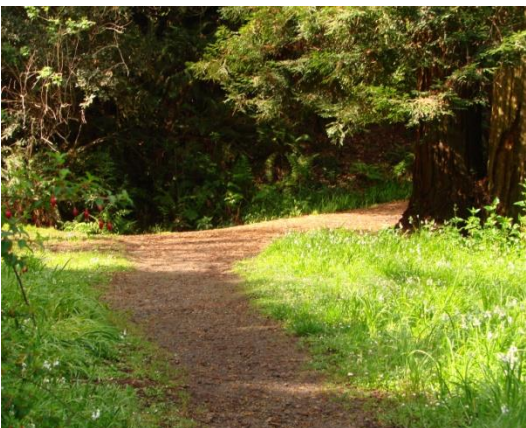




CITY OF FORT BRAGG FISCAL YEAR 2013-2014 BUDGET



ABOUT THE COVER

Cover photographs taken by Nancy Philips

Wiggly Giggly
Playground
at Bainbridge Park

Otis Johnson Park

C.V Starr
Community Center

Fort Bragg Landing

Fort Bragg
Rhododendron

Otis Johnson Park

International Walk & Roll to School Day

CITY OF FORT BRAGG
ADOPTED BUDGET
FISCAL YEAR 2013 – 2014



CITY COUNCIL

Dave Turner, *Mayor*
Meg Courtney, *Vice Mayor*
Scott Deitz, *Councilmember*
Doug Hammerstrom, *Councilmember*
Heidi Straus, *Councilmember*

Linda Ruffing
City Manager



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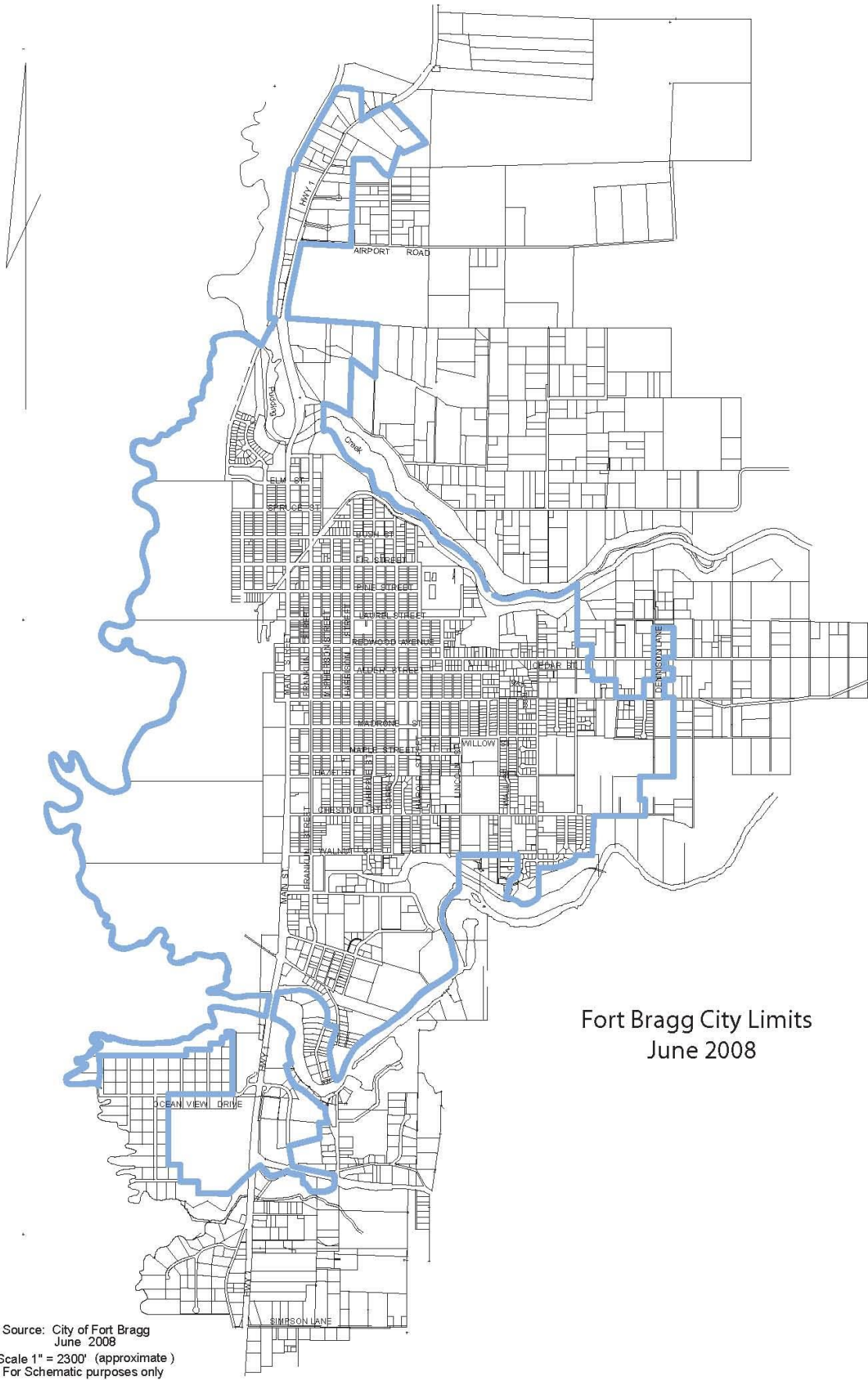
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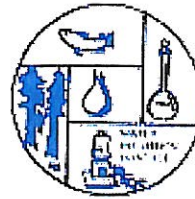
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Fort Bragg City Limits
June 2008

Source: City of Fort Bragg
June 2008
Scale 1" = 2300' (approximate)
For Schematic purposes only



June 24, 2013

Fort Bragg City Council
Municipal Improvement District No. 1 Board
Fort Bragg Redevelopment Successor Agency

SUBJECT: FY 2013/14 Operating Budget & Capital Budget

Honorable Mayor and Members of the City Council:

I am pleased to present to the City Council the Fiscal Year (FY) 2013/14 Budget. This budget is structurally balanced with ongoing expenditures funded solely by operating revenues. A number of one-time expenditures are funded with undesignated fund balance based on direction provided by the City Council at the May 13, 2013 Budget Workshop. The City's three reserve funds remain fully funded.

