



# CAPITAL IMPROVEMENT PROGRAM

Fiscal Year 2017/18 to 2021/22

## FY 2017/18 PROPOSED BUDGET



# **CAPITAL IMPROVEMENT PROGRAM OVERVIEW**

## **FY 2017/18 TO 2021/22**

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: Municipal Facilities, Parks & Community Services, Street Maintenance & Traffic Safety, Storm Drains, Water Enterprise and Wastewater Enterprise. The CIP is an important planning tool that identifies and prioritizes all major capital projects in the City and identifies funding sources and deficiencies.

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 the fund 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 2017/18 through FY 2021/22. "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 2017/18 include expenditures that will be appropriated through the FY 2017/18 Budget adoption process. Projected expenditures shown for FY 2018/19 through FY 2021/22 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 33 projects with a total cost of approximately \$40 million. For FY 2017/18, 15 projects totaling approximately \$16.8 million are recommended for appropriation. The most immediate priority projects are: rehabilitation and stabilization of City Hall East (including the old pool building), Phase 2 of Coastal Trail, the next alley rehabilitation project, the installation of a new water tank, a floating cover for the Summers Lane Reservoir, the next phase of the raw water main replacement project, and the Waste Water Treatment Facility (WWTF) upgrade project. Future CIPs will include: construction of a new garage and storage building at the Police Station, additional alley rehabilitation projects, additional street resurfacing/repairs projects, the continuation of raw water main replacements, an overhaul of the water treatment plant, and replacement of various sewer and water mains.

The CIP is organized as follows:

1. FY 2016/17 Capital Projects Status Report
2. FY 2017/18 Proposed Capital Budget
3. FY 2017/18-2021/22 Five Year Capital Improvement Program – Expenditures by Category
4. FY 2017/18-2021/22 Five Year Capital Improvement Program – Expenditures by Source
5. FY 2017/18-2021/22 Capital Improvement Program Projects Detail

## FY 2016/17 CAPITAL PROJECTS STATUS REPORT

The following projects and appropriations were adopted in the FY 2016/17 Capital Projects Budget:

Project Name	Project cost	Prior Year(s)	FY 16/17 Adopted
Guest House Rehabilitation	\$ 450,000	\$ 180,000	\$ 270,000
City Hall Maintenance - Painting & Deferred Maint	277,000	-	185,000
East City Hall - Structural & Pool Bldg Stabilization	337,000	-	127,000
<b>Total Municipal Facilities</b>			<b>582,000</b>
Coastal Restoration & Trail Project - Phase 2	1,375,000	25,231	50,000
Bainbridge Park Improvements	75,000	-	75,000
<b>Total Parks &amp; Community Services</b>			<b>125,000</b>
Chestnut Street Multi Use Trail	1,379,313	1,379,313	-
Annual Alley Rehab	300,000	-	300,000
Downtown Crosswalk Rehab	50,000	-	50,000
Street Resurfacing & Structural Repairs	1,500,000	-	1,500,000
<b>Total Street Maint. &amp; Traffic Safety</b>			<b>1,850,000</b>
Summers Lane Reservoir Construction	1,865,000	1,865,000	-
New Groundwater Production Wells	66,000	-	66,000
<b>Total Water Enterprise</b>			<b>66,000</b>
WW Treatment Facility Upgrade	11,000,000	793,000	-
<b>Total Wastewater Enterprise</b>			<b>-</b>
<b>Total FY 2016/17 Capital Projects</b>			<b>\$ 2,623,000</b>

### Completed Capital Projects FY 2016/17:

The following Capital Projects have been or will be completed prior to fiscal year end 2016/17:

- Emergency Fueling Station
- City Hall, new emergency generator installed
- Coastal Restoration and Trail Project, Phase 1
- Summers Lane Reservoir
- Chestnut Street Multi Use Trail

## FY 2016/17 CAPITAL PROJECTS STATUS REPORT

The status of FY 2016/17 capital projects that are in progress or will be completed prior to fiscal year end is as follows:

- **Summers Lane Reservoir:** This project was completed in FY 2016/17 at an approximate cost of \$1.86 million. It provides 45 acre-feet of raw water storage and greatly improves the reliability of the City's water system. Approximately 2,500 feet of raw water transmission line in the vicinity of the new reservoir site was also replaced. The water stored at the reservoir comes from the Waterfall Gulch water source. This project was formally completed February 2017.
- **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. 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. The roof repair project experienced unusual bidding difficulties. A contract was awarded near the end of FY 2016/17 with the bulk of construction to occur in the beginning of FY 2017/18. Painting of the Guest House has been consolidated with a painting project for City Hall. The total project contract amount is \$72,150. Painting of the Guest House will commence in FY 2017/18.
- **City Hall Improvements:** The installation of an electric vehicle charging station in the City Hall Parking Lot was accomplished in partnership with the Mendocino Land Trust using funding from PG&E. This is a single charging unit that can accommodate two electric vehicles simultaneously. In addition, a similar electric vehicle charging station will be installed in the City's Laurel Street Parking Lot. These projects will be completed in early FY 2017/18.
- **Glass Beach Staircase:** The design of a replacement staircase to Glass Beach has been completed and construction is scheduled to occur in late summer of 2017.
- **Coastal Trail, Phase 2 (central segment):** The design and engineering of Phase 2 of the Coastal Trail design is complete. Construction is scheduled for the summer of 2017.
- **Bainbridge Park Improvements:** Implementation of priority improvements identified in the Bainbridge Park Master Plan will occur in summer of 2017. The specifics are detailed in the FY 2017/18 capital projects list below.
- **Chestnut Street Multi Use Trail:** A construction contract in the amount of \$1,379,313 was awarded to Akeff Construction Services, Inc. Construction will be completed in June 2017. The cost of the project is being funded by a \$750k Caltrans federal grant, a \$259k Active Transportation Program (ATP) grant and approximately \$569k in Street Sales Tax funds.
- **Streets and Alley Rehabilitation Project:** The City's alley rehabilitation and Street Resurfacing/Structural Repairs were consolidated into one project. Design was completed and the project bid in FY 2016/17. Construction will occur in summer of 2017. The project's contract construction cost is \$1,384,878. The contract for construction management, inspection, surveying, and materials testing is \$121.8k.
- **Waste Water Treatment Facility (WWTF) Upgrade Project:** The design to upgrade the WWTF was completed in FY 2016/17. Staff is assembling grants and other low-cost financing for construction. The total cost of this project is expected to be \$11.7 million of which \$11M is currently estimated for construction and related costs. The project will be bid and construction initiated in FY 2017/18.

## FY 2017/18 PROPOSED CAPITAL PROJECTS BUDGET

The following capital projects and appropriations are proposed for inclusion in the FY 2017/18 Capital Projects Budget:

Project Name	Total Project	Prior Year(s)	FY 17/18 Proposed Budget	% of Capital Budget
Guest House Rehabilitation	\$ 363,730	\$ 213,730	\$ 70,000	
City Hall Maintenance - Painting	137,000	77,000	-	
East City Hall - Structural & Pool Bldg Stabilization	367,200	72,700	226,500	
Police Station Garage	270,000	-	20,000	
<b>Total Municipal Facilities</b>			<b>316,500</b>	2%
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 Servc</b>			<b>1,145,868</b>	7%
Chestnut Street Multi Use Trail	1,380,000	1,380,000	-	
Annual Alley Rehab	2,500,000	300,000	750,000	
Downtown Crosswalk Rehab	623,000	-	62,300	
Street Resurfacing & Structural Repairs	5,084,879	1,084,879	-	
<b>Total Street Maint. &amp; Traffic Sa</b>			<b>812,300</b>	5%
Summers Lane Reservoir Cover	70,000	-	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 Har	682,000	-	682,000	
<b>Total Water Enterprise</b>			<b>3,432,349</b>	20%
WW Treatment Facility Upgrade	11,699,000	699,000	11,000,000	
Sewer Main Rehabilitation	300,000	-	60,000	
<b>Total Waste Water Enterprise</b>			<b>11,060,000</b>	66%
<b>Total FY 2017/18 Capital Projects Budget</b>			<b>\$ 16,767,017</b>	

## FY 2018-2022 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY

Fund	Project Number	Project Category/Name	Prior FY(s)	FY 17/18 Proposed Budget	FY 18/19 Projected	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected	5 year CIP Total	Beyond CIP	Total Project Costs
<b>MUNICIPAL FACILITIES</b>											
416	PWP-00094	Guest House Rehabilitation	\$ 213,730	\$ 70,000	\$ 80,000	\$ -	\$ -	\$ -	\$ 363,730	\$ -	\$ 363,730
417	PWP-00095	City Hall - Painting, Roofing & Generator	77,000	-	60,000				137,000		137,000
418	PWP-00102	East City Hall, Structural, Pool Bldg & Other	72,700	226,500	68,000				367,200		367,200
	PWP-00108	Police Station Garage		20,000	180,000				200,000	70,000	270,000
		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>	363,430	316,500	388,000	-	-	60,000	1,127,930	3,720,000	4,847,930
<b>PARKS &amp; COMMUNITY SERVICES</b>											
407	CDD-00020	Glass Beach Staircase	32,807	162,000					194,807		194,807
415	CDD-00020	Coastal Trail - Phase II (central Segment)	99,422	950,578	170,000				1,220,000		1,220,000
		Guest House Park Signs & Walkway		-	45,000				45,000		45,000
419	PWP-00096	Bainbridge Park Improvements	75,000	33,290					108,290		108,290
		<b>Total Parks &amp; Community Services</b>	207,229	1,145,868	215,000	-	-	-	1,568,097	-	1,568,097
<b>STREET MAINTENANCE &amp; TRAFFIC SAFETY</b>											
414	PWP-00097	Alley Rehabilitation	300,000	750,000		750,000		750,000	2,550,000		2,550,000
	PWP-00099	Downtown Crosswalk Rehabilitation	-	62,300	-				62,300	62,300	124,600
405	PWP-00100	Street Resurfacing & Structural Repairs	1,084,879	-	2,000,000		2,000,000		5,084,879		5,084,879
413	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>	2,764,879	812,300	2,000,000	750,000	2,000,000	750,000	9,077,179	862,300	9,939,479
<b>WATER ENTERPRISE</b>											
615	PWP-00017	Summers Lane Reservoir Cover		700,000					700,000		700,000
		Water Tank Installation		1,395,349					1,395,349		1,395,349
	PWP-00092	Water Treatment Plant Overhaul		50,000		800,000	500,000		1,350,000		1,350,000
		Pudding Creek Water Main Relocation		205,000	1,495,000				1,700,000		1,700,000
		Raw Water Line Engineering, Phases II through V		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>	-	3,432,349	2,601,000	1,220,000	695,000	241,000	8,189,349	3,005,000	11,194,349
<b>WASTEWATER ENTERPRISE</b>											
716	WWP-00010	WW Treatment Facility Upgrade- Activated Sludge	699,000	11,000,000					11,699,000	-	11,699,000
		Sewer Main Rehabilitation		60,000	60,000	60,000	60,000	60,000	300,000	-	300,000
	WWP-00011	Sanderson Way Sewer Main Replacement - Oak to Cedar		-			215,000		215,000	-	215,000
		<b>Total Wastewater Enterprise</b>	699,000	11,060,000	60,000	60,000	275,000	60,000	12,214,000	-	12,214,000
<b>Grand Total</b>			<b>\$ 4,034,538</b>	<b>\$ 16,767,017</b>	<b>\$ 5,264,000</b>	<b>\$2,030,000</b>	<b>\$ 2,970,000</b>	<b>\$ 1,111,000</b>	<b>\$ 32,176,555</b>	<b>\$ 7,587,300</b>	<b>\$ 39,763,855</b>

