

STATISTICAL SECTION



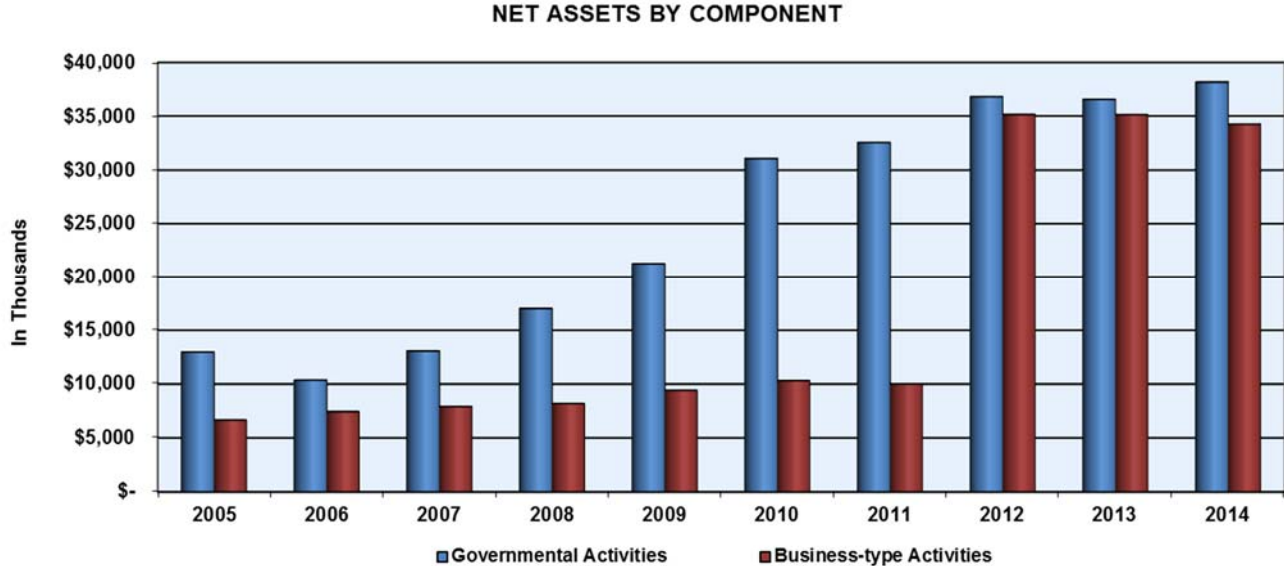
This part of the FY 2015/16 Budget for the City of Fort Bragg presents detailed information as a context for understanding what the information in the City's Budget says about the City's overall financial health.

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| <i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i> | |
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| <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i> | |
| Operating Information | G-24 |
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CITY OF FORT BRAGG
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(In Thousands)

| | Fiscal Year | | | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| Governmental Activities | | | | | | | | | | |
| Invested in capital assets, net of related debt ¹ | \$ 4,610 | \$ 3,209 | \$ 5,356 | \$ 8,522 | \$ 13,862 | \$ 24,795 | \$ 25,801 | \$ 30,664 | \$ 30,444 | \$ 31,944 |
| Restricted | 2,233 | 1,980 | 2,464 | 2,912 | 3,822 | 4,450 | 4,825 | 4,776 | 5,671 | 5,987 |
| Unrestricted | 6,123 | 5,174 | 5,240 | 5,572 | 3,552 | 1,843 | 1,953 | 1,356 | 428 | 232 |
| Total governmental activities net position | <u>\$ 12,966</u> | <u>\$ 10,363</u> | <u>\$ 13,060</u> | <u>\$ 17,006</u> | <u>\$ 21,236</u> | <u>\$ 31,088</u> | <u>\$ 32,579</u> | <u>\$ 36,796</u> | <u>\$ 36,543</u> | <u>\$ 38,163</u> |
| Business-type Activities | | | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 4,703 | \$ 4,476 | \$ 5,460 | \$ 6,030 | \$ 7,170 | \$ 7,255 | \$ 7,121 | \$ 31,319 | \$ 30,764 | \$ 30,531 |
| Restricted | 35 | 28 | 35 | 35 | 35 | 64 | 108 | 108 | 72 | 101 |
| Unrestricted | 1,939 | 2,933 | 2,420 | 2,122 | 2,223 | 2,997 | 2,775 | 3,709 | 4,294 | 3,603 |
| Total business-type activities net position | <u>\$ 6,677</u> | <u>\$ 7,437</u> | <u>\$ 7,915</u> | <u>\$ 8,187</u> | <u>\$ 9,428</u> | <u>\$ 10,316</u> | <u>\$ 10,004</u> | <u>\$ 35,136</u> | <u>\$ 35,130</u> | <u>\$ 34,235</u> |
| Primary Government | | | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 9,313 | \$ 7,685 | \$ 10,816 | \$ 14,552 | \$ 21,032 | \$ 32,050 | \$ 32,922 | \$ 61,983 | \$ 61,208 | \$ 62,475 |
| Restricted | 2,268 | 2,008 | 2,499 | 2,947 | 3,857 | 4,514 | 4,933 | 4,884 | 5,743 | 6,088 |
| Unrestricted | 8,062 | 8,107 | 7,660 | 7,694 | 5,775 | 4,840 | 4,728 | 5,065 | 4,722 | 3,835 |
| Total primary government net position | <u>\$ 19,643</u> | <u>\$ 17,800</u> | <u>\$ 20,975</u> | <u>\$ 25,193</u> | <u>\$ 30,664</u> | <u>\$ 41,404</u> | <u>\$ 42,583</u> | <u>\$ 71,932</u> | <u>\$ 71,673</u> | <u>\$ 72,398</u> |

¹Capital assets include land, easements, infrastructure, construction in progress, structures & improvements, equipment, and software.



Source: City of Fort Bragg, Department of Finance

CITY OF FORT BRAGG
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(In Thousands)

| | Fiscal Year | | | | | | | | | |
|---|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| Expenses | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General Government | \$ 2,254 | \$ 2,062 | \$ 2,294 | \$ 1,621 | \$ 2,013 | \$ 2,518 | \$ 2,591 | \$ 2,540 | \$ 2,708 | \$ 1,500 |
| Public safety | 2,446 | 2,843 | 3,071 | 3,332 | 3,387 | 4,011 | 3,596 | 3,493 | 3,399 | 3,851 |
| Public works | 650 | 1,040 | 912 | 970 | 1,846 | 2,286 | 1,532 | 1,532 | 1,874 | 2,176 |
| Community development | 805 | 1,157 | 1,474 | 867 | 2,922 | 2,489 | 3,361 | 1,877 | 1,529 | 3,485 |
| Interest on long-term debt | 388 | 454 | 326 | 325 | 323 | 311 | 296 | 177 | 49 | 42 |
| Total governmental activities expenses | 6,543 | 7,556 | 8,077 | 7,115 | 10,491 | 11,615 | 11,376 | 9,619 | 9,559 | 11,054 |
| Business-type Activities | | | | | | | | | | |
| Water | 1,584 | 1,438 | 1,794 | 1,899 | 2,050 | 2,401 | 2,179 | 2,107 | 2,138 | 2,539 |
| Wastewater | 1,497 | 1,686 | 1,792 | 1,865 | 2,233 | 2,465 | 2,425 | 2,983 | 3,063 | 2,993 |
| C. V. Starr Center | | | | | | | | 183 | 2,236 | 2,262 |
| Total business-type activities expenses | 3,081 | 3,124 | 3,586 | 3,764 | 4,283 | 4,866 | 4,604 | 5,273 | 7,437 | 7,794 |
| Total primary government expenses | 9,624 | 10,680 | 11,663 | 10,879 | 14,774 | 16,481 | 15,980 | 14,892 | 16,996 | 18,848 |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| General Government | 207 | 555 | 492 | 724 | 2,306 | 3,193 | 3,087 | 2,718 | 2,701 | 2,851 |
| Public safety | 253 | 239 | 147 | 210 | 133 | 30 | 30 | 29 | 40 | 72 |
| Public works | 7 | 119 | 191 | 101 | 50 | 13 | 5 | 4 | 5 | 34 |
| Community development | 147 | 618 | 383 | 246 | 188 | 5 | 9 | 349 | 100 | 58 |
| Operating grants and contributions | 573 | 226 | 410 | 695 | 1,101 | 10,622 | 2,138 | 684 | 1,572 | 1,567 |
| Capital grants and contributions | 382 | 1,430 | 2,075 | 2,279 | 3,673 | 2,108 | 602 | 1,096 | 303 | 1,818 |
| Total governmental program revenues | 1,569 | 3,187 | 3,698 | 4,255 | 7,451 | 15,971 | 5,871 | 4,880 | 4,722 | 6,400 |
| Business-type Activities | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| Water | 1,665 | 1,775 | 1,891 | 1,925 | 2,042 | 2,017 | 2,108 | 2,194 | 2,404 | 2,229 |
| Wastewater | 1,315 | 1,392 | 1,470 | 1,505 | 1,930 | 2,216 | 2,773 | 2,945 | 3,197 | 3,004 |
| C. V. Starr Center | | | | | | | | | 591 | 635 |
| Operating grants and contributions | | | | | 288 | | | | | |
| Capital grants and contributions | 23 | 240 | 482 | | 1,239 | 85 | | 25,132 | | |
| Total business-type activities program revenues | 3,003 | 3,407 | 3,843 | 3,843 | 5,499 | 4,318 | 4,881 | 30,271 | 6,192 | 5,868 |
| Total primary government program revenues | 4,572 | 6,594 | 7,541 | 8,098 | 12,950 | 20,289 | 10,752 | 35,151 | 10,914 | 12,268 |
| Net (expense) revenue | | | | | | | | | | |
| Government activities: | | | | | | | | | | |
| General government | (4,974) | (4,369) | (4,379) | (2,860) | (3,040) | 4,356 | (5,505) | (4,739) | (4,837) | (4,654) |
| Business-type activities | (78) | 283 | 257 | 79 | 1,216 | (548) | 277 | 24,998 | (1,245) | (1,926) |
| Total government activities expenses | (5,052) | (4,086) | (4,122) | (2,781) | (1,824) | 3,808 | (5,228) | 20,259 | (6,082) | (6,580) |

