	17,055	14,569	21,500	21,500	21,500	-
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 67,432**	**$ 37,300**	**$ 34,007**	**$ 40,942**	**$ 38,461**	**$ 40,982**	**$ 40**

Purpose

The City Attorney works directly for the City Council and is responsible for serving as the City's primary legal advisor. The City Attorney provides legal advice and direction to the City Council, City Manager, Department Heads and various City boards or commissions as needed. The City Attorney may also represent the City in legal proceedings when the City is involved as a plaintiff or defendant.

Responsibilities

- Provide legal advice, direction and recommendations
- Research various legal issues
- Educate Council, City staff and others on various legal issues
- Prepare various documents
- Represent the City in legal proceedings

Significant Changes

None.

Personnel Allocation

The City contracts with the Mitchell Law Firm, Attorney's at Law, to provide City Attorney services. Attorneys specializing in specific areas of law may be consulted for projects such as bonds, labor law or taxation.

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**1300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Legal Services	6020	$ 38,621	$ 28,609	$ 38,522	$ 50,000	$ 50,000	$ 50,000	$ -
	Total:	**$ 38,621**	**$ 28,609**	**$ 38,522**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**

Purpose

The City of Fortuna operates under the Council-Manager form of City government which combines the political leadership of elected officials with the strong managerial experience of an appointed local government manager or City Manager. The City Manager works under the direction of the City Council and is responsible for managing the day to day operations of the City. The City Manager also appoints the City Clerk with the duties and responsibilities established by California Government Code or as directed by the City Council.

Responsibilities

- Oversight of daily operations
- Provide advice and recommendations to Council
- Ensure that Council policies are implemented
- Ensure the enforcement of local and state laws
- Provide direction to department heads, subordinate officers and employees of the City
- Personnel system
- Administrative oversight
- Purchasing
- Organization of City departments and personnel
- Provide legislative oversight and recommendations
- General supervision of all public property

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
City Manager	0.20	0.20	0.20	0.25	0.25	0.25	-
City Clerk/Human Resources Manager	0.20	0.20	0.20	0.20	0.20	0.20	-
Senior Admin Asst / Deputy City Clerk	0.30	0.30	0.30	0.30	0.30	0.30	-
Accounting Technician	-	0.05	0.05	0.05	0.05	0.05	-
Account Clerk III	0.05	-	-	-	-	-	-
Total Authorized	**0.75**	**0.75**	**0.75**	**0.80**	**0.80**	**0.80**	**-**

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**1100**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 68,331	$ 74,049	$ 72,797	$ 86,459	$ 73,757	$ 92,647	$ 6,188
Pay Part-Time	5165	-	-	450	-	11,264	-	-
Overtime	5170	-	-	11	-	300	-	-
Vacation Buyback	5180	-	145	2	2,000	5,500	2,000	-
Benefits	5200	41,327	38,939	22,304	31,504	31,949	44,395	12,891
Subtotal, Pay and Benefits		109,658	113,133	95,564	119,963	122,770	139,042	19,079
Department Supplies	5500	615	4,285	4,317	3,500	3,500	3,500	-
Vehicle Fuel	5505	58	291	216	350	350	350	-
Equipment Maintenance	5705	286	286	286	500	500	500	-
Personnel Services	6035	104	10	71	200	2,200	200	-
Cell Phone	6205	469	460	231	400	400	400	-
Travel/Conferences/Training	7000	1,971	5,263	2,551	6,000	6,000	6,000	-
Dues and Subscriptions	7015	2,086	1,656	1,644	2,500	2,500	2,500	-
City Manager Contingency	7612	2,132	1,562	4,087	6,000	6,000	6,000	-
Subtotal, Services and Supplies		7,721	13,813	13,403	19,450	21,450	19,450	-
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 117,379**	**$ 126,946**	**$ 108,967**	**$ 139,413**	**$ 144,220**	**$ 158,492**	**$ 19,079**

Purpose

The City Clerk is the local official for elections, local legislation, the Public Records Act, the Political Reform Act and the Brown Act (open meeting laws). Before and after the City Council takes action, the City Clerk ensures that actions are in compliance with all Federal, State and Local statutes and regulations and that all actions are properly executed, recorded and archived. The statutes of the State of California prescribe the basic functions and duties of the City Clerk and the Government Code and Election Code provide precise specific responsibilities and procedures to follow.

Responsibilities

- Elections Official
- Legislative Administrator
- Records Manager
- Agenda Packets for: Council, Parks and Recreation, Measure E Oversight, Historical and Planning Commissions
- Duties of City Clerk as outlined in California Government Code

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
City Clerk/Human Resources Manager	0.20	0.20	0.20	0.20	0.20	0.20	-
Senior Admin Asst / Deputy City Clerk	0.15	0.15	0.15	0.15	0.15	0.15	-
Administrative Assistant (PT)	0.22	0.22	0.22	0.22	0.22	0.20	(0.02)
Total Authorized	**0.57**	**0.57**	**0.57**	**0.57**	**0.57**	**0.55**	**(0.02)**

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**1150**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 24,573	$ 27,466	$ 26,285	$ 29,199	$ 30,399	$ 32,728	$ 3,529
Pay Part-Time	5165	4,170	5,252	6,471	8,934	8,290	8,416	(518)
Overtime	5170	-	-	5	-	-	-	-
Vacation Buyback	5180	-	-	1	500	500	500	-
Benefits	5200	21,958	21,014	14,352	17,784	16,797	20,185	2,401
Subtotal, Pay and Benefits		50,701	53,732	47,114	56,417	55,986	61,829	5,412
Department Supplies	5500	1,854	883	1,544	1,500	4,000	1,500	-
Personnel Services	6035	332	10	71	500	500	500	-
Travel/Conferences/Training	7000	1,789	2,344	3,156	3,200	3,200	3,200	-
Dues and Subscriptions	7015	1,338	1,187	847	1,500	1,500	1,500	-
Subtotal, Services and Supplies		5,313	4,424	5,618	6,700	9,200	6,700	-
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 56,014**	**$ 58,156**	**$ 52,732**	**$ 63,117**	**$ 65,186**	**$ 68,529**	**$ 5,412**

Purpose

The Finance Department manages the fiscal and financial affairs of the City in a prudent and effective manner. The Finance Department provides accurate, timely and comprehensive financial information to the City Manager, City Council, other City departments and the public. The Finance Department plans, directs and coordinates the fiscal activities of the City in accordance with specific objectives established under law or under generally accepted accounting principles (GAAP) for governmental agencies.

Responsibilities

- Provide sound financial management and monitoring for all City assets
- Proper recording of all financial transactions for the City and Successor Agency
- Payroll processing including all quarterly and annual reports due to various agencies
- Business License and Fortuna Business Improvement District (FBID) billing and collections
- Accounts Payable processing
- Grant Financial reporting
- Debt Management
- Investment of City Funds
- Completion of Comprehensive Annual Financial Report
- Utility Billing and collections for City Water and Wastewater service

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Finance Director	0.40	0.40	0.40	0.40	0.40	0.40	-
Payroll and Benefits Administrator	0.29	0.29	0.29	0.29	0.29	0.29	-
Finance Office Supervisor	-	0.30	0.30	0.30	0.30	0.30	-
Senior Account Clerk	0.30	-	-	-	-	-	-
Accounting Technician	-	0.15	0.15	0.15	0.15	0.15	-
Account Clerk II/III	0.35	0.20	0.20	0.20	0.20	0.20	-
Total Authorized	**1.34**	**1.34**	**1.34**	**1.34**	**1.34**	**1.34**	**-**

Fund	**100**	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	Change vs.
Department	**1200**	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 99,309	$ 105,008	$ 116,554	$ 125,334	$ 127,912	$ 131,530	$ 6,196
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	-	500	500	500	-
Vacation Buyback	5180	1,377	2,487	2,948	3,000	6,000	3,000	-
Benefits	5200	74,659	70,934	35,485	49,806	43,359	53,863	4,057
Subtotal, Pay and Benefits		175,345	178,429	154,987	178,640	177,771	188,893	10,253
Department Supplies	5500	3,269	6,080	4,099	7,500	7,000	7,500	-
Equipment Maintenance	5705	572	572	572	600	600	600	-
Professional Services	6025	3,400	5,264	4,615	6,000	6,000	6,000	-
Personnel Services	6035	144	358	-	800	1,200	800	-
Travel/Conferences/Training	7000	70	116	2,519	8,000	8,000	8,000	-
Dues and Subscriptions	7015	190	315	325	500	500	500	-
Overhead Transfer	9500	(12,500)	(12,500)	-	-	-	-	-
Subtotal, Services and Supplies		(4,855)	205	12,130	23,400	23,300	23,400	-
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 170,490**	**$ 178,634**	**$ 167,117**	**$ 202,040**	**$ 201,071**	**$ 212,293**	**$ 10,253**

Purpose
The purpose of Non-Departmental is to track various City administrative costs including codification, elections, audits, fees and assessments, legal services and membership in the California League of Cities.

Responsibilities
- General legal services
- Personnel legal services
- Labor relations
- Audits
- Various fees, assessments and memberships
- Elections
- Codification of Ordinances into Municipal Code

Significant Changes
None.

Personnel Allocation
There are no personnel assigned to this Division.

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**1400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Audit Fees (A)	6000	$ 18,000	$ 20,280	$ 25,800	$ 27,000	$ 27,000	$ 28,800	$ 1,800
Legal Services	6020	5,060	123	-	8,000	8,000	8,000	-
Professional Services	6025	23,588	29,034	23,732	32,000	32,000	47,000	15,000
Cable Franchise Admin. Fees	6036	4,230	4,230	4,230	4,500	4,500	4,250	(250)
Codifications	6225	1,373	2,343	3,261	3,500	3,500	3,500	-
Publication Costs	6305	231	443	1,190	1,500	1,500	1,500	-
Employee Recognition	6315	2,529	2,080	1,766	3,000	3,000	3,000	-
County Admin. Fees	6700	18,055	18,456	18,705	22,000	22,000	22,000	-
Election Expenses	6710	348	7,259	252	12,000	2,000	1,000	(11,000)
County Fire Assessments	6720	-	216	-	200	200	250	50
Conferences/Training (City-Wide)	7000	-	-	900	3,000	3,000	3,000	-
Dues & Subscriptions	7015	7,210	7,676	7,722	8,000	8,000	9,000	1,000
Bad Debt	7800	3,015	5,196	8,154	-	4,000	-	-
Subtotal, Services and Supplies		83,639	97,336	95,712	124,700	118,700	131,300	6,600
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 83,639**	**$ 97,336**	**$ 95,712**	**$ 124,700**	**$ 118,700**	**$ 131,300**	**$ 6,600**

Purpose

The General Government Division is responsible for providing support services for departments and divisions located at City Hall (Administration, City Manager, City Clerk, Finance, Risk Management, Personnel, and Planning) not including the Police Department.

Responsibilities

- Software licensing
- Phone system
- Building repairs and maintenance
- Office equipment
- Network support
- Utilities
- City website
- Paper supplies
- Janitorial

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Facility Custodian	0.20	0.20	0.20	0.20	0.20	0.20	-
Total Authorized	**0.20**	**0.20**	**0.20**	**0.20**	**0.20**	**0.20**	**-**

Fund	**100**	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	Change vs.
Department	**1500**	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 120,475	$ 6,361	$ 4,833	$ 9,325	$ 9,736	$ 11,639	$ 2,314
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	-	-	-	-	-	-	-
Benefits	5200	3,388	5,492	1,673	4,223	2,728	5,131	908
Subtotal, Pay and Benefits		123,863	11,853	6,506	13,548	12,464	16,770	3,222
Department Supplies	5500	2,447	4,739	3,319	4,000	4,000	4,000	-
Vehicle Fuel	5505	593	679	346	750	750	750	-
Office Equipment Maintenance	5705	13,167	11,840	12,505	14,000	14,000	14,000	-
Software Maintenance (A)	5710	6,992	19,114	8,569	11,000	11,000	18,000	7,000
Vehicle Repairs & Maintenance	5715	1,274	1,028	1,110	1,000	1,000	1,000	-
Equipment Repair	5720	20	-	-	-	-	-	-
Building Repairs & Maintenance	5740	761	1,819	2,058	1,500	96,500	1,500	-
Network Support (A)	5775	17,306	23,478	14,534	18,860	18,860	18,860	-
Website Hosting & Maintenance (A)	5780	257	257	1,173	1,000	1,000	1,000	-
Professional Services	6025	2,867	-	948	-	1,000	-	-
Personnel Services	6035	572	186	277	500	500	500	-
Bank Account Fees	6060	13,184	13,806	18,024	16,000	16,000	16,000	-
Credit Card Fees	6061	4,501	3,660	2,396	4,000	4,000	4,000	-
Telephone	6200	2,999	2,934	2,660	3,000	3,000	3,000	-
Cell Phones	6205	1,001	1,549	1,744	1,200	2,000	2,000	800
Internet Service	6210	710	6,347	27,596	20,000	30,000	36,000	16,000
Utilities - General and Electric	6505	6,666	7,446	8,151	8,000	8,000	10,000	2,000
Subtotal, Services and Supplies		75,317	98,882	105,410	104,810	211,610	130,610	25,800
Capital Outlay - Carpet/Painting	8000	-	-	-	20,000	20,000	-	(20,000)
	Total:	**$ 199,180**	**$ 110,735**	**$ 111,916**	**$ 138,358**	**$ 244,074**	**$ 147,380**	**$ 9,022**

Purpose

Risk Management is responsible for managing the insurance and safety programs of the City. The City is a member of the California Intergovernmental Risk Authority (CIRA), a municipal self-insurance plan. The program insures liability, property, auto physical damage, and fraud protection. Premium costs for all programs except Workers Compensation are allocated on a percentage basis. Workers Compensation premium costs are allocated based on wages and are included in each department's benefit costs. The Human Resources Department is responsible for attracting, retaining and developing talented, productive and motivated employees. Human Resources is also responsible for personnel training of employees and supervisors.

Responsibilities

- Oversight of insurance programs
- Property, auto and equipment inventory
- Safety programs and training
- Accident/Incident assessment and response
- Coordinating legal actions for various cases
- Conducting employment recruitments
- Maintaining the City's classification, compensation and benefit plans
- Evaluating and coordinating training and development needs
- Providing assistance in labor relations, negotiations, performance evaluation and discipline
- Providing assistance to employees in the interpretation of applicable labor law and City personnel rules
- Encouraging an environment for employees that enhances personal and professional development

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
City Manager	0.10	0.10	0.10	0.10	0.10	0.10	-
City Clerk/Human Resources Manager	0.20	0.20	0.20	0.20	0.20	0.20	-
Senior Admin Asst / Deputy City Clerk	0.15	0.15	0.15	0.15	0.15	0.15	-
Administrative Assistant (PT)	0.22	0.22	0.22	0.22	0.22	0.20	(0.02)
Total Authorized	**0.67**	**0.67**	**0.67**	**0.67**	**0.67**	**0.65**	**-**

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**1600**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 40,964	$ 45,000	$ 44,285	$ 47,844	$ 43,486	$ 51,795	$ 3,951
Pay Part-Time	5165	4,170	5,252	6,651	8,934	12,796	8,416	(518)
Overtime	5170	-	-	5	-	150	-	-
Vacation Buyback	5180	-	-	1	500	2,250	500	-
Benefits	5200	25,947	24,680	16,117	27,179	21,078	27,480	301
Subtotal, Pay and Benefits		71,081	74,932	67,059	84,457	79,760	88,191	3,734
Unemployment Insurance	5300	8,365	-	17,579	20,000	15,000	20,000	-
Department Supplies	5500	1,308	700	328	500	500	500	-
Legal Services	6020	9,530	35,069	24,218	20,000	20,000	30,000	10,000
Personnel Services	6035	308	-	-	400	400	400	-
Liability Insurance (A)	6350	256,909	332,412	393,396	432,772	432,772	546,056	113,284
Claims Settlement	6360	2,673	13,232	932	-	3,000	-	-
Travel/Conferences/Training	7000	75	40	1,563	4,000	4,000	4,000	-
Dues & Subscriptions	7015	-	-	1,330	500	500	500	-
Subtotal, Services and Supplies		279,168	381,453	439,346	478,172	476,172	601,456	123,284
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 350,249**	**$ 456,385**	**$ 506,405**	**$ 562,629**	**$ 555,932**	**$ 689,647**	**$ 127,018**

Purpose

The Community Promotion Department provides assistance for various community events and organizations that promote tourism, business events and community activities. Community Promotion activities create increased economic activity for the City of Fortuna and provides residents and visitors with family-friendly events that can be enjoyed by all. Whether it is through increased sales for our local merchants or showcasing the City of Fortuna's natural beauty and friendly nature, community promotions benefit residents, businesses and surrounding communities. Ultimately the City of Fortuna is a direct beneficiary of these activities through increased sales and transient occupancy taxes that contribute to providing a myriad of services to City residents and businesses.

Events Include:

- Rodeo (estimated value of resources provided - $36,000)
- AutoXpo (estimated value of resources provided - $17,000)
- Art and Wine in the Park (estimated value of resources provided - $1,500)
- Hops in Humboldt (estimated value of resources provided - $3,200)
- Apple Harvest (estimated value of resources provided - $3,600)
- Fortuna Fireworks Festival (estimated value of resources provided - $3,200)

The City provides the following City facilities:

- Chamber of Commerce Building
- Use of the Monday Club for weekly Chamber of Commerce meetings

Responsibilities

Provides appropriate City resources for various activities that create a public benefit to the City of Fortuna. City of Fortuna staff provides support by participating in various community events including Annual Chamber of Commerce Dinner, League of Women Voters Luncheon and Kiwanis Luncheon.

Significant Changes

None.

Personnel Allocation

No personnel are directly allocated to the Community Promotion Division.

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**1800**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Department Supplies	5500	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Chamber of Commerce	6800	18,440	18,333	3,760	10,000	10,000	10,000	-
Chamber 10% TOT Allocation	6801	99,399	78,013	74,124	74,000	72,000	72,000	(2,000)
FBID Facility Rent	6804	2,200	1,400	-	-	-	-	-
Contingency - Community Events	7612	564	5,571	4,971	6,000	6,000	6,000	-
Business Improvement	7625	64,043	277	-	20,000	20,000	20,000	-
	Total:	**$ 184,646**	**$ 103,594**	**$ 82,855**	**$ 110,000**	**$ 108,000**	**$ 108,000**	**$ (2,000)**

Purpose

The Fortuna branch of the Humboldt County Library: "Provides resources and opportunities to support lifelong learning, local heritage, and the cultural, recreational, and information needs of our communities."

~ Humboldt County Library Mission Statement

The Fortuna Library has books, audio books, internet access and reference materials to provide the public with a variety of books, research materials, internet access and other means to enrich lives and provide access to information.

The Memorandum of Understanding between the City of Fortuna and the Humboldt County Library is the agreement establishing the Fortuna branch of the Library. The City provides the building, janitorial services, building repairs and maintenance, utilities and property and liability insurance on the building. The estimated annual value of the contribution is $35,000. The County Library is responsible for items in the interior of the building, supplies, equipment repairs, maintenance, and insurance on the contents of the library.

Responsibilities

Provides City resources to assist in maintaining a viable branch of the Humboldt County Library in the City of Fortuna.

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Facility Custodian	0.10	0.10	0.10	0.10	0.10	0.10	-
Total Authorized	**0.10**	**0.10**	**0.10**	**0.10**	**0.10**	**0.10**	**-**

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5500**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 2,237	$ 3,181	$ 2,416	$ 4,662	$ 4,868	$ 5,819	$ 1,157
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	-	-	-	-	-	-	-
Benefits	5200	852	2,747	838	2,111	1,365	2,566	455
Subtotal, Pay and Benefits		3,089	5,928	3,254	6,773	6,233	8,385	1,612
Department Supplies	5500	143	259	274	500	1,000	1,000	500
Building Repairs	5740	112	531	209	1,000	500	500	(500)
Professional Services	6025	1,559	93	-	-	-	-	-
Water	6500	1,792	1,067	906	2,000	2,000	1,500	(500)
Utilities	6505	4,113	5,022	5,395	5,000	5,000	5,500	500
Property Tax	6720	-	216	-	250	250	250	-
Subtotal, Services and Supplies		7,719	7,188	6,784	8,750	8,750	8,750	-
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 10,808**	**$ 13,116**	**$ 10,038**	**$ 15,523**	**$ 14,983**	**$ 17,135**	**$ 1,612**

Purpose
The mission of the Business Improvement District is to support Fortuna businesses through the set goals.

Provides assistance for various community events and organizations that promote business events and community activities.

The BID supports economic growth through promotion of Fortuna businesses.

