CITY OF FORTUNA

PROPOSED BUDGET
FISCAL YEAR 2026-2027

ADOPTED BY RESOLUTION 2026-XX ON JUNE 1, 2026

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CITY OF FORTUNA

ANNUAL OPERATING BUDGET

FISCAL YEAR 2026-27

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CITY OF FORTUNA

ANNUAL OPERATING BUDGET

FISCAL YEAR 2026-27

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Section 1

Introduction

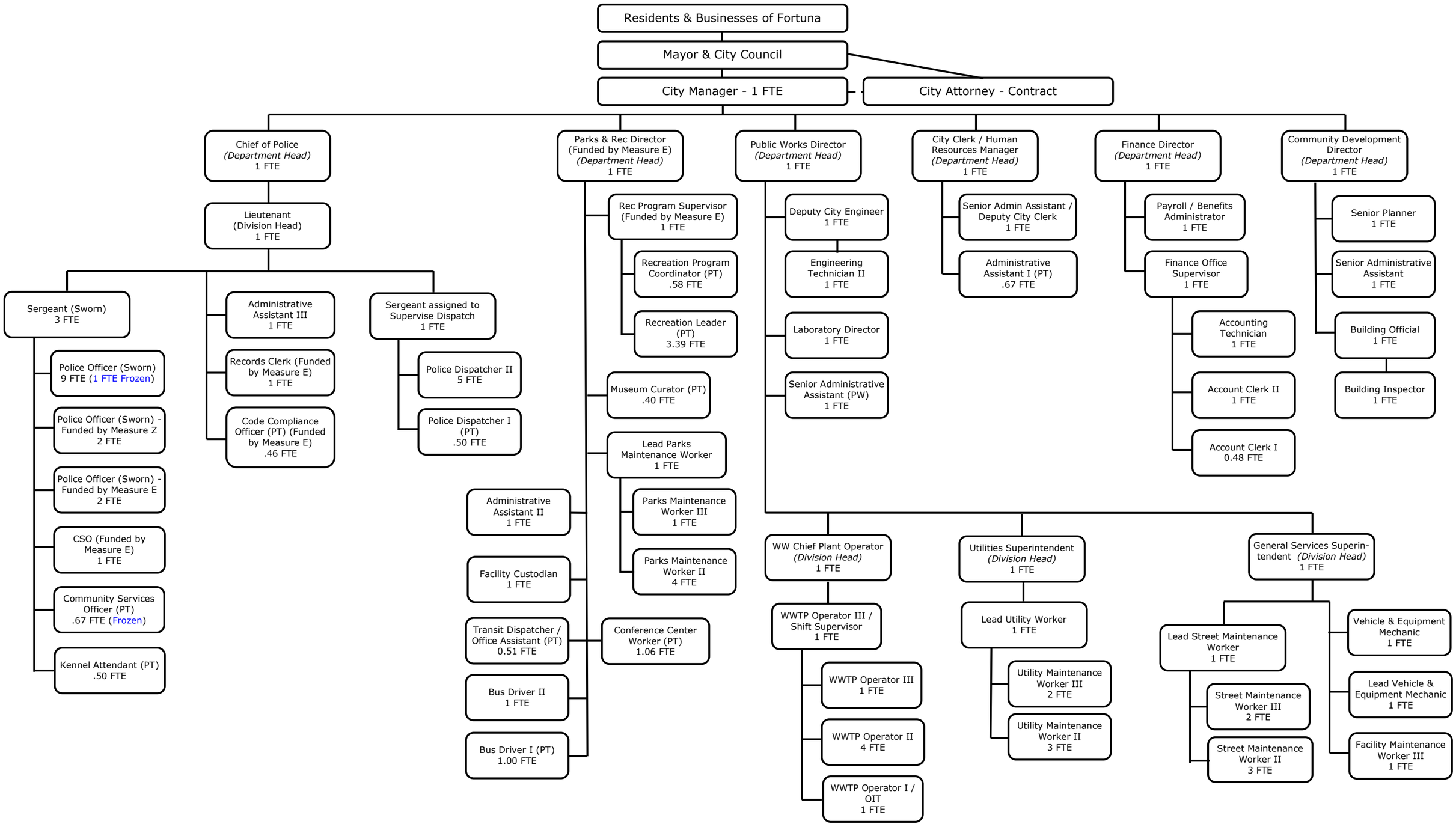
Council Member	**Title**
Mike Johnson	Mayor
Tami Trent	Mayor Pro Tem
Kyle Conley	Councilmember
Carlos Diaz	Councilmember
Abe Stevens	Councilmember
Amy Nilsen	City Manager

City of Fortuna, California

Section 2

Personnel Graphics and Summaries

City of Fortuna
Organizational Chart



City-wide Staffing/Full Time Equivalents

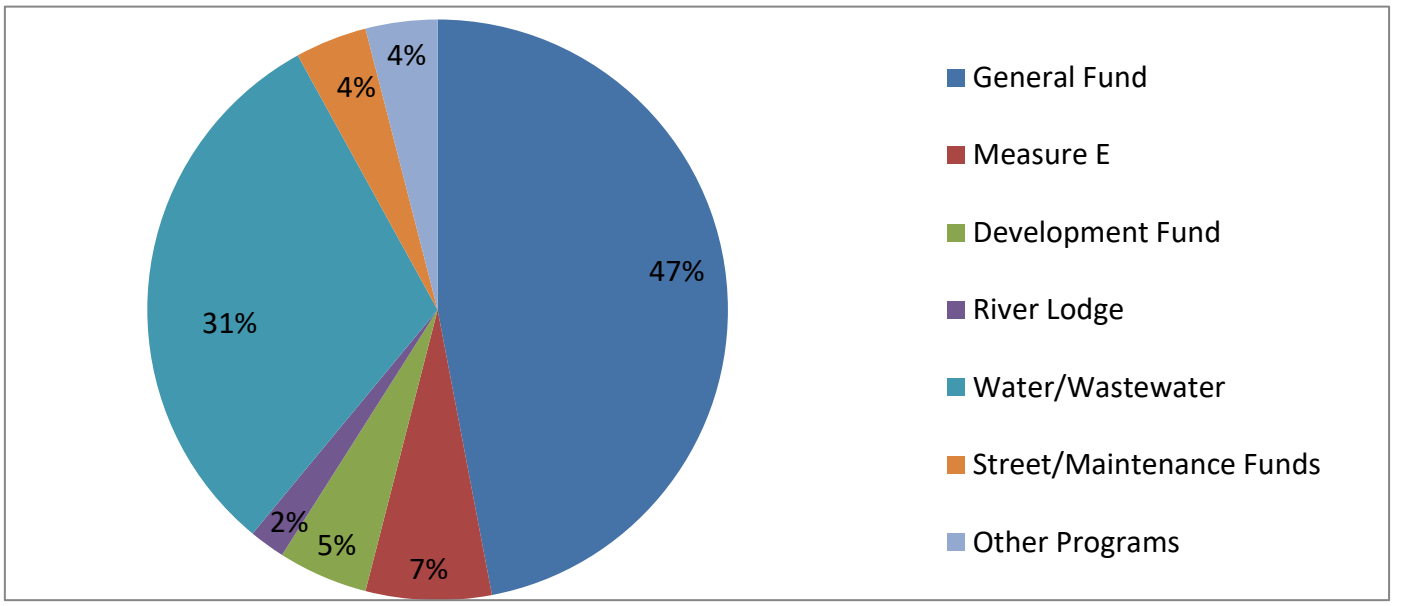
Personnel Budget

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									0.40										0.05	0.15								0.20			0.20		1.00
Senior Planner									0.30											0.70													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																									0.25			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**	**-**	**-**	**-**	**0.85**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2.00**	**1.82**	**-**	**-**	**-**	**-**	**0.05**	**-**	**-**	**0.20**	**2.55**	**-**	**-**	**2.55**	**0.04**	**13.00**
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												0.30									0.50											0.20	1.00
Recreation Program Supervisor																	1.00																1.00
Bus Driver II																																1.00	1.00
Facility Custodian				0.15		0.20							0.10	0.10							0.20							0.10			0.10	0.05	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													3.20								0.60						0.08			0.12			4.00
Subtotal, Parks and Rec	**-**	**-**	**-**	**0.15**	**-**	**0.20**	**-**	**-**	**-**	**-**	**-**	**0.30**	**5.05**	**0.10**	**-**	**-**	**1.45**	**0.45**	**-**	**-**	**1.45**	**-**	**-**	**-**	**-**	**-**	**0.12**	**-**	**0.10**	**-**	**0.18**	**0.10**	**1.35**	**11.00**
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
Facility Maintenance Worker 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																										0.15	0.05			0.05	0.75			1.00
Subtotal, Public Works	**-**	**-**	**-**	**-**	**-**	**0.48**	**-**	**-**	**-**	**0.50**	**2.08**	**-**	**0.20**	**-**	**-**	**-**	**-**	**-**	**0.02**	**0.29**	**-**	**-**	**0.40**	**0.12**	**3.58**	**2.35**	**4.74**	**0.60**	**1.93**	**4.33**	**6.70**	**1.58**	**0.10**	**30.00**
Total Full-Time Employees	**0.80**	**0.35**	**1.34**	**0.15**	**0.45**	**16.58**	**5.10**	**-**	**0.85**	**0.50**	**2.08**	**0.30**	**5.25**	**0.10**	**-**	**4.00**	**1.45**	**0.45**	**2.02**	**2.11**	**1.45**	**2.00**	**0.40**	**0.12**	**3.63**	**2.35**	**4.86**	**0.80**	**4.58**	**4.33**	**6.88**	**4.23**	**1.49**	**81.00**
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															0.50																			0.50
Bus Driver I																																	1.00	1.00
Bus Dispatcher / Office Asst.												0.46																					0.05	0.51
Code Compliance Officer																0.46																		0.46
Conference Center Workers																					1.06													1.06
Recreation Program Coordinator												0.58																						0.58
Recreation Leader												3.39																						3.39
	-	**0.20**	**-**	**-**	**0.20**	**0.67**	**0.50**	**0.50**	**-**	**-**	**-**	**4.43**	**-**	**-**	**0.50**	**0.46**	**-**	**-**	**-**	**-**	**1.06**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.37**	**-**	**-**	**0.38**	**1.05**	**10.32**
Full-Time Equivalents	**0.80**	**0.55**	**1.34**	**0.15**	**0.65**	**17.25**	**5.60**	**0.50**	**0.85**	**0.50**	**2.08**	**4.73**	**5.25**	**0.10**	**0.50**	**4.46**	**1.45**	**0.45**	**2.02**	**2.11**	**2.51**	**2.00**	**0.40**	**0.12**	**3.63**	**2.35**	**4.86**	**0.80**	**4.95**	**4.33**	**6.88**	**4.61**	**2.54**	**91.32**

Personnel Budget - All Funds

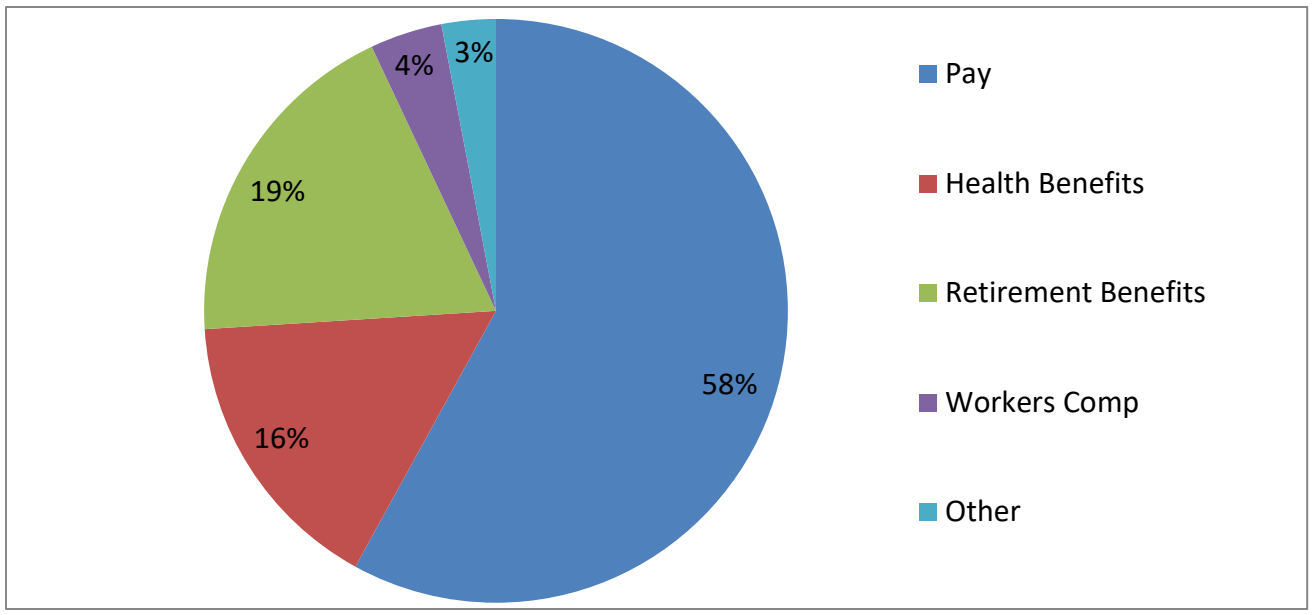
Pay and Benefits
By Fund/Department



General Fund	Fund	Pay Regular	Pay Part-time	Overtime	Holiday/ Vacation Buyout	Benefits	Total
City Clerk	100	$ 34,428	$ 8,675	$ -	$ 500	$ 27,093	$ 70,696
City Council	100	-	18,000	-	-	1,407	19,407
City Hall/General Government	100	9,555	-	-	-	4,195	13,750
City Manager	100	93,869	-	-	2,000	57,058	152,927
Community Development Planning	100	96,320	-	-	1,500	63,984	161,804
Finance	100	141,939	-	500	3,000	62,253	207,692
Library	100	6,370	-	-	-	2,797	9,167
Parks & Recreation - Recreation	100	15,264	169,457	2,000	1,000	37,701	225,422
Parks & Recreation - Parks	100	330,325	-	1,500	1,500	222,627	555,952
Police Department	100	1,473,595	-	180,000	195,000	1,496,844	3,345,439
Police Department - Dispatch	100	425,767	31,479	30,000	43,000	221,275	751,521
Police Department - Animal Control	100	-	18,820	-	-	1,942	20,762
Public Works - Engineering	100	70,160	-	-	500	21,530	92,190
Public Works - General Services	100	136,087	-	500	2,500	103,803	242,890
Risk Management	100	54,078	8,675	-	500	35,709	98,962
		$ 2,887,757	**$ 255,106**	**$ 214,500**	**$ 251,000**	**$ 2,360,218**	**$ 5,968,581**
Measure E							
Measure E		431,678	28,442	59,000	20,000	364,362	903,482
Special Revenue/ Enterprise Funds							
Building Inspection	120	160,184	-	-	5,000	132,643	297,827
Development Review	120	184,466	-	-	3,000	121,074	308,540
River Lodge	160	82,668	39,906	400	2,000	79,124	204,098
Museum	165	-	17,822	-	-	1,170	18,992
Police - ABC Grant	188	-	-	-	-	-	-
Police - Measure Z	189	199,001	-	50,000	-	120,882	369,883
Public Works - Storm Drain Maintenance	200	16,605	-	-	500	13,095	30,200
Public Works - Solid Waste Recycling	210	12,276	-	-	500	10,771	23,547
Fortuna Business Improvement District	250	-	-	-	-	-	-
Public Works - Streets	280	246,532	-	1,500	4,000	187,827	439,859
Public Transit	590	85,068	40,191	-	500	86,614	212,373
Wastewater - Collection	550	296,650	-	500	4,000	218,786	519,936
Wastewater - Pumping & Treatment	550	485,103	-	1,500	4,000	462,546	953,149
Wastewater - Administration	550	429,417	15,631	500	6,000	213,608	665,156
Water - Pump, Treatment & Storage	500	170,109	-	500	2,500	146,820	319,929
Water - Transmission & Distribution	500	327,037	-	1,000	5,000	239,589	572,626
Water - Customer Accounts	500	54,593	-	400	2,000	44,525	101,518
Water - Administration	500	466,233	15,631	500	6,000	231,301	719,665
		$ 3,215,942	**$ 129,181**	**$ 56,800**	**$ 45,000**	**$ 2,310,375**	**$ 5,757,298**
Total:		**$ 6,535,377**	**$ 412,729**	**$ 330,300**	**$ 316,000**	**$ 5,034,955**	**$ 12,629,361**

Personnel Budget - All Funds

Pay and Benefits Summary
With Benefit Rates



Cost in Dollars

	2024-25 Actual	2025-26 Budget	2026-27 Proposed	Change vs. PY Budget
Full Time Pay (Incl. Add pays, Longevity)	$ 5,154,656	$ 6,307,122	$ 6,535,377	$ 228,255
Part Time Pay	434,472	563,998	412,729	(151,269)
Overtime Pay	313,249	309,400	330,300	20,900
Health Benefits	1,309,699	1,514,328	2,065,842	551,514
Retirement Benefits	656,672	827,545	845,878	18,333
CalPERS Unfunded Liability	1,398,707	1,531,183	1,517,169	(14,014)
Workers Compensation	415,852	499,204	505,318	6,114
Medicare	88,807	99,631	100,748	1,117
Other	240,701	277,800	316,000	38,200
Total, Pay and Benefits	$ 10,012,815	$ 11,930,211	$ 12,629,361	$ 699,150

Benefit Rates

Health Benefits, City share	Total Monthly Premium	Monthly Employee	Monthly City	Annual City
Employee	$ 1,517.55	$ 215.70	$ 1,301.85	$ 15,622.20
Employee +1	3,135.91	452.54	2,683.37	32,200.44
Employee + family	4,473.91	646.20	3,827.71	45,932.52

CalPERS, City share		Employer Rates as % of Payroll			Estimated
	Benefit formula	2024-25	2025-26	2026-27	2027-28
Safety Tier 1	3% @ 50	27.32%	27.38%	27.42%	27.40%
Safety Tier 2	3% @ 55	23.00%	23.06%	23.09%	23.10%
Safety Tier 3	2.7% @ 57	13.76%	13.99%	13.91%	13.90%
Misc. Tier 1	2.7% @ 55	16.64%	16.71%	16.68%	16.70%
Misc. Tier 2	2.0% @ 55	13.03%	13.09%	13.07%	13.10%
Misc. Tier 3	2.0% @ 62	7.87%	7.96%	7.93%	7.90%

Changes since Prior Budget

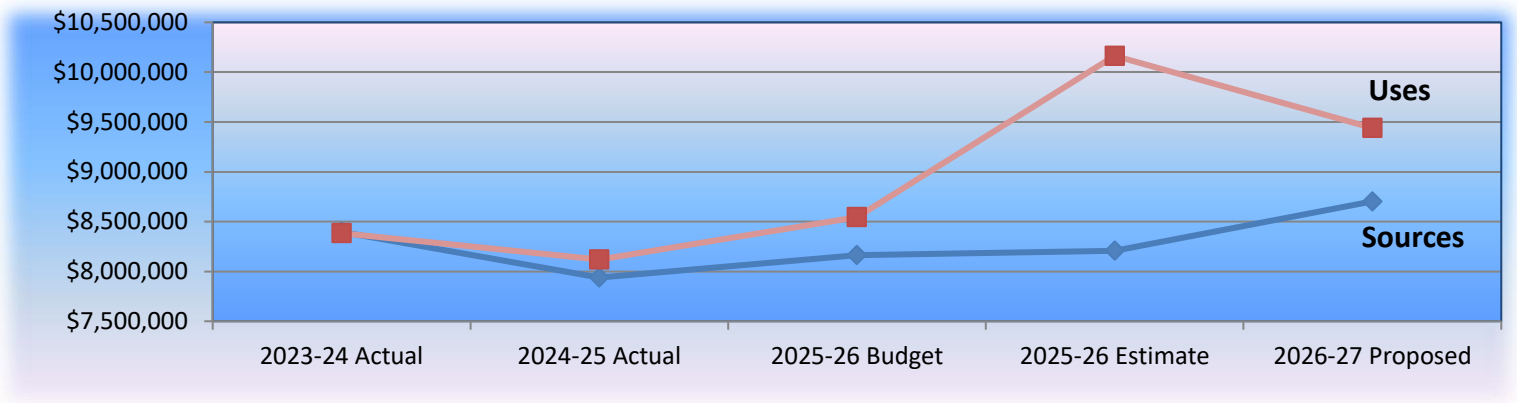
	2024-25	2025-26	2026-27
Full Time Positions	81	82	81

Changes:
- Allocated (1) FTE Senior Planner Position
- De-allocated (1) FTE Treatment Plant Operator I/OIT
- De-allocated (0.51) FTE Transit Dispatcher / Office Assistant Position
- De-allocated (1) FTE Conference Center Manager
- De-allocated (1) FTE Conference Center Coordinator
- Allocated (1) FTE Parks Maintenance Worker II Position
- De-allocated (2.50) FTE Parks Maintenance Worker I Position