Each year when the CIP is reviewed, the program is moved forward one year and the previous second year, as modified after review, becomes the Capital Budget. The City Council appropriates funding for the Capital Budget only; all funding in years two through five of the CIP are approved on a scheduling basis only



# CAPITAL IMPROVEMENT PROGRAM

## FY 2018-2022 PROJECTS BY FUNDING SOURCE

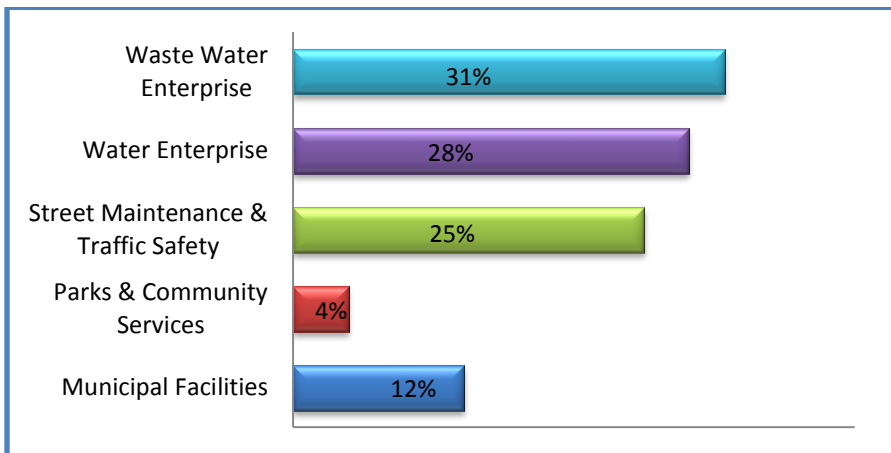
Project Number	Funding Source/ Project Name	Prior FY(s)	FY 17/18 Budget	FY 18/19 Projected	FY 19/20 Projected	FY 20/21 Projected	FY 21/22 Projected	Est. 5 year Total	Beyond CIP	Estimated Total Funding
	<b>GENERAL FUND</b>									
CDD-00020	Glass Beach Staircase	\$ 32,807	\$ 68,206	\$ -	\$ -	\$ -	\$ -	\$ 101,013	\$ -	\$ 101,013
	<b>FUNDS TRANSFERRED IN FROM ISF</b>									
PWP-00094	Guest House Rehabilitation	213,730	70,000	80,000				363,730		363,730
PWP-00095	City Hall - Painting, Roofing & Generator	77,000	-	60,000				137,000		137,000
PWP-00102	East City Hall, Structural, Pool Bldg & Other	72,700	226,500	68,000				367,200		367,200
	Town Hall Exterior Painting		-				60,000	60,000		60,000
	<b>Total General Fund</b>	<b>396,237</b>	<b>364,706</b>	<b>208,000</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>1,028,943</b>	<b>-</b>	<b>1,028,943</b>
	<b>PARKLAND MONITORING FUND</b>									
CDD-00020	Glass Beach Staircase	-	93,794					93,794		93,794
	<b>ASSET FORFEITURE FUND</b>									
PWP-00108	Police Station Garage & Roof		20,000	180,000				200,000	70,000	270,000
	<b>Total Special Revenue Funds</b>	<b>-</b>	<b>113,794</b>	<b>180,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293,794</b>	<b>70,000</b>	<b>363,794</b>
	<b>GRANTS</b>									
CDD-00020	Coastal Restoration & Trail Project Ph 2	99,422	950,578	170,000				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	Bainbridge Park Improvements	75,000	33,290					108,290		108,290
	Water Tank Installation		1,395,349					1,395,349		1,395,349
	Pudding Creek Water Main Relocation		205,000	1,495,000				1,700,000		1,700,000
WWP-00010	WW Treatment Facility Upgrade- Activated Sludge	699,000	8,520,000					9,219,000		9,219,000
	<b>Total Grants</b>	<b>1,684,422</b>	<b>11,104,217</b>	<b>1,665,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,453,639</b>	<b>1,200,000</b>	<b>15,653,639</b>
	<b>WATER ENTERPRISE</b>									
	Raw Water Line Engineering, Phases II through V		400,000					400,000		400,000
	Water Treatment Plant Overhaul		50,000		800,000			850,000		850,000
	Raw Water Line Replacement - Phase II		682,000					682,000		682,000
	Raw Water Pond Rehabilitation			200,000				200,000		200,000
PWP-00017	Summers Lane Reservoir Cover		700,000					700,000		700,000
	<b>Total Water Enterprise</b>	<b>-</b>	<b>1,832,000</b>	<b>200,000</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>2,832,000</b>	<b>-</b>	<b>2,832,000</b>
	<b>WASTEWATER ENTERPRISE</b>									
WWP-00010	WW Treatment Facility Upgrade- Activated Sludge		2,480,000					2,480,000		2,480,000
	Sewer Main Rehabilitation		60,000	60,000	60,000	60,000	60,000	300,000		300,000
WWP-00011	Sanderson Way Sewer Main Replacement - Oak to Cedar				-	215,000		215,000		215,000
	<b>Total Wastewater Enterprise</b>	<b>-</b>	<b>2,540,000</b>	<b>60,000</b>	<b>60,000</b>	<b>275,000</b>	<b>60,000</b>	<b>2,995,000</b>	<b>-</b>	<b>2,995,000</b>
	<b>STREET REPAIR SALES TAX</b>									
PWP-00100	Street Resurfacing & Structural Repairs	1,084,879	-	2,000,000		2,000,000		5,084,879		5,084,879
PWP-00097	Alley Rehabilitation	300,000	750,000		750,000		750,000	2,550,000		2,550,000
	Chestnut Street Multi Use Trail	569,000	-					569,000		569,000
PWP-00099	Downtown Crosswalk Rehabilitation		62,300					62,300	62,300	124,600
	<b>Total Street Repair Tax</b>	<b>1,953,879</b>	<b>812,300</b>	<b>2,000,000</b>	<b>750,000</b>	<b>2,000,000</b>	<b>750,000</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
	Guest House Park Signs & Walkway		-	45,000				45,000	-	45,000
PWP-00101	S. Main St Bike & Ped Improvements		-					-	800,000	800,000
	<b>Total Unidentified Funding</b>	<b>-</b>	<b>-</b>	<b>951,000</b>	<b>420,000</b>	<b>695,000</b>	<b>241,000</b>	<b>2,307,000</b>	<b>6,255,000</b>	<b>8,562,000</b>
	<b>TOTALS</b>	<b>\$ 4,034,538</b>	<b>\$ 16,767,017</b>	<b>\$ 5,264,000</b>	<b>\$ 2,030,000</b>	<b>\$ 2,970,000</b>	<b>\$ 1,111,000</b>	<b>\$ 32,176,555</b>	<b>\$ 7,587,300</b>	<b>\$ 39,763,855</b>

*This Proposed Budget allocates existing funds and anticipated revenues to both new and continuing projects in the City's multi-year CIP. The Proposed allocation of funds is based upon an analysis of available funding sources as well as a review of project needs and priorities.*

## CAPITAL IMPROVEMENT PROGRAM BUDGET SUMMARY FY18-22

CIP By Category	Proposed CIP Budget	% of CIP Budget
Waste Water Enterprise	12,214,000	31%
Water Enterprise	11,194,349	28%
Street Maintenance & Traffic Safety	9,939,479	25%
Municipal Facilities	4,847,930	12%
Parks & Community Services	1,568,097	4%
<b>Total CIP Budget</b>	<b>\$ 39,763,855.29</b>	

**Figure: 1 Proposed CIP Budget by Project Type:**





# CAPITAL IMPROVEMENT PROGRAM DETAIL

## MUNICIPAL FACILITIES

### *Project: Guest House Rehabilitation*

**Project No:** PW 94 / 416

**Expected Completion Date:** FY 2018-19

**Estimated Project Cost:** \$363,730

**Funding Source:** Internal Service Funds

**Cumulative Prior Year Funding:** \$213,730

**FY17-18 Funding:** \$70,000

#### **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.



The roof repair project experienced unusual bidding difficulties. It is expected to be bid and awarded by the end of FY 2016/17 with the bulk of construction to occur in the summer and the beginning of FY 2017/18.

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.

#### **Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>530 - Facilities ISF</b>								
Internal Service Funds	213,730	70,000	80,000	-	-	-	363,730	-

## MUNICIPAL FACILITIES

***Project: City Hall Maintenance & Painting*****Project No:** PW 95**Expected Completion Date:** FY18-19**Estimated Project Cost:** \$137,000**Funding Source:** Internal Service Funds**Cumulative Prior Year Funding:** \$77,000**FY17-18 Funding:** \$ 0**Project Description**

As an important historic asset of our community, the Fort Bragg City Hall requires regular and timely maintenance.

It has been over 10 years since the building was checked to ensure that it is weather-tight and since it has been fully repainted. Spot painting has been done in the interim, but the building is ready for a thorough cleaning, repair and painting of its exterior. A contract for painting was let in late FY 2016/17.



This project was consolidated into a single project for similar work at the Guest House.

**Funding Source Detail:**

Funding Source	Prior Years Funding	Funding Request FY 17/18	Anticipated Request FY 18/19	Anticipated Request FY 19/20	Anticipated Request FY 20/21	Anticipated Request FY 21/22	Total 5- Year Funding	Beyond CIP
<b>530 - Facilities ISF</b>								
Internal Service Funds	77,000	-	60,000	-	-	-	137,000	-

## MUNICIPAL FACILITIES

***Project: East City Hall, Structural & Pool Bldg. Stabilization*****Project No.:** PW 102**Expected Completion Date:** FY18-19**Estimated Project Cost:** \$667,000**Funding Source:** Internal Service Funds**Cumulative Prior Year Funding:** \$72,700**FY17-18 Funding:** \$160,000**Project Description**

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 and is scheduled for FY 2017/18. This work will trigger the requirement to install a fire sprinkler system at an additional cost estimated to be \$40,000.

Further rehabilitation work estimated to cost about \$26,500 and is planned for FY 2017/18. This work will include: new doors at the Laurel Street entrance, hallway carpeting, and repairs to the bathrooms.

**Funding Source Detail:**

Funding Source	Prior Years Funding	Funding Request FY 17/18	Anticipated Request FY 18/19	Anticipated Request FY 19/20	Anticipated Request FY 20/21	Anticipated Request FY 21/22	Total 5- Year Funding	Beyond CIP
<b>530 - Facilities ISF</b>								
Internal Service Funds	72,700	226,500	68,000	-	-	-	367,200	-

## MUNICIPAL FACILITIES

***Project: Police Station Garage & Roof*****Project No.:** PW 00108 / Fund: 422**Expected Completion Date:** FY18/19**Estimated Project Cost:** \$200,000**Funding Source:** Asset Forfeiture Funds**Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$20,000**Project Description**

The Police Department needs additional space to store and charge its three new electric motorcycles and two new ATVs. Space is also needed to park the speed trailer and other equipment out of the weather.

An approximately 1,500 square foot building in front of the police station at the east end of the parking lot is recommended for construction. A basic wooden structure on a concrete slab with electric service will cost about \$180,000 to construct.

Construction is anticipated in FY 2018/19. The initial, requested \$20,000 budget allocation for FY 2017/18 is for design work and related pre-construction costs (e.g. permits, etc.).