Responsibilities
- Promote Public Events
- Decorate Public Places
- Furnish Music in Public Places
- Promote Business Activities

Significant Changes
None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
FBID Specialist (PT)	-	0.73	0.73	-	-	-	-
Total Authorized	**-**	**0.73**	**0.73**	**-**	**-**	**-**	**-**

Fund History ***Fund 250***	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ -	$ (2,625)	$ 31,429	$ 56,280	$ 56,280	$ 32,280	$ (24,000)
Revenues:							
City Wide Assessment Fee	36,585	37,386	38,257	-	-	16,500	16,500
Downtown Assessment Fee	13,240	11,943	12,652	-	-	-	-
Redwood Village Assessment	8,840	9,141	10,236	-	-	-	-
Strong's Creek Plaza Assessment	5,471	5,100	5,032	-	-	-	-
Miscellaneous Revenue	-	1,750	1,305	-	-	-	-
Transfer from Other Fund	(64,043)	26,538	-	-	-	-	-
	93	91,858	67,482	-	-	16,500	16,500
Operating Expenditures:							
Pay and Benefits	2,140	15,976	13,556	-	-	-	-
Service and Supplies	578	41,828	29,075	22,000	24,000	32,500	10,500
Capital Outlay	-	-	-	-	-	-	-
	2,718	57,804	42,631	22,000	24,000	32,500	10,500
Net Annual Activity	(2,625)	34,054	24,851	(22,000)	(24,000)	(16,000)	6,000
Ending Available Fund Balance	**$ (2,625)**	**$ 31,429**	**$ 56,280**	**$ 34,280**	**$ 32,280**	**$ 16,280**	**$ (18,000)**

Fund	**250**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**1800**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pay Part-Time	5165	2,019	14,586	12,318	-	-	-	-
Benefits	5200	121	1,390	1,238	-	-	-	-
Subtotal, Pay and Benefits		2,140	15,976	13,556	-	-	-	-
Department Supplies	5500	-	7,279	92	-	-	-	-
Special Event Supplies	5570	-	-	12,991	-	8,000	8,000	8,000
Network Support	5775	-	-	-	500	-	-	(500)
Professional Services	6025	-	33,049	13,176	17,000	15,000	20,000	3,000
Personnel Services	6035	-	853	-	-	-	-	-
Cell Phones	6205	-	184	416	-	500	-	-
Advertising	6300	-	-	-	4,000	-	4,000	-
Publication Expense	6305	578	463	-	500	500	500	-
Monday Club Rental	6804	-	-	2,400	-	-	-	-
Subtotal, Services and Supplies		578	41,828	29,075	22,000	24,000	32,500	10,500
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 2,718**	**$ 57,804**	**$ 42,631**	**$ 22,000**	**$ 24,000**	**$ 32,500**	**$ 10,500**

Police

Police

Purpose

The Police Department is responsible for the protection of life and property through maintenance of public order, the fair and impartial enforcement of laws, safeguarding the Constitutional Rights of all and the regulation of motor vehicles. The Department is committed to serving the citizens of Fortuna by continually seeking community opinion and involvement, engaging in police-community crime prevention, public safety education and cooperative efforts with other public and private agencies. The Department strives for excellence in purpose and performance. Fairness, honesty and integrity are mainstays in departmental relationships. It is a continuing goal of the Police Department to recruit and retain the most qualified police employees for the City of Fortuna.

Responsibilities

- To maintain and enhance, the level of service to the community by deploying personnel and resources effectively and in the best interest of the community
- To be good financial stewards, expending fiscal resources wisely and at the same time developing and expanding City revenues when applicable
- To enhance our police-community relationships through new and existing programs whenever possible
- To emphasize departmental training and personnel development in order to professionally serve the community
- To adhere to the Police Code of Ethics and the Fortuna Police Department Statement of Values

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	-
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00	-
Sergeants	4.00	4.00	4.00	4.00	4.00	4.00	-
Police Officers	9.00	9.00	9.00	9.00	9.00	9.00	-
Drug Task Force Officer (Measure Z)	1.00	1.00	1.00	1.00	1.00	1.00	-
School Resource Officer (Measure Z)	1.00	1.00	-	1.00	1.00	1.00	-
Dispatcher	5.00	5.00	5.00	5.00	5.00	5.00	-
Vehicle & Equipment Mechanic	0.48	0.48	0.48	0.24	0.24	0.24	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.24	0.24	0.24	-
Facility Custodian	0.20	0.20	0.20	0.20	0.20	0.20	-
Administrative Assistant III	1.00	1.00	1.00	1.00	1.00	1.00	-
Field CSO (PT)	0.73	0.73	0.73	0.73	0.73	0.67	(0.06)
Dispatcher (PT)	0.50	0.50	0.50	0.50	0.50	0.50	-
Kennel Attendant (PT)	0.50	0.50	0.50	0.50	0.50	0.50	-
Total Authorized	**25.41**	**25.41**	**24.41**	**25.41**	**25.41**	**25.35**	**(0.06)**

Police Services (All Funds)

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Revenues:							
General Fund Fees/Grants	$ 489,560	$ 512,282	$ 545,319	$ 543,150	$ 527,200	$ 568,550	$ 25,400
Restricted Funds	471,271	472,866	216,231	378,000	520,700	420,000	42,000
	960,831	985,148	761,550	921,150	1,047,900	988,550	67,400
Expenditures:							
Pay and Benefits	3,667,201	3,903,193	3,226,834	3,947,032	4,039,314	4,201,379	254,347
Service and Supplies	572,230	550,301	510,046	550,160	621,260	615,410	65,250
Capital Outlay / Leases	47,867	445,610	213,760	15,000	15,000	-	(15,000)
	4,287,298	4,899,104	3,950,640	4,512,192	4,675,574	4,816,789	304,597
Net Annual Activity	**$ (3,326,467)**	**$ (3,913,956)**	**$ (3,189,090)**	**$ (3,591,042)**	**$ (3,627,674)**	**$ (3,828,239)**	**$ (237,197)**

Police

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**2000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Police Services	Account							
Pay Full-Time	5100	$ 1,067,531	$ 1,224,576	$ 1,166,144	$ 1,377,592	$ 1,410,901	$ 1,469,369	$ 91,777
Pay Part-Time	5165	2,772	22,464	29,178	31,397	21,014	29,540	(1,857)
Overtime	5170	210,699	189,976	181,492	160,000	180,000	160,000	-
Holiday Pay	5175	32,400	34,141	40,496	40,000	40,000	40,000	-
Vacation/Comp Time Buyback	5180	111,504	153,909	119,379	90,000	140,000	100,000	10,000
Benefits	5200	1,328,628	1,395,426	1,011,806	1,239,899	1,227,409	1,334,224	94,325
Uniform Allowance	5260	11,290	12,639	13,134	15,000	15,000	15,000	-
Subtotal, Pay and Benefits		2,764,824	3,033,131	2,561,629	2,953,888	3,034,324	3,148,133	194,245
Department Supplies	5500	36,658	36,838	46,064	45,000	50,000	55,000	10,000
Vehicle Fuel & Oil	5505	80,819	81,055	75,158	85,000	75,000	85,000	-
Ammunition/Range Supplies	5515	15,328	14,332	2,062	15,000	15,000	15,000	-
Radio & Equipment Maintenance	5700	2,199	2,505	1,973	5,000	4,000	5,000	-
Office Equipment Maintenance	5705	9,513	8,797	7,993	10,000	10,000	10,000	-
Software Maintenance (A)	5710	42,239	43,053	39,479	53,500	58,500	63,750	10,250
Vehicle Repairs & Maintenance	5715	69,110	32,446	22,786	24,000	61,000	35,000	11,000
Equipment Repairs & Maintenance	5720	6,930	1,659	1,999	5,000	2,500	2,000	(3,000)
Building Repairs & Maintenance	5740	1,370	3,670	1,654	3,000	3,000	3,000	-
Network Support (A)	5775	24,980	31,925	22,866	29,460	29,460	29,460	-
Website Hosting & Maintenance (A)	5780	257	257	2,173	1,000	1,000	1,000	-
Legal Services	6020	-	-	2,318	2,000	2,000	2,000	-
Professional Services	6025	11,437	11,963	14,727	10,000	13,500	12,000	2,000
Personnel Services/Recruitment	6035	20,949	14,517	11,866	15,000	30,000	15,000	-
Credit Card Fees	6061	1,697	1,902	2,725	2,500	2,500	2,500	-
Telephone	6200	20,344	17,065	7,872	10,000	10,000	10,000	-
Cell Phones	6205	7,562	9,445	11,200	12,000	15,000	14,000	2,000
Internet Service	6210	7,992	18,485	39,670	24,000	36,000	36,000	12,000
CLEWS/CLETS Service	6220	8,654	8,624	8,427	10,000	10,000	10,000	-
Advertising	6300	304	-	1,794	-	-	-	-
Utility - Water	6500	993	1,359	1,285	1,500	1,500	1,500	-
Utility - General & Electric	6505	26,571	27,620	35,804	24,000	20,000	20,000	(4,000)
DUI/DOJ Testing Fees	6600	1,750	1,925	2,275	3,000	3,000	3,000	-
Live scan Fees	6625	13,511	11,157	11,560	13,000	13,000	13,000	-
County Property Tax	6720	-	216	-	200	200	200	-
Travel/Conferences/Training	7000	46,757	53,627	45,880	50,000	55,000	50,000	-
Dues & Subscriptions	7015	7,126	9,543	15,727	4,500	9,500	4,500	-
Special Expense	7405	5,181	3,165	64	10,000	5,000	5,000	(5,000)
SCOP Volunteers	7415	-	141	837	5,000	3,500	5,000	-
Police Chief Contingency	7612	5,045	5,784	6,495	6,000	7,600	6,000	-
Overhead Transfer	9500	(12,500)	(12,500)	-	-	-	-	-
Subtotal, Services and Supplies		462,776	440,575	444,733	478,660	546,760	513,910	35,250
Capital Outlay	8000	-	190,800	196,160	-	-	-	-
Capital Outlay		-	-	-	-		-	-
Subtotal, Capital Outlay		-	190,800	196,160	-	-	-	-
Subtotal:		**$ 3,227,600**	**$ 3,664,506**	**$ 3,202,522**	**$ 3,432,548**	**$ 3,581,084**	**$ 3,662,043**	**$ 229,495**

Police

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**2400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Dispatch								
Pay Full-Time	5100	$ 261,708	$ 264,882	$ 251,517	$ 342,900	$ 335,677	$ 394,017	$ 51,117
Pay Part-Time	5165	24,833	25,791	24,047	30,945	28,285	31,146	201
Overtime	5170	43,043	19,039	56,612	25,000	60,000	30,000	5,000
Holiday Pay	5175	10,472	12,505	10,640	12,000	12,000	12,000	-
Vacation/Comp Time Buyback	5180	21,461	24,093	34,328	20,000	35,000	25,000	5,000
Benefits	5200	217,667	217,292	127,259	232,733	138,861	194,743	(37,990)
Uniform Allowance	5260	2,500	2,477	1,900	3,000	3,000	3,000	-
Subtotal, Pay and Benefits		581,684	566,079	506,303	666,578	612,823	689,906	23,328
Department Supplies	5500	-	-	234	1,000	1,000	1,000	-
Personnel Services	6035	789	1,426	1,222	2,000	2,000	2,000	-
Subtotal, Services and Supplies		789	1,426	1,456	3,000	3,000	3,000	-
Subtotal:		**$ 582,473**	**$ 567,505**	**$ 507,759**	**$ 669,578**	**$ 615,823**	**$ 692,906**	**$ 23,328**
Fund	**100**							
Department	**2800**							
Animal Control								
Pay Part-Time	5165	$ 9,231	$ 9,525	$ 9,253	$ 18,718	$ 14,616	$ 18,710	$ (8)
Benefits	5200	837	854	859	1,931	1,527	1,930	(1)
Subtotal, Pay and Benefits		10,068	10,379	10,112	20,649	16,143	20,640	(9)
Department Supplies	5500	3,091	3,437	5,905	6,000	6,000	6,000	-
Vehicle Fuel & Oil	5505	2,564	3,845	3,674	4,000	4,000	4,000	-
Personnel Services	6035	-	1,649	2,082	500	500	500	-
Utilities	6505	2,732	3,458	2,685	3,000	3,000	3,000	-
Miranda's Rescue	7400	10,169	15,482	17,234	20,000	20,000	20,000	-
Veterinary Expense	7455	2,581	5,028	5,336	5,000	5,000	5,000	-
Subtotal, Services and Supplies		21,137	32,899	36,916	38,500	38,500	38,500	-
Subtotal:		**$ 31,205**	**$ 43,278**	**$ 47,028**	**$ 59,149**	**$ 54,643**	**$ 59,140**	**$ (9)**
Total General Fund:		**$ 3,841,278**	**$ 4,275,289**	**$ 3,757,309**	**$ 4,161,275**	**$ 4,251,550**	**$ 4,414,089**	**$ 252,814**

		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Fund	**180**							
Department	**2000**							
Asset Seizure								
Department Supplies	5500	$ 27,613	$ 26,861	$ 3,122	$ -	$ -	$ -	$ -
Professional Services	6025	26,752	5,000	-	-	3,000	-	-
Capital Outlay	8000	12,600	240,972	17,600	-	-	-	-
Tasers		-	-	-	15,000	15,000	-	(15,000)
Total Fund:		**$ 66,965**	**$ 272,833**	**$ 20,722**	**$ 15,000**	**$ 18,000**	**$ -**	**$ (15,000)**
Fund	**183**							
Department	**2000**							
Every 15 Minute								
Department Supplies	5500	$ -	$ -	$ 14,184	$ -	$ -	$ -	$ -
Professional Services	6025	-	-	-	-	-	-	-
Total Fund:		**$ -**	**$ -**	**$ 14,184**	**$ -**	**$ -**	**$ -**	**$ -**
Fund	**185**							
Department	**2000**							
Distributor Opioid Abatement								
Department Supplies	5500	$ -	$ 6,990	$ (6,990)	$ -	$ -	$ -	$ -
Professional Services	6025	-	-	-	20,000	20,000	50,000	30,000
Total Fund:		**$ -**	**$ 6,990**	**$ (6,990)**	**$ 20,000**	**$ 20,000**	**$ 50,000**	**$ 30,000**
Fund	**186**							
Department	**2000**							
State AB 109 Realignment Pool								
Overtime	5170	$ -	$ 2,794	$ -	$ -	$ -	$ -	$ -
Benefits	5200	-	1,110	-	-	-	-	-
Subtotal, Pay and Benefits		-	3,904	-	-	-	-	-
Department Supplies	5500	-	2,240	11,750	-	-	-	-
Subtotal, Services and Supplies		-	2,240	11,750	-	-	-	-
Capital Outlay	8000	-	13,838	-	-	-	-	-
Total Fund:		**$ -**	**$ 19,982**	**$ 11,750**	**$ -**	**$ -**	**$ -**	**$ -**
Fund	**188**							
Department	**2000**							
State Dept of Alcohol Beverage Control (ABC)								
Overtime	5170	$ -	$ 2,611	$ 443	$ -	$ -	$ -	$ -
Benefits	5200	-	37	6	-	-	-	-
Subtotal, Pay and Benefits		-	2,648	449	-	-	-	-
Department Supplies	5500	-	-	-	-	-	-	-
Travel/Conferences/Training	7000	-	-	-	-	-	-	-
Subtotal, Services and Supplies		-	-	-	-	-	-	-
Total Fund:		**$ -**	**$ 2,648**	**$ 449**	**$ -**	**$ -**	**$ -**	**$ -**
Fund	**189**							
Department	**2000**							
Measure Z								
Pay Full-Time	5100	$ 141,535	$ 132,552	$ 81,681	$ 160,014	$ 173,388	$ 176,242	$ 16,228
Overtime/Holiday Pay	5170	54,714	33,501	19,647	50,000	50,000	50,000	-
Benefits	5200	114,376	120,999	47,013	95,903	152,636	116,458	20,555
Subtotal, Pay and Benefits		310,625	287,052	148,341	305,917	376,024	342,700	36,783
Department Supplies	5500	63	1,963	-	2,500	2,500	2,500	-
Vehicle Fuel	5505	4,757	7,347	4,875	5,000	5,000	5,000	-
Travel/Conferences/Training	7000	3,343	-	-	2,500	2,500	2,500	-
Occupancy and Overhead	9400	25,000	25,000	-	-	-	-	-
Subtotal, Services and Supplies		33,163	34,310	4,875	10,000	10,000	10,000	-
Capital Outlay	8000	35,267	-	-	-	-	-	-
Total Fund:		**$ 379,055**	**$ 321,362**	**$ 153,216**	**$ 315,917**	**$ 386,024**	**$ 352,700**	**$ 36,783**
Total Restricted Funds		**$ 446,020**	**$ 623,815**	**$ 193,331**	**$ 350,917**	**$ 424,024**	**$ 402,700**	**$ 51,783**
Total Police Department, All Funds		**$ 4,287,298**	**$ 4,899,104**	**$ 3,950,640**	**$ 4,512,192**	**$ 4,675,574**	**$ 4,816,789**	**$ 304,597**

Measure E

Purpose

On November 8, 2016, the voters of the City of Fortuna adopted a local transactions and use tax through an affirmative vote on a local measure known as Measure E. This measure is a transactions and sales tax measure at a rate of three-quarter percent per dollar. Measure E was set to terminate on March 31, 2025 from the passage of Measure E. However, on November 3, 2020 the voters of the City approved Measure G. Measure G extended Measure E 8 additional years. Measure E is now set to terminate on March 31st, 2033. In the interest of transparency and accountability for expenditure of funds derived from this local sales tax a new fund (101) was set up. This allows the citizens and the City to see the benefit Measure E is adding to the community.

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Parks & Recreation Director	0.90	0.90	0.90	0.90	0.90	0.90	-
Recreation Program Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Officer	2.00	2.00	3.00	2.00	2.00	2.00	-
Field CSO	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Records Clerk	-	1.00	1.00	1.00	1.00	1.00	-
Code Compliance Officer (PT)	0.48	0.46	0.46	0.46	0.46	0.46	-
Total Authorized	**5.38**	**6.36**	**7.36**	**6.36**	**6.36**	**6.36**	**-**

Measure E Fund History	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 3,586,485	$ 4,541,550	$ 5,024,276	$ 4,434,317	$ 4,434,317	$ 4,153,978	$ (280,339)
Sources:							
Supp. Transaction & Use Tax	2,029,351	1,844,883	1,938,466	1,933,000	1,864,000	1,884,000	(49,000)
K-9 Donations	-	-	-	-	-	-	-
	2,029,351	1,844,883	1,938,466	1,933,000	1,864,000	1,884,000	(49,000)
Uses:							
Pay and Benefits	721,367	829,821	800,250	811,180	736,009	878,640	67,460
Service And Supplies	142,627	81,845	72,203	106,000	106,500	63,500	(42,500)
Capital Outlay	38,055	24,099	-	182,500	45,000	252,500	70,000
Capital Improvement Projects	146,701	412,460	1,643,594	1,320,000	445,010	1,505,000	185,000
Transfers-Out	25,536	13,932	12,378	815,820	811,820	715,000	(100,820)
	1,074,286	1,362,157	2,528,425	3,235,500	2,144,339	3,414,640	179,140
Net Activity	955,065	482,726	(589,959)	(1,302,500)	(280,339)	(1,530,640)	(228,140)
Ending Available Fund Balance	**$ 4,541,550**	**$ 5,024,276**	**$ 4,434,317**	**$ 3,131,817**	**$ 4,153,978**	**$ 2,623,338**	**$ (508,479)**

Fund	**101**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Recreation	Account							
Pay Full-Time	5100	$ 66,952	$ 77,144	$ 64,446	$ 87,404	$ 87,501	$ 100,400	$ 12,996
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	74	1,253	-	-	-	-	-
Vacation/Sick Leave Buyback	5180	7	-	4,798	-	-	-	-
Benefits	5200	70,408	65,707	24,039	39,994	29,233	46,750	6,756
Subtotal, Pay and Benefits		137,441	144,104	93,283	127,398	116,734	147,150	19,752
Department Supplies	5500	-	-	-	6,000	6,000	-	(6,000)
Professional Services	6025	-	60,945	40,945	-	-	-	-
Personnel Services	6035	324	-	1,621	-	-	-	-
Subtotal, Services and Supplies		324	60,945	42,566	6,000	6,000	-	(6,000)
Total Recreation:		$ 137,765	$ 205,049	$ 135,849	$ 133,398	$ 122,734	$ 147,150	$ 13,752

Fund	**101**							
Department	**5450**							
Parks	Account							
Pay Full-Time	5100	$ 33,478	$ 36,683	$ 22,490	$ 36,775	$ 36,577	$ 39,508	$ 2,733
Vacation/Sick Leave Buyback	5180	7	-	3,216	-	-	-	-
Benefits	5200	30,516	28,729	8,540	18,691	15,933	21,101	2,410
Subtotal, Pay and Benefits		64,001	65,412	34,246	55,466	52,510	60,609	5,143
Department Supplies	5500	60,798	-	8,957	-	-	-	-
Professional Services	6025	45,475	-	7,849	50,000	50,000	-	(50,000)
Personnel Services	6035	-	-	1,023	-	-	-	-
Subtotal, Services and Supplies		106,273	-	17,829	50,000	50,000	-	(50,000)
Capital Outlay	8000	-	22,286	-	-	-	-	-
Light Weight Mower		-	-	-	10,000	25,000	-	(10,000)
Newburg Park Field Screening		-	-	-	20,000	20,000	-	(20,000)
Bartow Field Renovation		-	-	-	-	-	20,000	20,000
Boom Mower		-	-	-	37,500	-	117,500	80,000
Playground Improvements		-	-	-	115,000	-	115,000	-
Subtotal, Capital Outlay		-	22,286	-	182,500	45,000	252,500	70,000
Total Parks:		$ 170,274	$ 87,698	$ 52,075	$ 287,966	$ 147,510	$ 313,109	$ 25,143