The annual budget provides a comprehensive statement of the City's organization, operations and resources and it expresses City Council and Municipal Improvement District Board policies and priorities in all areas of the City's operations. Over the course of the year, the City's budget serves as both a financial management tool and an operational plan for the delivery of City services and capital improvement projects. The Budget also presents a summary of accomplishments realized in each area of the City's operations over the past year.

The FY 2013/14 Budget addresses the City Council's priorities yet it is tempered by recognition of the limitations of the City's reduced workforce and the ongoing economic challenges that face our community. Despite these challenges, the Budget demonstrates that Fort Bragg has successfully established and maintained a solid financial position. The Council deserves credit for making conservative and prudent fiscal decisions and City staff should be acknowledged for their diligent efforts to contain costs while bringing in "outside" revenues to help fund priority projects and activities.

The FY 2013/14 Budget was developed in accordance with the Council's established budget principles as follows:

1. The City strives to balance the operating budgets of each of the City's three major funds (General Fund, Water Enterprise, Wastewater Enterprise) such that anticipated revenues meet projected expenditure obligations.
2. Recurring annual expenditures (e.g., personnel costs, supplies, equipment, operation and maintenance costs, debt service, legal costs, audit costs, etc.) are funded with on-going annual revenues and do not rely upon one-time revenues, reserves, or the use of undesignated fund balances.
3. If undesignated fund balances are expended, uses are restricted to funding one-time expenditures, not on-going operations.

4. Conservative revenue projections are incorporated into the budget.
5. Expenditures are contained to the maximum extent possible. To the extent that line item cost increases occur, they result from purchases necessary to support existing operations, essential capital improvement projects, mandated costs, and the City's contractual obligations.
6. The following General Fund reserves are established:
 - a. An undesignated 20% operating reserve (based on projected annual expenditures) is maintained to ensure liquidity of the General Fund and to provide adequate cash flow throughout the year. This reserve is necessary to accommodate fluctuations in the timing of expenditures and the receipt of revenues. The operating reserve also provides a modest buffer against unanticipated revenue shortfalls. The FY 2013/14 Budget establishes a \$1.7 million operating reserve.
 - b. A \$300k litigation reserve is maintained to cover unforeseen legal expenses, including unbudgeted settlement costs that are not covered by the City's insurance pool. In FY 2012/13, the City incurred approximately \$150k in costs that were charged to the litigation reserve.
 - c. A \$400k capital reserve is maintained for unanticipated project cost overruns or capital equipment expenses. In FY 2012/13, no expenditures were funded by the capital reserve.
7. The City has established a trust account to prefund its Other Post Employment Benefits (i.e., retiree health care costs) and each year it makes the full actuarial Annual Required Contribution to the trust fund.

While the FY 2013/14 Budget is balanced and that, in and of itself, is a considerable accomplishment, the City's financial position remains vulnerable for the following reasons:

- Despite layoffs and significant wage and benefit concessions by employees, the City's personnel costs continue to increase. Between 2010 and present, the City's workforce was reduced from 60.25 Full Time Equivalent positions (FTEs) to 54.2 FTEs. Despite this, the total cost of salaries and benefits is now higher than it was in 2010. The City added 2.5 FTEs in the FY 2013/14 Budget- a Community Service Officer in the Police Department, an Operator-in-Training in the Public Works Department, and a half-time Grants Assistant in the Community Development Department.
- Health care costs for employees and retirees continue to increase. In FY 2013/14, the City's medical benefit plan will have a 10% increase in premiums and the City will bear 80% of that cost increase.
- Retirement costs will continue to escalate over the next five years. In April 2013, the CalPERS Board approved changes to the CalPERS actuarial smoothing policy. The new policy will be used in setting employer contribution rates beginning in FY 2014/15. We have prepared rough calculations of increased costs and it appears that the City's contributions to CalPERS will increase by an average of \$30k each year. Cumulatively, this is worrisome.
- When the Fort Bragg Redevelopment Agency was dissolved in February 2012, a substantial source of funding for economic and community development activities and infrastructure improvement projects was eliminated. The City, in its role as the Fort Bragg Redevelopment Successor Agency, has been winding down the activities of its former redevelopment agency. The State legislation that dissolved redevelopment agencies provided a minimum administrative cost allowance of \$250k per year for

successor agencies. It is uncertain whether the Fort Bragg Redevelopment Successor Agency will be able to access the full administrative cost allowance in FY 2013/14 and beyond. In the future, staff costs that are currently allocated to the Successor Agency will be borne by the General Fund.

FY 2012/13 PROJECTED YEAR-END STATUS – MAJOR FUND BALANCES

The City has three major operating funds: the General Fund, Water Enterprise and Wastewater Enterprise. The year-end fund balances of the operating funds provide a snapshot and tell a story about the financial condition of each fund. A declining fund balance is not necessarily cause for alarm, so long as budgeted expenditures have anticipated the use of undesignated fund balance for one-time costs and/or a decline in revenues was foreseen. It is more problematic when fund balances are whittled away by unanticipated expenditures and/or revenue shortfalls. The table below shows the audited fund balances of the City's three operating funds at 7/01/12, as well as projected year-end fund balances for FY 2012/13 and FY 2013/14.

