

# TABLE OF CONTENTS

## INTRODUCTION

User's Guide to the Budget .....	1
City of Fort Bragg – Overview .....	7
Directory of Elected and Appointed City Officials.....	10
Organizational Chart .....	11
Budget Guidelines .....	13
Fiscal Policies .....	15
Investment Policy.....	22

## SUMMARY

Summary of Revenue, Expenditures and Fund Balance.....	27
Budget Summary – All Funds .....	30
Budget Summary – General Fund.....	44
Operating Transfers .....	59
Cost Allocation Plan.....	61
Salary/Benefit & Overhead Allocations .....	71
Ten Year City Authorized Position Staffing Comparison.....	72
Ten Year Authorized Staffing Comparison Graph.....	73
Appropriations Limit .....	74

## OPERATING BUDGET DETAIL

City Council .....	77
Administration .....	81
Administrative Services Office	
City Attorney's Office	
City Clerk's Office	
Fort Bragg Tourism Marketing & Promotions.....	89
Finance .....	93
Non-Departmental.....	99
Community Organizations	
Caspar Closure & Landfill	
Other Non-Departmental	
Public Safety.....	105
Police Department	
Fire Protection District	
Community Development Department .....	115
Public Works .....	123
Internal Service Funds.....	135
Facilities Repair & Maintenance	
Technology Maintenance & Replacement	
Fleet & Equipment Services	
Debt Service Policy & Summary .....	153
Interfund Loan Policy & Summary	

## ENTERPRISE FUNDS DETAIL

Water Enterprise.....	165
Wastewater Enterprise .....	175
C.V. Starr Center Enterprise.....	187

## SPECIAL REVENUE FUNDS

Grants.....	191
Special Revenue Funds.....	197
Fort Bragg Redevelopment Successor Agency.....	201

**CAPITAL IMPROVEMENT PROGRAM**

Capital Improvement Program Overview ..... 205  
FY2017/18 Capital Projects Status Report ..... 207  
FY2018/19 Capital Projects & Appropriations ..... 210  
FY 2018/19 to FY 2022/23 Projects by Category ..... 212  
FY 2018/19 to FY 2022/23 Projects by Funding Source ..... 213  
Detail ..... 214

STATISTICAL SECTION..... 241

GLOSSARY..... 265



# CAPITAL IMPROVEMENT PROGRAM FY 2018-19 ADOPTED BUDGET



# CAPITAL IMPROVEMENT PROGRAM OVERVIEW

## INTRODUCTION

The City of Fort Bragg's Five-Year Capital Improvement Program (CIP) outlines current and future infrastructure needs and capital funding priorities in the following areas:

- (i) Municipal Facilities,
- (ii) Parks & Community Services,
- (iii) Street Maintenance & Traffic Safety,
- (iv) Storm Drains,
- (v) Water Enterprise,
- (vi) Wastewater Enterprise.

The CIP is an important planning tool that identifies and prioritizes all major capital projects in the City. It helps determine funding sources and needs.

In general, the CIP provides funding for infrastructure construction and non-routine maintenance, while funding for routine infrastructure maintenance is appropriated in the operating budget and in other special revenue funds. CIP projects, including streets, buildings, recreational facilities, and parks are defined as assets with an initial individual cost of at least \$50k and an estimated useful life of greater than two years. Acquisitions of other capital assets (such as machinery, furniture, and vehicles) are generally accounted for in an internal service fund or departmental account that is responsible for financing each expenditure. Cost estimates are prepared for each capital project using current year dollars.

The CIP shows detailed expenditures and funding for capital projects over the next five years, covering FY 2018/19 through FY 2022/23. "Prior Year" funding for projects which span multiple years is also shown. The CIP also includes a "Beyond CIP" category that recognizes the importance of planning for future significant capital projects beyond the five-year CIP timeframe.

The projects planned for FY 2018/19 include expenditures that will be appropriated through the FY 2018/19 Budget adoption process. Projected expenditures shown for FY 2019/20 through FY 2022/23 and Beyond CIP are provided primarily for project planning and long-range financial planning purposes and do not reflect a commitment of funds. Expenditure approval will be sought for these projects during the appropriate fiscal year.

The CIP is comprised of 31 projects with a total cost of approximately \$47 million. For FY 2018/19, 12 projects totaling approximately \$22 million are recommended for appropriation. The FY 2018/19 priorities will focus largely on waste water facilities for a two year construction project to upgrade the Waste Water Treatment Plant (WWTP) with a new anaerobic digester and the rehabilitation/replacement of other essential elements. Up to three aging sewer lift stations will be rehabilitated. Important priorities for the system include the design of the remaining portions of the raw water transmission main that are overdue for replacement. In addition, the raw water pond is ready for rehabilitation. Other street and storm drain projects will be included as time and resources permit.

The CIP is organized as follows:

1. FY 2017/18 Capital Projects Status Report
2. FY 2018/19 Adopted Capital Budget
3. FY 2018/19-2022/23 Five Year Capital Improvement Program – Expenditures by Category
4. FY 2018/19-2022/23 Five Year Capital Improvement Program – Expenditures by Source
5. FY 2018/19-2022/23 Capital Improvement Program Projects Detail

## FY 2017/18 CAPITAL PROJECTS STATUS REPORT

The following projects and appropriations were adopted in the FY 2017/18 Capital Projects Budget.

Project Name	Project cost	Prior Year(s)	FY 17/18 Adopted	% of Total CIP Budget
Guest House Rehabilitation	\$ 363,730	\$ 213,730	\$ 70,000	
City Hall Maintenance - Painting	137,000	77,000	-	
East City Hall - Roof	367,200	72,700	-	
Police Station Garage	270,000	-	20,000	
<b>Total Municipal Facilities</b>			<b>90,000</b>	<b>1%</b>
Coastal Restoration & Trail Project - Phase II	1,220,000	99,422	950,578	
Bainbridge Park Improvements	108,290	75,000	33,290	
Glass Beach Stairs	194,807	32,807	162,000	
<b>Total Parks &amp; Community Services</b>			<b>1,145,868</b>	<b>7%</b>
Chestnut Street Multi Use Trail	1,380,000	1,380,000	-	
Annual Alley Rehab	2,500,000	300,000	750,000	
Downtown Crosswalk Rehab	124,600	-	62,300	
Street Resurfacing & Structural Repairs	5,084,879	1,084,879	-	
<b>Total Street Maint. &amp; Traffic Safety</b>			<b>812,300</b>	<b>5%</b>
Summers Lane Reservoir Construction	700,000	-	700,000	
Pudding Creek Water Main Relocation	1,700,000	-	205,000	
Water Tank Installation	1,395,349	-	1,395,349	
Water Treatment Plant Overhaul	1,350,000	-	50,000	
Raw Water Line Engineering	400,000	-	400,000	
Raw Water Line Replacement II - Road 450 to Hare Creek	682,000	-	682,000	
<b>Total Water Enterprise</b>			<b>3,432,349</b>	<b>21%</b>
WW Treatment Facility Upgrade	11,699,000	69,000	11,000,000	
Sewer Main Rehabilitation	300,000	-	60,000	
<b>Total Wastewater Enterprise</b>			<b>11,060,000</b>	<b>67%</b>
<b>Total FY 2017/18 Capital Projects</b>			<b>\$ 16,540,517</b>	

## FY 2017-2018 CAPITAL PROJECTS STATUS REPORT

The following projects and appropriations were adopted in the FY 2017/18 Capital Projects Budget:

- **Summers Lane Reservoir Cover:** The new Summers Lane Reservoir will greatly benefit from a floating cover to manage algae growth and prevent the colonizing of the reservoir by non-native bull frogs, (the latter is an environmental mitigation required of the original reservoir project). Fabrication and delivery of the floating blocks was delayed to ensure that they were being manufactured correctly. Floating blocks are being placed and the work is expected to be completed during the summer.
- **Guest House Rehabilitation:** The Guest House was donated to the City of Fort Bragg in 1985 and only minimal improvements to the exterior of the structure have been undertaken since that time. It received a new roof, repairs to the shingles, and a fresh coat of paint during FY 17/18. The project has been finished. Rehabilitation of the existing brick foundation and chimneys is also needed and scheduled to be done in the future. The 2012 Guest House Master Plan recommends other upgrades as well, including: upgrade of windows for ultraviolet light protection, improved pedestrian facilities, and updated exterior signage and lighting. This project will be phased over two fiscal years and have a total cost of \$450,000.
- **City Hall Improvements:** As part of a consolidated contract with the Guest House, City Hall was painted during FY 2017/18. In addition, an electric vehicle charging station was installed in the adjacent parking lot. This work was done in partnership with the Mendocino Land Trust using funding from PG&E. It is a single charging station that can accommodate two electric vehicles simultaneously.
- **Glass Beach Staircase:** The design of the replacement staircase has been completed and construction will occur during the summer of 2018. Work on other capital projects was accelerated, (e.g. 1.5 million gallon water tank), and resources were re-directed to accommodate the changes.
- **Coastal Trail, Phase 2 (central segment):** Construction of Phase 2 was completed March 2018. The coastal trail now extends the entire length of the Noyo Headlands Park from Noyo Bay to Pudding Creek running a distance of 3-1/2 miles with over a mile of additional side trails. The trail extends to the south, (over the Noyo River bridge), to the Pomo Bluffs Park. To the north, it connects to the old Haul Road running the length of Mac Kerricher State Park.
- **Bainbridge Park Improvements:** The first portion of the Master Plan improvements was completed in late 2017. Improvements included: an expanded basketball court, re-surfaced tennis court, a new perimeter fence and landscaping upgrades.
- **Streets and Alley Rehabilitation Project:** Construction of this project was completed at the end of 2018. Four alleys were rehabilitated: a residential alley from Chestnut Street to Walnut Street lying between Whipple Street and Grove Street, the alley behind Portuguese Hall, The alley behind Sears, and the alley next to Starbucks. Three streets were also repaired: South Franklin Street from Oak Street to North Harbor Street, Boatyard drive, and Sanderson Way north of Cedar Street.
- **Waste Water Treatment Facility (WWTF) Upgrade Project:** Design to upgrade the WWTF was completed in FY 2016/17. Primary improvements will be the replacement of the open air aerobic digesters with an up-to-date, enclosed digesters. Other parts of the 40 year old treatment will be replaced and/or upgraded as necessary. Staff successfully secured grants for construction, construction management, and engineering support during the past fiscal year. Bids were opened on April 17, 2018. Once bids have been reviewed by the funding sources, construction is

scheduled to begin in late 2018. Construction is expected to take two years with the new upgrades coming online during the summer of 2020.

- **1.5 MG New Water Tank Project:** The City was able to take advantage of an unusual funding opportunity from the Community Development Block Grant (CDBG) program in 2017 to receive approximately \$1,400,000 for a drought fighting water project. This allowed the accelerated design and construction of a new 1,500,000 gallon water tank. Design has been completed, construction is underway, and will be done in summer of 2018. The new tank will add a new layer of water storage stability and open up the ability to fully maintain the City's other two water storage tanks.
- **Pudding Creek Water Main Relocation:** The City has received approximately \$6,000 from the California Governor's Office Emergency Service (Cal-OES) for immediate disaster response during the winter of 2016/17 when a dam across Pudding Creek owned by Georgia Pacific was overtopped during high creek flows and reduced maintenance by the owner. A 10-inch water main lies on the top. To eliminate any risk to the water main, it is to be relocated to a nearby State Highway across the creek. The City is working with Cal-OES to secure the necessary funding for this work. Until the funding is finalized, specific project scheduling is not being made.
- **Raw Water Line Replacement, Phases II through V:** Portions of the raw water transmission main from the City's water sources to the water treatment plant have been replaced over the years. Approximately 15,000 feet of pipe is read for replacement. The stretch of pipe from Forest Road 450 (downstream of Waterfall Gulch) to Sherwood Road has been broken into five phases. Phase I from Highway 20 to the Summers Lane Reservoir has already been completed. For efficient work, design of the remaining four phases will be done under one contract. Construction of each phase will follow as funding and time permit.

The City, its staff and consultants will be faced with a challenge it has not seen in recent years. Construction will start on the largest capital project in the City's history, the Waste Water Facility (WWTF) in FY 2018/19 Project. This two year project will require the attention and focus of Engineering Division to ensure a successful project that will operate reliably for the upcoming decades.

## FY 2018/19 CAPITAL PROJECTS & APPROPRIATIONS

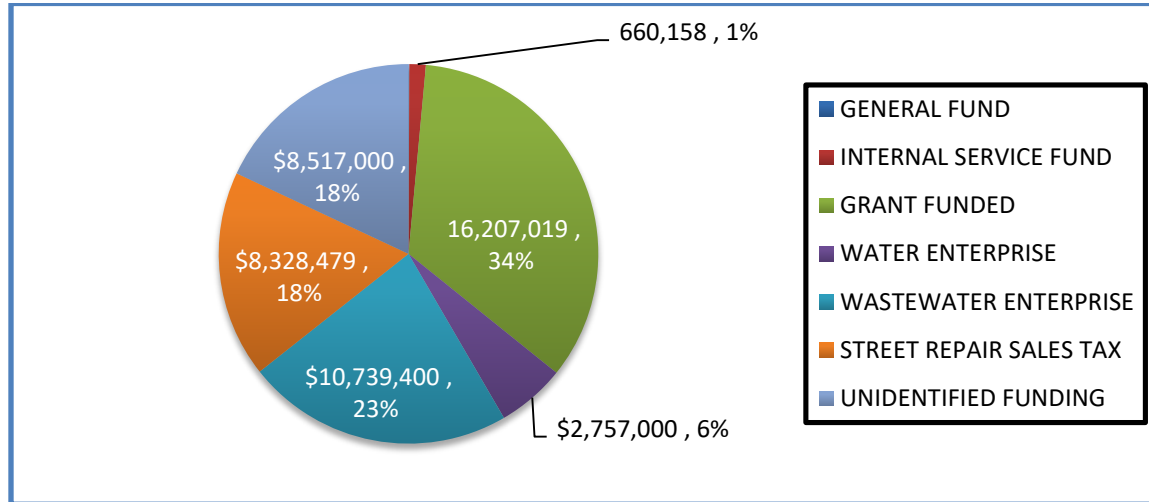
Project Name	Total Project	Prior Year(s)	FY 18/19 Budget	% of Capital Budget
Guest House Rehabilitation	\$ 363,730	\$ 283,730	\$ -	
City Hall Maintenance - Painting	166,733	93,233	-	
East City Hall - Roof	69,695	69,695	-	
<b>TOTAL MUNICIPAL FACILITIES</b>			<b>-</b>	0%
Coastal Restoration & Trail Project - Phase II	1,220,000	1,190,000	30,000	
Bainbridge Park Improvements	125,470	125,470	-	
Glass Beach Stairs	33,856	33,856	-	
<b>TOTAL PARKS &amp; FACILITIES</b>			<b>30,000</b>	0.1%
Chestnut Street Multi Use Trail	1,380,000	1,380,000	-	
Annual Alley Rehab	2,550,000	1,050,000	-	
Downtown Crosswalk Rehab	62,300	62,300	-	
Street Resurfacing & Structural Repairs	5,084,879	1,084,879	2,000,000	
<b>TOTAL STREET &amp; MAINTENANCE</b>			<b>2,000,000</b>	9%
Pool Basin Resurfacing	180,000	-	180,000	
<b>Total CV STARR ENTERPRISE</b>			<b>180,000</b>	
Summers Lane Reservoir Cover	450,000	450,000	-	
Pudding Creek Water Main Relocation	1,700,000	-	205,000	
Madsen Hole Rainey Design	175,000	-	175,000	
Water Tank Installation	1,762,549	1,762,549	-	
Water Treatment Plant Overhaul	50,000	50,000	-	
Raw Water Pond Rehabilitation	200,000	-	200,000	
Raw Water Line Engineering	400,000	400,000	-	
Raw Water Line Replacement II - Road 450 to Hare Creek	682,000	-	682,000	
<b>TOTAL WATER ENTERPRISE</b>			<b>1,262,000</b>	6%
WW Treatment Facility Upgrade	18,552,400	949,000	17,603,400	
Lift Station Rehab	1,000,000	-	1,000,000	
Sewer Main Rehabilitation	360,000	-	120,000	
<b>TOTAL WATER ENTERPRISE</b>			<b>18,723,400</b>	84%
<b>TOTAL FY2018-19 CAPITAL BUDGET</b>			<b>\$ 22,195,400</b>	



## SUMMARY OF PROJECTS

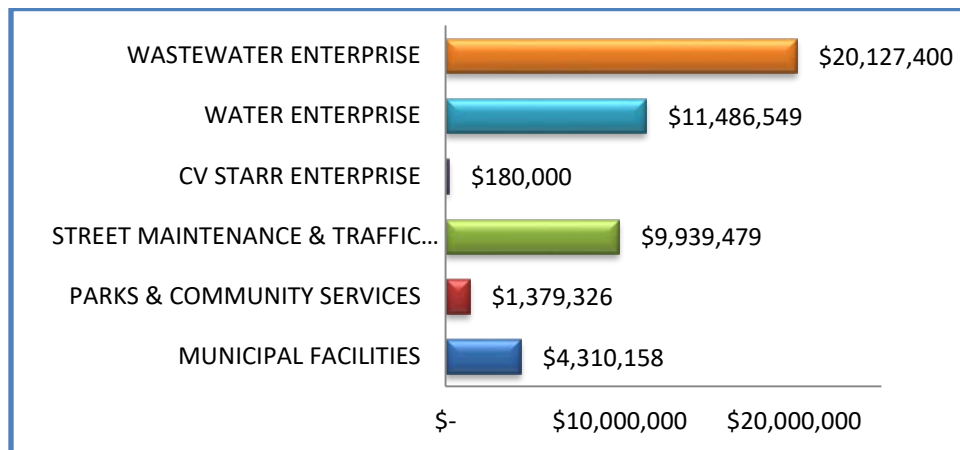
The following capital projects and appropriations are included in the Capital Projects Budget:

### FY 2018/19- 22/23 CAPITAL IMPROVEMENT PROJECT FUNDING



### FY 2018/19- 22/23 CAPITAL IMPROVEMENT PROJECT BY CATEGORY

CIP By Category	CIP Budget	% of CIP Budget
MUNICIPAL FACILITIES	\$ 4,310,158	9%
PARKS & COMMUNITY SERVICES	1,379,326	3%
STREET MAINTENANCE & TRAFFIC SAFETY	9,939,479	21%
CV STARR ENTERPRISE	180,000	0%
WATER ENTERPRISE	11,486,549	24%
WASTEWATER ENTERPRISE	20,127,400	42%
<b>Total CIP Budget</b>	<b>\$ 47,422,912</b>	



**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

<b>FY 2019-2023 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY</b>										
Project Number	Project Category/Name	Prior FY(s)	FY 18/19 Budget	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	5 year CIP Total	Beyond CIP	Total Project Costs
<b>MUNICIPAL FACILITIES</b>										
PWP-00094	Guest House Rehabilitation	\$ 283,730	\$ -	\$ 80,000	\$ -	\$ -		\$ 363,730	\$ -	\$ 363,730
PWP-00095	City Hall - Painting, Roofing & Generator	93,233	-	73,500				166,733		166,733
PWP-00102	East City Hall, Roof	69,695	-					69,695		69,695
	Town Hall Exterior Painting		-			60,000		60,000		60,000
N/A	Main St Fire Station Rehab		-						1,950,000	1,950,000
N/A	Highway 20 Fire Station		-						500,000	500,000
N/A	Rule 20 Project (undergrounding utilities)		-						1,200,000	1,200,000
	<b>Total Municipal Facilities</b>	<b>446,658</b>	<b>-</b>	<b>153,500</b>	<b>-</b>	<b>60,000</b>		<b>660,158</b>	<b>3,650,000</b>	<b>4,310,158</b>
<b>PARKS &amp; COMMUNITY SERVICES</b>										
CDD-00020	Glass Beach Staircase	33,856						33,856		33,856
CDD-00020	Coastal Trail - Phase II (central Segment)	1,190,000	30,000	-	-	-	-	1,220,000		1,220,000
PWP-00096	Bainbridge Park Improvements	125,470	-					125,470		125,470
	<b>Total Parks &amp; Community Services</b>	<b>1,349,326</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,379,326</b>	<b>-</b>	<b>1,379,326</b>
<b>STREET MAINTENANCE &amp; TRAFFIC SAFETY</b>										
PWP-00097	Alley Rehabilitation	1,050,000	-	750,000		750,000		2,550,000		2,550,000
PWP-00099	Downtown Crosswalk Rehabilitation	62,300	-					62,300	62,300	124,600
PWP-00100	Street Resurfacing, Alleys & Structural Repairs	1,084,879	2,000,000		2,000,000			5,084,879		5,084,879
PWP-00079	Chestnut Street Multi Use Trail	1,380,000	-					1,380,000		1,380,000
PWP-00101	South Main St Bike & Ped Improvements		-						800,000	800,000
	<b>Total Street Maint. &amp; Traffic Safety</b>	<b>3,577,179</b>	<b>2,000,000</b>	<b>750,000</b>	<b>2,000,000</b>	<b>750,000</b>		<b>9,077,179</b>	<b>862,300</b>	<b>9,939,479</b>
<b>CV STARR ENTERPRISE</b>										
	Pool Basin Resurfacing		180,000					180,000		180,000
	<b>Total CV Starr Enterprise</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>
<b>WATER ENTERPRISE</b>										
PWP-00017	Summers Lane Reservoir Cover	450,000	-					450,000		450,000
	Water Tank Installation	1,762,549	-					1,762,549		1,762,549
	Madsen Hole Rainey - Design		175,000					175,000		175,000
PWP-00092	Water Treatment Plant Overhaul	50,000		800,000	500,000			1,350,000		1,350,000
	Putding Creek Water Main Relocation		205,000	1,495,000				1,700,000		1,700,000
	Raw Water Line Engineering, Phases II thru	400,000						400,000		400,000
	Raw Water Line Replacement: Phase II - Noyo River to Water Treatment Facility		682,000					682,000		682,000
	Raw Water Line Replacement: Phase III - Newman Reservoir to Noyo River			906,000				906,000		906,000
	Raw Water Line Replacement: Phase IV - Hare Creek to SR 20				420,000			420,000		420,000
	Raw Water Line Replacement: Phase V - Forest Road 450 to Hare Creek					241,000		241,000		241,000
	Raw Water Pond Rehabilitation		200,000					200,000		200,000
	Cedar Street Water Distribution Line Replacement				195,000			195,000		195,000
PWP-00078	Water Tank Replacement								1,600,000	1,600,000
WTR-00012	East FB Pressure Zone (EFBPZ), Phase 1								525,000	525,000
N/A	EFBPZ - Phase 2								320,000	320,000
N/A	EFBPZ - Phase 3								560,000	560,000
	<b>Total Water Enterprise</b>	<b>2,662,549</b>	<b>1,262,000</b>	<b>3,201,000</b>	<b>1,115,000</b>	<b>241,000</b>		<b>8,481,549</b>	<b>3,005,000</b>	<b>11,486,549</b>
<b>WASTEWATER ENTERPRISE</b>										
WWP-00010	WW Treatment Facility Upgrade- Activated Sludge	949,000	17,603,400					18,552,400		18,552,400
	Lift Station Rehab (3 Stations)		1,000,000					1,000,000		1,000,000
	Sewer Main Rehabilitation		120,000		120,000		120,000	360,000		360,000
WWP-00011	Sanderson Way Sewer Main Replacement - Oak to Cedar				215,000			215,000		215,000
	<b>Total Wastewater Enterprise</b>	<b>949,000</b>	<b>18,723,400</b>	<b>-</b>	<b>335,000</b>	<b>-</b>	<b>-</b>	<b>20,127,400</b>	<b>-</b>	<b>20,127,400</b>
<b>Grand Total</b>		<b>\$ 8,984,712</b>	<b>\$ 22,195,400</b>	<b>\$ 4,104,500</b>	<b>\$ 3,450,000</b>	<b>\$ 1,051,000</b>	<b>\$ -</b>	<b>\$ 39,905,612</b>	<b>\$ 7,517,300</b>	<b>\$ 47,422,912</b>