(Continued)

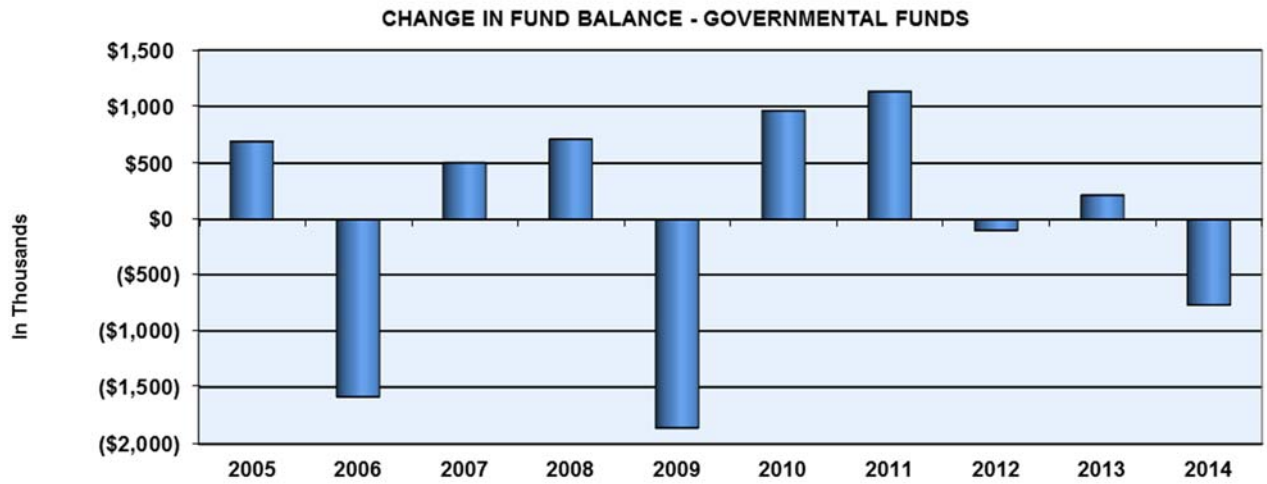
CITY OF FORT BRAGG
CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(In Thousands)

| | Fiscal Year | | | | | | | | | |
|---|-------------|----------|----------|----------|----------|----------|----------|----------|----------|---------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| General revenues and other changes in net assets | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes | 2,217 | 2,128 | 2,477 | 2,328 | 2,249 | 1,988 | 2,075 | 1,413 | 924 | 943 |
| Sales and use taxes | | 2,551 | 2,524 | 2,545 | 2,657 | 2,154 | 2,147 | 2,271 | 2,390 | 2,490 |
| Transient occupancy taxes | | 1,396 | 1,504 | 1,553 | 1,492 | 1,379 | 1,341 | 1,411 | 1,536 | 1,667 |
| Franchise taxes | | 248 | 231 | 278 | 495 | 457 | 469 | 470 | 482 | 496 |
| Other | 3,673 | 222 | 232 | 315 | 274 | 26 | | 225 | 203 | 411 |
| Use of money and property | 203 | 85 | 119 | 106 | 41 | 58 | 51 | 91 | 103 | 45 |
| Miscellaneous | 517 | 52 | | | | 424 | 71 | 399 | 81 | 207 |
| Transfers | 21 | (283) | (11) | (319) | 49 | (2) | (55) | (2) | (17) | (1) |
| Total governmental activities | 6,631 | 6,399 | 7,076 | 6,806 | 7,257 | 6,484 | 6,099 | 6,278 | 5,702 | 6,258 |
| Business-type activities | | | | | | | | | | |
| Property taxes | | 52 | 55 | 68 | 3 | | | 19 | 231 | 216 |
| Sales and use taxes | | | | | | | | | 772 | 811 |
| Use of money and property | 75 | 142 | 156 | 132 | 72 | 21 | 21 | 16 | 8 | 33 |
| Miscellaneous | 58 | | | | | 322 | 407 | 97 | 98 | 72 |
| Transfers | (21) | 283 | 11 | 319 | (49) | 2 | 55 | 2 | 17 | 1 |
| Total business-type activities | 112 | 477 | 222 | 519 | 26 | 345 | 483 | 134 | 1,126 | 1,133 |
| Total primary government | 6,743 | 6,876 | 7,298 | 7,325 | 7,283 | 6,829 | 6,582 | 6,412 | 6,828 | 7,391 |
| Extraordinary Items | | | | | | | | | | |
| RDA dissolution transactions | | | | | | | | 3,070 | | |
| Prior period adjustments | | | | | | | | | | |
| Governmental activities | | | | | | | | | (1,118) | 15 |
| Business-type activities | | | | | | | | | 113 | (102) |
| Change in net assets | | | | | | | | | | |
| Governmental activities | 1,657 | 2,030 | 2,697 | 3,946 | 4,217 | 10,840 | 593 | 4,609 | (253) | 1,619 |
| Business-type activities | 34 | 760 | 479 | 598 | 1,242 | (203) | 761 | 25,132 | (6) | (894) |
| Total primary government | \$ 1,691 | \$ 2,790 | \$ 3,176 | \$ 4,544 | \$ 5,459 | \$10,637 | \$ 1,354 | \$29,741 | \$ (259) | \$ 725 |

Source: City of Fort Bragg Department of Finance

CITY OF FORT BRAGG
CHANGE IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified basis of accounting)
(In Thousands)

| | Fiscal Year | | | | | | | | | |
|--|-------------|-----------|----------|----------|-----------|----------|----------|----------|----------|----------|
| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
| Revenues | | | | | | | | | | |
| Taxes and assessments | \$ 5,890 | \$ 6,545 | \$ 6,783 | \$ 6,813 | \$ 6,939 | \$ 6,052 | \$ 6,032 | \$ 5,790 | \$ 5,579 | \$ 5,810 |
| Intergovernmental | 1,073 | 2,050 | 2,520 | 2,963 | 4,162 | 7,760 | 2,692 | 1,773 | 1,897 | 2,946 |
| Charges for services | 374 | 322 | 401 | 279 | 2,170 | 2,726 | 2,463 | 2,854 | 2,564 | 2,907 |
| Fines, forfeitures and penalties | 23 | 51 | 78 | 186 | 109 | 14 | 17 | 13 | 23 | 28 |
| Licenses and permits | 99 | 180 | 273 | 260 | 272 | 307 | 252 | 241 | 260 | 234 |
| Use of money and property | 203 | 320 | 415 | 338 | 158 | 52 | 51 | 84 | 103 | 84 |
| Other | 517 | 402 | 323 | 541 | 209 | 377 | 118 | 410 | 80 | 207 |
| Total revenues | 8,179 | 9,870 | 10,793 | 11,380 | 14,019 | 17,288 | 11,625 | 11,165 | 10,506 | 12,216 |
| Expenditures | | | | | | | | | | |
| Current | | | | | | | | | | |
| General Government | 2,122 | 2,051 | 2,278 | 1,592 | 2,100 | 1,742 | 1,178 | 1,252 | 2,179 | 1,549 |
| Public safety | 2,320 | 2,729 | 2,858 | 3,174 | 3,217 | 3,535 | 3,237 | 3,351 | 3,410 | 3,829 |
| Public works | 619 | 702 | 746 | 788 | 1,540 | 1,519 | 1,332 | 1,386 | 1,472 | 1,594 |
| Community development | 804 | 751 | 1,395 | 865 | 2,893 | 2,434 | 3,009 | 1,975 | 2,191 | 3,460 |
| Debt Service | | | | | | | | | | |
| Principal retirement | 195 | 1,988 | 194 | 210 | 224 | 308 | 107 | 113 | 107 | 112 |
| Interest and fiscal charges | 389 | 441 | 315 | 310 | 304 | 297 | 282 | 161 | 40 | 36 |
| Capital outlay | 1,265 | 4,166 | 2,492 | 3,408 | 5,648 | 6,513 | 1,286 | 1,983 | 874 | 2,431 |
| Total expenditures | 7,714 | 12,828 | 10,278 | 10,347 | 15,926 | 16,348 | 10,431 | 10,221 | 10,273 | 13,011 |
| Excess (deficiency) of revenues over expenditures | 465 | (2,958) | 515 | 1,033 | (1,907) | 940 | 1,194 | 944 | 233 | (795) |
| Other financing sources (uses) | | | | | | | | | | |
| Proceeds from Capital Lease | | | | 84 | | | | | | |
| Bond proceeds, net | 208 | 1,655 | | | | | | | | |
| Payment to refunded debt escrow | | | | | | | | | | |
| Transfers in | 2,314 | 2,700 | 5,493 | 4,812 | 1,623 | 2,287 | 1,122 | 1,910 | 1,950 | 1,091 |
| Transfer out | (2,293) | (2,984) | (5,504) | (5,131) | (1,574) | (2,266) | (1,183) | (1,912) | (1,966) | (1,099) |
| Total other financing sources (uses) | 229 | 1,371 | (11) | (319) | 49 | 21 | (61) | (2) | (16) | (8) |
| Extraordinary Item | | | | | | | | (1,039) | | |
| Prior period adjustment | | | | | | | | | | 33 |
| Net change in fund balances | \$694 | (\$1,587) | \$504 | \$714 | (\$1,858) | \$961 | \$1,133 | (\$97) | \$217 | (\$770) |
| Debt service as a percentage of non-capital expenditures | 9.06% | 28.04% | 6.54% | 7.49% | 5.14% | 6.15% | 4.25% | 3.33% | 1.56% | 1.40% |