	7/01/12 Audited Fund Balance	6/30/13 Projected Fund Balance	% Change	6/30/14 Projected Fund Balance	% Change
General Fund (including reserves)	\$ 3,986,472	\$ 3,790,153	-4.9%	\$ 3,501,233	-7.6%
Water Enterprise	3,046,202	2,563,088	-15.9%	2,179,690	-14.9%
Wastewater Enterprise	865,695	891,579	3.0%	1,170,737	31.3%

In FY 2012/13, the General Fund (including reserves) decreased by about 4.9% and a 7.6% decline in fund balance is projected in FY 2013/14. This is a result of relatively flat revenues and increased expenditures. Much of the drawdown in fund balance is a result of one-time expenditures rather than on-going operating costs. While stagnant growth in the General Fund is not an immediate cause for concern as a healthy fund balance remains, revenue growth in future years is necessary for the City to keep pace with inflation and increased costs.

In FY 2012/13, the Water Enterprise fund balance experienced a 15.9% decline. This resulted from non-recurring capital expenditures (\$745k) and a utility rate structure that inadequately funded the Water Enterprise. The City Council recently approved a new rate structure based on an updated Utility Rate Study and a careful examination of the revenue requirements of the Water and Wastewater Enterprises. The new utility rates will be implemented in July 2013 and will sufficiently fund operating expenditures and long-term capital improvements over the next five years.

The Wastewater Enterprise is operating solidly "in the black" after many years of running with a deficit. In FY 2012/13, the fund balance increased slightly even with an appropriation of \$690k for non-recurring capital expenditures. The projected FY 2013/14 fund balance is up \$279k or 31.3% with the budget appropriating \$315k for non-recurring capital expenditures that are necessary to keep the Wastewater Treatment Facility functioning in compliance with regulatory requirements.

In summary, the City's three major operating funds are on solid footing and are expected to remain so in FY 2013/14.

GENERAL FUND - OVERVIEW

June 30, 2013 Projected General Fund Balance (including reserves)	\$ 3,790,153
FY 2013/14 Operations	
Revenues	7,882,796
Expenses	<u>8,599,216</u>
Net Operations	(716,420)
Net Transfers	<u>427,500</u>
Surplus/(Deficit)	(288,920)
June 30, 2014 Projected General Fund Balance (including reserves)	\$ 3,501,233

• As shown in the summary table, projected General Fund revenues and expenditures in FY 2013/14 result in a \$289k operating deficit once net transfers are added in. The transfers include funds allocated to the General Fund operating reserve (\$115k) and litigation reserve (\$150k) to keep the reserves fully funded in FY 2013/14. It should be noted that the operating deficit is the result of several one-time expenditures that are funded by "undesignated fund balance." Overall, the General Fund

operating budget is balanced with operating expenditures funded from on-going operating revenues.

- Two of the three main external funding sources for the General Fund (sales and use tax, TOT) are expected to increase in FY 2013/14. A 5.7% increase in total general fund sales and use tax is projected. A 1.2% increase in TOT is projected in FY 2013/14. Property tax, the other major general fund revenue source, is expected to experience a 4.4% decline as a result of reassessments reflecting diminished property values.
- Internal service charges are revenue transfers between funds to offset costs that are provided by one fund for services rendered to another fund. These charges are made in accordance with "staffing allocations" that reflect the percentage of time each staff position spends performing services for the various funds. Most of the City's internal service charges result in transfers to the General Fund, however there is also a transfer from Water to Wastewater to address the allocation of treatment operator staff time between the two enterprises. Overhead costs are allocated proportional to personnel costs. The internal service charge allocation to the General Fund in FY 2013/14 is approximately \$2.7 million which represents an increase of approximately \$330k from FY 2012/13. A significant portion of the increase is due to a change in the accounting method for Other Post Employment Benefits (OPEB) and the citywide liability insurance. This fiscal year, these costs are paid entirely out of General Fund and are included in the Administrative Cost Allocations charged to each fund rather than charging the other funds directly. This method results in a more equitable distribution of the costs.
- For several years, the City has worked to augment its General Fund revenues by focusing significant staff efforts on obtaining grants for capital projects, planning, economic development, and public safety activities, and by retaining as much grant funding as possible in-house to offset staff costs associated with grant administration and activity delivery. It is anticipated that in FY 2013/14, \$114k in grant revenues will be transferred to the General Fund to offset personnel costs related to grant administration. In addition, Developer Deposit Accounts and permit fees will result in approximately \$50k and \$15k in

revenue, respectively. The Developer Deposit Account revenues are down significantly from prior years as a result of Georgia Pacific suspending its reuse planning process for the Mill Site property. The Police Department's personnel costs are offset by an annual \$100k COPS grant which partially covers personnel costs for the City's Community Service Officers. In FY 2013/14, we expect to expend an additional \$50k in COPS funding that has been carried forward from prior years.

- FY 2013/14 General Fund revenues include a transfer in of \$30k from the General Plan Maintenance Fee fund to offset costs associated with the Community Development Department's work to keep the City's general plan and Land Use & Development Codes up to date.
- The budget also includes a \$60k transfer into the General Fund from the Asset Forfeiture fund to offset costs associated with the police officer assigned to the Major Crimes Task Force. This only covers a portion of that position as we anticipate that the officer will work part-time on his/her special assignment and part-time performing regular patrol duties. It should be noted that a transfer from Asset Forfeiture for a School Resource Officer (SRO) is not included in the FY 2013/14 Budget. While the need and opportunity for an SRO remain, the Police Department staffing levels are currently challenged by staffing shortfalls and training demands.
- The budget includes the full Annual Required Contribution to offset the City's OPEB liability through the payment of retiree medical premiums and a deposit in an OPEB trust fund. OPEB costs are allocated to the three major funds. This year, the budget presentation has changed by incorporating OPEB costs into the Administrative Cost Allocations charged to each fund. In FY 2013/14, current retiree medical benefits are projected at \$214k, and \$310k will be deposited in the OPEB trust fund as the Annual Required Contribution towards the City's obligations for future retiree health benefits. An actuarial study to update the City's OPEB liabilities will be prepared in FY 2013/14.
- FY 2013/14 General Fund revenues include a transfer in of \$225k from Fund 221 (Highway User Tax) and \$8k from Fund 230 (Traffic & Safety). Approximately \$10k of Street Sales Tax will be transferred in to cover City staff costs related to administration, inspection and construction management for the 2013 Street Resurfacing & Structural Repair projects. The associated expenditures are incorporated into the Public Works Department budget.
- Personnel costs are by far the biggest expenditure in the General Fund, representing nearly 66% of expenses in FY 2013/14. Costs for salaries and wages are expected to increase 7.2% and costs for benefits are expected to increase by 9.8% over FY 2012/13 year-end projections. It should be noted that the percentage increase in personnel costs over the FY 2012/13 budgeted amounts are 3.6% for salaries and wages and 3.9% for benefits.