**Funding Source Detail:**

Funding Source	Prior Years Funding	Funding Request FY 17/18	Anticipated Request FY 18/19	Anticipated Request FY 19/20	Anticipated Request FY 20/21	Anticipated Request FY 21/22	Total 5- Year Funding	Beyond CIP
<b>Fund 167</b>								
Asset Forfeiture Funds	-	20,000	180,000				200,000	70,000

## MUNICIPAL FACILITIES

### *Project: Main St. Fire Station Rehab*

**Project No:** N/A

**Expected Completion Date:** Beyond CIP

**Estimated Project Cost:** \$1,950,000

**Funding Source:** *No Construction Funding secured yet.*

**Cumulative Prior Year Funding:** \$0

**FY17-18 Funding:** \$0

### **Project Description**

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.

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 & Associates completed the structural review and provided recommendations as well as estimates for repair.

This work was completed in March 2009 and includes recommendations and estimates. Under a separate contract with I.L. Welty & 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.

This project is presently beyond the current five year CIP. A funding source is yet to be identified.



## MUNICIPAL FACILITIES

### *Project: Hwy 20 Fire Station*

**Project No.:** N/A

**Expected Completion Date:** Beyond CIP

**Estimated Project Cost:** \$500,000

**Funding Source:** *No Construction Funding secured yet.*

**Cumulative Prior Year Funding:** \$0

**FY17-18 Funding:** \$0

### **Project Description**

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.

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.

This project is presently beyond the current five year CIP. A funding source has not been identified at this time.



## MUNICIPAL FACILITIES

### ***Project: PUC Rule 20 Projects (Utility Underground)***

**Project No.** N/A

**Expected Completion Date:** Beyond CIP

**Estimated Project Cost:** \$1,100,000

**Funding Source:** PUC Rule 20A

**Cumulative Prior Year Funding:** \$0

**FY17-18 Funding:** \$0

#### **Project Description**

California Public Utilities Commission (PUC) Rule 20A creates a fund that can be used by local agencies to underground aerial and surface utility infrastructure. Previously, City Council has considered area(s) in the southern commercial area of town as a candidate(s) for utility undergrounding.

In general, allocating funds and completing the undergrounding is an approximately two to three year process. Rule 20A projects are best utilized by combining them with a street project to underground utilities before street improvements are undertaken. By the end of 2016, Rule 20A funds available to the City amounted to about \$1,300,000. Simple utility undergrounding projects cost \$600 to \$700 per lineal foot or about \$350,000 per block. This project is presently scheduled beyond the current five year CIP.



**PARKS & COMMUNITY SERVICES*****Project: Coastal Trail-Phase II (Central Segment)*****Project No.** CDD 00020 / Fund: 415**Expected Completion Date:** FY 18/19**Estimated Project Cost:** \$1,220,000**Funding Source:** Grant: Alternate Transportation Program (ATP)**Cumulative Prior Year Funding:** \$99,422**FY17-18 Funding:** \$950,578**Project Description**

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.

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.

**Funding Source Detail:**

Funding Source	Prior Years Funding	Funding Request FY 17/18	Anticipated Request FY 18/19	Anticipated Request FY 19/20	Anticipated Request FY 20/21	Anticipated Request FY 21/22	Total 5- Year Funding	Beyond CIP
<b>Fund 320</b>								
ATP Funds	99,422	950,578	170,000	-	-	-	1,220,000	-

**PARKS & COMMUNITY SERVICES*****Project: Bainbridge Park Improvements*****Project No.** PW - 96 / Fund 419**Expected Completion Date:** FY 2017-18**Estimated Project Cost:** \$108,290**Funding Source:** Grant: CDBG**Cumulative Prior Yr. Funding:** \$75,000**FY17-18 Funding:** \$33,290**Project Description**

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.



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.

**Funding Source Detail:**

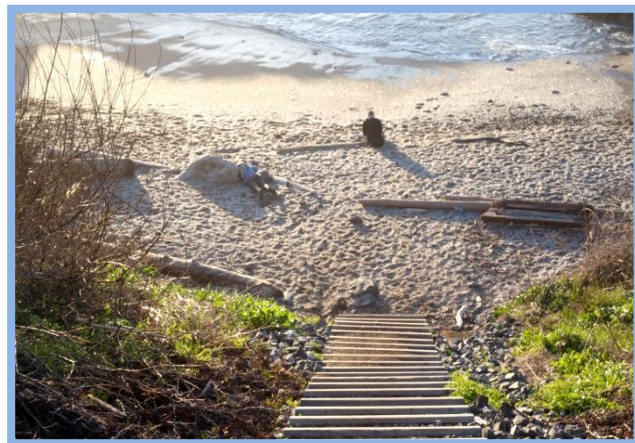
<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b><u>Fund 315</u></b>								
2014 CDBG Grant	75,000	33,290	-	-	-	-	108,290	-

**PARKS & COMMUNITY SERVICES*****Project: Glass Beach Staircase*****Project No.** CDD 00020 / Fund 407**Expected Completion Date:** FY 17/18**Estimated Project Cost:** \$194,807**Funding Source:** General Fund & Parkland Monitoring/Reporting Fund**Cumulative Prior Year Funding:** \$32,807**FY17-18 Funding:** \$162,000**Project Description**

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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b><u>Fund 110</u></b>								
General Fund	32,807	68,206		-	-	-	101,013	-
<b><u>Fund 122</u></b>								
Parkland Monitoring/Reporting	-	93,794	-	-	-	-	93,794	-
		162,000	-	-	-	-	194,807	-

**STREET MAINTENANCE & TRAFFIC SAFETY*****Project: Annual Alley Rehab Project*****Project No.** PW 97 / Fund 414**Expected Completion Date:** On going**Estimated Project Cost:** \$750k annually**Funding Source:** Street Sales Tax**Cumulative Prior Year Funding:** \$300,000**FY17-18 Funding: \$750,000****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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>Fund 250</b>								
Special Sales tax	300,000	750,000	-	750,000	-	750,000	2,550,000	-

**STREET MAINTENANCE & TRAFFIC SAFETY*****Project: Downtown Crosswalk Rehab*****Project No.** PW 00098/ Fund 414**Expected Completion Date:****Estimated Costs:** \$62,300**Funding Source:** Street Sales Tax Revenue**Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$62,300**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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>Fund 250</b>								
Special Sales tax	-	62,300	-	-	-	-	62,300	62,300



**STREET MAINTENANCE & TRAFFIC SAFETY*****Project: Chestnut Street Multi Use Trail*****Project No.** PW – 79 / Fund 413**Expected Completion Date:** June FY17**Total Project Costs:** \$1,380,000**Funding Source:** \$750k – Caltrans Federal Grant, \$259k Caltrans-ATP

App. \$370k in Street Sales Tax Funds

**Cumulative Prior Year Funding:** \$1,380,000**FY17-18 Funding:** \$0**Project Description**

A construction contract in the amount of \$1,379,313 was awarded to Akeff Construction Services, Inc. of Fort Bragg, California. Construction is expected to be completed in early June 2017.

The project is funded by a \$750k Caltrans federal grant, and a \$259k Caltrans Active Transportation Program (ATP) grant and approximately \$370k in Street Sales Tax funds.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b><u>Fund:323</u></b>								
CalTrans Federal Funding	750,000	-	-	-	-	-	750,000	-
<b><u>Fund:323</u></b>								
ATP Funds	259,000	-	-	-	-	-	259,000	-
<b><u>Fund:250</u></b>								
Special Sales tax	370,000	-	-	-	-	-	370,000	-

**STREET MAINTENANCE & TRAFFIC SAFETY*****Project: Street Resurfacing & Structural Repairs*****Project No.** PW 00100/ Fund 405**Expected Completion Date:****Estimated Project Cost:** \$5,084,879**Funding Source:** Special Street Sales Tax**Cumulative Pr. Year Funding:** \$1,084,879**FY17-18 Funding:** \$0**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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Years Funding</b>	<b>Request FY 17/18</b>	<b>Request FY 18/19</b>	<b>Request FY 19/20</b>	<b>Request FY 20/21</b>	<b>Request FY 21/22</b>	<b>5- Year Funding</b>	<b>Beyond CIP</b>
<b>Fund 250</b>								
Special Sales tax	1,084,879	-	2,000,000	-	2,000,000	-	5,084,879	



**STREET MAINTENANCE & TRAFFIC SAFETY****Project: South Main St Bike & Ped Improvements****Project No.** PW – 101**Expected Completion Date:** Beyond CIP**Estimated Project Cost:** \$800,000**Funding Source:** *No Construction Funding secured yet.***Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$0**Project Description**

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.

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.

Once funding is clearly identified, timing of this project will be re-evaluated.

**Funding Source Detail:**

Funding Source	Prior Years Funding	Funding Request FY 17/18	Anticipated Request FY 18/19	Anticipated Request FY 19/20	Anticipated Request FY 20/21	Anticipated Request FY 21/22	Total 5- Year Funding	Beyond CIP
<b>Unidentified Funding</b>		-	-	-	-	-	-	800,000

**WATER ENTERPRISE*****Project: Summers Lane Reservoir Cover*****Project No.** PWP 00017 / Fund 651**Expected Completion Date:****Estimated Project Cost:** \$700,000**Funding Source:** Water Enterprise Fund – Capacity Fees**Cumulative Prior Year Funding:** \$**FY17-18 Funding:** \$700,000**Project Description**

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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>640</b>								
Water Enterprise Funds	-	700,000	-	-	-	-	700,000	

**WATER ENTERPRISE*****Project: Water Tank Installation*****Project No.** PWP 00017 / Fund 651**Expected Completion Date:****Estimated Project Cost:** \$1,395,349**Funding Source:** Grant: 2016 CDBG**Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$1,395,349**Project Description**

The City water system is served by two 1,500,000 gallon water tanks. The oldest of these was built in 1955. Wear and tear, including extensive corrosion, make this tank beyond rehabilitation and it must be replaced. The new tank will be installed on City property on the north side of Cedar Street across from the Corporation Yard. Once it is online, the old tank can be taken offline and replaced.

This is a \$1,395,349 project that will be funded by the Community Development Block Grant (CDBG) program. Foundation design is complete. Construction will take place in FY 2017/18.

**Funding Source Detail:**

	Prior Years Funding	Funding Request FY 17/18	Anticipated Request FY 18/19	Anticipated Request FY 19/20	Anticipated Request FY 20/21	Anticipated Request FY 21/22	Total 5- Year Funding	Beyond CIP
<b>CDBG 2016 - Fund:331</b>								
2016 Community Development Block Grant	-	1,395,349	-	-	-	-	1,395,349	

**WATER ENTERPRISE*****Project: Raw Water Line Replacement*****Project No.** WTR 00016/ Fund 651**Expected Completion Date:** FY22/23**Estimated Project Cost:** \$2,649,000**Funding Source:** Water Enterprise Fund**Cumulative Prior Year Funding:** \$0**FY17-18 Funding Request: \$1,082,000****Project Description**

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.



**Raw Water Line Engineering - \$400,000:** 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.

**Phase II, Noyo River to Water Treatment Facility - \$682,000:** 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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>610 - Water Enterprise Fund</b>								
Raw Water Line Engineering	-	400,000	-	-	-	-	400,000	-
Raw Water Line Phase: II	-	682,000	-	-	-	-	682,000	-
<b>Unidentified Funding</b>								
Raw Water Line Phase: III	-	-	906,000	-	-	-	906,000	-
Raw Water Line Phase: IV	-	-	-	420,000	-	-	420,000	-
Raw Water Line Phase: V	-	-	-	-	-	241,000	241,000	-
<b>Total</b>		<b>1,082,000</b>	<b>906,000</b>	<b>420,000</b>	<b>-</b>	<b>241,000</b>	<b>2,649,000</b>	<b>-</b>

**WATER ENTERPRISE*****Project: Raw Water Pond Rehabilitation*****Project No.** N/A**Expected Completion Date:** FY19/20**Estimated Project Cost:** \$200,000**Funding Source:** Water Enterprise Funds**Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$0**Project Description**

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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>610</b> Water Enterprise Funds	-	-	200,000	-	-	-	200,000	



**WATER ENTERPRISE*****Project: Water Treatment Plant Overhaul*****Project No.** WTR 00017 / 615**Expected Completion Date:** FY 2018/19**Estimated Project Costs:** \$1,350,000**Funding Source:** Water Enterprise Fund**Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$50,000**Project Description**

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.