Source: City of Fort Bragg, Department of Finance

CITY OF FORT BRAGG
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified basis of accounting)
(In Thousands)

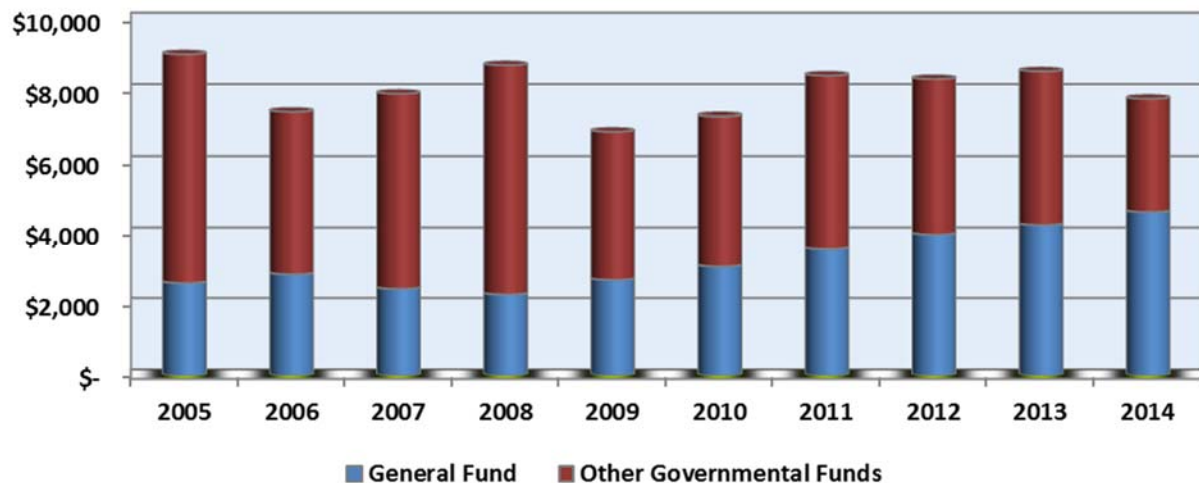
| | Fiscal Year | | | | | | | | | |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | 2004-05 ⁽¹⁾ | 2005-06 ⁽¹⁾ | 2006-07 ⁽¹⁾ | 2007-08 ⁽¹⁾ | 2008-09 ⁽¹⁾ | 2009-10 ⁽¹⁾ | 2010-11 ⁽²⁾ | 2011-12 ⁽²⁾ | 2012-13 ⁽²⁾ | 2013-14 ⁽²⁾ |
| General Fund | | | | | | | | | | |
| Reserved | \$ 107 | \$ 491 | \$ 410 | \$ 46 | \$ 80 | \$ 707 | | | | |
| Unreserved | 2,497 | 2,358 | 2,031 | 2,238 | 2,613 | 2,364 | | | | |
| Total General Fund | 2,604 | 2,849 | 2,441 | 2,284 | 2,693 | 3,071 | | | | |
| Other Governmental Funds | | | | | | | | | | |
| Reserved | 2,949 | 2,043 | 1,653 | 2,159 | 2,020 | 3,789 | | | | |
| Unreserved, Reported in: | | | | | | | | | | |
| Special Revenue Funds | 3,051 | 709 | 2,197 | 1,934 | 2,671 | 1,088 | | | | |
| Capital Project Funds | 419 | 1,813 | 1,627 | 2,340 | (513) | (654) | | | | |
| Total Other Governmental Funds | 6,419 | 4,565 | 5,477 | 6,433 | 4,178 | 4,223 | | | | |
| Total All Governmental Funds | <u>\$ 9,023</u> | <u>\$ 7,414</u> | <u>\$ 7,918</u> | <u>\$ 8,717</u> | <u>\$ 6,871</u> | <u>\$ 7,294</u> | | | | |

| | 2010-11 ⁽²⁾ | 2011-12 ⁽²⁾ | 2012-13 ⁽²⁾ | 2013-14 ⁽²⁾ |
|---------------------------------|------------------------|------------------------|------------------------|------------------------|
| General Fund | | | | |
| Nonspendable | 1 | 211 | 248 | 185 |
| Restricted | | | | |
| Committed | | | | |
| Assigned | | 4 | | |
| Unassigned | 3,560 | 3,771 | 4,007 | 4,434 |
| Total General Fund | <u>3,561</u> | <u>3,986</u> | <u>4,255</u> | <u>4,620</u> |
| Other Governmental Funds | | | | |
| Nonspendable | | | | |
| Restricted | 4,865 | 4,530 | 4,590 | 4,598 |
| Committed | | | | |
| Assigned | | | | |
| Unassigned | | (187) | (299) | (1,441) |
| Total Other Governmental Funds | <u>4,865</u> | <u>4,343</u> | <u>4,291</u> | <u>3,157</u> |
| All Governmental Funds | <u>\$ 8,426</u> | <u>\$ 8,329</u> | <u>\$ 8,546</u> | <u>\$ 7,777</u> |

⁽¹⁾The City implemented Governmental Accounting Standards Board Statement No. 54 (GASB 54) for fiscal year ended June 30, 2011.

⁽²⁾Balance distribution information prior to the implementation of GASB 54 is unavailable.

GOVERNMENTAL FUND BALANCES

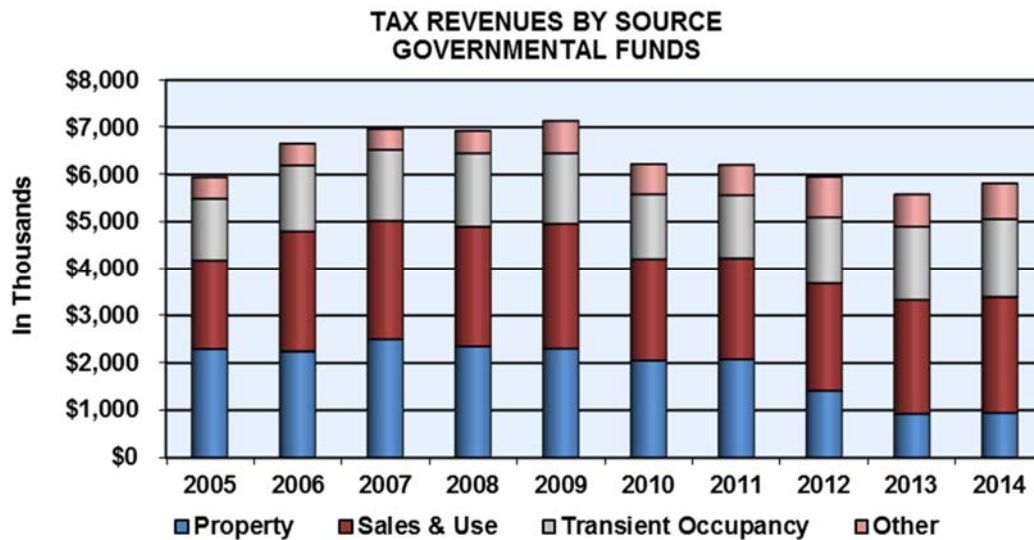


Source: City of Fort Bragg Department of Finance

CITY OF FORT BRAGG
GOVERNMENTAL FUND TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(In Thousands)

| Fiscal Year | Property ⁽¹⁾ | Sales & Use | Transient Occupancy | Other | Total |
|--------------------|--------------------------------|------------------------|----------------------------|--------------|--------------|
| 2005 | \$2,292 | \$1,885 | \$1,311 | \$451 | \$5,939 |
| 2006 | 2,242 | 2,551 | 1,396 | 466 | 6,655 |
| 2007 | 2,494 | 2,524 | 1,504 | 440 | 6,962 |
| 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 |

⁽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.