Section 3

General Fund Summaries

General Fund Revenue and Expenditure History



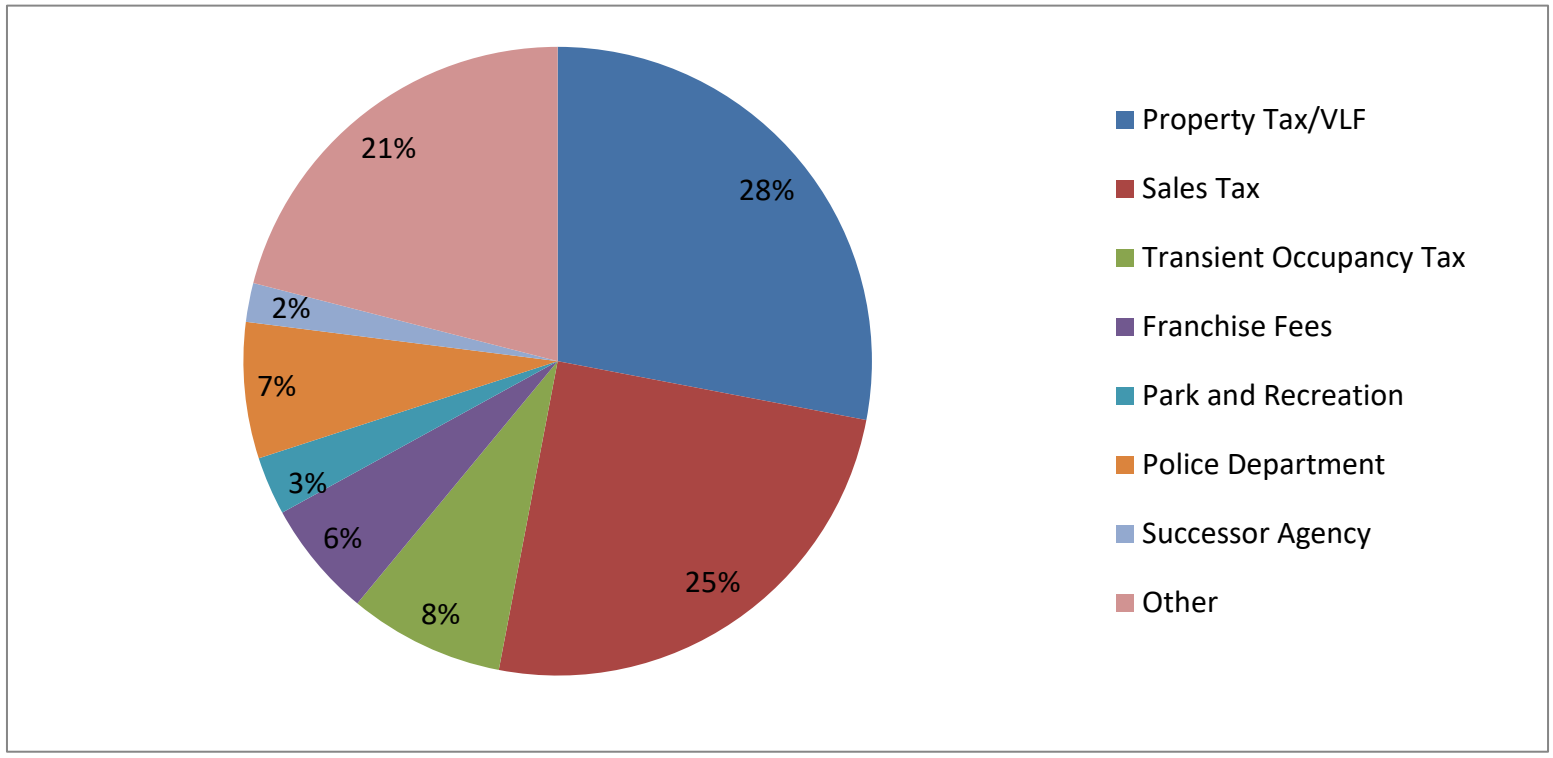
Fund Balance History

	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Balance	$ 7,527,842	$ 7,538,935	$ 7,358,192	$ 7,358,192	$ 5,403,621	$ (1,954,571)
SOURCES:						
Revenues:						
Taxes and Fees	7,591,667	7,609,107	7,174,275	7,193,625	7,328,104	153,829
Non-recurring Receipts	804,962	329,492	290,468	315,568	375,000	84,532
Transfers from Other Funds	-	-	700,000	700,000	1,000,000	300,000
Total Sources	8,396,629	7,938,599	8,164,743	8,209,193	8,703,104	538,361
USES:						
Operating Budgets:						
Pay and Benefits	4,375,066	5,205,269	5,690,129	6,887,560	5,968,581	278,452
Service and Supplies	1,765,722	2,126,563	2,206,941	2,511,341	2,782,207	575,266
Capital Outlay	354,679	82,924	-	-	50,000	50,000
Projects	1,600,000	204,051	20,000	20,000	-	(20,000)
Debt Service	-	-	-	-	-	-
Development Fund Support	130,515	216,781	138,217	241,935	244,542	106,325
River Lodge Fund Support	97,087	153,275	263,989	308,521	145,486	(118,503)
Transfers to Other Funds	62,467	130,479	226,188	194,407	250,463	24,275
Total Uses	8,385,536	8,119,342	8,545,464	10,163,764	9,441,279	895,815
Net Annual Activity	11,093	(180,743)	(380,721)	(1,954,571)	(738,175)	(357,454)
Ending Available Balance	$ 7,538,935	$ 7,358,192	$ 6,977,471	$ 5,403,621	$ 4,665,446	$ (2,312,025)

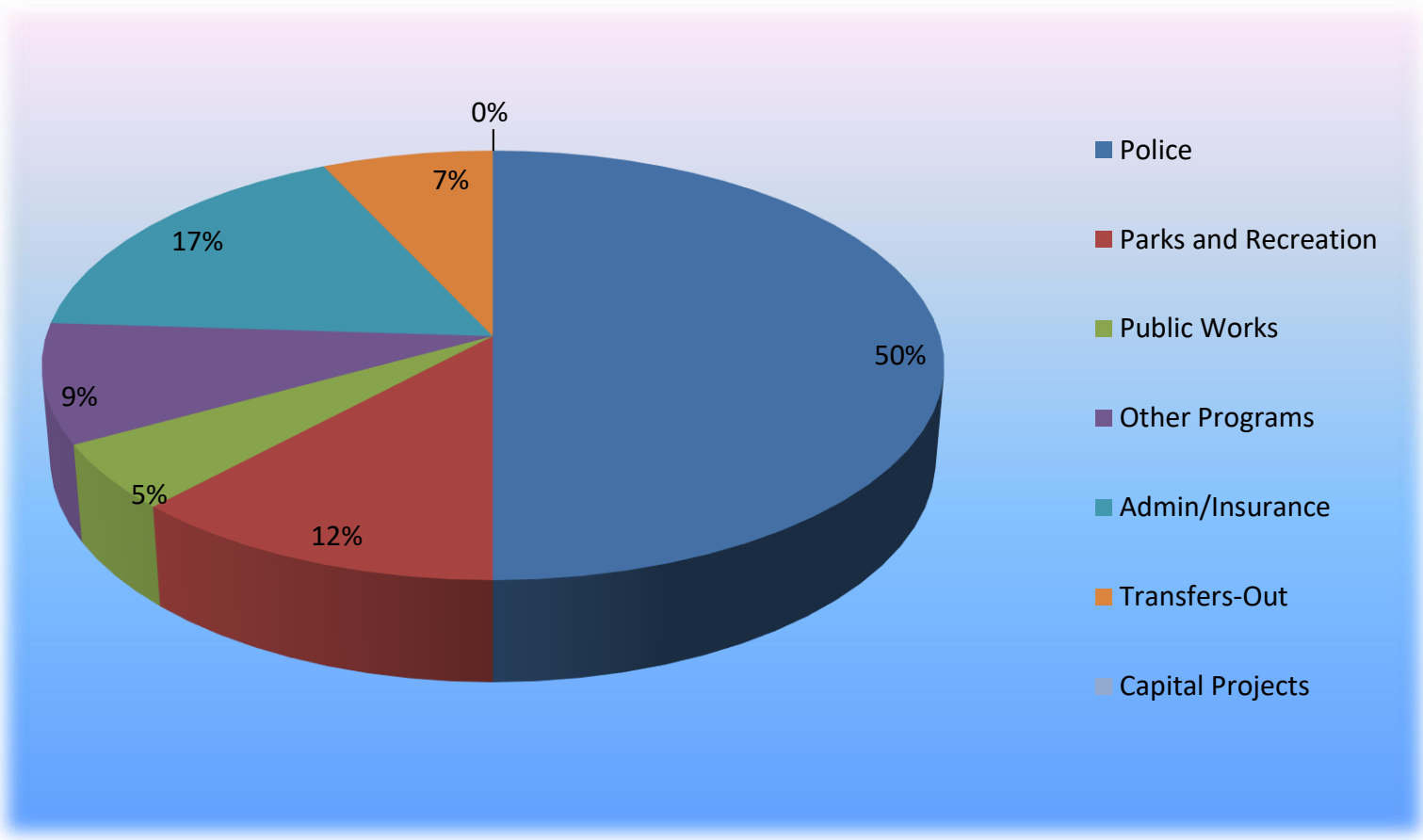
Reserve Policy

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*		435,155
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*	4,655,973
D. Reserved Fund Balance - PARS Section 115 Trust		171,665
E. Remaining unreserved Fund Balance/Operating Contingency		(1,097,347)
Estimated FY26-27 Ending Fund Balance		$ 4,665,446

General Fund
Revenue Summary



	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Recurring Revenues						
Property Tax	666,814	714,414	650,000	680,000	715,000	65,000
Property Tax In-lieu/VLF	1,537,780	1,618,514	1,590,000	1,590,000	1,700,000	110,000
Sales Tax	2,207,165	2,142,354	2,168,500	2,158,500	2,163,000	(5,500)
Transient Occupancy Tax	722,447	710,119	720,000	700,000	700,000	(20,000)
Franchise Fees	542,302	546,289	546,000	535,000	554,000	8,000
Business License	106,443	102,165	100,000	100,000	100,000	-
Park and Recreation	286,449	247,228	324,500	278,600	279,000	(45,500)
Police Department	545,319	555,211	568,550	554,800	580,879	12,329
Successor Agency	200,000	200,000	200,000	200,000	200,000	-
Other	776,948	772,813	306,725	396,725	336,225	29,500
	7,591,667	7,609,107	7,174,275	7,193,625	7,328,104	153,829
Non-Recurring Revenues						
Redevelopment Loans	214,028	262,498	285,468	285,468	320,000	34,532
Other Grants/Transfers	590,934	66,994	705,000	730,100	1,055,000	350,000
	$ 8,396,629	**$ 7,938,599**	**$ 8,164,743**	**$ 8,209,193**	**$ 8,703,104**	**$ 538,361**



	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Expenditures By Department/Program						
Programs:						
Police	$ 3,757,309	$ 4,364,089	$ 4,414,089	$ 5,781,624	$ 4,709,894	$ 295,805
Parks and Recreation	1,117,549	1,004,498	1,245,331	1,101,767	1,141,576	(103,755)
Public Works	309,960	344,898	419,295	383,108	455,038	35,743
Com Development- Planning	102,378	202,645	194,597	418,149	746,529	551,932
Community Promotion	82,855	80,391	108,000	108,000	86,000	(22,000)
Library Facilities	10,038	15,028	17,135	17,106	17,917	782
Administration:						
City Council	34,007	32,443	40,982	40,699	37,907	(3,075)
City Attorney	38,522	27,732	50,000	50,000	50,000	-
City Manager	108,967	138,437	158,492	159,612	171,377	12,885
City Clerk	52,732	61,647	68,529	70,051	77,196	8,667
General Government	207,628	361,336	278,680	364,120	297,128	18,448
Risk Management	506,405	586,179	689,647	691,542	780,134	90,487
Finance	167,117	195,433	212,293	213,123	230,092	17,799
Transfers-Out:						
Development Fund Support	130,515	216,781	138,217	241,935	244,542	106,325
River Lodge Fund Support	97,087	153,275	263,989	308,521	145,486	(118,503)
Other Funds Support	62,467	130,479	226,188	194,407	250,463	24,275
Debt/Capital:						
Debt Service - Bonds	-	-	-	-	-	-
Capital Improvement Program	1,600,000	204,051	20,000	20,000	-	(20,000)
Total:	**$ 8,385,536**	**$ 8,119,342**	**$ 8,545,464**	**$ 10,163,764**	**$ 9,441,279**	**$ 895,815**

Section 4

Revenues

		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Taxes and Licenses								
Property Taxes	4010	$ 647,719	$ 666,814	$ 714,414	$ 650,000	$ 680,000	$ 715,000	$ 65,000
Sales & Use Tax	4030	2,129,109	2,207,165	2,142,354	2,168,500	2,158,500	2,163,000	(5,500)
Transient Occupancy Tax (10%)	4060	782,808	722,447	710,119	720,000	700,000	700,000	(20,000)
Humboldt Tourism Asmt Admin	4061	1,528	1,435	1,344	1,400	1,400	1,400	-
Franchise - Gas & Electric	4065	153,538	156,567	164,417	165,000	165,000	170,000	5,000
Franchise - Garbage	4070	240,736	260,890	265,708	265,000	265,000	280,000	15,000
Franchise - Cable TV	4075	126,420	124,845	116,164	116,000	105,000	104,000	(12,000)
Business License Tax	4080	99,337	106,443	102,165	100,000	100,000	100,000	-
Real Property Transfer Tax	4085	40,608	48,979	42,136	30,000	30,000	36,000	6,000
		4,221,803	**4,295,585**	**4,258,821**	**4,215,900**	**4,204,900**	**4,269,400**	**53,500**
Interest, Loans, and Rents								
Interest Income	4100	240,381	604,187	564,179	200,000	250,000	200,000	-
Other Rents	4150	600	720	120	600	600	600	-
Tower Rental	4155	65,420	58,126	55,131	41,500	41,500	45,000	3,500
Parking Lot Rental	4156	2,256	2,379	2,450	2,500	2,500	2,500	-
Storage Container Rental	4157	1,200	1,200	1,650	1,200	1,200	1,200	-
Space Rent - Corp Yard	4158	3,000	3,000	3,000	3,000	3,000	3,000	-
		312,857	**669,612**	**626,530**	**248,800**	**298,800**	**252,300**	**3,500**
Intergovernmental								
Motor Vehicle In-Lieu	4200	1,443,652	1,537,780	1,618,514	1,590,000	1,590,000	1,700,000	110,000
Homeowners Exemption	4255	6,306	6,270	6,392	6,200	6,200	6,200	-
State Mandates	4910	6,109	9,088	30,605	10,000	39,000	30,000	20,000
Reimbursement Revenue	4801	110,845	34,334	58,629	5,000	15,000	5,000	-
		1,566,912	**1,587,472**	**1,714,140**	**1,611,200**	**1,650,200**	**1,741,200**	**130,000**
Police Services								
Public Safety/Prop. 172	4035	33,998	21,736	28,653	29,600	29,600	30,000	400
Finger Prints	4500	38,174	37,583	30,280	38,000	32,000	33,000	(5,000)
Special Services/Alarm Fees	4505	16,484	36,427	25,390	25,000	15,000	25,000	-
Vehicle Impound Fees	4508	18,425	18,875	11,700	18,000	20,000	18,000	-
Animal License	4510	32,927	29,813	34,026	36,000	34,000	34,000	(2,000)
Animal Control Charges	4512	6,131	5,768	3,300	5,000	5,500	5,000	-
Bicycle License	4514	6	4	6	-	-	-	-
Fireworks Permit	4515	50	50	40	50	50	50	-
Other Fines	4520	15,746	15,847	11,682	15,000	15,000	15,000	-
Parking Violation Fines	4525	3,658	3,165	3,791	3,000	3,000	3,000	-
Parking Fines - Ferndale	4527	125	238	355	-	250	-	-
Motor Vehicle Abatement	4560	16,244	17,768	16,324	16,000	16,000	16,000	-
Accident Reports	4564	3,380	2,322	2,280	2,000	2,500	2,000	-
Post Grant Reimbursement	4565	17,521	23,077	14,509	15,000	10,000	15,000	-
Dispatch - Ferndale Police	4570	38,600	42,280	51,800	51,800	51,800	54,776	2,976
Dispatch - Rio Dell Police	4571	69,200	75,940	101,800	101,800	101,800	107,753	5,953
Dispatch - Fortuna Fire	4572	27,300	27,300	27,300	27,300	27,300	27,300	-
State COPS Grant	4580	164,501	177,430	185,271	177,000	180,000	185,000	8,000
Remote Access Network (RAN)	4585	9,812	9,696	6,704	8,000	11,000	10,000	2,000
		512,282	**545,319**	**555,211**	**568,550**	**554,800**	**580,879**	**12,329**

Revenues (continued)		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Parks & Recreation								
Park Use Fees	4300	18,226	24,546	23,400	58,000	45,000	45,000	(13,000)
Playgroup Grant	4301	3	6,233	10,970	15,000	600	-	(15,000)
Pavilion Use Fees	4305	15,454	10,535	14,585	12,000	20,000	15,000	3,000
Vending Machines	4306	3,596	2,713	2,119	2,500	2,000	2,000	(500)
Skate Revenue	4307	29,381	44,815	38,394	40,000	35,000	38,000	(2,000)
Pavillion Drop-ins	4308	5,556	11,452	12,137	10,000	12,000	12,000	2,000
Recreation Program Fees	4310	89,697	119,862	82,094	120,000	100,000	100,000	(20,000)
Break Camps Revenue	4311	20,205	7,200	14,935	15,000	12,000	15,000	-
Youth Sports	4312	9,760	20,905	17,414	20,000	20,000	20,000	-
Adult Leagues	4315	26,708	38,188	31,180	32,000	32,000	32,000	-
		218,586	**286,449**	**247,228**	**324,500**	**278,600**	**279,000**	**(45,500)**
Other Revenues								
Bus License Penalties	4930	4,068	5,905	5,852	4,000	5,000	4,000	-
Restitution	4575	-	-	-	-	-	-	-
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	-
		205,393	**207,230**	**207,177**	**205,325**	**206,325**	**205,325**	**-**
Total Recurring Revenue		**7,037,833**	**7,591,667**	**7,609,107**	**7,174,275**	**7,193,625**	**7,328,104**	**153,829**
Non-Recurring Revenue:								
Successor Agency Loans	4110	240,000	214,028	262,498	285,468	285,468	320,000	34,532
Sale of Property	4810	-	6,209	4,085	-	2,500	-	-
Administrative Fines	4820	550	1,100	1,400	-	-	-	-
Sale of Recovered Property	4920	1,000	12	-	-	600	-	-
Grant Revenue	4600	-	577,440	38,000	-	17,000	50,000	50,000
Misc. Revenues/Donations	4900	1,558,575	6,173	23,509	5,000	10,000	5,000	-
Transfers In	4800	-	-	-	700,000	700,000	1,000,000	300,000
Total Non-Recurring Revenue		**1,800,125**	**804,962**	**329,492**	**990,468**	**1,015,568**	**1,375,000**	**384,532**
Total General Fund Revenue:		**$ 8,837,958**	**$ 8,396,629**	**$ 7,938,599**	**$ 8,164,743**	**$ 8,209,193**	**$ 8,703,104**	**$ 538,361**
Measure E								
Fund 101								
Taxes:								
Supp. Transaction & Use Tax	4032	1,844,883	1,938,466	1,916,923	1,884,000	1,913,500	1,944,000	60,000
Reimbursement Revenue	4801	-	-	-	-	-	-	-
Total Measure E Fund Revenue:		**$ 1,844,883**	**$ 1,938,466**	**$ 1,916,923**	**$ 1,884,000**	**$ 1,913,500**	**$ 1,944,000**	**$ 60,000**

		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Police Department								
Funds 180, 183, 184, 186, 188, 189								
Asset Seizure Fund	180-4590	$ 87,660	$ 4,640	$ 374	$ -	$ 200	$ -	$ -
Every 15 Minute	183-4900	-	17,229	3,000	-	-	-	-
Recovered Property	184-4595	526	1,442	1,463	-	750	-	-
Distributor Opioid Abatement	185-4900	60,670	39,256	163,794	40,000	100,000	60,000	20,000
Dept of Alcohol Beverage Control	188-4650	2,649	449	-	-	-	-	-
Measure Z	189-4650	321,361	153,215	356,338	380,000	380,000	400,000	20,000
		472,866	216,231	524,969	420,000	480,950	460,000	40,000
Development Review								
Fund 120								
Building Permits	4400	200,347	245,979	263,236	260,000	220,000	260,000	-
Building Plan Check Fees	4405	40,330	51,810	61,151	58,000	40,000	55,000	(3,000)
Engineering Inspection Fees	4410	2,735	5,942	7,260	5,000	6,500	7,000	2,000
Engineering Plan Check Fees	4415	220	1,867	-	2,000	6,000	3,000	1,000
Subdivision Application Fees	4420	7,887	11,721	3,250	12,000	40,000	12,000	-
Planning Fees	4425	4,821	8,321	32,983	24,000	60,000	60,000	36,000
Technology Surcharge	4440	-	-	332	16,500	5,000	16,500	-
General Plan Surcharge	4445	-	-	1,071	33,000	12,000	33,000	-
		256,340	325,640	369,283	410,500	389,500	446,500	36,000
River Lodge/Monday Club								
Fund 160								
River Lodge Rent	4330	113,826	115,270	123,769	124,000	130,000	128,000	4,000
Kitchen Rental	4331	17,838	14,875	18,475	15,000	19,000	18,000	3,000
Linen Rental	4333	9,133	7,812	11,576	8,000	8,000	5,500	(2,500)
Catering Services	4334	7,756	4,908	3,494	4,000	1,000	-	(4,000)
Wedding Packages	4335	32,107	27,350	41,050	32,000	30,000	32,000	-
Bridal Faire	4336	-	6,215	4,150	5,000	3,750	5,000	-
Craft Faire	4337	5,000	5,325	6,750	6,000	6,000	6,000	-
Miscellaneous Revenue	4900	941	56,742	136	-	25,700	-	-
Monday Club Rent	4320	27,825	28,155	26,285	25,000	24,000	25,000	-
Monday Club Linen Rental	4322	264	-	-	-	-	-	-
		214,690	266,652	235,685	219,000	247,450	219,500	500
Museum								
Fund 165								
Museum Revenue	4340	3,106	3,064	2,217	3,000	2,000	2,500	(500)
Museum Donations	4850	-	759	848	500	1,000	1,000	500
Interest Income	4100	336	992	1,058	-	500	-	-
		3,442	4,815	4,123	3,500	3,500	3,500	-
Rohner Community Recreation and Park District								
Fund 110								
Rohner Recreation District	4345	23,910	27,698	28,256	27,000	27,000	28,000	1,000
Grant Revenue	4650	-	-	-	-	-	-	-
		23,910	27,698	28,256	27,000	27,000	28,000	1,000
Fortuna Transit								
Fund 590								
Allocation From TDA Transit Tax	4351	381,987	440,626	447,635	419,877	419,877	414,085	(5,792)
Bus Rider Fees	4360	15,628	16,257	24,929	20,000	15,000	24,000	4,000
Reimbursement Revenue	4801	1,499	600	561	2,000	-	2,000	-
Interest Income	4100	1,583	(2,955)	(1,996)	-	2,000	-	-
		400,697	454,528	471,129	441,877	436,877	440,085	(1,792)
Business Improvement District								
Fund 250								
City Wide Assessment Fee	4050	37,386	38,257	-	16,500	16,500	16,500	-
Downtown Assessment Fee	4051	11,943	12,652	-	-	-	-	-
Redwood Village Assessment	4052	9,141	10,236	-	-	-	-	-
Strong's Creek Plaza	4053	5,100	5,032	-	-	-	-	-
Miscellaneous Revenue	4900	1,750	1,305	4,400	-	-	-	-
Transfer Out- FBID	4054	26,538	-	-	-	-	-	-
		91,858	67,482	4,400	16,500	16,500	16,500	-