**TOTAL CIP PROJECT COSTS: \$ 22,195,400**

**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

CIP: FUNDING SOURCE FY2019-2023											
Project Number	Fund No.	Funding Source/ Project Name	Prior FY(s)	FY 18/19 Budget	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	Est. 5 year Total	Beyond CIP	Estimated Total Funding
<b>GENERAL FUND</b>											
CDD-00020	110	Glass Beach Staircase	\$ 33,856	\$ -	\$ -	\$ -	\$ -		\$ 33,856	\$ -	\$ 33,856
<b>Total General Fund</b>			<b>33,856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,856</b>	<b>-</b>	<b>33,856</b>
<b>INTERNAL SERVICE FUNDS</b>											
PWP-00094	530	Guest House Rehabilitation	283,730	-	80,000				363,730		363,730
PWP-00095	530	City Hall - Painting, Roofing & Generator	93,233	-	73,500				166,733		166,733
PWP-00102	530	East City Hall, Structural, Pool Bldg & Other	69,695	-	-				69,695		69,695
	N/A	Town Hall Exterior Painting	-	-	-		60,000		60,000		60,000
<b>Total ISF</b>			<b>446,658</b>	<b>-</b>	<b>153,500</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>660,158</b>	<b>-</b>	<b>660,158</b>
<b>GRANT FUNDED</b>											
CDD-00020	320	Coastal Restoration & Trail Project Ph 2	1,190,000	30,000	-	-			1,220,000		1,220,000
	N/A	Rule 20 Project (undergrounding utilities)		-					-	1,200,000	1,200,000
PWP-00079		Chestnut Street Multi Use Trail	811,000	-					811,000		811,000
PWP-00096	315	Bainbridge Park Improvements	125,470	-	-				125,470		125,470
	331	Water Tank Installation	1,762,549	-	-				1,762,549		1,762,549
	329	Pudding Creek Water Main Relocation	-	205,000	1,495,000				1,700,000		1,700,000
	330	WW Treatment Facility Upgrade	-	3,388,000	-				3,388,000		3,388,000
WWP-00010	327	WW Treatment Facility Upgrade	-	6,000,000	-				6,000,000		6,000,000
<b>Total Grants</b>			<b>3,889,019</b>	<b>9,623,000</b>	<b>1,495,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,007,019</b>	<b>1,200,000</b>	<b>16,207,019</b>
<b>CV STARR ENTERPRISE</b>											
		Pool Basin Resurfacing		180,000	-				180,000		180,000
<b>Total CV Starr Enterprise</b>			<b>-</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>
<b>WATER ENTERPRISE</b>											
	615	Raw Water Line Engineering, Phases II through V	400,000	-	-				400,000		400,000
	615	Water Treatment Plant Overhaul	50,000	-	800,000				850,000		850,000
	615	Raw Water Line Replacement - Phase II	-	682,000	-				682,000		682,000
	615	Madsen Hole Rainey-Design		175,000	-				175,000		175,000
	615	Raw Water Pond Rehabilitation		200,000	-				200,000		200,000
PWP-00017	615	Summers Lane Reservoir Cover	450,000	-	-				450,000		450,000
<b>Total Water Enterprise</b>			<b>900,000</b>	<b>1,057,000</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,757,000</b>	<b>-</b>	<b>2,757,000</b>
<b>WASTEWATER ENTERPRISE</b>											
WWP-00010	715	WW Treatment Facility Upgrade	949,000	3,215,400	-				4,164,400		4,164,400
	710	WW Treatment Facility Upgrade (Debt Funded)	-	5,000,000					5,000,000		5,000,000
	715	Lift Station Rehab (3 Stations)		1,000,000	-				1,000,000		1,000,000
	715	Sewer Main Rehabilitation	-	120,000	-	120,000		120,000	360,000		360,000
WWP-00011	715	Sanderson Way Sewer Main Replacement - Oak to Cedar		-	-	215,000			215,000		215,000
<b>Total Wastewater Enterprise Funds</b>			<b>949,000</b>	<b>9,335,400</b>	<b>-</b>	<b>335,000</b>	<b>-</b>	<b>-</b>	<b>10,739,400</b>	<b>-</b>	<b>10,739,400</b>
<b>STREET REPAIR SALES TAX</b>											
PWP-00100	250	Street Resurfacing & Structural Repairs	1,084,879	2,000,000	-	2,000,000			5,084,879		5,084,879
PWP-00097	250	Alley Rehabilitation	1,050,000	-	750,000		750,000		2,550,000		2,550,000
	250	Chestnut Street Multi Use Trail	569,000						569,000		569,000
PWP-00099	250	Downtown Crosswalk Rehabilitation	62,300						62,300	62,300	124,600
<b>Total Street Repair Tax Funds</b>			<b>2,766,179</b>	<b>2,000,000</b>	<b>750,000</b>	<b>2,000,000</b>	<b>750,000</b>	<b>-</b>	<b>8,266,179</b>	<b>62,300</b>	<b>8,328,479</b>
<b>UNIDENTIFIED FUNDING</b>											
		Cedar Street Water Distribution Line Replacement	-	-	-	195,000			195,000		195,000
PWP-00092		Water Treatment Plant Overhaul		-	-	500,000			500,000		500,000
		Raw Water Line Replacement - Phase III		-	906,000				906,000		906,000
		Raw Water Line Replacement - Phase IV		-	-	420,000			420,000		420,000
		Raw Water Line Replacement - Phase V		-	-	-	241,000		241,000		241,000
		Water Tank Replacement		-	-	-			-	1,600,000	1,600,000
WTR-00012		Water - East FB Pressure Zone - Phase 1 Improvements		-	-	-			-	525,000	525,000
	N/A	Water - EFBPZ - Phase 2		-	-	-			-	320,000	320,000
	N/A	Water - EFBPZ - Phase 3		-	-	-			-	560,000	560,000
	N/A	Main St Fire Station Rehab		-	-	-			-	1,950,000	1,950,000
	N/A	Hwy 20 Fire Station		-	-	-			-	500,000	500,000
PWP-00101		S. Main St Bike & Ped Improvements		-	-	-			-	800,000	800,000
<b>Total Unidentified Funding</b>			<b>-</b>	<b>-</b>	<b>906,000</b>	<b>1,115,000</b>	<b>241,000</b>	<b>-</b>	<b>2,262,000</b>	<b>6,255,000</b>	<b>8,517,000</b>
<b>TOTALS</b>			<b>\$ 8,984,712</b>	<b>\$ 22,195,400</b>	<b>\$4,104,500</b>	<b>\$3,450,000</b>	<b>\$1,051,000</b>	<b>\$ -</b>	<b>\$39,905,612</b>	<b>\$7,517,300</b>	<b>\$ 47,422,912</b>

---

**CAPITAL IMPROVEMENT PROGRAM DETAIL**

---

# MUNICIPAL FACILITIES

## Project: GUEST HOUSE REHABILITATION

Category:	Municipal Facilities
Fund/Task Code:	416/PW 94
Department:	Public Works
Priority:	
Funding Source(s):	Internal Service Funds
Est. Projected Costs	\$ 363,730
Expected Completion Date:	FY 2018-19
Cumulative Prior Year Funding:	\$ 283,730
FY 18-19 Funding:	\$ -



### Project Description

The Guest House was donated to the City of Fort Bragg in 1985 and only minimal improvements to the exterior of the structure have been undertaken since that time. The building needs a new roof, repairs to the shingles, and a fresh coat of paint. Rehabilitation of the existing brick foundation and chimneys is also needed.

The 2012 Guest House Master Plan recommends other upgrades as well, including: upgrade of windows for ultraviolet light protection, improved pedestrian facilities, and updated exterior signage and lighting. This project will be phased over two fiscal years and have a total cost of \$450,000.

Painting of the Guest House has been consolidated with a painting project for City Hall. The total project contract amount is \$72,150. Construction will commence late in FY 2016/17 and continue into FY 2017/18.

### For Continuing Projects

Original Project Adopted Budget	\$ 363,730	<b>Project Status :</b> The Guest House received a new roof, repairs to the shingles, and a fresh coat of paint during FY 17/18. This portion of the project has been complete. The remaining work is expected to be completed in FY 19/20.
Approved Budget	-	
<b>Total Approved Project Budget :</b>	<b>\$ 363,730</b>	
Estimated Expenditures: June	(283,730)	
<b>Remaining Budget Balance:</b>	<b>\$ 80,000</b>	

### Project Cost Details

Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	283,730	-	80,000					363,730
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 283,730</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363,730</b>

### Funding Source(s)

Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund: 530</b>								-
Internal Service funds	283,730		80,000					363,730
<b>Total Funding</b>	<b>\$ 283,730</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 363,730</b>

### Operating Impact of Project

Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Maintenance & Repair	-	-	-	45,000	-	-	50,000	95,000
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 95,000</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

<b>Project: EAST CITY HALL, STRUCTURAL &amp; POOL BLD.STABILIZATION</b>									
<b>Category:</b>	Municipal Facilities								
<b>Fund/Task Code:</b>	418/PW 102								
<b>Department:</b>	Public Works								
<b>Priority:</b>									
<b>Funding Source(s):</b>	Internal Service Fund								
<b>Est. Projected Costs</b>	<b>\$ 127,000</b>								
<b>Expected Completion Date:</b>	FY 18-19								
<b>Cumulative Prior Year Funding:</b>	<b>\$ 69,695</b>								
<b>FY 18-19 Funding:</b>	<b>\$ -</b>								
<b>Project Description</b>									
<p>In 2010, Indigo Hammond + Playle Architects in association with Point 2 Structural Engineers produced the "Structural and Use Study of City Hall East." Various recommendations were made to repair parts of the gymnasium and the old indoor pool. The first priority was to save the structure if feasible. Substantial structural repairs are necessary to accomplish this. The loft/mezzanine structures should be removed. The gymnasium needs some structural work as well. Long-term mechanical and engineering improvements will also need to be considered. In FY 2016/17, the gymnasium roof was replaced at a cost of about \$67,700. Initial stabilization of the old pool building is proposed at estimated cost of \$160,000. This work will trigger the requirement to install a fire sprinkler system at an additional cost estimated to be \$40,000. This portion of the project has been postponed until direction from the City Council has been provided. Further rehabilitation work estimated to cost about \$24,500 and is planned for FY 2018/19. This work will include: new doors for the north parking lot exit, hallway carpeting, and LED gym lighting.</p>									
<b>For Continuing Projects</b>									
<b>Original Project Adopted Budget</b>	\$ 69,695	<b>Project Status :</b>							
<b>Approved Budget</b>	-	Replacement of the carpet, doors and installation of the LED lights are expected to be completed FY 18/19.							
<b>Total Approved Project Budget :</b>	<b>\$ 69,695</b>								
<b>Estimated Expenditures: June</b>	(69,695)								
<b>Remaining Budget Balance:</b>	\$ -								
<b>Project Cost Details</b>									
<b>Activity</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>	
<b>Professional Services</b>								-	
<b>Construction</b>	69,695	-	-					69,695	
<b>Equipment/Machinery</b>								-	
<b>Other</b>								-	
<b>Total Project Cost</b>	<b>\$ 69,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,695</b>	
<b>Funding Source(s)</b>									
<b>Source(s)</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>	
<b>Fund: 530</b>								-	
<b>Internal Service funds</b>	127,000							127,000	
<b>Total Funding</b>	<b>\$ 127,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,000</b>	
<b>Operating Impact of Project</b>									
<b>Expenditure Line Item</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>	
<b>Maintenance &amp; Repair</b>		300	300	300	300	300		1,500	
<b>Other</b>								-	
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 1,500</b>	



**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

<b>Project: EAST CITY HALL, STRUCTURAL &amp; POOL BLD.STABILIZATION</b>								
<b>Category:</b>	Municipal Facilities							
<b>Fund/Task Code:</b>	418/PW 102							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Internal Service Fund							
<b>Est. Projected Costs</b>	<b>\$ 127,000</b>							
<b>Expected Completion Date:</b>	FY18-19							
<b>Cumulative Prior Year Funding:</b>	<b>\$ 69,695</b>							
<b>FY 18-19 Funding:</b>	<b>\$ -</b>							
<b>Project Description</b>								
<p>In 2010, Indigo Hammond + Playle Architects in association with Point 2 Structural Engineers produced the "Structural and Use Study of City Hall East." Various recommendations were made to repair parts of the gymnasium and the old indoor pool. The first priority was to save the structure if feasible. Substantial structural repairs are necessary to accomplish this. The loft/mezzanine structures should be removed. The gymnasium needs some structural work as well. Long-term mechanical and engineering improvements will also need to be considered. In FY 2016/17, the gymnasium roof was replaced at a cost of about \$67,700. Initial stabilization of the old pool building is proposed at estimated cost of \$160,000. This work will trigger the requirement to install a fire sprinkler system at an additional cost estimated to be \$40,000. This portion of the project has been postponed until direction from the City Council has been provided. Further rehabilitation work estimated to cost about \$24,500 and is planned for FY 2018/19. This work will include: new doors for the north parking lot exit, hallway carpeting, and LED gym lighting.</p>								
<b>For Continuing Projects</b>								
<b>Original Project Adopted Budget</b>	<b>\$ 69,695</b>	<b>Project Status :</b>						
<b>Approved Budget</b>	<b>-</b>	Replacement of the carpet, doors and installation of the LED lights are expected to be completed FY 18/19.						
<b>Total Approved Project Budget :</b>	<b>\$ 69,695</b>							
<b>Estimated Expenditures: June</b>	<b>(69,695)</b>							
<b>Remaining Budget Balance:</b>	<b>\$ -</b>							
<b>Project Cost Details</b>								
<b>Activity</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>
Professional Services								-
Construction	69,695	-	-					69,695
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 69,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 69,695</b>
<b>Funding Source(s)</b>								
<b>Source(s)</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>
<b>Fund: 530</b>								-
Internal Service funds	127,000							127,000
<b>Total Funding</b>	<b>\$ 127,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,000</b>
<b>Operating Impact of Project</b>								
<b>Expenditure Line Item</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>
Maintenance & Repair		300	300	300	300	300		1,500
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 1,500</b>



**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

Project: MAIN ST, FIRE STATION REHABILITATION								
Category:	Municipal Facilities							
Fund/Task Code:	N/a							
Department:	Public Works							
Priority:								
Funding Source(s):	No Construction Funding Secured							
Est. Projected Costs	\$ 1,950,000							
Expected Completion Date:	Beyond CIP							
Cumulative Prior Year Funding:	\$ -							
FY 18-19 Funding:	\$ -							
<b>Project Description</b>								
<p>In March 2007, the City completed a Public Facilities Master Plan. As a part of the master plan, a preliminary structural analysis of the Main Street Fire Station was completed, with findings and recommendations incorporated into the report. This analysis identified numerous deficiencies in the Fire Station and the risk of structural damage in the event of a major earthquake.</p> <p>The report estimated that making necessary seismic upgrades to the north wing would cost about \$175 per square foot; the south wing would cost about \$50 per square foot and the newer middle section costs would be about \$20 per square foot. As a follow up to the Facilities Master Plan, the City secured a Community Development Block Grant to complete a more extensive evaluation of the structure and foundation to more specifically identify structural fixes to bring the building to current standards. I.L. Welty &amp; Associates completed the structural review and provided recommendations as well as estimates for repair.</p> <p>This work was completed in March 2009 and includes recommendations and estimates. Under a separate contract with I.L. Welty &amp; Associates, the Fire JPA authorized preparation of plans and specifications for construction of Fire Station improvements as outlined within the master plan and follow up structural evaluation.</p> <p>This project is presently beyond the current five year CIP. A funding source is yet to be identified.</p>								
<b>For Continuing Projects</b>								
Original Project Adopted Budget	\$ -	<b>Project Status :</b>						
Approved Budget	-	N/A						
<b>Total Approved Project Budget :</b>	\$ -							
Estimated Expenditures: June	-							
<b>Remaining Budget Balance:</b>	\$ -							
<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	-	-	-					-
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund: N/A</b>								-
Unidentified Funding:	-							-
<b>Total Funding</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
<b>Total Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -





**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

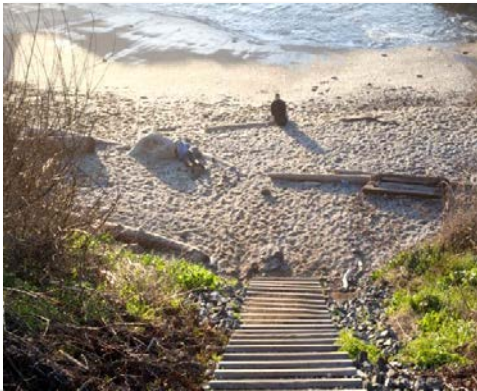
Project: HWY 20 FIRE STATION								
Category:	Municipal Facilities							
Fund/Task Code:	N/a							
Department:	Public Works							
Priority:								
Funding Source(s):	No Construction Funding Secured							
Est. Projected Costs	\$ 500,000							
Expected Completion Date:	Beyond CIP							
Cumulative Prior Year Funding:	\$ -							
FY 18-19 Funding:	\$ -							
No Picture available.								
Project Description								
<p>The City of Fort Bragg owns property at the northeast corner of State Hwy 20 and Babcock Lane that contains a 300,000 gallon water storage tank, and a large storage facility that houses fire equipment for the Fire Joint Powers Authority. Old structures have been replaced.</p> <p>The site has City water service. City sewer service from the Old Willits Road has not been extended to this location yet. The remaining goal is to construct an apartment and extend sewer service to the area.</p> <p>This project is presently beyond the current five year CIP. A funding source has not been identified at this time.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ -	Project Status :						
Approved Budget	-	N/A						
<b>Total Approved Project Budget :</b>	<b>\$ -</b>							
Estimated Expenditures: June	-							
<b>Remaining Budget Balance:</b>	<b>\$ -</b>							
Project Cost Details								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	-	-	-				500,000	500,000
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
Funding Source(s)								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund: N/A</b>								-
Unidentified Funding:	-						500,000	500,000
								-
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

<b>Project: PUC RULE 20 PROJECT (UTILITY UNDERGROUND)</b>								
<b>Category:</b>	Municipal Facilities							
<b>Fund/Task Code:</b>	N/a							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	No Construction Funding Secured							
<b>Est. Projected Costs</b>	<b>\$ 1,100,000</b>							
<b>Expected Completion Date:</b>	Beyond CIP							
<b>Cumulative Prior Year Funding:</b>	\$ -							
<b>FY 18-19 Funding:</b>	\$ -							
No Picture available.								
<b>Project Description</b>								
<p>The City of Fort Bragg owns property at the northeast corner of State Hwy 20 and Babcock Lane that contains a 300,000 gallon water storage tank, and a large storage facility that houses fire equipment for the Fire Joint Powers Authority. Old structures have been replaced.</p> <p>The site has City water service. City sewer service from the Old Willits Road has not been extended to this location yet. The remaining goal is to construct an apartment and extend sewer service to the area.</p> <p>This project is presently beyond the current five year CIP. A funding source has not been identified at this time.</p>								
<b>For Continuing Projects</b>								
Original Project Adopted Budget	\$ -	<b>Project Status :</b>						
Approved Budget	-	N/A						
<b>Total Approved Project Budget :</b>	<b>\$ -</b>							
Estimated Expenditures: June	-							
Remaining Budget Balance:	\$ -							
<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	-	-	-				1,100,000	1,100,000
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>
<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund: N/A</b>								-
Unidentified Funding:	-						1,100,000	1,100,000
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 1,100,000</b>
<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**PARKS & COMMUNITY SERVICES**

Project: GLASS BEACH STAIRCASE	
<b>Category:</b>	Parks & Community Services
<b>Fund/Task Code:</b>	407/CDD 20
<b>Department:</b>	CDD/PW
<b>Priority:</b>	
<b>Funding Source(s):</b>	(i)General Fund (ii)Parkland Monitoring
<b>Est. Projected Costs</b>	<b>\$ 194,807</b>
<b>Expected Completion Date:</b>	
<b>Cumulative Prior Year Funding:</b>	<b>\$ 33,856</b>
<b>FY 18-19 Funding:</b>	<b>\$ -</b>