Source: City of Fort Bragg, Department of Finance

City of Fort Bragg

Principal Sales Tax Producers Last Fiscal Year and Nine Years Ago

| 2013-14 | | 2004-05 | |
|------------------------------|----------------------|-----------------------------|----------------------|
| Taxpayer | Business Type | Taxpayer | Business Type |
| Boatyard Tobacco | Miscellaneous Retail | Acme Automotive Parts | Auto Parts/Repair |
| Canclini TV & Appliance | Furniture/Appliance | Baxman Gravel | Bldg.Matls-Whse |
| Chevron Service Stations | Service Stations | Canclini TV & Appliance | Furniture/Appliance |
| Cliff House Restaurant | Restaurants | Chevron Service Stations | Service Stations |
| Coast to Coast Hardware | Bldg.Matls-Retail | Coast to Coast Hardware | Bldg.Matls-Retail |
| CVS/Pharmacy | Drug Stores | CVS/Pharmacy | Drug Stores |
| Denny's Restaurant | Restaurants | Fort Bragg Furniture Mart | Furniture/Appliance |
| Eel River Fuels | Energy Sales | Fred Holmes Lumber | Bldg.Matls-Whse |
| Fort Bragg Feed & Pet | Miscellaneous Retail | Harvest Market | Food Markets |
| Harvest Market | Food Markets | Kemppe Liquid Gas | Energy Sales |
| Kemppe Liquid Gas | Energy Sales | McDonald's Restaurants | Restaurants |
| McDonald's Restaurants | Restaurants | Mendo Mill & Lumber Company | Bldg.Matls-Retail |
| Mendo Mill & Lumber Company | Bldg.Matls-Retail | Mendocino Coast Petroleum | Energy Sales |
| Mendocino County Hydrogarder | Florist/Nursery | North Coast Brewery | Restaurants |
| North Coast Brewery | 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 |
| Two Short Sales | Bldg.Matls-Whse | Two Short Sales | Bldg.Matls-Whse |
| Union 76 Service Stations | Service Stations | Walsh Oil Company | Energy Sales |
| Walsh Oil Company | Energy Sales | Wind & Weather | Miscellaneous Retail |

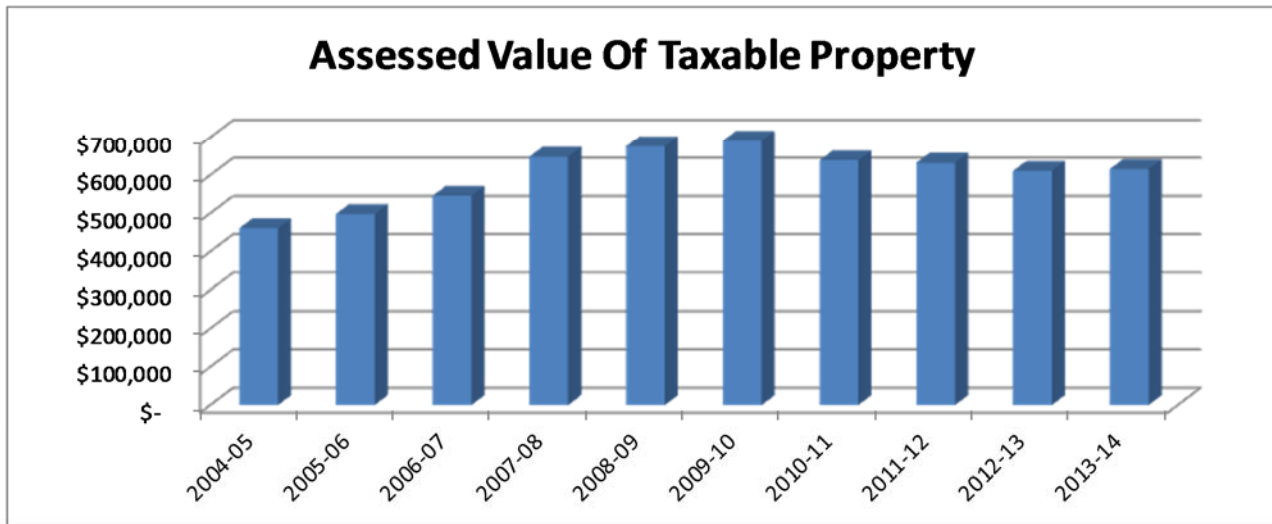
Source: Q1, 2014 and Q1, 2005 SBOE data, MuniServices, LLC

Top Sales Tax Producers listed in alphabetical order.

City of Fort Bragg

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

| Fiscal Year | | | | | | Total | | Factor of |
|-------------|-------------------|--------------------|----------------|----------|--|------------|-------------------|--------------------|
| | | | Taxable | | | Direct Tax | Estimated Actual | Taxable |
| End | Secured Property* | Unsecured Property | Assessed Value | % Change | | Rate (1) | Taxable Value (2) | Assessed Value (2) |
| 2004-05 | \$ 434,259 | \$ 26,519 | \$ 460,778 | 3.4% | | 1.078000 | - | - |
| 2005-06 | \$ 471,474 | \$ 26,517 | \$ 497,991 | 8.1% | | 1.206000 | - | - |
| 2006-07 | \$ 518,473 | \$ 27,020 | \$ 545,493 | 9.5% | | 1.193000 | - | - |
| 2007-08 | \$ 619,707 | \$ 28,618 | \$ 648,325 | 18.9% | | 1.190000 | - | - |
| 2008-09 | \$ 645,784 | \$ 30,044 | \$ 675,828 | 4.2% | | 1.259000 | - | - |
| 2009-10 | \$ 660,917 | \$ 30,217 | \$ 691,134 | 2.3% | | 1.281000 | - | - |
| 2010-11 | \$ 609,153 | \$ 29,654 | \$ 638,807 | -7.6% | | 1.309000 | - | - |
| 2011-12 | \$ 603,272 | \$ 29,066 | \$ 632,338 | -1.0% | | 1.353000 | 710,404 | 1.123456 |
| 2012-13 | \$ 579,450 | \$ 31,513 | \$ 610,963 | -4.4% | | 1.113100 | 611,333 | 1.000606 |
| 2013-14 | \$ 585,992 | \$ 29,641 | \$ 615,633 | -2.6% | | 1.125000 | 624,469 | 1.014352 |



Source: Mendocino County Assessor data, MuniServices, LLC

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

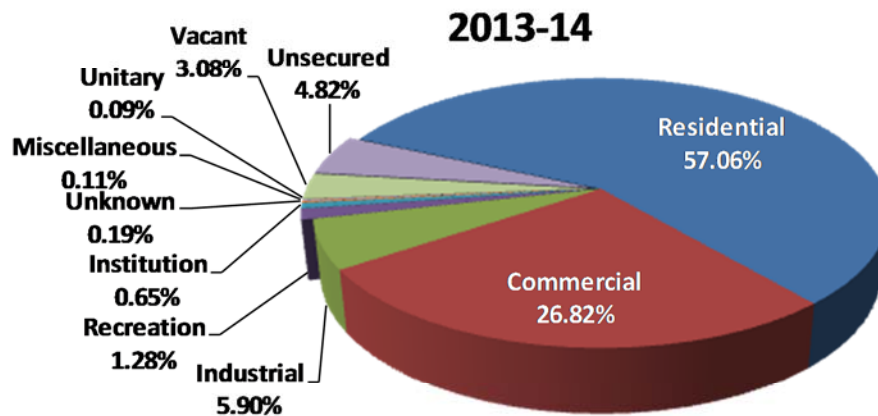
*Secured Property includes Unitary value.