Fund	**101**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**2000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Police	Account							
Pay Full-Time	5100	$ 179,338	$ 224,253	$ 313,230	$ 262,809	$ 253,355	$ 304,233	$ 41,424
Pay Part-Time	5165	19,143	18,236	20,169	26,885	24,967	28,141	1,256
Overtime	5170	39,921	20,613	27,380	35,000	35,000	35,000	-
Vacation Buyback	5180	11,220	23,617	32,466	25,000	25,000	25,000	-
Benefits	5200	253,644	314,453	263,568	261,622	211,443	246,507	(15,115)
Subtotal, Pay and Benefits		503,266	601,172	656,813	611,316	549,765	638,881	27,565
Department Supplies	5500	-	-	-	10,000	11,500	-	(10,000)
Vehicle Fuel	5505	2,377	2,079	3,856	3,500	2,500	3,500	-
Professional Services	6025	15,000	8,750	2,113	15,000	15,000	38,000	23,000
Cell Phones	6205	380	336	-	500	500	500	-
Travel/Conferences/Training	7000	-	287	-	4,000	4,000	3,500	(500)
Subtotal, Services and Supplies		17,757	11,452	5,969	33,000	33,500	45,500	12,500
Capital Outlay	8000	38,055	1,813	-	-	-	-	-
Subtotal, Capital Outlay		38,055	1,813	-	-	-	-	-
Total Police:		$ 559,078	$ 614,437	$ 662,782	$ 644,316	$ 583,265	$ 684,381	$ 40,065
Fund	**101**							
Department	**2850**							
Special Unit - K-9	Account							
Pay Full-Time	5100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Overtime	5170	11,984	13,674	10,946	12,000	12,000	24,000	12,000
Benefits	5200	4,675	5,459	4,962	5,000	5,000	8,000	3,000
Subtotal, Pay and Benefits		16,659	19,133	15,908	17,000	17,000	32,000	15,000
Department Supplies	5500	5,450	840	1,065	1,000	1,000	1,000	-
Professional Services	6025	-	284	-	-	-	-	-
Travel/Conferences/Training	7000	12,823	8,324	4,774	14,000	14,000	16,000	2,000
Veterinary Expense	7455	-	-	-	2,000	2,000	1,000	(1,000)
Subtotal Services and Supplies		18,273	9,448	5,839	17,000	17,000	18,000	1,000
Total Capital Outlay	8000	-	-	-	-	-	-	-
Total Special Unit - K-9:		$ 34,932	$ 28,581	$ 21,747	$ 34,000	$ 34,000	$ 50,000	$ 16,000
Fund	**101**							
Transfer-Out	4805							
General Fund 100		-	$ -	$ -	$ 800,820	$ 800,820	700,000	(100,820)
Abatement Fund 240		20,000	5,000	5,000	5,000	5,000	5,000	-
Transit Fund 590		5,536	8,932	7,378	10,000	6,000	10,000	-
Total Transfers-Out:		25,536	13,932	12,378	815,820	811,820	715,000	(100,820)
	Total:	**$ 927,585**	**$ 949,697**	**$ 884,831**	**$ 1,915,500**	**$ 1,699,329**	**$ 1,909,640**	**$ (5,860)**

Community Development

Purpose

The Planning division, sometimes also referred to as "long range planning," focuses on crafting and achieving a future vision of Fortuna through implementation of and updates to City policy documents including the General Plan, Specific Plans, and Zoning Ordinance as well as tracking and ensuring compliance with other related regulations and State and Federal regulations and programs. The purpose of Planning is to administer land use programs in a manner that fosters economic vitality and responsiveness to public needs and promotes customer service and delivery of programs in a cost-effective manner.

Current Planning activities include administration and implementation of the City's established goals and policies through the administration of and enforcement of the local zoning and subdivision ordinances, Subdivision Map Act, California Environmental Quality Act and other Local, State or Federal mandated regulations, statutes and/or programs. Planning endeavors to promote understanding and public interest in the planning process and the numerous regulations pertaining to it by providing public information services to the citizens of Fortuna. Planning also supports other City departments through preparation of environmental studies, documents and review of City projects.

Responsibilities

Long Range Planning Efforts including:

- General Plan Updates and Amendments
- Climate Action Planning
- Zoning Ordinance development, implementation and enforcement
- General Plan compliance and consistency determinations
- Housing Element review and updates
- Annexations through LAFCO
- Review and supervise Development Review staff presentations to the Planning Commission and Zoning Administrator
- Draft staff reports, ordinances, and presentations for the City Council
- Develop Department Budget
- Pre-application meetings
- Manage Tribal consultation process

Significant Changes

None.

Personnel Allocations	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Deputy Community Development Director	0.30	0.30	0.30	-	-	-	-
Community Development Director	-	-	-	0.60	0.60	0.60	-
Planner II	-	-	-	0.15	0.15	-	(0.15)
Senior Administrative Assistant	0.10	0.10	0.10	-	-	0.15	0.15
	0.40	**0.40**	**0.40**	**0.75**	**0.75**	**0.75**	**-**

Fund / ***Department***	**100** / **3200**	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 30,209	$ 27,299	$ 24,733	$ 75,785	$ 75,392	$ 78,224	$ 2,439
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	-	-	-	-	-
Vacation Buyback	5180	726	3,365	-	1,500	1,500	1,500	-
Benefits	5200	24,391	21,057	11,111	30,259	25,481	30,148	(111)
Subtotal, Pay and Benefits		55,326	51,721	35,844	107,544	102,373	109,872	2,328
Department Supplies	5500	1,263	2,674	2,635	2,500	2,500	1,000	(1,500)
Equipment Maintenance	5705	143	143	143	250	250	250	-
Professional Services	6025	1,917	34,589	51,731	4,000	19,000	75,000	71,000
Personnel Services	6035	-	425	5,198	250	-	250	-
Cell Phones	6205	483	521	686	600	600	1,000	400
Publication Expenses	6305	-	-	402	250	1,500	500	250
Travel/Conferences/Training	7000	2,202	-	2,193	5,000	5,000	2,000	(3,000)
Dues and Subscriptions	7015	-	-	-	500	500	700	200
Planning Commission	7600	3,360	1,830	2,333	5,250	5,250	2,625	(2,625)
Televised Meeting Costs	7616	1,849	950	1,213	1,400	1,400	1,400	-
Subtotal, Services and Supplies		11,217	41,132	66,534	20,000	36,000	84,725	64,725
Capital Outlay	8000	-	59,630	-	-	-	-	-
	Total:	**$ 66,543**	**$ 152,483**	**$ 102,378**	**$ 127,544**	**$ 138,373**	**$ 194,597**	**$ 67,053**

Purpose

The Development Review Division, sometimes also referred to as "current planning," provides information on land use, zoning, and site development standards and processes applications for land use permits and land divisions.

Responsibilities

- Assist the public by providing information and guidance on preliminary development proposals on land use, zoning, and site development standards
- Intake, route, and process land division applications such as major subdivision maps, lot line adjustments, parcel maps, right-of-way adjustments, and map extensions
- Intake, route, and process land use applications such as conditional use permits, variances, rezones, and design review
- Draft staff reports, resolutions, and presentations for the Planning Commission
- Review business licenses, encroachment permits and sign permits
- Conditions of Approval Compliance
- Certificates of Compliance
- Manage online permitting software system

Significant Changes

None.

Fund History

Development Review and Building Fund 120	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Revenues:							
Fees	$ 335,528	$ 256,340	$ 325,642	$ 354,000	$ 354,600	$ 410,500	$ 56,500
General Fund Support	230,910	303,020	130,515	261,588	283,235	138,217	(123,371)
	566,438	559,360	456,157	615,588	637,835	548,717	(66,871)
Expenditures:							
Building Division	302,283	332,515	263,564	368,417	360,251	310,329	(58,088)
Development Review Division	269,649	226,845	192,591	247,171	277,584	238,388	(8,783)
	571,932	559,360	456,155	615,588	637,835	548,717	(66,871)
Net Annual Activity	**$ (5,494)**	**$ -**	**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
City Manager	0.12	0.12	0.12	0.07	0.07	0.07	-
Public Works Director	-	0.05	0.05	0.05	0.05	0.05	-
Deputy City Engineer	-	-	-	0.04	0.04	0.04	-
City Engineer	0.08	0.08	-	-	-	-	-
Deputy Community Development Director	0.50	0.50	0.50	-	-	-	-
Community Development Director	-	-	-	0.25	0.25	0.25	-
Deputy Public Works Director	0.05	-	-	-	-	-	-
Public Works Project Manager	-	-	0.04	-	-	-	-
Planner II	-	-	-	0.70	0.70	-	(0.70)
Senior Administrative Assistant	0.50	0.50	0.50	-	-	0.70	0.70
Building Official	0.20	0.20	0.20	0.20	0.20	0.20	-
Engineering Technician II	-	-	-	0.20	0.20	0.20	-
Assistant City Engineer II	0.20	0.20	0.20	-	-	-	-
Total Authorized	**1.65**	**1.65**	**1.61**	**1.51**	**1.51**	**1.51**	**-**

Fund	**120**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**3100**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 122,530	$ 118,498	$ 99,116	$ 130,220	$ 122,000	$ 131,773	$ 1,553
Pay Part-Time	5165	-	-	126	-	3,154	-	-
Overtime	5170	-	-	-	-	-	-	-
Vacation Buyback	5180	2,901	6,758	1,036	3,000	3,000	3,000	-
Benefits	5200	92,346	80,617	40,337	74,201	59,680	61,740	(12,461)
Subtotal, Pay and Benefits		217,777	205,873	140,615	207,421	187,834	196,513	(10,908)
Departmental Supplies	5500	500	147	516	500	500	1,500	1,000
Software Maintenance	5710	1,898	2,168	749	14,000	14,000	14,000	-
Engineering Services	6005	46,881	16,693	45,079	20,000	70,000	20,000	-
Personnel Services	6035	39	183	106	250	250	250	-
Publication Expenses	6305	1,691	1,601	2,191	2,000	2,000	2,000	-
Travel/Conferences/Training	7000	863	180	3,335	3,000	3,000	1,500	(1,500)
Planning Commission	7600	-	-	-	-	-	2,625	2,625
Subtotal, Services and Supplies		51,872	20,972	51,976	39,750	89,750	41,875	2,125
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 269,649**	**$ 226,845**	**$ 192,591**	**$ 247,171**	**$ 277,584**	**$ 238,388**	**$ (8,783)**

Community Development

Purpose

The Building Division's purpose is to ensure new development enhances the community, protects the environment, complies with California building, health and safety codes, and that properties are maintained and businesses operated in accordance with City codes and state laws. provide building plan check and building site inspection services for new construction and remodels of residential and commercial projects. The Building Division administers a program of construction regulation that is mandated by the State of California to provide minimum standards to safeguard life, health, property and public welfare for all structures within the City.

Responsibilities

- Provide building plan review
- Building site inspections for new construction and remodels of residential and commercial projects
- Building code enforcement
- Assist the public with information regarding building codes and construction standards
- Application of California Title 24 accessibility regulations
- Review business licenses for compliance with building codes
- Review and approve encroachment permits

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Deputy Community Development Director	0.10	0.10	0.10	-	-	0.15	0.15
Community Development Director	-	-	-	0.05	0.05	0.05	-
Planner II	-	-	-	0.15	0.15	-	(0.15)
Senior Administrative Assistant	0.40	0.40	0.40	-	-	-	-
Building Official	0.80	0.80	0.80	0.80	0.80	0.80	-
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Vehicle & Equipment Mechanic	0.02	0.02	0.02	0.01	0.01	0.01	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.01	0.01	0.01	-
Total Authorized	**2.32**	**2.32**	**2.32**	**2.02**	**2.02**	**2.02**	**-**

Fund / ***Department***	120 / 3000	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 156,226	$ 166,623	$ 168,046	$ 161,533	$ 160,643	$ 162,872	$ 1,339
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	-	-	-	-	-
Vacation Buyback	5180	4,775	5,911	3,601	5,000	8,000	5,000	-
Benefits	5200	123,911	116,296	78,661	90,084	78,308	95,657	5,573
Subtotal, Pay and Benefits		284,912	288,830	250,308	256,617	246,951	263,529	6,912
Department Supplies	5500	2,132	4,991	1,773	2,000	2,000	5,500	3,500
Fuel & Oil	5505	2,174	2,375	1,928	2,500	2,500	2,500	-
Equipment Maintenance	5705	143	143	143	1,000	1,000	1,000	-
Software Maintenance	5710	-	-	240	14,000	14,000	14,000	-
Vehicle Repair & Maintenance	5715	564	235	553	1,000	1,000	1,000	-
Engineering Services	6005	4,388	28,003	688	4,000	4,000	4,000	-
Professional Services	6025	-	-	-	-	-	-	-
Personnel Services	6035	4	133	418	500	500	500	-
Telephone	6200	235	254	294	200	200	200	-
Cell Phones	6205	639	909	1,730	1,000	1,500	2,500	1,500
Insurance (A)	6350	2,000	2,000	2,000	4,000	4,000	5,000	1,000
Utility - General and Electric	6505	1,176	1,314	1,438	6,000	6,000	6,000	-
Travel/Conferences/Training	7000	3,371	3,048	1,821	5,000	5,000	4,000	(1,000)
Dues & Subscriptions	7015	545	280	230	600	600	600	-
Subtotal, Services and Supplies		17,371	43,685	13,256	41,800	42,300	46,800	5,000
Capital Outlay	8000	-	-	-	-	-	-	-
CBO and Inspection Vehicles (x2)		-	-	-	70,000	71,000	-	(70,000)
	Total:	**$ 302,283**	**$ 332,515**	**$ 263,564**	**$ 368,417**	**$ 360,251**	**$ 310,329**	**$ (58,088)**

Parks and Recreation

Purpose

The Recreation Department is responsible for the administration of City offered youth and adult sports programs and collaborating with instructors and volunteer organizations to provide competitive and noncompetitive recreational opportunities. The Recreation Department administers, staffs, and facilitates day camps for youth and the Firemen's pavilion activities. The Recreation Department also administers the reservation and scheduling of all park buildings and outdoor facilities.

Responsibilities

- Community event scheduling
- Adult softball/basketball
- Youth basketball programs
- Summer Fun/Kiddie Kamp/Recreation Week Programs
- Public skate/private skate
- Rohner & Newburg Park buildings, fields, & facility rental/reservation
- Coordination of field use with Eel River Little League, American Legion 76ers, Fortuna Union High School, and Eel River Soccer
- Historical Commission
- Parks and Recreation Commission

Significant Changes

None.

Personnel Allocation	**2021-22 Actual**	**2022-23 Actual**	**2023-24 Actual**	**2024-25 Budget**	**2024-25 Estimate**	**2025-26 Proposed**	**Change vs. PY Budget**
Recreation/Transit Administrative Supervisor	0.80	0.80	0.80	-	-	-	-
Administrative Assistant II	-	-	-	0.80	0.80	0.80	-
Subtotal Full-Time Employees	0.80	0.80	0.80	0.80	0.80	0.80	-
Bus Dispatcher/Office Asst (PT)	0.20	0.20	0.20	0.20	0.20	0.41	0.21
Recreation Leaders	3.13	3.83	3.83	4.25	4.23	3.75	(0.50)
Recreation Program Coordinators	0.50	0.50	0.50	0.58	0.58	0.58	-
Total Authorized	**4.63**	**5.33**	**5.33**	**5.83**	**5.81**	**5.54**	**(0.29)**

Parks and Recreation

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 36,800	$ 40,004	$ 35,075	$ 43,144	$ 32,611	$ 45,085	$ 1,941
Pay Part-Time	5165	131,499	195,917	171,400	180,563	174,090	174,870	(5,693)
Overtime	5170	-	-	3,381	-	1,500	2,000	2,000
Vacation/Sick Leave Buyback	5180	-	-	286	1,000	1,000	1,000	-
Benefits	5200	54,763	58,398	41,435	54,438	56,036	70,210	15,772
Subtotal, Pay and Benefits		223,062	294,319	251,577	279,145	265,237	293,165	14,020
Department Supplies	5500	3,236	3,732	5,552	9,000	9,000	7,500	(1,500)
Software Maintenance (A)	5710	2,797	3,224	3,227	4,400	4,400	18,200	13,800
Network Support (A)	5775	4,393	8,503	5,027	6,560	6,560	6,560	-
Website Hosting & Maintenance (A)	5780	257	257	2,173	1,000	1,000	1,000	-
Personnel Services	6035	1,960	1,359	1,370	3,000	3,000	3,000	-
Credit Card Processing/Bank Fees	6061	2,486	3,223	3,826	4,000	4,000	4,000	-
Telephone	6200	5,193	6,093	5,091	7,000	7,000	6,000	(1,000)
Advertising	6300	1,372	1,499	1,311	2,500	2,500	2,000	(500)
Utility - Water	6500	1,104	1,314	1,053	2,000	2,000	2,000	-
Utility - General and Electric	6505	5,403	7,029	6,390	7,000	7,000	7,000	-
Travel/Conferences/Training	7000	810	935	1,000	1,500	1,500	1,500	-
Dues & Subscriptions	7015	-	200	30	600	600	2,000	1,400
Sports League Officials	7200	29,107	22,914	22,033	29,200	29,200	29,200	-
Adult Sports	7215	421	2,879	1,273	1,500	1,500	1,500	-
Summer Fun Program	7220	3,245	5,347	5,604	6,000	6,000	6,000	-
Break Camp Program	7221	491	793	1,082	1,000	1,000	750	(250)
Half-Day Camp Program	7222	2,639	2,683	2,486	2,000	2,000	2,000	-
Playgroup Program	7223	-	-	-	3,000	3,000	3,000	-
Youth Basketball League	7225	3,478	3,267	4,859	5,000	5,000	7,000	2,000
Skating Program	7230	2,099	2,647	2,497	3,000	3,000	4,000	1,000
Subtotal, Services and Supplies		70,491	77,898	75,884	99,260	99,260	114,210	14,950
Capital Outlay - Software (2/3)	8000	43,489	5,976	7,408	17,000	17,000	-	(17,000)
Subtotal, Capital Outlay		43,489	5,976	7,408	17,000	17,000	-	(17,000)
	Total:	**$ 337,042**	**$ 378,193**	**$ 334,869**	**$ 395,405**	**$ 381,497**	**$ 407,375**	**$ 11,970**

Purpose
The Parks Department is responsible for the maintenance and upkeep of all buildings located within the City's park system and the maintenance and upkeep of all City owned landscape areas.

Responsibilities
- Rohner Park
- Newburg Park
- River Lodge
- Monday Club
- Downtown Flower Bulbs
- Fortuna Boulevard
- Chamber Park
- Public Parking Lots

Significant Changes
None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Lead Park Maintenance Worker	0.85	0.85	0.85	0.85	0.85	0.80	(0.05)
Park Maintenance Worker III	0.95	0.95	0.95	0.95	0.95	0.95	-
Park Maintenance Worker II	2.55	2.55	2.55	2.55	2.55	2.40	(0.15)
Facility Custodian	0.10	0.10	0.10	0.10	0.10	0.10	-
Vehicle & Equipment Mechanic	0.20	0.20	0.20	0.10	0.10	0.10	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.10	0.10	0.10	-
Total Full Time Employees	4.65	4.65	4.65	4.65	4.65	4.45	(0.20)
Park Maintenance Worker I (RPT)	1.46	1.46	1.46	1.46	1.46	2.02	0.56
Park Maintenance Worker I (On-Call)	-	-	-	0.48	0.48	0.48	-
Total Authorized	**6.11**	**6.11**	**6.11**	**6.59**	**6.59**	**6.95**	**0.36**

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5450**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 201,594	$ 205,524	$ 220,015	$ 235,281	$ 249,169	$ 271,620	$ 36,339
Pay Part-Time	5165	24,008	32,555	46,405	68,874	64,783	96,440	27,566
Overtime	5170	892	649	186	500	500	1,000	500
Vacation/Sick Leave Buyback	5180	2,362	794	-	2,500	1,000	2,000	(500)
Benefits	5200	231,562	203,282	122,859	184,132	149,000	196,795	12,663
Subtotal, Pay and Benefits		460,418	442,804	389,465	491,287	464,452	567,855	76,568
Department Supplies	5500	22,819	26,090	23,466	25,000	23,000	22,500	(2,500)
Vehicle Fuel & Oil	5505	14,271	12,000	13,637	10,500	12,500	13,000	2,500
Janitorial Supplies	5565	19,698	16,970	17,808	18,000	18,000	18,000	-
Special Event Supplies	5570	4,803	4,935	5,211	4,000	4,000	4,000	-
Office Equipment Maintenance	5705	2,572	2,395	2,542	2,400	2,400	2,400	-
Vehicle Repairs & Maintenance	5715	2,431	8,575	8,323	6,000	6,000	6,000	-
Equipment Maintenance	5720	5,261	4,636	6,578	5,000	5,000	4,000	(1,000)
Alarm System Maintenance	5730	674	575	883	800	800	800	-
Building Repairs & Maintenance	5740	5,014	5,151	2,237	5,000	5,000	5,000	-
Newburg Park Maintenance	5741	2,281	6,512	2,095	5,000	5,000	5,000	-
Median Maintenance Supplies	5742	147	2,140	3,852	1,500	1,500	1,500	-
Pavilion Maintenance	5743	1,751	4,198	2,468	7,650	7,650	7,550	(100)
Vandalism Repair	5745	102	1,483	669	2,100	2,100	2,100	-
Weed Abatement	5750	20	684	628	300	300	450	150
Contract Tree Trimming	5755	2,744	-	2,803	3,000	3,000	3,000	-
Tools & Small Equipment	5900	1,062	1,529	1,278	1,500	1,500	1,500	-
Professional Services	6025	3,305	4,361	15,198	-	-	-	-
Personnel Services	6035	5,381	7,026	5,926	3,000	3,000	3,000	-
Cell Phones	6205	1,820	2,748	3,467	3,000	3,000	3,500	500
Internet Service	6210	2,836	6,784	14,889	12,000	12,000	15,000	3,000
Utility - Water	6500	38,201	38,138	39,563	55,000	55,000	60,000	5,000
Utility - General and Electric	6505	31,098	39,120	42,654	50,000	50,000	50,000	-
Fire Assessment	6720	-	648	-	650	650	650	-
Travel/Conferences/Training	7000	1,390	1,925	595	1,500	1,500	2,000	500
Dues & Subscriptions	7015	110	50	110	150	150	100	(50)
Adult Sports	7215	124	1,637	-	-	-	-	-
Subtotal, Services and Supplies		169,915	200,310	216,880	223,050	223,050	231,050	8,000
Capital Outlay - 12" wood chipper (1/4)	8000	318,016	-	148,654	15,000	14,000	-	(15,000)
Subtotal, Capital Outlay		318,016	-	148,654	15,000	14,000	-	(15,000)
	Total:	**$ 948,349**	**$ 643,114**	**$ 754,999**	**$ 729,337**	**$ 701,502**	**$ 798,905**	**$ 69,568**

Purpose
The Depot Museum was established for the preservation of the Northwestern Pacific Depot Train Station, Caboose, and the housing, preservation and display of items of historical significance to Fortuna and the Eel River Valley.