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).

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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>610</b>								
Water Enterprise Funds	-	50,000	-	800,000	-	-	850,000	-
<b>Unidentified Funding</b>								
U/I		-	-	-	500,000	-	500,000	-
<b>Total</b>		<b>50,000</b>	<b>-</b>	<b>800,000</b>	<b>500,000</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>

**WATER ENTERPRISE*****Project: Cedar Street Water Distribution Line Project*****Project No.****Expected Completion Date:** FY 2021/22**Estimated Project Costs:** \$195,000**Funding Source:** *No Construction Funding secured yet.***Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$0**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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>Unidentified Funds</b>								
U/I	-	-	-	-	195,000	-	195,000	-



**WATER ENTERPRISE*****Project: East Fort Bragg Pressure Zone (EFPZ) Phase 1- 3*****Project No.** N/A**Expected Completion Date:** Beyond CIP**Estimated Costs:** \$1,405,000**Funding Source:** Water Enterprise Fund**Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$0**Project Description**

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

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>Unidentified Funds</b>								
Phase:1	-	-	-	-	-	-	-	525,000
Phase:2	-	-	-	-	-	-	-	320,000
Phase:3	-	-	-	-	-	-	-	560,000
								1,405,000

**WATER ENTERPRISE*****Project: Water Tank Replacement*****Project No.** WTR00015 /651**Expected Completion Date:** Beyond CIP**Estimated Project Costs:** \$1,600,000**Funding Source:** *No Construction Funding secured yet.***Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$0**Project Description**

When the installation of a new water tank is complete. It will be possible to replace the City's oldest water tank, built in 1955. At least two water tanks need to be on-line at all times to maintain adequate pressure and fire fighting flows. The new, third tank now allows the replacement of this old tank.

This project is initially in the beyond CIP category until funding is secured.

**Funding Source Detail:**

Funding Source	Prior Years Funding	Funding Request FY 17/18	Anticipated Request FY 18/19	Anticipated Request FY 19/20	Anticipated Request FY 20/21	Anticipated Request FY 21/22	Total 5- Year Funding	Beyond CIP
Unidentified Funds								
Water Tank Replacement	-	-	-	-	-	-	-	1,600,000

**WATER ENTERPRISE*****Project: Pudding Creek Water Main Relocation*****Project No:** WTR 00014 / 651**Expected Completion Date:** FY18-19**Estimated Project Costs:** \$1,700,000**Funding Source:** California Office of Emergency Services Grant**Cumulative Prior Year Funding:** \$**FY17-18 Funding:** \$205,000**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.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
Grant: California Office of Emergency Services	-	205,000	1,495,000	-	-	-	1,700,000	-
		205,000	1,495,000	-	-	-	1,700,000	-

## WASTEWATER ENTERPRISE

### ***Project: WW Treatment Facility Upgrade – Activated Sludge***

**Project No.**

**Expected Completion Date:** FY 2020/21

**Estimated Project Cost:** \$11,699,000

**Funding Source:** *Construction funding not finalized*

**Cumulative Prior Year Funding:** \$699,000

**FY17-18 Funding:** \$11,000,000

#### **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 has been essentially completed. The project will then be ready for bidding as soon as funding is secured. Funding is being pursued from two primary grant sources. The State Revolving Fund administered by the State Water Quality Control Board (SWRCB) takes money supplied by the Federal government and provides grants/loans to State/local water quality related projects (including waste water treatment). A \$6 million grant application has been submitted. Additional funding is being pursued with a \$2.52 million grant through the United States Department of Agriculture (USDA) Rural Assistance Program. The application is presently underway. The remaining \$2.48 million will come from the Waste Water Enterprise Fund.

As of the time of preparing the budget, formal notification of grant approvals has not been received. Construction is expected to take two years.

#### **Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
Grant: SWRCB	699,000	6,000,000	-	-	-	-	6,699,000	
Grant: USDA	-	2,520,000	-	-	-	-	2,520,000	
WasteWater Enterprise Funds	-	2,480,000	-	-	-	-	2,480,000	
		11,000,000	-	-	-	-	11,699,000	-

**WASTEWATER ENTERPRISE*****Project: Sewer Main Rehabilitation*****Project No.** WWP 00016/ 716**Expected Completion Date:** Ongoing till FY21/22**Estimated Project Cost:** \$300,000 (\$60k annually)**Funding Source:** Waste Water Enterprise Funds**Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$60,000**Project Description:**

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 & 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 each year at an estimated cost of \$60,000 annually.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>710</b>								
WW Enterprise Funds		60,000	60,000	60,000	60,000	60,000	300,000	-

**WASTEWATER ENTERPRISE*****Project: Sanderson Way Sewer Main Replacement, Oak to Cedar*****Project No.** N/A**Expected Completion Date:** FY 2021/22**Estimated Costs:** \$215,000**Funding Source:** *None identified.***Cumulative Prior Year Funding:** \$0**FY17-18 Funding:** \$0**Project Description:**

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&I), but it has areas of high grease build up and 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.

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&I issues as well as capacity issues.

**Funding Source Detail:**

<b>Funding Source</b>	<b>Prior Years Funding</b>	<b>Funding Request FY 17/18</b>	<b>Anticipated Request FY 18/19</b>	<b>Anticipated Request FY 19/20</b>	<b>Anticipated Request FY 20/21</b>	<b>Anticipated Request FY 21/22</b>	<b>Total 5- Year Funding</b>	<b>Beyond CIP</b>
<b>710</b>								
WW Enterprise Funds		-	-	-	215,000	-	215,000	-







# STATISTICAL SECTION



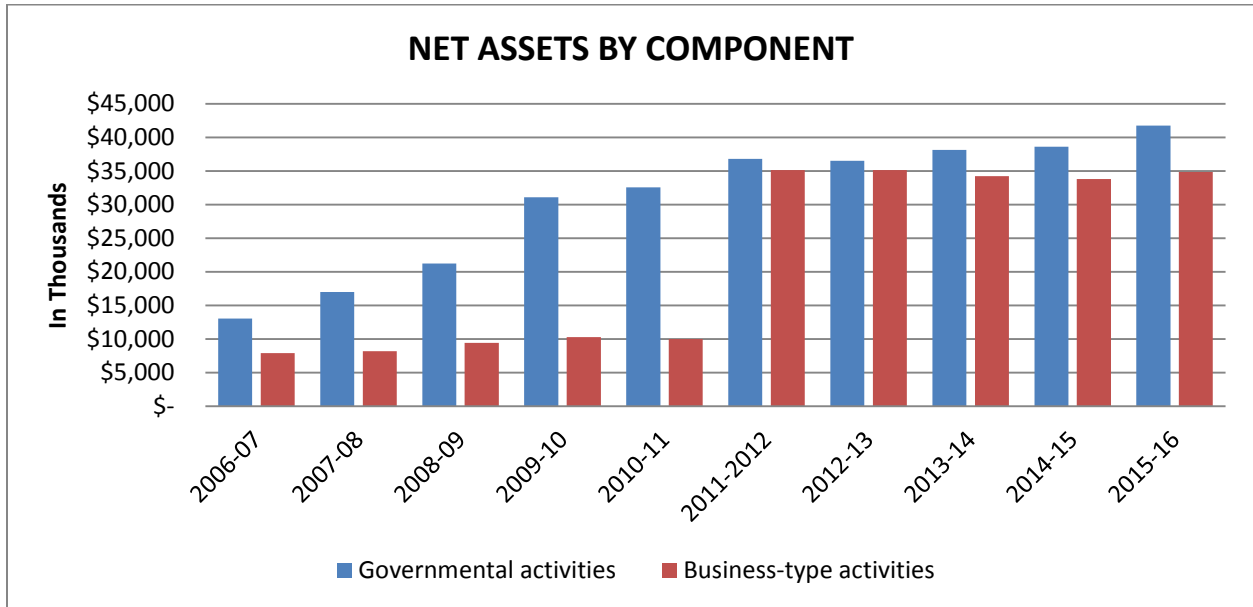
This part of the FY 2017/18 Budget for the City of Fort Bragg presents detailed information as a context for understanding what the information in the City's Budget says about the City's overall financial health.

<b>Contents</b>	<b>Page(s)</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the City's financial performance and well-being has changed over time.	<b>G-3</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the City's most significant revenue sources.	<b>G-9</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the City's current levels of outstanding debt and its ability to issue additional debt in the future.	<b>G-1</b>
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	<b>G-22</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs	<b>G-25</b>

**City of Fort Bragg, California**  
**Net Position by Component**  
 Last Ten Fiscal Years  
 (Fiscal year ended June 30)  
 (Accrual basis of accounting)  
 (In Thousands)

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Governmental activities</b>										
Net investment in capital assets	\$ 5,356	\$ 8,522	\$ 13,862	\$ 24,795	\$ 25,801	\$ 30,664	\$ 30,444	\$ 31,944	\$ 35,914	\$ 38,647
Restricted	2,464	2,912	3,822	4,450	4,825	4,776	5,671	5,987	2,289	3,536
Unrestricted	5,240	5,572	3,552	1,843	1,953	1,356	428	232	(203)	(399)
<b>Total governmental activities net position</b>	<b>\$ 13,060</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>Business-type activities</b>										
Net investment in capital assets	\$ 5,460	\$ 6,030	\$ 7,170	7,255	\$ 7,121	\$ 31,319	\$ 30,764	\$ 30,531	\$ 30,047	\$ 30,503
Restricted	35	35	35	64	108	108	72	101	108	108
Unrestricted	2,420	2,122	2,223	2,997	2,775	3,709	4,294	3,603	3,649	4,232
<b>Total business-type activities net position</b>	<b>\$ 7,915</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>Primary government</b>										
Net investment in capital assets	\$ 10,816	\$ 14,552	\$ 21,032	\$ 32,050	\$ 32,922	\$ 61,983	\$ 61,208	\$ 62,475	\$ 65,961	\$ 69,150
Restricted	2,499	2,947	3,857	4,514	4,933	4,884	5,743	6,088	3,022	3,644
Unrestricted	7,660	7,694	5,775	4,840	4,728	5,065	4,722	3,835	3,466	3,833
<b>Total primary government net position</b>	<b>\$ 20,975</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>

<sup>1</sup>Capital 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 YEAR

Accrual basis of Accounting  
(In thousands)