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 Three Fiscal Year (In Thousands)

| Category | 2011-12 | 2012-13 | 2013-14 |
|---------------------|---------|---------|---------|
| Agriculture | 0 | 34 | 33 |
| Residential | 361,278 | 347,694 | 351,259 |
| Commercial | 161,784 | 164,165 | 165,103 |
| Industrial | 43,763 | 30,593 | 36,342 |
| Recreation | 8,962 | 9,119 | 7,905 |
| Institution | 3,826 | 3,931 | 4,024 |
| Unknown | 1,044 | 1,130 | 1,149 |
| Miscellaneous | 477 | 689 | 698 |
| Unitary | 670 | 543 | 542 |
| Vacant | 21,468 | 21,552 | 18,931 |
| Gross Secured Value | 603,272 | 579,416 | 585,953 |
| Unsecured | 29,066 | 31,513 | 29,641 |
| Net Taxable Value | 632,338 | 610,929 | 615,594 |



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

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|-------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| COUNTY GENERAL FUND | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.745000 | 0.745000 | 0.745000 |
| CITY OF FORT BRAGG | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 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 |
| UNITARY DEBT SERVICE | | 0.124000 | 0.111000 | 0.120000 | 0.171000 | 0.199000 | 0.207000 | 0.230000 | 0.233000 | 0.259000 |
| Override Assessments | | | | | | | | | | |
| LOCAL SPECIAL DISTRICTS | 0.024000 | 0.024000 | 0.023000 | 0.023000 | 0.011000 | 0.010000 | 0.013000 | 0.012000 | 0.012000 | 0.011000 |
| SCHOOLS | 0.054000 | 0.058000 | 0.059000 | 0.047000 | 0.077000 | 0.072000 | 0.089000 | 0.111000 | 0.119000 | 0.114000 |
| TOTAL | 0.078000 | 0.082000 | 0.082000 | 0.070000 | 0.088000 | 0.082000 | 0.102000 | 0.123000 | 0.131000 | 0.125000 |
| TOTAL TAX RATE | 1.078000 | 1.206000 | 1.193000 | 1.190000 | 1.259000 | 1.281000 | 1.309000 | 1.353000 | 1.364000 | 1.384000 |

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

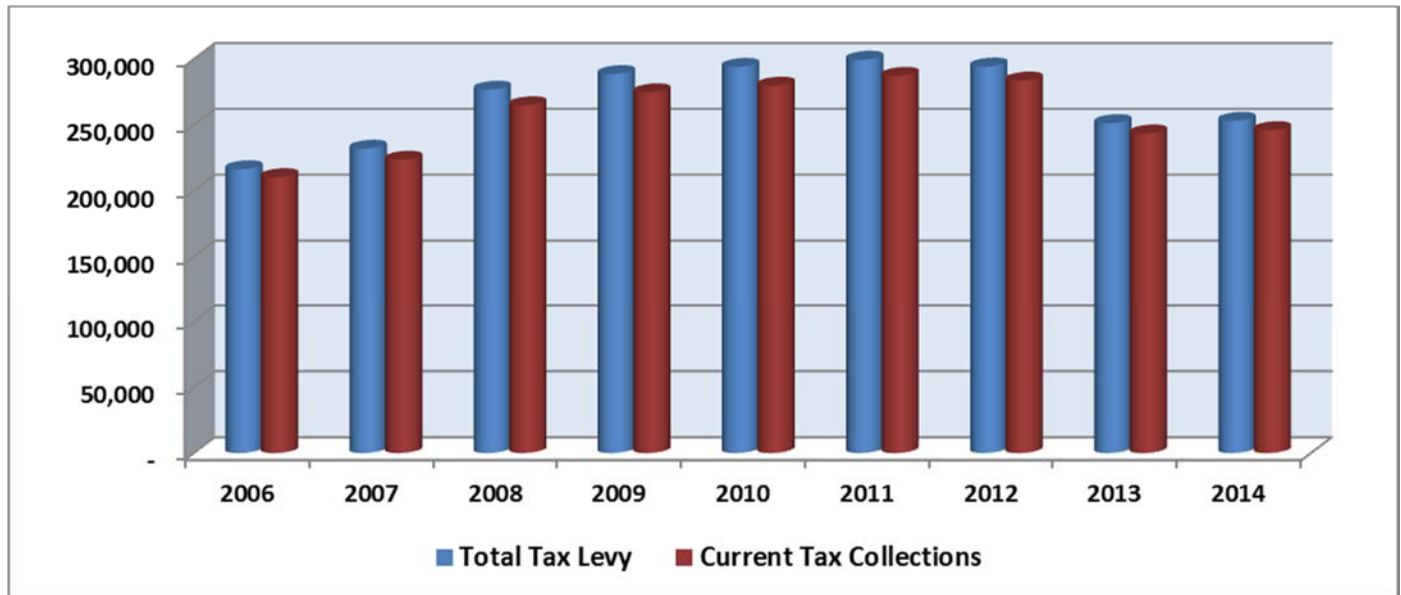
| Taxpayer | 2013-14 | | 2004-05 | |
|---------------------------------|--------------------|---|--------------------|---|
| | Taxable Value (\$) | Percent of Total City Taxable Value (%) | Taxable Value (\$) | Percent of Total City Taxable Value (%) |
| Georgia Pacific Corporation | 31,081,107 | 5.05% | 8,544,429 | 1.88% |
| Boatyard Associates Phase II | 9,473,608 | 1.54% | 5,403,202 | 1.19% |
| RAP Investors LP | 8,448,484 | 1.37% | 4,887,709 | 1.08% |
| Savings Bank of Mendocino | 7,417,342 | 1.21% | 0 | 0.00% |
| Safeway Inc | 7,095,881 | 1.15% | 6,383,422 | 1.41% |
| Colombi Jeanette Succttee | 4,936,568 | 0.80% | 4,996,910 | 1.10% |
| Hurst James S | 4,493,571 | 0.73% | 3,922,690 | 0.86% |
| Kao Kuami | 4,209,671 | 0.68% | 3,241,578 | 0.71% |
| Kashi Keshav Investments LLC | 4,173,099 | 0.68% | 0 | 0.00% |
| Grosvenor Van Ness Associates | 3,881,520 | 0.63% | 3,367,265 | 0.74% |
| Longs Drug Stores California | 3,857,264 | 0.63% | 3,681,858 | 0.81% |
| North Coast Brewery | 3,836,802 | 0.62% | 0 | 0.00% |
| North O' Town Industrial Center | 3,573,637 | 0.58% | 3,095,190 | 0.68% |
| Fort Bragg Hotel | 3,493,850 | 0.57% | 0 | 0.00% |
| Moura Joe P TTEE | 3,394,063 | 0.55% | 2,925,814 | 0.64% |
| Keaton Richard J & Julie | 3,011,074 | 0.49% | 2,649,528 | 0.58% |
| Anderson Logging Inc. | 3,004,934 | 0.49% | 3,500,892 | 0.77% |
| Noyo Vista Inc | 2,957,263 | 0.48% | 2,588,537 | 0.57% |
| RBJ & Associates LLC | 2,532,755 | 0.41% | 0 | 0.00% |
| Comcast | 2,516,285 | 0.41% | 0 | 0.00% |
| Kemppe Liquid Gas Corp | 2,437,271 | 0.40% | 3,191,045 | 0.70% |
| Miller Helen Centeno | 2,436,877 | 0.40% | 2,075,714 | 0.46% |
| Taubold Timothy E TTEE | 2,392,189 | 0.39% | 0 | 0.00% |
| Whitteaker Donald & Dorothy | 2,318,649 | 0.38% | 0 | 0.00% |
| Lee Michael V & Dona H TTEES | 2,290,109 | 0.37% | 0 | 0.00% |
| Tradewinds Lodge | 0 | 0.00% | 11,718,716 | 2.58% |
| Hunt Robert A | 0 | 0.00% | 5,503,190 | 1.21% |
| Affinito Dominic J & Juliette | 0 | 0.00% | 4,918,938 | 1.08% |
| Baxman Charles E Pearl | 0 | 0.00% | 3,841,843 | 0.85% |
| Adelphia Communications | 0 | 0.00% | 2,754,401 | 0.61% |
| Kolberg John J & Arlene P | 0 | 0.00% | 2,626,369 | 0.58% |
| Decaminada Randy Co-TTEES 1/3 | 0 | 0.00% | 2,556,195 | 0.56% |
| Carlson Allan B & Lois G | 0 | 0.00% | 2,232,814 | 0.49% |
| Roach Bros | 0 | 0.00% | 2,065,853 | 0.46% |
| Total Top 25 Taxpayers | 129,263,873 | 21.02% | 102,674,102 | 22.62% |
| Total Taxable Value | 615,091,421 | 100.00% | 453,817,190 | 100.00% |

CITY OF FORT BRAGG
PROPERTY TAX LEVIES AND COLLECTIONS
LAST NINE FISCAL YEARS ¹
(In Thousands)

| Fiscal Year | Total Tax Levy | Current Tax Collections | Percent of Levy Collected |
|--------------------|-----------------------|--------------------------------|----------------------------------|
| 2005-06 | 216,250 | 210,252 | 97.2% |
| 2006-07 | 231,862 | 223,485 | 96.4% |
| 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% |

Source: Mendocino County Office of Auditor-Controller

The County does not track collections of delinquent taxes by year in subsequent years.