Project Description	
<p>The design of the replacement staircase has been completed and construction will occur during the summer of 2017. The original Coastal Trail staircase to Glass Beach was damaged by winter weather and accompanying heavy surf. A substantial concrete staircase with heavy fenders at the beach landing is being designed. Construction has been estimated at \$162,000. Funding is proposed to be split between the new Measure AA (Transient Occupancy Tax) funds for Coastal Trail maintenance and the General Fund.</p>	

For Continuing Projects		
Original Project Adopted Budget	\$ 33,856	<b>Project Status :</b> The design of the replacement staircase has been completed and construction will occur during the summer of 2018. Work on other capital projects was accelerated, (e.g. 1.5 million gallon water tank), and resources were re-directed to accommodate the changes. Project has been put on hold per City Council direction received at the FY 2018-19 Budget workshop.
Approved Budget	-	
<b>Total Approved Project Budget :</b>	<b>33,856</b>	
Estimated Expenditures: June	(33,856)	
<b>Remaining Budget Balance:</b>	<b>\$ -</b>	

Project Cost Details								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	33,856	160,951	-					194,807
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 33,856</b>	<b>\$ 160,951</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 194,807</b>

Funding Source(s)								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								-
110 - Measure AA/AB	32,807	68,206					-	101,013
122 - Parkland Monitoring	93,794							93,794
<b>Total Funding</b>	<b>\$ 126,601</b>	<b>\$ 68,206</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 194,807</b>

Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Maintenance & Repair		700	700	700	700	700	700	4,200
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 4,200</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

Project: COASTAL TRAIL-PHASE: II (Central Segment)								
Category:	Parks & Community Services							
Fund/Task Code:	415/CDD 20							
Department:	Public Works							
Priority:								
Funding Source(s):	Grants: (i)Active Transportation Program (ii)State Parks-Prop 84							
Est. Projected Costs	\$ 1,220,000							
Expected Completion Date:	FY 18/19							
Cumulative Prior Year Funding:	\$ 1,190,000							
FY 18-19 Funding:	\$ 30,000.00							
<b>Project Description</b>								
<p>This project will connect the northern and southern portions of the Coastal Trail within Noyo Headlands Park. An approximately 1.1 mile multi-use trail loop will be built around the mill pond area. Drainage will be upgraded to include bio-infiltration techniques. The design of the improvements will be completed FY 2016/17 and a construction contract let. Construction is anticipated to begin in FY 2017/18.</p> <p>It will be funded with a grant from Prop 84 and a grant from the Alternate Transportation Program (ATP). The budgeted amount will be applied to construction costs.</p>								
<b>For Continuing Projects</b>								
Original Project Adopted Budget	\$ 1,220,000	<b>Project Status :</b>						
Approved Budget Increases/Decreases	-	Construction of Phase 2 was completed March 2018. The coastal trail now extends the entire length of the Noyo Headlands Park from Noyo Bay to Pudding Creek running a distance of 3-1/2 miles with over a mile of additional side trails. The trail extends to the south, (over the Noyo River bridge), to the Pomo Bluffs Park. To the north, it connects to the old Haul Road running the length of Mac Kerricher State Park. The funds committed for this years budget will be put toward the Alder Street trail connection and parking area.						
<b>Total Approved Project Budget :</b>	<b>\$ 1,220,000</b>							
Estimated Expenditures: June 30,2018	(1,220,000)							
<b>Remaining Budget Balance:</b>	<b>\$ -</b>							
<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	1,190,000	30,000	-				-	1,220,000
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 1,190,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,220,000</b>
<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								-
320- State Parks:Prop 84	440,000	10,000					-	450,000
323 - ATP:Cal Trans	750,000	20,000						770,000
<b>Total Funding</b>	<b>\$ 1,190,000</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,220,000</b>
<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs		70,000	70,000	70,000	70,000	70,000	70,000	420,000
Maintenance & Repair		5,000	5,000	5,000	5,000	5,000		25,000
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 70,000</b>	<b>\$ 445,000</b>


**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

<b>Project: BAINBRIDGE PARK IMPROVEMENTS</b>								
<b>Category:</b>	Parks & Community Services							
<b>Fund/Task Code:</b>	419/PW 96							
<b>Department:</b>	PW/CDD/PD							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Grant: CDBG							
<b>Est. Projected Costs</b>	<b>\$</b>	<b>125,470</b>						
<b>Expected Completion Date:</b>	FY17-18							
<b>Cumulative Prior Year Funding:</b>	<b>\$</b>	<b>125,470</b>						
<b>FY 18-19 Funding:</b>	<b>\$</b>	<b>-</b>						
<b>Project Description</b>								
<p>This is a collaborative project between Police, Community Development, and Public Works departments to restore the "family friendly" environment at Bainbridge Park. The project is funded with Community Development Block Grant (CDBG) program income in the amount of \$108,290. \$75,000 was committed in FY 2016/17. The remaining \$33,290 is to be expended in FY 2017/18.</p> <p>The following improvements will be made: metal perimeter fencing in the same style as found at Wiggly Giggly, removal and replacement of aging trees along the park's Harrison Street frontage, a new entrance sign, new/rehabilitated landscaping, Wiggly Giggly re-surfacing and play equipment repairs, resurfacing of the tennis court, and an expanded basketball court. If sufficient funds remain, petanque courts will be installed. In FY 2016/17, benches and tables were installed as well as various improvements to the tennis court being made. Additional master plan improvements will be undertaken in FY 2017/18.</p>								
<b>For Continuing Projects</b>								
Original Project Adopted Budget	\$	125,470	<b>Project Status :</b>					
Approved Budget Increases/Decreases		-	The first portion of the Master Plan improvements was completed in late 2017. Improvements included: an expanded basketball court, re-surfaced tennis court, a new perimeter fence and landscaping upgrades.					
<b>Total Approved Project Budget :</b>	<b>\$</b>	<b>125,470</b>						
Estimated Expenditures: June 30,2018		(125,470)						
<b>Remaining Budget Balance:</b>	<b>\$</b>	<b>-</b>						
<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	125,470	-	-				-	125,470
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 125,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,470</b>
<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								-
315- CDBG 2014	117,203						-	117,203
315- CDBG 2014	8,267							8,267
								-
<b>Total Funding</b>	<b>\$ 125,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,470</b>
<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs	2,000	4,000	4,000	4,000	4,000	4,000		22,000
Maintenance & Repair	400	400	400	400	400	400		2,400
Other								-
<b>Total Operating Impact</b>	<b>\$ 2,400</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>	<b>\$ 4,400</b>	<b>\$ -</b>	<b>\$ 24,400</b>



## STREET MAINTENANCE & TRAFFIC SAFETY

### Project: ANNUAL ALLEY REHAB PROJECT

<b>Category:</b>	Parks & Community Services	
<b>Fund/Task Code:</b>	414/PW 97	
<b>Department:</b>	Public Works	
<b>Priority:</b>		
<b>Funding Source(s):</b>	Street Sales Tax	
<b>Est. Projected Costs</b>	<b>\$ 2,550,000</b>	
<b>Expected Completion Date:</b>	Ongoing	
<b>Cumulative Prior Year Funding:</b>	<b>\$ 1,050,000</b>	
<b>FY 18-19 Funding:</b>	<b>\$ -</b>	

#### Project Description

Design and construction of the next round of alley rehabilitation improvements will take place during FY 2017/18. With the backlog of alleys needing attention, it is recommended that their rehabilitation be accelerated and expanded from \$300,000 per year to \$750,000 per year in future years. The fund balance of Street Sales Tax exceeds \$2 million and collects approximately \$900,000 each year. Expanded uses of these funds can better put these dollars to work.

Alley rehabilitation projects are planned to occur on a two-year cycle. The next projects are planned in FY 2019/20 and FY 2021/22. While these are intended to be on-going, the next two projects have been acknowledged for the upcoming CIP. These projects are funded by the Special Street Sales Tax.

#### For Continuing Projects

Original Project Adopted Budget	\$ 2,550,000	<b>Project Status :</b>
Approved Budget: Increases/ Decreases	-	Construction of this project was completed at the end of 2017. Four alleys were rehabilitated: a residential alley from Chestnut Street to Walnut Street lying between Whipple Street and Grove Street, the alley behind Portuguese Hall, The alley behind Sears, and the alley next to Starbucks. Three streets were also repaired: South Franklin Street from Oak Street to N.Harbor Street, Boatyard drive, and Sanderson Way north of Cedar St.
<b>Total Approved Project Budget :</b>	<b>2,550,000</b>	
Estimated Expenditures: June 30,2018	(1,050,000)	
<b>Remaining Budget Balance:</b>	<b>\$ 1,500,000</b>	

#### Project Cost Details

Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	1,050,000	-	750,000		750,000		-	2,550,000
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,550,000</b>

#### Funding Source(s)

Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								-
250 - Special Sales Tax	1,050,000	-	750,000	-	750,000	-	-	2,550,000
								-
<b>Total Funding</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,550,000</b>

#### Operating Impact of Project

Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs	1,000	1,000	2,000	2,000	3,000	3,000		12,000
Maintenance & Repair	100	100	200	200	300	300		1,200
Other								-
<b>Total Operating Impact</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 3,300</b>	<b>\$ 3,300</b>	<b>\$ -</b>	<b>\$ 13,200</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

**Project: DOWNTOWN CROSSWALK REHAB**

<b>Category:</b>	Street Maintenance & Traffic
<b>Fund/Task Code:</b>	420/PW 98
<b>Department:</b>	Public Works
<b>Priority:</b>	
<b>Funding Source(s):</b>	Street Sales Tax
<b>Est. Projected Costs</b>	<b>\$ 62,300</b>
<b>Expected Completion Date:</b>	Ongoing
<b>Cumulative Prior Year Funding:</b>	<b>\$ 62,300</b>
<b>FY 18-19 Funding:</b>	<b>\$ -</b>



**Project Description**

Rehabilitating the stamped asphalt crosswalks in downtown will ensure their long-term viability. Many of the cross walks were rehabilitated in 2012. They are showing signs of wear and are ready for another round of rehabilitation. This project is consistent with the City's priority of keeping the downtown looking fresh and clean to maximize its economic strength and to help ensure Fort Bragg's success as a visitor destination.

**For Continuing Projects**

Original Project Adopted Budget	\$ 62,300	<b>Project Status :</b> This project is expected to be included with the street resurfacing project in 2019.
Approved Budget:Increases/ Decreases	-	
<b>Total Approved Project Budget :</b>	<b>62,300</b>	
Estimated Expenditures: June 30,2018	(62,300)	
<b>Remaining Budget Balance:</b>	<b>\$ -</b>	

**Project Cost Details**

Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	62,300	-	-	-	-	-	62,300	124,600
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 62,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,300</b>	<b>\$ 124,600</b>

**Funding Source(s)**

Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								-
250 - Special Sales Tax	62,300	-	-	-	-	-	62,300	124,600
								-
<b>Total Funding</b>	<b>\$ 62,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,300</b>	<b>\$ 124,600</b>

**Operating Impact of Project**

Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Maintenance & Repair		650	650	650	650	650	-	3,250
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ 6,250</b>

**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

**Project: STREET RESURFACING & STRUCTURAL REPAIRS**

<b>Category:</b>	Street Maintenance & Traffic
<b>Fund/Task Code:</b>	405/PW 97
<b>Department:</b>	Public Works
<b>Priority:</b>	
<b>Funding Source(s):</b>	Street Sales Tax
<b>Est. Projected Costs</b>	<b>\$ 5,084,879</b>
<b>Expected Completion Date:</b>	Ongoing
<b>Cumulative Prior Year Funding:</b>	<b>\$ 1,084,879</b>
<b>FY 18-19 Funding:</b>	<b>\$ 2,000,000</b>



**Project Description**

Similar to alley rehabilitation projects, street repair projects will alternate with the alley projects. The next street rehabilitation projects are planned for FY 2018/19 and FY 2020/21. The projects have been acknowledged as part of the five-year CIP. These projects will be funded by the Street Sales Tax.

With the backlog of alleys and streets needing attention, it is recommended that their rehabilitation be accelerated and expanded. Funds for alley rehabilitation can be increased from \$300,000 per project to \$750,000 per project; streets can be increased from \$1.5 million to \$2 million.

The fund balance currently exceeds \$2 million and collects approximately \$900k each year.

**For Continuing Projects**

Original Project Adopted Budget	\$ 3,084,879	<b>Project Status :</b> The City anticipates issuing a RFP for design services in the coming fiscal year for needed repair of our streets. Construction will follow soon thereafter.
Approved Budget Increases/Decreases	-	
<b>Total Approved Project Budget :</b>	<b>3,084,879</b>	
Estimated Expenditures: June 30,2018	(3,084,879)	
<b>Remaining Budget Balance:</b>	<b>\$ -</b>	

**Project Cost Details**

Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	1,084,879	2,000,000	-	2,000,000	-	-	-	5,084,879
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 1,084,879</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,084,879</b>

**Funding Source(s)**

Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								-
250 - Special Sales Tax	1,084,879	2,000,000		2,000,000		-		5,084,879
								-
								-
<b>Total Funding</b>	<b>\$ 1,084,879</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,084,879</b>

**Operating Impact of Project**

Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs			2,800	2,800	2,800	2,800		11,200
Supplies and Materials			500	500	500	500		2,000
Maintenance & Repair			200	200	200	200		800
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ -</b>	<b>\$ 14,000</b>



**CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS**

<b>Project: SOUTH MAIN ST. BIKE &amp; PED IMPROVEMENTS</b>									
<b>Category:</b>	Street Maintenance & Traffic								
<b>Fund/Task Code:</b>	N/A								
<b>Department:</b>	PW								
<b>Priority:</b>									
<b>Funding Source(s):</b>	No Construction funding secured yet								
<b>Est. Projected Costs</b>	<b>\$ 800,000</b>								
<b>Expected Completion Date:</b>	Beyond CIP								
<b>Cumulative Prior Year Funding:</b>	Nil								
<b>FY 18-19 Funding:</b>	<b>\$ -</b>								
<b>Project Description</b>									
<p>Install modified curb returns, pedestrian ramps, and median island(s) for pedestrian crossing on the west side of the intersection of N. Noyo Point Rd and State Route 1. Install new curb gutter and sidewalk along the westerly side of State Route 1 from N. Noyo Point Road to existing facilities in the vicinity of Oak St. This would include fencing, signage and striping as necessary.</p> <p>At this time, this project is in the "beyond CIP" category as funding is unidentified. The recently passed transportation funding bill, SB-1, intends to restore previously lost transportation funding. Funds for this project may be returned to the Regional Transportation Program (RTP) as early as 2021.</p> <p>Once funding is clearly identified, timing of this project will be re-evaluated.</p>									
<b>For Continuing Projects</b>									
Original Project Adopted Budget	\$ -	<b>Project Status :</b>							
Approved Budget Increases/Decreases	-	N/A							
<b>Total Approved Project Budget :</b>	-								
Estimated Expenditures: June 30,2018	-								
<b>Remaining Budget Balance:</b>	\$ -								
<b>Project Cost Details</b>									
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Professional Services								-	
Construction	-	-	-	-	-	-	800,000	800,000	
Equipment/Machinery								-	
Other								-	
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	
<b>Funding Source(s)</b>									
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
<b>Fund:</b>								-	
Unidentified Funding	-	-	-	-	-	-	800,000	800,000	
								-	
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>	
<b>Operating Impact of Project</b>									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Personnel Costs								-	
Supplies and Materials								-	
Maintenance & Repair								-	
Other								-	
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	



## CV STARR ENTERPRISE


Project: POOL BASIN RESURFACING									
<b>Category:</b>	CV Starr Enterprise CIP								
<b>Fund/Task Code:</b>	810/ CV								
<b>Department:</b>	Public Works/CV Starr								
<b>Priority:</b>	High								
<b>Funding Source(s):</b>	CV Starr Enterprise								
<b>Est. Projected Costs</b>	<b>\$</b>	<b>180,000</b>							
<b>Expected Completion Date:</b>	FY 18/19								
<b>Cumulative Prior Year Funding:</b>	<b>\$</b>	<b>-</b>							
<b>FY 18-19 Funding:</b>	<b>\$</b>	<b>180,000</b>							
<b>Project Description</b>									
<p>The pools were originally constructed in 2009. Staff have been patching holes in the plaster pool surface in order to continue offering aquatic programs. The surfaces are rapidly deteriorating. The pools will be re-lined in accordance to specifications of a Bid Document that shall include providing all materials, labor equipment and services necessary to furnish and install Pool interior. Surface preparation shall be dictated by prevailing substrate conditions of each pool. Expansion joints encountered shall be restored and re-sealed. The intention of the specifications is to require work, which will result in a fully renewed interior surface of the pools, in essentially like-new condition. The interior lining, and all related work should be expected to perform without failure for well beyond a decade.</p>									
<b>For Continuing Projects</b>									
Original Project Adopted Budget	\$	180,000	<b>Project Status :</b>						
Approved Budget		-	N/A						
<b>Total Approved Project Budget :</b>		<b>180,000</b>							
Estimated Expenditures: June -19		(180,000)							
<b>Remaining Budget Balance:</b> (06/30/19)	<b>\$</b>	<b>-</b>							
<b>Project Cost Details</b>									
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Professional Services								-	
Construction		180,000						180,000	
Other			-		-		-	-	
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,000</b>	
<b>Funding Source(s)</b>									
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
<b>Fund:</b>									
810 - Enterprise Funds	-	180,000						180,000	
								-	
								-	
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ 180,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 180,000</b>	
<b>Operating Impact of Project</b>									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Personnel Costs								-	
Supplies and Materials								-	
Maintenance & Repair		-						-	
Other								-	
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	




# WATER ENTERPRISE


Project: SUMMERS LANE RESERVOIR COVER									
<b>Category:</b>	Water Enterprise								
<b>Fund/Task Code:</b>	651/PW 97								
<b>Department:</b>	Public Works								
<b>Priority:</b>	High								
<b>Funding Source(s):</b>	Water Enterprise								
<b>Est. Projected Costs</b>	<b>\$ 450,000</b>								
<b>Expected Completion Date:</b>	FY 18-19								
<b>Cumulative Prior Year Funding:</b>	<b>\$ 450,000</b>								
<b>FY 18-19 Funding:</b>	<b>\$ -</b>								
<b>Project Description</b>									
<p>This project is necessary to maintain the high quality of the City's raw water supply. The reservoir is in a large forest opening outside of the fog belt and provides good habitat for algae. Algae growth creates several water treatment problems. The organic matter clogs the filters. Respiration, (carbon dioxide use oxygen production) of the organisms creates large daily swings in the pH. This makes application of treatment chemicals in correct amounts very difficult. The heavy amount of organic material creates unwanted disinfection byproducts when the raw water is chlorinated. Given the reservoir's five- to six-acre surface, a cover is also needed to minimize water loss due to evaporation. Lastly, the cover will help with management of invasive amphibians (bullfrogs). The cost estimate is based on manufacturer quotes to cover up to 6-1/2 acres (280,000 square feet) of surface area when the reservoir is full. A ball-shaped float, approximately one foot in diameter easily adapts the cover to the size and shape of the reservoir surface as its elevation varies over time. Other options have been evaluated. Ultraviolet lights have been experimented with and gave unsatisfactory results. Aeration fountains are effective for controlling anaerobic bacteria, but do not reduce the growth of algae. A full surface cover (similar to a swimming pool cover) would cost approximately \$1,500,000. Chemical treatment of the reservoir water is possible. However, a metal based treatment using something like copper sulfate is most effective. Once applied, both the remaining copper and sulfur compounds need to be removed. Adding, removing, and disposing of such chemicals can cost as much \$50,000 per year or more. In comparison, the annualized cost of the cover over a typical 20-year lifespan is about \$25,000. The cover is the most economical and effective solution.</p>									
<b>For Continuing Projects</b>									
Original Project Adopted Budget	\$	700,000							<b>Project Status :</b>
Approved Budget Increases/Decreases		(250,000)							
<b>Total Approved Project Budget :</b>		<b>450,000</b>							
Estimated Expenditures: June 30,2018		(450,000)							
<b>Remaining Budget Balance:</b>	<b>\$</b>	<b>-</b>							
<b>Project Cost Details</b>									
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Professional Services								-	
Construction	450,000	-	-	-	-	-	-	450,000	
Equipment/Machinery								-	
Other								-	
<b>Total Project Cost</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,000</b>	
<b>Funding Source(s)</b>									
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
<b>Fund:</b>								-	
Water Enterprise	450,000	-	-	-	-	-	-	450,000	
<b>Total Funding</b>	<b>\$ 450,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 450,000</b>	
<b>Operating Impact of Project</b>									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Maintenance & Supplies	7,540	7,540	7,540	7,540	7,540	7,540		45,240	
Other								-	
<b>Total Operating Impact</b>	<b>\$ 7,540</b>	<b>\$ 7,540</b>	<b>\$ 7,540</b>	<b>\$ 7,540</b>	<b>\$ 7,540</b>	<b>\$ 7,540</b>	<b>\$ -</b>	<b>\$ 45,240</b>	