Responsibilities
- Promote the Museum during Citywide festivals and events
- Preserve items of local historical significance
- Assist schools with local historical research
- Participate in Historical Commission

Significant Changes
None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Museum Curator (PT)	0.58	0.58	0.58	0.58	0.58	0.58	-
Total Authorized	**0.58**	**0.58**	**0.58**	**0.58**	**0.58**	**0.58**	**-**

Fund **100** ***Department*** **5600**	Account	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
History of Expenditures								
Pay Full-Time	5100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pay Part-Time	5165	20,961	17,056	19,015	23,699	23,589	25,553	1,854
Benefits	5200	1,868	1,581	1,741	1,556	1,946	1,678	122
Subtotal, Pay and Benefits		22,829	18,637	20,756	25,255	25,535	27,231	1,976
Department Supplies	5500	90	645	234	800	800	600	(200)
Alarm System	5730	499	561	282	600	600	600	-
Building Repair & Maintenance	5740	3,013	1,020	426	2,500	2,500	2,500	-
Network Support (A)	5775	545	766	586	820	820	820	-
Advertising	6300	-	-	-	100	100	100	-
Water	6500	733	905	733	1,000	1,000	1,000	-
Utilities	6505	4,223	5,338	4,579	6,000	5,000	6,000	-
Dues & Subscriptions	7015	158	160	85	200	200	200	-
Subtotal, Services and Supplies		9,261	9,395	6,925	12,020	11,020	11,820	(200)
Capital Outlay	8000	-	-	-	-	-	-	-
Total Museum:		**$ 32,090**	**$ 28,032**	**$ 27,681**	**$ 37,275**	**$ 36,555**	**$ 39,051**	**$ 1,776**

Fund **165** ***Department*** **5610** ***Museum Exhibit Acquisition Fund***								
Department Supplies	5500	$ 299	$ -	$ -	$ 3,500	$ 3,500	$ 3,500	$ -
- Photographs								
- Timber Industry Artifacts								
- Archival Storage Materials								
- Upgrade of Museum Artifact Storage								
Gift Shop Purchases/CGS	5550	545	1,756	1,308	3,000	3,000	3,000	-
Professional Services	6025	750	975	975	1,000	1,000	1,000	-
Subtotal, Services and Supplies		1,594	2,731	2,283	7,500	7,500	7,500	-
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total Exhibit Acquisition:		**1,594**	**2,731**	**2,283**	**7,500**	**7,500**	**7,500**	**-**
Combined Total:		**$ 33,684**	**$ 30,763**	**$ 29,964**	**$ 44,775**	**$ 44,055**	**$ 46,551**	**$ 1,776**

Purpose

The River Lodge Conference Center was built in 1998 in response to a need for a regional facility that could be used for conferences, seminars, community activities, weddings and other events. The facility is located next to several hotels and restaurants that benefit from these events, which result in increased sales taxes and transient occupancy taxes for the City of Fortuna.

The Monday Club was built circa 1930 by a local women's group called "The Monday Club". It was later purchased by the Fortuna Concert Series which donated it to the City in 1999. The facility is used by the Fortuna Concert Series and other small groups for events, meetings, and gatherings.

Responsibilities

- Manage the daily and ongoing operations of the River Lodge and Monday Club, including promotion and advertising, event coordination and maintenance and upkeep of the facilities and equipment
- Carry out annual events including the Bridal Faire and Holiday Craft Faire
- Liaison with the Fortuna Chamber of Commerce and Tourism & Marketing Committee to promote events that will involve the use of River Lodge, promote tourism, and benefit the community
- Provide excellent customer service by assisting facility users as needed
- Maintain a state of the art facility with appropriate equipment to satisfy a variety of clientele

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Conference Center Manager	1.00	1.00	1.00	1.00	1.00	1.00	-
Conference Center Coordinator II	1.00	1.00	1.00	1.00	1.00	1.00	-
Lead Park Maintenance Worker	0.10	0.10	0.10	0.10	0.10	0.15	0.05
Park Maintenance Worker II	0.30	0.30	0.30	0.30	0.30	0.45	0.15
Facility Custodian	0.20	0.20	0.20	0.20	0.20	0.20	-
Conference Center Workers (PT)	0.87	0.87	0.87	0.87	0.87	0.87	-
Total Authorized	**3.47**	**3.47**	**3.47**	**3.47**	**3.47**	**3.67**	**0.20**

River Lodge & Monday Club Fund History	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Revenues:							
Fees	$ 169,705	$ 214,690	$ 266,652	$ 194,000	$ 206,000	$ 219,000	$ 25,000
General Fund Support	162,301	161,418	97,087	279,175	257,806	263,989	(15,186)
	332,006	376,108	363,739	473,175	463,806	482,989	9,814
Expenditures:							
River Lodge	322,841	362,811	346,479	398,089	387,606	469,439	71,350
Monday Club	9,547	13,297	17,260	75,086	76,200	13,550	(61,536)
	332,388	376,108	363,739	473,175	463,806	482,989	9,814
Net Activity	$ (382)	$ -	$ -	$ -	$ -	$ -	$ -

Fund	**160**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5800**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
River Lodge	Account							
Pay Full-Time	5100	$ 96,775	$ 95,955	$ 113,752	$ 126,238	$ 137,404	$ 170,005	$ 43,767
Pay Part-Time	5165	26,595	35,024	25,593	30,014	29,697	31,990	1,976
Overtime	5170	104	4	22	400	400	400	-
Vacation/Sick Leave Buyback	5180	1,254	399	-	1,500	1,500	1,500	-
Benefits	5200	91,916	97,790	51,209	80,697	63,865	104,304	23,607
Subtotal, Pay and Benefits		216,644	229,172	190,576	238,849	232,866	308,199	69,350
Department Supplies	5500	3,653	6,998	4,196	8,000	8,000	8,000	-
Kitchen Supplies	5539	783	241	1,431	1,500	1,500	1,500	-
Facility Catering	5540	5,819	6,154	3,499	7,500	2,500	2,500	(5,000)
Catering - Other Costs	5546	1,110	1,142	417	1,000	1,000	1,000	-
User Group Linen	5547	5,501	9,495	10,271	11,000	11,000	11,000	-
Gift Shop Purchases	5550	5	142	-	-	-	-	-
Janitorial Supplies	5565	3,857	7,384	8,025	8,000	8,000	8,000	-
Special Events - Bridal Faire	5571	-	-	539	2,500	2,500	2,500	-
Special Events - Craft Faire	5572	1,685	1,457	1,292	1,800	1,800	1,800	-
Kitchen Chemicals	5575	98	982	1,899	2,000	2,500	2,500	500
Equipment Maintenance	5705	3,449	1,609	2,541	2,500	2,500	8,500	6,000
Equipment Lease	5706	1,657	1,491	1,451	1,500	1,500	2,000	500
Software Maintenance	5710	-	-	-	-	-	5,500	5,500
Equipment Repair	5720	3,130	1,814	3,816	2,500	2,500	3,500	1,000
Alarm System	5730	461	582	366	400	400	400	-
Building Repair and Maintenance	5740	19,691	18,231	42,214	25,000	25,000	25,000	-
Network Support (A)	5775	3,841	7,029	4,372	5,740	5,740	5,740	-
Website Host & Maintenance (A)	5780	-	257	2,173	1,000	1,000	1,000	-
Personnel Services	6035	5,583	5,726	1,622	2,500	2,500	3,500	1,000
Credit Card Fees	6061	2,050	2,969	2,708	3,000	3,000	3,500	500
Telephone	6200	6,389	7,235	6,445	6,000	6,000	6,000	-
Cell Phones	6205	204	30	42	200	200	200	-
Internet Service	6210	1,370	5,731	9,445	12,000	12,000	12,000	-
Advertising	6300	1,422	2,216	1,545	2,500	2,500	2,500	-
Water	6500	9,438	9,723	9,571	12,000	12,000	12,000	-
Utilities	6505	21,671	30,701	32,008	30,000	30,000	30,000	-
Property Tax	6720	-	216	-	200	200	250	50
Travel/Conferences/Training	7000	179	100	300	400	400	850	450
Subtotal, Services and Supplies		103,046	129,655	152,188	150,740	146,240	161,240	10,500
Capital Outlay - Software (1/3)	8000	3,151	3,984	3,715	8,500	8,500	-	(8,500)
Subtotal, Capital Outlay		3,151	3,984	3,715	8,500	8,500	-	(8,500)
River Lodge Total:		**$ 322,841**	**$ 362,811**	**$ 346,479**	**$ 398,089**	**$ 387,606**	**$ 469,439**	**$ 71,350**

Department	**5700**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Monday Club		**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Pay Part-Time	5165	$ 398	$ 200	$ 402	$ 1,664	$ 1,722	$ -	$ (1,664)
Benefits	5200	36	18	37	172	178	-	(172)
Subtotal, Pay and Benefits		434	218	439	1,836	1,900	-	(1,836)
Department Supplies	5500	204	-	280	300	1,000	550	250
Equipment Repair	5720	-	563	42	750	500	750	-
Building Repair and Maintenance	5740	3,751	5,832	9,819	5,000	5,000	5,000	-
Telephone	6200	273	313	347	300	300	300	-
Internet Service	6210	190	1,109	1,259	1,200	1,200	1,200	-
Water	6500	2,209	1,677	2,149	2,000	2,600	2,000	-
Utilities	6505	2,486	3,369	2,925	3,500	3,500	3,500	-
Property Tax	6720	-	216	-	200	200	250	50
Subtotal, Services and Supplies		9,113	13,079	16,821	13,250	14,300	13,550	300
Capital Outlay	8000	-	-	-	60,000	60,000	-	(60,000)
Monday Club Total:		**9,547**	**13,297**	**17,260**	**75,086**	**76,200**	**13,550**	**(61,536)**
Combined Total:		**$ 332,388**	**$ 376,108**	**$ 363,739**	**$ 473,175**	**$ 463,806**	**$ 482,989**	**$ 9,814**

Purpose
To administer the activities of the Rohner Recreation District, coordinate with the County and LAFCO and support the District Board to provide recreation services to the District.

Responsibilities
Coordination of Board meetings, annual reporting to the State Controller, annual budget preparation and administration of recreation programming on behalf of the District.

Significant Changes
None.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 21,987	$ 30,899	$ 39,348	$ 26,455	$ 26,455	$ 41,105	$ 14,650
Revenues:							
Property Taxes	$ 20,731	$ 23,910	$ 27,698	$ 24,000	$ 27,000	$ 27,000	$ 3,000
Grants	-	-	-	100,000	-	-	(100,000)
	20,731	23,910	27,698	124,297	27,000	27,000	(97,000)
Expenditures:							
Service And Supplies	11,819	15,461	40,591	142,200	12,350	52,350	(89,850)
Capital Outlay	-	-	-	-	-	-	-
	11,819	15,461	40,591	142,200	12,350	52,350	(89,850)
Net Activity	8,912	8,449	(12,893)	(17,903)	14,650	(25,350)	(7,150)
Ending Available Fund Balance	**$ 30,899**	**$ 39,348**	**$ 26,455**	**$ 8,552**	**$ 41,105**	**$ 15,755**	**$ 7,500**

Fund	**110**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5450**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Department Supplies	5500	$ -	$ 26	$ 438	$ -	$ -	$ -	$ -
Special Event Supplies	5570	-	-	343	1,000	1,000	1,000	-
Professional Services	6025	11,161	14,765	39,086	140,000	10,000	50,000	(90,000)
Administration Fees	6700	658	670	724	600	750	750	150
Travel/Conferences/Training	7000	-	-	-	600	600	600	-
Subtotal, Services and Supplies		11,819	15,461	40,591	142,200	12,350	52,350	(89,850)
Capital Outlay	8000	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Total:	**$ 11,819**	**$ 15,461**	**$ 40,591**	**$ 142,200**	**$ 12,350**	**$ 52,350**	**$ (89,850)**

Public Works

Purpose
The Engineering Department is responsible for the overall design and mapping of all of the City's public infrastructure systems including water, wastewater, streets and storm drains as well as the planning, project management, implementation and construction management of most of the City's annual Capital Improvement projects. The Engineering Department is also responsible for the review of development projects to ensure that the projects are expeditiously consistent with the municipal code and standard details as well as proper engineering judgment.

Responsibilities
- Development review
  - Development Project Referrals (Conditions of Approval)
    - Construction observation
    - Conditions of Approval fulfillment
    - Standard Details Development
- Capital Improvement Program (CIP) development/management
  - Develop the Five Year Capital Improvement Plan annually
  - Internal project engineering design
  - Out-sourced engineering design coordination and project management
- Traffic Safety Committee
- Traffic engineering support
- Code Compliance Committee participation and support
- Benefit Assessment Areas formation and administration
- Regional transportation liaison
- Maintain improvement codes and standards
- Graphic Information Systems developers/managers
- Maintain infrastructure mapping and record drawings
- National Flood Insurance Program implementation
- FEMA flood plain management

Significant Changes
None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Public Works Director	-	0.20	0.20	0.20	0.20	0.20	-
Deputy City Engineer	-	-	-	0.20	0.20	0.20	-
City Engineer	0.10	0.10	-	-	-	-	-
Public Works Project Manager	-	-	0.20	-	-	-	-
Deputy Public Works Director	0.20	-	-	-	-	-	-
Engineering Technician II	-	-	-	0.10	0.10	0.10	-
Assistant City Engineer II	0.10	0.10	0.10	-	-	-	-
Total Authorized	**0.40**	**0.40**	**0.50**	**0.50**	**0.50**	**0.50**	**-**

Public Works Department

Fund	**100**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**4000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 21,636	$ 37,504	$ 41,656	$ 50,320	$ 52,153	$ 59,258	$ 8,938
Vacation Buyback	5180	2,502	10	101	500	500	500	-
Benefits	5200	19,231	22,442	14,673	24,241	18,429	24,519	278
Subtotal, Pay and Benefits		43,369	59,956	56,430	75,061	71,082	84,277	9,216
Department Supplies	5500	1,309	1,981	1,750	1,500	3,700	1,500	-
Fuel & Oil	5505	426	446	894	1,500	1,000	1,500	-
Office Equipment Maintenance	5705	1,680	1,027	893	2,000	1,000	2,000	-
Software Maintenance	5710	500	500	479	2,000	2,500	2,500	500
Vehicle Repair	5715	206	122	173	500	100	500	-
Network Support (A)	5775	4,389	5,127	4,692	6,560	6,560	6,560	-
Website Hosting & Maintenance (A)	5780	257	257	1,173	1,000	1,000	1,000	-
Engineering Services	6005	7,985	4,644	28,107	5,000	5,000	5,000	-
Professional Services	6025	70	280	413	200	300	200	-
Personnel Services	6035	2,404	777	387	500	350	500	-
Cell Phones	6205	683	549	308	900	400	900	-
Utilities	6505	417	358	105	500	150	500	-
Travel/Conferences/Training	7000	590	1,105	311	2,000	1,500	2,000	-
Dues & Subscriptions	7015	2,062	2,596	4,213	5,000	4,200	5,000	-
Subtotal, Services and Supplies		22,978	19,769	43,898	29,160	27,760	29,660	500
Capital Outlay - Radar Signs (1/3)	8000	-	-	2,457	-	-	-	-
Total:		**$ 66,347**	**$ 79,725**	**$ 102,785**	**$ 104,221**	**$ 98,842**	**$ 113,937**	**$ 9,716**

Purpose

The General Services Division is responsible for the overall operation and maintenance of all of the City's public facilities including public buildings, fleet maintenance, and anything that does not fall within other divisional duties.

Responsibilities

- Solid Waste
  - AB939 compliance
- Facilities Maintenance
- Weed abatement (fire hazards)
- City vehicle fleet and equipment maintenance
  - Air quality control programs (CARB and stationary/portable generators)

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
City Engineer	0.02	0.02	-	-	-	-	-
General Services Superintendent	0.10	0.10	0.10	0.10	0.10	0.10	-
Lead Street Maintenance Worker	0.30	0.30	0.30	0.30	0.30	0.30	-
Street Maintenance Worker II/III	0.88	1.09	1.09	1.09	1.09	1.13	0.04
Vehicle & Equipment Mechanic	0.40	0.40	0.40	0.20	0.20	0.20	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.20	0.20	0.20	-
City Carpenter III	0.15	0.15	0.15	0.15	0.15	0.15	-
Subtotal Full-Time Employees	1.85	2.06	2.04	2.04	2.04	2.08	0.04
Streets Maintenance Worker I (PT)	0.29	-	-	-	-	-	-
Total Authorized	**2.14**	**2.06**	**2.04**	**2.04**	**2.04**	**2.08**	**0.04**

Fund	**100**	2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	Change vs.
Department	**4100**	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 76,319	$ 96,238	$ 93,964	$ 106,199	$ 106,510	$ 125,158	$ 18,959
Pay Part-Time	5165	1,103	-	-	-	-	-	-
Overtime	5170	-	180	183	500	500	500	-
Vacation Buyback	5180	1,796	1,703	3,658	2,500	3,250	2,500	-
Labor Distribution	5195	(4,075)	(4,075)	(4,075)	-	-	-	-
Benefits	5200	88,091	88,554	55,298	89,701	76,408	98,300	8,599
Subtotal, Pay and Benefits		163,234	182,600	149,028	198,900	186,668	226,458	27,558
Department Supplies	5500	14,640	19,142	14,854	20,000	20,000	20,000	-
Vehicle Fuel & Oil	5505	23,676	31,447	27,749	30,000	30,000	30,000	-
Vehicle Repairs	5715	9,729	15,348	4,554	12,000	12,000	12,000	-
Equipment Maintenance	5720	5,659	3,845	3,453	4,000	4,000	4,000	-
Building Repair & Maintenance	5740	616	637	795	500	500	500	-
Tree Trimming & Removal	5755	-	-	372	3,000	3,000	3,000	-
Website Hosting & Maintenance	5780	257	-	-	-	-	-	-
Tools & Small Equipment	5900	1,361	2,040	1,500	2,500	2,500	2,500	-
Professional Services	6025	393	1,254	1,110	1,500	1,500	1,500	-
Personnel Services	6035	1,665	284	899	1,500	1,500	1,500	-
Cell Phones	6205	1,403	1,333	848	1,500	1,500	1,500	-
Travel/Conferences/Training	7000	1,650	1,333	1,083	1,200	1,200	1,200	-
Dues & Subscriptions	7015	919	938	930	1,200	1,200	1,200	-
Subtotal, Services and Supplies		61,968	77,601	58,147	78,900	78,900	78,900	-
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total:		**$ 225,202**	**$ 260,201**	**$ 207,175**	**$ 277,800**	**$ 265,568**	**$ 305,358**	**$ 27,558**

Purpose

The Streets Division of Public Works is responsible for the management and maintenance of the City's public infrastructure systems related to Stormwater, storm drains and streets including related Capital Improvement Projects.

Responsibilities

- Storm Drains
  - Storm drain collection system
  - Other storm drainage facilities (streams, creeks, detention basins)
  - NPDES MS4 Permit
  - Storm Water Management Plan

Significant Changes

None.