CITY OF FORT BRAGG
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(In Thousands, Except Per Capita Amount)

| Fiscal Year | Governmental Activities | | | Business-type Activities | | | | Total Primary Government | Percentage of Personal Income ⁽¹⁾⁽²⁾ | Per Capita ⁽¹⁾ |
|---------------------------|-------------------------------------|----------------------------------|----------|-------------------------------------|------------------|----------------------------------|----------|--------------------------------|---|------------------------------|
| | Certificates of Participation | Other Long-term Obligation | Subtotal | Certificates of Participation | Notes Payable | Other Long-term Obligation | Subtotal | | | |
| 2004-05 | 6,665 | | 6,665 | 5,650 | | | 5,650 | 12,315 | 9.4% | 1,776 |
| 2005-06 | 6,470 | | 6,470 | 5,390 | | | 5,390 | 11,860 | 8.4% | 1,720 |
| 2006-07 | 6,175 | | 6,175 | 5,130 | | | 5,130 | 11,305 | 7.7% | 1,648 |
| 2007-08 | 6,021 | | 6,021 | 4,870 | 2,267 | | 7,137 | 13,158 | 8.8% | 1,918 |
| 2008-09 | 5,864 | 160 | 6,024 | 4,590 | 2,151 | 982 | 7,723 | 13,747 | 9.8% | 2,007 |
| 2009-10 | 5,702 | 98 | 5,800 | 4,360 | 1,874 | 878 | 7,112 | 12,912 | 8.9% | 1,884 |
| 2010-11 | 5,533 | 32 | 5,565 | 4,130 | 1,767 | 769 | 6,666 | 12,231 | N/A | 1,779 |
| 2011-12 ⁽³⁾⁽⁴⁾ | 943 | - | 943 | 3,237 | 1,481 | 626 | 5,344 | 6,287 | 4.4% | 867 |
| 2012-13 ⁽⁴⁾ | 842 | - | 842 | 3,013 | 1,375 | 457 | 4,845 | 5,687 | 3.9% | 778 |
| 2013-14 | 777 | | 777 | 3,217 | 1,314 | 367 | 4,898 | 5,675 | 3.7% | 772 |

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

⁽²⁾ The Bureau of Economic Analysis did not have per capita and personal income information available for 2011.

⁽³⁾ RDA bonds shown in 2011 are not shown in 2012 due to the dissolution of the Redevelopment Agency.

⁽⁴⁾ Other Long Term Obligations for 2012 and 2013 have been corrected.

Source: City of Fort Bragg Department of Finance

CITY OF FORT BRAGG
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(In Thousands)

| Fiscal Year | Tax Allocation Bonds ⁽¹⁾ | Less: Amounts Restricted for Debt Services | Net Bonded Debt | Percentage of Personal Income ⁽²⁾ | % of Actual Assessed Value of Property ⁽³⁾ | Per Capita ⁽²⁾ |
|----------------|---|--|-----------------------|--|---|------------------------------|
| 2004-05 | 4,685 | 314 | 4,371 | 3.3% | 0.9% | 630 |
| 2005-06 | 4,620 | 314 | 4,306 | 3.1% | 0.9% | 624 |
| 2006-07 | 4,550 | 314 | 4,236 | 2.9% | 0.8% | 617 |
| 2007-08 | 4,480 | 314 | 4,166 | 2.8% | 0.6% | 607 |
| 2008-09 | 4,410 | 314 | 4,096 | 2.9% | 0.6% | 598 |
| 2009-10 | 4,335 | 314 | 4,021 | 2.8% | 0.6% | 587 |
| 2010-11 | 4,255 | 314 | 3,941 | | 0.6% | 573 |
| 2011-12 | 4,175 | 314 | 3,861 | 2.7% | 0.6% | 532 |
| 2012-13 | 4,096 | 314 | 3,782 | 2.6% | 0.6% | 517 |
| 2013-14 | 4,005 | 314 | 3,691 | 2.4% | 0.6% | 502 |

⁽¹⁾ In FY 2011/12 The Redevelopment Agency Tax Allocation Bond was transferred to the Successor Agency trust and as such is no longer an obligation of the City.

⁽²⁾ In See Demographic and Economic Statistics schedule for personal income and population. Personal income information is not available for FY 2010-11.

⁽³⁾ Assessed value used because actual value of taxable property not readily available in the State of California

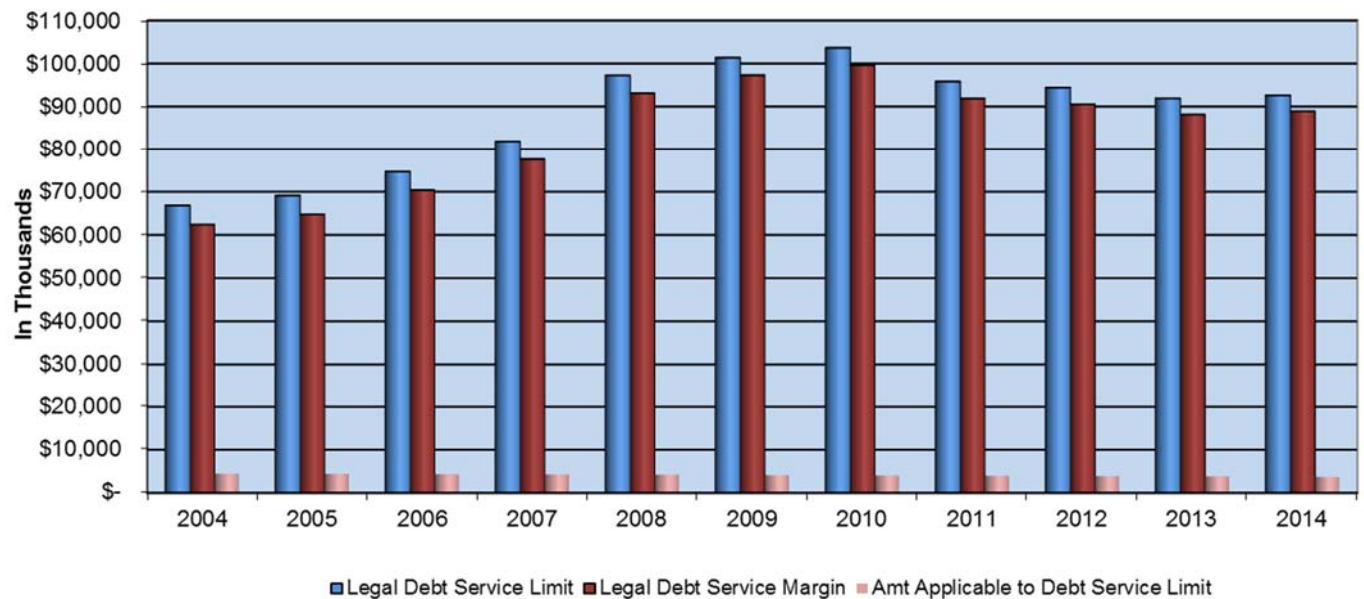
**CITY OF FORT BRAGG
LEGAL DEBT SERVICE MARGIN INFORMATION
LAST TEN YEARS
(In Thousands)**

| | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Assessed Value of Real and Personal Property | \$ 460,778 | \$ 497,991 | \$ 545,494 | \$ 648,327 | \$ 675,829 | \$ 691,134 | \$ 638,808 | \$ 629,165 | \$ 612,744 | \$ 617,261 |
| Legal Debt Service Limit ⁽¹⁾ | 69,117 | 74,699 | 81,824 | 97,249 | 101,374 | 103,670 | 95,821 | 94,375 | 91,912 | 92,589 |
| Less: Amount Applicable to Debt Service Limit | 4,371 | 4,306 | 4,236 | 4,166 | 4,096 | 4,021 | 3,941 | 3,861 | 3,782 | 3,691 |
| Legal Debt Service Margin | \$ 64,746 | \$ 70,393 | \$ 77,588 | \$ 93,083 | \$ 97,278 | \$ 99,649 | \$ 91,880 | \$ 90,514 | \$ 88,130 | \$ 88,898 |
| Legal Debt Service Margin as a Percentage of Debt Service Limit | 93.68% | 94.24% | 94.82% | 95.72% | 95.96% | 96.12% | 95.89% | 95.91% | 95.89% | 96.01% |

⁽¹⁾ California Governmental Code #43605 provides that a city shall not incur an indebtedness for public improvements which exceeds in the aggregate 15% of the assessed value of all real and personal property of the city.

Source: City of Fort Bragg Department of Finance
County of Mendocino Office of Auditor-Controller

Legal Debt Service Limit



**CITY OF FORT BRAGG
DIRECT AND OVERLAPPING DEBT
AS OF JUNE 30, 2014**

2013-14 Assessed Valuation: \$617,260,695

| | Total Debt | | City's Share of |
|---|------------------|------------------------------------|-----------------------------|
| | <u>6/30/2014</u> | <u>% Applicable</u> ⁽¹⁾ | <u>Debt 6/30/14</u> |
| <u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u> | | | |
| Redwoods Joint Community College District | \$33,620,000 | 3.82% | \$1,282,939 |
| Fort Bragg Unified School District | 34,039,755 | 38.338 | 13,050,161 |
| Mendocino Coast Hospital District | 4,676,975 | 20.949 | <u>979,779</u> |
| TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT | | | \$15,312,879 |
| <u>OVERLAPPING GENERAL FUND DEBT:</u> | | | |
| Mendocino County Certificates of Participation | \$22,545,000 | 6.15% | \$1,386,743 |
| Mendocino County Pension Obligations | 72,245,000 | 6.151 | 4,443,790 |
| Redwoods Joint Community College District Certificates of Participation | 241,200 | 3.816 | <u>9,204</u> |
| TOTAL OVERLAPPING GENERAL FUND DEBT | | | \$5,839,737 |
| <u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u> | \$4,005,000 | 100.00% | \$4,005,000 |
| DIRECT DEBT | | | \$0 |
| TOTAL OVERLAPPING DEBT | | | \$25,157,616 |
| COMBINED TOTAL DEBT | | | \$25,157,616 ⁽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 2013-14 Assessed Valuation:

| | |
|---|-------|
| Total Overlapping Tax and Assessment Debt | 2.48% |
| Combined Total Debt | 4.08% |