		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Solid Waste Program								
Fund 210								
Transfer Station Fees	4450	23,770	23,070	22,627	24,000	23,000	22,000	(2,000)
Interest Income	4100	1,188	5,165	5,147	500	2,000	500	-
		24,958	28,235	27,774	24,500	25,000	22,500	(2,000)
Water								
Fund 500/510								
Water Service Charges	4700	2,344,728	2,370,434	2,828,737	3,312,000	3,312,000	3,975,000	663,000
Other Utilities Revenue	4715	30,354	31,945	25,103	28,000	25,000	28,000	-
Meter Connection Fees	4720	33,599	41,939	57,415	30,000	30,000	30,000	-
Delinquent Payment Penalty	4730	10,326	11,204	13,826	12,000	15,000	15,000	3,000
Interest Income	4100	57,089	163,684	177,735	50,000	80,000	50,000	-
Reimbursement Revenue	4801	273,500	8,618	-	-	-	-	-
		2,749,596	2,627,824	3,102,816	3,432,000	3,462,000	4,098,000	666,000
Water Capital Connection	4735	56,810	32,475	148,177	50,000	25,000	40,000	(10,000)
Miscellaneous Revenue	4900	61,664	-	-	-	-	-	-
Interest Income - Capital	4100	105,936	224,411	224,171	80,000	90,000	80,000	-
		224,410	256,886	372,348	130,000	115,000	120,000	(10,000)
Wastewater								
Fund 550/560								
Wastewater Service Charges	4705	3,498,167	3,507,554	4,478,533	5,494,000	5,494,000	6,730,000	1,236,000
Other Revenues	4715	1,046	78,760	-	5,000	5,000	5,000	-
Delinquent Payment Penalty	4730	17,489	18,680	24,433	18,000	26,000	24,000	6,000
Interest Income	4100	94,679	254,464	277,703	80,000	120,000	80,000	-
Reimbursement Revenue	4801	-	-	-	-	-	-	-
		3,611,381	3,859,458	4,780,669	5,597,000	5,645,000	6,839,000	1,242,000
Wastewater Capital Connection	4735	145,270	120,968	173,459	120,000	100,000	120,000	-
Interest Income - Capital	4100	184,794	482,094	438,897	200,000	180,000	180,000	(20,000)
		330,064	603,062	612,356	320,000	280,000	300,000	(20,000)
Transportation Development Act								
Funds 260, 265								
TDA allocation to Non-Transit	4350	222,350	60,047	-	29,681	29,681	-	(29,681)
TDA 2% Set-Aside	4355	12,333	13,561	-	9,175	9,175	-	(9,175)
Sidewalk Loan Collections	4830	135	-	-	-	-	-	-
Reimbursement Revenue	4801	18,145	-	-	-	-	-	-
Interest Income	4100	14,489	47,991	48,429	8,000	20,000	8,000	-
		267,452	121,599	48,429	46,856	58,856	8,000	(38,856)
STIP / HSIP								
Funds 270, 275								
Regional TEA Allocation 270	4650	132,319	408,546	541,916	2,550,000	2,550,000	2,000,000	(550,000)
RSTP State Allocation 275	4280	74,480	87,560	82,672	87,500	87,500	87,500	-
Interest Income	4100	6,466	15,088	11,364	-	6,000	-	-
		213,265	511,194	635,952	2,637,500	2,643,500	2,087,500	(550,000)
Gas Tax *Fund 280*								
Gas Tax Administration	4260	3,000	3,000	3,000	3,000	3,000	3,000	-
2105 Gas Tax	4261	71,275	75,958	77,925	79,764	80,510	81,913	2,149
2106 Gas Tax	4262	52,865	55,595	57,036	55,270	56,055	56,965	1,695
2107 Gas Tax	4263	97,136	102,816	103,372	108,860	107,601	109,536	676
2103 Gas Tax Prop 42 Replace	4264	102,048	113,899	119,523	114,027	120,079	122,499	8,472
Interest Income	4100	(1,557)	(3,830)	(6,903)	-	(2,000)	-	-
		324,767	347,438	353,953	360,921	365,245	373,913	12,992

		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Road Maintenance Rehab Acct								
Fund 290								
Road Maintenance Rehab Acct	4269	279,438	323,118	341,932	328,747	331,616	351,573	22,826
Interest Income	4100	3,065	25,970	34,810	10,000	15,000	15,000	5,000
		282,503	349,088	376,742	338,747	346,616	366,573	27,826
Services & Development Fees								
Funds 130, 140, 150, 152, 200								
Drainage Facility Revenues	130-4430	55,068	43,589	54,458	25,000	25,000	25,000	-
Traffic Impact Fees - Citywide	140-4435	12,702	23,078	19,856	10,000	15,000	10,000	-
Traffic Impact Fees - Home Ave	150-4435	7	18	18	-	-	-	-
Traffic Impact Fees - Hillside Dr.	152-4435	49	136	138	-	-	-	-
Storm Drain Maintenance	200-4040	46,775	46,191	77,877	46,000	46,000	46,000	-
		114,601	113,012	152,347	81,000	86,000	81,000	-
Maintenance Districts								
Funds 670, 671, 672, 673, 674, 675, 676, 677, 678								
Rancho Bueno Vista Sewer	670-4090	7,710	8,776	8,698	6,500	6,500	6,500	-
Kenwood Meadows Sewer	671-4090	5,758	9,260	10,784	6,000	6,000	6,000	-
Forest Hills Estates Stormwater	672-4090	26,438	31,739	32,108	22,000	28,000	28,000	6,000
Forest Hills Stormwater	673-4090	6,600	8,178	9,040	6,500	6,500	6,500	-
Dove Subdivision Stormwater	674-4090	1,430	2,135	2,183	1,200	1,200	1,200	-
Gulliksen Subdivision Stormwater	675-4090	2,890	4,275	4,372	2,500	2,500	2,500	-
Astor Subdivision Stormwater	676-4090	3,446	5,058	4,873	3,000	3,000	3,000	-
Astor Lift Station Sewer	677-4090	5,945	6,273	5,171	6,000	6,000	6,000	-
Wright Subdivision Stormwater	678-4090	2,231	3,093	3,167	2,000	2,000	2,000	-
		62,448	78,787	80,396	55,700	61,700	61,700	6,000
Successor Agency to the Fortuna Redevelopment Agency								
Funds 801/891								
ROPS - Recognized Obligation	4020	1,053,438	1,013,698	1,084,685	1,126,998	1,126,998	1,183,538	56,540
Interest Income	4100	303	527	474	-	-	-	-
		1,053,741	1,014,225	1,085,159	1,126,998	1,126,998	1,183,538	56,540
HOME Grant Fund								
Fund 230								
Loan Repayments	4835	26,357	17,104	-	-	-	-	-
Interest Income	4100	4,466	13,123	13,553	2,000	4,000	4,000	2,000
		30,823	30,227	13,553	2,000	4,000	4,000	2,000
Housing/Redevelopment Successor								
Fund 205								
RDA Loan Repayment	4110	60,000	53,507	65,624	71,367	71,367	80,000	8,633
Loan Repayments	4835	29,449	-	94,901	-	-	-	-
Interest Income	4100	5,050	18,573	27,295	5,000	14,000	10,000	5,000
		94,499	72,080	187,820	76,367	85,367	90,000	13,633
Community Dev Block Grants (CDBG)								
Funds 825, 830, 836								
Interest Income	825-4100	4,582	12,554	12,737	-	6,000	-	-
Loan Repayments	830-4830	-	176,400	144,763	-	100,000	200,000	200,000
Interest Income	830-4100	-	52,652	37,196	-	20,000	-	-
Loan Repayment/Rent	836-4150	27,477	25,191	24,376	26,000	26,000	26,000	-
Interest Income	836-4100	11,929	33,682	34,879	-	18,000	-	-
		43,988	300,479	253,951	26,000	170,000	226,000	200,000

Grants and Other Funds		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Various Funds								
Donations Fund	105-4850	65,314	52,493	14,386	15,000	15,000	15,000	-
ADA SB 1186	125-4081	4,036	5,127	5,257	4,000	5,000	5,000	1,000
Youth Recreation	170-4100	181	497	504	-	250	-	-
Small Grants	300-4650	45,703	113,262	56,802	-	-	-	-
Recycle-Parks Grant	306-4650	25,000	75,000	-	5,000	5,000	5,000	-
Capital Projects Grant	350-4650	-	381,059	739,884	500,000	585,171	-	(500,000)
FEMA Grant	351-4600	218,811	160,409	-	-	-	-	-
CA Water Resources Grant	352-4600	391,976	685,019	-	-	-	-	-
Dept Fish Wildlife Grant	359-4650	-	-	-	-	-	-	-
		751,021	1,472,866	816,833	524,000	610,421	25,000	(499,000)
Total Restricted Fund Revenues		**$ 11,643,320**	**$ 13,149,506**	**$ 14,538,943**	**$ 16,317,966**	**$ 16,687,480**	**$ 17,500,809**	**$ 1,182,843**

Section 5

Operating Expenditures by Department

Administration

City 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	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	Change vs.
Department	1000	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Stipends	5165	$ 18,750	$ 18,000	$ 16,800	$ 18,000	$ 18,000	$ 18,000	$ -
Benefits	5200	1,495	1,438	1,238	1,482	1,199	1,407	(75)
Subtotal, Pay and Benefits		20,245	19,438	18,038	19,482	19,199	19,407	(75)
Department Supplies	5500	1,479	-	1,177	1,000	1,000	1,500	500
Travel/Conferences/Training	7000	7,772	8,141	8,785	10,000	10,000	10,000	-
Council Contingency	7612	3,940	3,968	1,722	2,500	2,500	2,000	(500)
Televised Meeting Costs	7616	3,864	2,460	2,721	8,000	8,000	5,000	(3,000)
Subtotal, Services and Supplies		17,055	14,569	14,405	21,500	21,500	18,500	(3,000)
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 37,300**	**$ 34,007**	**$ 32,443**	**$ 40,982**	**$ 40,699**	**$ 37,907**	**$ (3,075)**

City Administration

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**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**1300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Legal Services	6020	$ 28,609	$ 38,522	$ 27,732	$ 50,000	$ 50,000	$ 50,000	$ -
	Total:	**$ 28,609**	**$ 38,522**	**$ 27,732**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**

City Administration

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
City Manager	0.20	0.20	0.25	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	-	(0.05)
Total Authorized	**0.75**	**0.75**	**0.80**	**0.80**	**0.80**	**0.75**	**(0.05)**

Fund	**100**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**1100**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 74,049	$ 72,797	$ 73,376	$ 92,647	$ 92,325	$ 93,869	$ 1,222
Pay Part-Time	5165	-	450	11,264	-	-	-	-
Overtime	5170	-	11	320	-	100	-	-
Vacation Buyback	5180	145	2	6,354	2,000	2,000	2,000	-
Benefits	5200	38,939	22,304	35,213	44,395	45,737	57,058	12,663
Subtotal, Pay and Benefits		113,133	95,564	126,527	139,042	140,162	152,927	13,885
Department Supplies	5500	4,285	4,317	1,091	3,500	3,500	3,500	-
Vehicle Fuel	5505	291	216	181	350	350	350	-
Equipment Maintenance	5705	286	286	956	500	500	500	-
Personnel Services	6035	10	71	2,246	200	200	200	-
Cell Phone	6205	460	231	314	400	400	400	-
Travel/Conferences/Training	7000	5,263	2,551	261	6,000	6,000	6,000	-
Dues and Subscriptions	7015	1,656	1,644	2,098	2,500	2,500	2,500	-
City Manager Contingency	7612	1,562	4,087	4,763	6,000	6,000	5,000	(1,000)
Subtotal, Services and Supplies		13,813	13,403	11,910	19,450	19,450	18,450	(1,000)
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 126,946**	**$ 108,967**	**$ 138,437**	**$ 158,492**	**$ 159,612**	**$ 171,377**	**$ 12,885**

City Administration

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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	0.20	0.20	0.20	-
Total Authorized	**0.57**	**0.57**	**0.57**	**0.55**	**0.55**	**0.55**	**-**

Fund	100	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	Change vs.
Department	1150	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 27,466	$ 26,285	$ 30,286	$ 32,728	$ 32,480	$ 34,428	$ 1,700
Pay Part-Time	5165	5,252	6,471	6,401	8,416	8,934	8,675	259
Overtime	5170	-	5	16	-	50	-	-
Vacation Buyback	5180	-	1	433	500	500	500	-
Benefits	5200	21,014	14,352	18,660	20,185	21,387	27,093	6,908
Subtotal, Pay and Benefits		53,732	47,114	55,796	61,829	63,351	70,696	8,867
Department Supplies	5500	883	1,544	4,553	1,500	1,500	1,500	-
Personnel Services	6035	10	71	280	500	500	500	-
Travel/Conferences/Training	7000	2,344	3,156	558	3,200	3,200	3,000	(200)
Dues and Subscriptions	7015	1,187	847	460	1,500	1,500	1,500	-
Subtotal, Services and Supplies		4,424	5,618	5,851	6,700	6,700	6,500	(200)
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 58,156**	**$ 52,732**	**$ 61,647**	**$ 68,529**	**$ 70,051**	**$ 77,196**	**$ 8,667**

City Administration

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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	0.30	-
Accounting Technician	0.15	0.15	0.15	0.15	0.15	0.20	0.05
Account Clerk II	0.20	0.20	0.20	0.20	0.20	0.20	-
Total Authorized	**1.34**	**1.34**	**1.34**	**1.34**	**1.34**	**1.39**	**0.05**

Fund	**100**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**1200**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 105,008	$ 116,554	$ 122,522	$ 131,530	$ 134,885	$ 141,939	$ 10,409
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	301	500	500	500	-
Vacation Buyback	5180	2,487	2,948	6,575	3,000	3,500	3,000	-
Benefits	5200	70,934	35,485	47,250	53,863	52,338	62,253	8,390
Subtotal, Pay and Benefits		178,429	154,987	176,648	188,893	191,223	207,692	18,799
Department Supplies	5500	6,080	4,099	5,712	7,500	7,000	7,500	-
Equipment Maintenance	5705	572	572	430	600	600	600	-
Professional Services	6025	5,264	4,615	5,720	6,000	6,000	6,000	-
Personnel Services	6035	358	-	1,326	800	800	800	-
Travel/Conferences/Training	7000	116	2,519	4,673	8,000	7,000	7,000	(1,000)
Dues and Subscriptions	7015	315	325	924	500	500	500	-
Overhead Transfer	9500	(12,500)	-	-	-	-	-	-
Subtotal, Services and Supplies		205	12,130	18,785	23,400	21,900	22,400	(1,000)
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 178,634**	**$ 167,117**	**$ 195,433**	**$ 212,293**	**$ 213,123**	**$ 230,092**	**$ 17,799**

City Administration

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**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**1400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Audit Fees (A)	6000	$ 20,280	$ 25,800	$ 19,800	$ 28,800	$ 28,800	$ 30,000	$ 1,200
Legal Services	6020	123	-	48,764	8,000	20,000	25,000	17,000
Professional Services	6025	29,034	23,732	31,038	47,000	117,000	32,000	(15,000)
Cable Franchise Admin. Fees	6036	4,230	4,230	4,230	4,250	4,250	4,250	-
Codifications	6225	2,343	3,261	3,133	3,500	3,500	3,500	-
Publication Costs	6305	443	1,190	1,115	1,500	1,500	1,500	-
Employee Recognition	6315	2,080	1,766	4,263	3,000	3,000	3,000	-
County Admin. Fees	6700	18,456	18,705	18,805	22,000	22,000	22,000	-
Election Expenses	6710	7,259	252	13,102	1,000	1,000	14,000	13,000
County Fire Assessments	6720	216	-	216	250	250	250	-
Conferences/Training (City-Wide)	7000	-	900	1,000	3,000	3,000	3,000	-
Dues & Subscriptions	7015	7,676	7,722	13,511	9,000	9,000	9,000	-
Bad Debt	7800	5,196	8,154	3,678	-	-	-	-
Subtotal, Services and Supplies		97,336	95,712	162,655	131,300	213,300	147,500	16,200
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 97,336**	**$ 95,712**	**$ 162,655**	**$ 131,300**	**$ 213,300**	**$ 147,500**	**$ 16,200**

City Administration

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 Building 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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Facility Custodian	0.20	0.20	0.20	0.20	0.20	0.15	(0.05)
Total Authorized	**0.20**	**0.20**	**0.20**	**0.20**	**0.20**	**0.15**	**(0.05)**

Fund	**100**	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	Change vs.
Department	**1500**	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 6,361	$ 4,833	$ 9,749	$ 11,639	$ 11,916	$ 9,555	$ (2,084)
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	-	-	-	-	-	-	-
Benefits	5200	5,492	1,673	3,775	5,131	4,794	4,195	(936)
Subtotal, Pay and Benefits		11,853	6,506	13,524	16,770	16,710	13,750	(3,020)
Department Supplies	5500	4,739	3,319	6,635	4,000	4,000	4,000	-
Vehicle Fuel	5505	679	346	928	750	750	750	-
Janitorial Supplies	5565	-	-	-	-	-	500	500
Office Equipment Maintenance	5705	11,840	12,505	11,248	14,000	14,000	14,000	-
Software Maintenance (A)	5710	19,114	8,569	22,152	18,000	18,000	21,000	3,000
Vehicle Repairs & Maintenance	5715	1,028	1,110	72	1,000	1,000	-	(1,000)
Building Repairs & Maintenance	5740	1,819	2,058	41,254	1,500	1,500	1,500	-
Network Support (A)	5775	23,478	14,534	15,382	18,860	18,860	19,128	268
Website Hosting & Maintenance (A)	5780	257	1,173	438	1,000	1,000	1,000	-
Professional Services	6025	-	948	1,341	-	-	-	-
Personnel Services	6035	186	277	2,387	500	1,500	500	-
Bank Account Fees	6060	13,806	18,024	19,721	16,000	20,000	20,000	4,000
Credit Card Fees	6061	3,660	2,396	2,172	4,000	2,500	2,500	(1,500)
Telephone	6200	2,934	2,660	2,435	3,000	2,500	3,000	-
Cell Phones	6205	1,549	1,744	2,342	2,000	2,500	2,000	-
Internet Service	6210	6,347	27,596	46,463	36,000	36,000	36,000	-
Utilities - General and Electric	6505	7,446	8,151	10,187	10,000	10,000	10,000	-
Subtotal, Services and Supplies		98,882	105,410	185,157	130,610	134,110	135,878	5,268
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 110,735**	**$ 111,916**	**$ 198,681**	**$ 147,380**	**$ 150,820**	**$ 149,628**	**$ 2,248**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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	0.20	0.20	0.20	-
Total Authorized	**0.67**	**0.67**	**0.67**	**0.65**	**0.65**	**0.65**	**-**

Fund	**100**	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	Change vs.
Department	**1600**	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 45,000	$ 44,285	$ 43,347	$ 51,795	$ 51,739	$ 54,078	$ 2,283
Pay Part-Time	5165	5,252	6,651	10,907	8,416	8,934	8,675	259
Overtime	5170	-	5	131	-	50	-	-
Vacation Buyback	5180	-	1	2,622	500	500	500	-
Benefits	5200	24,680	16,117	22,813	27,480	28,363	35,709	8,229
Subtotal, Pay and Benefits		74,932	67,059	79,820	88,191	89,586	98,962	10,771
Unemployment Insurance	5300	-	17,579	-	20,000	30,000	20,000	-
Department Supplies	5500	700	328	505	500	500	500	-
Legal Services	6020	35,069	24,218	27,493	30,000	20,000	30,000	-
Personnel Services	6035	-	-	280	400	400	400	-
Liability Insurance (A)	6350	332,412	393,396	465,259	546,056	546,056	625,772	79,716
Claims Settlement	6360	13,232	932	6,205	-	-	-	-
Travel/Conferences/Training	7000	40	1,563	4,865	4,000	4,000	4,000	-
Dues & Subscriptions	7015	-	1,330	1,752	500	1,000	500	-
Subtotal, Services and Supplies		381,453	439,346	506,359	601,456	601,956	681,172	79,716
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 456,385**	**$ 506,405**	**$ 586,179**	**$ 689,647**	**$ 691,542**	**$ 780,134**	**$ 90,487**

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 - $38,000)
- AutoXpo (estimated value of resources provided - $18,000)
- Art and Wine in the Park (estimated value of resources provided - $2,000)
- Hops in Humboldt (estimated value of resources provided - $3,800)
- Apple Harvest (estimated value of resources provided - $4,500)
- Fortuna Fireworks Festival (estimated value of resources provided - $3,800)

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**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**1800**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Chamber of Commerce	6800	$ 18,333	$ 3,760	$ 6,305	$ 10,000	$ 10,000	$ 10,000	$ -
Chamber 10% TOT Allocation	6801	78,013	74,124	69,867	72,000	72,000	70,000	(2,000)
FBID Facility Rent	6804	1,400	-	-	-	-	-	-
Contingency - Community Events	7612	5,571	4,971	4,219	6,000	6,000	6,000	-
Business Improvement	7625	277	-	-	20,000	20,000	-	(20,000)
	Total:	**$ 103,594**	**$ 82,855**	**$ 80,391**	**$ 108,000**	**$ 108,000**	**$ 86,000**	**$ (22,000)**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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**	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	Change vs.
Department	**5500**	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 3,181	$ 2,416	$ 4,874	$ 5,819	$ 5,958	$ 6,370	$ 551
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	-	-	-	-	-	-	-
Benefits	5200	2,747	838	1,889	2,566	2,398	2,797	231
Subtotal, Pay and Benefits		5,928	3,254	6,763	8,385	8,356	9,167	782
Department Supplies	5500	259	274	995	1,000	1,000	1,000	-
Building Repairs	5740	531	209	174	500	500	500	-
Professional Services	6025	93	-	-	-	-	-	-
Water	6500	1,067	906	1,032	1,500	1,500	1,500	-
Utilities	6505	5,022	5,395	5,848	5,500	5,500	5,500	-
Property Tax	6720	216	-	216	250	250	250	-
Subtotal, Services and Supplies		7,188	6,784	8,265	8,750	8,750	8,750	-
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 13,116**	**$ 10,038**	**$ 15,028**	**$ 17,135**	**$ 17,106**	**$ 17,917**	**$ 782**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
FBID Specialist (PT)	0.73	0.73	-	-	-	-	-
Total Authorized	**0.73**	**0.73**	**-**	**-**	**-**	**-**	**-**

Fund History ***Fund 250***	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ (2,623)	$ 31,431	$ 56,282	$ 42,977	$ 42,977	$ 31,977	$ (11,000)
Revenues:							
City Wide Assessment Fee	37,386	38,257	-	16,500	16,500	16,500	-
Downtown Assessment Fee	11,943	12,652	-	-	-	-	-
Redwood Village Assessment	9,141	10,236	-	-	-	-	-
Strong's Creek Plaza Assessment	5,100	5,032	-	-	-	-	-
Miscellaneous Revenue	1,750	1,305	4,400	-	-	-	-
Transfer from Other Fund	26,538	-	-	-	-	-	-
	91,858	67,482	4,400	16,500	16,500	16,500	-
Operating Expenditures:							
Pay and Benefits	15,976	13,556	-	-	-	-	-
Service and Supplies	41,828	29,075	17,705	32,500	27,500	32,000	(500)
Capital Outlay	-	-	-	-	-	-	-
	57,804	42,631	17,705	32,500	27,500	32,000	(500)
Net Annual Activity	34,054	24,851	(13,305)	(16,000)	(11,000)	(15,500)	500
Ending Available Fund Balance	**$ 31,431**	**$ 56,282**	**$ 42,977**	**$ 26,977**	**$ 31,977**	**$ 16,477**	**$ (10,500)**

Fund	**250**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**1800**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pay Part-Time	5165	14,586	12,318	-	-	-	-	-
Benefits	5200	1,390	1,238	-	-	-	-	-
Subtotal, Pay and Benefits		15,976	13,556	-	-	-	-	-
Department Supplies	5500	7,279	92	-	-	-	-	-
Special Event Supplies	5570	-	12,991	5,411	8,000	8,000	7,500	(500)
Professional Services	6025	33,049	13,176	11,352	20,000	15,000	20,000	-
Personnel Services	6035	853	-	-	-	-	-	-
Cell Phones	6205	184	416	316	-	-	-	-
Advertising	6300	-	-	-	4,000	4,000	4,000	-
Publication Expense	6305	463	-	626	500	500	500	-
Monday Club Rental	6804	-	2,400	-	-	-	-	-
Subtotal, Services and Supplies		41,828	29,075	17,705	32,500	27,500	32,000	(500)
Capital Outlay	8000	-	-	-	-	-	-	-
	Total:	**$ 57,804**	**$ 42,631**	**$ 17,705**	**$ 32,500**	**$ 27,500**	**$ 32,000**	**$ (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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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	0.24	0.24	0.24	0.24	-
Lead Vehicle & Equipment Mechanic	-	-	0.24	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	0.67	0.67	0.67	-
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**	**24.41**	**25.41**	**25.35**	**25.35**	**25.35**	**-**