Project: MADSEN HOLE RAINEY -DESIGN								
<b>Category:</b>	Water Enterprise							
<b>Fund/Task Code:</b>	651/WTR 0015							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Water Enterprise Funds							
<b>Est. Projected Costs</b>	\$ 175,000							
<b>Expected Completion Date:</b>								
<b>Cumulative Prior Year Funding:</b>	\$ -							
<b>FY 18-19 Funding:</b>	\$ 175,000							
Project Description								
<p>The City's raw water source at Madsen Hole in the Noyo River currently used a Ranney Collector to provide some preliminary treatment at the source prior to pumping the water to the treatment plant. This is especially important during rain events to allow some filtration when turbidity has increased. This type of system is placed below ground to extract water from an aquifer with direct connection to a surface water source. This system has failed and is in need of replacement. This portion of the project includes design services only.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ 175,000	<b>Project Status :</b>						
Approved Budget Increases/Decreases	-	A RFP is expected to be issued for professional design and engineering services this fiscal year.						
<b>Total Approved Project Budget :</b>	<b>175,000</b>							
Estimated Expenditures: June 30,2018	(175,000)							
<b>Remaining Budget Balance:</b>	<b>\$ -</b>							
Project Cost Details								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services		175,000						175,000
Construction			-	-	-	-	-	-
Other								-
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>
Funding Source(s)								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
615- Water Enterprise	-	175,000	-	-	-	-	-	175,000
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 175,000</b>
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Maintenance & Repair		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Project: WATER TREATMENT PLANT OVERHAUL</b>								
<b>Category:</b>	Water Enterprise							
<b>Fund/Task Code:</b>	651/0092							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Water Enterprise Funds							
<b>Est. Projected Costs</b>	<b>\$ 1,350,000</b>							
<b>Expected Completion Date:</b>	FY 19-20							
<b>Cumulative Prior Year Funding:</b>	<b>\$ 50,000</b>							
<b>FY 18-19 Funding:</b>	<b>\$ -</b>							
<b>Project Description</b>								
<p>For the past 30 years, two Microfloc Trident 420c units have clarified and filtered the City's water. In 1998, the filter media was replaced and in 2006 clarifier media was added. The units are worn and in need of replacement. Over the years, Microfloc has made several improvements to the design, to make the units more efficient and capable of achieving better filtration, as well as to conserve water. Items included in this overhaul are: increase the filter to waste pipe size (this will allow filters to stay in compliance during operational problems), replace filter media, replace-upgrade filter underdrain, filter wash system, replace clarifier media, replace air manifold, water inlet headers, and sandblast and paint the units.</p> <p>Design will begin in FY 2017/18 and a \$50,000 allocation is recommended. Only one treatment unit can be taken offline at a time. Consequently, construction will take up to two years (\$800,000 in FY 2018/19 and \$750,000 in FY 2019/20).</p> <p>The first year's work will include upgrades to electric and other components that will benefit both units. This requires a slightly larger budget allocation for the first year of construction.</p>								
<b>For Continuing Projects</b>								
Original Project Adopted Budget	\$ 1,350,000	<b>Project Status :</b>						
Approved Budget Increases/Decreases	-	Design to begin into late 2018 and begin work the summer of 2019.						
<b>Total Approved Project Budget :</b>	<b>1,350,000</b>							
Estimated Expenditures: June 30,2018	(50,000)							
<b>Remaining Budget Balance:</b>	<b>\$ 1,300,000</b>							
<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services	50,000							50,000
Construction	-	-	800,000	500,000	-	-	-	1,300,000
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,350,000</b>
<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
651- Water Enterprise	50,000	-	800,000		-	-	-	850,000
Unidentified Funding:	-	-	-	500,000	-	-	-	500,000
<b>Total Funding</b>	<b>\$ 50,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,350,000</b>
<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs		-	3,000	4,000	3,000	4,000	-	14,000
Supplies and Materials		-	750	750	750	750	-	3,000
Maintenance & Repair		-	500	500	500	500	-	2,000
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,250</b>	<b>\$ 5,250</b>	<b>\$ 4,250</b>	<b>\$ 5,250</b>	<b>\$ -</b>	<b>\$ 19,000</b>

Project: RAW WATER LINE REPLACEMENT								
<b>Category:</b>	Water Enterprise							
<b>Fund/Task Code:</b>	651/WTR 0016							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Water Enterprise Funds							
<b>Est. Projected Costs</b>	<b>\$</b>	<b>2,649,000</b>						
<b>Expected Completion Date:</b>	FY 22/23							
<b>Cumulative Prior Year Funding:</b>	<b>\$</b>	<b>400,000</b>						
<b>FY 18-19 Funding:</b>	<b>\$</b>	<b>682,000</b>						
Project Description								
<p>Past CIPs identified a series of raw water line replacement projects. These are now consolidated into one project with five phases. Phase I of the raw water replacement project was completed with the Summers Lane Reservoir project. The City of Fort Bragg receives water from three sources: Waterfall Gulch, Newman Gulch, and the Noyo River. The raw water from Waterfall Gulch and Newman Gulch gravity flows through a transmission system of PVC, asbestos cement, ductile iron and steel pipe. Much of this water transmission line has been in place for decades and failures are more and more common. It is essential that all of the City's transmission lines remain operational. Replacement of the entire length will be undertaken in five phases.</p> <p><u>Raw Water Line Engineering - \$400,000:</u> The most efficient design process is to do the entire length of all four remaining phases under one contract. Engineering and design costs used construction costs as an estimating guide. Steep and unstable canyon sides for much of the pipe alignment will require in depth geotechnical analysis. Surveying will be more difficult with heavy timber and brush along the pipe alignment. Timber harvest and the expected Timber Harvest Plan costs have been incorporated into the construction costs for each phase.</p> <p><u>Phase II, Noyo River to Water Treatment Facility - \$682,000:</u> This raw water transmission line is approximately 3,000 feet long and runs between the Noyo River crossing and the Water Treatment ponds just north of Sherwood Road. It lies within the Noyo River canyon which is geologically unstable. The alignment is heavily timbered and will require a timber harvest plan. Shifting, shallow soil regularly creates leaks in this section of the raw water main. It is the highest priority because it is the last portion of raw water main closest to the treatment plant and carries water from Waterfall Gulch, Newman Reservoir.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ 2,649,000	<b>Project Status :</b>						
Approved Budget Increases/Decreases	-	Portions of the raw water transmission main from the City's water sources to the water treatment plant have been replaced over the years. Approximately 15,000 feet of pipe is ready for replacement. The stretch of pipe from Forest Road 450 (downstream of Waterfall Gulch) to Sherwood Road has been broken						
<b>Total Approved Project Budget :</b>	<b>2,649,000</b>	into five phases. Phase I from Highway 20 to the Summers Lane Reservoir has already been completed. For efficient work, design of the remaining four phases will be done under one contract. Construction of each phase will follow as funding and time permit.						
Estimated Expenditures: June 30,2018	(1,082,000)							
<b>Remaining Budget Balance:</b>	<b>\$ 1,567,000</b>							
Project Cost Details								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services	400,000							400,000
Construction		682,000	-	-	-	-	-	682,000
Other			906,000	420,000	241,000			1,567,000
<b>Total Project Cost</b>	<b>\$ 400,000</b>	<b>\$ 682,000</b>	<b>\$ 906,000</b>	<b>\$ 420,000</b>	<b>\$ 241,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,649,000</b>
Funding Source(s)								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
651 - Water Enterprise	400,000	682,000	-	-	-	-	-	1,082,000
Unidentified Funding			906,000	420,000	241,000	-	-	1,567,000
<b>Total Funding</b>	<b>\$ 400,000</b>	<b>\$ 682,000</b>	<b>\$ 906,000</b>	<b>\$ 420,000</b>	<b>\$ 241,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,649,000</b>
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs		1,000	1,000	1,200	1,200	1,200		5,600
Maintenance & Repair			250	500	500	500		1,750
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 1,250</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>\$ 1,700</b>	<b>\$ -</b>	<b>\$ 7,350</b>

Project: RAW WATER POND REHABILITATION								
<b>Category:</b>	Water Enterprise							
<b>Fund/Task Code:</b>	N/A							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Water Enterprise Funds							
<b>Est. Projected Costs</b>	\$	200,000						
<b>Expected Completion Date:</b>	FY 19-20							
<b>Cumulative Prior Year Funding:</b>	\$	-						
<b>FY 18-19 Funding:</b>	\$	200,000						
Project Description								
<p>Raw water from the different sources is temporarily stored in two raw water ponds to supply the water treatment plant. This temporary storage helps smooth out the difference between the quantity of incoming raw water and the treatment plant operational needs. These raw water ponds are unlined. Water seepage out from the water ponds is too high in a time when extended droughts have become a regular occurrence. Temporary plugs can be used in the interim. However, a comprehensive lining of ponds is the only way to ensure all of the potential source leaks have been addressed. The ponds will be lined and rehabilitated to eliminate this significant loss of raw water. Costs for this work are based on the lining costs for the Summers Lane Reservoir.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$	200,000	<b>Project Status :</b>					
Approved Budget Increases/Decreases		-	Complete design and specifications in the fall of 2018 and complete installation of liner in the summer of 2019.					
<b>Total Approved Project Budget :</b>		<b>200,000</b>						
Estimated Expenditures: June 30,2018		(200,000)						
<b>Remaining Budget Balance:</b>	\$	-						
Project Cost Details								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	-	200,000	-	-	-	-	-	200,000
Equipment/Machinery								-
Other								-
<b>Total Project Cost</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Funding Source(s)								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
651- Water Enterprise	-	200,000	-	-	-	-	-	200,000
								-
								-
<b>Total Funding</b>	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs			-	-	-	-		-
Supplies and Materials			-	-	-	-		-
Maintenance & Repair			-	-	-	-		-
Other			-	-	-	-		-
<b>Total Operating Impact</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Project: CEDAR STREET WATER DISTRIBUTION LINE PROJECT**

<b>Category:</b>	Water Enterprise
<b>Fund/Task Code:</b>	N/A
<b>Department:</b>	Public Works
<b>Priority:</b>	
<b>Funding Source(s):</b>	No Construction Funding secured yet
<b>Est. Projected Costs</b>	<b>\$ 195,000</b>
<b>Expected Completion Date:</b>	FY 21/22
<b>Cumulative Prior Year Funding:</b>	\$ -
<b>FY 18-19 Funding:</b>	\$ -

**Project Description**

The City of Fort Bragg has two water transmission lines from the Water Treatment storage tanks that provide water for the entire City. A 20-inch water line runs south from the tanks to Sherwood Road, then west along Sherwood Road/Oak Street to feed the City. The second line runs off of the transmission line to Sherwood Road/Oak Street on the City Water treatment facility site then northeast across private property to Cedar Street. City mapping indicates that the 8 inch transmission line feeding the City from Cedar Street runs directly from the tanks to Cedar Street, Public Works personnel located the line as part of the Water Treatment Plant improvements and traced it across private property. Staff has been unable to locate any easement for the pipe's current location; The City plans to move the line, as the current location impacts any future development of the site. Staff will be conducting additional investigations to determine the options available.

This project could consist of relocation of the distribution line onto City property and then into public right of way; securing an easement for leaving the line in the current location or securing an easement and relocating the line when the private property develops.

The cost of this project will depend on the final option developed and the amount of materials required and the distance traveled. Funding for this project has yet to be identified, but will be directed through the Water Enterprise fund.

**For Continuing Projects**

Original Project Adopted Budget	\$ 195,000	<b>Project Status :</b>
Approved Budget Increases/Decreases	-	
<b>Total Approved Project Budget :</b>	<b>195,000</b>	
Estimated Expenditures: June 30,2018	-	
<b>Remaining Budget Balance:</b>	<b>\$ 195,000</b>	

**Project Cost Details**

Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	-	-		195,000	-	-	-	195,000
Other								-
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>

**Funding Source(s)**

Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
Unidentified Funding:	-	-	-	195,000	-	-	-	195,000
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>

**Operating Impact of Project**

Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



<b>EAST FORT BRAGG PRESSURE ZONE (EFPZ) PHASE:1-3</b>								
<b>Category:</b>	Water Enterprise							
<b>Fund/Task Code:</b>	N/A							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Water Enterprise Funds							
<b>Est. Projected Costs</b>	<b>\$</b>	<b>1,405,000</b>						
<b>Expected Completion Date:</b>	Beyond CIP							
<b>Cumulative Prior Year Funding:</b>	<b>\$</b>	<b>-</b>						
<b>FY 18-19 Funding:</b>	<b>\$</b>	<b>-</b>						
<b>Project Description</b>								
Phase 1 - \$525,000 Phase 2 - \$320,000 Phase 3 - \$560,000 The three phases of this capital project are intended to increase the service levels within the water pressure zone serving a portion of east Fort Bragg. The most significant beneficiary of this service enhancement is Fort Bragg High School. The Fort Bragg Unified School District (FBUSD) originally intended to share in the cost of this project. Since the original proposal was made, FBUSD has reprioritized its expenditures and this project is not a high priority. This project has been moved to the "Beyond CIP" category.								
<b>For Continuing Projects</b>								
<b>Original Project Adopted Budget</b>	<b>\$</b>	<b>-</b>	<b>Project Status :</b>					
<b>Approved Budget Increases/Decreases</b>		<b>-</b>	N/A					
<b>Total Approved Project Budget :</b>		<b>-</b>						
<b>Estimated Expenditures: June 30,2018</b>		<b>-</b>						
<b>Remaining Budget Balance:</b>	<b>\$</b>	<b>-</b>						
<b>Project Cost Details</b>								
<b>Activity</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>
<b>Professional Services</b>								-
<b>Construction</b>	-	-			-	-	1,405,000	1,405,000
<b>Other</b>								-
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,405,000</b>	<b>\$ 1,405,000</b>
<b>Funding Source(s)</b>								
<b>Source(s)</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>
<b>Fund:</b>								
<b>Unidentified Funding:</b>	-	-	-	-	-	-	1,405,000	1,405,000
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,405,000</b>	<b>\$ 1,405,000</b>
<b>Operating Impact of Project</b>								
<b>Expenditure Line Item</b>	<b>Prior Year</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21</b>	<b>FY 21-22</b>	<b>FY 22-23</b>	<b>Future</b>	<b>Total</b>
<b>Personnel Costs</b>								-
<b>Supplies and Materials</b>								-
<b>Maintenance &amp; Repair</b>								-
<b>Other</b>								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Project: PUDDING CREEK MAIN RELOCATION**

<b>Category:</b>	Water Enterprise
<b>Fund/Task Code:</b>	651/
<b>Department:</b>	Public Works
<b>Priority:</b>	
<b>Funding Source(s):</b>	California Office of Emergency Services Grant
<b>Est. Projected Costs</b>	\$ <b>1,700,000</b>
<b>Expected Completion Date:</b>	Beyond CIP
<b>Cumulative Prior Year Funding:</b>	\$ -
<b>FY 18-19 Funding:</b>	\$ <b>205,000</b>



**Project Description**

During a high water event in Pudding Creek on December 16, 2016, the Georgia Pacific (GP) dam across Pudding Creek was overtopped and damaged. This in turn put the City's 10-inch water on top of the dam at risk. Repairs to GP's dam to restore adequate, long-term support of the water main appear unlikely.

To maintain safe, reliable water and fire protection service to City water customers north of Pudding Creek the water main needs to be relocated. The most cost-effective location is on the nearby bridge over Pudding Creek that carries Main Street (State Route 1).

The relocation is being coordinated with an upcoming widening of the bridge by Caltrans. The widening is scheduled to be built in 2018.

Because, the water main relocation is the consequence of a flood event, disaster assistance funding from the Governor's Office of Emergency Services is available. Staff is in the process of securing this funding.

Preliminary work, before construction, will take place in FY 2017/18. This work will include: permitting, environmental review, and design. Construction is anticipated to occur in FY 2018/19 in coordination with Caltrans' widening of the Pudding Creek Bridge.

**For Continuing Projects**

Original Project Adopted Budget	\$ 1,700,000	<b>Project Status :</b>
Approved Budget	-	The City has received approximately \$6,000 from the California Governor's Office Emergency Service (Cal-OES) for immediate disaster response during the winter of 2016/17 when a dam across Pudding Creek owned by Georgia Pacific was overtopped during high creek flows and reduced maintenance by the owner. A 10-inch water main lies on the top. To eliminate any risk to the water main, it is proposed to be relocated to a nearby State Highway across the creek. The City is working with Cal-OES to secure the necessary funding for this work. Until the funding is finalized, specific project scheduling is not being made.
Increases/Decreases		
<b>Total Approved Project Budget :</b>	<b>1,700,000</b>	
Estimated Expenditures: June 30,2018	-	
<b>Remaining Budget Balance:</b>	<b>\$ 1,700,000</b>	

**Project Cost Details**

Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction	-	205,000	1,495,000		-	-	-	1,700,000
<b>Total Project Cost</b>	\$ -	\$ 205,000	\$ 1,495,000	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000

**Funding Source(s)**

Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
329 - COES	-	205,000	1,495,000	-	-	-	-	1,700,000
<b>Total Funding</b>	\$ -	\$ 205,000	\$ 1,495,000	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000

**Operating Impact of Project**

Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs		3,000	5,000	5,000	5,000	5,000		23,000
Supplies and Materials			200	200	200	200		800
Other								-
<b>Total Operating Impact</b>	\$ -	\$ 3,000	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	\$ 23,800

<b>Project: WW TREATMENT FACILITY UPGRADE-ACTIVITY SLUDGE</b>	
<b>Category:</b>	Wastewater Enterprise
<b>Fund/Task Code:</b>	716/
<b>Department:</b>	Public Works
<b>Priority:</b>	
<b>Funding Source(s):</b>	(i) USDA (ii) SWRCB (iii) Debt (iv) WW
<b>Est. Projected Costs</b>	<b>\$ 18,492,400</b>
<b>Expected Completion Date:</b>	FY 20-21
<b>Cumulative Prior Year Funding:</b>	<b>\$ 949,000</b>
<b>FY 18-19 Funding:</b>	<b>\$ 17,543,400</b>



**Project Description**

The Wastewater Treatment Plant (WWTP) Upgrade Project will provide a major updating of Fort Bragg's 40 year old wastewater treatment facility. While repairs and upgrades have been performed over the years, much of the WWTP's equipment is reaching the end of a normal 25-30 year service life. Key parts of the project include:

- (1) Replacing the existing trickling filters with an activated sludge system,
- (2) Re-purposing the clarifiers into emergency/surge storage,
- (3) Increased system redundancy,
- (4) On-site treatment of storm water.

In addition to the conversion of waste water treatment to an activated sludge system, the design will include: high levels of energy efficiency, alternate energy sources to power the treatment train, and alternate use of treated effluents as well as sludge. Design is complete. Funding for the project has been secured. A \$6 million grant has been provided by the State Revolving Fund administered by the State Water Quality Control Board (SWRCB). The United States Department of Agriculture (USDA) Rural Assistance Program has contributed \$3.3 million in grant funds and provided a \$5 million low interest loan. The remaining \$2.48 million will come from the Waste Water Enterprise Fund.

<b>For Continuing Projects</b>		
Original Project Adopted Budget	\$ 18,492,400	<b>Project Status :</b>
Approved Budget Increases/Decreases	-	Design to upgrade the WWTF was completed in FY 2016/17. Primary improvements will be the replacement of the open air aerobic digesters with an up-to-date, enclosed digesters. Other parts of the 40 year old treatment will be replaced and/or upgraded as necessary. Staff successfully secured grants for construction, construction management, and engineering support during the past fiscal year. Bids were opened on April 17, 2018. Once bids have been reviewed by the funding sources, construction is scheduled to begin in late 2018. Construction is expected to take two years with the new upgrades coming online during the summer of 2020. is seeking grants and other low cost financing for construction.
<b>Total Approved Project Budget :</b>	<b>18,492,400</b>	
Estimated Expenditures: June 30, 2018	(18,492,400)	
<b>Remaining Budget Balance:</b>	<b>\$ -</b>	

<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services	949,000							949,000
Construction		17,543,400	-		-	-	-	17,543,400
<b>Total Project Cost</b>	<b>\$ 949,000</b>	<b>\$ 17,543,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,492,400</b>

<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
329- USDA	-	3,388,000						3,388,000
330- State Park(Prop 84)		6,000,000						6,000,000
710- Debt Funded	-	5,000,000						5,000,000
715- WW Enterprise	949,000	3,215,400						4,164,400
<b>Total Funding</b>	<b>\$ 949,000</b>	<b>\$ 17,603,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,552,400</b>

<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs								-
Maintenance & Repair			60,000	60,000	60,000	60,000		240,000
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 240,000</b>

<b>Project: SEWER MAIN REHABILITATION</b>								
<b>Category:</b>	Wastewater Enterprise							
<b>Fund/Task Code:</b>	716/WWP 0016							
<b>Department:</b>	Public Works							
<b>Priority:</b>								
<b>Funding Source(s):</b>	Wastewater Enterprise Funds							
<b>Est. Projected Costs</b>	<b>\$</b>	<b>360,000</b>						
<b>Expected Completion Date:</b>	FY 21-22							
<b>Cumulative Prior Year Funding:</b>	<b>\$</b>	<b>-</b>						
<b>FY 18-19 Funding:</b>	<b>\$</b>	<b>120,000</b>						
<b>Project Description</b>								
<p>The City has an on-going program to rehabilitate or repair sewer mains that are failing when leak repairs have become chronic or a significant source of infiltration and inflow (I &amp; I) has been identified. These projects involve the replacement of major portions of failing infrastructure and are considered capital projects rather than ordinary repair or maintenance activities. These projects are performed every other year at an estimated cost of \$120,000 annually.</p>								
<b>For Continuing Projects</b>								
Original Project Adopted Budget	\$	360,000	<b>Project Status :</b>					
Approved Budget Increases/Decreases		-						
<b>Total Approved Project Budget :</b>		<b>360,000</b>						
Estimated Expenditures: June 30,2018		(120,000)						
<b>Remaining Budget Balance:</b>	<b>\$</b>	<b>240,000</b>						
<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction		120,000		120,000		120,000		360,000
Other			-		-		-	-
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 360,000</b>
<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
715- WW Enterprise	-	120,000	-	120,000	-	120,000		360,000
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ 360,000</b>
<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs			25,000	25,000	25,000	25,000		100,000
Supplies and Materials		1,000	1,000	1,000	1,000	1,000		5,000
Maintenance & Repair		-	-	-	-	-		-
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ 26,000</b>	<b>\$ -</b>	<b>\$ 105,000</b>