Ratios to Redevelopment Successor Agency Incremental Valuation (\$186,572,873):

| | |
|--------------------------------------|-------|
| Total Overlapping Tax Increment Debt | 2.15% |
|--------------------------------------|-------|

**CITY OF FORT BRAGG
PLEDGED REVENUE COVERAGE
WATER ENTERPRISE FUND
LAST TEN FISCAL YEARS
(In Thousands)**

| Fiscal Year | Operating Revenue | Operating Expenses ¹ | Net Operating Income | Non- Operating Inc/(Exp) ¹ | Net Revenue or Funds Available for Debt Service | Debt Service Requirements | | | Times Coverage |
|----------------|----------------------|------------------------------------|----------------------------|---|--|---------------------------|----------|-------|-------------------|
| | | | | | | Principal | Interest | Total | |
| 2004-05 | 1,665 | 1,055 | 610 | 51 | 661 | 190 | 236 | 426 | 1.6 |
| 2005-06 | 1,770 | 957 | 813 | 137 | 950 | 186 | 236 | 422 | 2.3 |
| 2006-07 | 1,885 | 1,313 | 572 | 140 | 712 | 293 | 227 | 520 | 1.4 |
| 2007-08 | 1,914 | 1,341 | 573 | 140 | 713 | 402 | 273 | 675 | 1.1 |
| 2008-09 | 2,041 | 2,078 | (37) | 72 | 35 | 387 | 265 | 652 | 0.1 |
| 2009-10 | 2,017 | 1,792 | 225 | 41 | 266 | 322 | 293 | 615 | 0.4 |
| 2010-11 | 2,108 | 1,632 | 476 | 51 | 527 | 365 | 245 | 610 | 0.9 |
| 2011-12 | 2,194 | 1,585 | 609 | (150) | 459 | 360 | 158 | 518 | 0.9 |
| 2012-13 | 2,404 | 1,623 | 781 | 16 | 797 | 327 | 151 | 478 | 1.7 |
| 2013-14 | 2,229 | 1,953 | 276 | (57) | 219 | 369 | 171 | 540 | 0.4 |

**CITY OF FORT BRAGG
PLEDGED REVENUE COVERAGE
WASTEWATER ENTERPRISE FUND
LAST TEN FISCAL YEARS
(In Thousands)**

| Fiscal Year | Operating Revenue | Operating Expenses ¹ | Net Operating Income | Non- Operating Inc/(Exp) ¹ | Net Revenue or Funds Available for Debt Service | Debt Service Requirements | | | Times Coverage |
|----------------|----------------------|------------------------------------|----------------------------|---|--|---------------------------|----------|-------|-------------------|
| | | | | | | Principal | Interest | Total | |
| 2004-05 | 1,192 | 1,188 | 4 | 228 | 232 | 70 | 46 | 116 | 2.0 |
| 2005-06 | 1,288 | 1,363 | (75) | 406 | 331 | 91 | 51 | 142 | 2.3 |
| 2006-07 | 1,427 | 1,431 | (4) | 658 | 654 | 75 | 45 | 120 | 5.5 |
| 2007-08 | 1,476 | 1,523 | (47) | 483 | 436 | 85 | 35 | 120 | 3.6 |
| 2008-09 | 1,905 | 1,908 | (3) | 255 | 252 | 53 | 32 | 85 | 2.9 |
| 2009-10 | 2,208 | 2,116 | 92 | 309 | 401 | 35 | 12 | 47 | 8.5 |
| 2010-11 | 2,774 | 2,078 | 696 | 378 | 1,074 | 40 | 21 | 61 | 17.6 |
| 2011-12 | 2,978 | 2,637 | 341 | (35) | 306 | 40 | 19 | 59 | 5.2 |
| 2012-13 | 3,197 | 2,733 | 464 | 66 | 530 | 40 | 17 | 57 | 9.3 |
| 2013-14 | 3,004 | 2,633 | 371 | (19) | 352 | 45 | 17 | 62 | 5.7 |

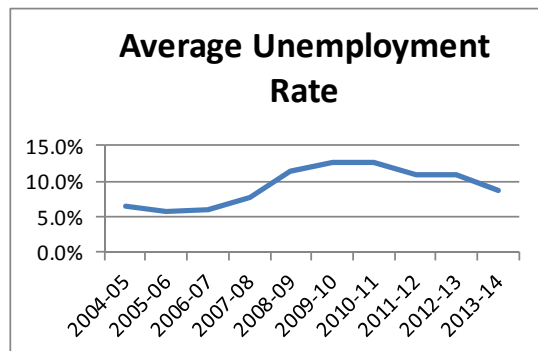
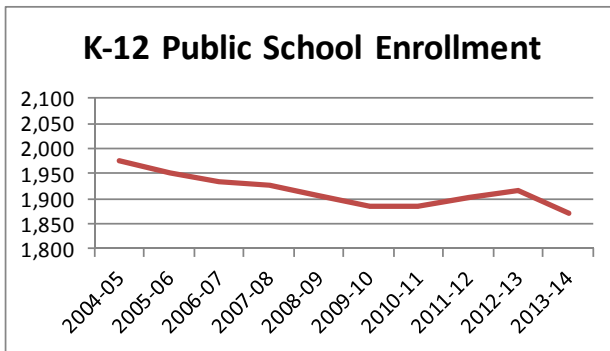
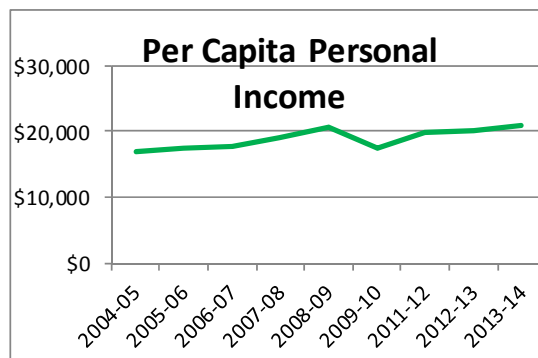
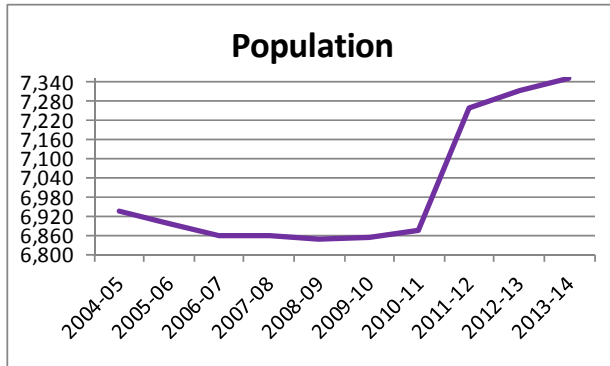
¹ Operating expense exclude depreciation; non-operating income/expense excludes interest expense.

Source: City of Fort Bragg, Department of Finance

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) |
|-------------|----------------|-----------------------------------|--------------------------------------|------------|--------------------------------|--------------------------------------|
| 2004-05 | 6,933 | 131,491 | 16,928 | - | 1,975 | 6.5% |
| 2005-06 | 6,897 | 140,958 | 17,589 | - | 1,951 | 5.8% |
| 2006-07 | 6,860 | 146,738 | 17,852 | - | 1,934 | 6.1% |
| 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% |



Source: MuniServices, LLC

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

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

Principal Employers Last Fiscal Year

| Business Name | 2013-14 | | 2004-05 | |
|------------------------------------|---------------------|---------------------------------|---------------------|---------------------------------|
| | Number of Employees | Percent of Total Employment (%) | Number of Employees | Percent of Total Employment (%) |
| Mendocino Coast District Hospital | 300 | 8.77% | 0 | 0.00% |
| Fort Bragg Unified School District | 270 | 7.89% | 0 | 0.00% |
| Mendocino Coast Clinics Inc | 120 | 3.51% | 0 | 0.00% |
| Safeway | 115 | 3.36% | 0 | 0.00% |
| North Coast Brewing Company (1) | 107 | 3.13% | 0 | 0.00% |
| Sherwood Oaks Health Center | 100 | 2.92% | 0 | 0.00% |
| Anderson Logging Inc | 92 | 2.69% | 0 | 0.00% |
| Fort Bragg Recreation Center | 85 | 2.49% | 0 | 0.00% |
| Mendocino County (2) | 65 | 1.90% | 0 | 0.00% |
| City of Fort Bragg | 57 | 1.67% | 0 | 0.00% |
| Total Top Employers | 1,311 | 38.33% | 0 | 0.00% |
| Total City Employment (3) | 3,420 | | | |

Source: MuniServices, LLC

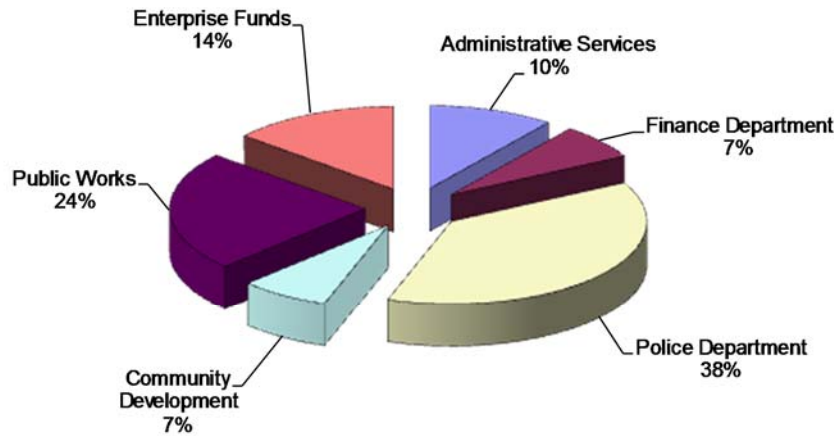
Results based on direct correspondence with city's local businesses.