WATER ENTERPRISE - OVERVIEW

- Revenues for the Water Enterprise are expected to grow modestly (3.7%) in FY 2013/14 as a result of a scheduled rate increase in July 2013. The FY 2013/14 Budget includes expenditures that exceed revenues by about \$894k. This results in large part from \$843k in non-recurring expenditures for capital equipment and capital projects. One capital project, the Hwy 20 to Brush Creek Rd Raw Water Line Replacement project, accounts for \$762k of this expense.

June 30, 2013 Projected Water Fund Balance	\$ 2,563,088
FY 2013/14 Operations	
Revenues	2,437,670
Expenses	<u>3,372,918</u>
Net Operations	(894,175)
Net Transfers	<u>551,850</u>
Surplus/(Deficit)	(342,325)
June 30, 2014 Projected Water Fund Balance	\$ 2,179,690

- In FY 2013/14, the City will establish a depreciation account or a capital reserve in the Water Enterprise to accumulate funds for costly repairs and upgrades. The year-end fund balance in excess of an amount equal to three months' operating expenses (i.e., 25% of annual operating expenditures) will be transferred to the Water Capital Reserve Fund. The FY 2012/13 year-end fund balance is projected at \$2.5 million and, based on FY 2013/14 projected operating expenditures, a 25% operating reserve will amount to \$608k, leaving approximately \$1.95 million for the Water Capital Reserve Fund for future capital projects. Indeed, the 2013-2018 Capital Improvement Program includes several large capital projects in coming years, including the Summers Lane Reservoir project and the Newman Reservoir to Water Plant Pipeline Replacement Project.

WASTEWATER ENTERPRISE - OVERVIEW

June 30, 2013 Projected Wastewater Fund Balance	\$ 891,579
FY 2013/14 Operations	
Revenues	3,413,458
Expenses	<u>3,094,290</u>
Net Operations	319,168
Net Transfers	<u>(40,010)</u>
Surplus/(Deficit)	279,158
June 30, 2014 Projected Wastewater Fund Balance	\$ 1,170,737

- The Wastewater Enterprise is projected to end FY 2012/13 with a fund balance of \$891k.
- In FY 2013/14, the Wastewater Fund will have expenditures (\$3.4 million) that are below operating revenues (\$3.1 million). The fund balance is expected to increase by about \$279,158 at year end.
- A new Operator-in-Training position is added for FY 2013/14 as approved by the Council/Improvement District Board in the Public Works succession plan.

- The FY 2013/14 Budget appropriates \$315k in funding for a long list of non-recurring capital projects in the Wastewater Enterprise.
- The Capital Projects budget identifies a number of other necessary capital improvements for the City's wastewater treatment and collection system ranging in cost from approximately \$45k to \$6 million. The proposed FY 2013/14 Budget appropriates \$15k to augment prior year allocations for the Grit Classifier and Stair Screen projects at the Wastewater Treatment Facility.
- In FY 2012/13, the Public Works Department initiated a comprehensive technical evaluation of options for repair and maintenance of the Wastewater Treatment Facility focusing on the possible utilization of an Activated Sludge treatment process at the facility. Staff and the consulting engineer will be reporting back to the Municipal Improvement District Board this summer and seeking direction regarding next steps. The treatment plant upgrades are expected to cost upwards of \$7 million.

C.V. STARR CENTER ENTERPRISE - OVERVIEW

June 30, 2013 Projected CV Starr Center Enterprise Fund Balance	335,708
FY 2013/14 Operations	
Revenues	984,000
Expenses	<u>986,928</u>
Net Operations	(2,928)
Net Transfers	---
Surplus/(Deficit)	(2,928)
June 30, 2014 Projected CV Starr Center Enterprise Fund Balance	\$ 332,780

- The C.V. Starr Center Enterprise Fund was established in FY 2012/13 to receive special sales tax revenues generated by the half-cent special transactions (sales) and use tax that was approved by the voters of Fort Bragg in March, 2012. In addition, property tax and redevelopment agency revenues assigned to the City by the Mendocino Coast Recreation and Park District are held in this fund. The sales tax revenues are restricted solely to expenditures for operation, maintenance and capital improvements at the C.V. Starr Community Center. The property tax and redevelopment revenues may be

used for the same purposes and for other parks and recreation activities within the City.

- The City expects to receive \$780k in special sales tax and \$202k in property taxes in the C.V. Starr Enterprise Fund in FY 2013/14. All of these revenues will be necessary to supplement user fees to cover the cost of operation, maintenance and capital improvements at the C.V. Starr Center in FY 2013/14. The projected FY 2013/14 year-end enterprise fund balance is estimated at approximately \$332k. The Council directed that the following reserves be established in FY 2013/14: Operating Reserve (\$150k); Capital Repair and Equipment Fund (\$150k); Facility Improvement and Expansion Fund (\$30k). In future years, the City will endeavor to establish more robust operating and capital reserves for the C.V. Starr Center.