**CIP PROJECT DETAILS: WASTEWATER ENTERPRISE**

<b>Project:SANDERSON WAY SEWER MAIN REPLACEMENT, Oak to Cedar.</b>									
<b>Category:</b>	Wastewater Enterprise								
<b>Fund/Task Code:</b>	716/WWP 0016								
<b>Department:</b>	Public Works								
<b>Priority:</b>									
<b>Funding Source(s):</b>	Unidentified Funding								
<b>Est. Projected Costs</b>	<b>\$ 215,000</b>								
<b>Expected Completion Date:</b>	FY 21-22								
<b>Cumulative Prior Year Funding:</b>	\$ -								
<b>FY 18-19 Funding:</b>	<b>\$ 120,000</b>								
<b>Project Description</b>									
<p>The main sewer line running north/south on North Sanderson Way between Oak and Cedar Streets is in need of replacement. Not only does the line have high inflow and infiltration (I&amp;I), but it has areas of high grease build up and it is undersized for the area being serviced. When the line was originally installed, there was limited development east of Sanderson Way, but since that additional development has tied into the existing main line.</p> <p>The line currently runs at full capacity much of the time and continues to be a maintenance issue for Public Works personnel. This project will consist of designing a new main line sewer utilizing either a 10" or 12" main line to replace the existing 6" running between the manhole at Oak Street on the south to the manhole in Cedar Street to the north, and connecting and replacing all laterals within the right of way. This will address both the I&amp;I issues as well as capacity issues.</p>									
<b>For Continuing Projects</b>									
Original Project Adopted Budget	\$ -	<b>Project Status :</b>							
Approved Budget Increases/Decreases	-								
<b>Total Approved Project Budget :</b>	-								
Estimated Expenditures: June 30,2018	-								
<b>Remaining Budget Balance:</b>	\$ -								
<b>Project Cost Details</b>									
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Professional Services								-	
Construction				215,000				215,000	
Other			-		-		-	-	
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,000</b>	
<b>Funding Source(s)</b>									
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
<b>Fund:</b>									
U/I	-		-	215,000	-	-		215,000	
								-	
								-	
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 215,000</b>	
<b>Operating Impact of Project</b>									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Personnel Costs								-	
Supplies and Materials									
Maintenance & Repair									
Other								-	
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

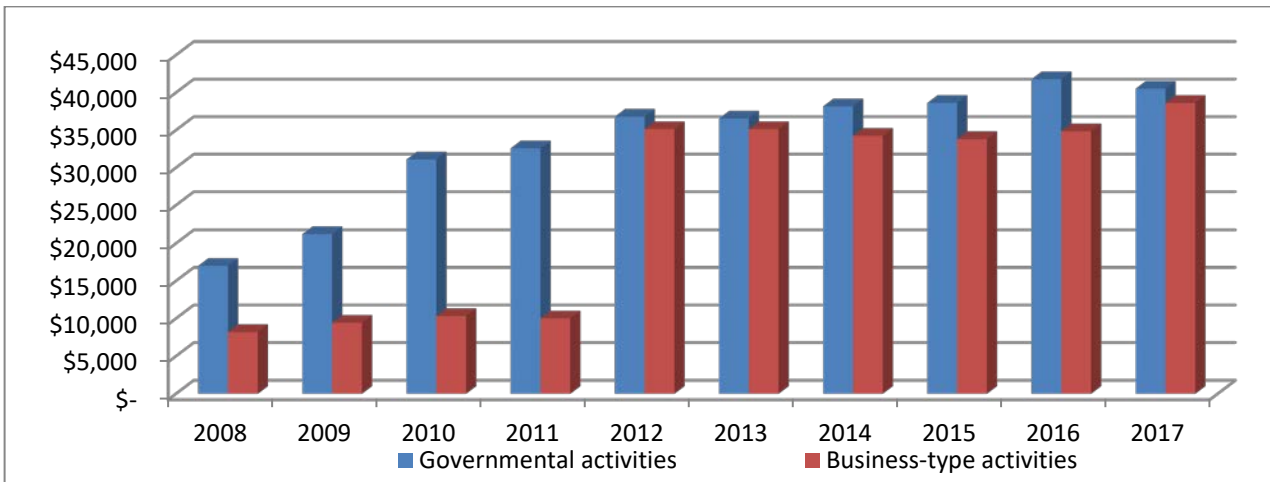
TABLE OF CONTENTS

Financial Trends .....	242
Revenue Capacity .....	248
Debt Capacity.....	255
Demographic and Economic Information .....	259
Operating Information .....	261

**City of Fort Bragg, California**  
**Net Position by Component**  
**Last Ten Fiscal Years**

(Accrual basis of accounting)  
(In Thousands)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Governmental activities</b>										
Net investment in capital assets	\$ 8,522	\$ 13,862	\$ 24,795	\$ 25,801	\$ 30,664	\$ 30,444	\$ 31,944	\$ 35,914	\$ 38,647	\$ 39,523
Restricted	2,912	3,822	4,450	4,825	4,776	5,671	5,987	2,289	3,536	2,513
Unrestricted	5,572	3,552	1,843	1,953	1,356	428	232	(203)	(399)	(1,518)
<b>Total governmental activities net position</b>	<b>\$ 17,006</b>	<b>\$ 21,236</b>	<b>\$ 31,088</b>	<b>\$ 32,579</b>	<b>\$ 36,796</b>	<b>\$ 36,543</b>	<b>\$ 38,163</b>	<b>\$ 38,625</b>	<b>\$ 41,784</b>	<b>\$ 40,518</b>
<b>Business-type activities</b>										
Net investment in capital assets	\$ 6,030	\$ 7,170	7,255	\$ 7,121	\$ 31,319	\$ 30,764	\$ 30,531	\$ 30,047	\$ 30,503	\$ 31,597
Restricted	35	35	64	108	108	72	101	108	108	108
Unrestricted	2,122	2,223	2,997	2,775	3,709	4,294	3,603	3,649	4,232	6,912
<b>Total business-type activities net position</b>	<b>\$ 8,187</b>	<b>\$ 9,428</b>	<b>\$ 10,316</b>	<b>\$ 10,004</b>	<b>\$ 35,136</b>	<b>\$ 35,130</b>	<b>\$ 34,235</b>	<b>\$ 33,804</b>	<b>\$ 34,843</b>	<b>\$ 38,617</b>
<b>Primary government</b>										
Net investment in capital assets	\$ 14,552	\$ 21,032	\$ 32,050	\$ 32,922	\$ 61,983	\$ 61,208	\$ 62,475	\$ 65,961	\$ 69,150	\$ 71,119
Restricted	2,947	3,857	4,514	4,933	4,884	5,743	6,088	3,022	3,644	2,621
Unrestricted	7,694	5,775	4,840	4,728	5,065	4,722	3,835	3,466	3,833	5,395
<b>Total primary government net position</b>	<b>\$ 25,193</b>	<b>\$ 30,664</b>	<b>\$ 41,404</b>	<b>\$ 42,583</b>	<b>\$ 71,932</b>	<b>\$ 71,673</b>	<b>\$ 72,398</b>	<b>\$ 72,429</b>	<b>\$ 76,627</b>	<b>\$ 79,135</b>



**City of Fort Bragg**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
 (Accrual basis of accounting)  
 (In Thousands)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Expenses</b>										
Governmental activities:										
General government	\$ 1,621	\$ 2,013	\$ 2,518	\$ 2,591	\$ 2,540	\$ 2,708	\$ 1,500	\$ 2,593	\$ 2,877	\$ 2,221
Public safety	3,332	3,387	4,011	3,596	3,493	3,399	3,851	3,663	4,187	4,388
Public works	970	1,846	2,286	1,532	1,532	1,874	2,176	2,435	2,108	2,750
Community development	867	2,922	2,489	3,361	1,877	1,529	3,485	840	1,700	1,018
Parks and recreation										38
Interest and fiscal charges	325	323	311	296	177	49	42	30	26	21
Total governmental activities expenses	<u>7,115</u>	<u>10,491</u>	<u>11,615</u>	<u>11,376</u>	<u>9,619</u>	<u>9,559</u>	<u>11,054</u>	<u>9,561</u>	<u>10,898</u>	<u>10,434</u>
Business-type activities:										
Water	1,899	2,050	2,401	2,179	2,107	2,138	2,539	2,286	2,264	2,158
Sewer	1,865	2,233	2,465	2,425	2,983	3,063	3,095	2,801	2,897	2,847
C.V. Starr Center	-	-	-	-	183	2,236	2,262	2,382	2,292	2,320
Total business-type activities expenses	<u>3,764</u>	<u>4,283</u>	<u>4,866</u>	<u>4,604</u>	<u>5,273</u>	<u>7,437</u>	<u>7,896</u>	<u>7,469</u>	<u>7,453</u>	<u>7,325</u>
Total primary government expenses	<u>10,879</u>	<u>14,774</u>	<u>16,481</u>	<u>15,980</u>	<u>14,892</u>	<u>16,996</u>	<u>18,950</u>	<u>17,030</u>	<u>18,351</u>	<u>17,760</u>
<b>Program revenues</b>										
Governmental activities:										
Charges for services:										
General government	724	2,306	3,193	3,087	2,718	2,701	2,851	2,809	2,818	1,967
Public safety	210	133	30	30	29	40	72	50	289	299
Public works	101	50	13	5	4	5	34	102	344	558
Community development	246	188	5	9	349	100	58	-	30	232
Operating grants and contributions	695	1,101	10,622	2,138	684	1,572	1,567	4,702	725	1,251
Capital grants and contributions	2,279	3,673	2,108	602	1,096	303	1,818	2,383	3,762	922
Total governmental activities program revenues	<u>4,255</u>	<u>7,451</u>	<u>15,971</u>	<u>5,871</u>	<u>4,880</u>	<u>4,721</u>	<u>6,400</u>	<u>10,046</u>	<u>7,968</u>	<u>5,227</u>
Business-type activities:										
Charges for services:										
Water	1,925	2,042	2,017	2,108	2,194	2,404	2,229	2,496	2,624	2,683
Sewer	1,505	1,930	2,216	2,773	2,945	3,197	3,004	3,194	3,332	3,305
C.V. Starr Center	-	-	-	-	-	591	635	706	722	696
Operating grants and contributions	-	288	-	-	-	-	-	-	-	-
Capital grants and contributions	-	1,239	85	-	25,132	-	-	-	-	-
Total business-type activities program revenues	<u>3,430</u>	<u>5,499</u>	<u>4,318</u>	<u>4,881</u>	<u>30,271</u>	<u>6,192</u>	<u>5,868</u>	<u>6,396</u>	<u>6,678</u>	<u>6,683</u>
Total primary government program revenues	<u>7,685</u>	<u>12,950</u>	<u>20,289</u>	<u>10,752</u>	<u>35,151</u>	<u>10,913</u>	<u>12,268</u>	<u>16,442</u>	<u>14,646</u>	<u>11,911</u>
<b>Net (Expense)/Revenue</b>										
Governmental activities	(2,860)	(3,040)	4,356	(5,505)	(4,739)	(4,838)	(4,654)	485	(2,930)	(5,207)
Business-type activities	<u>(334)</u>	<u>1,216</u>	<u>(548)</u>	<u>277</u>	<u>24,998</u>	<u>(1,245)</u>	<u>(2,028)</u>	<u>(1,073)</u>	<u>(775)</u>	<u>(642)</u>
Total primary government net expense	<u>(3,194)</u>	<u>(1,824)</u>	<u>3,808</u>	<u>(5,228)</u>	<u>20,259</u>	<u>(6,083)</u>	<u>(6,682)</u>	<u>(588)</u>	<u>(3,705)</u>	<u>(5,849)</u>

(continued)



**City of Fort Bragg  
Changes in Net Position  
Last Ten Fiscal Years  
(Fiscal year ended June 30)  
Accrual basis of Accounting  
(In thousands)**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Governmental activities:</b>										
Taxes:										
Property taxes	2,328	2,249	1,988	2,075	1,413	924	943	909	1,007	1,084
Sales and use tax	2,545	2,657	2,154	2,147	2,271	2,390	2,490	2,523	2,458	2,414
Transient lodging tax	1,553	1,492	1,379	1,341	1,411	1,536	1,667	1,858	1,948	2,149
Franchise taxes	278	495	457	469	470	482	496	493	491	-
Other taxes	315	274	26	-	225	203	411	435	403	674
Use of money and property	106	41	58	51	91	103	45	87	113	(23)
Other general revenues	-	-	424	71	399	81	222	67	120	151
Special Items										(507)
Transfer in (out)	(319)	49	(2)	(55)	(2)	(17)	(1)	(89)	(451)	(2,003)
Extraordinary item: Redevelopment dissolution	-	-	-	-	3,070	-	-	-	-	-
Total governmental activities	<u>6,806</u>	<u>7,257</u>	<u>6,484</u>	<u>6,099</u>	<u>9,348</u>	<u>5,702</u>	<u>6,273</u>	<u>6,283</u>	<u>6,089</u>	<u>3,940</u>
<b>Business-type activities:</b>										
Property taxes	68	3			19	231	216	234	220	234
Sales and use tax						772	811	807	846	881
Use of money and property	132	72	21	21	16	8	33	42	27	56
Other revenues	-	-	322	407	97	98	72	161	271	1,242
Transfer in (out)	319	(49)	2	55	2	17	1	89	451	2,003
Total business-type activities	<u>519</u>	<u>26</u>	<u>345</u>	<u>483</u>	<u>134</u>	<u>1,126</u>	<u>1,133</u>	<u>1,333</u>	<u>1,815</u>	<u>4,416</u>
Total primary government	<u>7,325</u>	<u>7,283</u>	<u>6,829</u>	<u>6,582</u>	<u>9,482</u>	<u>6,828</u>	<u>7,406</u>	<u>7,616</u>	<u>7,904</u>	<u>8,356</u>
<b>Changes in Net Position</b>										
Governmental activities	3,946	4,217	10,840	594	4,609	864	1,619	6,768	3,159	(1,267)
Business-type activities	185	1,242	(203)	760	25,132	(119)	(895)	260	1,040	3,774
Total primary government	<u>\$ 4,131</u>	<u>\$ 5,459</u>	<u>\$ 10,637</u>	<u>\$ 1,354</u>	<u>\$ 29,741</u>	<u>\$ 745</u>	<u>\$ 724</u>	<u>\$ 7,028</u>	<u>\$ 4,199</u>	<u>\$ 2,507</u>

Note: The City implemented Governmental Accounting Standards Board Statement No. 68 and No. 71 (GASB 54 and GASB 71) for fiscal year ended June 30, 2016. The implementation resulted in a prior period adjustment of \$6,305,808 for Governmental activities and \$690,158 for Business-type activities.

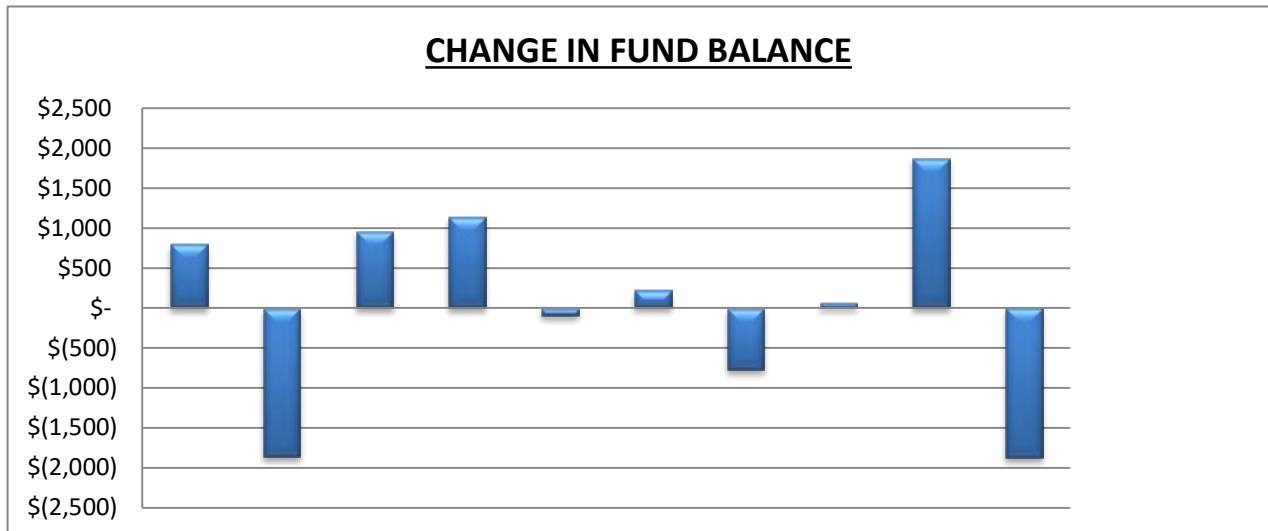
Source: City Finance Department

(concluded)

**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
 (Modified accrual basis of accounting)  
 (In Thousands)

(In Thousands)

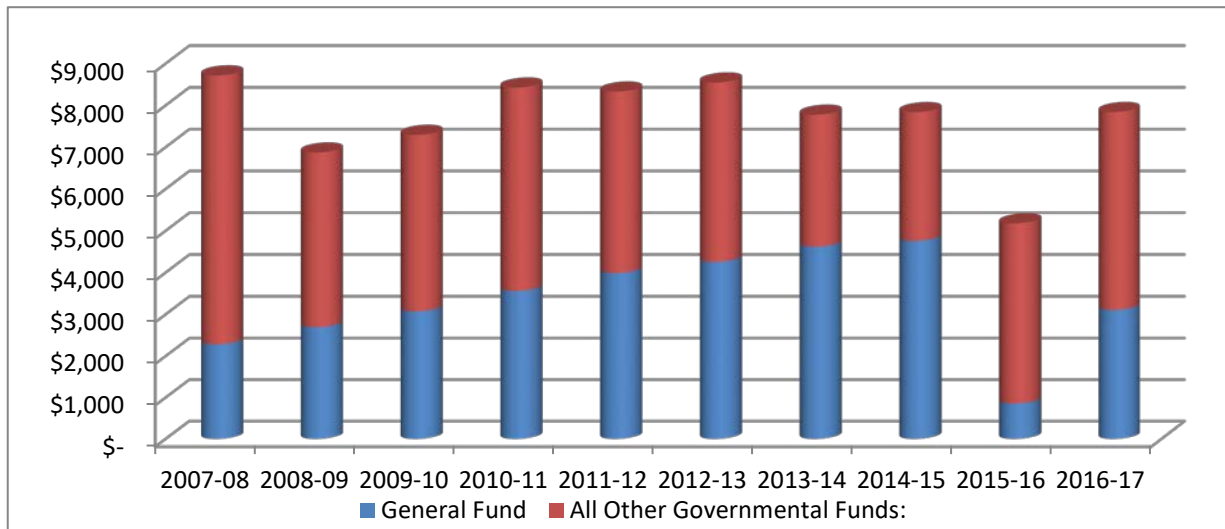
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues:</b>										
Taxes and assessments	\$ 6,813	\$ 6,939	\$ 6,052	\$ 6,032	\$ 5,790	\$ 5,579	\$ 5,810	\$ 4,949	\$ 5,067	\$ 6,486
Intergovernmental	2,963	4,162	7,760	2,692	1,773	1,897	2,946	7,463	5,219	1,847
Charges for services	279	2,170	2,726	2,463	2,854	2,564	2,907	457	242	203
Fines, forfeitures and penalties	186	109	14	17	13	23	28	178	162	211
Licenses and permits	260	272	307	252	241	260	234	254	273	97
Use of money and property	338	158	52	51	84	103	84	120	174	55
Reimbursements							-	2,930	3,413	2,345
Other	541	209	377	118	410	80	240	59	127	210
<b>Total revenues</b>	<b>11,380</b>	<b>14,019</b>	<b>17,288</b>	<b>11,625</b>	<b>11,165</b>	<b>10,506</b>	<b>12,249</b>	<b>16,410</b>	<b>14,677</b>	<b>11,454</b>
<b>Expenditures:</b>										
Current:-										
General government	1,592	2,100	1,742	1,178	1,252	2,179	1,549	2,875	2,685	2,548
Public safety	3,174	3,217	3,535	3,237	3,351	3,410	3,829	3,581	4,100	4,233
Public works	788	1,540	1,519	1,332	1,386	1,472	1,594	3,469	1,874	1,864
Community development	865	2,893	2,434	3,009	1,975	2,191	3,460	834	1,693	1,011
Parks and recreation										38
Capital outlay	3,408	5,648	6,513	1,286	1,983	874	2,431	5,058	1,725	1,992
Debt Service:-										
Principal Retirement	210	224	308	107	113	107	112	116	120	127
Interest and fiscal charges	310	304	297	282	161	40	36	31	26	21
<b>Total expenditures</b>	<b>10,347</b>	<b>15,926</b>	<b>16,348</b>	<b>10,431</b>	<b>10,221</b>	<b>10,273</b>	<b>13,011</b>	<b>15,964</b>	<b>12,223</b>	<b>11,833</b>
<b>Reconciliation of Governmental Revenues</b>										
<b>Less Expenditures to Fund Equity:</b>										
Revenues over (under) expenditures	\$ 1,033	\$ (1,907)	\$ 940	\$ 1,194	\$ 944	\$ 233	\$ (762)	\$ 446	\$ 2,454	\$ (380)
Other financing sources (uses):										
Proceeds from capital lease	84									
Proceeds from issuance of debt										
Extraordinary loss on dissolution of redevelopment	-	-	-	-	(1,039)	-	-	-	-	-
Transfers in	4,812	1,623	2,287	1,122	1,910	1,950	1,091	5,683	2,714	3,775.00
Transfers out	(5,131)	(1,574)	(2,266)	(1,183)	(1,912)	(1,966)	(1,099)	(6,069)	(3,292)	(5,266)
Total other financing sources (uses)	(235)	49	21	(61)	(1,041)	(16)	(8)	(386)	(578)	(1,491)
Net change in fund balances	\$ 798	\$ (1,858)	\$ 961	\$ 1,133	\$ (97)	\$ 217	\$ (770)	\$ 60	\$ 1,876	\$ (1,870)
Debt service as a percentage of noncapital expenditures	7.49%	5.14%	6.15%	4.25%	3.33%	1.56%	1.40%	1.35%	1.39%	1.50%



**Fund Balances of Governmental Funds  
Last Ten Fiscal Years**  
(Modified accrual basis of accounting)  
(In Thousands)