Police Services (All Funds)

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Revenues:							
General Fund Fees/Grants	$ 512,282	$ 545,319	$ 555,211	$ 568,550	$ 554,800	$ 580,879	$ 12,329
Restricted Funds	472,866	216,231	524,969	420,000	480,950	460,000	40,000
	985,148	761,550	1,080,180	988,550	1,035,750	1,040,879	52,329
Expenditures:							
Pay and Benefits	3,903,193	3,226,834	4,069,207	4,201,379	5,563,539	4,487,605	286,226
Service and Supplies	550,301	510,046	586,295	615,410	620,910	602,172	(13,238)
Capital Outlay / Leases	445,610	213,760	67,924	-	-	50,000	50,000
	4,899,104	3,950,640	4,723,426	4,816,789	6,184,449	5,139,777	322,988
Net Annual Activity	**$ (3,913,956)**	**$ (3,189,090)**	**$ (3,643,246)**	**$ (3,828,239)**	**$ (5,148,699)**	**$ (4,098,898)**	**$ (270,659)**

Police

Fund	**100**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**2000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Police Services	Account							
Pay Full-Time	5100	$ 1,224,576	$ 1,166,144	$ 1,275,405	$ 1,469,369	$ 1,287,442	$ 1,473,595	$ 4,226
Pay Part-Time	5165	22,464	29,178	20,465	29,540	18,151	-	(29,540)
Overtime	5170	189,976	181,492	224,857	160,000	250,000	180,000	20,000
Holiday Pay	5175	34,141	40,496	36,950	40,000	34,000	40,000	-
Vacation/Comp Time Buyback	5180	153,909	119,379	182,362	100,000	150,000	140,000	40,000
Benefits	5200	1,395,426	1,011,806	1,373,312	1,334,224	2,791,188	1,496,844	162,620
Uniform Allowance	5260	12,639	13,134	11,087	15,000	14,000	15,000	-
Subtotal, Pay and Benefits		3,033,131	2,561,629	3,124,438	3,148,133	4,544,781	3,345,439	197,306
Department Supplies	5500	36,838	46,064	41,364	55,000	65,000	45,000	(10,000)
Vehicle Fuel & Oil	5505	81,055	75,158	62,711	85,000	65,000	75,000	(10,000)
Ammunition/Range Supplies	5515	14,332	2,062	11,299	15,000	15,000	13,000	(2,000)
Radio & Equipment Maintenance	5700	2,505	1,973	4,906	5,000	5,000	3,000	(2,000)
Office Equipment Maintenance	5705	8,797	7,993	10,151	10,000	10,000	10,000	-
Software Maintenance (A)	5710	43,053	39,479	63,422	63,750	63,750	70,400	6,650
Vehicle Repairs & Maintenance	5715	32,446	22,786	87,206	35,000	55,000	35,000	-
Equipment Repairs & Maintenance	5720	1,659	1,999	18	2,000	2,000	1,000	(1,000)
Building Repairs & Maintenance	5740	3,670	1,654	2,085	3,000	3,000	1,000	(2,000)
Network Support (A)	5775	31,925	22,866	22,763	29,460	29,460	60,572	31,112
Website Hosting & Maintenance (A)	5780	257	2,173	438	1,000	1,000	1,000	-
Legal Services	6020	-	2,318	-	2,000	2,000	2,000	-
Professional Services	6025	11,963	14,727	12,702	12,000	12,000	12,000	-
Personnel Services/Recruitment	6035	14,517	11,866	23,103	15,000	15,000	15,000	-
Credit Card Fees	6061	1,902	2,725	2,501	2,500	2,500	2,500	-
Telephone	6200	17,065	7,872	12,201	10,000	14,000	10,000	-
Cell Phones	6205	9,445	11,200	14,759	14,000	14,500	14,000	-
Internet Service	6210	18,485	39,670	42,771	36,000	36,000	36,000	-
CLEWS/CLETS Service	6220	8,624	8,427	8,750	10,000	10,000	10,000	-
Advertising	6300	-	1,794	250	-	-	-	-
Utility - Water	6500	1,359	1,285	1,238	1,500	1,500	1,500	-
Utility - General & Electric	6505	27,620	35,804	26,517	20,000	10,000	20,000	-
DUI/DOJ Testing Fees	6600	1,925	2,275	1,330	3,000	3,000	3,000	-
Live scan Fees	6625	11,157	11,560	10,555	13,000	10,000	8,000	(5,000)
County Property Tax	6720	216	-	216	200	200	200	-
Travel/Conferences/Training	7000	53,627	45,880	52,307	50,000	50,000	40,000	(10,000)
Dues & Subscriptions	7015	9,543	15,727	10,376	4,500	7,500	4,500	-
Special Expense	7405	3,165	64	3,819	5,000	5,000	3,000	(2,000)
SCOP Volunteers	7415	141	837	1,541	5,000	1,500	-	(5,000)
Police Chief Contingency	7612	5,784	6,495	7,466	6,000	6,000	4,000	(2,000)
Overhead Transfer	9500	(12,500)	-	-	-	-	-	-
Subtotal, Services and Supplies		440,575	444,733	538,765	513,910	514,910	500,672	(13,238)
Capital Outlay	8000	190,800	196,160	67,924	-	-	-	-
Capital Outlay - PD Vehicles - USDA Portion		-	-	-	-	-	50,000	50,000
Subtotal, Capital Outlay		190,800	196,160	67,924	-	-	50,000	50,000
Subtotal:		**$ 3,664,506**	**$ 3,202,522**	**$ 3,731,127**	**$ 3,662,043**	**$ 5,059,691**	**$ 3,896,111**	**$ 234,068**

Police

Fund	**100**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**2400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Dispatch								
Pay Full-Time	5100	$ 264,882	$ 251,517	$ 311,272	$ 394,017	$ 377,987	$ 425,767	$ 31,750
Pay Part-Time	5165	25,791	24,047	17,130	31,146	15,689	31,479	333
Overtime	5170	19,039	56,612	47,052	30,000	40,000	30,000	-
Holiday Pay	5175	12,505	10,640	9,764	12,000	16,000	15,000	3,000
Vacation/Comp Time Buyback	5180	24,093	34,328	38,749	25,000	15,000	25,000	-
Benefits	5200	217,292	127,259	160,817	194,743	193,782	221,275	26,532
Uniform Allowance	5260	2,477	1,900	1,973	3,000	3,000	3,000	-
Subtotal, Pay and Benefits		566,079	506,303	586,757	689,906	661,458	751,521	61,615
Department Supplies	5500	-	234	-	1,000	1,000	1,000	-
Personnel Services	6035	1,426	1,222	1,870	2,000	2,000	2,000	-
Subtotal, Services and Supplies		1,426	1,456	1,870	3,000	3,000	3,000	-
Subtotal:		**$ 567,505**	**$ 507,759**	**$ 588,627**	**$ 692,906**	**$ 664,458**	**$ 754,521**	**$ 61,615**
Fund	**100**							
Department	**2800**							
Animal Control								
Pay Part-Time	5165	$ 9,525	$ 9,253	$ 10,047	$ 18,710	$ 13,091	$ 18,820	$ 110
Benefits	5200	854	859	966	1,930	1,384	1,942	12
Subtotal, Pay and Benefits		10,379	10,112	11,013	20,640	14,475	20,762	122
Department Supplies	5500	3,437	5,905	5,268	6,000	6,000	6,000	-
Vehicle Fuel & Oil	5505	3,845	3,674	3,217	4,000	4,000	4,000	-
Personnel Services	6035	1,649	2,082	-	500	500	500	-
Utilities	6505	3,458	2,685	2,345	3,000	2,500	3,000	-
Miranda's Rescue	7400	15,482	17,234	17,497	20,000	20,000	20,000	-
Veterinary Expense	7455	5,028	5,336	4,995	5,000	10,000	5,000	-
Subtotal, Services and Supplies		32,899	36,916	33,322	38,500	43,000	38,500	-
Subtotal:		**$ 43,278**	**$ 47,028**	**$ 44,335**	**$ 59,140**	**$ 57,475**	**$ 59,262**	**$ 122**
Total General Fund:		**$ 4,275,289**	**$ 3,757,309**	**$ 4,364,089**	**$ 4,414,089**	**$ 5,781,624**	**$ 4,709,894**	**$ 295,805**

Police

		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Fund	**180**							
Department	**2000**							
Asset Seizure								
Department Supplies	5500	$ 26,861	$ 3,122	$ -	$ -	$ -	$ -	$ -
Professional Services	6025	5,000	-	3,000	-	-	-	-
Capital Outlay	8000	240,972	17,600	-	-	-	-	-
Total Fund:		**$ 272,833**	**$ 20,722**	**$ 3,000**	**$ -**	**$ -**	**$ -**	**$ -**
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	-	-	-	50,000	50,000	50,000	-
Total Fund:		**$ 6,990**	**$ (6,990)**	**$ -**	**$ 50,000**	**$ 50,000**	**$ 50,000**	**$ -**
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	$ 132,552	$ 81,681	$ 161,635	$ 176,242	$ 168,522	$ 199,001	$ 22,759
Overtime/Holiday Pay	5170	33,501	19,647	49,290	50,000	60,000	50,000	-
Benefits	5200	120,999	47,013	136,074	116,458	114,303	120,882	4,424
Subtotal, Pay and Benefits		287,052	148,341	346,999	342,700	342,825	369,883	27,183
Department Supplies	5500	1,963	-	527	2,500	2,500	2,500	-
Vehicle Fuel	5505	7,347	4,875	7,702	5,000	5,000	5,000	-
Travel/Conferences/Training	7000	-	-	1,109	2,500	2,500	2,500	-
Occupancy and Overhead	9400	25,000	-	-	-	-	-	-
Subtotal, Services and Supplies		34,310	4,875	9,338	10,000	10,000	10,000	-
Capital Outlay	8000	-	-	-	-	-	-	-
Total Fund:		**$ 321,362**	**$ 153,216**	**$ 356,337**	**$ 352,700**	**$ 352,825**	**$ 379,883**	**$ 27,183**
Total Restricted Funds		**$ 623,815**	**$ 193,331**	**$ 359,337**	**$ 402,700**	**$ 402,825**	**$ 429,883**	**$ 27,183**
Total Police Department, All Funds		**$ 4,899,104**	**$ 3,950,640**	**$ 4,723,426**	**$ 4,816,789**	**$ 6,184,449**	**$ 5,139,777**	**$ 322,988**

Measure E

Measure E Fund
Multiple Departments

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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	3.00	2.00	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	1.00	-
Code Compliance Officer (PT)	0.46	0.46	0.46	0.46	0.46	0.46	-
Total Authorized	**6.36**	**7.36**	**6.36**	**6.36**	**6.36**	**6.36**	**-**

Measure E Fund History	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 4,541,551	$ 5,024,277	$ 4,434,318	$ 4,992,430	$ 4,992,430	$ 4,523,591	$ (468,839)
Sources:							
Supp. Transaction & Use Tax	1,844,883	1,938,466	1,916,923	1,884,000	1,913,500	1,944,000	60,000
K-9 Donations	-	-	-	-	-	-	-
	1,844,883	1,938,466	1,916,923	1,884,000	1,913,500	1,944,000	60,000
Uses:							
Pay and Benefits	829,821	800,250	767,958	878,640	861,839	903,482	24,842
Service And Supplies	81,845	72,203	116,823	63,500	77,500	61,500	(2,000)
Capital Outlay	24,099	-	25,346	252,500	152,500	338,000	85,500
Capital Improvement Projects	412,460	1,643,594	434,041	1,505,000	575,500	1,440,000	(65,000)
Transfers-Out	13,932	12,378	14,643	715,000	715,000	1,015,000	300,000
	1,362,157	2,528,425	1,358,811	3,414,640	2,382,339	3,757,982	343,342
Net Activity	482,726	(589,959)	558,112	(1,530,640)	(468,839)	(1,813,982)	(283,342)
Ending Available Fund Balance	**$ 5,024,277**	**$ 4,434,318**	**$ 4,992,430**	**$ 3,461,790**	**$ 4,523,591**	**$ 2,709,609**	**$ (752,181)**

Fund	**101**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**5400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Recreation	Account							
Pay Full-Time	5100	$ 77,144	$ 64,446	$ 86,097	$ 100,400	$ 90,516	$ 89,430	$ (10,970)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	1,253	-	-	-	-	-	-
Vacation/Sick Leave Buyback	5180	-	4,798	2,098	-	-	-	-
Benefits	5200	65,707	24,039	44,530	46,750	67,125	80,283	33,533
Subtotal, Pay and Benefits		144,104	93,283	132,725	147,150	157,641	169,713	22,563
Department Supplies	5500	-	-	-	-	-	-	-
Professional Services	6025	60,945	40,945	-	-	-	-	-
Personnel Services	6035	-	1,621	480	-	-	-	-
Subtotal, Services and Supplies		60,945	42,566	480	-	-	-	-
Total Recreation:		$ 205,049	$ 135,849	$ 133,205	$ 147,150	$ 157,641	$ 169,713	$ 22,563

Fund	**101**							
Department	**5450**							
Parks	Account							
Pay Full-Time	5100	$ 36,683	$ 22,490	$ 39,286	$ 39,508	$ 38,266	$ 38,117	$ (1,391)
Vacation/Sick Leave Buyback	5180	-	3,216	231	-	-	-	-
Benefits	5200	28,729	8,540	25,493	21,101	32,506	38,517	17,416
Subtotal, Pay and Benefits		65,412	34,246	65,010	60,609	70,772	76,634	16,025
Department Supplies	5500	-	8,957	1,794	-	-	4,000	4,000
Professional Services	6025	-	7,849	84,805	-	15,000	-	-
Personnel Services	6035	-	1,023	-	-	-	-	-
Subtotal, Services and Supplies		-	17,829	86,599	-	15,000	4,000	4,000
Capital Outlay	8000	22,286	-	25,346	-	-	-	-
Mower for Boulevard		-	-	-	-	-	18,000	18,000
Bartow Field Renovation		-	-	-	20,000	20,000	-	(20,000)
Boom Mower		-	-	-	117,500	117,500	-	(117,500)
Playground Improvements		-	-	-	115,000	15,000	100,000	(15,000)
Subtotal, Capital Outlay		22,286	-	25,346	252,500	152,500	118,000	(134,500)
Total Parks:		$ 87,698	$ 52,075	$ 176,955	$ 313,109	$ 238,272	$ 198,634	$ (114,475)

Fund	**101**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**2000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Police	Account							
Pay Full-Time	5100	$ 224,253	$ 313,230	$ 252,649	$ 304,233	$ 281,365	$ 304,131	$ (102)
Pay Part-Time	5165	18,236	20,169	20,446	28,141	24,437	28,442	301
Overtime	5170	20,613	27,380	19,307	35,000	45,000	35,000	-
Vacation Buyback	5180	23,617	32,466	23,435	25,000	25,000	20,000	(5,000)
Benefits	5200	314,453	263,568	247,295	246,507	240,624	237,562	(8,945)
Subtotal, Pay and Benefits		601,172	656,813	563,132	638,881	616,426	625,135	(13,746)
Department Supplies	5500	-	-	12,810	-	-	-	-
Vehicle Fuel	5505	2,079	3,856	2,009	3,500	2,500	3,000	(500)
Professional Services	6025	8,750	2,113	12,475	38,000	38,000	33,000	(5,000)
Cell Phones	6205	336	-	-	500	500	-	(500)
Travel/Conferences/Training	7000	287	-	-	3,500	3,500	3,500	-
Subtotal, Services and Supplies		11,452	5,969	27,294	45,500	44,500	39,500	(6,000)
Capital Outlay	8000	1,813	-	-	-	-	220,000	220,000
Subtotal, Capital Outlay		1,813	-	-	-	-	220,000	220,000
Total Police:		$ 614,437	$ 662,782	$ 590,426	$ 684,381	$ 660,926	$ 884,635	$ 200,254
Fund	**101**							
Department	**2850**							
Special Unit - K-9	Account							
Pay Full-Time	5100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Overtime	5170	13,674	10,946	4,562	24,000	12,000	24,000	-
Benefits	5200	5,459	4,962	2,529	8,000	5,000	8,000	-
Subtotal, Pay and Benefits		19,133	15,908	7,091	32,000	17,000	32,000	-
Department Supplies	5500	840	1,065	2,450	1,000	9,000	5,000	4,000
Professional Services	6025	284	-	-	-	-	-	-
Travel/Conferences/Training	7000	8,324	4,774	-	16,000	8,000	12,000	(4,000)
Veterinary Expense	7455	-	-	-	1,000	1,000	1,000	-
Subtotal Services and Supplies		9,448	5,839	2,450	18,000	18,000	18,000	-
Total Capital Outlay	8000	-	-	-	-	-	-	-
Total Special Unit - K-9:		$ 28,581	$ 21,747	$ 9,541	$ 50,000	$ 35,000	$ 50,000	$ -
Fund	**101**							
Transfer-Out	4805							
General Fund 100		-	$ -	$ -	$ 700,000	$ 700,000	1,000,000	300,000
Abatement Fund 240		5,000	5,000	5,000	5,000	5,000	5,000	-
Transit Fund 590		8,932	7,378	9,643	10,000	10,000	10,000	-
Total Transfers-Out:		13,932	12,378	14,643	715,000	715,000	1,015,000	300,000
	Total:	**$ 949,697**	**$ 884,831**	**$ 924,770**	**$ 1,909,640**	**$ 1,806,839**	**$ 2,317,982**	**$ 408,342**

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
- Pre-application meetings
- Manage Tribal consultation process

Significant Changes

None.

Personnel Allocations	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Deputy Community Development Director	0.30	0.30	-	-	-	-	-
Community Development Director	-	-	0.60	0.60	0.60	0.40	(0.20)
Senior Planner	-	-	-	-	0.30	0.30	
Planner II	-	-	0.15	-	-	-	-
Senior Administrative Assistant	0.10	0.10	-	0.15	0.15	0.15	-
	0.40	**0.40**	**0.75**	**0.75**	**1.05**	**0.85**	**(0.20)**

Fund 100 ***Department*** 3200		2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 27,299	$ 24,733	$ 71,468	$ 78,224	$ 70,754	$ 96,320	$ 18,096
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	-	-	-	-	-
Vacation Buyback	5180	3,365	-	-	1,500	7,000	1,500	-
Benefits	5200	21,057	11,111	25,907	30,148	40,920	63,984	33,836
Subtotal, Pay and Benefits		51,721	35,844	97,375	109,872	118,674	161,804	51,932
Department Supplies	5500	2,674	2,635	2,895	1,000	2,000	1,000	-
Equipment Maintenance	5705	143	143	987	250	1,500	250	-
Professional Services	6025	34,589	51,731	86,408	75,000	287,500	575,000	500,000
Personnel Services	6035	425	5,198	213	250	250	250	-
Cell Phones	6205	521	686	1,081	1,000	1,000	1,000	-
Publication Expenses	6305	-	402	1,142	500	500	500	-
Travel/Conferences/Training	7000	-	2,193	5,650	2,000	2,000	2,000	-
Dues and Subscriptions	7015	-	-	277	700	700	700	-
Planning Commission	7600	1,830	2,333	5,555	2,625	2,625	2,625	-
Televised Meeting Costs	7616	950	1,213	1,062	1,400	1,400	1,400	-
Subtotal, Services and Supplies		41,132	66,534	105,270	84,725	299,475	584,725	500,000
Capital Outlay	8000	59,630	-	-	-	-	-	-
	Total:	**$ 152,483**	**$ 102,378**	**$ 202,645**	**$ 194,597**	**$ 418,149**	**$ 746,529**	**$ 551,932**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Deputy Community Development Director	0.10	0.10	-	-	-	-	-
Community Development Director	-	-	0.05	0.05	0.05	0.05	-
Planner II	-	-	0.15	-	-	-	-
Senior Administrative Assistant	0.40	0.40	-	0.15	0.15	0.15	-
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	0.01	0.01	0.01	0.01	-
Lead Vehicle & Equipment Mechanic	-	-	0.01	0.01	0.01	0.01	-
Total Authorized	**2.32**	**2.32**	**2.02**	**2.02**	**2.02**	**2.02**	**-**

Fund 120 ***Department*** 3000 ***History of Expenditures***	Account	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Pay Full-Time	5100	$ 166,623	$ 168,046	$ 135,383	$ 162,872	$ 152,452	$ 160,184	$ (2,688)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	-	-	-	-	-	-	-
Vacation Buyback	5180	5,911	3,601	17,122	5,000	8,000	5,000	-
Benefits	5200	116,296	78,661	75,171	95,657	101,100	132,643	36,986
Subtotal, Pay and Benefits		288,830	250,308	227,676	263,529	261,552	297,827	34,298
Department Supplies	5500	4,991	1,773	2,010	5,500	9,000	1,500	(4,000)
Fuel & Oil	5505	2,375	1,928	1,494	2,500	1,500	2,500	-
Equipment Maintenance	5705	143	143	987	1,000	1,500	1,000	-
Software Maintenance	5710	-	240	13,694	14,000	14,000	14,000	-
Vehicle Repair & Maintenance	5715	235	553	1,071	1,000	500	1,000	-
Engineering Services	6005	28,003	688	1,673	4,000	2,000	4,000	-
Professional Services	6025	-	-	9,694	-	16,500	-	-
Personnel Services	6035	133	418	485	500	1,000	500	-
Telephone	6200	254	294	225	200	200	200	-
Cell Phones	6205	909	1,730	2,530	2,500	2,500	2,500	-
Insurance (A)	6350	2,000	2,000	4,000	5,000	5,000	6,000	1,000
Utility - General and Electric	6505	1,314	1,438	6,112	6,000	6,000	6,000	-
Travel/Conferences/Training	7000	3,048	1,821	-	4,000	4,000	4,000	-
Dues & Subscriptions	7015	280	230	663	600	600	600	-
Subtotal, Services and Supplies		43,685	13,256	44,638	46,800	64,300	43,800	(3,000)
Capital Outlay	8000	-	-	-	-	-	-	-
CBO and Inspection Vehicles (x2)		-	-	75,558	-	-	-	-
	Total:	**$ 332,515**	**$ 263,564**	**$ 347,872**	**$ 310,329**	**$ 325,852**	**$ 341,627**	**$ 31,298**

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
- Manage online permitting software system

Significant Changes

None.