FORT BRAGG REDEVELOPMENT SUCCESSOR AGENCY - OVERVIEW

- As of February 1, 2012, the Fort Bragg Redevelopment Agency (RDA) was dissolved and the City Council now serves as the Successor Agency for the RDA for the purpose of winding down its activities in accordance with AB 1X 26.
- The Successor Agency is only permitted to expend funds on “enforceable obligations” as approved by the Oversight Board and the State Department of Finance. The Successor Agency has submitted a Recognized Obligation Payment Schedules (ROPS) for the July 1, 2013-December 31, 2013 period and will submit a ROPS for the January 1, 2014-June 30, 2014 period in October. Each time a ROPS has been submitted to the State Department of Finance they have challenged items on it. In the last round, they disallowed expenditures for the Coastal Trail project.
- AB 1X 26 allows each Successor Agency to receive minimum administrative cost allocation of \$250k each year. That allocation will cover the Successor Agency’s costs in winding down the activities of the former Fort Bragg RDA. While we have incorporated the full \$250k into the FY 2013/14 Budget, in future years, we may not be able to justify the full amount.
- The County Auditor Controller requested that Low & Moderate Income Housing (LMIH) Fund revenues be transferred to the County for redistribution to taxing entities. A small balance remained in the LMIH and it will be transferred to the City’s Housing Trust Fund and the LMIH Fund will be closed out.

GRANTS

The City has a very active portfolio of grants for a variety of activities, ranging from street projects, to parks, planning studies, economic development, and public safety activities. Nearly \$4.1 million of grant-funded expenditures are projected in FY 2013/14. Grant activities that will be in progress in FY 2013/14 include the following:

Planning Activities

- Wayfinding Signage Plan (MCOG OWP)
- City Surrounded by a Park Plan (MCOG OWP)

Economic Development Activities

- Economic Development Activities (CDBG)
- Microenterprise Assistance (CDBG)

Housing

- Harrison Street House Rehabilitation (CDBG)

Community Services

- Homeless Mental Health Intervention Program (CDBG)

Parks

Coastal Restoration & Trail Project (Prop 84, Coastal Conservancy, and Bicycle Transportation Account Grants)
Johnson Property Acquisition (Coastal Conservancy Grant)
Otis Johnson Park Restoration (Caltrans Mitigation Grant)

Public Safety

Community Service Officer (COPS Grant)
Bullet-Proof Vests (OJP Partnership Grant)

Streets & Circulation Improvements

Safe Routes to Schools (SR2S Grant)
2013 Street Resurfacing Project (State & Local Partnership Program)

Water

Waterfall Gulch Raw Water Line Replacement (Prop 84 Grant)
Water Master Plan Update (CDBG Grant)

Storm Drainage

Green (LID) Alley Project (Prop 84 Grant)

CAPITAL PROJECTS

The City's FY 2013/14 Capital Projects budget is found in the Capital Projects section of this budget document. The Capital Projects budget includes \$3 million in new appropriations for FY 2013/14. Capital projects that are in progress and/or will be initiated in FY 2013/14 include the following:

Streets & Circulation Improvements

Safe Routes to Schools (grant-funded)
Street Resurfacing & Structural Repairs (Street Sales Tax and grant-funded)

Parks

Fort Bragg Coastal Restoration and Trail Project (grant-funded)
Johnson Property Acquisition (grant-funded)
Otis Johnson Park (grant-funded)

Wastewater Facilities

Grit Classifier (funded by Wastewater Enterprise)
Trickling Filter Repairs (funded by Wastewater Enterprise)
Stair Screen (funded by Wastewater Enterprise)

Water Facilities

Waterfall Gulch Raw Water Transmission Line Replacement (grant-funded)

Storm Drainage

Green (LID) Alley Project (grant-funded)

Storm Drain Replacement - Lincoln to Park Street (General Fund)

The budget also provides summaries of several other unfunded capital projects, all of which are priority projects that will need to be completed over time.

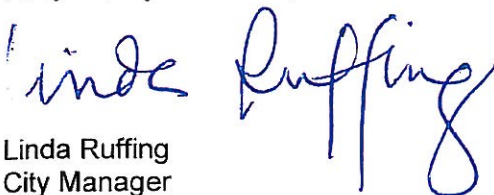
CLOSING REMARKS

The City's proposed FY 2013/14 Budget includes lean operating budgets for the General Fund, Water Enterprise and Wastewater Enterprise and a Capital Project budget that address critical infrastructure repair and maintenance needs. The budget provides fully funded reserves in accordance with established City Council policies for cash flow, operating reserves, litigation reserves, and capital reserves. The proposed FY 2013/14 Budget is a responsible budget that sustains existing services, programs and staffing levels while recognizing the City's fiscal constraints.

The City Council deserves recognition for its leadership and vision in establishing goals and priorities for City services to our community. The City's dedicated employees also deserve recognition for the excellent services they provide on a daily basis to the citizens of Fort Bragg. I would like to express my appreciation to each member of the City's executive management team for their diligent efforts each and every day to address the City's budgetary challenges. The management team has worked hard to define FY 2013/14 Budget proposals that limit expenditures to the minimum necessary to support departmental operations. I also want to acknowledge the hard work of Finance Director Rosana Cimolino and Assistant to the City Manager Ginny Feth-Michel who burnt the midnight oil to prepare this document. Nancy Philips of our Community Development Department is credited for the beautiful photographs throughout the document.

In closing, I believe the proposed FY 2013/14 Budget will maintain a high level of municipal services for the Fort Bragg community while providing effective fiscal management throughout the City's operations. I look forward to continuing to work with the City Council and staff over the next year to define and implement successful programs and services that address the needs of our community.

Respectfully submitted,



Linda Ruffing
City Manager

USER’S GUIDE TO THE BUDGET

A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction: federal, state and local. Within this intergovernmental system, local government is the workhorse of domestic policy. Local government has the responsibility to provide basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as transportation and environmental protection while addressing the expectations and values of its citizens.

For local governments, the primary tool used to coordinate these requirements is the budget. The City of Fort Bragg’s budget provides its residents and staff with a plan for implementation of the services, goals and objectives specified by the Council.

Budget Organization

This guide is designed to assist readers in understanding the information provided in the FY 2013/14 Budget and organization of the document. The FY 2013/14 Budget includes eight basic sections as follows:

City Manager’s Budget Message. Provides an overview of the budget including a summary of critical economic issues, Council directed core services, and basic operations and strategic goals for FY 2013/14.