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
<b>General Fund</b>										
Reserved	\$ 46	\$ 80	\$ 707							
Unreserved	2,238	2,613	2,364							
<b>Total general fund</b>	<b>\$ 2,284</b>	<b>\$ 2,693</b>	<b>\$ 3,071</b>							
<b>All Other Governmental Funds:</b>										
Reserved	\$ 2,159	\$ 2,020	\$ 3,789							
Unreserved (deficit) reported in:										
Special revenue funds	1,934	2,671	1,088							
Capital projects funds	2,340	(513)	(654)							
<b>Total all other governmental funds</b>	<b>6,433</b>	<b>4,178</b>	<b>4,223</b>							
<b>Total all governmental funds</b>	<b>\$ 8,717</b>	<b>\$ 6,871</b>	<b>\$ 7,294</b>							
<b>General Fund:</b>										
Nonspendable				\$ 1	\$ 211	\$ 248	\$ 185	\$ 205	\$ 66	\$ 4
Restricted									-	-
Committed									-	2,135
Assigned									-	-
Unassigned				3,560	3,775	4,007	4,434	4,553	790	968
<b>Total general fund</b>				<b>3,561</b>	<b>3,986</b>	<b>4,255</b>	<b>4,619</b>	<b>4,758</b>	<b>856</b>	<b>3,107</b>
<b>All Other Governmental Funds:</b>										
Restricted				4,865	4,530	4,590	4,598	2,914	3,536	2,530
Assigned				-	-	-	-	1,322	1,116	1,472
Unassigned (deficit)				-	(187)	(299)	(1,441)	(1,157)	(331)	731
<b>Total all other governmental funds</b>				<b>4,865</b>	<b>4,343</b>	<b>4,291</b>	<b>3,157</b>	<b>3,079</b>	<b>4,321</b>	<b>4,733</b>
<b>Total all governmental funds</b>				<b>\$ 8,426</b>	<b>\$ 8,329</b>	<b>\$ 8,546</b>	<b>\$ 7,776</b>	<b>\$ 7,837</b>	<b>\$ 5,177</b>	<b>\$ 7,839</b>

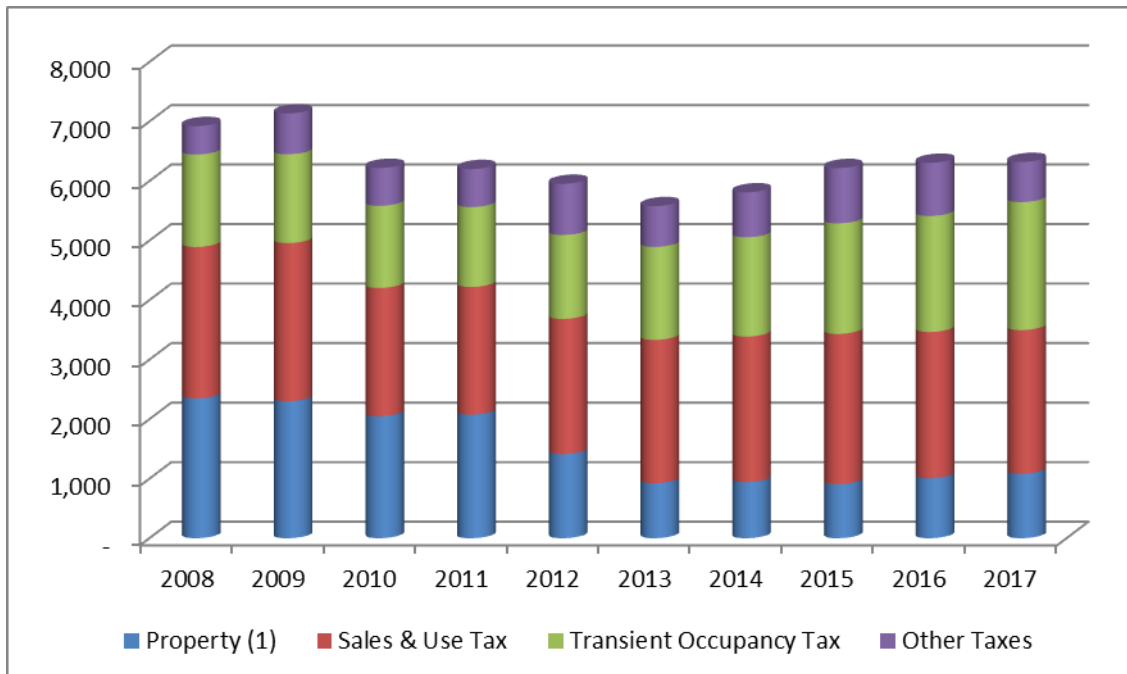
Note: The City implemented Governmental Accounting Standards Board Statement No. 54 (GASB 54) for fiscal year ended June 30, 2011, therefore balance distribution information prior to the implementation of GASB 54 is unavailable.



**Governmental Fund Tax Revenue By Source**  
**Last Ten Fiscal Years**  
 (Modified accrual basis of accounting)  
 (In Thousands)

Fiscal Year Ended June 30,	Property (1)	Sales & Use Tax	Transient Occupancy Tax	Other Taxes	Total
2008	2,349	2,544	1,553	478	6,924
2009	2,301	2,657	1,492	686	7,136
2010	2,050	2,155	1,379	637	6,221
2011	2,075	2,147	1,341	639	6,202
2012	1,413	2,271	1,411	859	5,954
2013	924	2,409	1,561	685	5,579
2014	943	2,445	1,668	754	5,810
2015	909	2,523	1,858	928	6,218
2016	1,007	2,458	1,948	894	6,307
2017	1,084	2,414	2,149	674	6,321

(1) Decrease in property taxes beginning in fiscal year 2012 relates to the dissolution of the Redevelopment Agency. Upon the dissolution of the Redevelopment Agency on February 1, 2012, property taxes received by the Redevelopment Successor Agency are reported in a private-purpose trust fund and therefore are excluded from the activities of the primary government.



# City of Fort Bragg

## Principal Sales Tax Producers

### Last Fiscal Year and Nine Years Ago

2016-17		2007-08	
Taxpayer	Business Type	Taxpayer	Business Type
ARCO AM/PM Mini Marts	Service Stations	Amerigas Propane	Energy Sales
Boatyard Tobacco	Miscellaneous Retail	Baxman Gravel	Bldg.Matls-Whsle
Chevron Service Stations	Service Stations	Canlini TV & Appliance	Furniture/Appliance
Coast To Coast Hardware	Bldg.Matls-Retail	Chevron Service Stations	Service Stations
CVS/Pharmacy	Drug Stores	Coast To Coast Hardware	Bldg.Matls-Retail
Denny's Restaurant	Restaurants	CVS/Pharmacy	Drug Stores
Dollar Tree Stores	Department Stores	Denny's Restaurant	Restaurants
Eel River Fuels	Energy Sales	Fred Holmes Lumber	Bldg.Matls-Whsle
Geo Aggregates	Bldg.Matls-Whsle	Harvest Market	Food Markets
Harvest Market	Food Markets	Kemppe Liquid Gas	Energy Sales
Kemppe Liquid Gas	Energy Sales	Mendo Mill & Lumber Company	Bldg.Matls-Retail
McDonald's Restaurants	Restaurants	Mendocino Coast Petroleum	Energy Sales
Mendo Mill & Lumber Company	Bldg.Matls-Retail	Mendocino County Hydrogarden	Florist/Nursery
Mendocino County Hydrogarden	Florist/Nursery	Natural Woods	Furniture/Appliance
New Trend Wireless	Miscellaneous Retail	North Coast Brewing Company	Restaurants
North Coast Brewing Company	Restaurants	Quality Suites	Restaurants
O'Reilly Auto Parts	Auto Parts/Repair	Rinehart Distributing	Service Stations
Rite Aid Drug Stores	Drug Stores	Rite Aid Drug Stores	Drug Stores
Rossi's Building Materials	Bldg.Matls-Retail	Rossi's Building Materials	Bldg.Matls-Retail
Safeway Stores	Food Markets	Safeway Stores	Food Markets
Sears Hometown Stores	Furniture/Appliance	Sears Roebuck & Company	Department Stores
Speedex Service Station	Service Stations	Speedex Service Station	Service Stations
Sport Chrysler Jeep Dodge	Auto Sales - New	Sport Chrysler Jeep Dodge	Auto Sales - New
Taco Bell	Restaurants	Two Short Sales	Bldg.Matls-Whsle
Union 76 Service Stations	Service Stations	Walsh Oil Company	Energy Sales

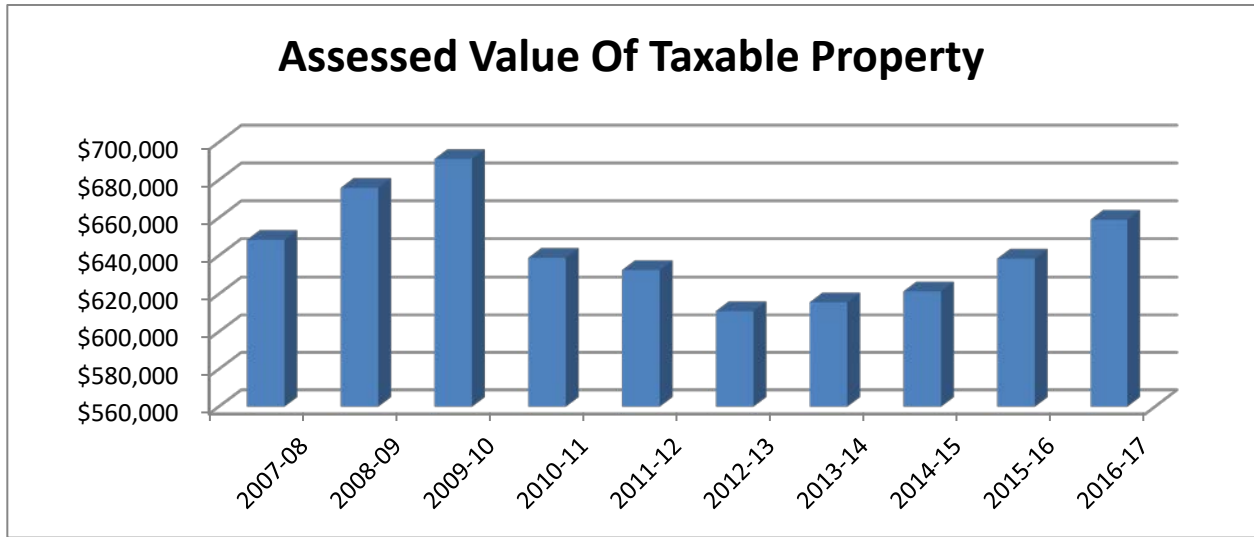
**Source:** MuniServices, LLC

Top Sales Tax Producers listed in alphabetical order.

## City of Fort Bragg

Assessed Value and Estimated Actual Value of Taxable Property, City Wide  
Last Nine Fiscal Years (In Thousands)

Fiscal Year End	Secured Property*		Taxable			Total	Estimated Actual	Factor of Taxable
	Secured Property*	Unsecured Property	Assessed Value	% Change	Rate (1)	Taxable Value (2)	Assessed Value (2)	
2007-08	\$ 619,707	\$ 28,618	\$ 648,325	-	1.070000	-	-	
2008-09	\$ 645,784	\$ 30,044	\$ 675,828	4.2%	1.088000	-	-	
2009-10	\$ 660,917	\$ 30,217	\$ 691,134	2.3%	1.082000	-	-	
2010-11	\$ 609,153	\$ 29,654	\$ 638,807	-7.6%	1.102000	-	-	
2011-12	\$ 603,272	\$ 29,066	\$ 632,338	-1.0%	1.123000	710,404	1.123456	
2012-13	\$ 579,450	\$ 31,513	\$ 610,963	-3.4%	1.113100	611,333	1.000606	
2013-14	\$ 585,992	\$ 29,641	\$ 615,633	0.8%	1.125000	624,469	1.014352	
2014-15	\$ 590,079	\$ 31,347	\$ 621,426	0.9%	1.127000	689,061	1.108838	
2015-16	\$ 607,137	\$ 31,275	\$ 638,412	2.7%	1.132000	702,975	1.101131	
2016-17	\$ 626,121	\$ 32,889	\$ 659,009	3.2%	1.133000	852,603	1.293765	



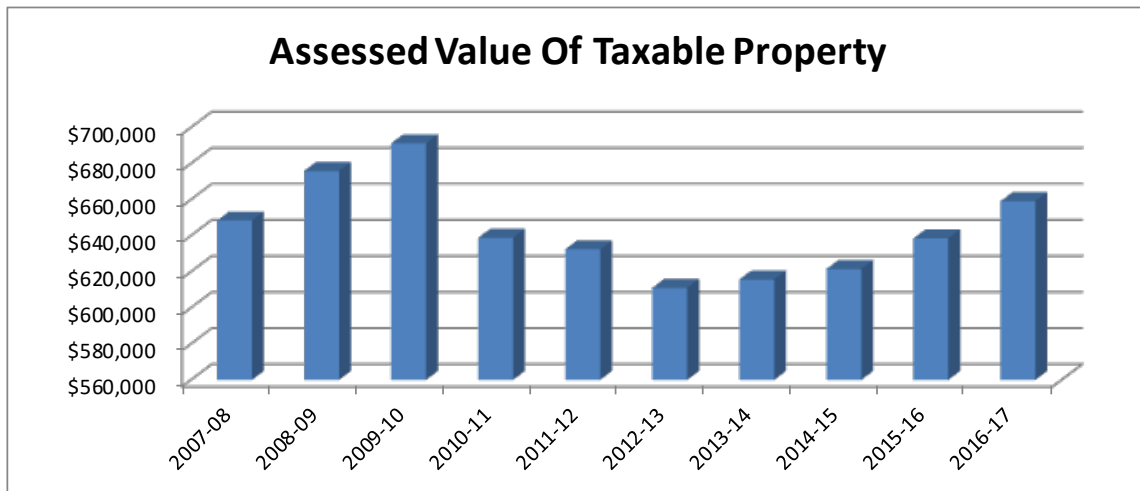
Source: Mendocino County Assessor data, MuniServices, LLC  
 Source: 2010-11 and prior: previously published CAFR Report  
 \*Secured Property is net of exemptions and includes Unitary value.

1.) Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sale prices. Based on these calculations a multiplier value was extrapolated and applied to current assessed values.

## City of Fort Bragg

### Assessed Value and Estimated Actual Value of Taxable Property, City Wide Last Nine Fiscal Years (In Thousands)

Fiscal Year End	Secured Property*	Unsecured Property	Taxable		% Change	Total	Estimated Actual Taxable Value (2)	Factor of Taxable
			Assessed Value	Assessed Value		Direct Tax Rate (1)		Assessed Value (2)
2007-08	\$ 619,707	\$ 28,618	\$ 648,325		-	1.070000	-	-
2008-09	\$ 645,784	\$ 30,044	\$ 675,828		4.2%	1.088000	-	-
2009-10	\$ 660,917	\$ 30,217	\$ 691,134		2.3%	1.082000	-	-
2010-11	\$ 609,153	\$ 29,654	\$ 638,807		-7.6%	1.102000	-	-
2011-12	\$ 603,272	\$ 29,066	\$ 632,338		-1.0%	1.123000	710,404	1.123456
2012-13	\$ 579,450	\$ 31,513	\$ 610,963		-3.4%	1.113100	611,333	1.000606
2013-14	\$ 585,992	\$ 29,641	\$ 615,633		0.8%	1.125000	624,469	1.014352
2014-15	\$ 590,079	\$ 31,347	\$ 621,426		0.9%	1.127000	689,061	1.108838
2015-16	\$ 607,137	\$ 31,275	\$ 638,412		2.7%	1.132000	702,975	1.101131
2016-17	\$ 626,121	\$ 32,889	\$ 659,009		3.2%	1.133000	852,603	1.293765



Source: Mendocino County Assessor data, MuniServices, LLC

Source: 2010-11 and prior: previously published CAFR Report

\*Secured Property is net of exemptions and includes Unitary value.

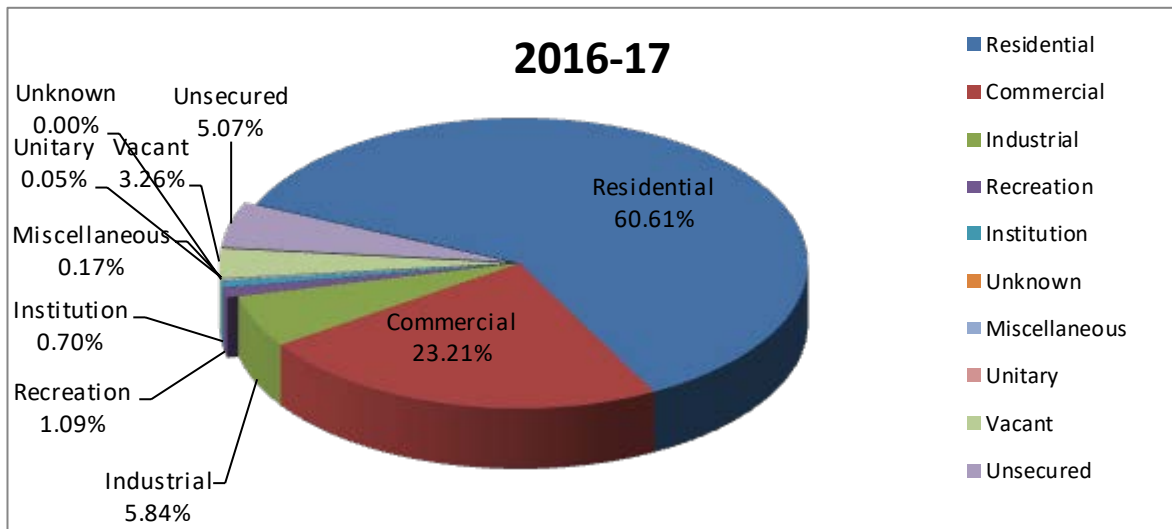
1.) Estimated Actual Value is derived from a series of calculations comparing median assessed values from 1940 to current median sale prices. Based on these calculations a multiplier value was extrapolated and applied to current assessed values.

# City of Fort Bragg

## Assessed Value of Property by Use Code, City Wide Last Six Fiscal Years

(In Thousands)

Category	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Agriculture	0	34	33	34	34	34
Residential	361,278	347,694	351,259	357,224	369,852	393,470
Commercial	161,784	164,165	165,103	163,032	167,141	150,666
Industrial	43,763	30,593	36,342	36,807	37,595	37,908
Recreation	8,962	9,119	7,905	7,593	6,391	7,101
Institution	3,826	3,931	4,024	4,285	4,513	4,515
Unknown	1,044	1,130	1,149	1,178	1,192	0
Miscellaneous	477	689	698	701	735	1,120
Unitary	670	543	542	543	543	340
Vacant	21,468	21,552	18,931	18,682	18,963	21,162
Professional	0	0	0	0	179	9,804
Net Secured Value	603,272	579,416	585,953	590,079	607,137	626,121
Unsecured	29,066	31,513	29,641	31,347	31,275	32,889
Net Taxable Value	632,338	610,929	615,594	621,426	638,412	659,009



Source: Mendocino County Assessor data, MuniServices, LLC  
Use code categories are based on Mendocino County Assessor's data



## City of Fort Bragg

Direct and Overlapping Property Tax Rates  
Last Ten Fiscal Years

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
COUNTY GENERAL FUND	0.000000	0.000000	0.000000	0.000000	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000
CITY OF FORT BRAGG	0.000000	0.000000	0.000000	0.000000	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000
TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments										
LOCAL SPECIAL DISTRICTS	0.023000	0.011000	0.010000	0.013000	0.012000	0.012000	0.011000	0.026000	0.025000	0.018000
SCHOOLS	0.047000	0.077000	0.072000	0.089000	0.111000	0.119000	0.114000	0.101000	0.107000	0.115000
TOTAL	0.070000	0.088000	0.082000	0.102000	0.123000	0.131000	0.125000	0.127000	0.132000	0.133000
TOTAL TAX RATE	1.070000	1.088000	1.082000	1.102000	1.123000	1.131000	1.125000	1.127000	1.132000	1.133000

Source: Mendocino County Auditor/Controller data, MuniServices, LLC

Source: 2010-11 and prior, previously published CAFR Report

TRA 001-001 is represented for this report

Rates are not adjusted for ERAF

# City of Fort Bragg

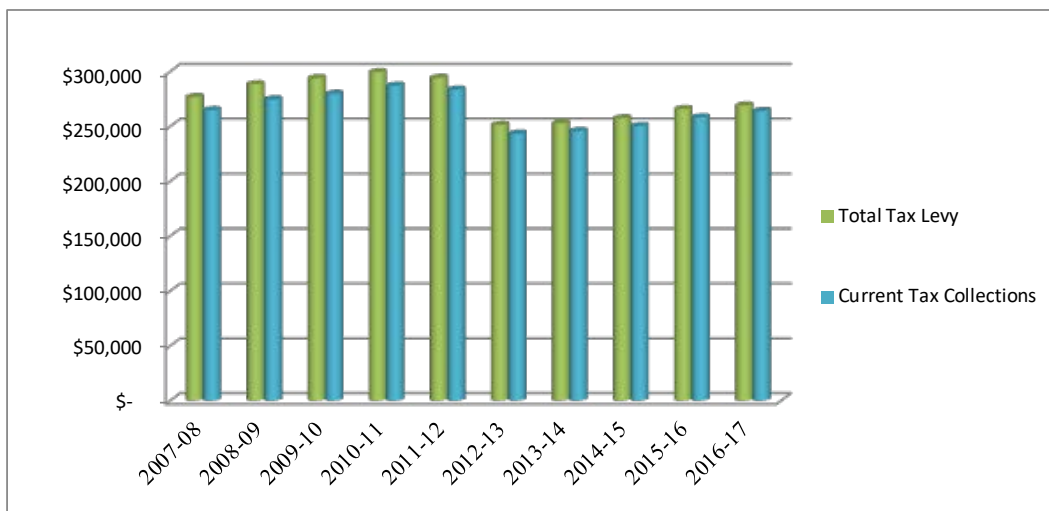
## Principal Property Tax Payers Last Fiscal Year and Nine Years Ago