Fund History

Development Review and Building Fund 120	**2022-23 Actual**	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Estimate**	**2026-27 Proposed**	**Change vs. PY Budget**
Revenues:							
Fees	$ 256,340	$ 325,640	$ 369,283	$ 410,500	$ 389,500	$ 446,500	$ 36,000
General Fund Support	303,020	130,515	216,781	138,217	241,935	244,542	106,325
	559,360	456,155	586,064	548,717	631,435	691,042	142,325
Expenditures:							
Building Division	332,515	263,564	347,872	310,329	325,852	341,627	31,298
Development Review Division	226,845	192,591	238,192	238,388	305,583	349,415	111,027
	559,360	456,155	586,064	548,717	631,435	691,042	142,325
Net Annual Activity	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Personnel Allocation	**2022-23 Actual**	**2023-24 Actual**	**2024-25 Actual**	**2025-26 Budget**	**2025-26 Estimate**	**2026-27 Proposed**	**Change vs. PY Budget**
City Manager	0.12	0.12	0.07	0.07	0.07	0.07	-
Public Works Director	0.05	0.05	0.05	0.05	0.05	0.05	-
Deputy City Engineer	-	-	0.04	0.04	0.04	0.04	-
City Engineer	0.08	-	-	-	-	-	-
Deputy Community Development Director	0.50	0.50	-	-	-	-	-
Community Development Director	-	-	0.25	0.25	0.25	0.15	(0.10)
Senior Planner	-	-	-	-	0.70	0.70	0.70
Public Works Project Manager	-	0.04	-	-	-	-	-
Planner II	-	-	0.70	-	-	-	-
Senior Administrative Assistant	0.50	0.50	-	0.70	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	0.20	-
Assistant City Engineer II	0.20	0.20	-	-	-	-	-
Total Authorized	**1.65**	**1.61**	**1.51**	**1.51**	**2.21**	**2.11**	**0.60**

Fund	**120**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**3100**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 118,498	$ 99,116	$ 102,107	$ 131,773	$ 162,062	$ 184,466	$ 52,693
Pay Part-Time	5165	-	126	3,154	-	-	-	-
Overtime	5170	-	-	81	-	-	-	-
Vacation Buyback	5180	6,758	1,036	2,953	3,000	4,000	3,000	-
Benefits	5200	80,617	40,337	51,245	61,740	86,396	121,074	59,334
Subtotal, Pay and Benefits		205,873	140,615	159,540	196,513	252,458	308,540	112,027
Departmental Supplies	5500	147	516	740	1,500	2,000	1,500	-
Software Maintenance	5710	2,168	749	13,844	14,000	14,000	14,000	-
Engineering Services	6005	16,693	45,079	59,648	20,000	30,000	20,000	-
Personnel Services	6035	183	106	156	250	1,000	250	-
Publication Expenses	6305	1,601	2,191	3,489	2,000	2,000	2,000	-
Travel/Conferences/Training	7000	180	3,335	775	1,500	1,500	500	(1,000)
Planning Commission	7600	-	-	-	2,625	2,625	2,625	-
Subtotal, Services and Supplies		20,972	51,976	78,652	41,875	53,125	40,875	(1,000)
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 226,845**	**$ 192,591**	**$ 238,192**	**$ 238,388**	**$ 305,583**	**$ 349,415**	**$ 111,027**

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
- Parks and Recreation Commission

Significant Changes

None.

Personnel Allocation	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Recreation/Transit Administrative Supervisor	0.80	0.80	-	-	-	-	-
Administrative Assistant II	-	-	0.80	0.80	0.80	0.30	(0.50)
Subtotal Full-Time Employees	0.80	0.80	0.80	0.80	0.80	0.30	(0.50)
Bus Dispatcher/Office Asst (PT)	0.20	0.20	0.20	0.41	0.41	0.46	0.05
Recreation Leaders	3.83	3.83	4.25	3.75	3.75	3.39	(0.36)
Recreation Program Coordinators	0.50	0.50	0.58	0.58	0.58	0.58	-
Total Authorized	**5.33**	**5.33**	**5.83**	**5.54**	**5.54**	**4.73**	**(0.81)**

Parks and Recreation

Fund	**100**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**5400**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 40,004	$ 35,075	$ 17,622	$ 45,085	$ 29,849	$ 15,264	$ (29,821)
Pay Part-Time	5165	195,917	171,400	139,150	174,870	148,689	169,457	(5,413)
Overtime	5170	-	3,381	1,666	2,000	1,500	2,000	-
Vacation/Sick Leave Buyback	5180	-	286	-	1,000	1,000	1,000	-
Benefits	5200	58,398	41,435	39,338	70,210	52,623	37,701	(32,509)
Subtotal, Pay and Benefits		294,319	251,577	197,776	293,165	233,661	225,422	(67,743)
Department Supplies	5500	3,732	5,552	4,035	7,500	2,500	2,500	(5,000)
Software Maintenance (A)	5710	3,224	3,227	14,282	18,200	18,200	18,200	-
Network Support (A)	5775	8,503	5,027	7,280	6,560	6,560	12,752	6,192
Website Hosting & Maintenance (A)	5780	257	2,173	438	1,000	1,000	1,000	-
Personnel Services	6035	1,359	1,370	1,819	3,000	3,000	3,000	-
Credit Card Processing/Bank Fees	6061	3,223	3,826	3,608	4,000	3,000	4,000	-
Telephone	6200	6,093	5,091	3,823	6,000	5,000	6,000	-
Advertising	6300	1,499	1,311	246	2,000	2,000	2,000	-
Utility - Water	6500	1,314	1,053	1,248	2,000	2,000	2,000	-
Utility - General and Electric	6505	7,029	6,390	6,265	7,000	7,000	7,000	-
Travel/Conferences/Training	7000	935	1,000	932	1,500	7,750	7,750	6,250
Dues & Subscriptions	7015	200	30	1,915	2,000	2,000	2,000	-
Sports League Officials	7200	22,914	22,033	33,782	29,200	32,000	29,200	-
Adult Sports	7215	2,879	1,273	528	1,500	1,500	1,500	-
Summer Fun Program	7220	5,347	5,604	2,831	6,000	9,000	6,000	-
Break Camp Program	7221	793	1,082	291	750	2,000	2,750	2,000
Half-Day Camp Program	7222	2,683	2,486	40	2,000	-	-	(2,000)
Playgroup Program	7223	-	-	5,200	3,000	-		(3,000)
Youth Basketball League	7225	3,267	4,859	4,012	7,000	7,000	7,000	-
Skating Program	7230	2,647	2,497	1,627	4,000	4,000	4,000	-
Subtotal, Services and Supplies		77,898	75,884	94,202	114,210	115,510	118,652	4,442
Capital Outlay - Software (2/3)	8000	5,976	7,408	-	-	-	-	-
Subtotal, Capital Outlay		5,976	7,408	-	-	-	-	-
Total:		**$ 378,193**	**$ 334,869**	**$ 291,978**	**$ 407,375**	**$ 349,171**	**$ 344,074**	**$ (63,301)**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Lead Park Maintenance Worker	0.85	0.85	0.85	0.80	0.80	0.80	-
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	2.40	3.20	3.20	0.80
Facility Custodian	0.10	0.10	0.10	0.10	0.10	0.10	-
Vehicle & Equipment Mechanic	0.20	0.20	0.10	0.10	0.10	0.10	-
Lead Vehicle & Equipment Mechanic	-	-	0.10	0.10	0.10	0.10	-
Total Full Time Employees	4.65	4.65	4.65	4.45	5.25	5.25	0.80
Park Maintenance Worker I (RPT)	1.46	1.46	1.46	2.02	-	-	(2.02)
Park Maintenance Worker I (On-Call)	-	-	0.48	0.48	-	-	(0.48)
Total Authorized	**6.11**	**6.11**	**6.59**	**6.95**	**5.25**	**5.25**	**(1.22)**

Fund	**100**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**5450**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 205,524	$ 220,015	$ 240,584	$ 271,620	$ 291,888	$ 330,325	$ 58,705
Pay Part-Time	5165	32,555	46,405	39,405	96,440	1,094	-	(96,440)
Overtime	5170	649	186	297	1,000	2,500	1,500	500
Vacation/Sick Leave Buyback	5180	794	-	918	2,000	1,000	1,500	(500)
Benefits	5200	203,282	122,859	160,451	196,795	181,401	222,627	25,832
Subtotal, Pay and Benefits		442,804	389,465	441,655	567,855	477,883	555,952	(11,903)
Department Supplies	5500	26,090	23,466	17,099	22,500	22,500	22,500	-
Vehicle Fuel & Oil	5505	12,000	13,637	12,876	13,000	12,000	13,000	-
Janitorial Supplies	5565	16,970	17,808	18,233	18,000	18,000	18,000	-
Special Event Supplies	5570	4,935	5,211	7,064	4,000	4,000	4,000	-
Office Equipment Maintenance	5705	2,395	2,542	2,289	2,400	3,600	2,400	-
Vehicle Repairs & Maintenance	5715	8,575	8,323	5,297	6,000	6,000	6,000	-
Equipment Maintenance	5720	4,636	6,578	5,095	4,000	4,000	4,000	-
Alarm System Maintenance	5730	575	883	7,141	800	800	800	-
Building Repairs & Maintenance	5740	5,151	2,237	4,672	5,000	5,000	5,000	-
Newburg Park Maintenance	5741	6,512	2,095	3,786	5,000	5,000	5,000	-
Median Maintenance Supplies	5742	2,140	3,852	51	1,500	1,500	1,500	-
Pavilion Maintenance	5743	4,198	2,468	5,043	7,550	7,550	7,550	-
Vandalism Repair	5745	1,483	669	1,483	2,100	2,100	1,500	(600)
Weed Abatement	5750	684	628	716	450	450	450	-
Contract Tree Trimming	5755	-	2,803	-	3,000	3,000	3,600	600
Tools & Small Equipment	5900	1,529	1,278	1,465	1,500	1,500	1,500	-
Professional Services	6025	4,361	15,198	2,731	-	-	-	-
Personnel Services	6035	7,026	5,926	8,616	3,000	6,000	3,000	-
Cell Phones	6205	2,748	3,467	4,336	3,500	4,000	3,500	-
Internet Service	6210	6,784	14,889	14,916	15,000	15,000	15,000	-
Utility - Water	6500	38,138	39,563	50,072	60,000	60,000	60,000	-
Utility - General and Electric	6505	39,120	42,654	46,200	50,000	50,000	50,000	-
Fire Assessment	6720	648	-	648	650	650	650	-
Travel/Conferences/Training	7000	1,925	595	3,511	2,000	2,000	2,000	-
Dues & Subscriptions	7015	50	110	50	100	250	100	-
Adult Sports	7215	1,637	-	-	-	-	-	-
Subtotal, Services and Supplies		200,310	216,880	223,390	231,050	234,900	231,050	-
Capital Outlay - 12" wood chipper (1/4)	8000	-	148,654	15,000	-	-	-	-
Subtotal, Capital Outlay		-	148,654	15,000	-	-	-	-
Total:		**$ 643,114**	**$ 754,999**	**$ 680,045**	**$ 798,905**	**$ 712,783**	**$ 787,002**	**$ (11,903)**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Museum Curator (PT)	0.58	0.58	0.58	0.58	0.58	0.40	(0.18)
Total Authorized	**0.58**	**0.58**	**0.58**	**0.58**	**0.58**	**0.40**	**(0.18)**

Fund **100** ***Department*** **5600**	Account	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
History of Expenditures								
Pay Full-Time	5100	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pay Part-Time	5165	17,056	19,015	21,279	25,553	26,001	-	(25,553)
Benefits	5200	1,581	1,741	2,064	1,678	1,992	-	(1,678)
Subtotal, Pay and Benefits		18,637	20,756	23,343	27,231	27,993	-	(27,231)
Department Supplies	5500	645	234	168	600	600	600	-
Alarm System	5730	561	282	508	600	600	600	-
Building Repair & Maintenance	5740	1,020	426	365	2,500	2,500	2,000	(500)
Network Support	5775	766	586	1,456	820	820	-	(820)
Advertising	6300	-	-	-	100	100	100	-
Water	6500	905	733	925	1,000	1,000	1,000	-
Utilities	6505	5,338	4,579	5,625	6,000	6,000	6,000	-
Dues & Subscriptions	7015	160	85	85	200	200	200	-
Subtotal, Services and Supplies		9,395	6,925	9,132	11,820	11,820	10,500	(1,320)
Capital Outlay	8000	-	-	-	-	-	-	-
Total:		**$ 28,032**	**$ 27,681**	**$ 32,475**	**$ 39,051**	**$ 39,813**	**$ 10,500**	**$ (28,551)**

Fund **165** ***Department*** **5610** ***Museum Exhibit Fund***	Account							
Pay Part-Time	5165	$ -	$ -	$ -	$ -	$ -	$ 17,822	$ 17,822
Benefits	5200	-	-	-	-	-	1,170	1,170
Subtotal, Pay and Benefits		-	-	-	-	-	18,992	18,992
Department Supplies	5500	-	-	-	3,500	3,500	3,500	-
- Photographs								
- Timber Industry Artifacts								
- Upgrade of Museum Artifact Storage								
Gift Shop Purchases/CGS	5550	1,756	1,308	1,084	3,000	3,000	3,000	-
Professional Services	6025	975	975	975	1,000	1,000	1,000	-
Subtotal, Services and Supplies		2,731	2,283	2,059	7,500	7,500	7,500	-
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total:		**$ 2,731**	**$ 2,283**	**$ 2,059**	**$ 7,500**	**$ 7,500**	**$ 26,492**	**$ 18,992**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Conference Center Manager	1.00	1.00	1.00	1.00	1.00	-	(1.00)
Conference Center Coordinator	1.00	1.00	1.00	1.00	1.00	-	(1.00)
Administrative Assistant II	-	-	-	-	-	0.50	0.50
Lead Park Maintenance Worker	0.10	0.10	0.10	0.15	0.15	0.15	-
Park Maintenance Worker II	0.30	0.30	0.30	0.45	0.45	0.45	-
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	1.06	0.19
Total Authorized	**3.47**	**3.47**	**3.47**	**3.67**	**3.67**	**2.36**	**(1.31)**

River Lodge & Monday Club Fund History	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Revenues:							
Fees	$ 214,690	$ 266,652	$ 235,685	$ 219,000	$ 247,450	$ 219,500	$ 500
General Fund Support	161,418	97,087	153,275	263,989	308,521	145,486	(118,503)
	376,108	363,739	388,960	482,989	555,971	364,986	(118,003)
Expenditures:							
River Lodge	362,811	346,479	375,147	469,439	542,421	351,436	(118,003)
Monday Club	13,297	17,260	13,813	13,550	13,550	13,550	-
	376,108	363,739	388,960	482,989	555,971	364,986	(118,003)
Net Activity	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Fund	**160**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**5800**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
River Lodge	Account							
Pay Full-Time	5100	$ 95,955	$ 113,752	$ 136,404	$ 170,005	$ 173,645	$ 82,668	$ (87,337)
Pay Part-Time	5165	35,024	25,593	32,914	31,990	28,942	39,906	7,916
Overtime	5170	4	22	8	400	1,000	400	-
Vacation/Sick Leave Buyback	5180	399	-	67	1,500	1,500	2,000	500
Benefits	5200	97,790	51,209	76,233	104,304	98,094	79,124	(25,180)
Subtotal, Pay and Benefits		229,172	190,576	245,626	308,199	303,181	204,098	(104,101)
Department Supplies	5500	6,998	4,196	5,217	8,000	5,000	8,000	-
Kitchen Supplies	5539	241	1,431	779	1,500	1,500	1,500	-
Facility Catering	5540	6,154	3,499	1,508	2,500	2,500	-	(2,500)
Catering - Other Costs	5546	1,142	417	743	1,000	1,000	1,000	-
User Group Linen	5547	9,495	10,271	11,872	11,000	11,000	5,500	(5,500)
Gift Shop Purchases	5550	142	-	-	-	-	-	-
Janitorial Supplies	5565	7,384	8,025	8,027	8,000	8,000	8,000	-
Special Events - Bridal Faire	5571	-	539	2,071	2,500	2,500	2,500	-
Special Events - Craft Faire	5572	1,457	1,292	1,376	1,800	1,800	1,800	-
Kitchen Chemicals	5575	982	1,899	3,617	2,500	2,500	2,500	-
Equipment Maintenance	5705	1,609	2,541	6,086	8,500	8,500	8,500	-
Equipment Lease	5706	1,491	1,451	1,670	2,000	2,000	2,000	-
Software Maintenance	5710	-	-	5,243	5,500	8,500	5,500	-
Equipment Repair	5720	1,814	3,816	2,039	3,500	3,500	3,500	-
Alarm System	5730	582	366	402	400	400	400	-
Building Repair and Maintenance	5740	18,231	42,214	5,455	25,000	25,000	25,000	-
Network Support (A)	5775	7,029	4,372	5,106	5,740	5,740	3,188	(2,552)
Website Host & Maintenance	5780	257	2,173	438	1,000	1,000	-	(1,000)
Personnel Services	6035	5,726	1,622	3,477	3,500	3,500	3,500	-
Credit Card Fees	6061	2,969	2,708	3,608	3,500	3,500	3,500	-
Telephone	6200	7,235	6,445	4,904	6,000	6,000	6,000	-
Cell Phones	6205	30	42	54	200	200	200	-
Internet Service	6210	5,731	9,445	9,889	12,000	10,000	10,000	(2,000)
Advertising	6300	2,216	1,545	914	2,500	2,500	2,500	-
Water	6500	9,723	9,571	11,799	12,000	14,000	12,000	-
Utilities	6505	30,701	32,008	32,603	30,000	30,000	30,000	-
Property Tax	6720	216	-	216	250	250	250	-
Travel/Conferences/Training	7000	100	300	408	850	850	500	(350)
Subtotal, Services and Supplies		129,655	152,188	129,521	161,240	161,240	147,338	(13,902)
Capital Outlay - Audio Visual	8000	3,984	3,715	-	-	78,000	-	-
Subtotal, Capital Outlay		3,984	3,715	-	-	78,000	-	-
River Lodge Total:		**$ 362,811**	**$ 346,479**	**$ 375,147**	**$ 469,439**	**$ 542,421**	**$ 351,436**	**$ (118,003)**

Department	**5700**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Monday Club		**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Pay Part-Time	5165	$ 200	$ 402	$ 74	$ -	$ -	$ -	$ -
Benefits	5200	18	37	7	-	-	-	-
Subtotal, Pay and Benefits		218	439	81	-	-	-	-
Department Supplies	5500	-	280	1,676	550	550	1,300	750
Equipment Repair	5720	563	42	-	750	750	-	(750)
Building Repair and Maintenance	5740	5,832	9,819	5,743	5,000	5,000	5,000	-
Telephone	6200	313	347	377	300	300	300	-
Internet Service	6210	1,109	1,259	1,500	1,200	1,200	1,200	-
Water	6500	1,677	2,149	1,939	2,000	2,000	2,000	-
Utilities	6505	3,369	2,925	2,281	3,500	3,500	3,500	-
Property Tax	6720	216	-	216	250	250	250	-
Subtotal, Services and Supplies		13,079	16,821	13,732	13,550	13,550	13,550	-
Capital Outlay	8000	-	-	-	-	-	-	-
Monday Club Total:		**13,297**	**17,260**	**13,813**	**13,550**	**13,550**	**13,550**	**-**
Combined Total:		**$ 376,108**	**$ 363,739**	**$ 388,960**	**$ 482,989**	**$ 555,971**	**$ 364,986**	**$ (118,003)**

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.

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 30,899	$ 39,348	$ 26,455	$ 53,140	$ 53,140	$ 27,790	$ (25,350)
Revenues:							
Property Taxes	$ 23,910	$ 27,698	$ 28,256	$ 27,000	$ 27,000	$ 28,000	$ 1,000
Grants	-	-	-	-	-	-	-
	23,910	27,698	28,256	27,596	27,000	28,000	1,000
Expenditures:							
Service And Supplies	15,461	40,591	1,571	52,350	52,350	40,750	(11,600)
Capital Outlay	-	-	-	-	-	-	-
	15,461	40,591	1,571	52,350	52,350	40,750	(11,600)
Net Activity	8,449	(12,893)	26,685	(24,754)	(25,350)	(12,750)	12,600
Ending Available Fund Balance	**$ 39,348**	**$ 26,455**	**$ 53,140**	**$ 28,386**	**$ 27,790**	**$ 15,040**	**$ (12,750)**

Fund	**110**	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	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	225	1,000	1,000	-	(1,000)
Professional Services	6025	14,765	39,086	572	50,000	50,000	40,000	(10,000)
Administration Fees	6700	670	724	774	750	750	750	-
Travel/Conferences/Training	7000	-	-	-	600	600	-	(600)
Subtotal, Services and Supplies		15,461	40,591	1,571	52,350	52,350	40,750	(11,600)
Capital Outlay	8000	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total:		**$ 15,461**	**$ 40,591**	**$ 1,571**	**$ 52,350**	**$ 52,350**	**$ 40,750**	**$ (11,600)**

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
- 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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Public Works Director	0.20	0.20	0.20	0.20	0.20	0.20	-
Deputy City Engineer	-	-	0.20	0.20	0.20	0.20	-
City Engineer	0.10	-	-	-	-	-	-
Public Works Project Manager	-	0.20	-	-	-	-	-
Engineering Technician II	-	-	0.10	0.10	0.10	0.20	0.10
Assistant City Engineer II	0.10	0.10	-	-	-	-	-
Total Authorized	**0.40**	**0.50**	**0.50**	**0.50**	**0.50**	**0.60**	**0.10**

Public Works Department

Fund	**100**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**4000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures	Account							
Pay Full-Time	5100	$ 37,504	$ 41,656	$ 51,137	$ 59,258	$ 59,148	$ 70,160	$ 10,902
Vacation Buyback	5180	10	101	1,423	500	500	500	-
Benefits	5200	22,442	14,673	20,811	24,519	16,346	21,530	(2,989)
Subtotal, Pay and Benefits		59,956	56,430	73,371	84,277	75,994	92,190	7,913
Department Supplies	5500	1,981	1,750	5,832	1,500	3,000	1,500	-
Fuel & Oil	5505	446	894	884	1,500	1,000	1,500	-
Office Equipment Maintenance	5705	1,027	893	1,080	2,000	1,000	2,000	-
Software Maintenance	5710	500	479	2,332	2,500	3,500	3,500	1,000
Vehicle Repair	5715	122	173	325	500	500	500	-
Network Support (A)	5775	5,127	4,692	5,064	6,560	6,560	11,158	4,598
Website Hosting & Maintenance (A)	5780	257	1,173	438	1,000	1,000	1,000	-
Engineering Services	6005	4,644	28,107	9,593	5,000	6,000	6,000	1,000
Professional Services	6025	280	413	265	200	200	200	-
Personnel Services	6035	777	387	492	500	500	500	-
Cell Phones	6205	549	308	392	900	400	900	-
Utilities	6505	358	105	292	500	500	500	-
Travel/Conferences/Training	7000	1,105	311	1,005	2,000	1,500	2,000	-
Dues & Subscriptions	7015	2,596	4,213	1,307	5,000	4,000	6,500	1,500
Subtotal, Services and Supplies		19,769	43,898	29,301	29,660	29,660	37,758	8,098
Capital Outlay - Radar Signs (1/3)	8000	-	2,457	-	-	-	-	-
Total:		**$ 79,725**	**$ 102,785**	**$ 102,672**	**$ 113,937**	**$ 105,654**	**$ 129,948**	**$ 16,011**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
City Engineer	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	1.09	1.09	1.09	1.13	1.13	1.13	-
Vehicle & Equipment Mechanic	0.40	0.40	0.20	0.20	0.20	0.20	-
Lead Vehicle & Equipment Mechanic	-	-	0.20	0.20	0.20	0.20	-
Facility Maintenance Worker III	0.15	0.15	0.15	0.15	0.15	0.20	0.05
Subtotal Full-Time Employees	2.06	2.04	2.04	2.08	2.08	2.13	0.05
Streets Maintenance Worker I (PT)	-	-	-	-	-	-	-
Total Authorized	**2.06**	**2.04**	**2.04**	**2.08**	**2.08**	**2.13**	**0.05**