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Expenses</b>											
Governmental activities:											
General government	\$ 2,062	\$ 2,294	\$ 1,621	\$ 2,013	\$ 2,518	\$ 2,591	\$ 2,540	\$ 2,708	\$ 1,500	\$ 2,593	\$ 2,877
Public safety	2,843	3,071	3,332	3,387	4,011	3,596	3,493	3,399	3,851	3,663	4,187
Public works	1,040	912	970	1,846	2,286	1,532	1,532	1,874	2,176	2,435	2,108
Community development	1,157	1,474	867	2,922	2,489	3,361	1,877	1,529	3,485	840	1,700
Interest and fiscal charges	454	326	325	323	311	296	177	49	42	30	26
Total governmental activities expenses	7,556	8,077	7,115	10,491	11,615	11,376	9,619	9,559	11,054	9,561	10,898
Business-type activities:											
Water	1,438	1,794	1,899	2,050	2,401	2,179	2,107	2,138	2,539	2,286	2,264
Sewer	1,686	1,792	1,865	2,233	2,465	2,425	2,983	3,063	3,095	2,801	2,897
C.V. Starr Center	-	-	-	-	-	-	183	2,236	2,262	2,382	2,292
Total business-type activities expenses	3,124	3,586	3,764	4,283	4,866	4,604	5,273	7,437	7,896	7,469	7,453
Total primary government expenses	10,680	11,663	10,879	14,774	16,481	15,980	14,892	16,996	18,950	17,030	18,351
<b>Program revenues</b>											
Governmental activities:											
Charges for services:											
General government	555	492	724	2,306	3,193	3,087	2,718	2,701	2,851	2,809	2,818
Public safety	239	147	210	133	30	30	29	40	72	50	289
Public works	119	191	101	50	13	5	4	5	34	102	344
Community development	618	383	246	188	5	9	349	100	58	-	30
Operating grants and contributions	226	410	695	1,101	10,622	2,138	684	1,572	1,567	4,702	725
Capital grants and contributions	1,430	2,075	2,279	3,673	2,108	602	1,096	303	1,818	2,383	3,762
Total governmental activities program revenues	3,187	3,698	4,255	7,451	15,971	5,871	4,880	4,721	6,400	10,046	7,968
Business-type activities:											
Charges for services:											
Water	1,775	1,891	1,925	2,042	2,017	2,108	2,194	2,404	2,229	2,496	2,624
Sewer	1,392	1,470	1,505	1,930	2,216	2,773	2,945	3,197	3,004	3,194	3,332
C.V. Starr Center	-	-	-	-	-	-	-	591	635	706	722
Operating grants and contributions	-	-	-	288	-	-	-	-	-	-	-
Capital grants and contributions	240	482	-	1,239	85	-	25,132	-	-	-	-
Total business-type activities program revenues	3,407	3,843	3,430	5,499	4,318	4,881	30,271	6,192	5,868	6,396	6,678
Total primary government program revenues	6,594	7,541	7,685	12,950	20,289	10,752	35,151	10,913	12,268	16,442	14,646
<b>Net (Expense)/Revenue</b>											
Governmental activities	(4,369)	(4,379)	(2,860)	(3,040)	4,356	(5,505)	(4,739)	(4,838)	(4,654)	485	(2,930)
Business-type activities	283	257	(334)	1,216	(548)	277	24,998	(1,245)	(2,028)	(1,073)	(775)
Total primary government net expense	(4,086)	(4,122)	(3,194)	(1,824)	3,808	(5,228)	20,259	(6,083)	(6,682)	(588)	(3,705)

(Continued)

**City of Fort Bragg**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(Fiscal year ended June 30)**

Accrual basis of Accounting

(In Thousands)

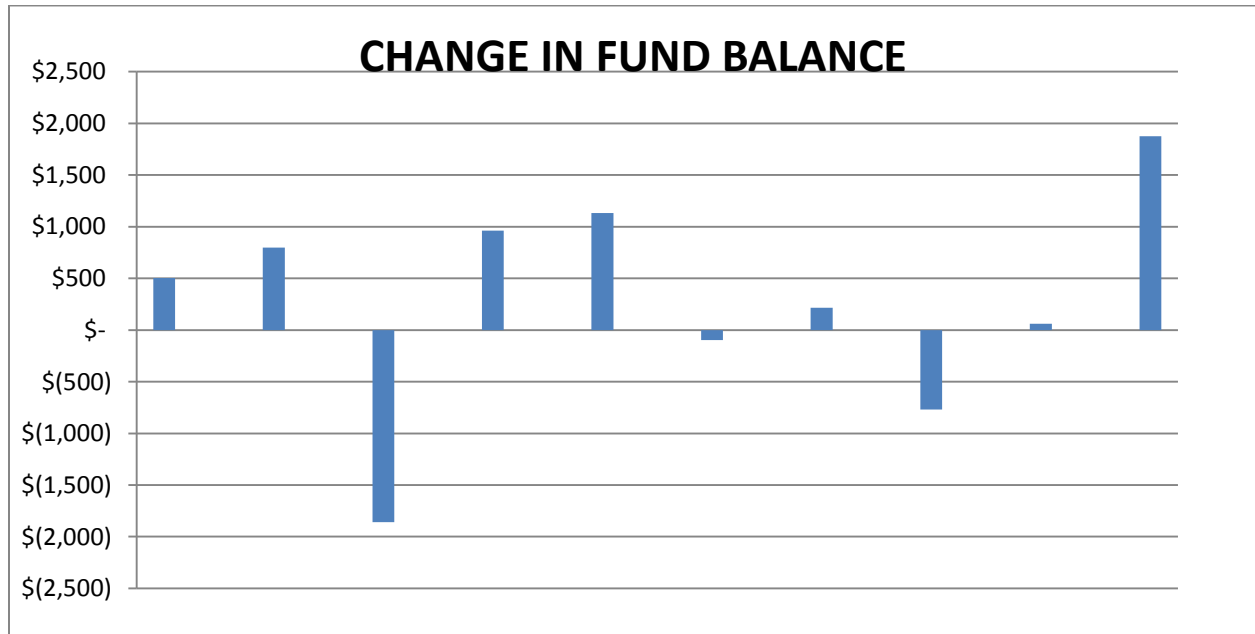
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>General Revenues and Other Changes in Net Position</b>											
Governmental activities:											
Taxes:											
Property taxes	2,128	2,477	2,328	2,249	1,988	2,075	1,413	924	943	909	1,007
Sales and use tax	2,551	2,524	2,545	2,657	2,154	2,147	2,271	2,390	2,490	2,523	2,458
Transient lodging tax	1,396	1,504	1,553	1,492	1,379	1,341	1,411	1,536	1,667	1,858	1,948
Franchise taxes	248	231	278	495	457	469	470	482	496	493	491
Other taxes	222	232	315	274	26	-	225	203	411	435	403
Use of money and property	85	119	106	41	58	51	91	103	45	87	113
Other general revenues	52	-	-	-	424	71	399	81	222	67	120
Transfer in (out)	(283)	(11)	(319)	49	(2)	(55)	(2)	(17)	(1)	(89)	(451)
Extraordinary item: Redevelopment dissolution	-	-	-	-	-	-	3,070	-	-	-	-
Total governmental activities	6,399	7,076	6,806	7,257	6,484	6,099	9,348	5,702	6,273	6,283	6,089
Business-type activities:											
Property taxes	52	55	68	3			19	231	216	234	220
Sales and use tax								772	811	807	846
Use of money and property	142	156	132	72	21	21	16	8	33	42	27
Other revenues	-	-	-	-	322	407	97	98	72	161	271
Transfer in (out)	283	11	319	(49)	2	55	2	17	1	89	451
Total business-type activities	477	222	519	26	345	483	134	1,126	1,133	1,333	1,815
Total primary government	6,876	7,298	7,325	7,283	6,829	6,582	9,482	6,828	7,406	7,616	7,904
<b>Changes in Net Position</b>											
Governmental activities	2,030	2,697	3,946	4,217	10,840	594	4,609	864	1,619	6,768	3,159
Business-type activities	760	479	185	1,242	(203)	760	25,132	(119)	(895)	260	1,040
Total primary government	\$ 2,790	\$ 3,176	\$ 4,131	\$ 5,459	\$ 10,637	\$ 1,354	\$ 29,741	\$ 745	\$ 724	\$ 7,028	\$ 4,199

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<sup>th</sup>, 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 of Fort Bragg, Department of Finance

**CITY OF FORT BRAGG**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
 (Modified accrual basis of accounting)  
 (In Thousands)

Revenues:	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2016
Taxes and assessments	\$ 6,783	\$ 6,813	\$ 6,939	\$ 6,052	\$ 6,032	\$ 5,790	\$ 5,579	\$ 5,810	\$ 4,949	\$ 5,067
Intergovernmental	2,520	2,963	4,162	7,760	2,692	1,773	1,897	2,946	7,463	5,219
Charges for services	401	279	2,170	2,726	2,463	2,854	2,564	2,907	457	242
Fines, forfeitures and penalties	78	186	109	14	17	13	23	28	178	162
Licenses and permits	273	260	272	307	252	241	260	234	254	273
Use of money and property	415	338	158	52	51	84	103	84	120	174
Reimbursements								-	2,930	3,413
Other	323	541	209	377	118	410	80	240	59	127
<b>Total revenues</b>	<b>10,793</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>Expenditures:</b>										
Current:-										
General government	2,278	1,592	2,100	1,742	1,178	1,252	2,179	1,549	2,875	2,685
Public safety	2,858	3,174	3,217	3,535	3,237	3,351	3,410	3,829	3,581	4,100
Public works	746	788	1,540	1,519	1,332	1,386	1,472	1,594	3,469	1,874
Community development	1,395	865	2,893	2,434	3,009	1,975	2,191	3,460	834	1,693
Capital outlay	2,492	3,408	5,648	6,513	1,286	1,983	874	2,431	5,058	1,725
Debt Service:-										
Principal Retirement	194	210	224	308	107	113	107	112	116	120
Interest and fiscal charges	315	310	304	297	282	161	40	36	31	26
<b>Total expenditures</b>	<b>10,278</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>Reconciliation of Governmental Revenues</b>										
<b>Less Expenditures to Fund Equity:</b>										
Revenues over (under) expenditures	\$ 515	\$ 1,033	\$ (1,907)	\$ 940	\$ 1,194	\$ 944	\$ 233	\$ (762)	\$ 446	\$ 2,454
Other financing sources (uses):										
Proceeds from capital lease		84								
Proceeds from issuance of debt										
Extraordinary loss on dissolution of redevelopment						(1,039)				
Transfers in	5,493	4,812	1,623	2,287	1,122	1,910	1,950	1,091	5,683	2,714
Transfers out	(5,504)	(5,131)	(1,574)	(2,266)	(1,183)	(1,912)	(1,966)	(1,099)	(6,069)	(3,292)
Total other financing sources (uses)	(11)	(235)	49	21	(61)	(1,041)	(16)	(8)	(386)	(578)
Net change in fund balances	\$ 504	\$ 798	\$ (1,858)	\$ 961	\$ 1,133	\$ (97)	\$ 217	\$ (770)	\$ 60	\$ 1,876
Debt service as a percentage of noncapital expenditures	6.99%	8.10%	5.42%	6.55%	4.44%	3.44%	1.59%	1.42%	1.37%	1.21%