Taxpayer	2016-17		2007-08	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Georgia Pacific Corp	31,516,276	4.78%	75,393,215	11.75%
Rap Investors LP	10,905,804	1.65%	5,196,061	0.81%
Boatyard Assoc Phase Ii	9,854,606	1.50%	8,707,469	1.36%
North Coast Brewery	8,248,377	1.25%		
Safeway Inc.	6,955,640	1.06%	7,214,289	1.12%
Fort Bragg Hotel Llc	5,926,367	0.90%		
Colombi Jeanette Succttee	5,170,604	0.78%		
Hurst Jason S	4,625,409	0.70%		
Tanti Family Ii Llc	4,536,758	0.69%		
Kao Kuami	4,361,331	0.66%	3,849,850	0.60%
Ansari Ghulam Murtaza Tenzila	4,192,080	0.64%		
Kashi Keshav Investments Llc	4,173,550	0.63%		
Anderson Logging Inc.	4,172,844	0.63%		
Grosvenor Van Ness Assoc	4,037,664	0.61%	3,567,600	0.56%
Longs Drug Stores California L	3,922,202	0.60%	3,763,607	0.59%
Moura Senior Housing	3,719,864	0.56%	3,114,403	0.49%
Ray Ronald R Ttee	3,717,384	0.56%		
Keaton Richard J Julie	3,128,861	0.47%	2,749,481	0.43%
Noyo Vista Inc.	3,077,825	0.47%	2,721,897	0.42%
Kemppe Liquid Gas Corp	3,003,848	0.46%	3,762,470	0.59%
Rbj Assoc Llc	2,553,793	0.39%	2,327,941	0.36%
Comcast	2,494,983	0.38%		
Taubold Timothy E Ttee	2,488,695	0.38%		
Miller Helen Centeno	2,482,025	0.38%		
Emerald Dolphin Inn Inc.	2,464,485	0.37%		
Tradewinds Lodge			12,246,126	1.91%
Hunt Robert A			5,724,738	0.89%
Colombi Robert Ttee			5,259,045	0.82%
Hurst James C & Barbara J Ttee			4,149,240	0.65%
Affinito Dominic J & Juliette			4,139,614	0.64%
Bell Charles H & Ila Lynn Ttee			4,067,835	0.63%
Baxman Charles E Ttee 90%			4,045,140	0.63%
Anderson Logging Inc.			3,730,915	0.58%
North Otown Industrial Center			3,284,641	0.51%
Reddy Govind & Sarojini			2,919,690	0.45%
Adelphia Communications			2,323,646	0.36%
Fort Bragg Coastal Properties			2,280,715	0.36%
Mariah Country Inns & Suites			2,212,499	0.34%
<b>Total Top 25 Taxpayers</b>	<b>141,731,275</b>	<b>21.51%</b>	<b>178,752,127</b>	<b>27.85%</b>
<b>Total Taxable Value</b>	<b>659,009,307</b>	<b>100.00%</b>	<b>641,901,504</b>	<b>100.00%</b>

Source: Mendocino County Assessor data, MuniServices, LLC

**City of Fort Bragg, California  
Property Tax Levies and Collections  
For the last ten fiscal years**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2007-08	\$ 276,668	\$ 264,845	95.7%
2008-09	288,495	274,649	95.2%
2009-10	293,999	279,753	95.2%
2010-11	299,429	287,121	95.9%
2011-12	294,235	283,594	96.4%
2012-13	251,307	243,397	96.9%
2013-14	253,017	245,915	97.2%
2014-15	257,387	250,358	97.3%
2015-16	265,826	258,276	97.2%
2016-17	268,987	264,012	98.2%



**Note:** Mendocino County does not track collections of delinquent taxes by year in subsequent years.

**Source:** Mendocino County Auditor-Controller's Office

**City of Fort Bragg, California**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

(In Thousands, Except Per Capita Amount)

Fiscal Year Ended June 30,	Governmental Activities			Business-type Activities				Total Primary Government	Percentage of Personal Income <sup>(1)</sup>	Per Capita <sup>(1)</sup>
	Certificates of Participation	Capital Leases	Total Governmental Activities	Certificates of Participation	Notes Payable	Capital Leases	Total Business-type Activities			
2008	6,021	-	6,021	4,870	2,267	-	7,137	13,158	8.8%	1,918
2009	5,864	160	6,024	4,590	2,151	982	7,723	13,747	9.8%	2,007
2010	5,702	98	5,800	4,360	1,874	878	7,112	12,912	8.9%	1,884
2011	5,533	32	5,565	4,130	1,767	769	6,666	12,231	N/A	1,779
2012 <sup>(2)</sup>	943	-	943	3,237	1,481	626	5,344	6,287	4.4%	867
2013	842	-	842	3,013	1,375	457	4,845	5,687	3.9%	778
2014	777	-	777	3,217	1,314	367	4,898	5,675	3.7%	772
2015	660	-	660	2,896	1,207	240	4,343	5,003	3.2%	681
2016	539	-	539	2,578	1,102	123	3,803	4,342	2.7%	566
2017	412	-	412	2,252	975	-	3,227	3,639	2.1%	474

N/A indicates information is not available

(1) See Schedule of Demographic and Economic Statistics for personal and per capita data.

(2) RDA bonds included from 2006 to 2011 are not included in 2012 and after due to the dissolution of the Redevelopment Agency.

**Source:** City Finance Department

**City of Fort Bragg, California**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
(Fiscal year ended June 30)  
(Dollars in thousands)

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Assessed Value	\$ 619,707	\$ 645,784	\$ 660,917	\$ 609,153	\$ 603,272	\$ 579,450	\$ 585,992	\$ 590,079	\$ 607,137	\$ 626,121
Conversion Percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted Assessed Value	154,927	161,446	165,229	152,288	150,818	144,863	146,498	147,520	151,784	156,530
Debt Limit Percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	23,239	24,217	24,784	22,843	22,623	21,729	21,975	22,128	22,768	23,480
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 23,239	\$ 24,217	\$ 24,784	\$ 22,843	\$ 22,623	\$ 21,729	\$ 21,975	\$ 22,128	\$ 22,768	\$ 23,480
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Notes: The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed secured tax valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of the assessed value for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California. The City does not have any outstanding general obligation debt subject to the limit.

**Direct and Overlapping Debt**

2016-17 Assessed Valuation: \$659,010,610

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	Total Debt <u>6/30/17</u>	<u>% Applicable (1)</u>	City's Share of <u>Debt 6/30/17</u>
Redwoods Joint Community College District	\$29,775,000	3.789%	\$ 1,128,175
Fort Bragg Unified School District	32,521,854	38.090	12,387,574
Mendocino Coast Hospital District	4,632,742	20.775	962,452
<b>City of Fort Bragg</b>	<b>0</b>	<b>100.</b>	<b>0</b>
<b>TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<u>\$14,478,201</u>
<u>OVERLAPPING GENERAL FUND DEBT:</u>			
Mendocino County Certificates of Participation	\$19,395,000	6.024%	\$1,168,355
Mendocino County Pension Obligation Bonds	59,765,000	6.024	<u>3,600,244</u>
<b>TOTAL OVERLAPPING GENERAL FUND DEBT</b>			<u>\$4,768,599</u>
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$3,800,000	100. %	\$3,800,000
<b>DIRECT DEBT</b>			<b>\$0</b>
TOTAL OVERLAPPING DEBT			\$23,046,800
COMBINED TOTAL DEBT			\$23,046,800 (2)

- (1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.
- (2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2016-17 Assessed Valuation:

**Direct Debt** .....0.00%  
 Total Direct and Overlapping Tax and Assessment Debt.....2.20%  
 Combined Total Debt .....3.50%

Ratios to Redevelopment Successor Agency Incremental Valuation (\$199,543,581):

Total Overlapping Tax Increment Debt.....1.90%

AB:(\$500)

**Source:** MuniServices, LLC

**City of Fort Bragg, California**  
**Pledged Revenue Coverage**  
**For the Last Ten Fiscal Years**  
(Dollars in Thousands)

Fiscal Year Ended June 30,	Business-type Activities Water Fund Debt							Business-type Activities Sewer Fund Debt						
	Revenues & Transfers	Less: Operating Expenses <sup>1</sup>	Net Available Revenue	Debt Service		Total Debt Service	Coverage Ratio	Revenues & Transfers	Less: Operating Expenses <sup>1</sup>	Net Available Revenue	Debt Service		Total Debt Service	Coverage Ratio
				Principal	Interest						Principal	Interest		
2008	2,054	1,341	713	402	273	675	1.1	1,959	1,523	436	85	35	120	3.6
2009	2,113	2,078	35	387	265	652	0.1	2,160	1,908	252	53	32	85	3.0
2010	2,058	1,792	266	322	293	615	0.4	2,517	2,116	401	35	12	47	8.5
2011	2,159	1,632	527	365	245	610	0.9	3,152	2,078	1,074	40	21	61	17.6
2012	2,044	1,585	459	360	158	518	0.9	2,943	2,637	306	40	19	59	5.2
2013	2,420	1,623	797	327	151	478	1.7	3,263	2,733	530	40	17	57	9.3
2014	2,172	1,953	219	369	171	540	0.4	2,985	2,633	352	45	17	62	5.7
2015	2,595	1,806	789	493	147	640	1.2	3,184	2,470	714	45	16	61	11.7
2016	3,085	1,834	1,251	490	132	622	2.0	3,322	2,568	754	50	12	62	12.2
2017	3,534	1,378	2,156	505	75	580	3.7	4,457	2,189	2,268	50	9	59	38.4

<sup>1</sup> Operating expenses exclude depreciation

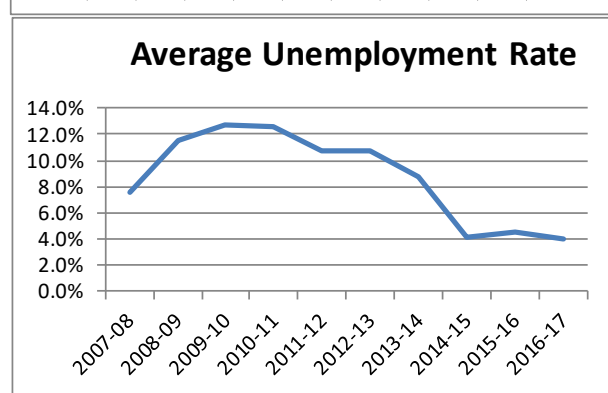
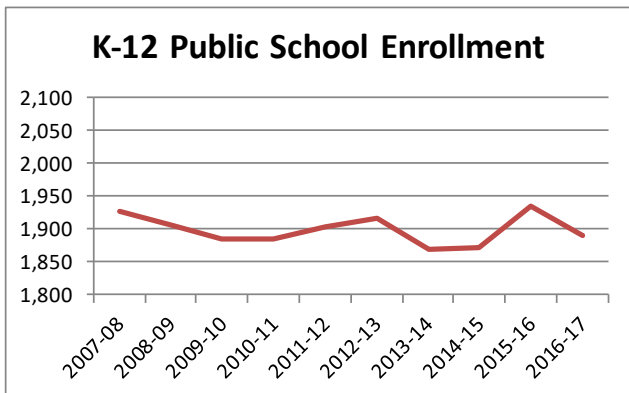
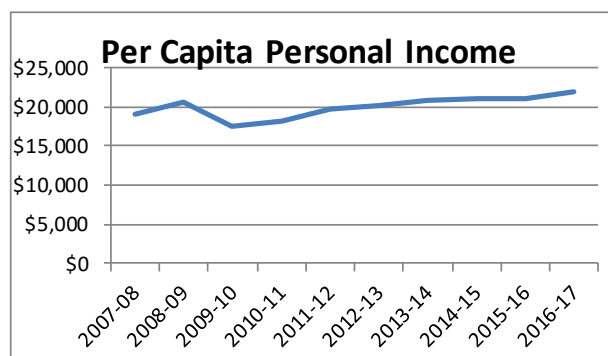
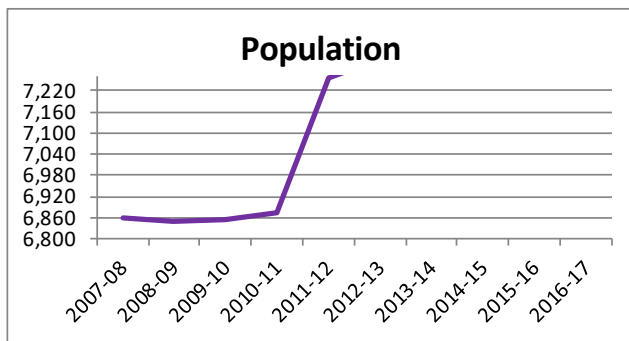
Source: City Finance Department

**City of Fort Bragg, California**  
**Statistical Section**  
**For the year ended June 30, 2017**

*City of Fort Bragg*

**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

Fiscal Year	Population (1)	Personal Income (in thousands)	Per Capita Personal Income (2)	Median Age	Public School Enrollment	City Unemployment Rate (%) (3)
2007-08	6,859	149,379	18,977	-	1,926	7.6%
2008-09	6,848	140,416	20,685	38.3	1,907	11.5%
2009-10	6,855	144,629	17,513	38.4	1,886	12.7%
2010-11	6,875	-	18,247	40.9	1,885	12.6%
2011-12	7,255	143,775	19,817	40.5	1,904	10.8%
2012-13	7,311	146,997	20,106	37.4	1,917	10.8%
2013-14	7,350	153,410	20,872	36.8	1,870	8.7%
2014-15	7,343	154,002	20,973	38.2	1,873	4.2%
2015-16	7,672	160,798	20,959	38.5	1,934	4.5%
2016-17	7,772	170,733	21,968	36.6	1,891	4.0%



Source: MuniServices, LLC

2010-11 and prior, previously published CAFR Report

Source: The California Department of Finance demographics estimates now incorporate 2010 Census counts as the benchmark

(-) Indicates data unavailable

1.) Population Projections are provided by the California Department of Finance Projections.

2.) Income Data is provided by the U.S. Census Bureau, 2010 American Community Survey.

3.) Unemployment Data are provided by the EDD's Bureau of Labor Statistics Department.



**City of Fort Bragg, California**  
**Statistical Section**  
**For the year ended June 30, 2017**

*City of Fort Bragg*

**Principal Employers**  
**Last Fiscal Year and Six Years Ago**

Business Name	2016-17		2010-11	
	Number of Employees	Percent of Total Employment (%)	Number of Employees	Percent of Total Employment (%)
Mendocino Coast District Hosp	317	8.93%	350	
Fort Bragg Unified School District*	275	7.75%		
Safeway	171	4.82%		
Parents & Friends Inc	160	4.51%		
North Coast Brewing CO Inc (1)	135	3.80%	85	
Mendocino Coast Clinics Inc	111	3.13%	114	
Mendocino County**	91	2.56%		
Sherwood Oaks Health Ctr	86	2.42%	92	
Silvers At the Wharf (Anchor Lodge)	75	2.11%	55	
City of Fort Bragg (2)	61	1.72%	53	
Caito Fisheries			90	
Ocean Fresh Seafood Products			90	
Anderson Logging			87	
Skunk Train			44	
Total Top Employers	1,482	41.75%	1,060	
Total City Employment (3)	3,550			

Source: MuniServices, LLC

Results based on direct correspondence with city's local businesses.

(1) Includes summer and seasonal employees

(2) Includes FTE's only

(3) Total City Labor Force provided by EDD Labor Force Data

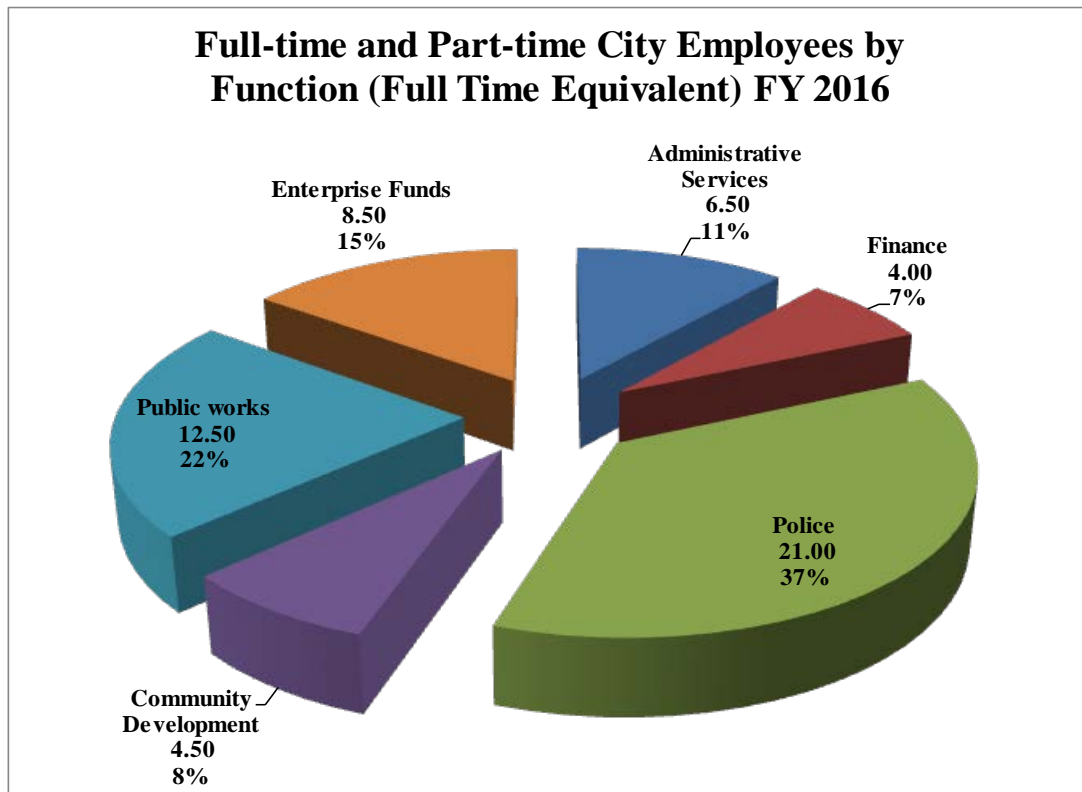
\*Excludes non bargaining on call subs or sports coaches

\*\*Includes satellite offices of county departments

**City of Fort Bragg, California**  
**Statistical Section**  
**For the year ended June 30, 2017**

**Full-time and Part-time City Employees by Function (Full-Time Equivalent)**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Government</b>										
Administrative Services	5.00	5.00	5.00	4.80	4.80	6.00	6.00	6.00	6.50	6.50
Finance	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Public Safety</b>										
Police	24.00	23.00	23.00	21.00	21.00	21.00	22.00	22.00	22.00	21.00
<b>Community Services</b>										
Community Development	5.75	5.75	4.75	3.80	3.80	3.80	4.30	4.00	4.30	4.50
Public works	13.00	13.00	14.50	12.60	12.60	12.60	13.60	12.60	12.80	12.50
Enterprise Funds	9.00	9.00	8.00	7.00	8.00	8.00	8.00	8.00	8.00	8.50
<b>Total</b>	<b>61.75</b>	<b>60.75</b>	<b>60.25</b>	<b>53.20</b>	<b>54.20</b>	<b>55.40</b>	<b>57.90</b>	<b>56.60</b>	<b>57.60</b>	<b>57.00</b>



Source: City Finance Department

**City of Fort Bragg, California**  
**Statistical Section**  
**For the year ended June 30, 2017**

**City of Fort Bragg, California**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**

Function/Program	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Building Permits Issued		174	204	204	210	125	272	192	141	122
New Construction	4	5	5	6	3	27	2	7	6	4
Single Family Residential	3	1	2	3	2	0	0	0	2	0
Second Unit	1	3	2	1	1	1	1	1	3	4
Mixed Use, Commercial & Residential	0	0	1	0	0	0	0	2	1	0
Multi-Family Residential					0	0	1	0	0	0
Low Income Residential		1		2	0	26	0	4	0	0
City Clerk										
Council/Agency Resolutions Passed	110	148	112	93	108	93	87	127	98	122
Number of Ordinances Passed	4	13	3	9	9	2	4	3	5	6
Number of Contracts Approved	11	11	9	13	32	29	31	30	69	74
Public Safety										
Traffic Accidents	100	111	116	112	139	163	174	172	221	160
Traffic Violations - DUI	78	53	42	37	33	62	45	26	28	45
Bookings	845	521	501	621	608	744	689	737	668	619
Moving Cites	1,075	852	550	514	841	1,001	1,614	949	498	344
Parking Cites				405	374	355	833	484	835	842
Field Interviews and Information Cases						1,450	2,211	1,301	1,217	1,403
Crime Reports	1,323	1,288	1,150	1,274	1,454	1,610	1,576	1,317	1,501	1,496
Fire <sup>1</sup>										
Total Number of Calls	577	640	504	601	632	500	525	617	579	665
Structure Fires	63	38	35	30	27	29	29	21	29	38
Vehicle Fires	12	6	7	9	9	9	17	9	3	16
Vegetation Fires	43	55	33	15	29	25	41	40	31	33
Misc Fires (Chimney, Debris, Electronically, etc.)						17	24	17	36	18
Medical Aid	143	110	102	186	209	110	142	163	150	199
Rescue	132	135	114	112	129	11	13	10	22	16
Hazardous Condition/Materials Calls	54	62	53	37	46	73	48	41	70	75
Mutual Aid/Agency Assist						6	3	9	12	18
Traffic Accidents						88	89	98	133	98
Services Call	105	120	100	161	115	128	117	96	91	80
Other Calls & Incidents	25	114	60	81	68	4	2	113	2	74
Water										
Number of customer accounts billed	16,541	33,965	33,771	33,521	32,523	33,924	32,300	33,716	33,671	33,873
Water annual demand in thousand gallons	2,626	2,401	2,233	2,176	2,312	2,255	2,245	2,044	1,895	1,976
Available supply of water in thousand gallons	2,917	2,688	2,524	2,442	3,066	2,574	2,490	2,398	20,800	21,300
total Customer service calls	1,592	1,451	1,421	1,531	1,448	1,439	1,254	1,177	1,253	1,253
Meter installs/removals/change outs	280	38	36	49	40	2	11	14	16	14
Meter repairs	7	4	1	3	2	44	1	8	1	34
Leak investigations	57	24	15	15	16	21	3	6	11	34
Service profiles	159	180	98	131	81	93	52	57	65	31
Turn on/off	1,028	1,120	1,244	1,255	1,267	1,248	139	508	669	878
Manual Reads	484	522	556	555	565	527	513	453	416	444
Misc.	52	78	26	27	36	33	49	60	75	53
Wastewater										
Customer service calls, wastewater			38	39	37	52	71	41	52	43
New customer sewer lines installed			2	2	0	2	2	3	1	4
Sewer mains cleaned/flushed in miles			15	19	19	18	14	15.5	15	17.38
Sewer mains and laterals repaired in number of jobs			38	39	34	0	8	16	11	12
Sewer manholes inspected			370	371	373	371	362	363	363	374
Sewer manholes installed			1	3	1	0	0	0	0	0
Sewer spill responses			3	4	1	3	7	7	5	1

<sup>1</sup> The governing agency offer the Fort Bragg Volunteer Fire Department is the Fort Bragg Fire Protection Authority Joint Powers Agreement (JPA). The JPA is a board of directors formed in the 1989-90 fiscal year. It consists of two members from the Fort Bragg City Council appointed by the City's mayor, two members from the Fort Bragg Rural Fire District Board appointed by their chairman, and an "At Large" member appointed by the other four members. The City of Fort Bragg is responsible for 50% of the Fire Department budget.