Fund	**100**	2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	Change vs.
Department	**4100**	Actual	Actual	Actual	Budget	Estimate	Proposed	PY Budget
History of Expenditures	Account							
Pay Full-Time	5100	$ 96,238	$ 93,964	$ 96,887	$ 125,158	$ 117,811	$ 136,087	$ 10,929
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	180	183	3	500	500	500	-
Vacation Buyback	5180	1,703	3,658	3,702	2,500	4,000	2,500	-
Labor Distribution	5195	(4,075)	(4,075)	(4,075)	-	-	-	-
Benefits	5200	88,554	55,298	75,908	98,300	81,743	103,803	5,503
Subtotal, Pay and Benefits		182,600	149,028	172,425	226,458	204,054	242,890	16,432
Department Supplies	5500	19,142	14,854	14,645	20,000	20,000	20,000	-
Vehicle Fuel & Oil	5505	31,447	27,749	23,506	30,000	25,000	30,000	-
Software Maintenance	5710	-	-	-	-	-	4,500	4,500
Vehicle Repairs	5715	15,348	4,554	17,532	12,000	12,000	12,000	-
Equipment Maintenance	5720	3,845	3,453	2,660	4,000	4,000	4,000	-
Building Repair & Maintenance	5740	637	795	502	500	500	500	-
Tree Trimming & Removal	5755	-	372	-	3,000	3,000	3,000	-
Tools & Small Equipment	5900	2,040	1,500	1,838	2,500	2,500	2,500	-
Professional Services	6025	1,254	1,110	760	1,500	1,500	1,500	-
Personnel Services	6035	284	899	472	1,500	1,000	1,500	-
Cell Phones	6205	1,333	848	1,147	1,500	1,500	1,500	-
Travel/Conferences/Training	7000	1,333	1,083	5,673	1,200	1,200	1,200	-
Dues & Subscriptions	7015	938	930	1,066	1,200	1,200	-	(1,200)
Subtotal, Services and Supplies		77,601	58,147	69,801	78,900	73,400	82,200	3,300
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total:		**$ 260,201**	**$ 207,175**	**$ 242,226**	**$ 305,358**	**$ 277,454**	**$ 325,090**	**$ 19,732**

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*	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
General Services Superintendent	0.06	0.06	0.06	0.06	0.06	0.06	-
Finance Director	0.03	-	-	-	-	-	-
Street Maintenance Worker II/III	0.18	0.18	0.18	0.16	0.16	0.16	-
Facility Maintenance Worker III	0.08	0.08	0.08	0.08	0.08	-	(0.08)
Engineering Technician II	-	-	0.10	0.10	0.10	-	(0.10)
Assistant City Engineer II	0.10	0.10	-	-	-	-	-
Total Authorized	**0.45**	**0.42**	**0.42**	**0.40**	**0.40**	**0.22**	**(0.18)**

Fund History *Fund 200*	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 38,723	$ 8,450	$ (4,198)	$ 14,924	$ 14,924	$ (12,743)	$ (27,667)
Revenues:							
Storm Drain Maintenance	46,775	46,191	77,877	46,000	46,000	46,000	-
Transfer from Other Fund	-	-	-	-	-	-	-
	46,775	46,191	77,877	46,000	46,000	46,000	-
Operating Expenditures:							
Pay and Benefits	43,651	28,255	31,090	46,908	47,067	30,200	(16,708)
Service and Supplies	33,397	30,584	27,665	29,600	26,600	24,100	(5,500)
Capital Outlay	-	-	-	-	-	-	-
	77,048	58,839	58,755	76,508	73,667	54,300	(22,208)
Net Annual Activity	(30,273)	(12,648)	19,122	(30,508)	(27,667)	(8,300)	22,208
Ending Available Fund Balance	**$ 8,450**	**$ (4,198)**	**$ 14,924**	**$ (15,584)**	**$ (12,743)**	**$ (21,043)**	**$ (5,459)**

Fund	**200**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**4300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Storm Drain Maintenance								
History of Expenditures	Account							
Pay Full-Time	5100	$ 24,650	$ 17,516	$ 17,655	$ 27,877	$ 28,467	$ 16,605	$ (11,272)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	22	-	68	-	100	-	-
Vacation/Sick Leave Buyback	5180	290	629	349	500	500	500	-
Labor Distribution	5195	(200)	(200)	(200)	-	-	-	-
Benefits	5200	18,889	10,310	13,218	18,531	18,000	13,095	(5,436)
Subtotal, Pay and Benefits		43,651	28,255	31,090	46,908	47,067	30,200	(16,708)
Department Supplies	5500	886	7,254	6,136	8,000	7,500	8,000	-
Personnel Services	6035	123	362	660	100	600	600	500
Travel/Conferences/Training	7000	-	-	-	500	500	500	-
Subtotal, Services and Supplies		1,009	7,616	6,796	8,600	8,600	9,100	500
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Subtotal:		**$ 44,660**	**$ 35,871**	**$ 37,886**	**$ 55,508**	**$ 55,667**	**$ 39,300**	**$ (16,208)**
Fund	**200**							
Department	**4310**							
Stormwater Management								
Pay Part-Time	5165	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Benefits	5200	-	-	-	-	-	-	-
Subtotal, Pay and Benefits		-	-	-	-	-	-	-
Professional Services	6025	20,256	19,999	6,215	3,000	3,000	-	(3,000)
NPDS Permit	6612	10,602	399	11,483	12,000	12,000	12,000	-
SWMP Implementation	6618	1,530	2,570	3,171	6,000	3,000	3,000	(3,000)
Subtotal, Services and Supplies		32,388	22,968	20,869	21,000	18,000	15,000	(6,000)
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal:		32,388	22,968	20,869	21,000	18,000	15,000	(6,000)
Total Fund:		**$ 77,048**	**$ 58,839**	**$ 58,755**	**$ 76,508**	**$ 73,667**	**$ 54,300**	**$ (22,208)**

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*	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
General Services Superintendent	0.40	0.40	0.40	0.40	0.40	0.40	-
Finance Director	0.04	0.05	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	2.08	2.08	2.08	2.16	2.16	2.16	-
Vehicle & Equipment Mechanic	0.20	0.20	0.10	0.10	0.10	0.10	-
Lead Vehicle & Equipment Mechanic	-	-	0.10	0.10	0.10	0.10	-
Facility Maintenance Worker III	0.22	0.22	0.22	0.22	0.22	0.25	0.03
Engineering Technician II	-	-	0.10	0.10	0.10	0.10	-
Assistant City Engineer II	0.10	0.10	-	-	-	-	-
Subtotal Full-Time Employees	3.54	3.55	3.55	3.63	3.63	3.66	0.03
Street Maintenance Worker I (PT)	-	-	-	-	-	-	-
Total Authorized	**3.54**	**3.55**	**3.55**	**3.63**	**3.63**	**3.66**	**0.03**

Fund History *Fund 280*	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Revenues:							
HUTA Revenues	326,324	351,268	360,856	360,921	367,245	373,913	12,992
Other	(1,557)	(3,830)	(6,903)	-	(2,000)	-	-
General Fund Support	140,748	62,467	130,479	226,188	194,407	250,463	24,275
	465,515	409,905	484,432	587,109	559,652	624,376	37,267
Operating Expenditures:							
Pay and Benefits	333,620	275,890	319,199	419,547	384,090	439,859	20,312
Service and Supplies	123,786	131,558	150,233	167,562	175,562	184,517	16,955
Capital Outlay	-	2,457	15,000	-	-	-	-
PGE Loan Program	8,109	-	-	-	-	-	-
	465,515	409,905	484,432	587,109	559,652	624,376	37,267
Net Annual Activity	-	-	-	-	-	-	-
Ending Available Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Fund	**280**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**4200**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Operation and Maintenance	Account							
Pay Full-Time	5100	$ 174,839	$ 168,969	$ 176,144	$ 232,915	$ 224,702	$ 246,532	$ 13,617
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	1,283	598	725	1,500	1,500	1,500	-
Vacation/Sick Leave Buyback	5180	3,496	7,819	6,485	4,000	7,000	4,000	-
Benefits	5200	154,002	98,504	135,845	181,132	150,888	187,827	6,695
Subtotal, Pay and Benefits		333,620	275,890	319,199	419,547	384,090	439,859	20,312
Department Supplies	5500	11,577	9,490	6,807	10,500	11,000	11,000	500
Vehicle Fuel & Oil	5505	4,613	3,702	2,762	5,000	4,000	5,000	-
Base Materials	5520	270	-	-	700	700	700	-
Asphalt	5525	6,138	8,130	7,638	8,000	8,000	9,000	1,000
Crack Seal Material	5526	1,869	2,046	2,245	2,500	2,500	2,500	-
Software Maintenance (A)	5710	1,598	2,054	5,971	3,600	3,600	5,500	1,900
Vehicle Repairs	5715	1,917	507	1,152	5,000	5,000	5,000	-
Equipment Repairs	5720	11,355	13,762	8,424	12,000	12,000	12,000	-
Retroreflective Sign Compliance	5722	1,353	3,721	2,404	2,000	2,000	1,200	(800)
Traffic Signal Maintenance	5725	14,431	143	3,866	10,000	10,000	10,000	-
Street Light Maintenance	5726	3,340	626	10,566	8,000	8,000	8,000	-
Vandalism Repair	5745	-	21	-	500	500	500	-
Tree Trimming & Removal	5755	-	4,261	-	5,000	5,000	5,000	-
Tools & Small Equipment	5900	489	1,189	1,277	1,500	1,500	1,500	-
Professional Services	6025	2,549	3,000	3,203	3,000	3,000	3,000	-
Personnel Services	6035	701	2,413	1,983	1,000	1,500	1,500	500
Property and Liability Insurance (A)	6350	20,762	24,394	32,668	40,262	40,262	46,117	5,855
Utilities - Electric	6505	40,423	51,909	52,312	48,000	56,000	56,000	8,000
Travel/Conferences/Training	7000	401	190	6,955	1,000	1,000	1,000	-
Subtotal, Services and Supplies		123,786	131,558	150,233	167,562	175,562	184,517	16,955
Capital Outlay	8000	-	2,457	-	-	-	-	-
12" wood chipper (1/4)		-	-	15,000	-	-	-	-
Subtotal Capital Outlay		-	2,457	15,000	-	-	-	-
Total Fund:		**$ 457,406**	**$ 409,905**	**$ 484,432**	**$ 587,109**	**$ 559,652**	**$ 624,376**	**$ 37,267**

Fund	**260**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**4150**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
TDA Street Repairs								
Grinding/Inlay	*8000*	$ 9,570	$ 39,847	$ 77,057	$ 57,000	$ 57,000	$ -	$ (57,000)
Street Striping	*8000*	-	-	-	20,000	20,000	-	(20,000)
ADA Parking Compliance	*8000*	-	-	-	15,000	15,000	-	(15,000)
Alley Maintenance	*8000*	8,000	8,000	8,000	8,000	8,000	-	(8,000)
Replace Transit Bus (85%)	*8000*	-	-	-	-	-	85,000	85,000
Total Fund:		**$ 17,570**	**$ 47,847**	**$ 85,057**	**$ 100,000**	**$ 100,000**	**$ 85,000**	**$ (15,000)**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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***	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 69,008	$ 104,088	$ 99,931	$ 106,529	$ 106,529	$ 72,721	$ (33,808)
Revenues:							
Solid Waste Management Fees	23,770	23,070	22,627	24,000	23,000	22,000	(2,000)
Other	1,188	5,165	5,147	500	2,000	500	-
General Fund Support	45,000	-	-	-	-	-	-
	69,958	28,235	27,774	24,500	25,000	22,500	(2,000)
Operating Expenditures:							
Pay and Benefits	19,703	18,472	16,722	21,840	22,308	23,547	1,707
Service and Supplies	5,425	13,920	4,454	14,500	36,500	24,500	10,000
Capital Outlay	9,750	-	-	-	-	-	-
	34,878	32,392	21,176	36,340	58,808	48,047	11,707
Net Annual Activity	35,080	(4,157)	6,598	(11,840)	(33,808)	(25,547)	(13,707)
Ending Available Fund Balance	**$ 104,088**	**$ 99,931**	**$ 106,529**	**$ 94,689**	**$ 72,721**	**$ 47,174**	**$ (47,515)**

Fund	**210**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**5300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Recycling Division								
Pay Full-Time	5100	$ 10,906	$ 11,080	$ 9,311	$ 12,274	$ 12,335	$ 12,276	$ 2
Pay Part-Time	5165	-	-	-	-	-	-	-
Vacation Buyback	5180	415	529	436	300	750	500	200
Benefits	5200	8,382	6,863	6,975	9,266	9,223	10,771	1,505
Subtotal, Pay and Benefits		19,703	18,472	16,722	21,840	22,308	23,547	1,707
Department Supplies	5500	20	40	1,011	500	500	500	-
Household Hazardous Waste	5735	3,693	2,796	3,088	3,000	3,000	3,000	-
Illegal Dumping Recycling	5752	546	424	355	1,000	1,000	1,000	-
Professional Services	6025	1,166	10,552	-	10,000	32,000	20,000	10,000
Advertising	6300	-	108	-	-	-	-	-
Subtotal, Services and Supplies		5,425	13,920	4,454	14,500	36,500	24,500	10,000
Special Projects	8000	9,750	-	-	-	-	-	-
Subtotal, Capital Outlay		9,750	-	-	-	-	-	-
Total Fund:		**$ 34,878**	**$ 32,392**	**$ 21,176**	**$ 36,340**	**$ 58,808**	**$ 48,047**	**$ 11,707**

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.

Public Works Department

Personnel Allocation
Depts. 6000, 6100, 6200, 6300

	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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	0.26	0.26	0.26	0.26	0.26	-
Community Development Director	0.05	0.05	0.05	0.05	0.05	0.20	0.15
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	0.45	-
Accounting Technician	0.40	0.40	0.40	0.40	0.40	0.40	-
Account Clerk II	0.40	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	0.45	-
Deputy City Engineer	-	-	0.38	0.38	0.38	0.38	-
City Engineer	0.40	-	-	-	-	-	-
Public Works Project Manager	-	0.38	-	-	-	-	-
Senior Administrative Assistant	0.50	0.50	0.50	0.50	0.50	0.50	-
Engineering Technician II	-	-	0.25	0.25	0.25	0.25	-
Assistant City Engineer II	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	0.69	0.69	0.69	0.68	0.68	0.68	-
Vehicle & Equipment Mechanic	0.30	0.30	0.15	0.15	0.15	0.15	-
Lead Vehicle & Equipment Mechanic	-	-	0.15	0.15	0.15	0.15	-
Facility Maintenance Worker 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	0.10	0.02
Facility Custodian	0.05	0.05	0.05	0.05	0.05	0.10	0.05
Utilities - Water							
Utilities Superintendent	-	-	-	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	3.25	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	0.40	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 Operator II	0.60	0.60	0.60	0.80	0.80	0.80	-
Treatment Plant Operator I/OIT	0.40	0.40	0.40	0.40	0.40	0.20	(0.20)
	11.74	**11.73**	**11.73**	**12.57**	**12.57**	**12.59**	**0.02**
Part Time:							
City Clerk Administrative Assistant	0.15	0.15	0.15	0.13	0.13	0.13	-
Account Clerk I	-	-	-	0.24	0.24	0.24	-
	0.15	**0.15**	**0.15**	**0.37**	**0.37**	**0.37**	**-**
Total Authorized Personnel	**11.89**	**11.88**	**11.88**	**12.94**	**12.94**	**12.96**	**0.02**

Fund	**500**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6300**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Administration								
Pay Full-Time	5100	$ 294,016	$ 309,390	$ 351,553	$ 414,621	$ 428,828	$ 466,233	$ 51,612
Pay Part-Time	5165	3,501	4,836	17,334	15,351	10,753	15,631	280
Overtime	5170	-	7	719	500	1,000	500	-
Vacation Buyback	5180	5,358	9,635	13,119	6,000	6,000	6,000	-
Benefits	5200	185,637	94,634	155,684	192,704	184,667	231,301	38,597
Subtotal, Pay and Benefits		488,512	418,502	538,409	629,176	631,248	719,665	90,489
Department Supplies	5500	11,542	10,565	12,854	10,000	10,000	10,000	-
Office Equipment Maintenance	5705	3,156	3,251	3,812	4,000	4,000	4,000	-
Software Maintenance (A)	5710	7,167	8,095	20,725	14,400	14,400	16,800	2,400
Building Repairs & Maintenance	5740	371	-	-	2,000	2,000	2,000	-
Network Support (A)	5775	9,917	4,651	5,089	5,740	5,740	23,910	18,170
Website Hosting & Maintenance (A)	5780	257	1,173	438	1,000	1,000	1,000	-
Audit Fees (A)	6000	6,760	8,600	6,600	9,600	9,600	10,000	400
Engineering Services	6005	-	-	-	1,000	1,000	1,000	-
Professional Services	6025	2,394	3,252	1,525	4,000	4,000	4,000	-
Personnel Services	6035	794	558	2,217	600	1,500	600	-
Bank Fees	6060	8,967	9,821	11,586	9,000	30,000	30,000	21,000
Credit Card Transaction Charge	6061	22,850	22,153	26,759	24,000	10,000	10,000	(14,000)
Telephone	6200	1,430	1,330	1,217	1,400	1,400	1,400	-
Cell Phones	6205	2,049	3,011	4,046	4,200	4,200	4,200	-
Internet Service	6210	3,123	9,450	6,063	6,500	6,500	6,500	-
Property and Liability Insurance (A)	6350	83,771	94,673	123,315	149,834	149,834	179,676	29,842
Utility - General and Electric	6505	6,570	7,192	12,225	6,000	10,000	6,000	-
Travel/Conferences/Training	7000	-	50	2,415	4,000	3,000	4,000	-
Contingency	7612	-	-	-	500	500	500	-
Bad Debts	7800	3,883	2,705	4,301	10,000	7,000	10,000	-
Subtotal, Services and Supplies		175,001	190,530	245,187	267,774	275,674	325,586	57,812
Capital Outlay								
Capital Outlay	8000	-	-	-	-	-	-	-
Subtotal, Capital Outlay		-	-	-	-	-	-	-
Total:		**$ 663,513**	**$ 609,032**	**$ 783,596**	**$ 896,950**	**$ 906,922**	**$ 1,045,251**	**$ 148,301**

Fund	**500**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Pumping, Treatment & Storage Division								
Pay Full-Time	5100	$ 125,160	$ 123,765	$ 124,938	$ 171,157	$ 154,099	$ 170,109	$ (1,048)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	693	401	504	500	500	500	-
Vacation Buyback	5180	1,600	3,651	2,915	2,500	2,500	2,500	-
Benefits	5200	(27,223)	176,406	(4,569)	133,200	115,608	146,820	13,620
Subtotal, Pay and Benefits		100,230	304,223	123,788	307,357	272,707	319,929	12,572
Department Supplies	5500	9,999	8,154	8,892	10,000	9,000	11,000	1,000
Vehicle Fuel & Oil	5505	465	882	2,601	2,000	2,000	2,000	-
Chemical Supplies	5555	6,842	13,919	13,110	15,000	50,000	16,000	1,000
Lab Supplies	5557	9,482	6,646	4,383	7,000	7,000	8,000	1,000
Vehicle Repairs	5715	239	383	1,071	1,000	1,500	1,650	650
Info Tech (Telemetry)	5719	2,991	415	300	5,000	5,000	5,000	-
Equipment Repairs	5720	12,512	33,532	31,143	35,000	35,000	35,000	-
Alarm System Maintenance	5730	1,185	957	1,799	1,500	1,500	1,500	-
Building Repair & Maintenance	5740	3,892	4,793	2,854	8,000	5,000	8,000	-
Tools & Small Equipment	5900	917	2,018	1,263	1,500	1,500	1,500	-
Engineering Services	6005	2,671	7,076	11,058	5,000	5,000	5,000	-
Professional Services	6025	18,418	16,623	9,809	15,000	15,000	32,000	17,000
Personnel Services	6035	764	666	511	1,000	1,000	1,000	-
Laboratory Services	6045	4,735	6,123	4,979	6,000	6,000	14,000	8,000
Utility - General and Electric	6505	240,664	275,531	280,265	300,000	320,000	300,000	-
Lab Permit Fees	6605	1,063	2,506	1,381	3,000	3,000	3,000	-
Regulatory Permits	6612	15,861	16,724	25,375	20,000	28,000	20,000	-
Compliance Fees	6631	-	313	689	500	1,000	500	-
Regulatory Compliance	6633	3,178	6,835	2,765	4,000	4,000	4,000	-
Travel/Conferences/Training	7000	635	262	1,791	2,500	2,500	2,500	-
Certification Fees	7012	235	427	210	1,000	1,000	1,000	-
Dues & Subscriptions	7015	1,241	1,152	1,202	1,500	1,500	1,500	-
Subtotal, Services and Supplies		337,989	405,937	407,451	445,500	505,500	474,150	28,650
Capital Outlay	8000	18,118	21,945	57,189	-	-	-	-
Replace 4WD truck (1/2)		-	-	-	30,000	30,000	-	(30,000)
Lab Equipment (1/2)		-	-	-	15,000	15,000	15,000	-
Tiger Boom Mower (1/3)		-	-	-	70,000	60,000	-	(70,000)
Replace Service Crane Truck (1/2)		-	-	-	-	-	115,000	115,000
Subtotal, Capital Outlay		18,118	21,945	57,189	115,000	105,000	130,000	15,000
Total:		**$ 456,337**	**$ 732,105**	**$ 588,428**	**$ 867,857**	**$ 883,207**	**$ 924,079**	**$ 56,222**

Fund	**500**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6100**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Transmission & Distribution Division								
Pay Full-Time	5100	$ 213,170	$ 215,435	$ 225,224	$ 303,296	$ 286,904	$ 327,037	$ 23,741
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	267	727	872	1,000	1,500	1,000	-
Vacation Buyback	5180	5,367	8,635	9,707	5,000	5,000	5,000	-
Benefits	5200	200,827	122,856	156,986	223,943	183,380	239,589	15,646
Subtotal, Pay and Benefits		419,631	347,653	392,789	533,239	476,784	572,626	39,387
Department Supplies	5500	69,479	36,490	1,412	60,000	60,000	61,800	1,800
Vehicle Fuel & Oil	5505	39,182	41,215	35,191	42,000	35,000	43,300	1,300
Base Materials	5520	4,694	3,129	3,590	10,000	10,000	10,300	300
Asphalt	5525	6,857	3,174	2,433	8,000	8,000	8,300	300
Vehicle Repairs	5715	11,387	13,057	27,811	10,000	10,000	15,650	5,650
Info Tech (Telemetry)	5719	-	-	-	1,000	1,000	1,000	-
Equipment Repairs	5720	14,491	17,080	7,865	14,000	14,000	14,000	-
Bldg. Maintenance and Repair	5740	219	820	177	2,000	2,000	2,000	-
Water Meters	5760	59,245	57,383	72,457	75,000	75,000	75,000	-
Tools & Small Equipment	5900	2,150	1,781	5,528	5,000	5,000	5,000	-
Engineering Services	6005	-	-	-	1,500	1,500	1,500	-
General Contracting	6015	2,156	7,345	18,113	25,000	25,000	25,000	-
Professional Services	6025	-	883	9,192	7,500	7,500	7,500	-
Personnel Service	6035	1,923	2,114	2,751	1,500	1,500	1,500	-
Telephone	6200	1,533	1,492	1,524	1,500	1,500	1,500	-
Claims Settlement	6360	-	13,618	5,183	-	2,500	-	-
Travel/Conferences/Training	7000	1,446	7,701	8,505	10,000	10,000	10,000	-
Certifications	7012	330	80	625	1,000	1,000	1,000	-
Dues & Subscriptions	7015	152	-	285	1,000	1,000	6,250	5,250
Subtotal, Services and Supplies		215,244	207,362	202,642	276,000	271,500	290,600	14,600
Capital Outlay	8000	4,018	-	43,375	-	-	-	-
Replace Service Truck (1/2)		-	-	-	27,500	27,500	30,000	2,500
Replace 5 Yard Dump Truck		-	-	-	-	-	205,000	205,000
Subtotal, Capital Outlay		4,018	-	43,375	27,500	27,500	235,000	207,500
Total:		**$ 638,893**	**$ 555,015**	**$ 638,806**	**$ 836,739**	**$ 775,784**	**$ 1,098,226**	**$ 261,487**

Fund	**500**							
Department	**6200**							
Customer Account Expense								
Pay Full-Time	5100	$ 40,116	$ 40,907	$ 38,960	$ 50,433	$ 49,065	$ 54,593	$ 4,160
Overtime	5170	-	-	180	-	400	400	400
Vacation Buyback	5180	1,074	1,811	2,830	2,000	2,000	2,000	-
Benefits	5200	40,695	27,786	31,043	39,119	34,473	44,525	5,406
Subtotal, Pay and Benefits		81,885	70,504	73,013	91,552	85,938	101,518	9,966
Department Supplies	5500	13,835	16,741	13,838	16,000	13,000	15,000	(1,000)
Personnel Services	6035	233	231	421	500	500	500	-
Advertising	6300	-	-	-	200	200	200	-
Total:		**$ 95,953**	**$ 87,476**	**$ 87,272**	**$ 108,252**	**$ 99,638**	**$ 117,218**	**$ 8,966**

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.