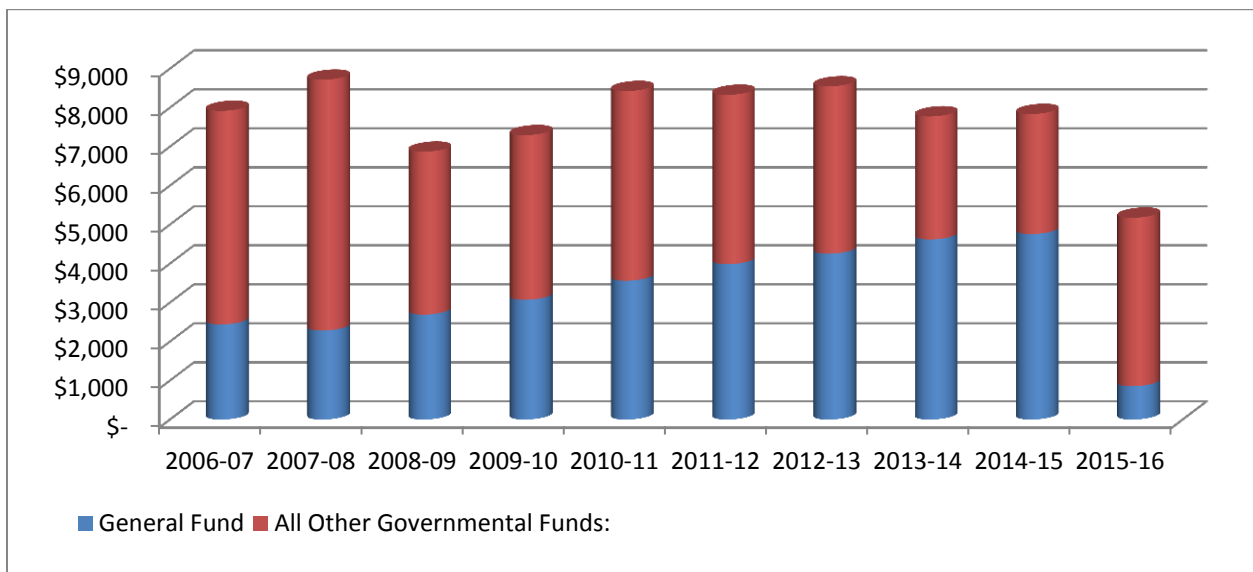


**CITY OF FORT BRAGG**  
**Fund Balances of Governmental Funds**  
**LAST TEN FISCAL YEARS**  
 (Modified accrual basis of accounting)

(In Thousands)

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
<b>General Fund</b>										
Reserved	\$ 410	\$ 46	\$ 80	\$ 707						
Unreserved	2,031	2,238	2,613	2,364						
<b>Total general fund</b>	<b>\$ 2,441</b>	<b>\$ 2,284</b>	<b>\$ 2,693</b>	<b>\$ 3,071</b>						
<b>All Other Governmental Funds:</b>										
Reserved	\$ 1,653	\$ 2,159	\$ 2,020	\$ 3,789						
Unreserved (deficit) reported in:										
Special revenue funds	2,197	1,934	2,671	1,088						
Capital projects funds	1,627	2,340	(513)	(654)						
<b>Total all other governmental funds</b>	<b>5,477</b>	<b>6,433</b>	<b>4,178</b>	<b>4,223</b>						
<b>Total all governmental funds</b>	<b>\$ 7,918</b>	<b>\$ 8,717</b>	<b>\$ 6,871</b>	<b>\$ 7,294</b>						
<b>General Fund:</b>										
Nondispensible	\$ 1	\$ 211	\$ 248	\$ 185	\$ 205	\$ 66				
Unassigned	3,560	3,775	4,007	4,434	4,553	790				
<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>All Other Governmental Funds:</b>										
Restricted	4,865	4,530	4,590	4,598	2,914	3,536				
Assigned	-	-	-	-	1,322	1,116				
Unassigned (deficit)	-	(187)	(299)	(1,441)	(1,157)	(331)				
<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>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>				

**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.



Source: City of Fort Bragg Department of Finance

**CITY OF FORT BRAGG**  
**GOVERNMENTAL FUND TAX REVENUE SOURCE**  
**LAST TEN FISCAL YEARS**

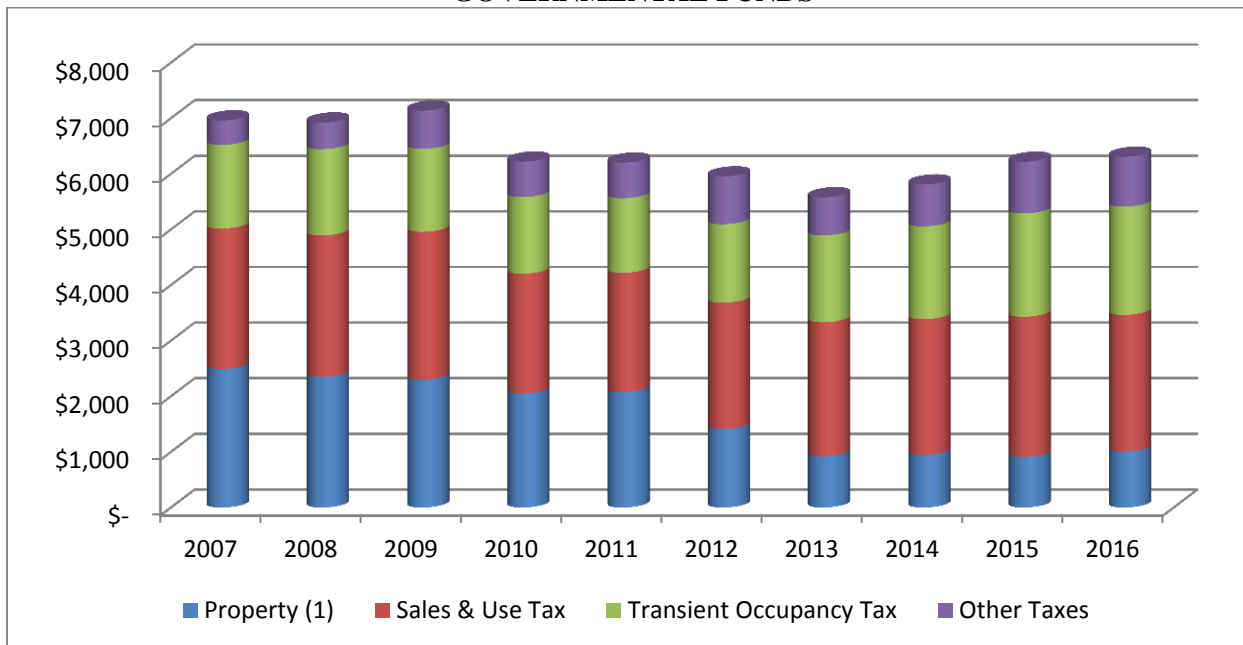
(Modified accrual basis of accounting)

(In Thousands)

<b>Fiscal Year</b>	<b>Property (1)</b>	<b>Sales &amp; Use Tax</b>	<b>Transient Occupancy Tax</b>	<b>Other Taxes</b>	<b>Total</b>
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
2015	909	2,523	1,858	928	6,218
2016	1,007	2,458	1,948	894	6,307

(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.

**TAX REVENUE BY SOURCE**  
**GOVERNMENTAL FUNDS**



Source: City of Fort Bragg, Department of Finance

**CITY OF FORT BRAGG**  
**Principal Sales Tax Producers**  
**Last Fiscal Year and Nine Years Ago**

2015-16		2006-07	
<b>Taxpayer</b>	<b>Business Type</b>	<b>Taxpayer</b>	<b>Business Type</b>
Arco AM/PM Mini Marts	Service Stations	AmeriGas Propane	Energy Sales
Boatyard Tobacco	Miscellaneous Retail	Baxman Gravel	Bldg.Matls-Whse
Chevron Service Stations	Service Stations	Canclini 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-Whse
Fort Bragg Feed & Pet	Florist/Nursery	Harvest Market	Food Markets
Geo Aggregates	Heavy Industry	Kemppe Liquid Gas	Energy Sales
Harvest Market	Food Markets	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 Hydrogarden	Florist/Nursery	Mendocino County Hydrogarden	Florist/Nursery
New Trend Wireless	Miscellaneous Retail	North Coast Brewery	Restaurants
North Coast Brewery	Restaurants	Quality Suites	Restaurants
O'Reilly Auto Parts	Auto Parts/Repair	Rinehart Distributing	Service Stations
Rhoads Auto Parts	Auto Parts/Repair	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 Roebuck & Company	Department Stores
Sears Hometown Stores	Furniture/Appliance	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
Union 76 Service Stations	Service Stations	Walsh Oil Company	Energy Sales

**Source:** MuniServices, LLC

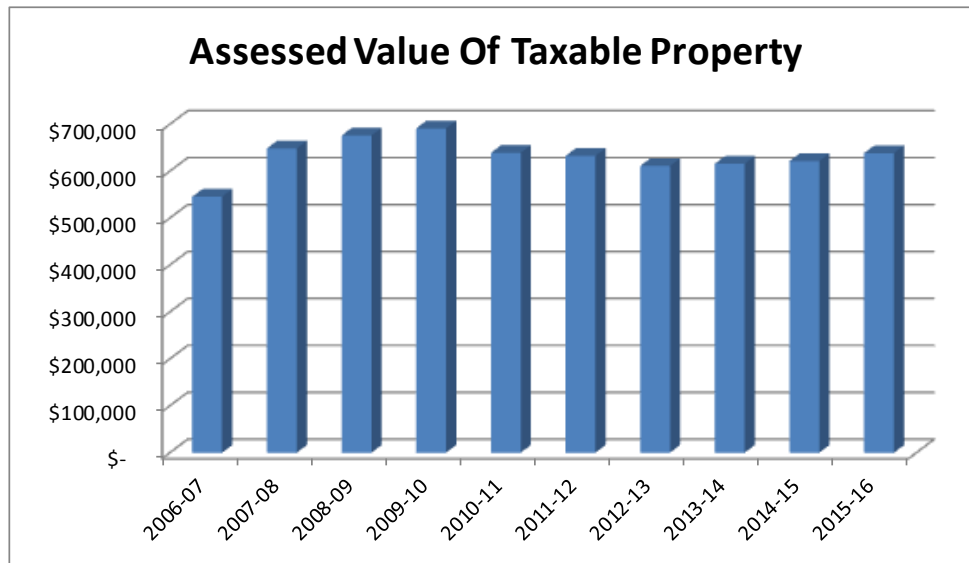
Top Sales TaxProducers listed in alphabetical order.

## City of Fort Bragg

### Assessed Value and Estimated Actual Value of Taxable Property, City Wide

Last Ten Fiscal Years (In Thousands)

Fiscal Year	Secured Property*	Unsecured Property	Taxable Assessed Value	% Change	Total Direct Tax Rate (1)	Estimated Actual Taxable Value (2)	Factor of Taxable Assessed Value (2)
End							
2006-07	\$ 518,473	\$ 27,020	\$ 545,493	9.5%	1.082000	-	-
2007-08	\$ 619,707	\$ 28,618	\$ 648,325	18.9%	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	-4.4%	1.113100	611,333	1.000606
2013-14	\$ 585,992	\$ 29,641	\$ 615,633	-2.6%	1.125000	624,469	1.014352
2014-15	\$ 590,079	\$ 31,347	\$ 621,426	1.7%	1.127000	689,061	1.108838
2015-16	\$ 607,137	\$ 31,275	\$ 638,412	3.7%	1.132000	702,975	1.101131



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.