<sup>2</sup> In some categories historical information is not available

**Source:** Operating indicators were provided by the various operating departments.

**City of Fort Bragg, California**  
**Statistical Section**  
**For the year ended June 30, 2017**

**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**

Function	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police :										
Stations	1	1	1	1	1	1	1	1	1	1
Public works										
Streets (miles)	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4
Alleys (miles)	19	19	19	19	19	19	19	19	19	19
Storm drains (miles)	10	10	10	10	10	10	10	10	10	10
Streetlights	725	725	725	725	725	725	725	725	725	725
Sidewalks	40	40	40	40	40	40	40	40	40	40
Water										
Water treatment plant	1	1	1	1	1	1	1	1	1	1
Water mains (miles)	30	30	30	30	30	30	30	30	30	30
Raw water transmission line (miles)	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75
Wastewater										
Wastewater treatment plant	1	1	1	1	1	1	1	1	1	1
Sanitary sewers (miles)	27	27	27	27	27	27	27	27	27	27
Parks and Facilities										
Parks	3	3	3	3	3	3	3	4	4	4
Recreational/Guest Facilities	2	2	2	2	3	3	3	3	3	3
Government Facilities	2	2	2	2	2	2	2	2	2	2

**Source:** City Finance, Public Works and Planning Departments



<b>Project: LIFT STATION REHAB (3 Stations)</b>								
<b>Category:</b>	CV Starr Enterprise CIP							
<b>Fund/Task Code:</b>	715							
<b>Department:</b>	Public Works							
<b>Priority:</b>	High							
<b>Funding Source(s):</b>	Wastewater Enterprise							
<b>Est. Projected Costs</b>	<b>\$ 1,000,000</b>							
<b>Expected Completion Date:</b>								
<b>Cumulative Prior Year Funding:</b>	\$ -							
<b>FY 18-19 Funding:</b>	<b>\$ 1,000,000</b>							
<b>Project Description</b>								
The City of Fort Bragg relies on several pumping stations (lift stations) to convey waste water to its Waste Water Treatment Facility. Three of these lift stations are at the end of their useful lives and are ready for a full rehabilitation. The three stations are located at: Pudding Creek, North Noyo Harbor, and South Noyo Harbor.								
<b>For Continuing Projects</b>								
Original Project Adopted Budget	\$ 1,000,000	<b>Project Status :</b>						
Approved Budget Increases/Decreases	-							
<b>Total Approved Project Budget :</b>	<b>1,000,000</b>							
Estimated Expenditures: June -19	(1,000,000)							
<b>Remaining Budget Balance:</b> (06/30/19)	<b>\$ -</b>							
<b>Project Cost Details</b>								
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Professional Services								-
Construction		1,000,000						1,000,000
Other			-		-		-	-
<b>Total Project Cost</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Funding Source(s)</b>								
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
<b>Fund:</b>								
710 - WW Enterprise Funds	-	1,000,000						1,000,000
								-
								-
<b>Total Funding</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b>Operating Impact of Project</b>								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## GLOSSARY OF FINANCIAL TERMS

**Accrual Basis** - A basis of accounting in which revenues and expenditures are recorded at the time they occur as opposed to when cash is actually received or spent.

**Adjusted Budget** - The adopted budget plus any modifications (increases, decreases and transfers) approved by the City Council during the fiscal year.

**Allocation of Funds** - A legal authorization granted by the City Council to make expenditures of resources and to incur obligations for a specific purpose.

**Appropriation** - Setting aside funds for a specific purpose or program. An allocation of funds makes them available for expenditure.

**Appropriation Without Regard To Fiscal Year** - An appropriation for a specific amount that is available from year to year until fully expended. Example: capital projects and grants appropriated for the total amount of the project or grant often span more than one fiscal year eliminating the need to re-appropriate them each year.

**Arbitrage** - The difference between the interest paid on the tax-exempt securities and the interest earned by investing the security proceeds in higher-yielding taxable securities. IRS regulations govern arbitrage on the proceeds from issuance of municipal securities.

**Assessed Valuation** - The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

**Assessed Valuation (Secured)** - That part of the assessment roll property the taxes on which are a lien on real property sufficient to secure payment of taxes.

**Assessed Valuation (Unsecured)** - The remainder of the assessment roll that is not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessed owner.

**Attrition** - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

**Audit** - An examination performed by an independent certified public accountant to determine the accuracy and validity of records and reports or the conformity of procedures with established policies.

**Authorized Positions** - Employee positions authorized in the adopted budget which will be filled during the year.

**Balloon Maturity** - A later maturity within an issue of bonds which contains a disproportionately large percentage of the principal amount of the original issue.

**Balanced Budget** - A balanced budget in governmental funds requires operating revenues to fully cover operating expenditures. A balanced budget in the enterprise funds requires that there are enough revenues to pay operating expenses exclusive of depreciation and debt service.

**Betterment** - An addition made to, or changes made in, a fixed asset that will either increase the useful life of the asset or increase its efficiency.

**Bond** - A long-term promise to repay a specified amount (the face amount of the bond) on a particular date (the maturity date). The most common types of bonds are general obligation and revenue bonds. Bonds are primarily used to finance capital projects.

**Bond Refinancing** - The complete or partial payoff of one bond issue and re-issuance of another bond, to obtain better interest rates and/or bond conditions.

**Budget** - A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period and matching those projected revenues and planned expenditures to municipal services, goals, and objectives.

**Budget Adjustment** - A financial planning tool that allows the City to amend or supplement the budget at any time after it is adopted as circumstances may change throughout the fiscal year. It may be used to create a budget for a new account established after the beginning of a new fiscal year, and it may also be used to transfer funds between general fund accounts belonging to the same chart of accounts

**Budget Calendar** - A schedule of key dates a government follows in the preparation and adoption of the budget.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**Budget Surplus** - The difference between operating revenues and operating expenditures. The Budget Surplus may be used for ongoing expenses (as opposed to year-end balance, which may be used only for one-time expenses).

**California Environmental Quality Act (CEQA)** – A state statute enacted in 1970 that requires state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible ([ceres.ca.gov/ceqa](http://ceres.ca.gov/ceqa)).

**California Transportation Commission (CTC)** – the agency responsible for programming and allocating funds for the construction of highway, passenger rail and transit improvements throughout California ([www.catc.ca.gov](http://www.catc.ca.gov))

**Callable** - A portion of a bond due to be repaid before the specified due date in the bond contract.

**Capital Assets** - Assets of significant value and having a useful life of several years. Capital assets are also referred to as fixed assets.

**Capital Grants** - External grants that are restricted by the grantor for the acquisition and/or construction of fixed assets.

**Capital Equipment** - Equipment (fixed assets) with an initial individual cost of \$5,000 or more and an expected useful life greater than two years, such as automobiles, microcomputers and furniture.

**Capital Improvement** - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

**Capital Improvement Program (CIP)** - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capitalized Interest** - A portion of the proceeds of an issue which is set aside to pay interest on the securities for a specific period of time. Interest is commonly capitalized for the construction period of the project.

**Capital Expenditure/Outlay** – Expenditure for tangible property with an initial cost of \$5,000 or more and have a useful economic lifetime of more than one year.

**Capital Project** - Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life, also called capital improvements.

**Capital Projects Fund** - A fund created to account for all resources and expenditures used for the acquisition of fixed assets except those financed by enterprise funds.

**Call Provisions** - The terms of the bond contract giving the issuer the right to redeem all or a portion of an outstanding issue of bonds prior to their stated dates of maturity at a specific price, usually at or above par.

**Capital Reserve** - An account used to segregate a portion of the City's equity to be used for future capital replacement purposes.



**Certificates Bullet Maturity** - A maturity for which there are no sinking fund payments prior to the stated maturity date.

**Certificates of Participation (COP)** - A bond from an issue, which is secured by lease payments made by the party leasing the facilities, financed by the issue. Typically COPs are used to finance construction of facilities (e.g., infrastructure or buildings) used by a municipal agency, which leases the facilities from a financing authority. Often the agency is legally obligated to appropriate moneys from its general tax revenues to make lease payments.

**City Council** - Comprised of the Mayor and four City Councilmembers who are elected at large by registered voters of the City. Councilmembers each serve a four-year term and the mayor serves a two-year term. The City Council adopts legislation, sets policy, adjudicates issues and establishes the budget of the City.

**Community Development Block Grant** - CDBG – provides eligible cities and urban counties with annual direct grants to revitalize neighborhoods; expand affordable housing and economic opportunities; and/or improve community facilities and services, principally to benefit low- and moderate-income persons.

**Comprehensive Annual Financial Report** - CAFR – the summarization of the City's financial activity for the previous fiscal year which also includes a summarization of significant milestones that were accomplished during the year by department, fiscal policies, and statistical information. The CAFR is prepared by December of each year.

**Competitive Sale** - A sale of securities by an issuer in which underwriters or syndicates of underwriters submit sealed bids to purchase the securities in contrast to a negotiated sale.

**Consumer Price Index (CPI)** - A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Continuing Disclosure** - The principle that accurate and complete information material to the transaction which potential investors would be likely to consider material in making investment decisions with respect to the securities be made available on an ongoing basis.

**Contingency Reserve** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** - Services rendered to a government by private firms, individuals, or other governmental agencies.

**Contributed Capital** - An equity account recording resources externally restricted for the acquisition or construction of capital assets, including Capital Grants, contributions from developers and customers, and tax levies restricted to capital purposes. The account also records current resources furnished to an internal service fund for working capital.

**Cost Allocation** - A method used to charge General Fund costs budgeted in one department to another department or another fund.

**Credit Enhancement** - Credit support purchased by the issuer to raise the credit rating of the issue. The most common credit enhancements consist of bond insurance, direct or standby letters of credit, and lines of credit

**Cost-of-living Adjustment (COLA)** - An adjustment in salaries to offset the adverse effect of inflation on compensation.

**Council/Manager** - Form of Government where the City Manager is an employee of the Council who is the administrator of the city.

**Debt Service** - Payment of interest and principal on borrowed money according to a predetermined payment schedule.

**Debt Service Reserve Fund** - The fund in which moneys are placed which may be used to pay debt service if pledged revenues are insufficient to satisfy the debt service requirements.

**Dedicated Tax** - A tax levied to support a specific government program or purpose.

**Department** - The basic unit of service responsibility, encompassing a broad mandate of related service responsibilities.

**Depreciation** - The process of estimating and recording the expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

**Disbursement** - The expenditure of monies by cash from an account.

**Discretionary Funding Opportunities** - Pertains to funds, grants or other resources that are not restricted as to use.

**Discount Bonds** - Bonds which are priced for sale at a discount from their face or par value.

**Division** - Can be a subunit of a department which encompasses a substantial portion of the duties assigned to a department

**Encumbrance** - An amount of money committed for the payment of goods and services not yet received or paid for.

**Enterprise Fund** - A proprietary accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedule for these services is established to ensure that revenues are adequate to meet all necessary expenditures.

**Environmental Impact Report** - EIR – a public document used by governmental agencies to analyze the significant environmental effects of a proposed project, to identify alternatives and disclose possible ways to reduce or avoid potential environmental damage. The California Environmental Quality Act requires an EIR whenever the initial study or other evidence in the record has produced substantial evidence that the proposed project might produce significant environmental effects.

**Escrow** - A fund established to hold moneys pledged and to be used to pay debt service on an outstanding issue.

**Expenditure** - The actual payment for goods and services.

**Expense** - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Face Value** - The amount of principal that must be paid at maturity for a bond issue.

**Fees** - A general term used for any charge levied by government for providing a service or permitting an activity.

**Fiscal Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Fort Bragg's budget year begins on July 1 and ends on June 30.

**Fixed Assets** - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Full Faith and Credit** - A pledge of a government's taxing power to repay debt obligations.

**Full-time Equivalent Position (FTE)** - A full-time or part-time position converted to the decimal equivalent of a full-time position based on 2,088 hours per year. For example, a part-time person working 20 hours per week would be the equivalent of 0.5 of a full-time position.

**Fund** - A self-balancing set of accounts to record revenues and expenditures associated with a specific purpose.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Gas Tax** - State tax received from gasoline sales utilized solely for street related purposes, such as new construction, rehabilitation or maintenance.

**General Fund** - The principal operating fund of the City used for general governmental operations (as opposed to all other City funds, which are designated as "Special Funds").. Taxes and fees that generally have no restriction on their use support it.

**General Obligation (G.O.) Bonds** - This type of bond is backed by the full faith, credit and taxing power of the government issuing it.

**General Plan** - A comprehensive, long-range, policy document required by state law. The document establishes the City's overall spatial and temporal development pattern.

**Geographical Information System (GIS)** – A computer system capable of assembling, storing, manipulating and displaying geographically referenced information.

**Government Finance Officers Association (GFOA)** - Professional association of state/provincial and local finance officers in the United States and Canada ([www.gfoa.org](http://www.gfoa.org)).

**Government Accounting Standards Board (GASB)** – Organized in 1984 by the Financial Accounting Foundation to establish standards of financial accounting and reporting for state and local governmental entities ([www.gasb.org](http://www.gasb.org)).

**Grants** - A contribution by a government or other organization to be used or spent for a specified purpose, activity, or facility.

**HOME Program** - Federal housing assistance program that provides funds to low- and very low-income families for both rental units and privately owned dwellings.

**Improvement** - This refers to permanent items that are purchased or constructed and are attached to land or annexations to land which are intended to remain attached or annexed.

**Indirect Cost** - A cost necessary for the functioning of the organization as a whole, but which cannot be identified with a specific product, function or activity.

**Infrastructure** - The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).

**Interfund Transfers** - The movement of monies between funds of the same governmental entity.

**Intergovernmental Revenues** - Funds received from federal, state and other local government sources in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Internal Service Charges** - The charges to user departments for internal services provided by another government agency, or department of the same agency.

**Internal Service Fund** - A fund used to account for the financing of goods or services provided to other funds, departments or governments on a cost reimbursement basis.

**Lease-Purchase** - A financing lease which may be sold publicly to finance capital equipment, real property acquisition or construction. The lease may be resold as certificates of participation or lease revenue bonds.

**Letters Of Credit** - A bank credit facility wherein the bank agrees to lend a specified amount of funds for a limited term.

**Level of Services** - Generally used to define the existing or current services, programs and facilities provided by government.

**Levy** - To impose taxes, special assessments or services for the support of governmental activities.

**Local Agency Formation Commission (LAFCO)** – Reviews proposals for the formation of new local governmental agencies and changes of organization in existing agencies.

**Local Agency Investment Fund (LAIF)** – A voluntary program created by statute in 1977 in which participating agencies (local governments and special districts) invest public funds.

**Long-term Debt** - Debt with a maturity of more than one year after the date of issuance.

**Major Fund** - A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out.

**Mandates** - A legal obligation.

**Management Fee** - The fixed percentage of the gross spread which is paid to the managing underwriter for the structuring phase of a transaction.

**Memorandum of Understanding (MOU)** – An agreement outlining the terms of employment entered into between the City and employees of various bargaining units.

**Mission Statement** – A broad statement of the intended accomplishment or basic purpose of a program.

**Modified Accrual Accounting** - A basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, or measurable, except for un-matured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.. Since this type of accounting basis is a conservative financial approach, it is recommended as the standard for most governmental funds.

**Negotiated Sale** - A method of sale in which the issuer chooses one underwriter to negotiate terms pursuant to which such underwriter will purchase and market the bonds.

**Obligations** - Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget** - The portion of the budget that pertains to daily operations that provide basic governmental services.

**Operating Expenses** - The cost for administration, personnel, maintenance, material, depreciation, and equipment required for a department to function. The day-to-day costs of delivering City services.

**Operating Revenue** - Funds that the City receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenue. They are used to pay for day-to-day services.

**Ordinance** - A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Original Issue Discount** - The amount by which the original par amount of an issue exceeds its public offering price at the time it is originally offered to an investor.

**Overlapping Debt** - That portion of the debt of other governmental units for which residents of a particular municipality are responsible.

**Pay-As-You-Go** - An issuer elects to finance a project with existing cash flow as opposed to issuing debt obligations.

**Pavement Management System (PMS)** – A computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.

**Pavement Quality Index (PQI)** – A scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway.

**Performance Budget** - A budget wherein expenditures are tied to the measurable performance of activities and work programs.

**Performance Measurements** - Statistical measures that are collected to show the impact of dollars spent on City services.

**Personnel Expenses** - Salaries and fringe benefits, such as pensions and insurance, for full-time and part-time employees of the City.

**Present Value** - The current value of a future cash flow.

**Prior-Year Encumbrances** - Obligations from previous fiscal years, in the form of purchase orders or contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Program** - Represents major areas or support functions that can be defined as a service provided to citizens, other departments or other agencies. A program may be an entire department; or if a department encompasses significantly diverse responsibilities or large work forces, a single department may be divided into two or more programs.

**Program Budget** - A budget wherein expenditures are displayed primarily on programs of work and secondarily by the character and object class of the expenditure.

**Property Tax** - An ad valorem (value-based) tax imposed on real property and tangible personal property within the City's jurisdiction. It includes two major elements: secured or real property (e.g., house and land on which the house was built), and unsecured or personal property (e.g., machinery).

**Proposition 13** - On June 6, 1978, the California electorate approved Proposition 13, the "People's Initiative to Limit Property Taxation," which limited the tax rate for real estate as follows: the maximum amount of any tax on real property shall not exceed 1% of the full cash value of such property.

**Proposition 218** - On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 added articles XIII C and XIII D to the California Constitution and made numerous changes to local government finance law. Public officials are required to conduct the public's business in compliance with Proposition 218.

**Public Employees' Retirement System (PERS)** – Provides retirement and health benefit services to members from the state, school districts and local public agencies ([www.calpers.ca.gov](http://www.calpers.ca.gov)).

**Ralph M. Brown Act** - The Brown Act is a California law that insures the public can attend and participate in meetings of local government.

**Rebate** - A requirement imposed by Tax Reform Act of 1986 whereby the issuer of the bonds must pay the IRS an amount equal to its profit earned from investment of bond proceeds at a yield above the bond yield calculated pursuant to the IRS code together with all income earned on the accumulated profit pending payment.

**Redevelopment Agency (RDA)** – Formerly charged with the oversight for the redevelopment process for the City of Fort Bragg. In June 2011, the Redevelopment Dissolution Act, AB1x26, was signed by the Governor and later upheld by the California Supreme Court. As a result, all redevelopment agencies in California were dissolved effective February 1, 2012.

**Regional Surface Transportation Program (RSTP)** – a federal and State funded grant program used for projects located on highway systems (classified higher than local roads or rural minor collectors), bridges on any public highway, and transit systems.

**Reserve** - An account used to either set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution** - A special or temporary order of a legislative body--an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources**-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue** - Sources of income financing the operations of government.

**Revenue Bonds** - A type of bond that is backed by the revenues from a specific enterprise or project, such as a water utility.

**Sales & Use Tax** - An excise tax which applies to all retail sales of merchandise. Retailers are liable for reporting and payment of the tax.

**Special Assessments** - Fees imposed against properties, which have received a special benefit by the construction of public improvements such as water, sewer and irrigation.

**Special Revenue Fund** - A governmental accounting fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those who pay, for example, sewer service charges.

**Transfers In/Out** - A transfer of resources between different City funds (see glossary definition of "Fund"). A transfer of cash from the City's General Fund to a City Special Fund, for example, would be designated as a transfer-out in the General Fund, and then a transfer-in in the receiving Special Fund.

**Transient Occupancy Tax (TOT)** - A tax applied to the cost of hotel or other lodging stays of less than 30 days. Also known as Hotel or Bed Tax.

**Transportation Subventions** - Funds from outside sources used to construct transportation improvements that must be used for specific projects.

**Trust and Agency Fund** - A fiduciary accounting fund used to account for cash and other assets received and held by the City acting in the capacity of trustee or custodian.

**Underwriter** - A dealer that purchases new issues of municipal securities from the Issuer and resells them to investors.

**Underwriter's Discount** - The difference between the price at which bonds are bought by the Underwriter from the Issuer and the price at which they are reoffered to investors.

**Unencumbered Appropriation** - That portion of an allocation not yet expended or committed to a specific purpose.

**Unexpended Appropriation** - That portion of an allocation not yet actually paid.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Utility Fund** - See Enterprise Fund.

**Variable Rate Debt** - An interest rate on a security, which changes at intervals according to an index or a formula or other standard of measurement, as stated in the bond contract.

**Year-End Surplus** - Funds remaining at the end of a fiscal year that are available for allocation or for one-time purchases (not for on-going programs or services).