Personnel Allocation ***Department 4300***	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
General Services Superintendent	0.06	0.06	0.06	0.06	0.06	0.06	-
Finance Director	0.03	0.03	-	-	-	-	-
Street Maintenance Worker II/III	0.14	0.18	0.18	0.18	0.18	0.16	(0.02)
City Carpenter III	0.08	0.08	0.08	0.08	0.08	0.08	-
Engineering Technician II	-	-	-	0.10	0.10	0.10	-
Assistant City Engineer II	0.10	0.10	0.10	-	-	-	-
Total Authorized	**0.41**	**0.45**	**0.42**	**0.42**	**0.42**	**0.40**	**(0.02)**

Fund History ***Fund 200***	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 12,331	$ 38,723	$ 8,450	$ (4,198)	$ (4,198)	$ 9,211	$ 13,409
Revenues:							
Storm Drain Maintenance	95,110	46,775	46,191	46,000	80,000	46,000	-
Transfer from Other Fund	-	-	-	-	-	-	-
	95,110	46,775	46,191	46,000	80,000	46,000	-
Operating Expenditures:							
Pay and Benefits	43,551	43,651	28,255	47,599	36,991	46,908	(691)
Service and Supplies	25,167	33,397	30,584	35,600	29,600	29,600	(6,000)
Capital Outlay	-	-	-	-	-	-	-
	68,718	77,048	58,839	83,199	66,591	76,508	(6,691)
Net Annual Activity	26,392	(30,273)	(12,648)	(37,199)	13,409	(30,508)	6,691
Ending Available Fund Balance	**$ 38,723**	**$ 8,450**	**$ (4,198)**	**$ (41,397)**	**$ 9,211**	**$ (21,297)**	**$ 20,100**

Fund	**200**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**4300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Storm Drain Maintenance								
History of Expenditures	Account							
Pay Full-Time	5100	$ 22,885	$ 24,650	$ 17,516	$ 25,436	$ 21,971	$ 27,877	$ 2,441
Pay Part-Time	5165	375	-	-	-	-	-	-
Overtime	5170	-	22	-	-	100	-	-
Vacation/Sick Leave Buyback	5180	190	290	629	500	400	500	-
Labor Distribution	5195	(200)	(200)	(200)	-	-	-	-
Benefits	5200	20,301	18,889	10,310	21,663	14,520	18,531	(3,132)
Subtotal, Pay and Benefits		43,551	43,651	28,255	47,599	36,991	46,908	(691)
Department Supplies	5500	2,412	886	7,254	8,000	8,000	8,000	-
Personnel Services	6035	87	123	362	100	100	100	-
Travel/Conferences/Training	7000	-	-	-	500	500	500	-
Subtotal, Services and Supplies		2,499	1,009	7,616	8,600	8,600	8,600	-
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Subtotal:		**$ 46,050**	**$ 44,660**	**$ 35,871**	**$ 56,199**	**$ 45,591**	**$ 55,508**	**$ (691)**
Fund	**200**							
Department	**4310**							
Stormwater Management								
Pay Part-Time	5165	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	5200	-	-	-	-	-	-	-
Subtotal, Pay and Benefits		-	-	-	-	-	-	-
Professional Services	6025	9,122	20,256	19,999	12,000	6,000	3,000	(9,000)
NPDS Permit	6612	10,602	10,602	399	12,000	12,000	12,000	-
SWMP Implementation	6618	2,944	1,530	2,570	3,000	3,000	6,000	3,000
Subtotal, Services and Supplies		22,668	32,388	22,968	27,000	21,000	21,000	(6,000)
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal:		22,668	32,388	22,968	27,000	21,000	21,000	(6,000)
Total Fund:		**$ 68,718**	**$ 77,048**	**$ 58,839**	**$ 83,199**	**$ 66,591**	**$ 76,508**	**$ (6,691)**

Purpose

The Streets Division of Public Works is responsible for the management and maintenance of the City's public infrastructure systems related to Stormwater, storm drains and streets including related Capital Improvement Projects.

Responsibilities

- Streets
  - Signs
  - Traffic control signals
  - Roadway striping and markings
  - Street sweeping
  - Street lights
  - Roadway and roadside maintenance

Significant Changes

None.

Personnel Allocation ***Department 4200***	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
General Services Superintendent	0.40	0.40	0.40	0.40	0.40	0.40	-
Finance Director	0.04	0.04	0.05	0.05	0.05	0.05	-
Lead Street Maintenance Worker	0.50	0.50	0.50	0.50	0.50	0.50	-
Street Maintenance Worker II/III	1.68	2.08	2.08	2.08	2.08	2.16	0.08
Vehicle & Equipment Mechanic	0.20	0.20	0.20	0.10	0.10	0.10	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.10	0.10	0.10	-
City Carpenter III	0.22	0.22	0.22	0.22	0.22	0.22	-
Engineering Technician II	-	-	-	0.10	0.10	0.10	-
Assistant City Engineer II	0.10	0.10	0.10	-	-	-	-
Subtotal Full-Time Employees	3.14	3.54	3.55	3.55	3.55	3.63	0.08
Street Maintenance Worker I (PT)	0.44	-	-	-	-	-	-
Total Authorized	**3.58**	**3.54**	**3.55**	**3.55**	**3.55**	**3.63**	**0.08**

Fund History ***Fund 280***	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenues:							
HUTA Revenues	294,767	326,324	351,268	355,001	355,001	360,921	5,920
Other	2,277	(1,557)	(3,830)	-	(2,500)	-	-
General Fund Support	132,638	140,748	62,467	184,184	161,373	226,188	42,004
	429,682	465,515	409,905	539,185	513,874	587,109	47,924
Operating Expenditures:							
Pay and Benefits	301,767	333,620	275,890	372,149	344,838	419,547	47,398
Service and Supplies	111,696	123,786	131,558	152,036	154,036	167,562	15,526
Capital Outlay	-	-	2,457	15,000	15,000	-	(15,000)
PGE Loan Program	16,219	8,109	-	-	-	-	-
	429,682	465,515	409,905	539,185	513,874	587,109	47,924
Net Annual Activity	-	-	-	-	-	-	-
Ending Available Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund	**280**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**4200**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Operation and Maintenance	Account							
Pay Full-Time	5100	$ 142,997	$ 174,839	$ 168,969	$ 197,831	$ 197,297	$ 232,915	$ 35,084
Pay Part-Time	5165	1,800	-	-	-	-	-	-
Overtime	5170	354	1,283	598	1,500	1,500	1,500	-
Vacation/Sick Leave Buyback	5180	3,126	3,496	7,819	4,000	6,000	4,000	-
Benefits	5200	153,490	154,002	98,504	168,818	140,041	181,132	12,314
Subtotal, Pay and Benefits		301,767	333,620	275,890	372,149	344,838	419,547	47,398
Department Supplies	5500	10,437	11,577	9,490	10,500	10,500	10,500	-
Vehicle Fuel & Oil	5505	4,252	4,613	3,702	5,000	5,000	5,000	-
Base Materials	5520	-	270	-	700	700	700	-
Asphalt	5525	1,616	6,138	8,130	6,000	8,000	8,000	2,000
Crack Seal Material	5526	1,516	1,869	2,046	2,200	2,200	2,500	300
Software Maintenance (A)	5710	1,398	1,598	2,054	2,200	2,200	3,600	1,400
Vehicle Repairs	5715	487	1,917	507	5,000	5,000	5,000	-
Equipment Repairs	5720	11,881	11,355	13,762	12,000	12,000	12,000	-
Retroreflective Sign Compliance	5722	5,032	1,353	3,721	3,000	3,000	2,000	(1,000)
Traffic Signal Maintenance	5725	7,135	14,431	143	10,000	10,000	10,000	-
Street Light Maintenance	5726	495	3,340	626	8,000	8,000	8,000	-
Vandalism Repair	5745	623	-	21	500	500	500	-
Tree Trimming & Removal	5755	494	-	4,261	5,000	5,000	5,000	-
Tools & Small Equipment	5900	1,186	489	1,189	1,500	1,500	1,500	-
Professional Services	6025	8,613	2,549	3,000	3,000	3,000	3,000	-
Personnel Services	6035	4,410	701	2,413	1,000	1,000	1,000	-
Property and Liability Insurance (A)	6350	17,095	20,762	24,394	30,436	30,436	40,262	9,826
Utilities - Electric	6505	34,386	40,423	51,909	45,000	45,000	48,000	3,000
Travel/Conferences/Training	7000	640	401	190	1,000	1,000	1,000	-
Subtotal, Services and Supplies		111,696	123,786	131,558	152,036	154,036	167,562	15,526
Capital Outlay	8000	-	-	2,457	-	-	-	-
12" wood chipper (1/4)		-	-	-	15,000	15,000	-	(15,000)
Subtotal Capital Outlay		-	-	2,457	15,000	15,000	-	(15,000)
Total Fund:		**$ 413,463**	**$ 457,406**	**$ 409,905**	**$ 539,185**	**$ 513,874**	**$ 587,109**	**$ 47,924**

Fund	**260**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**4150**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
TDA Street Repairs								
Grinding/Inlay	*8000*	$ 55,276	$ 9,570	$ 39,847	$ 57,000	$ 57,000	$ 57,000	$ -
Street Striping	*8000*	-	-	-	20,000	20,000	20,000	-
ADA Parking Compliance	*8000*	-	-	-	15,000	-	15,000	-
Alley Maintenance	*8000*	8,000	8,000	8,000	8,000	3,000	8,000	-
Total Fund:		**$ 63,276**	**$ 17,570**	**$ 47,847**	**$ 100,000**	**$ 80,000**	**$ 100,000**	**$ -**

Purpose
The Solid Waste Division of Public Works is responsible for the development, implementation, and monitoring of effective recycling programs and events designed to reduce solid waste.

Responsibilities
- Fortuna Source Reduction and Recycling Element (FSRRE)
- Solid waste franchise agreements
- Monitor Eel River Transfer Station Use Permit compliance
- Apply for, manage and report on Solid Waste Recycling Programs
  - Solid waste reduction
  - Used oil recycling
  - Used tires recycling
  - Beverage container recycling

Significant Changes
None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
General Services Superintendent	0.12	0.12	0.12	0.12	0.12	0.12	-
Total Authorized	**0.12**	**0.12**	**0.12**	**0.12**	**0.12**	**0.12**	**-**

Fund History ***Consolidated Fund 210***	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 72,871	$ 69,007	$ 104,087	$ 99,930	$ 99,930	$ 65,048	$ (34,882)
Revenues:							
Solid Waste Management Fees	24,751	23,770	23,070	24,000	24,000	24,000	-
Other	(727)	1,188	5,165	500	2,000	500	-
General Fund Support	-	45,000	-	-	-	-	-
	24,024	69,958	28,235	24,500	26,000	24,500	-
Operating Expenditures:							
Pay and Benefits	18,644	19,703	18,472	20,142	19,882	21,840	1,698
Service and Supplies	9,244	5,425	13,920	16,000	16,000	14,500	(1,500)
Capital Outlay	-	9,750	-	25,000	25,000	-	(25,000)
	27,888	34,878	32,392	61,142	60,882	36,340	(24,802)
Net Annual Activity	(3,864)	35,080	(4,157)	(36,642)	(34,882)	(11,840)	24,802
Ending Available Fund Balance	**$ 69,007**	**$ 104,087**	**$ 99,930**	**$ 63,288**	**$ 65,048**	**$ 53,208**	**$ (10,080)**

Fund	**210**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Recycling Division								
Pay Full-Time	5100	$ 9,824	$ 10,906	$ 11,080	$ 11,544	$ 11,484	$ 12,274	$ 730
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	208	415	529	300	500	300	-
Benefits	5200	8,612	8,382	6,863	8,298	7,898	9,266	968
Subtotal, Pay and Benefits		18,644	19,703	18,472	20,142	19,882	21,840	1,698
Department Supplies	5500	394	20	40	12,000	12,000	500	(11,500)
Household Hazardous Waste	5735	2,892	3,693	2,796	3,000	3,000	3,000	-
Illegal Dumping Recycling	5752	388	546	424	1,000	1,000	1,000	-
Professional Services	6025	5,570	1,166	10,552	-	-	10,000	10,000
Advertising	6300	-	-	108	-	-	-	-
Subtotal, Services and Supplies		9,244	5,425	13,920	16,000	16,000	14,500	(1,500)
Special Projects	8000	-	9,750	-	25,000	25,000	-	(25,000)
Subtotal, Capital Outlay		-	9,750	-	25,000	25,000	-	(25,000)
Total Fund:		**$ 27,888**	**$ 34,878**	**$ 32,392**	**$ 61,142**	**$ 60,882**	**$ 36,340**	**$ (24,802)**

Purpose

The Public Works Department is responsible for the overall operation and maintenance of all of the City's public infrastructure systems including water, wastewater, streets and storm drains as well as the planning, project management, implementation and construction of most of the City's annual Capital Improvement Projects.

Responsibilities

- Waste production and treatment
  - Operation and maintenance of four water wells producing over 500 million gallons per year
  - Water treatment
  - Permitting and reporting
- Water storage and distribution
  - Operation and maintenance of five water storage facilities
  - Maintenance of forty-two (42) miles of water distribution pipeline
  - Operation and maintenance of eight (8) pump stations
  - Maintenance of city-wide water service connections
  - Maintenance of water meters and meter reading
  - Water meter testing and replacement
  - Permitting and reporting

Significant Changes

None.

Fund History	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Operating Fund (Fund 500)							
Revenues:							
Water Service Charges	2,344,974	2,344,728	2,370,434	2,808,000	2,808,000	3,312,000	504,000
Other Charges	55,056	347,779	93,706	62,000	68,000	70,000	8,000
Interest Revenue	(32,713)	57,089	163,684	50,000	50,000	50,000	-
	2,367,317	2,749,596	2,627,824	2,920,000	2,926,000	3,432,000	512,000
Operating Expenses:							
Pay and Benefits	916,632	1,090,258	1,140,882	1,404,001	1,280,375	1,561,324	157,323
Service and Supplies	629,478	742,302	820,801	938,067	928,517	1,005,974	67,907
Capital Outlay	526,834	22,136	21,945	80,000	106,500	142,500	62,500
	2,072,944	1,854,696	1,983,628	2,422,068	2,315,392	2,709,798	287,730
Debt Service:	399,075	400,525	394,888	399,275	399,275	397,025	(2,250)
	2,472,019	2,255,221	2,378,516	2,821,343	2,714,667	3,106,823	285,480
Operating Surplus (Deficit)	(104,702)	494,375	249,308	98,657	211,333	325,177	226,520
Capital Fund (Fund 510)							
Revenues:							
Capital Fees, Interest, Transfers	3,648	224,410	256,886	130,000	180,000	130,000	-
Operating Expenses:							
Capital Improvement Projects	367,117	658,466	798,161	1,192,500	335,000	2,695,000	1,502,500
Capital Surplus (Deficit)	(363,469)	(434,056)	(541,275)	(1,062,500)	(155,000)	(2,565,000)	(1,502,500)

Personnel Allocation
Depts. 6000, 6100, 6200, 6300

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
City Administration							
City Manager	0.29	0.29	0.29	0.29	0.29	0.29	-
City Clerk/Human Resources	0.20	0.20	0.20	0.20	0.20	0.20	-
Senior Admin Asst / Deputy City Clerk	0.20	0.20	0.20	0.20	0.20	0.20	-
Finance Director	0.25	0.25	0.26	0.26	0.26	0.26	-
Community Development Director	0.05	0.05	0.05	0.05	0.05	0.05	-
Payroll & Benefits Administrator	0.35	0.35	0.35	0.35	0.35	0.35	-
Finance Office Supervisor	-	0.45	0.45	0.45	0.45	0.45	-
Senior Account Clerk	0.45	-	-	-	-	-	-
Accounting Technician	-	0.40	0.40	0.40	0.40	0.40	-
Account Clerk II/III	0.80	0.40	0.40	0.40	0.40	0.40	-
Administration and Engineering							
Public Works Director	-	0.45	0.45	0.45	0.45	0.45	-
Deputy City Engineer	-	-	-	0.38	0.38	0.38	-
City Engineer	0.40	0.40	-	-	-	-	-
Public Works Project Manager	-	-	0.38	-	-	-	-
Deputy Public Works Director	0.45	-	-	-	-	-	-
Senior Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	-
Engineering Technician II	-	-	-	0.25	0.25	0.25	-
Assistant City Engineer II	0.25	0.25	0.25	-	-	-	-
General Services and Parks and Rec							
General Services Superintendent	0.16	0.16	0.16	0.16	0.16	0.16	-
Lead Street Maintenance Worker	0.10	0.10	0.10	0.10	0.10	0.10	-
Street Maintenance Worker II/III	0.55	0.69	0.69	0.69	0.69	0.68	(0.01)
Vehicle & Equipment Mechanic	0.30	0.30	0.30	0.15	0.15	0.15	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.15	0.15	0.15	-
City Carpenter III	0.15	0.15	0.15	0.15	0.15	0.15	-
Lead Park Maintenance Worker	0.02	0.02	0.02	0.02	0.02	0.02	-
Park Maintenance Worker II/III	0.08	0.08	0.08	0.08	0.08	0.08	-
Facility Custodian	0.05	0.05	0.05	0.05	0.05	0.05	-
Utilities - Water							
Utilities Superintendent	0.50	-	-	-	0.65	0.65	0.65
Lead Utility Worker	0.70	0.70	0.70	0.70	0.70	0.70	-
Utility Worker II/III	2.60	3.25	3.25	3.25	3.25	3.25	-
Utilities - Wastewater							
Chief Treatment Plant Operator	0.40	0.40	0.40	0.40	0.40	0.40	-
Treatment Plant Op III/Shift Supervisor	0.20	0.40	0.40	0.40	0.40	0.40	-
Laboratory Director	0.25	0.25	0.25	0.25	0.25	0.25	-
Treatment Plant Mechanic	0.40	-	-	-	-	-	-
Treatment Plant Operator II	0.60	0.60	0.60	0.60	0.60	0.80	0.20
Treatment Plant Operator I/OIT	0.40	0.40	0.40	0.40	0.40	0.40	-
	11.65	**11.74**	**11.73**	**11.73**	**12.38**	**12.57**	**0.84**
Part Time:							
City Clerk Administrative Assistant	0.15	0.15	0.15	0.15	0.15	0.13	(0.02)
Account Clerk I	-	-	-	-	-	0.24	0.24
	0.15	**0.15**	**0.15**	**0.15**	**0.15**	**0.37**	**0.22**
Total Authorized Personnel	**11.80**	**11.89**	**11.88**	**11.88**	**12.53**	**12.94**	**1.06**

Public Works Department

Fund	**500**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Administration								
Pay Full-Time	5100	$ 253,149	$ 294,016	$ 309,390	$ 382,164	$ 360,569	$ 414,621	$ 32,457
Pay Part-Time	5165	2,780	3,501	4,836	5,956	18,593	15,351	9,395
Overtime	5170	-	-	7	500	1,000	500	-
Vacation Buyback	5180	(1,261)	5,358	9,635	6,000	15,000	6,000	-
Benefits	5200	197,858	185,637	94,634	169,446	141,674	192,704	23,258
Subtotal, Pay and Benefits		452,526	488,512	418,502	564,066	536,836	629,176	65,110
Department Supplies	5500	7,739	11,542	10,565	10,000	7,000	10,000	-
Office Equipment Maintenance	5705	3,163	3,156	3,251	8,500	4,000	4,000	(4,500)
Software Maintenance (A)	5710	7,153	7,167	8,095	8,800	15,000	14,400	5,600
Building Repairs & Maintenance	5740	656	371	-	2,000	1,000	2,000	-
Network Support (A)	5775	8,191	9,917	4,651	5,740	5,740	5,740	-
Website Hosting & Maintenance (A)	5780	257	257	1,173	1,000	1,000	1,000	-
Audit Fees (A)	6000	6,000	6,760	8,600	9,000	9,000	9,600	600
Engineering Services	6005	3,302	-	-	1,000	1,000	1,000	-
Professional Services	6025	1,490	2,394	3,252	4,000	4,000	4,000	-
Personnel Services	6035	1,310	794	558	600	200	600	-
Bank Fees	6060	8,227	8,967	9,821	9,000	9,000	9,000	-
Credit Card Transaction Charge	6061	22,567	22,850	22,153	24,000	23,000	24,000	-
Telephone	6200	1,387	1,430	1,330	1,400	1,400	1,400	-
Cell Phones	6205	1,757	2,049	3,011	2,500	3,000	4,200	1,700
Internet Service	6210	700	3,123	9,450	6,000	6,000	6,500	500
Property and Liability Insurance (A)	6350	66,342	83,771	94,673	114,827	114,827	149,834	35,007
Utility - General and Electric	6505	5,881	6,570	7,192	6,000	6,000	6,000	-
Travel/Conferences/Training	7000	1,232	-	50	4,000	4,000	4,000	-
Contingency	7612	-	-	-	-	-	500	500
Bad Debts	7800	4,746	3,883	2,705	10,000	5,000	10,000	-
Subtotal, Services and Supplies		152,100	175,001	190,530	228,367	220,167	267,774	39,407
Capital Outlay								
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total:		**$ 604,626**	**$ 663,513**	**$ 609,032**	**$ 792,433**	**$ 757,003**	**$ 896,950**	**$ 104,517**