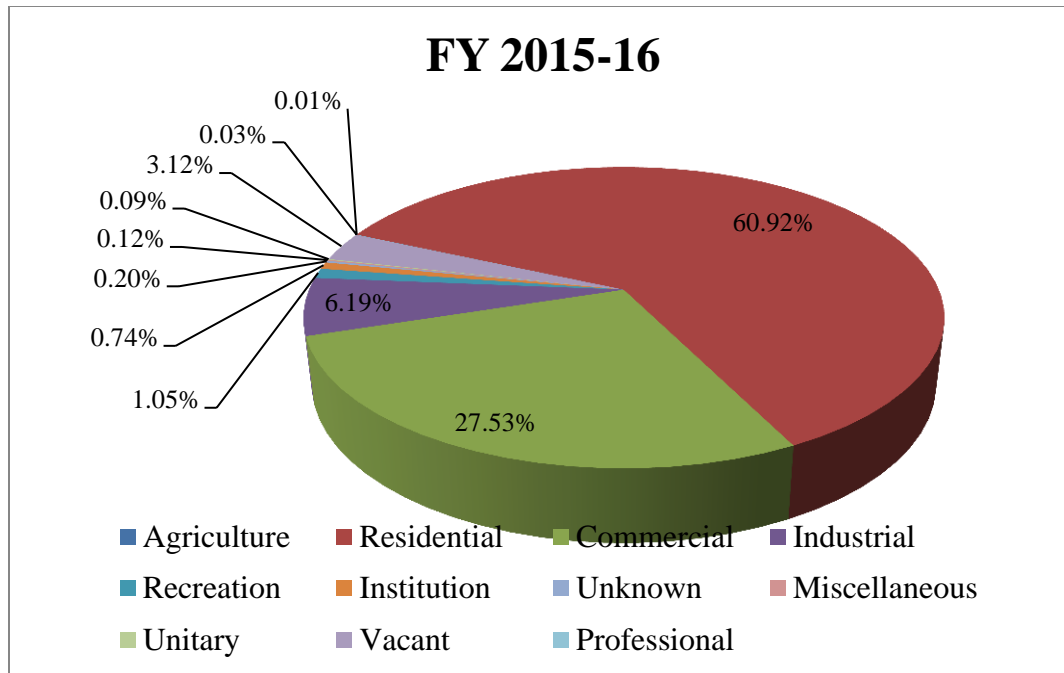
## *City of Fort Bragg*

### Assessed Value of Property by Use Code, City Wide

Last Four Fiscal Years

(In Thousands)

<b>Category</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>
Agriculture	-	34	33	34	34
Residential	361,278	347,694	351,259	357,224	369,852
Commercial	161,784	164,165	165,103	163,032	167,141
Industrial	43,763	30,593	36,342	36,807	37,595
Recreation	8,962	9,119	7,905	7,593	6,391
Institution	3,826	3,931	4,024	4,285	4,513
Unknown	1,044	1,130	1,149	1,178	1,192
Miscellaneous	477	689	698	701	735
Unitary	670	543	542	543	543
Vacant	21,468	21,552	18,931	18,682	18,963
Professional	-	-	-	-	179
Net Secured Value	603,272	579,416	585,953	590,045	607,137
Unsecured	29,066	31,513	29,641	31,347	31,275
Net Taxable Value	632,338	610,929	615,594	621,392	638,412



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

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
County General Fund	0.000000	0.000000	0.000000	0.000000	0.000000	0.745000	0.745000	0.745000	0.745000	0.745000
City of Fort Bragg	0.000000	0.000000	0.000000	0.000000	0.000000	0.255000	0.255000	0.255000	0.255000	0.255000
<b>Total</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>	<b>1.000000</b>
Override Assessments										
Local Special Districts	0.023000	0.023000	0.011000	0.010000	0.013000	0.012000	0.012000	0.011000	0.026000	0.025000
Schools	0.059000	0.047000	0.077000	0.072000	0.089000	0.111000	0.119000	0.114000	0.101000	0.107000
<b>Total</b>	<b>0.082000</b>	<b>0.070000</b>	<b>0.088000</b>	<b>0.082000</b>	<b>0.102000</b>	<b>0.123000</b>	<b>0.131000</b>	<b>0.125000</b>	<b>0.127000</b>	<b>0.132000</b>
<b>Total Tax Rate</b>	<b>1.082000</b>	<b>1.070000</b>	<b>1.088000</b>	<b>1.082000</b>	<b>1.102000</b>	<b>1.123000</b>	<b>1.131000</b>	<b>1.125000</b>	<b>1.127000</b>	<b>1.132000</b>

Source: Mendocino  
 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

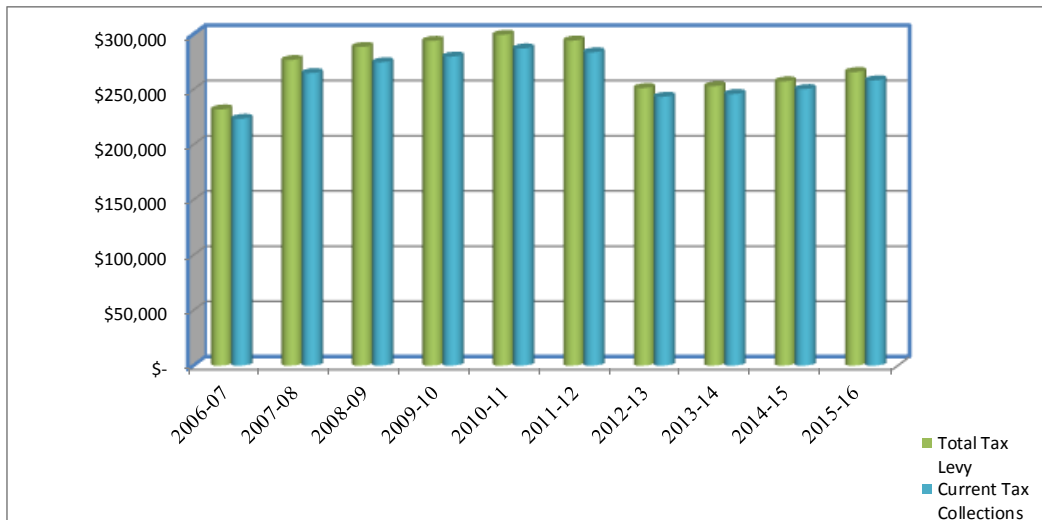
Taxpayer	2015-16		2006-07	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Georgia Pacific Corp	31,832,861	4.99%	7,176,125	1.33%
Rap Investors Lp	10,792,639	1.69%	5,087,598	0.95%
Boatyard Assoc Phase Ii	9,706,645	1.52%	6,446,546	1.20%
North Coast Brewery	7,064,018	1.11%	-	-
Safeway Inc.	7,010,172	1.10%	6,478,759	1.20%
Tanti Family Ii Llc	5,255,551	0.82%	-	-
Colombi Jeanette Succttee	5,098,440	0.80%	-	-
Hurst Jason S	4,605,491	0.72%	-	-
Anderson Logging Inc.	4,306,579	0.67%	3,684,447	0.68%
Kao Kuami	4,302,429	0.67%	3,781,906	0.70%
Kashi Keshav Investments Llc	4,157,643	0.65%	-	-
Ansari Ghulam Murtaza Tenzila	4,135,244	0.65%	-	-
Grosvenor Van Ness Assoc	3,976,992	0.62%	3,497,664	0.65%
Longs Drug Stores California L	3,888,947	0.61%	3,735,647	0.69%
Ray Ronald R Ttee	3,661,559	0.57%	-	-
Fort Bragg Hotel Llc	3,565,385	0.56%	-	-
Moura Senior Housing	3,479,168	0.54%	2,249,016	0.42%
Keaton Richard J Julie	3,083,116	0.48%	2,693,957	0.50%
Noyo Vista Inc.	3,026,662	0.47%	2,671,859	0.50%
Kemppe Liquid Gas Corp	2,925,418	0.46%	4,118,026	0.76%
Rbj Assoc Llc	2,595,058	0.41%	2,034,036	0.38%
Comcast	2,541,344	0.40%	-	-
Miller Helen Centeno	2,461,240	0.39%	-	-
Taubold Timothy E Ttee	2,451,214	0.38%	-	-
Lee Michael V Dona H Ttees	2,344,716	0.37%	-	-
Tradewinds Lodge	-	-	12,179,792	2.26%
Hunt Robert A	-	-	5,619,774	1.04%
Colombi Robert Ttee 1/2	-	-	5,251,647	0.98%
Baxman Land Partnership	-	-	5,152,634	0.96%
Hurst James C & Barbara J Ttee	-	-	4,074,616	0.76%
Affinito Dominic J & Juliette	-	-	4,058,445	0.75%
Bell Charles H & Ila Lynn Ttee	-	-	3,992,250	0.74%
Mendocino Coast Medical Plaza	-	-	3,665,690	0.68%
North Otown Industrial Center	-	-	3,220,242	0.60%
Kolberg John J & Arlene P	-	-	2,742,682	0.51%
Adelphia Communications	-	-	2,346,850	0.44%
Miller Donald Y & Helen Centen	-	-	2,173,049	0.40%
Total Top 25 Taxpayers	138,268,531	21.66%	108,133,257	20.09%
Total Taxable Value	638,412,338	100.00%	538,330,112	100.00%

Source: Mendocino County Assessor data, MuniServices, LLC

# CITY OF FORT BRAGG

## 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
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%
2014-15	257,387	250,358	97.3%
2015-16	265,826	258,276	97.2%



**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**  
**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						
	Certificates of Participation	Capital Leases	Total Governmental Activities	Certificates of Participation	Notes Payable	Capital Leases	Total Business-type Activities	Total Primary Government	Percentage of Personal Income <sup>(1)</sup>	Per Capita <sup>(1)</sup>
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 <sup>(2)</sup>	943	-	943	3,237	1,481	626	5,344	6,287	4.4%	867
2012-13	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
2014-15	660	-	660	2,896	1,207	240	4,343	5,003	3.2%	681
2015-16	539	-	539	2,578	1,102	123	3,803	4,342	2.8%	591

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**

**Legal Debt Margin Information**

**Last Ten Fiscal Years**

**(Fiscal year ended June 30)**

(Dollars in thousands)

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Assessed Value	\$ 518,473	\$ 619,707	\$ 645,784	\$ 660,917	\$ 609,153	\$ 603,272	\$ 579,450	\$ 585,992	\$ 590,079	\$ 607,137
Conversion Percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted Assessed Value	129,618	154,927	161,446	165,229	152,288	150,818	144,863	146,498	147,520	151,784
Debt Limit Percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	19,443	23,239	24,217	24,784	22,843	22,623	21,729	21,975	22,128	22,768
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 19,443	\$ 23,239	\$ 24,217	\$ 24,784	\$ 22,843	\$ 22,623	\$ 21,729	\$ 21,975	\$ 22,128	\$ 22,768
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 parcel. The City does not have any outstanding general obligation debt subject to the limit.

# CITY OF FORT BRAGG

## DIRECT AND OVERLAPPING DEBT

AS OF JUNE 30th, 2015

2015-16 Assessed Valuation:

\$ 639,867,918

	Total Debt		City's Share of
	6/30/2016	% Applicable <sup>(1)</sup>	Debt 6/30/2016
<b>OVERLAPPING TAX AND ASSESSMENT DEBT:</b>			
Redwoods Joint Community College District	\$ 31,015,000	3.788%	\$ 1,174,848
Fort Bragg Unified School District	32,719,536	38.390%	12,561,030
Mendocino Coast Hospital District	4,525,504	20.897%	945,695
City of Fort Bragg	-	100.000%	
<b>TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT</b>			<b>\$ 14,681,573</b>
<b>OVERLAPPING GENERAL FUND DEBT:</b>			
Mendocino County Certificates of Participation	20,480,000	6.067%	\$ 1,242,522
Mendocino County Pension Obligation Bonds	64,150,000	6.067%	3,891,981
Redwoods Joint Community College District Certificates of Participation	56,200	3.788%	2,129
<b>TOTAL OVERLAPPING GENERAL FUND DEBT</b>			<b>\$ 5,136,632</b>
<b>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</b>	<b>3,950,000</b>	<b>100.000%</b>	<b>3,950,000</b>
<b>DIRECT DEBT</b>			<b>\$ 538,671</b>
<b>TOTAL OVERLAPPING DEBT</b>			<b>\$ 24,306,876</b>
<b>COMBINED TOTAL DEBT</b>			<b>\$ 24,306,876 <sup>(2)</sup></b>

(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 and mortgage revenue bonds and non-bonded lease obligations.