Public Works Department

Personnel Allocation

Depts. 6500,6600,6700	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**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	0.26	0.26	0.26	0.26	0.26	-
Community Development Director	0.05	0.05	0.05	0.05	0.05	0.20	0.15
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	0.25	-
Accounting Technician	0.40	0.40	0.40	0.40	0.40	0.40	-
Account Clerk II/III	0.40	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	0.30	-
Deputy City Engineer	-	-	0.38	0.38	0.38	0.38	-
City Engineer	0.40	-	-	-	-	-	-
Public Works Project Manager	-	0.38	-	-	-	-	-
Engineering Technician II	-	-	0.25	0.25	0.25	0.25	-
Assistant City Engineer II	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	0.96	0.96	0.96	0.87	0.87	0.87	-
Vehicle & Equipment Mechanic	0.30	0.30	0.15	0.15	0.15	0.15	-
Lead Vehicle & Equipment Mechanic	-	-	0.15	0.15	0.15	0.15	-
Facility Maintenance Worker 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	0.15	0.03
Facility Custodian	0.05	0.05	0.05	0.05	0.05	0.10	0.05
Utilities - Water							
Utilities Superintendent	-	-	-	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	1.75	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	1.60	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 Operator II	2.40	2.40	2.40	3.20	3.20	3.20	-
Treatment Plant Operator I/OIT	1.60	1.60	1.60	1.60	1.60	0.80	(0.80)
	14.96	**14.95**	**14.95**	**16.01**	**16.01**	**15.44**	**(0.57)**
Part Time:							
City Clerk Administrative Assistant	0.15	0.15	0.15	0.14	0.14	0.14	-
Account Clerk I	-	-	-	0.24	0.24	0.24	-
	0.15	**0.15**	**0.15**	**0.38**	**0.38**	**0.38**	**-**
Total Authorized Personnel	**15.11**	**15.10**	**15.10**	**16.39**	**16.39**	**15.82**	**(0.57)**

Fund	**550**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6500**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Collection Division								
Pay Full-Time	5100	$ 191,806	$ 191,171	$ 201,220	$ 270,901	$ 260,312	$ 296,650	$ 25,749
Overtime	5170	4	1,093	663	500	1,500	500	-
Vacation Buyback	5180	4,159	7,230	8,040	4,000	4,000	4,000	-
Benefits	5200	175,222	105,615	140,080	201,780	167,148	218,786	17,006
Subtotal, Pay and Benefits		371,191	305,109	350,003	477,181	432,960	519,936	42,755
Department Supplies	5500	16,100	9,065	6,972	10,000	10,000	10,300	300
Base Materials	5520	730	-	-	2,500	2,500	5,000	2,500
Asphalt	5525	708	1,940	-	2,000	2,000	2,500	500
Software Maintenance	5710	-	177	1,530	2,000	2,000	2,000	-
Vehicle Repairs	5715	1,234	1,811	1,590	10,000	10,000	10,650	650
Info Tech (Telemetry)	5719	-	-	-	2,000	2,000	2,000	-
Equipment Repairs	5720	2,147	5,560	2,837	5,000	5,000	5,000	-
Building Maintenance/Repairs	5740	-	197	120	2,000	2,000	2,000	-
Tools & Small Equipment	5900	108	3,601	4,686	5,000	5,000	5,000	-
Engineering Services	6005	-	-	-	2,500	2,500	2,500	-
General Contracting	6015	9,875	-	-	5,000	5,000	5,000	-
Professional Services	6025	240	333	-	3,000	3,000	3,000	-
Personnel Services	6035	2,062	2,200	2,420	1,200	1,200	1,200	-
Telephone	6200	4,514	4,271	3,661	4,500	4,500	4,500	-
Regulatory Permits	6612	3,453	3,746	3,945	4,200	4,200	4,200	-
Regional Fines	6630	-	-	-	25,000	25,000	25,000	-
Regulatory / Compliance Fees	6631	-	313	2,675	5,000	5,000	5,200	200
Travel/Conferences/Training	7000	-	-	1,965	2,000	2,000	2,100	100
Due and Subscriptions	7015	152	-	305	1,000	1,000	1,500	500
Subtotal, Services and Supplies		41,323	33,214	32,706	93,900	93,900	98,650	4,750
Capital Outlay	8000	4,018	-	43,375	-	-	-	-
Replace Service Truck (1/2)		-	-	-	27,500	27,500	30,000	2,500
Replace 5 Yard Dump Truck		-	-	-	-	-	205,000	205,000
Total Capital Outlay		4,018	-	43,375	27,500	27,500	235,000	207,500
Total:		**$ 416,532**	**$ 338,323**	**$ 426,084**	**$ 598,581**	**$ 554,360**	**$ 853,586**	**$ 255,005**

Fund	**550**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6600**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Wastewater Treatment Division								
Pay Full-Time	5100	$ 341,505	$ 337,137	$ 356,565	$ 505,879	$ 437,712	$ 485,103	$ (20,776)
Pay Part-Time	5165	-	-	-	-	-	-	-
Overtime	5170	1,831	1,078	1,259	1,500	4,000	1,500	-
Vacation Buyback	5180	2,821	5,808	2,842	4,000	2,500	4,000	-
Benefits	5200	132,978	345,214	147,240	414,436	358,141	462,546	48,110
Subtotal, Pay and Benefits		479,135	689,237	507,906	925,815	802,353	953,149	27,334
Department Supplies	5500	54,039	55,473	59,872	50,000	60,000	52,000	2,000
Vehicle Fuel & Oil	5505	21,566	17,466	16,827	20,000	20,000	21,000	1,000
Chemical Supplies	5555	228,208	295,418	330,336	350,000	330,000	371,000	21,000
Lab Supplies	5557	21,446	21,449	22,456	22,000	22,000	23,000	1,000
Vehicle Repairs	5715	16,428	11,989	6,182	15,000	15,000	15,650	650
Info Tech (Telemetry)	5719	6,031	1,498	900	5,000	5,000	5,000	-
Equipment Repairs	5720	110,331	112,888	128,742	127,000	127,000	127,000	-
Alarm System Maintenance	5730	2,182	1,824	1,831	1,000	1,000	1,000	-
Building Maintenance/Repair	5740	2,208	15,626	4,617	10,000	10,000	10,000	-
Bio Solids Management	5766	4,827	2,403	4,133	10,000	10,000	10,000	-
Percolation Pond Const.	5770	108,186	111,235	100,596	125,000	125,000	125,000	-
Tools & Equipment	5900	2,732	9,694	2,611	4,000	4,000	4,000	-
Engineering Services	6005	12	19,342	1,650	7,500	7,500	7,500	-
General Contracting	6015	-	-	-	12,000	12,000	-	(12,000)
Professional Services	6025	23,549	19,846	2,112	15,000	15,000	35,000	20,000
Personnel Services	6035	1,472	2,317	117	1,000	1,000	1,000	-
Outside Lab Services	6045	21,658	17,527	22,241	17,000	17,000	22,000	5,000
Utility - Water	6500	17,520	16,078	18,914	25,000	25,000	25,000	-
Utility - General and Electric	6505	298,317	357,328	340,978	350,000	350,000	360,500	10,500
Lab Permit Fees	6605	3,188	7,519	5,144	9,000	9,000	10,000	1,000
Regulatory Permits	6612	11,961	13,061	17,422	15,000	23,500	15,000	-
Regional Board Fines	6630	-	14,955	-	50,000	50,000	50,000	-
Regulatory Compliance	6633	6,177	11,108	5,261	15,000	15,000	35,000	20,000
Travel/Conferences/Training	7000	3,430	1,676	6,803	7,000	7,000	7,000	-
Application/Certification Fees	7012	1,475	1,159	402	2,500	2,500	2,500	-
Dues & Subscriptions	7015	1,342	1,034	1,313	1,500	1,500	7,000	5,500
Subtotal, Services and Supplies		968,285	1,139,913	1,101,460	1,266,500	1,265,000	1,342,150	75,650
Capital Outlay	8000	13,296	285,167	92,879	-	-	-	-
Replace 4WD truck (1/2)		-	-	-	30,000	30,000	-	(30,000)
Tiger Mower (1/3)		-	-	-	70,000	60,000	-	(70,000)
Lab Equipment (1/2)		-	-	-	15,000	15,000	15,000	-
Chemical Feed System Upgrades		-	-	-	80,000	80,000	-	(80,000)
Replace Service Crane Truck (1/2)		-	-	-	-	-	115,000	115,000
Replace Chemical Hoist		-	-	-	-	-	20,000	20,000
Total Capital Outlay		13,296	285,167	92,879	195,000	185,000	150,000	(45,000)
Total:		**$ 1,460,716**	**$ 2,114,317**	**$ 1,702,245**	**$ 2,387,315**	**$ 2,252,353**	**$ 2,445,299**	**$ 57,984**

Public Works Department

Fund	**550**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6700**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Administration								
Pay Full-Time	5100	$ 286,615	$ 299,449	$ 322,050	$ 377,433	$ 392,110	$ 429,417	$ 51,984
Pay Part-Time	5165	3,501	4,836	17,334	15,351	10,753	15,631	280
Overtime	5170	-	7	719	500	500	500	-
Vacation Buyback	5180	8,806	1,555	20,132	6,000	6,000	6,000	-
Benefits	5200	180,882	90,770	138,737	171,556	169,361	213,608	42,052
Subtotal, Pay and Benefits		479,804	396,617	498,972	570,840	578,724	665,156	94,316
Department Supplies	5500	25,454	28,101	26,969	26,000	26,000	26,000	-
Office Equipment Maintenance	5705	3,157	3,251	3,812	4,000	4,000	4,000	-
Software Maintenance (A)	5710	7,167	11,725	20,725	14,400	14,400	16,800	2,400
Building Repairs	5740	1,090	840	840	2,000	2,000	2,000	-
Network Support (A)	5775	13,761	8,170	8,887	10,660	10,660	28,692	18,032
Website Hosting & Maintenance (A)	5780	257	1,173	435	1,000	1,000	1,000	-
Audit Fees (A)	6000	6,760	8,600	6,600	9,600	9,600	10,000	400
Engineering Services	6005	-	-	-	5,000	5,000	5,000	-
Legal Services	6020	-	-	-	-	10,000	-	-
Professional Services	6025	2,394	2,351	1,525	10,000	5,000	10,000	-
Personnel Services	6035	794	558	2,091	1,000	1,500	1,000	-
Bank Fees	6060	8,967	9,821	11,586	9,000	30,000	9,000	-
Credit Card Fees	6061	22,850	22,153	26,759	26,000	10,000	26,000	-
Telephone	6200	1,430	1,330	1,217	2,000	2,000	2,000	-
Cell Phones	6205	2,961	3,752	4,875	4,500	4,500	4,500	-
Internet Service	6210	3,123	9,450	6,063	7,500	7,500	7,500	-
Property and Liability Insurance (A)	6350	105,590	119,584	150,288	189,421	189,421	224,183	34,762
Claims Settlement	6360	-	1,500	-	-	35,000	-	-
Utility - General and Electric	6505	6,570	7,192	12,225	7,500	10,000	7,500	-
Fortuna Fire District Assessment	6720	432	-	432	450	450	450	-
Travel/Conferences/Training	7000	-	50	2,029	5,000	5,000	5,000	-
Dues & Subscriptions	7015	101	-	-	-	50	-	-
Contingency	7612	-	-	-	500	500	500	-
Bad Debts	7800	3,883	3,724	10,194	10,000	10,000	10,000	-
Subtotal, Services and Supplies		216,741	243,325	297,552	345,531	393,581	401,125	55,594
Capital Outlay	8000	-	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-	-
Total:		**$ 696,545**	**$ 639,942**	**$ 796,524**	**$ 916,371**	**$ 972,305**	**$ 1,066,281**	**$ 149,910**

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**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6505**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Rancho Buena Vista Lift Station Maintenance District								
Beginning Unreserved Fund Balance		$ 2,870	$ 4,409	$ 6,938	$ 10,148	$ 10,148	$ 10,299	$ 151
Revenue:		7,710	8,776	8,698	6,500	6,500	6,500	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	3,050	3,050	-
Benefit Distribution	5295	975	975	975	1,025	1,025	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	4,075	4,075	-
Equipment Repair	5720	-	-	-	-	-		
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	418	501	502	400	400	400	-
County Admin Fee	6700	14	7	7	10	10	10	-
Subtotal, Services and Supplies		682	758	759	660	660	660	-
		4,557	4,633	4,634	4,735	4,735	4,735	-
Annual Operating Activity		3,153	4,143	4,064	1,765	1,765	1,765	-
Depreciation Expense	9100	1,614	1,614	854	1,614	1,614	1,614	-
Ending Unreserved Fund Balance		**$ 4,409**	**$ 6,938**	**$ 10,148**	**$ 10,299**	**$ 10,299**	**$ 10,450**	**$ 151**

Fund	**671**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6510**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Kenwood Meadows Lift Station								
Beginning Unreserved Fund Balance		$ 18,671	$ 18,078	$ 21,652	$ 26,851	$ 26,851	$ 27,201	$ 350
Revenue:		5,758	9,260	10,784	6,000	6,000	6,000	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	3,050	3,050	-
Benefit Distribution	5295	975	975	975	1,025	1,025	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	4,075	4,075	-
Equipment Repair	5720	-	-	-	-	-		
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	1,646	988	887	750	750	750	-
County Admin Fee	6700	15	8	8	10	10	10	-
Subtotal, Services and Supplies		1,911	1,246	1,145	1,010	1,010	1,010	-
		5,786	5,121	5,020	5,085	5,085	5,085	-
Annual Operating Activity		(28)	4,139	5,764	915	915	915	-
Depreciation Expense	9100	565	565	565	565	565	565	-
Ending Unreserved Fund Balance		**$ 18,078**	**$ 21,652**	**$ 26,851**	**$ 27,201**	**$ 27,201**	**$ 27,551**	**$ 350**
Fund	**672**							
Department	**6515**							
Forest Hills Booster Station								
Beginning Unreserved Fund Balance		$ 15,245	$ 19,408	$ 25,653	$ 32,443	$ 32,443	$ 27,793	$ (4,650)
Revenue:		26,438	31,739	32,108	22,000	22,000	28,000	6,000
Expenditures:								
Labor Distribution	5195	9,000	9,000	9,000	9,450	9,450	9,450	-
Benefit Distribution	5295	1,850	1,850	1,850	1,940	1,940	1,940	-
Subtotal, Pay and Benefits		10,850	10,850	10,850	11,390	11,390	11,390	-
Equipment Repairs	5720	-	-	-	2,000	2,000	2,000	-
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	3,155	6,384	6,208	5,000	5,000	5,000	-
County Admin Fee	6700	20	10	10	10	10	10	-
Subtotal, Services and Supplies		3,425	6,644	6,468	7,260	7,260	7,260	-
		14,275	17,494	17,318	18,650	18,650	18,650	-
Annual Operating Activity		12,163	14,245	14,790	3,350	3,350	9,350	6,000
Depreciation Expense	9100	8,000	8,000	8,000	8,000	8,000	8,000	-
Ending Unreserved Fund Balance		**$ 19,408**	**$ 25,653**	**$ 32,443**	**$ 27,793**	**$ 27,793**	**$ 29,143**	**$ 1,350**

Fund	**673**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6520**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Forest Hills Estates Storm Water								
Beginning Unreserved Fund Balance		$ 10,857	$ 11,638	$ 14,009	$ 17,242	$ 17,242	$ 17,737	$ 495
Revenue:		6,600	8,178	9,040	6,500	6,500	6,500	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	3,050	3,050	-
Benefit Distribution	5295	975	975	975	1,025	1,025	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	4,075	4,075	-
Supplies - High Rock Crew	5600	-	-	-	-	-	-	-
Administrative Charge	6055	225	225	225	225	225	225	-
County Admin Fee	6700	24	12	12	10	10	10	-
Subtotal, Services and Supplies		249	237	237	235	235	235	-
		4,124	4,112	4,112	4,310	4,310	4,310	-
Annual Operating Activity		2,476	4,066	4,928	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		**$ 11,638**	**$ 14,009**	**$ 17,242**	**$ 17,737**	**$ 17,737**	**$ 18,232**	**$ 495**
Fund	**674**							
Department	**6522**							
Dove Subdivision Storm Water								
Beginning Unreserved Fund Balance		$ 1,251	$ 1,602	$ 2,664	$ 3,774	$ 3,774	$ 3,903	$ 129
Revenue:		1,430	2,135	2,183	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	7	5	5	5	-
Subtotal, Services and Supplies		38	32	32	30	30	30	-
		138	132	132	130	130	130	-
Annual Operating Activity		1,292	2,003	2,051	1,070	1,070	1,070	-
Depreciation Expense	9100	941	941	941	941	941	941	-
Ending Unreserved Fund Balance		**$ 1,602**	**$ 2,664**	**$ 3,774**	**$ 3,903**	**$ 3,903**	**$ 4,032**	**$ 129**

Fund	**675**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**6524**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Gulliksen Subdivision Storm Water								
Beginning Unreserved Fund Balance		$ 2,350	$ 3,036	$ 5,113	$ 7,287	$ 7,287	$ 7,589	$ 302
Revenue		2,890	4,275	4,372	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	-	-	-	-	-	-	-
Administrative Charge	6055	25	25	25	25	25	25	-
County Admin Fee	6700	11	5	5	5	5	5	-
Subtotal, Services and Supplies		36	30	30	30	30	30	-
		136	130	130	130	130	130	-
Annual Operating Activity		2,754	4,145	4,242	2,370	2,370	2,370	-
Depreciation Expense	9100	2,068	2,068	2,068	2,068	2,068	2,068	-
Ending Unreserved Fund Balance		**$ 3,036**	**$ 5,113**	**$ 7,287**	**$ 7,589**	**$ 7,589**	**$ 7,891**	**$ 302**
Fund	**676**							
Department	**6525**							
Drainage Assessment Area 2009-01 Astor Subdivision								
Beginning Unreserved Fund Balance		$ 1,409	$ 2,011	$ 4,231	$ 6,266	$ 6,266	$ 6,429	$ 163
Revenue:		3,446	5,058	4,873	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	6	5	5	5	-
Subtotal, Services and Supplies		37	31	31	30	30	30	-
		137	131	131	130	130	130	-
Annual Operating Activity		3,309	4,927	4,742	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		**$ 2,011**	**$ 4,231**	**$ 6,266**	**$ 6,429**	**$ 6,429**	**$ 6,592**	**$ 163**

		2022-23	2023-24	2024-25	2025-26	2025-26	2026-27	Change vs.
Fund	**677**							
Department	**6526**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
Sewer Maintenance Fee Area 2009-02								
Astor Subdivision Lift Station								
Beginning Unreserved Fund Balance		$ (4,509)	$ (3,951)	$ (18,857)	$ (22,879)	$ (22,879)	$ (22,274)	$ 605
Revenue:		5,945	6,273	5,171	6,000	6,000	6,000	-
Expenditures:								
Labor Distribution	5195	2,900	2,900	2,900	3,050	3,050	3,050	-
Benefit Distribution	5295	975	975	975	1,025	1,025	1,025	-
Subtotal, Pay and Benefits		3,875	3,875	3,875	4,075	4,075	4,075	-
Equipment Repair	5720	-	2,534	-	-	-	-	-
General Contracting	6015	-	5,303	3,779	-	-	-	-
Administrative Charge	6055	250	250	250	250	250	250	-
Utility - General and Electric	6505	451	7,999	(80)	265	265	265	-
County Admin Fee	6700	11	6	6	5	5	5	-
Subtotal, Services and Supplies		712	16,092	3,955	520	520	520	-
		4,587	19,967	7,830	4,595	4,595	4,595	-
Annual Operating Activity		1,358	(13,694)	(2,659)	1,405	1,405	1,405	-
Depreciation Expense	9100	800	1,212	1,363	800	800	800	-
Ending Unreserved Fund Balance		**$ (3,951)**	**$ (18,857)**	**$ (22,879)**	**$ (22,274)**	**$ (22,274)**	**$ (21,669)**	**$ 605**
Fund	**678**							
Department	**6527**							
Drainage Assessment Area 2010-03								
Wright Subdivision								
Beginning Unreserved Fund Balance		$ 1,057	$ 1,465	$ 2,737	$ 4,855	$ 4,855	$ 5,805	$ 950
Revenue		2,231	3,093	3,167	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	3	5	5	5	-
Subtotal, Services and Supplies		30	28	28	30	30	30	-
		130	128	128	130	130	130	-
Annual Operating Activity		2,101	2,965	3,039	1,870	1,870	1,870	-
Depreciation Expense	9100	1,693	1,693	921	920	920	920	-
Ending Unreserved Fund Balance		**$ 1,465**	**$ 2,737**	**$ 4,855**	**$ 5,805**	**$ 5,805**	**$ 6,755**	**$ 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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 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	-	-	-	-	-
Administrative Assistant II	-	-	0.20	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	0.05	0.05	0.05	0.05	-
Lead Vehicle & Equipment Mechanic	-	-	0.05	0.05	0.05	0.05	-
Facility Custodian	0.10	0.10	0.10	0.10	0.10	0.05	(0.05)
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	0.61	0.61	0.05	(0.56)
	2.85	2.85	2.85	3.15	3.15	2.54	(0.61)