Public Works Department

Fund	**500**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Pumping, Treatment & Storage Division								
Pay Full-Time	5100	$ 111,556	$ 125,160	$ 123,765	$ 149,976	$ 138,181	$ 171,157	$ 21,181
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	97	693	401	500	300	500	-
Vacation Buyback	5180	4,160	1,600	3,651	2,500	2,500	2,500	-
Benefits	5200	(128,570)	(27,223)	176,406	111,444	91,863	133,200	21,756
Subtotal, Pay and Benefits		(12,757)	100,230	304,223	264,420	232,844	307,357	42,937
Department Supplies	5500	8,307	9,999	8,154	10,000	10,000	10,000	-
Vehicle Fuel & Oil	5505	501	465	882	2,000	2,000	2,000	-
Chemical Supplies	5555	4,003	6,842	13,919	15,000	15,000	15,000	-
Lab Supplies	5557	5,763	9,482	6,646	7,000	7,000	7,000	-
Vehicle Repairs	5715	792	239	383	1,000	2,000	1,000	-
Info Tech (Telemetry)	5719	4,975	2,991	415	5,000	3,000	5,000	-
Equipment Repairs	5720	16,341	12,512	33,532	20,000	35,000	35,000	15,000
Alarm System Maintenance	5730	822	1,185	957	1,500	1,500	1,500	-
Building Repair & Maintenance	5740	6,028	3,892	4,793	8,000	8,000	8,000	-
Tools & Small Equipment	5900	1,240	917	2,018	1,500	1,500	1,500	-
Engineering Services	6005	-	2,671	7,076	5,000	5,000	5,000	-
Professional Services	6025	12,606	18,418	16,623	12,000	12,000	15,000	3,000
Personnel Services	6035	369	764	666	1,000	150	1,000	-
Laboratory Services	6045	1,739	4,735	6,123	6,000	6,000	6,000	-
Utility - General and Electric	6505	213,015	240,664	275,531	300,000	300,000	300,000	-
Lab Permit Fees	6605	1,834	1,063	2,506	3,000	3,000	3,000	-
Regulatory Permits	6612	13,932	15,861	16,724	17,000	17,000	20,000	3,000
Compliance Fees	6631	554	-	313	500	1,000	500	-
Regulatory Compliance	6633	4,434	3,178	6,835	4,000	4,000	4,000	-
Travel/Conferences/Training	7000	1,714	635	262	2,500	2,500	2,500	-
Certification Fees	7012	310	235	427	1,000	1,000	1,000	-
Dues & Subscriptions	7015	1,349	1,241	1,152	1,500	1,500	1,500	-
Subtotal, Services and Supplies		300,628	337,989	405,937	424,500	438,150	445,500	21,000
Capital Outlay	8000	29,431	18,118	21,945	-	-	-	-
Replace Service truck (1/2)		-	-	-	-	45,000	-	-
Replace 4WD truck (1/2)		-	-	-	27,500	-	30,000	2,500
12" wood chipper (1/4)		-	-	-	15,000	16,500	-	(15,000)
Lab Equipment (1/2)		-	-	-	-	-	15,000	15,000
Tiger Boom Mower (1/3)		-	-	-	37,500	-	70,000	32,500
Subtotal, Capital Outlay		29,431	18,118	21,945	80,000	61,500	115,000	35,000
Total:		**$ 317,302**	**$ 456,337**	**$ 732,105**	**$ 768,920**	**$ 732,494**	**$ 867,857**	**$ 98,937**

Public Works Department

Fund	**500**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6100**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Transmission & Distribution Division								
Pay Full-Time	5100	$ 187,787	$ 213,170	$ 215,435	$ 273,439	$ 259,320	$ 303,296	$ 29,857
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	446	267	727	1,000	1,000	1,000	-
Vacation Buyback	5180	8,182	5,367	8,635	5,000	7,500	5,000	-
Benefits	5200	202,017	200,827	122,856	211,156	166,126	223,943	12,787
Subtotal, Pay and Benefits		398,432	419,631	347,653	490,595	433,946	533,239	42,644
Department Supplies	5500	18,964	69,479	36,490	60,000	60,000	60,000	-
Vehicle Fuel & Oil	5505	29,323	39,182	41,215	42,000	42,000	42,000	-
Base Materials	5520	1,790	4,694	3,129	10,000	10,000	10,000	-
Asphalt	5525	4,802	6,857	3,174	8,000	8,000	8,000	-
Vehicle Repairs	5715	10,209	11,387	13,057	10,000	10,000	10,000	-
Info Tech (Telemetry)	5719	-	-	-	1,000	-	1,000	-
Equipment Repairs	5720	10,675	14,491	17,080	12,000	12,000	14,000	2,000
Bldg. Maintenance and Repair	5740	560	219	820	2,000	2,000	2,000	-
Water Meters	5760	66,446	59,245	57,383	75,000	75,000	75,000	-
Tools & Small Equipment	5900	1,197	2,150	1,781	5,000	5,000	5,000	-
Engineering Services	6005	-	-	-	1,500	1,500	1,500	-
General Contracting	6015	12,020	2,156	7,345	25,000	10,000	25,000	-
Professional Services	6025	1,011	-	883	7,500	7,500	7,500	-
Personnel Service	6035	2,683	1,923	2,114	1,500	1,500	1,500	-
Telephone	6200	1,558	1,533	1,492	1,500	1,500	1,500	-
Claims Settlement	6360	-	-	13,618	-		-	-
Travel/Conferences/Training	7000	2,433	1,446	7,701	5,000	6,000	10,000	5,000
Certifications	7012	385	330	80	1,000	1,000	1,000	-
Dues & Subscriptions	7015	144	152	-	500	500	1,000	500
Subtotal, Services and Supplies		164,200	215,244	207,362	268,500	253,500	276,000	7,500
Capital Outlay	8000	497,403	4,018	-	-	-	-	-
Replace Service Truck (1/2)		-	-	-		45,000	27,500	27,500
Subtotal, Capital Outlay		497,403	4,018	-	-	45,000	27,500	27,500
Total:		**$ 1,060,035**	**$ 638,893**	**$ 555,015**	**$ 759,095**	**$ 732,446**	**$ 836,739**	**$ 77,644**

Fund	**500**							
Department	**6200**							
Customer Account Expense								
Pay Full-Time	5100	$ 37,643	$ 40,116	$ 40,907	$ 46,621	$ 44,565	$ 50,433	$ 3,812
Overtime	5170	-	-	-	-	100	-	-
Vacation Buyback	5180	1,164	1,074	1,811	1,000	2,000	2,000	1,000
Benefits	5200	39,624	40,695	27,786	37,299	30,084	39,119	1,820
Subtotal, Pay and Benefits		78,431	81,885	70,504	84,920	76,749	91,552	6,632
Department Supplies	5500	12,522	13,835	16,741	16,000	16,000	16,000	-
Personnel Services	6035	28	233	231	500	500	500	-
Advertising	6300	-	-	-	200	200	200	-
Total:		**$ 90,981**	**$ 95,953**	**$ 87,476**	**$ 101,620**	**$ 93,449**	**$ 108,252**	**$ 6,632**

Purpose
The Wastewater Division of the Public Works Department is responsible for the overall operation and maintenance of all of the City's public wastewater system including collections as well as the pumping and treatment of wastewater, the planning, project management, implementation and construction of wastewater related annual Capital Improvement Projects.

Responsibilities
- Wastewater Collection
  - Maintenance of approximately five thousand (5000) sewer service connections
  - Maintenance of forty-two (42) miles of collection system pipeline
  - Operation and maintenance of nine (9) sewage lift stations
- Wastewater Treatment
  - Wastewater treatment facility (permitted for 1.5 million gallons per day)
  - Pretreatment Program
  - Sanitary Sewer Management Plan (SSMP)
    - § FOG Program (Fats, Oils and Grease)
    - § Inflow and Infiltration (I&I) reduction
  - Process Safety Management Plan (PSMP)

Significant Changes
None.

Fund History	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Operating Fund (Fund 550)							
Revenues:							
Service Charges	3,525,847	3,498,167	3,507,554	4,485,000	4,485,000	5,494,000	1,009,000
Other Revenue	67,137	18,535	97,440	26,000	26,000	23,000	(3,000)
Interest Revenue	(59,926)	94,679	254,464	80,000	80,000	80,000	-
	3,533,058	3,611,381	3,859,458	4,591,000	4,591,000	5,597,000	1,006,000
Operating Expenses:							
Pay and Benefits	1,089,149	1,330,130	1,390,963	1,710,763	1,539,217	1,973,836	263,073
Service and Supplies	976,027	1,226,349	1,416,452	1,428,825	1,390,225	1,705,931	277,106
Capital Outlay	29,431	17,314	285,167	335,000	106,500	222,500	(112,500)
	2,094,607	2,573,793	3,092,582	3,474,588	3,035,942	3,902,267	427,679
							-
Debt Service:	696,769	693,019	693,081	688,094	688,094	688,844	750
	2,791,376	3,266,812	3,785,663	4,162,682	3,724,036	4,591,111	428,429
Operating Surplus (Deficit)	741,682	344,569	73,795	428,318	866,964	1,005,889	577,571
Capital Fund (Fund 560)							
Revenues:							
Capital Fees, Interest, Transfers	80,288	330,064	603,062	270,000	310,000	320,000	50,000
Operating Expenses:							
Capital Improvement Projects	707,237	386,315	550,522	2,850,000	1,533,193	6,740,000	3,890,000
Capital Surplus (Deficit)	(626,949)	(56,251)	52,540	(2,580,000)	(1,223,193)	(6,420,000)	(3,840,000)

Personnel Allocation							
Depts. 6500,6600,6700	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
City Administration	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
City Manager	0.29	0.29	0.29	0.29	0.29	0.29	-
City Clerk/Human Resources	0.20	0.20	0.20	0.20	0.20	0.20	-
Senior Admin Asst / Deputy City Clerk	0.20	0.20	0.20	0.20	0.20	0.20	-
Finance Director	0.25	0.25	0.26	0.26	0.26	0.26	-
Community Development Director	0.05	0.05	0.05	0.05	0.05	0.05	-
Payroll & Benefits Administrator	0.35	0.35	0.35	0.35	0.35	0.35	-
Finance Office Supervisor	-	0.25	0.25	0.25	0.25	0.25	-
Senior Account Clerk	0.25	-	-	-	-	-	-
Accounting Technician	-	0.40	0.40	0.40	0.40	0.40	-
Account Clerk II/III	0.80	0.40	0.40	0.40	0.40	0.40	-
Administration and Engineering							
Public Works Director	-	0.30	0.30	0.30	0.30	0.30	-
Deputy City Engineer	-	-	-	0.38	0.38	0.38	-
City Engineer	0.40	0.40	-	-	-	-	-
Public Works Project Manager	-	-	0.38	-	-	-	-
Deputy Public Works Director	0.30	-	-	-	-	-	-
Engineering Technician II	-	-	-	0.25	0.25	0.25	-
Assistant City Engineer II	0.25	0.25	0.25	-	-	-	-
Senior Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	-
General Services and Parks and Rec							
General Services Superintendent	0.16	0.16	0.16	0.16	0.16	0.16	-
Lead Street Maintenance Worker	0.10	0.10	0.10	0.10	0.10	0.10	-
Street Maintenance Worker II/III	0.75	0.96	0.96	0.96	0.96	0.87	(0.09)
Vehicle & Equipment Mechanic	0.30	0.30	0.30	0.15	0.15	0.15	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.15	0.15	0.15	-
City Carpenter III	0.40	0.40	0.40	0.40	0.40	0.40	-
Lead Park Maintenance Worker	0.03	0.03	0.03	0.03	0.03	0.03	-
Park Maintenance Worker II/III	0.12	0.12	0.12	0.12	0.12	0.12	-
Facility Custodian	0.05	0.05	0.05	0.05	0.05	0.05	-
Utilities - Water							
Utilities Superintendent	0.50	-	-	-	0.35	0.35	0.35
Lead Utility Worker	0.30	0.30	0.30	0.30	0.30	0.30	-
Utility Worker II/III	1.40	1.75	1.75	1.75	1.75	1.75	-
Utilities - Wastewater							
Chief Treatment Plant Operator	0.60	0.60	0.60	0.60	0.60	0.60	-
Treatment Plant Op III/Shift Supervisor	0.80	1.60	1.60	1.60	1.60	1.60	-
Laboratory Director	0.75	0.75	0.75	0.75	0.75	0.75	-
Treatment Plant Mechanic	0.60	-	-	-	-	-	-
Treatment Plant Operator II	2.40	2.40	2.40	2.40	2.40	3.20	0.80
Treatment Plant Operator I/OIT	1.60	1.60	1.60	1.60	1.60	1.60	-
	14.70	**14.96**	**14.95**	**14.95**	**15.30**	**16.01**	**1.06**
Part Time:							
City Clerk Administrative Assistant	0.15	0.15	0.15	0.15	0.15	0.14	(0.01)
Account Clerk I	-	-	-	-	-	0.24	0.24
	0.15	**0.15**	**0.15**	**0.15**	**0.15**	**0.38**	**0.23**
Total Authorized Personnel	**14.85**	**15.11**	**15.10**	**15.10**	**15.45**	**16.39**	**1.29**

Public Works Department

Fund	**550**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6500**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Collection Division								
Pay Full-Time	5100	$ 164,598	$ 191,806	$ 191,171	$ 246,716	$ 232,786	$ 270,901	$ 24,185
Overtime	5170	53	4	1,093	500	500	500	-
Vacation Buyback	5180	6,714	4,159	7,230	4,000	7,000	4,000	-
Benefits	5200	176,936	175,222	105,615	194,355	152,945	201,780	7,425
Subtotal, Pay and Benefits		348,301	371,191	305,109	445,571	393,231	477,181	31,610
Department Supplies	5500	3,490	16,100	9,065	10,000	10,000	10,000	-
Base Materials	5520	292	730	-	2,500	2,500	2,500	-
Asphalt	5525	758	708	1,940	2,000	2,000	2,000	-
Software Maintenance	5710	1,250	-	177	2,000	500	2,000	-
Vehicle Repairs	5715	1,290	1,234	1,811	10,000	10,000	10,000	-
Info Tech (Telemetry)	5719	-	-	-	2,000	-	2,000	-
Equipment Repairs	5720	1,616	2,147	5,560	5,000	5,000	5,000	-
Building Maintenance/Repairs	5740	383	-	197	2,000	2,000	2,000	-
Tools & Small Equipment	5900	-	108	3,601	5,000	5,000	5,000	-
Engineering Services	6005	-	-	-	2,500	-	2,500	-
General Contracting	6015	-	9,875	-	1,500	-	5,000	3,500
Professional Services	6025	200	240	333	-	-	3,000	3,000
Personnel Services	6035	2,320	2,062	2,200	1,200	1,200	1,200	-
Telephone	6200	4,220	4,514	4,271	4,500	4,500	4,500	-
Regulatory Permits	6612	3,326	3,453	3,746	3,800	4,000	4,200	400
Regional Fines	6630	-	-	-	25,000	10,000	25,000	-
Regulatory / Compliance Fees	6631	554	-	313	5,000	3,000	5,000	-
Travel/Conferences/Training	7000	148	-	-	2,000	2,000	2,000	-
Due and Subscriptions	7015	144	152	-	500	500	1,000	500
Subtotal, Services and Supplies		19,991	41,323	33,214	86,500	62,200	93,900	7,400
Capital Outlay	8000	-	4,018	-	-	-	-	-
Replace Service Truck (1/2)		-	-	-	-	45,000	27,500	27,500
Total Capital Outlay		-	4,018	-	-	45,000	27,500	27,500
Total:		**$ 368,292**	**$ 416,532**	**$ 338,323**	**$ 532,071**	**$ 500,431**	**$ 598,581**	**$ 66,510**

Fund	**550**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6600**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Wastewater Treatment Division								
Pay Full-Time	5100	$ 293,407	$ 341,505	$ 337,137	$ 427,725	$ 382,225	$ 505,879	$ 78,154
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	454	1,831	1,078	1,500	1,500	1,500	-
Vacation Buyback	5180	9,493	2,821	5,808	4,000	4,000	4,000	-
Benefits	5200	(7,638)	132,978	345,214	321,366	267,260	414,436	93,070
Subtotal, Pay and Benefits		295,716	479,135	689,237	754,591	654,985	925,815	171,224
Department Supplies	5500	34,906	54,039	55,473	50,000	50,000	50,000	-
Vehicle Fuel & Oil	5505	15,105	21,566	17,466	25,000	15,000	20,000	(5,000)
Chemical Supplies	5555	149,690	228,208	295,418	200,000	250,000	350,000	150,000
Lab Supplies	5557	22,547	21,446	21,449	20,500	20,500	22,000	1,500
Vehicle Repairs	5715	18,538	16,428	11,989	15,000	10,000	15,000	-
Info Tech (Telemetry)	5719	763	6,031	1,498	5,000	5,000	5,000	-
Equipment Repairs	5720	51,461	110,331	112,888	80,000	100,000	127,000	47,000
Alarm System Maintenance	5730	2,409	2,182	1,824	1,000	1,000	1,000	-
Building Maintenance/Repair	5740	280	2,208	15,626	10,000	8,000	10,000	-
Bio Solids Management	5766	3,311	4,827	2,403	10,000	10,000	10,000	-
Percolation Pond Const.	5770	103,566	108,186	111,235	120,000	120,000	125,000	5,000
Tools & Equipment	5900	1,868	2,732	9,694	4,000	4,000	4,000	-
Engineering Services	6005	-	12	19,342	7,500	7,500	7,500	-
General Contracting	6015	-	-	-	2,000	2,000	12,000	10,000
Professional Services	6025	14,088	23,549	19,846	15,000	15,000	15,000	-
Personnel Services	6035	1,523	1,472	2,317	1,000	1,000	1,000	-
Outside Lab Services	6045	21,663	21,658	17,527	17,000	17,000	17,000	-
Utility - Water	6500	26,565	17,520	16,078	30,000	20,000	25,000	(5,000)
Utility - General and Electric	6505	253,247	298,317	357,328	340,000	340,000	350,000	10,000
Lab Permit Fees	6605	5,502	3,188	7,519	8,000	8,000	9,000	1,000
Regulatory Permits	6612	11,491	11,961	13,061	15,000	15,000	15,000	-
Regional Board Fines	6630	15,000	-	14,955	50,000	25,000	50,000	-
Regulatory Compliance	6633	15,346	6,177	11,108	15,000	15,000	15,000	-
Travel/Conferences/Training	7000	3,280	3,430	1,676	5,000	5,000	7,000	2,000
Application/Certification Fees	7012	458	1,475	1,159	2,500	2,500	2,500	-
Dues & Subscriptions	7015	1,301	1,342	1,034	1,500	1,500	1,500	-
Subtotal, Services and Supplies		773,908	968,285	1,139,913	1,050,000	1,068,000	1,266,500	216,500
Capital Outlay	8000	29,431	13,296	70,060	-	-	-	-
Replace Service Truck (1/2)		-	-	-	-	45,000	-	-
Replace 4WD truck (1/2)		-	-	-	27,500	-	30,000	2,500
12" wood chipper (1/4)		-	-	-	15,000	16,500	-	(15,000)
Tiger Mower (1/3)		-	-	-	37,500	-	70,000	32,500
Grit Pump		-	-	-	40,000	-	-	(40,000)
Lab Equipment (1/2)		-	-	-	-	-	15,000	15,000
Chemical Feed System Upgrades		-	-	-	-	-	80,000	80,000
Loader		-	-	215,107	215,000	-	-	(215,000)
Total Capital Outlay		29,431	13,296	285,167	335,000	61,500	195,000	(140,000)
Total:		**$ 1,099,055**	**$ 1,460,716**	**$ 2,114,317**	**$ 2,139,591**	**$ 1,784,485**	**$ 2,387,315**	**$ 247,724**

Public Works Department

Fund	**550**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6700**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Administration								
Pay Full-Time	5100	$ 247,645	$ 286,615	$ 299,449	$ 347,437	$ 330,111	$ 377,433	$ 29,996
Pay Part-Time	5165	2,780	3,501	4,836	5,956	18,593	15,351	9,395
Overtime	5170	-	-	7	500	1,000	500	-
Vacation Buyback	5180	3,150	8,806	1,555	6,000	15,000	6,000	-
Benefits	5200	191,557	180,882	90,770	150,708	126,297	171,556	20,848
Subtotal, Pay and Benefits		445,132	479,804	396,617	510,601	491,001	570,840	60,239
Department Supplies	5500	19,432	25,454	28,101	26,000	20,000	26,000	-
Office Equipment Maintenance	5705	3,163	3,157	3,251	8,500	3,500	4,000	(4,500)
Software Maintenance (A)	5710	7,153	7,167	11,725	8,800	10,000	14,400	5,600
Building Repairs	5740	1,384	1,090	840	2,000	1,000	2,000	-
Network Support (A)	5775	11,483	13,761	8,170	10,660	10,660	10,660	-
Website Hosting & Maintenance (A)	5780	257	257	1,173	1,000	1,000	1,000	-
Audit Fees (A)	6000	6,000	6,760	8,600	9,000	9,000	9,600	600
Engineering Services	6005	-	-	-	5,000	-	5,000	-
Professional Services	6025	1,490	2,394	2,351	10,000	5,000	10,000	-
Personnel Services	6035	1,302	794	558	1,000	1,000	1,000	-
Bank Fees	6060	8,227	8,967	9,821	9,000	9,000	9,000	-
Credit Card Fees	6061	22,567	22,850	22,153	26,000	22,000	26,000	-
Telephone	6200	1,387	1,430	1,330	2,000	1,500	2,000	-
Cell Phones	6205	2,647	2,961	3,752	3,000	4,500	4,500	1,500
Internet Service	6210	700	3,123	9,450	8,000	6,500	7,500	(500)
Property and Liability Insurance (A)	6350	83,047	105,590	119,584	139,915	139,915	189,421	49,506
Claims Settlement	6360	-	-	1,500	-	-	-	-
Utility - General and Electric	6505	5,881	6,570	7,192	7,000	7,000	7,500	500
Fortuna Fire District Assessment	6720	-	432	-	450	450	450	-
Travel/Conferences/Training	7000	1,232	-	50	5,000	4,000	5,000	-
Dues & Subscriptions	7015	30	101	-	-	-	-	-
Contingency	7612	-	-	-	-	-	500	500
Bad Debts	7800	4,746	3,883	3,724	10,000	4,000	10,000	-
Subtotal, Services and Supplies		182,128	216,741	243,325	292,325	260,025	345,531	53,206
Capital Outlay	8000	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total:		**$ 627,260**	**$ 696,545**	**$ 639,942**	**$ 802,926**	**$ 751,026**	**$ 916,371**	**$ 113,445**

Purpose
Manage and maintain the infrastructure of maintenance and fee assessment districts within City limits.