Introduction. Provides a directory of elected and appointed City officials, citywide organization chart, overview of the City of Fort Bragg, and a definition of the funds included in the financial reporting model of the City.

Budget Summary. Includes a comprehensive overview of fund balance projections, revenues and expenditures for all funds, a revenue summary by category, and an expenditure summary by category and function.

Fund Detail - Departmental Segments. Presents detailed information on the City’s operating departments and enterprise funds:

Administration	Public Works
Finance	Water Enterprise
Non-Departmental	Wastewater Enterprise
Public Safety	C.V. Starr Center
Community Development	Internal Services

Additional information about the services provided by the City is included in each department section. Department summary information includes organizational charts, departmental services description, summaries of accomplishments and goals, a summary of expenditures over the last three fiscal years and detail of FY 2013/14 expenditures.

Grants and Special Revenue Funds. Provides an overview of each of the City’s Special Funds, including fund descriptions, revenues and expenditures. Special Funds are classified into one of four categories: Special Revenue, Grants, Internal Service Funds, and Trust and Agency.

USER’S GUIDE TO THE BUDGET - Continued

Capital Projects. Provides an overview of the City’s Capital Improvement Program (CIP), including FY 2013/14 expenditures and tables showing capital projects by category and funding source. This section also includes descriptions of individual projects.

Statistical Data. Presents historical information for the past 10 years-about the City’s finances, operations, constituents and the local economy.

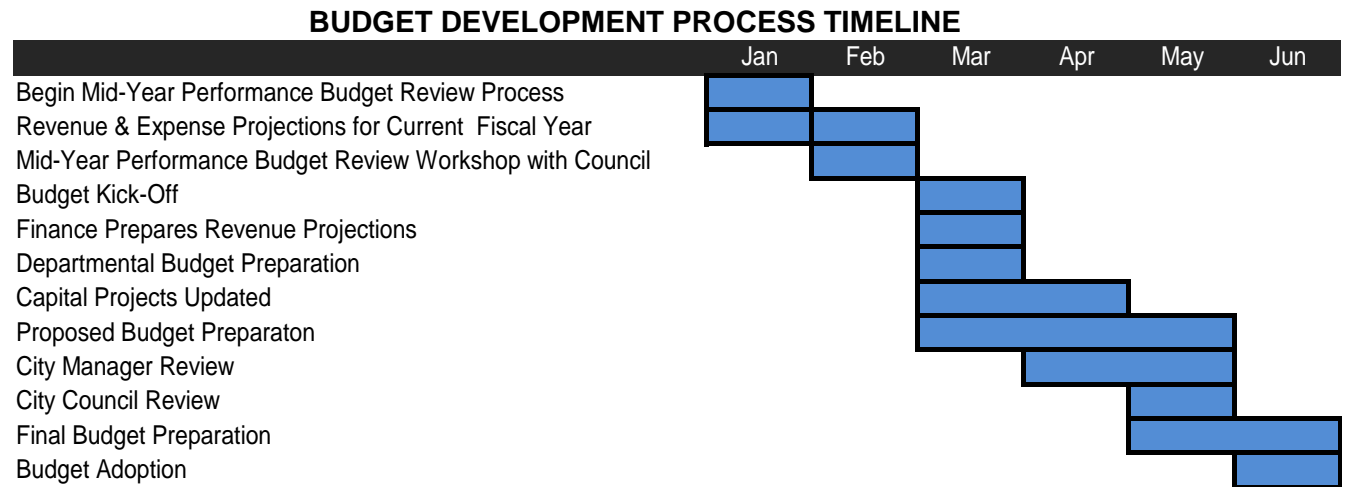
Glossary. A list of specialized words and acronyms used in the Budget document with their definitions.

Budget Process

The City develops an annual budget according to legal and policy direction which includes:

- Prepare budgets for all funds of the City.
- Adopt budgets that are balanced as to resources and appropriations.
- Adopt budgets that do not exceed state constitutional limits.
- Adopt budgets prior to the beginning of the fiscal year in which they are to take effect.
- Allow adjustments to the budget with proper approvals.
- Maintain a general fund operating reserve equivalent to 20% of the originally adopted operations budget.
- Utilize encumbrances of appropriations as a budgetary control technique.
- Adopt budgets by City resolution.
- Exercise budget controls at the department level.

The City of Fort Bragg operates on a fiscal year basis, starting July 1 and ending June 30. The budget is prepared by the Finance Department under the supervision of the City Manager. The proposed budget is reviewed by the City Council in a public meeting in May, and transmitted to the City Council in June for further review, public input, deliberation and adoption prior to the beginning of each new fiscal year (July 1). The Budget Calendar is presented below.



USER'S GUIDE TO THE BUDGET - Continued

Budget Structure

Operations Budget. The operations budget is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The operations budget outlines the many municipal services, programs and projects provided by the City during the fiscal year. It also identifies specific revenue estimates and expenditures necessary to implement services to the community.

Special Funds Budget. Special Funds are used to account for revenues and expenditures that are restricted by law or set aside for a special purpose. Each fund can be classified into one of four categories: Special Revenue, Grants, Internal Service, or Trust and Agency Funds.

Capital Improvement Program (CIP) and Capital Projects Budget. The Multi-Year CIP details the acquisition, construction or rehabilitation of major capital facilities and infrastructure. The Capital Projects budget is used to account for the receipt and disbursement of funds for specific CIP projects. For many projects, revenue resources and expenditures may extend over several years.

Budget Adoption

Copies of the proposed budget are made available to the general public in May. After providing opportunities for public review and discussion at City Council budget workshop(s), the budget is adopted by the City Council prior to June 30 at either a regular or special City Council meeting. After adoption, the budget may be amended by resolution.