### Ratios to 2014-15 Assessed Valuation:

Direct Debt	0.00%
Total Overlapping Tax and Assessment Debt	2.29%
Combined Total Debt	3.71%

### Ratios to Redevelopment Successor Agency Incremental Valuation (\$191,191,893):

Total Overlapping Tax Increment Debt	2.07%
--------------------------------------	-------

Source: MuniServices, LLC

**CITY OF FORT BRAGG**

**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		Coverage	Revenues & Transfers	Less: Operating Expenses <sup>1</sup>	Net Available Revenue	Debt Service		Total Debt		Coverage
				Principal	Interest	Service	Coverage					Principal	Interest	Service	Coverage	
2007	\$ 2,025	\$ 1,313	\$ 712	\$ 293	\$ 227	\$ 520	1.4		\$ 2,085	\$ 1,431	\$ 654	\$ 75	\$ 45	\$ 120	5.5	
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	

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

Source: City Finance Department

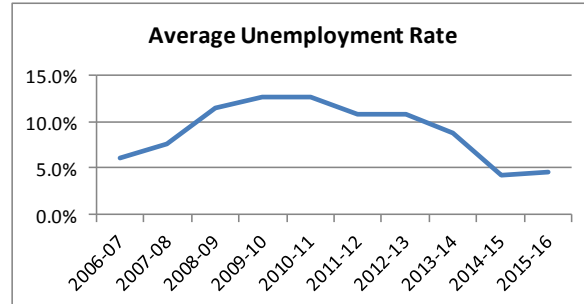
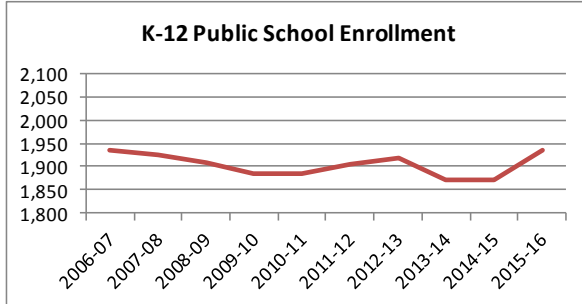
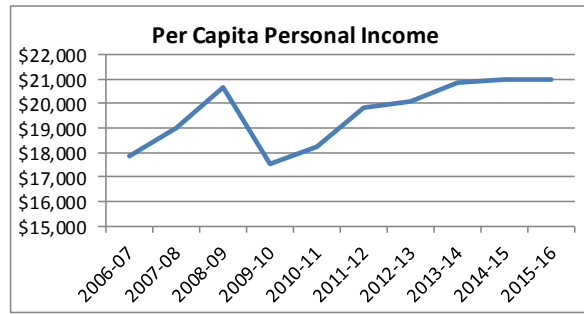
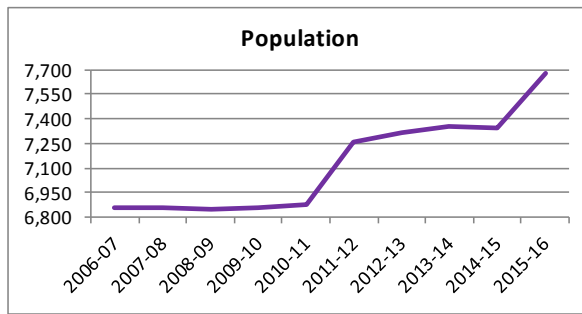


# CITY OF FORT BRAGG

## 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)
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%
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%



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 2015-16 and 4 years ago

Business Name	2015-16		2011-12	
	Number of Employees	Percent of Total Employment	Number of Employees	Percent of Total Employment
Mendocino Coast District Hosp	310	8.68%	325	9.64%
Fort Bragg Unified School District	277	7.76%	265	7.86%
Safeway	130	3.64%	115	3.41%
Parents & Friends Inc	130	3.64%	-	-
Mendocino Coast Clinics Inc	118	3.31%	104	3.09%
North Coast Brewing CO Inc (1)	104	2.91%	112	3.32%
Mendocino County	88	2.46%	58	1.72%
Sherwood Oaks Health Ctr	80	2.24%	100	2.97%
CV Starr Community Center	80	2.24%	-	-
Silvers At the Wharf (Anchor Lodge)	70	1.96%	-	-
City of Fort Bragg	-	-	58	1.72%
Anderson Logging Inc	-	-	87	2.58%
Fort Bragg Recreation Ctr	-	-	56	1.66%
Total Top Employers	1,387	38.85%	1,280	37.98%
Total City Employment (3)	3,570		3370	

Source: MuniServices, LLC

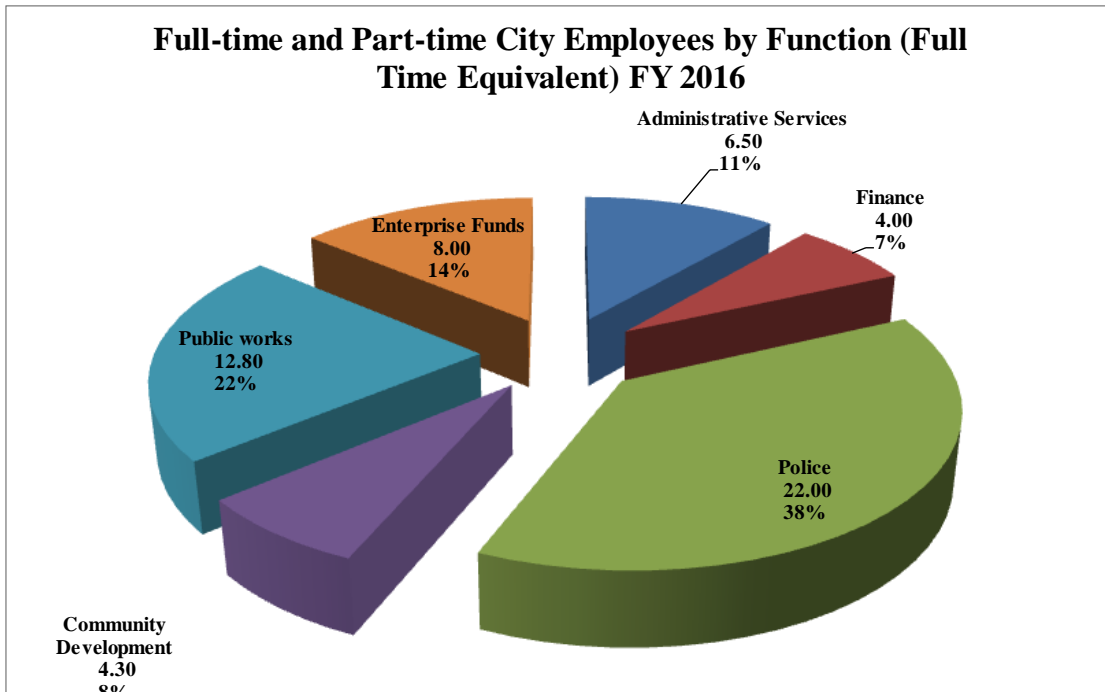
Results based on direct correspondence with city's local businesses.

- 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.

**CITY OF FORT BRAGG**

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>General Government</b>										
Administrative Services	5.00	5.00	5.00	5.00	4.80	4.80	6.00	6.00	6.00	6.50
Finance	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Public Safety</b>										
Police	22.00	24.00	23.00	23.00	21.00	21.00	21.00	22.00	22.00	22.00
<b>Community Services</b>										
Community Development	4.75	5.75	5.75	4.75	3.80	3.80	3.80	4.30	4.00	4.30
Public works	13.00	13.00	13.00	14.50	12.60	12.60	12.60	13.60	12.60	12.80
Enterprise Funds	9.00	9.00	9.00	8.00	7.00	8.00	8.00	8.00	8.00	8.00
Total	58.75	61.75	60.75	60.25	53.20	54.20	55.40	57.90	56.60	57.60



Source: City Finance Department

**CITY OF FORT BRAGG**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**  
*(Fiscal year ended June 30)*

Function/Program	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Building Permits Issued			174	204	204	210	125	272	192	141
New Construction										
Single Family Residential	9	3	1	2	3	2	0	0	0	2
Second Unit	4	1	3	2	1	1	1	1	1	3
Mixed Use, Commercial & Residential	0	0	0	1	0	0	0	0	2	1
Multi-Family Residential						0	0	1	0	0
Low Income Residential	1		1		2	0	0	0	4	0
City Clerk										
Council/Agency Resolutions Passed	131	110	148	112	93	108	93	87	127	98
Number of Ordinances Passed	6	4	13	3	9	9	2	4	3	5
Number of Contracts Approved	10	11	11	9	13	32	29	31	30	69
Public Safety										
Traffic Accidents	125	100	111	116	112	139	163	174	172	221
Traffic Violations - DUI	52	78	53	42	37	33	62	45	26	28
Bookings	714	845	521	501	621	608	744	689	737	668
Moving Cites	438	1,075	852	550	514	841	1,001	1,614	949	498
Parking Cites					405	374	355	833	484	835
Field Interviews and Information Cases							1,450	2,211	1,301	1,217
Crime Reports	1,471	1,323	1,288	1,150	1,274	1,454	1,610	1,576	1,317	1,501
Fire <sup>1</sup>										
Total Number of Calls	596	577	640	504	601	632	500	525	617	579
Structure Fires	44	63	38	35	30	27	29	29	21	29
Vehicle Fires	18	12	6	7	9	9	9	17	9	3
Vegetation Fires	33	43	55	33	15	29	25	41	40	31
Misc Fires (Chimney, Debris, Electronically, etc.)							17	24	17	36
Medical Aid	174	143	110	102	186	209	110	142	163	150
Rescue	128	132	135	114	112	129	11	13	10	22
Hazardous Condition/Materials Calls	49	54	62	53	37	46	73	48	41	70
Mutual Aid/Agency Assist							6	3	9	12
Traffic Accidents							88	89	98	133
Services Call	87	105	120	100	161	115	128	117	96	91
Other Calls & Incidents	63	25	114	60	81	68	4	2	113	2
Water										
Number of customer accounts billed	16,300	16,541	33,965	33,771	33,521	32,523	33,924	32,300	33,716	33,671
Water annual demand in thousand gallons	2,302	2,626	2,401	2,233	2,176	2,312	2,255	2,245	2,044	1,895
Available supply of water in thousand gallons	3,078	2,917	2,688	2,524	2,442	3,066	2,574	2,490	2,398	20,800
total Customer service calls		1,592	1,451	1,421	1,531	1,448	1,439	1,254	1,177	1,253
Meter installs/removals/change outs		280	38	36	49	40	2	11	14	16
Meter repairs		7	4	1	3	2	44	1	8	1
Leak investigations		57	24	15	15	16	21	3	6	11
Service profiles		159	180	98	131	81	93	52	57	65
Turn on/off		1,028	1,120	1,244	1,255	1,267	1,248	139	508	669
Manual Reads		484	522	556	555	565	527	513	453	416
Misc.		52	78	26	27	36	33	49	60	75
Wastewater										
Customer service calls, wastewater				38	39	37	52	71	41	52
New customer sewer lines installed				2	2	0	2	2	3	1
Sewer mains cleaned/flushed in miles				15	19	19	18	14	15.5	15
Sewer mains and laterals repaired in number of jobs				38	39	34	0	8	16	11
Sewer manholes inspected				370	371	373	371	362	363	363
Sewer manholes installed				1	3	1	0	0	0	0
Sewer spill responses				3	4	1	3	7	7	5

<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**

**Capital Asset Statistics by Function**

**Last Ten Fiscal Years**

*(Fiscal year ended June 30)*

Function	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
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	3	4	4
Recreational/Guest Facilities	2	2	2	2	2	3	3	3	3	3
Government Facilities	2	2	2	2	2	2	2	2	2	2





## 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 unmatured 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).