Responsibilities
- Maintain the infrastructure for nine (9) Maintenance Districts and Fee Assessment Areas, including storm drainage detention basins, sewer lift stations and water pumping stations.
- Maintain accurate records of current and future costs for maintenance and ensure current costs are reported timely to the County of Humboldt Tax Collector's Office.

Significant Changes
None.

Personnel Allocation
No personnel are directly allocated to Maintenance Districts and Fee Assessment Areas.

Individual Districts

Fund	**670**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6505**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Rancho Buena Vista Lift Station Maintenance District								
Beginning Unreserved Fund Balance		$ 8,121	$ 2,870	$ 4,409	$ 6,938	$ 6,938	$ 7,324	$ 386
Revenue:		4,914	7,710	8,776	6,500	6,500	6,500	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	2,900	2,900	3,050	150
Benefit Distribution	5295	975	975	975	975	975	1,025	50
Subtotal, Pay and Benefits		3,875	3,875	3,875	3,875	3,875	4,075	200
Equipment Repair	5720	3,952	-	-	-	-		
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	474	418	501	365	365	400	35
County Admin Fee	6700	-	14	7	10	10	10	-
Subtotal, Services and Supplies		4,676	682	758	625	625	660	35
		8,551	4,557	4,633	4,500	4,500	4,735	235
Annual Operating Activity		(3,637)	3,153	4,143	2,000	2,000	1,765	(235)
Depreciation Expense	9100	1,614	1,614	1,614	1,614	1,614	1,614	-
Ending Unreserved Fund Balance		**$ 2,870**	**$ 4,409**	**$ 6,938**	**$ 7,324**	**$ 7,324**	**$ 7,475**	**$ 151**

		2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Fund	**671**							
Department	**6510**							
Kenwood Meadows Lift Station								
Beginning Unreserved Fund Balance		$ 24,068	$ 18,670	$ 18,077	$ 21,651	$ 21,651	$ 19,147	$ (2,504)
Revenue:		3,328	5,758	9,260	6,000	6,000	6,000	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	2,900	2,900	3,050	150
Benefit Distribution	5295	975	975	975	975	975	1,025	50
Subtotal, Pay and Benefits		3,875	3,875	3,875	3,875	3,875	4,075	200
Equipment Repair	5720	3,952	-	-	-	-		
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	649	1,646	988	500	750	750	250
County Admin Fee	6700	-	15	8	10	10	10	-
Subtotal, Services and Supplies		4,851	1,911	1,246	760	1,010	1,010	250
		8,726	5,786	5,121	4,635	4,885	5,085	450
Annual Operating Activity		(5,398)	(28)	4,139	1,365	1,115	915	(450)
Depreciation Expense	9100	-	565	565	3,619	3,619	565	(3,054)
Ending Unreserved Fund Balance		**$ 18,670**	**$ 18,077**	**$ 21,651**	**$ 19,397**	**$ 19,147**	**$ 19,497**	**$ 100**
Fund	**672**							
Department	**6515**							
Forest Hills Booster Station								
Beginning Unreserved Fund Balance		$ 31,526	$ 15,245	$ 19,408	$ 25,653	$ 25,653	$ 20,543	$ (5,110)
Revenue:		9,363	26,438	31,739	22,000	22,000	22,000	-
Expenditures:								
Labor Distribution	5195	9,000	9,000	9,000	9,000	9,000	9,450	450
Benefit Distribution	5295	1,850	1,850	1,850	1,850	1,850	1,940	90
Subtotal, Pay and Benefits		10,850	10,850	10,850	10,850	10,850	11,390	540
Equipment Repairs	5720	3,952	-	-	2,000	2,000	2,000	-
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	2,592	3,155	6,384	2,200	6,000	5,000	2,800
County Admin Fee	6700	-	20	10	10	10	10	-
Subtotal, Services and Supplies		6,794	3,425	6,644	4,460	8,260	7,260	2,800
		17,644	14,275	17,494	15,310	19,110	18,650	3,340
Annual Operating Activity		(8,281)	12,163	14,245	6,690	2,890	3,350	(3,340)
Depreciation Expense	9100	8,000	8,000	8,000	8,000	8,000	8,000	-
Ending Unreserved Fund Balance		**$ 15,245**	**$ 19,408**	**$ 25,653**	**$ 24,343**	**$ 20,543**	**$ 15,893**	**$ (8,450)**

		2021-22	2022-23	2023-24	2024-25	2024-25	2025-26	Change vs.
Fund	**673**							
Department	**6520**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Forest Hills Estates Storm Water								
Beginning Unreserved Fund Balance		$ 11,291	$ 10,856	$ 11,637	$ 14,008	$ 14,008	$ 14,503	$ 495
Revenue:		5,360	6,600	8,178	6,500	6,500	6,500	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	2,900	2,900	3,050	150
Benefit Distribution	5295	975	975	975	975	975	1,025	50
Subtotal, Pay and Benefits		3,875	3,875	3,875	3,875	3,875	4,075	200
Supplies - High Rock Crew	5600	-	-	-	200	200	-	(200)
Administrative Charge	6055	225	225	225	225	225	225	-
County Admin Fee	6700	-	24	12	10	10	10	-
Subtotal, Services and Supplies		225	249	237	435	435	235	(200)
		4,100	4,124	4,112	4,310	4,310	4,310	-
Annual Operating Activity		1,260	2,476	4,066	2,190	2,190	2,190	-
Depreciation Expense	9100	1,695	1,695	1,695	1,695	1,695	1,695	-
Ending Unreserved Fund Balance		**$ 10,856**	**$ 11,637**	**$ 14,008**	**$ 14,503**	**$ 14,503**	**$ 14,998**	**$ 495**
Fund	**674**							
Department	**6522**							
Dove Subdivision Storm Water								
Beginning Unreserved Fund Balance		$ 1,466	$ 1,251	$ 1,602	$ 2,664	$ 2,664	$ 2,793	$ 129
Revenue:		851	1,430	2,135	1,200	1,200	1,200	-
Expenditures:								
Labor Distribution	5195	80	80	80	80	80	80	-
Benefit Distribution	5295	20	20	20	20	20	20	-
Subtotal, Pay and Benefits		100	100	100	100	100	100	-
Administrative Charge	6055	25	25	25	25	25	25	-
County Admin Fee	6700	-	13	7	5	5	5	-
Subtotal, Services and Supplies		25	38	32	30	30	30	-
		125	138	132	130	130	130	-
Annual Operating Activity		726	1,292	2,003	1,070	1,070	1,070	-
Depreciation Expense	9100	941	941	941	941	941	941	-
Ending Unreserved Fund Balance		**$ 1,251**	**$ 1,602**	**$ 2,664**	**$ 2,793**	**$ 2,793**	**$ 2,922**	**$ 129**

Fund	**675**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6524**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Gulliksen Subdivision Storm Water								
Beginning Unreserved Fund Balance		$ 2,776	$ 2,351	$ 3,037	$ 5,114	$ 5,114	$ 5,216	$ 102
Revenue		1,768	2,890	4,275	2,500	2,500	2,500	-
Expenditures								
Labor Distribution	5195	80	80	80	80	80	80	-
Benefit Distribution	5295	20	20	20	20	20	20	-
Subtotal, Pay and Benefits		100	100	100	100	100	100	-
Supplies - High Rock Crew	5600	-	-	-	200	200	-	(200)
Administrative Charge	6055	25	25	25	25	25	25	-
County Admin Fee	6700	-	11	5	5	5	5	-
Subtotal, Services and Supplies		25	36	30	230	230	30	(200)
		125	136	130	330	330	130	(200)
Annual Operating Activity		1,643	2,754	4,145	2,170	2,170	2,370	200
Depreciation Expense	9100	2,068	2,068	2,068	2,068	2,068	2,068	-
Ending Unreserved Fund Balance		**$ 2,351**	**$ 3,037**	**$ 5,114**	**$ 5,216**	**$ 5,216**	**$ 5,518**	**$ 302**

Fund	**676**							
Department	**6525**							
Drainage Assessment Area 2009-01								
Astor Subdivision								
Beginning Unreserved Fund Balance		$ 1,925	$ 1,409	$ 2,011	$ 4,231	$ 4,231	$ 4,394	$ 163
Revenue:		2,316	3,446	5,058	3,000	3,000	3,000	-
Expenditures:								
Labor Distribution	5195	80	80	80	80	80	80	-
Benefit Distribution	5295	20	20	20	20	20	20	-
Subtotal, Pay and Benefits		100	100	100	100	100	100	-
Administrative Charge	6055	25	25	25	25	25	25	-
County Admin Fee	6700	-	12	6	5	5	5	-
Subtotal, Services and Supplies		25	37	31	30	30	30	-
		125	137	131	130	130	130	-
Annual Operating Activity		2,191	3,309	4,927	2,870	2,870	2,870	-
Depreciation Expense	9100	2,707	2,707	2,707	2,707	2,707	2,707	-
Ending Unreserved Fund Balance		**$ 1,409**	**$ 2,011**	**$ 4,231**	**$ 4,394**	**$ 4,394**	**$ 4,557**	**$ 163**

Fund	**677**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**6526**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Sewer Maintenance Fee Area 2009-02								
Astor Subdivision Lift Station								
Beginning Unreserved Fund Balance		$ (3,325)	$ (4,509)	$ (3,951)	$ (18,857)	$ (18,857)	$ (21,852)	$ (2,995)
Revenue:		5,604	5,945	6,273	6,000	6,000	6,000	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	2,900	2,900	3,050	150
Benefit Distribution	5295	975	975	975	975	975	1,025	50
Subtotal, Pay and Benefits		3,875	3,875	3,875	3,875	3,875	4,075	200
Equipment Repair	5720	1,471	-	2,534	-	-	-	-
General Contracting	6015	-	-	5,303	-	3,800	-	-
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	392	451	7,999	265	265	265	-
County Admin Fee	6700	-	11	6	5	5	5	-
Subtotal, Services and Supplies		2,113	712	16,092	520	4,320	520	-
		5,988	4,587	19,967	4,395	8,195	4,595	200
Annual Operating Activity		(384)	1,358	(13,694)	1,605	(2,195)	1,405	(200)
Depreciation Expense	9100	800	800	1,212	800	800	800	-
Ending Unreserved Fund Balance		**$ (4,509)**	**$ (3,951)**	**$ (18,857)**	**$ (18,052)**	**$ (21,852)**	**$ (21,247)**	**$ (3,195)**
Fund	**678**							
Department	**6527**							
Drainage Assessment Area 2010-03								
Wright Subdivision								
Beginning Unreserved Fund Balance		$ 1,309	$ 1,057	$ 1,465	$ 2,737	$ 2,737	$ 2,919	$ 182
Revenue		1,566	2,231	3,093	2,000	2,000	2,000	-
Expenditures								
Labor Distribution	5195	80	80	80	80	80	80	-
Benefit Distribution	5295	20	20	20	20	20	20	-
Subtotal, Pay and Benefits		100	100	100	100	100	100	-
Administrative Charge	6055	25	25	25	25	25	25	-
County Admin Fee	6700	-	5	3	-	-	5	5
Subtotal, Services and Supplies		25	30	28	25	25	30	5
		125	130	128	125	125	130	5
Annual Operating Activity		1,441	2,101	2,965	1,875	1,875	1,870	(5)
Depreciation Expense	9100	1,693	1,693	1,693	1,693	1,693	920	(773)
Ending Unreserved Fund Balance		**$ 1,057**	**$ 1,465**	**$ 2,737**	**$ 2,919**	**$ 2,919**	**$ 3,869**	**$ 950**

Transit

Transportation

Purpose

The Transit Department is responsible for transportation services to Fortuna residents. Service is provided in two fashions: (1) a public transit service offered through Humboldt Transit Authority's Regional Redwood Transit System (RTS) and (2) The Fortuna Senior Bus Dial-A-Ride System which provides transportation to people over the age of 50 (fifty) and/or who are disabled.

Responsibilities

- Provide safe and efficient public transportation to eligible City residents.
- Ensure transportation program guidelines meet funding requirements.

Significant Changes

None.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Parks & Recreation Director	0.10	0.10	0.10	0.10	0.10	0.10	-
Finance Director	0.03	0.03	0.03	0.03	0.03	0.03	-
Recreation/Transit Administrative Supervisor	0.20	0.20	0.20	-	-	-	-
Administrative Assistant II	-	-	-	0.20	0.20	0.20	-
Payroll & Benefits Administrator	0.01	0.01	0.01	0.01	0.01	0.01	-
Bus Driver	1.00	1.00	1.00	1.00	1.00	1.00	-
Vehicle & Equipment Mechanic II	0.10	0.10	0.10	0.05	0.05	0.05	-
Lead Vehicle & Equipment Mechanic	-	-	-	0.05	0.05	0.05	-
Facility Custodian	0.10	0.10	0.10	0.10	0.10	0.10	-
Bus Driver (PT) (2)	1.00	1.00	1.00	1.00	1.00	1.00	-
Bus Dispatcher/Office Asst (PT)	0.31	0.31	0.31	0.31	0.31	0.61	0.30
	2.85	2.85	2.85	2.85	2.85	3.15	0.30

Fund History	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 95,523	$ 73,723	$ 45,784	$ 88,892	$ 88,892	$ 146,274	$ 57,382
Sources:							
Senior Bus Fees	12,943	15,628	16,257	16,000	18,000	20,000	4,000
TDA Rev Allocation	343,934	381,987	440,626	461,356	461,356	419,877	(41,479)
Other	1,058	3,082	(2,355)	2,000	1,000	2,000	-
Transfer In	5,536	8,931	7,378	10,000	10,000	10,000	-
	363,471	409,628	461,906	489,356	490,356	451,877	(37,479)
Uses:							
Pay and Benefits	165,646	209,960	187,179	221,302	190,725	227,046	5,744
Service and Supplies	36,611	44,398	44,032	47,249	47,249	49,939	2,690
Contract Services - HTA	163,697	168,659	177,097	194,000	195,000	204,554	10,554
Depreciation	19,317	14,550	10,490	-	-	-	-
	385,271	437,567	418,798	462,551	432,974	481,539	18,988
Net Activity	(21,800)	(27,939)	43,108	26,805	57,382	(29,662)	(56,467)
Ending Available Fund Balance	**$ 73,723**	**$ 45,784**	**$ 88,892**	**$ 115,697**	**$ 146,274**	**$ 116,612**	**$ 915**

Transportation

Fund	**590**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2024-25**	**2025-26**	**Change vs.**
Department	**5000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Pay Full-Time	5100	$ 65,091	$ 72,717	$ 69,007	$ 83,039	$ 73,940	$ 86,414	$ 3,375
Pay Part-Time	5165	36,379	46,202	45,979	49,688	48,701	62,074	12,386
Overtime	5170	-	-	-	-	100	-	-
Vacation Buyback	5180	(660)	369	2,152	500	3,000	500	-
Benefits	5200	64,836	90,672	70,041	88,075	64,984	78,058	(10,017)
Subtotal, Pay and Benefits		165,646	209,960	187,179	221,302	190,725	227,046	5,744
Department Supplies	5500	255	1,122	690	800	800	600	(200)
Vehicle Fuel & Oil	5505	15,959	17,582	19,705	17,000	17,000	18,000	1,000
Repairs	5715	4,538	6,861	3,475	5,500	5,500	5,500	-
Personnel Services	6035	2,497	1,283	2,675	1,000	1,000	1,000	-
Telephone	6200	241	1,207	338	1,000	1,000	1,000	-
Advertising	6300	120	120	120	200	200	200	-
Insurance (A)	6350	10,500	14,082	16,134	18,099	18,099	21,789	3,690
Travel/Conferences/Training	7000	2,501	1,526	895	3,000	3,000	1,500	(1,500)
Dues & Subscriptions	7015	-	615	-	650	650	350	(300)
Subtotal, Services and Supplies		36,611	44,398	44,032	47,249	47,249	49,939	2,690
Senior Bus Total:		**$ 202,257**	**$ 254,358**	**$ 231,211**	**$ 268,551**	**$ 237,974**	**$ 276,985**	**$ 8,434**
Fund	**590**							
Department	**5050**							
Public Transit								
HTA- Contract Services	6620	163,697	$ 168,659	$ 177,097	$ 194,000	$ 195,000	$ 204,554	$ 10,554
Transit Total:		**163,697**	**168,659**	**177,097**	**194,000**	**195,000**	**204,554**	**10,554**
Fund Total:		**$ 365,954**	**$ 423,017**	**$ 408,308**	**$ 462,551**	**$ 432,974**	**$ 481,539**	**$ 18,988**

Housing and Business Loan Funds

Purpose

Housing and Development Funds provide accountability for several Federal, State and Local development programs. The Successor Agency Housing Fund tracks loan repayments from the former Redevelopment Low/Moderate Income Housing Program. The Home and CDBG funds track the status of Federal HUD grants and program income from loans extended in prior years. The Business Loan Fund supports local economic development efforts.

Personnel Allocation	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Proposed
Special Consultant / Interim Employee	-	0.50	-	-	-
	-	0.50	-	-	-

Fund Balance Projections		Successor Housing *205*	Home Fund *230*	CDBG Programs *830*	CDBG Admin *825*	Business Loans *836*	Total
Available Fund Balance, June 2024		**$ 399,679**	**$ 258,660**	**$ 787,161**	**$ 241,954**	**$ 646,963**	**$ 2,334,417**
2024-25 Projected Activity							
Revenue:							
Loan Repayments, Rent, Interest		170,624	4,000	155,000	4,000	36,000	369,624
		170,624	4,000	155,000	4,000	36,000	369,624
Expenditures:							
Pay/Benefits	5100	-	-	-	-	-	-
Professional Services	6025	25,000	5,000	-	15,000	25,000	70,000
Program Administration	6050	-	-	5,000	-	-	5,000
CIP		-	-	170,000	-	-	170,000
		25,000	5,000	175,000	15,000	25,000	245,000
Net Annual Activity		145,624	(1,000)	(20,000)	(11,000)	11,000	124,624
Projected Fund Balance, June 2025		**545,303**	**257,660**	**767,161**	**230,954**	**657,963**	**2,459,041**
2025-26 Projected Activity							
Revenue:							
Loan Repayments, Rent, Interest		76,367	2,000	-	-	26,000	104,367
		76,367	2,000	-	-	26,000	104,367
Expenditures:							
Pay/Benefits	5100	-	-	-	-	-	-
Professional Services	6025	25,000	5,000	-	15,000	25,000	70,000
Program Administration	6050	-	-	5,000	-	-	5,000
CIP		-	-	750,000	-	-	750,000
		25,000	5,000	755,000	15,000	25,000	825,000
Net Annual Activity		51,367	(3,000)	(755,000)	(15,000)	1,000	(720,633)
Projected Fund Balance, June 2026		**$ 596,670**	**$ 254,660**	**$ 12,161**	**$ 215,954**	**$ 658,963**	**$ 1,738,408**

Non-Departmental

Purpose

Debt administration centralizes the City of Fortuna's long term debt obligations to allow for sound financial management and transparency in monitoring and reporting City debt that is used to fund large projects. Debt financing is used when paying for projects, maintenance or upgrades related to City services that cannot be financed by current revenues or would be impractical to do so. Debt service payments are budgeted and expected to be covered by current revenues each fiscal year.

Debt financing not only provides cash for City projects, but spreads the cost of a project over time thereby sharing the cost burden for the project with both current and future taxpayers who will benefit from the project. Financing through debt is most appropriate for long-term investments, and allows the City to maintain its assets while building for the future. Many factors influence the cost of financing, such as the amount of current outstanding debt, the opportunity cost of borrowing and the cost of credit in the financial market. The following describes the different types of financing the City utilizes:

Revenue Bonds

Revenue Bonds can be used to finance capital projects where there is a pledge to pay the debt from a stream of revenue accruing to the City. This form of debt is used to finance facilities and improvements from lease or enterprise fund activities which generate ongoing revenues from services provided to the community.

Assessment District Bonds

Assessment District Bonds can be used to finance infrastructure for a limited area of the City. This particular type of debt (special assessments or special taxes) are levied against the property owners in a defined district who directly benefit from the infrastructure improvement. The City of Fortuna has used this type of debt to finance infrastructure for specific services approved by the property owners within the assessment districts.