Basis of Accounting and Budget

The modified accrual basis of accounting is used by all General, Special Revenue, Trust and Agency Funds and Capital Projects Funds. This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The accrual basis of accounting is utilized by all Enterprise and Internal Service Funds. This means that revenues are recorded when earned and that expenses are recorded at the time liabilities are incurred.

Cost Allocation Plan and Direct Charges

The City employs a multi-step process for distributing the costs of internal services to various departments and funds. Allocated costs are primarily determined through the City's Cost Allocation Plan (CAP). The CAP uses various statistical data to distribute the identified service costs to the appropriate departments and funds. Additionally, in certain circumstances direct charges from one organizational unit to another are included in the budget outside of the CAP. Direct charges are typically utilized when the origin and destination of the specific cost are readily apparent and fixed. Through these allocations a more realistic picture of the cost of doing business for the City's various organizational units and services is obtained. For example, the budget for internal service funds (such as Fleet Services) is allocated to public service departments (such as the Police Department or Public Works Department). A portion of the

budget for administrative costs (such as Human Resources or the City Clerk) is allocated to various funds managed by the City's Administrative Services Office.

Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of April 2013. These estimates take into account what has happened in our local economy, what our current revenue experiences are, and, to the extent possible, what is projected to happen over the next 14 months.



**DIRECTORY OF ELECTED
AND APPOINTED CITY OFFICIALS**



Dave Turner
Mayor



Meg Courtney
Vice Mayor



Scott Deitz
Councilmember



Doug Hammerstrom
Councilmember



Heidi Kraut
Councilmember

Linda Ruffing
City Manager

Rosana Cimolino
Finance Director/City Treasurer

Ginny Feth-Michel
Assistant to the City Manager

Dave Goble
Public Works Director

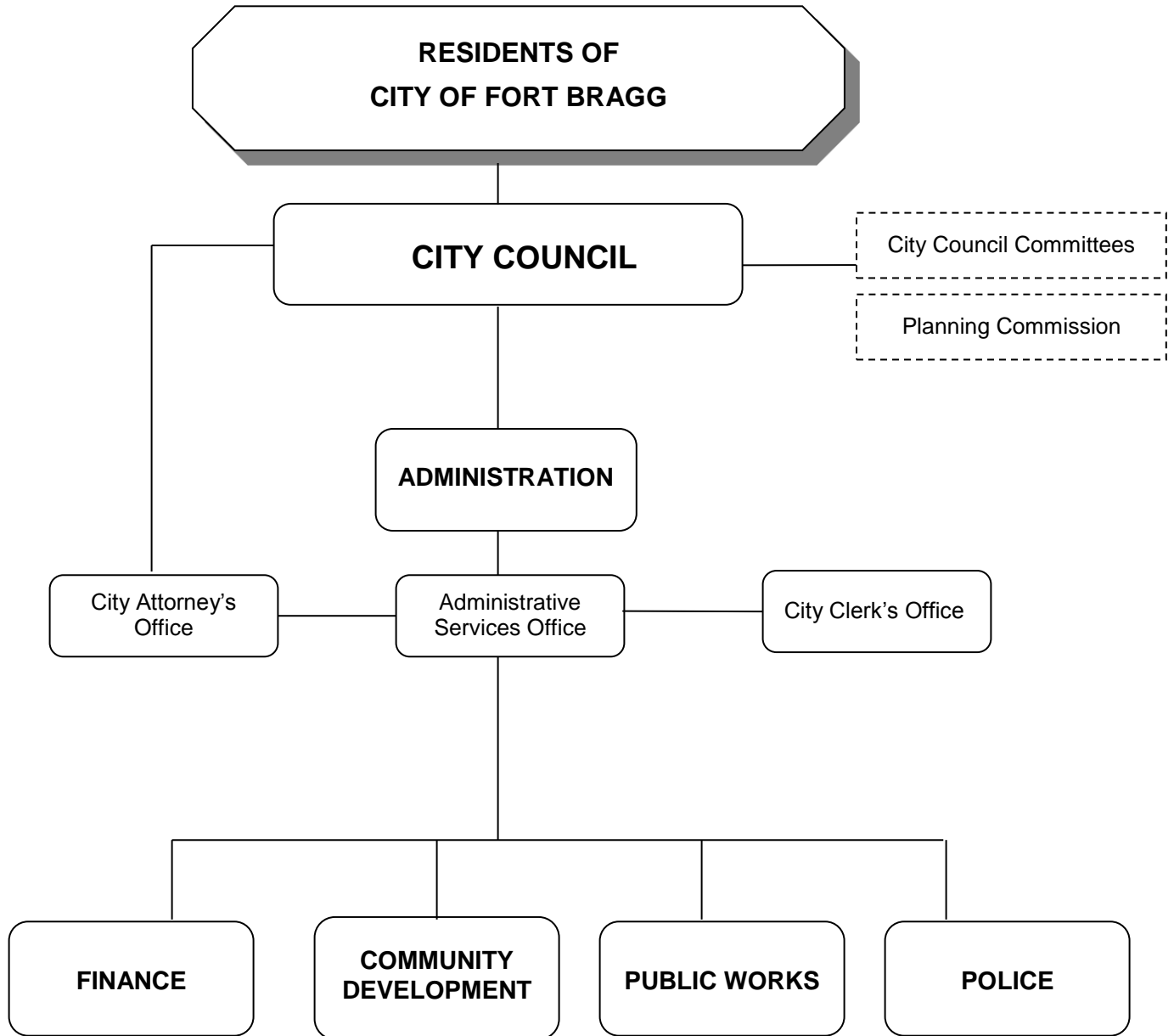
Marie Jones
Community Development Director

Scott Mayberry
Chief of Police

Cynthia VanWormer
City Clerk

David Warner
City Attorney

CITY OF FORT BRAGG MASTER ORGANIZATIONAL CHART



CITY OF FORT BRAGG - OVERVIEW

HISTORY OF FORT BRAGG

The north coast of Mendocino County was inhabited by Native Americans of the Pomo tribe for approximately 10,000 years. The Pomo people were hunter-gatherers with a close relationship to the land and the sea. Seasonal Native American villages were located along the coast with permanent villages located north of the Ten Mile River.