Fund History	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed	Change vs. PY Budget
Beginning Available Fund Balance	$ 73,724	$ 45,785	$ 88,893	$ 150,127	$ 150,127	$ 127,529	$ (22,598)
Sources:							
Senior Bus Fees	15,628	16,257	24,929	20,000	15,000	24,000	4,000
TDA Rev Allocation	381,987	440,626	447,635	419,877	419,877	414,085	(5,792)
Other	3,082	(2,355)	(1,435)	2,000	2,000	2,000	-
Transfer In	8,931	7,378	9,642	10,000	10,000	10,000	-
	409,628	461,906	480,771	451,877	446,877	450,085	(1,792)
Uses:							
Pay and Benefits	209,960	187,179	167,866	227,046	213,082	212,373	(14,673)
Service and Supplies	44,398	44,032	50,394	49,939	51,839	50,416	477
Capital Outlay	-	-	-	-	-	15,000	15,000
Contract Services - HTA	168,659	177,097	194,813	204,554	204,554	214,781	10,227
Depreciation	14,550	10,490	6,464	-	-	-	-
	437,567	418,798	419,537	481,539	469,475	492,570	11,031
Net Activity	(27,939)	43,108	61,234	(29,662)	(22,598)	(42,485)	(12,823)
Ending Available Fund Balance	**$ 45,785**	**$ 88,893**	**$ 150,127**	**$ 120,465**	**$ 127,529**	**$ 85,044**	**$ (35,421)**

Transportation

Fund	**590**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2025-26**	**2026-27**	**Change vs.**
Department	**5000**	**Actual**	**Actual**	**Actual**	**Budget**	**Estimate**	**Proposed**	**PY Budget**
History of Expenditures								
Pay Full-Time	5100	$ 72,717	$ 69,007	$ 68,946	$ 86,414	$ 79,697	$ 85,068	$ (1,346)
Pay Part-Time	5165	46,202	45,979	50,368	62,074	59,693	40,191	(21,883)
Overtime	5170	-	-	60	-	250	-	-
Vacation Buyback	5180	369	2,152	911	500	1,000	500	-
Benefits	5200	90,672	70,041	47,581	78,058	72,442	86,614	8,556
Subtotal, Pay and Benefits		209,960	187,179	167,866	227,046	213,082	212,373	(14,673)
Department Supplies	5500	1,122	690	496	600	1,000	600	-
Vehicle Fuel & Oil	5505	17,582	19,705	21,413	18,000	18,000	18,000	-
Repairs	5715	6,861	3,475	4,231	5,500	5,500	5,500	-
Personnel Services	6035	1,283	2,675	3,767	1,000	2,500	1,000	-
Telephone	6200	1,207	338	892	1,000	1,000	1,000	-
Advertising	6300	120	120	120	200	200	200	-
Insurance (A)	6350	14,082	16,134	19,458	21,789	21,789	22,266	477
Travel/Conferences/Training	7000	1,526	895	17	1,500	1,500	1,500	-
Dues & Subscriptions	7015	615	-	-	350	350	350	-
Subtotal, Services and Supplies		44,398	44,032	50,394	49,939	51,839	50,416	477
Capital Outlay	8000	-	-	-	-	-	-	-
Replace Transit Bus (15%)		-	-	-	-	-	15,000	15,000
Subtotal, Capital Outlay		-	-	-	-	-	15,000	15,000
Senior Bus Total:		**$ 254,358**	**$ 231,211**	**$ 218,260**	**$ 276,985**	**$ 264,921**	**$ 277,789**	**$ 804**
Fund	**590**							
Department	**5050**							
Public Transit								
HTA- Contract Services	6620	168,659	$ 177,097	$ 194,813	$ 204,554	$ 204,554	$ 214,781	$ 10,227
Transit Total:		**168,659**	**177,097**	**194,813**	**204,554**	**204,554**	**214,781**	**10,227**
Fund Total:		**$ 423,017**	**$ 408,308**	**$ 413,073**	**$ 481,539**	**$ 469,475**	**$ 492,570**	**$ 11,031**

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	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 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 2025		**$ 587,499**	**$ 268,802**	**$ 800,451**	**$ 254,691**	**$ 706,218**	**$ 2,617,661**
2025-26 Projected Activity							
Revenue:							
Loan Repayments, Rent, Interest		85,367	4,000	120,000	6,000	44,000	259,367
		85,367	4,000	120,000	6,000	44,000	259,367
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		60,367	(1,000)	(635,000)	(9,000)	19,000	(565,633)
Projected Fund Balance, June 2026		**647,866**	**267,802**	**165,451**	**245,691**	**725,218**	**2,052,028**
2026-27 Projected Activity							
Revenue:							
Loan Repayments, Rent, Interest		90,000	4,000	200,000	-	26,000	320,000
		90,000	4,000	200,000	-	26,000	320,000
Expenditures:							
Pay/Benefits	5100	-	-	-	-	-	-
Professional Services	6025	25,000	5,000	200,000	15,000	25,000	270,000
Program Administration	6050	-	-	5,000	-	-	5,000
CIP		-	-	150,000	-	-	150,000
		25,000	5,000	355,000	15,000	25,000	425,000
Net Annual Activity		65,000	(1,000)	(155,000)	(15,000)	1,000	(105,000)
Projected Fund Balance, June 2027		**$ 712,866**	**$ 266,802**	**$ 10,451**	**$ 230,691**	**$ 726,218**	**$ 1,947,028**

Non-Departmental

Debt Administration

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 2025	2025-26 Debt Payment	2026-27 Debt Payment	Change vs. PY Budget
2017 Water Revenue Refunding Bonds	500	$ 3,890,000	$ 397,025	$ 399,150	$ 2,125
2017 Wastewater Revenue Refunding Bonds	550	6,305,000	688,844	688,594	(250)
Subtotal, City Debt		10,195,000	1,085,869	1,087,744	1,875
2018 Tax Allocation Refunding Bonds	891	6,835,000	550,063	563,463	13,400
Total City and Related Debt		**$ 17,030,000**	**$ 1,635,932**	**$ 1,651,207**	**$ 15,275**

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 2025	**$ 342,060**
2025-26 Projection	
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	**358,860**
2026-27 Proposed Budget	
Revenues:	
Transfer in	583,538
Property Assessments	-
	583,538
Expenditures:	
Transfer out	-
Principal and Interest	563,463
Professional Services	3,475
	566,938
Net Annual Activity	16,600
Projected Available Fund Balance June 2027	**$ 375,460**
Debt Service Reserve Held by Trustee	**$ 1,241**

Allocated Expenditures

Insurance Premiums - Liability and Property

		2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Proposed	Change vs. PY Budget
Costs To Be Allocated						
General Liability / Auto Liability		$ 355,890	$ 406,134	$ 511,568	$ 671,833	$ 160,265
Property		131,883	192,865	278,717	275,162	(3,555)
Earthquake / Flood (DIC)		68,882	82,606	106,125	102,152	(3,973)
DIR OSIP (Office of Self-Insurance Plans)		13,097	-	-	-	-
Pollution		1,410	1,569	2,408	2,167	(241)
Department of Transportation		1,400	1,400	1,400	1,400	-
Safety Program		8,000	8,000	8,000	8,000	-
Cyber / Crime		11,686	11,997	14,144	13,300	(844)
Other Programs		-	5,478	-	-	-
		592,248	710,049	922,362	1,074,014	151,652
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						
		$ 622,248	**$ 740,049**	**$ 952,362**	**$ 1,104,014**	**$ 151,652**
Departmental Allocation Acct. 6350	**Fund**					
Human Resource/Risk Management	100-6350-1600	$ 375,343	$ 432,974	$ 546,056	$ 625,772	$ 79,716
Building	120-6350-3000	2,000	4,000	5,000	6,000	1,000
Public Works - Traffic Control	280-6350-4200	23,421	30,416	40,262	46,117	5,855
Water Administration	500-6350-6300	91,015	114,750	149,834	179,676	29,842
Wastewater Administration	550-6350-6700	114,901	139,822	189,421	224,183	34,762
Transit	590-6350-5000	15,568	18,087	21,789	22,266	477
		$ 622,248	**$ 740,049**	**$ 952,362**	**$ 1,104,014**	**$ 151,652**

Insurance Premiums - Workers Compensation

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

	Deductible					
Workers' Compensation Premium		$ 306,172	$ 354,925	$ 374,195	$ 413,557	$ 39,362
Workers' Comp Deductible a)	5,000	75,000	70,000	70,000	70,000	-
Workers' Comp Claims Handling	750	11,250	-	-	-	-
Wellness Program/Fitness Center		7,000	10,000	10,000	10,000	-
a) Budget provides for estimated 14 claims/year		**$ 399,422**	**$ 434,925**	**$ 454,195**	**$ 493,557**	**$ 39,362**
Departmental Allocation Acct. 5200						
Workers Compensation Cost Allocation		$ 399,422	$ 434,925	$ 454,195	$ 493,557	$ 39,362
* Allocated through Payroll Rates						
		$ 399,422	**$ 434,925**	**$ 454,195**	**$ 493,557**	**$ 39,362**

Allocated Expenditures

(Continued)

		2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Proposed	Change vs. PY Budget
Audit Fees						
Costs To Be Allocated						
City of Fortuna		$ 32,000	$ 35,000	$ 38,000	$ 40,000	$ 2,000
Single Audit Act - Federal Funds		6,000	10,000	10,000	10,000	-
		$ 38,000	**$ 45,000**	**$ 48,000**	**$ 50,000**	**$ 2,000**
Departmental Allocation Acct. 6000	**Fund**					
Admin Services Non-Departmental	100-1400	$ 22,800	$ 27,000	$ 28,800	$ 30,000	$ 1,200
Water Administration	500-6300	7,600	9,000	9,600	10,000	400
Wastewater Administration	550-6700	7,600	9,000	9,600	10,000	400
		$ 38,000	**$ 45,000**	**$ 48,000**	**$ 50,000**	**$ 2,000**
Network Support						
Costs To Be Allocated						
Annual Maintenance Agreement with Nylex		54,400	54,400	54,400	54,400	-
Work Outside of Annual Agreement		30,000	30,000	30,000	30,000	-
New Phone System		-	-	-	75,000	75,000
		$ 84,400	**$ 84,400**	**$ 84,400**	**$ 159,400**	**$ 75,000**
Departmental Distribution Acct. 5775	**Fund**					
City Hall - General Government	100-1500	$ 18,860	$ 18,860	$ 18,860	$ 19,128	$ 268
Police Department	100-2000	29,460	29,460	29,460	60,572	31,112
Engineering Department	100-4000	6,560	6,560	6,560	11,158	4,598
Parks & Recreation	100-5400	6,560	6,560	6,560	12,752	6,192
Museum	100-5600	820	820	820	-	(820)
River Lodge	160-5800	5,740	5,740	5,740	3,188	(2,552)
Water Administration	500-6300	5,740	5,740	5,740	23,910	18,170
Wastewater Administration	550-6700	10,660	10,660	10,660	28,692	18,032
		$ 84,400	**$ 84,400**	**$ 84,400**	**$ 159,400**	**$ 75,000**
Website Hosting						
Costs To Be Allocated						
Website Hosting (Revise)		**$ 7,000**	**$ 7,000**	**$ 7,000**	**$ 6,000**	**$ (1,000)**
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**	**$ 6,000**	**$ (1,000)**

Allocated Expenditures

(Continued)

		2023-24 Budget	2024-25 Budget	2025-26 Budget	2026-27 Proposed	Change vs. PY Budget
Software						
Costs To Be Allocated						
INCODE Annual Software Maintenance		$ 34,000	$ 36,000	$ 38,500	$ 40,500	$ 2,000
Microsoft 365 Subscription		-	-	22,000	30,000	8,000
Government Jobs Subscription		-	-	1,500	1,500	-
Insight and Onboard HR Software		8,000	8,000	10,000	12,000	2,000
		$ 42,000	**$ 44,000**	**$ 72,000**	**$ 84,000**	**$ 12,000**
Departmental Allocation Acct. 5710	**Fund**					
City Hall/General Government	100-1500	10,500	11,000	18,000	21,000	3,000
Police Department	100-2000	8,400	8,800	14,400	16,800	2,400
Parks & Recreation	100-5400	4,200	4,400	7,200	8,400	1,200
Street Maintenance	280-4200	2,100	2,200	3,600	4,200	600
Water Administration	500-6300	8,400	8,800	14,400	16,800	2,400
Wastewater Administration	550-6700	8,400	8,800	14,400	16,800	2,400
		$ 42,000	**$ 44,000**	**$ 72,000**	**$ 84,000**	**$ 12,000**

Section 6

Capital Improvement Projects

Capital Improvement Project List

		Fund	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
General Fund								
9104	PD Facility Remodel Project	100	$ 750,455	$ 1,600,000	$ -	$ -	$ -	$ -
9106	Rohner Park Basketball Expansion	100	37,965	-	-	-	-	-
9127	Monday Club Chimney Reconstruction	100	-	-	91,243	-	-	-
9377	City Hall Remodel Project	100	-	-	112,808	20,000	20,000	-
9104	PD Facility Remodel Project	101	-	1,309,093	67,410	-	-	-
9994	Annual Paving Contract	101	181,605	124,999	112,703	125,000	125,500	250,000
9373	Citywide Stormdrain Maintenance Project	101	8,705	53,059	250,785	200,000	200,000	200,000
9379	Newburg Park Expansion Project	101	14,574	11,754	3,143	850,000	5,000	845,000
9130	River Lodge Staining Project	101	-	-	-	190,000	190,000	-
9131	Street Light Battery Replacement for Solar Lighting on 12th Street	101	-	-	-	40,000	40,000	-
9100	Stormdrain Infrastructure Vulnerability Assessment	101	15,054	19,041	-	-	-	-
9101	Prop 1 LID 12th Street Project	101	78,151	22,031	-	-	-	-
9105	General Park Acquisition and Improvements	101	-	-	-	100,000	15,000	145,000
9106	Rohner Park Basketball Expansion	101	114,371	103,617	-	-	-	-
			1,200,880	**3,243,594**	**638,092**	**1,525,000**	**595,500**	**1,440,000**
CDBG Funds								
9977	Library, City Hall, Bus Stops & Curb Ramps ADA Barrier Removal	830	8,227	293,258	168,669	750,000	750,000	150,000
			8,227	**293,258**	**168,669**	**750,000**	**750,000**	**150,000**
Special Revenue Funds								
9104	PD Facility Remodel Project	180	-	-	80,000	-	-	-
			-	**-**	**80,000**	**-**	**-**	**-**
Capital Grant Funds								
9123	Mill Creek Habitat Connectivity Project	350	-	183,884	437,217	500,000	500,000	-
9128	Clean CA Gateway Project	350	-	-	387,838	-	-	-
9132	Library Improvements Project	350	-	-	-	-	197,175	-
9100	Stormdrain Infrastructure Vulnerability Assessment	351	45,161	53,479	-	-	-	-
9101	Prop 1 LID 12th Street Project	352	409,237	667,758	-	-	-	-
			$ 454,398	**$ 905,121**	**$ 825,055**	**$ 500,000**	**$ 697,175**	**$ -**

Capital Improvement Project List

			2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
Street Projects - Special Revenue Funds								
9500	Paving Projects/Surveys/Studies	140	$ 19,370	$ -	$ -	$ -	$ -	$ -
9112	12th Street Interchange Modernization Project	140	-	-	3,019	-	-	-
9113	Kenmar and Ross Hill Road Intersection Improvement Project	140	28,635	147	-	-	-	-
9120	Traffic Signal Cabinet Improvements	140	7,539	15,668	990	75,000	75,000	60,000
9653	Citywide Micro surfacing	260	22,329	-	-	-	-	-
9994	Annual Paving Contract	260	-	-	-	100,000	100,000	500,000
9994	Annual Paving Contract	290	-	104,538	209	-	-	-
9997	SB1 Paving Projects	290	-	-	255,364	500,000	500,000	275,000
			77,873	**120,353**	**259,582**	**675,000**	**675,000**	**835,000**
Street Projects - Capital Grant Funds								
9978	Kenmar Interchange Improvement Project	270	132,319	23,339	204,524	2,350,000	2,350,000	-
9112	12th Street Interchange Modernization Project	270	106,628	278,579	337,392	200,000	200,000	2,000,000
9653	Citywide Micro surfacing	275	100,000	-	-	160,000	160,000	50,000
9994	Annual Paving Contract	275	1,958	100,133	100,000	-	-	-
9073	Citywide Concrete Project	275	50,000	5,000	45,221	50,000	50,000	50,000
			$ 390,905	**$ 407,051**	**$ 687,137**	**$ 2,760,000**	**$ 2,760,000**	**$ 2,100,000**

Capital Improvement Project List

			2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2025-26 Estimate	2026-27 Proposed
Water Capital Projects Fund								
0925	Water Tank Recoating Project	510	$ 347,288	$ 646,327	$ -	$ -	$ -	$ -
9066	Corrosion Control Facility Piping Project	510	57,009	-	181,377	1,000,000	1,000,000	1,500,000
9370	Vancil Reservoir Site Rehabilitation Project	510	75,042	21,381	2,821	200,000	200,000	-
9102	Kenmar/Drake Hill Station Stationary GenSets	510	61,813	31,875	-	-	-	-
9108	Downtown Water Line Replacement	510	-	-	21,206	600,000	600,000	500,000
9109	Water System Asset Management Plan	510	-	-	-	150,000	150,000	200,000
9114	Corp Yard Generator Project	510	47,048	15,860	-	-	-	-
9115	Drake Hill Road Water Main Replacement	510	-	-	-	-	-	100,000
9116	Lower Barney Drainage and Culvert Repair	510	-	-	-	20,000	20,000	80,000
9117	Meadow Lane Water Main Replacement	510	-	-	-	-	-	250,000
9118	Rohnerville Road Water Main Replacement	510	-	-	-	-	-	100,000
9990	Annual Water Valve Replacement Project	510	-	-	666	300,000	300,000	150,000
9124	Carson Woods Waterline Replacement Project	510	-	81,060	25,950	225,000	225,000	250,000
9129	Water Meter and Radio Replacement Project	510	-	-	50	200,000	200,000	400,000
9969	Corp Yard Roofing Project	510	70,266	1,658	-	-	-	-
			658,466	**798,161**	**232,070**	**2,695,000**	**2,695,000**	**3,530,000**
Water Capital Projects - Capital Grant Funds								
9102	Kenmar/Drake Hill Station Stationary GenSets	351	185,440	95,140	-	-	-	-
			185,440	**95,140**	**-**	**-**	**-**	**-**
Wastewater Capital Projects Fund								
0171	NPDES Compliance	560	147,584	467,168	1,171,786	3,500,000	3,500,000	21,000,000
9969	Corp Yard Roofing Project	560	69,246	1,658	-	-	-	-
9101	Prop 1 LID 12th Street Project	560	22,648	-	-	-	-	-
9110	Sewer System Model & Master Plan	560	131,465	64,972	13,918	-	10,000	-
9125	WWTP Secondary Clarifier Recoating Project	560	-	-	756	200,000	336,000	-
9114	Corp Yard Generator Project	560	2,181	15,860	-	-	-	-
9119	WWTP Primary Clarifier Concrete Sealing Project	560	-	-	-	-	-	200,000
9121	P Street Sewer Replacement Project	560	13,191	864	182,056	-	-	-
9122	Sanitary Sewer CCTV Project	560	-	-	697,293	-	-	-
9126	WWTP Strongs Creek Meter Box Concrete Rehab	560	-	-	-	40,000	40,000	-
9133	Primary Clarifier #1 Concrete Rehab Project	560	-	-	-	-	-	250,000
9975	Digester Maintenance	560	-	-	-	-	100,000	-
9976	Sewer Lining Project	560	-	-	21,206	3,000,000	3,000,000	200,000
9992	Annual Sewer Repair & Replacement Project	560	-	-	-	-	-	500,000
			386,315	**550,522**	**2,087,015**	**6,740,000**	**6,986,000**	**22,150,000**
		Total:	**$ 3,362,504**	**$ 6,413,200**	**$ 4,977,620**	**$ 15,645,000**	**$ 15,158,675**	**$ 30,205,000**

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 2025	$ 479,869	$ 359,966	$ (6,453)	$ 727,953	$ 213,655	$ -	$ -	$ 184,453
2025-26 Projection								
Sources:								
Development and Service Fees	25,000	15,000						
State allocations								
Grants				29,681	9,175	2,550,000		87,500
Interest				20,000				6,000
Other / Interfund Transfers			5,000					
	25,000	15,000	5,000	49,681	9,175	2,550,000	-	93,500
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	(60,000)	5,000	(150,319)	9,175	-	-	(116,500)
Projected Fund Balance, June 2026	**504,869**	**299,966**	**(1,453)**	**577,634**	**222,830**	**-**	**-**	**67,953**
2026-27 Adopted Budget								
Sources:								
Development and Service Fees	25,000	10,000						
State allocations								
Grants				-	-	2,000,000		87,500
Interest				8,000				
Other / Interfund Transfers			5,000					
	25,000	10,000	5,000	8,000	-	2,000,000	-	87,500
Uses:								
Operations				85,000				
Capital Projects		60,000		500,000		2,000,000		100,000
	-	60,000	-	585,000	-	2,000,000	-	100,000
Net annual activity	25,000	(50,000)	5,000	(577,000)	-	-	-	(12,500)
Projected Fund Balance, June 2027	**$ 529,869**	**$ 249,966**	**$ 3,547**	**$ 634**	**$ 222,830**	**$ -**	**$ -**	**$ 55,453**

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 2025	$ 721,884	$ 112,004	$ -	$ -	$ -	$ -	$ -
2025-26 Projection							
Sources:							
Development and Service Fees							
State allocations	331,616						
Grants		585,171					
Interest	15,000						
Other / Interfund Transfers							
	346,616	585,171	-	-	-	-	-
Uses:							
Operations							
Capital Projects	500,000	697,175					
	500,000	697,175	-	-	-	-	-
Net annual activity	(153,384)	(112,004)	-	-	-	-	-
Projected Fund Balance, June 2026	**568,500**	**-**	**-**	**-**	**-**	**-**	**-**
2026-27 Adopted Budget							
Sources:							
Development and Service Fees							
State allocations	351,573						
Grants		-	-	-	-	-	-
Interest	15,000						
Other / Interfund Transfers							
	366,573	-	-	-	-	-	-
Uses:							
Operations							
Capital Projects	275,000	-	-	-	-	-	-
	275,000	-	-	-	-	-	-
Net annual activity	91,573	-	-	-	-	-	-
Projected Fund Balance, June 2027	**$ 660,073**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**