Capital Leases

Capital leasing can be used to acquire tangible assets where there is a pledge to pay the debt from current annual receipts and where the acquired assets can be placed under a lien until the debt obligation is paid off. The City of Fortuna has used capital leasing to acquire equipment that is necessary for efficient operations of City Business.

Debt Summary	Fund	Outstanding Principal June 2024	2024-25 Debt Payment	2025-26 Debt Payment	Change vs. PY Budget
2017 Water Revenue Refunding Bonds	500	$ 4,130,000	$ 399,275	$ 397,025	$ (2,250)
2017 Wastewater Revenue Refunding Bonds	550	6,680,000	688,094	688,844	750
Subtotal, City Debt		10,810,000	1,087,369	1,085,869	(1,500)
2018 Tax Allocation Refunding Bonds	891	7,130,000	535,638	550,063	14,425
Total City and Related Debt		**$ 17,940,000**	**$ 1,623,007**	**$ 1,635,932**	**$ 12,925**

2017 Water Revenue Refunding Bonds

- Purpose: To refinance the 2006 Water Revenue Bond. The purpose of the 2006 Water Bonds was to complete water improvement projects and infrastructure throughout the City.
- Issue Date: November 1, 2017
- Maturity Date: October 2036
- Original Principal Amount: $5,405,000
- Net Interest Cost Rate: 2.99%
- Funding Source: Fees for water service

2017 Wastewater Revenue Refunding Bonds

- Purpose: To refinance the 2006 Wastewater Revenue Bonds. The purpose of the 2006 Wastewater Revenue Bonds was to expand and improve the Wastewater Treatment Plant.
- Issue Date: November 1, 2017
- Maturity Date: October 2036
- Original Principal Amount: $8,740,000
- Net Interest Cost Rate: 3.33%
- Funding Source: Fees for sewer service

2018 Successor Agency Tax Allocation Refunding Bonds

- Purpose: To finance the prepayment of a Loan Agreement (the “2007 Loan Agreement”) relating to the Fortuna Redevelopment Project, dated as of October 1, 2007 by and among the Redevelopment Agency of the City of Fortuna (the “Former Agency”)
- Issue Date: February 1, 2018
- Maturity Date: November 2038
- Original Principal Amount: $8,635,000
- Net Interest Cost Rate: 3.11%
- Funding Source: Recognized Obligation Payment Schedule (ROPS) Redevelopment Property Tax Trust Fund (RPTTF) Distributions

Debt Administration

Purpose

Debt Service Funds provide accountability for the City's governmental fund debt transactions.

Fund History	**Successor Agency Bond Debt Fund** *891*
Available Fund Balance June 2024	**$ 322,736**
2024-25 Projection	
Revenues:	
Transfer In	556,563
Property Assessments	-
	556,563
Expenditures:	
Transfer out	-
Principal and Interest	535,638
Professional Services	3,300
	538,938
Net Annual Activity	17,625
Projected Available Fund Balance June 2025	**340,361**
2025-26 Proposed Budget	
Revenues:	
Transfer in	570,163
Property Assessments	-
	570,163
Expenditures:	
Transfer out	-
Principal and Interest	550,063
Professional Services	3,300
	553,363
Net Annual Activity	16,800
Projected Available Fund Balance June 2026	**$ 357,161**
Debt Service Reserve Held by Trustee	**$ 768**

Allocated Expenditures

Insurance Premiums - Liability and Property

		2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Proposed	Change vs. PY Budget
Costs To Be Allocated						
General Liability / Auto Liability		$ 312,184	$ 355,890	$ 406,134	$ 511,568	$ 105,434
Property		115,687	131,883	192,865	278,717	85,852
Earthquake / Flood (DIC)		60,423	68,882	82,606	106,125	23,519
DIR OSIP (Office of Self-Insurance Plans)		11,489	13,097	-	-	-
Employee Bonds		920	-	-	-	-
Pollution		1,237	1,410	1,569	2,408	839
Department of Transportation		1,400	1,400	1,400	1,400	-
Safety Program		8,000	8,000	8,000	8,000	-
Cyber / Crime		10,251	11,686	11,997	14,144	2,147
Other Programs		2,000	-	5,478	-	(5,478)
		523,591	592,248	710,049	922,362	212,313
Deductibles	**Per Claim**					
Liability/Property Deductible a)	10,000	20,000	20,000	20,000	20,000	-
Earthquake/Flood Deductible	100,000	-	-	-	-	-
Auto Deductible	10,000	10,000	10,000	10,000	10,000	-
Total Property & Liability Deductibles		30,000	30,000	30,000	30,000	-
a) Budget provides for two deductibles/year						
		$ 553,591	**$ 622,248**	**$ 740,049**	**$ 952,362**	**$ 212,313**
Departmental Allocation Acct. 6350	**Fund**					
Human Resource/Risk Management	100-6350-1600	$ 329,421	$ 375,343	$ 432,974	$ 546,056	$ 113,082
Building	120-6350-3000	2,000	2,000	4,000	5,000	1,000
Public Works - Traffic Control	280-6350-4200	20,564	23,421	30,416	40,262	9,846
Water Administration	500-6350-6300	83,034	91,015	114,750	149,834	35,084
Wastewater Administration	550-6350-6700	104,630	114,901	139,822	189,421	49,599
Transit	590-6350-5000	13,942	15,568	18,087	21,789	3,702
		$ 553,591	**$ 622,248**	**$ 740,049**	**$ 952,362**	**$ 212,313**

Insurance Premiums - Workers Compensation

Workers' compensation costs are allocated as benefit to departments with personnel expenditures

	Deductible					
Workers' Compensation Premium		$ 295,633	$ 306,172	$ 354,925	$ 374,195	$ 19,270
Workers' Comp Deductible a)	5,000	75,000	75,000	70,000	70,000	-
Workers' Comp Claims Handling	750	11,250	11,250	-	-	-
Wellness Program/Fitness Center		7,000	7,000	10,000	10,000	-
a) Budget provides for estimated 14 claims/year		**$ 388,883**	**$ 399,422**	**$ 434,925**	**$ 454,195**	**$ 19,270**
Departmental Allocation Acct. 5200	**Fund**					
Workers Compensation Cost Allocation		$ 388,883	$ 399,422	$ 434,925	$ 454,195	$ 19,270
* Allocated through Payroll Rates						
		$ 388,883	**$ 399,422**	**$ 434,925**	**$ 454,195**	**$ 19,270**

Allocated Expenditures

(Continued)

		2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Proposed	Change vs. PY Budget
Audit Fees						
Costs To Be Allocated						
City of Fortuna		$ 30,000	$ 32,000	$ 35,000	$ 38,000	$ 3,000
Single Audit Act - Federal Funds		6,000	6,000	10,000	10,000	-
		$ 36,000	**$ 38,000**	**$ 45,000**	**$ 48,000**	**$ 3,000**
Departmental Allocation Acct. 6000	**Fund**					
Admin Services Non-Departmental	100-1400	$ 21,600	$ 22,800	$ 27,000	$ 28,800	$ 1,800
Water Administration	500-6300	7,200	7,600	9,000	9,600	600
Wastewater Administration	550-6700	7,200	7,600	9,000	9,600	600
		$ 36,000	**$ 38,000**	**$ 45,000**	**$ 48,000**	**$ 3,000**
Network Support						
Costs To Be Allocated						
Annual Maintenance Agreement with Nylex		54,400	54,400	54,400	54,400	-
Work Outside of Annual Agreement		25,000	30,000	30,000	30,000	-
		$ 79,400	**$ 84,400**	**$ 84,400**	**$ 84,400**	**$ -**
Departmental Distribution Acct. 5775	**Fund**					
City Hall - General Government	100-1500	$ 17,710	$ 18,860	$ 18,860	$ 18,860	$ -
Police Department	100-2000	27,810	29,460	29,460	29,460	-
Engineering Department	100-4000	6,160	6,560	6,560	6,560	-
Parks & Recreation	100-5400	6,160	6,560	6,560	6,560	-
Museum	100-5600	770	820	820	820	-
River Lodge	160-5800	5,390	5,740	5,740	5,740	-
Water Administration	500-6300	5,390	5,740	5,740	5,740	-
Wastewater Administration	550-6700	10,010	10,660	10,660	10,660	-
		$ 79,400	**$ 84,400**	**$ 84,400**	**$ 84,400**	**$ -**
Website Hosting						
Costs To Be Allocated						
Website Hosting (Revise)		**$ 7,000**	**$ 7,000**	**$ 7,000**	**$ 7,000**	**$ -**
Departmental Allocation Acct. 5780	**Fund**					
City Hall - General Government	100-1500	1,000	1,000	1,000	1,000	-
Police Department	100-2000	1,000	1,000	1,000	1,000	-
Engineering Department	100-4000	1,000	1,000	1,000	1,000	-
Parks & Recreation	100-5400	1,000	1,000	1,000	1,000	-
River Lodge	160-5800	1,000	1,000	1,000	1,000	-
Water Administration	500-6300	1,000	1,000	1,000	1,000	-
Wastewater Administration	550-6700	1,000	1,000	1,000	1,000	-
		$ 7,000	**$ 7,000**	**$ 7,000**	**$ 7,000**	**$ -**

Allocated Expenditures

(Continued)

Software

Costs To Be Allocated

		2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Proposed	Change vs. PY Budget
INCODE Annual Software Maintenance	$ 38,500					
Microsoft 365 Subscription	22,000					
Government Jobs Subscription	1,500					
Insight and Onboard HR Software	10,000					
		$ 34,000	**$ 42,000**	**$ 44,000**	**$ 72,000**	**$ 28,000**

Departmental Allocation Acct. 5710	**Fund**					
City Hall/General Government	100-1500	8,500	10,500	11,000	18,000	7,000
Police Department	100-2000	6,800	8,400	8,800	14,400	5,600
Parks & Recreation	100-5400	3,400	4,200	4,400	7,200	2,800
Street Maintenance	280-4200	1,700	2,100	2,200	3,600	1,400
Water Administration	500-6300	6,800	8,400	8,800	14,400	5,600
Wastewater Administration	550-6700	6,800	8,400	8,800	14,400	5,600
		$ 34,000	**$ 42,000**	**$ 44,000**	**$ 72,000**	**$ 28,000**

Section 6

Capital Improvement Projects

Capital Improvement Project List

		Fund	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed
General Fund								
9104	PD Facility Remodel Project	100	$ 45,159	$ 750,455	$ 1,600,000	$ -	$ -	$ -
9106	Rohner Park Basketball Expansion	100	-	37,965	-	-	-	-
9127	Monday Club Chimney Reconstruction	100	-	-	-	-	89,625	-
9377	City Hall Remodel Project	100	-	-	-	-	105,000	20,000
9104	PD Facility Remodel Project	101	-	-	1,309,093	40,000	67,410	-
9994	Annual Paving Contract	101	140,000	181,605	124,999	75,000	83,500	125,000
9373	Citywide Stormdrain Maintenance Project	101	-	8,705	53,059	295,000	214,100	200,000
9379	Newburg Park Expansion Project	101	-	14,574	11,754	850,000	50,000	850,000
9130	River Lodge Staining Project	101	-	-	-	-	-	190,000
9131	Street Light Battery Replacement for Solar Lighting on 12th Street	101	-	-	-	-	-	40,000
9100	Stormdrain Infrastructure Vulnerability Assessment	101	4,351	15,054	19,041	-	-	-
9101	Prop 1 LID 12th Street Project	101	50	78,151	22,031	-	-	-
9105	General Park Acquisition and Improvements	101	-	-	-	60,000	30,000	100,000
9106	Rohner Park Basketball Expansion	101	2,300	114,371	103,617	-	-	-
			191,860	**1,200,880**	**3,243,594**	**1,320,000**	**639,635**	**1,525,000**
CDBG Funds								
9977	Library, City Hall, Bus Stops & Curb Ramps ADA Barrier Removal	830	45,800	8,227	293,258	80,000	170,000	750,000
			45,800	**8,227**	**293,258**	**80,000**	**170,000**	**750,000**
Special Revenue Funds								
9104	PD Facility Remodel Project	180	-	-	-	-	80,000	-
			-	**-**	**-**	**-**	**80,000**	**-**
Drainage Projects - Capital Grant Funds								
9374	Jameson Creek Culvert Replacement Project	359	124,518	-	-	-	-	-
9374	Jameson Creek Culvert Replacement Project	350	50,541	-	-	-	-	-
9123	Mill Creek Habitat Connectivity Project	350	-	-	183,884	825,000	700,000	500,000
9128	Clean CA Gateway Project	350	-	-	-	-	387,838	-
9100	Stormdrain Infrastructure Vulnerability Assessment	351	12,705	45,161	53,479	-	-	-
9101	Prop 1 LID 12th Street Project	352	-	409,237	667,758	-	-	-
			$ 187,764	**$ 454,398**	**$ 905,121**	**$ 825,000**	**$ 1,087,838**	**$ 500,000**

Capital Improvement Project List

			2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed
Street Projects - Special Revenue Funds								
9500	Paving Projects/Surveys/Studies	140	$ 3,125	$ 19,370	$ -	$ -	$ -	$ -
9979	Redwood Way Reconstruction (City Match)	140	20,932	-	-	-	-	-
9112	12th Street Interchange Modernization Project	140	4,479	-	-	-	-	-
9113	Kenmar and Ross Hill Road Intersection Improvement Project	140	12,116	28,635	147	-	-	-
9120	Traffic Signal Cabinet Improvements	140	-	7,539	15,668	75,000	12,000	75,000
9653	Citywide Micro surfacing	260	-	22,329	-	-	-	-
9994	Annual Paving Contract	260	98,394	-	-	-	-	100,000
9073	Citywide Concrete Project	260	43,969	-	-	-	-	-
9994	Annual Paving Contract	290	-	-	104,538	-	-	-
9997	SB1 Paving Projects	290	250,000	-	-	500,000	200,000	500,000
			433,015	**77,873**	**120,353**	**575,000**	**212,000**	**675,000**
Street Projects- Capital Grant Funds								
9978	Kenmar Interchange Improvement Project	270	227,872	132,319	23,339	2,600,000	400,000	2,350,000
9979	Redwood Way Reconstruction	270	135,745	-	-	-	-	-
9112	12th Street Interchange Modernization Project	270	-	106,628	278,579	650,000	550,000	200,000
9103	Local Road Safety Plan	273	1,867	-	-	-	-	-
9653	Citywide Micro surfacing	275	-	100,000	-	50,000	50,000	160,000
9994	Annual Paving Contract	275	-	1,958	100,133	100,000	100,000	-
9073	Citywide Concrete Project	275	-	50,000	5,000	95,000	60,000	50,000
			$ 365,484	**$ 390,905**	**$ 407,051**	**$ 3,495,000**	**$ 1,160,000**	**$ 2,760,000**

Capital Improvement Project List

			2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2024-25 Estimate	2025-26 Proposed
Water Capital Projects Fund								
0925	Water Tank Recoating Project	510	$ 6,536	$ 347,288	$ 646,327	$ -	$ -	$ -
9066	Corrosion Control Facility Piping Project	510	258,040	57,009	-	300,000	200,000	1,000,000
9068	Ditch by Drake Hill Lift Station Rehabilitation	510	12,947	-	-	-	-	-
9370	Vancil Reservoir Site Rehabilitation Project	510	3,047	75,042	21,381	200,000	50,000	200,000
9102	Kenmar/Drake Hill Station Stationary GenSets	510	11,498	61,813	31,875	-	-	-
9107	Tesla Battery Backup Project at CCF	510	75,049	-	-	-	-	-
9108	Downtown Water Line Replacement	510	-	-	-	160,000	35,000	600,000
9109	Water System Asset Management Plan	510	-	-	-	150,000	-	150,000
9114	Corp Yard Generator Project	510	-	47,048	15,860	-	-	-
9116	Lower Barney Drainage and Culvert Repair	510	-	-	-	100,000	-	20,000
9990	Annual Water Valve Replacement Project	510	-	-	-	150,000	-	300,000
9124	Carson Woods Waterline Replacement Project	510	-	-	81,060	132,500	50,000	225,000
9129	Water Meter and Radio Replacement Project	510	-	-	-	-	-	200,000
9969	Corp Yard Roofing Project	510	-	70,266	1,658	-	-	-
			367,117	**658,466**	**798,161**	**1,192,500**	**335,000**	**2,695,000**
Water Capital Projects - Capital Grant Funds								
9102	Kenmar/Drake Hill Station Stationary GenSets	351	32,045	185,440	95,140	-	-	-
			32,045	**185,440**	**95,140**	**-**	**-**	**-**
Wastewater Capital Projects Fund								
0171	NPDES Compliance	560	473,801	147,584	467,168	1,500,000	600,000	3,500,000
9969	Corp Yard Roofing Project	560	-	69,246	1,658	-	-	-
9101	Prop 1 LID 12th Street Project	560	7,352	22,648	-	-	-	-
9110	Sewer System Model & Master Plan	560	42,697	131,465	64,972	60,000	15,000	-
9125	WWTP Secondary Clarifier Recoating Project	560	-	-	-	200,000	-	200,000
9114	Corp Yard Generator Project	560	-	2,181	15,860	-	-	-
9121	P Street Sewer Replacement Project	560	-	13,191	864	150,000	158,193	-
9122	Sanitary Sewer CCTV Project	560	-	-	-	700,000	725,000	-
9126	WWTP Strongs Creek Meter Box Concrete Rehab	560	-	-	-	40,000	-	40,000
9975	Digester Maintenance	560	183,387	-	-	-	-	-
9976	Sewer Lining Project	560	-	-	-	200,000	35,000	3,000,000
			707,237	**386,315**	**550,522**	**2,850,000**	**1,533,193**	**6,740,000**
		Total:	**$ 2,330,322**	**$ 3,362,504**	**$ 6,413,200**	**$ 10,337,500**	**$ 5,217,666**	**$ 15,645,000**

Fund Balance Projections	Drainage Facilities 130	Traffic Impact Citywide 140	Abatement Fund 240	TDA Capital Road Maint 260	TDA Capital Bikes/ Pedestrian 265	STIP Fund 270	HSIP Fund 273	RSTP Fund 275
Audited Working Capital June 2024	$ 425,411	$ 344,119	$ (11,453)	$ 775,266	$ 202,970	$ -	$ -	$ 235,638
2024-25 Projection								
Sources:								
Development and Service Fees	28,000	8,000						
State allocations								
Grants				210	9,420	950,000	-	87,500
Interest				15,000				
Other / Interfund Transfers			5,000	-				
	28,000	8,000	5,000	15,210	9,420	950,000	-	87,500
Uses:								
Operations				80,000				
Capital Projects		12,000		-		950,000	-	210,000
	-	12,000	-	80,000	-	950,000	-	210,000
Net annual activity	28,000	(4,000)	5,000	(64,790)	9,420	-	-	(122,500)
Projected Fund Balance, June 2025	**453,411**	**340,119**	**(6,453)**	**710,476**	**212,390**	**-**	**-**	**113,138**
2025-26 Adopted Budget								
Sources:								
Development and Service Fees	25,000	10,000						
State allocations								
Grants				29,681	9,175	2,550,000	-	87,500
Interest				8,000				
Other / Interfund Transfers			5,000					
	25,000	10,000	5,000	37,681	9,175	2,550,000	-	87,500
Uses:								
Operations				100,000				
Capital Projects		75,000		100,000		2,550,000	-	210,000
	-	75,000	-	200,000	-	2,550,000	-	210,000
Net annual activity	25,000	(65,000)	5,000	(162,319)	9,175	-	-	(122,500)
Projected Fund Balance, June 2026	**$ 478,411**	**$ 275,119**	**$ (1,453)**	**$ 548,157**	**$ 221,565**	**$ -**	**$ -**	**$ (9,362)**

CONTINUED

Fund Balance Projections	RMRA Fund 290	Capital Projects 350	FEMA 351	State Water Resources Prop 1E 352	CA Dept of Transportation Safe Routes 353	Dept Fish Wildlife Grants 359	NPDES Compliance 360
Audited Working Capital June 2024	$ 600,715	$ 197,175	$ -	$ -	$ -	$ -	$ -
2024-25 Projection							
Sources:							
Development and Service Fees							
State allocations	320,442						
Grants		1,087,838	-	-	-	-	-
Interest	10,000						
Other / Interfund Transfers							
	330,442	1,087,838	-	-	-	-	-
Uses:							
Operations							
Capital Projects	200,000	1,087,838	-	-	-	-	-
	200,000	1,087,838	-	-	-	-	-
Net annual activity	130,442	-	-	-	-	-	-
Projected Fund Balance, June 2025	**731,157**	**197,175**	**-**	**-**	**-**	**-**	**-**
2025-26 Adopted Budget							
Sources:							
Development and Service Fees							
State allocations	328,747						
Grants		500,000	-	-	-	-	-
Interest	10,000						
Other / Interfund Transfers							
	338,747	500,000	-	-	-	-	-
Uses:							
Operations							
Capital Projects	500,000	500,000	-	-	-	-	-
	500,000	500,000	-	-	-	-	-
Net annual activity	(161,253)	-	-	-	-	-	-
Projected Fund Balance, June 2026	**$ 569,904**	**$ 197,175**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**