- 1) Includes summer and seasonal employees
- 2) Includes all satellite offices of county departments in the City of Fort Bragg
- 3) Total City Labor Force provided by EDD Labor Force Data.
- 4) Data for FY 2004-05 not available

**CITY OF FORT BRAGG
FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
Last Ten Fiscal Years**

| Function | As of June 30, | | | | | | | | | |
|---------------------------|----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
| General Government | | | | | | | | | | |
| Administrative Services | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 4.80 | 4.80 | 6.00 | 6.00 |
| Finance Department | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Public Safety | | | | | | | | | | |
| Police Department | 21.00 | 21.00 | 22.00 | 24.00 | 23.00 | 23.00 | 21.00 | 21.00 | 21.00 | 22.00 |
| Community Services | | | | | | | | | | |
| Community Development | 3.50 | 5.00 | 4.75 | 5.75 | 5.75 | 4.75 | 3.80 | 3.80 | 3.80 | 4.30 |
| Public Works | 13.50 | 14.00 | 13.00 | 13.00 | 13.00 | 14.50 | 12.60 | 12.60 | 12.60 | 13.60 |
| Enterprise Funds | 7.75 | 7.75 | 9.00 | 9.00 | 9.00 | 8.00 | 7.00 | 8.00 | 8.00 | 8.00 |
| Total | 55.75 | 57.75 | 58.75 | 61.75 | 60.75 | 60.25 | 53.20 | 54.20 | 55.40 | 57.90 |

**FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
FY 2013-14**



CITY OF FORT BRAGG
OPERATING INDICATORS
LAST TEN FISCAL YEARS ²

| Function/Program | FY 04-05 | FY 05-06 | FY 06-07 | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Building Permits Issued | | | | | 174 | 204 | 204 | 210 | 125 | 272 |
| New Construction | | | | | | | | | | |
| Single Family Residential | 12 | 5 | 9 | 3 | 1 | 2 | 3 | 2 | 0 | 0 |
| Second Unit | 6 | 2 | 4 | 1 | 3 | 2 | 1 | 1 | 1 | 1 |
| Mixed Use, Commercial & Residential | 2 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| Multi-Family Residential | | | | | | | | 0 | 0 | 1 |
| Low Income Residential | | | 1 | | 1 | | 2 | 0 | 0 | 0 |
| City Clerk | | | | | | | | | | |
| Council/Agency Resolutions Passed | 127 | 134 | 131 | 110 | 148 | 112 | 93 | 108 | 93 | 87 |
| Number of Ordinances Passed | 7 | 8 | 6 | 4 | 13 | 3 | 9 | 9 | 2 | 4 |
| Number of Contracts Approved | 7 | 4 | 10 | 11 | 11 | 9 | 13 | 32 | 29 | 31 |
| Public Safety | | | | | | | | | | |
| Traffic Accidents | 140 | 181 | 125 | 100 | 111 | 116 | 112 | 139 | 163 | 174 |
| Traffic Violation-DUI | 42 | 53 | 52 | 78 | 53 | 42 | 37 | 33 | 62 | 45 |
| Bookings | 553 | 726 | 714 | 845 | 521 | 501 | 621 | 608 | 744 | 689 |
| Cites | 306 | 335 | 438 | 1,075 | 852 | 550 | 514 | 841 | 1,001 | 1614 |
| Field Interviews and Information Cases | | | | | | | | | 1,450 | 2211 |
| Crime Reports | 1,171 | 1,577 | 1,471 | 1,323 | 1,288 | 1,150 | 1,274 | 1,454 | 1,610 | 1576 |
| Fire ¹ | | | | | | | | | | |
| Total Number of Calls | 708 | 546 | 596 | 577 | 640 | 504 | 601 | 632 | 500 | 525 |
| Structure Fires | 72 | 31 | 44 | 63 | 38 | 35 | 30 | 27 | 29 | 29 |
| Vehicle Fires | 15 | 17 | 18 | 12 | 6 | 7 | 9 | 9 | 9 | 17 |
| Vegetation Fires | 38 | 20 | 33 | 43 | 55 | 33 | 15 | 29 | 25 | 41 |
| Misc Fires (Chimney, Debris, Electrical, etc.) | | | | | | | | | 17 | 24 |
| Medical Aid | 204 | 146 | 174 | 143 | 110 | 102 | 186 | 209 | 110 | 142 |
| Rescue | 18 | 129 | 128 | 132 | 135 | 114 | 112 | 129 | 11 | 13 |
| Hazardous Condition/Materials Calls | 39 | 34 | 49 | 54 | 62 | 53 | 37 | 46 | 73 | 48 |
| Mutual Aid/Agency Assist | | | | | | | | | 6 | 3 |
| Traffic Accidents | | | | | | | | | 88 | 89 |
| Services Call | 125 | 93 | 87 | 105 | 120 | 100 | 131 | 115 | 128 | 117 |
| Other Calls & Incidents | 197 | 76 | 63 | 25 | 114 | 60 | 81 | 68 | 4 | 2 |
| Water | | | | | | | | | | |
| Number of customer accounts billed | 16,388 | 16,541 | 16,300 | 16,541 | 33,965 | 33,771 | 33,521 | 32,523 | 33,924 | 32,300 |
| Water annual demand in thousand gallons | 2,572 | 2,458 | 2,302 | 2,626 | 2,401 | 2,233 | 2,176 | 2,312 | 2,255 | 2,245 |
| Available supply of water in thousand gallons | 2,659 | 2,993 | 3,078 | 2,917 | 2,688 | 2,524 | 2,442 | 3,066 | 2,574 | 2,490 |
| Total Customer service calls | | | | 1,592 | 1,451 | 1,421 | 1,531 | 1,448 | 1,439 | 1,254 |
| Meter installs/removals/change outs | | | | 280 | 38 | 36 | 49 | 40 | 2 | 11 |
| Meter repairs | | | | 7 | 4 | 1 | 3 | 2 | 44 | 1 |
| Leak investigations | | | | 57 | 24 | 15 | 15 | 16 | 21 | 3 |
| Service profiles | | | | 159 | 180 | 98 | 131 | 81 | 93 | 52 |
| Turn on/off | | | | 1,028 | 1,120 | 1,244 | 1,255 | 1,267 | 1,248 | 139 |
| Manual reads | | | | 484 | 522 | 556 | 555 | 565 | 527 | 513 |
| Misc | | | | 52 | 78 | 26 | 27 | 36 | 33 | 49 |
| Wastewater | | | | | | | | | | |
| Customer service calls, wastewater | | | | | | 38 | 39 | 37 | 52 | 71 |
| New customer sewer lines installed | | | | | | 2 | 2 | - | 2 | 2 |
| Sewer mains cleaned/flushed in miles | | | | | | 15 | 19 | 19 | 18 | 14 |
| Sewer mains and laterals repaired in number of jobs | | | | | | 38 | 39 | 34 | - | 8 |
| Sewer manholes inspected | | | | | | 370 | 371 | 373 | 371 | 362 |
| Sewer manholes installed | | | | | | 1 | 3 | 1 | - | - |
| Sewer spill responses | | | | | | 3 | 4 | 1 | 3 | 7 |

¹ The governing agency over 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 1989-1990 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 90% of the Fire Department budget.

² In some categories historical information is not available

**CITY OF FORT BRAGG
CAPITAL ASSETS BY FUNCTION
LAST TEN FISCAL YEARS**

| | FY 04- 05 | FY 05- 06 | FY 06- 07 | Fy 07- 08 | Fy 08- 09 | FY 09- 10 | FY 10- 11 | FY 11- 12 | FY 12- 13 | FY 13- 14 |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Police: | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Public Works | | | | | | | | | | |
| Streets in miles | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 | 26.4 |
| Alleys in miles | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Storm drains in miles | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Number of street lights | 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 in miles | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Raw water transmission lines in miles | 5.75 | 5.75 | 5.75 | 5.75 | 5.75 | 5.75 | 5.75 | 5.75 | 5.75 | 5.75 |
| Wastewater | | | | | | | | | | |
| Sewer Treatment Plant | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sewer mains in miles | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 27 |
| Parks and Facilities | | | | | | | | | | |
| Number of Parks | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Recreational/Guest Facilities | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| Government Facilities | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