In 1855, an exploration party from the Bureau of Indian Affairs visited the area in search of a site on which to establish a reservation and, the following year, the Mendocino Indian Reservation was established. It spanned an area from the south side of the Noyo River to north of the Ten Mile River and east to Little Valley and Glen Blair. In 1857, the Fort Bragg military post was established on the Mendocino Indian Reservation approximately 1½ miles north of the Noyo River and its purpose was to maintain order on the reservation. During the same year, a lumber mill was established on the Noyo River starting what would become the major industry of the region. The military post was short-lived and records show that November 23, 1861 was the last date on which army units occupied the fort. In 1865, after 300 Native Americans were marched forcibly from the Mendocino Indian Reservation to a reservation in Round Valley, Fort Bragg as a military post was abandoned.

On August 5, 1889, Fort Bragg was incorporated as a City. C.R. Johnson, president of the Fort Bragg Redwood Company, was the first mayor and his company laid out the town much as it exists today – with a uniform street grid and mid-block alleys. In 1893, the Union Lumber Company was created by absorbing some of the smaller lumber companies in the area. In 1901, the Union Lumber Company incorporated the National Steamship Company to carry lumber, passengers and supplies. The steamships provided Fort Bragg's only link to manufactured comforts and staples like sugar and coffee. In 1905, the California Western Railroad was created and a rail line was established from Fort Bragg to Willits where train connections could be made to San Francisco.

The 1906 Earthquake resulted in a fire at the lumber mill that threatened the entire City. Brick buildings throughout the City were damaged, if not destroyed completely, and many frame homes were knocked off their piers. The fire burned the entire downtown area bordered by Franklin Street, Redwood Avenue and McPherson Street. Within 12 months following the earthquake, all downtown reconstruction was completed. The earthquake brought prosperity to Fort Bragg as the mills furnished lumber for the rebuilding of San Francisco. By 1916, Fort Bragg had become a popular place to visit – and to settle.

Commercial fishing also played an important role in the formation of the economic base of Fort Bragg. Noyo Harbor was once a major commercial fishing port well-known for producing quality fish products that were distributed to major metropolitan markets. In recent years, the fishing industry has declined significantly and the community's economic base has transitioned from a "resource extraction" base (i.e., timber and fishing industries) to a more service-oriented economy serving a regional coastal population of approximately 20,000 residents as well as hundreds of thousands of visitors each year.

CITY OF FORT BRAGG - OVERVIEW

CITY GEOGRAPHY

The City of Fort Bragg is located approximately 165 miles north of San Francisco and 188 miles west of Sacramento on the scenic coast of Mendocino County. The City occupies 2.7 square miles. Census 2010 places the City's population at 7,273. Although it is quite small, Fort Bragg is the largest city on the coast between San Francisco and Eureka. The largest employment categories in the City include services, wholesale and retail trade, local government, public education, health care, tourism, and fishing. The mild climate and picturesque coastline make Fort Bragg a popular tourist and recreational area.

CITY AUTHORITY

Fort Bragg is a general law city under California state law and its rights, powers, privileges, authority, and functions are established through the State constitution. These statutory rights include the power to: sue and be sued; purchase, receive by gift or bequest and hold land, make contracts and purchases and hold personal property necessary to the exercise of its powers; manage, sell, lease, or otherwise dispose of its property as the interest of its inhabitants require; levy and collect taxes authorized by law and exercise such other and further powers as may be especially conferred by law or as may be necessarily implied from those expressed.

CITY COUNCIL

Members of the Fort Bragg City Council are elected by the voters to serve overlapping four-year terms. The Mayor is elected by, and from, the City Council for a two-year term. The Council sets policy and exercises the legislative authority of the City. The Council holds meetings on the second and fourth Mondays of every month and at such other times as necessary. Current City Council members and the dates upon which their respective terms expire are as follows:

Mayor Dave Turner	December 2014
Vice Mayor Meg Courtney	December 2014
Councilmember Heidi Kraut	December 2014
Councilmember Doug Hammerstrom	December 2016
Councilmember Scott Deitz	December 2016

ADMINISTRATION AND MANAGEMENT

Fort Bragg operates under the Council-Manager form of government. The City Council appoints the City Manager who appoints other City officials and is charged with overseeing the City's daily operations. Several boards, commissions, and committees assist the City Council and Administration in carrying out various aspects and functions of city government.

CITY SERVICES

The City provides a wide range of services to its residents including public safety services, construction and maintenance of streets and infrastructure, water service, community development, financial management and administrative services. Special Districts, and Joint Power Authorities (JPAs), under the jurisdiction of the City, provide emergency services, fire protection, wastewater treatment, and redevelopment services throughout the City. Other entities, not under the City's jurisdiction, that provide services to the City's population include the school district, hospital district, recreation district, harbor district, and other special districts.

CITY OF FORT BRAGG - OVERVIEW

MUNICIPAL IMPROVEMENT DISTRICT NO. 1

The members of the City Council also serve as the Municipal Improvement District No. 1 Board of Directors. The District was formed in 1969 for the purpose of acquiring and constructing wastewater system improvements including construction of a wastewater treatment plant. The District serves approximately 3,000 dwelling units in an area that includes the City of Fort Bragg and some unincorporated territory to the north and to the south of the City. The Municipal Improvement District No. 1 meets on the same schedule as the City Council and can schedule special meetings as necessary.

SUCCESSOR AGENCY TO FORT BRAGG REDEVELOPMENT AGENCY

From 1986 to 2012, the Fort Bragg Redevelopment Agency carried out redevelopment projects and promoted and supported economic development and affordable housing development in the redevelopment project area, an area which generally includes properties within the Central Business District, commercial and industrial lands along Main Street, and the former Georgia Pacific mill site. In early 2012, the Redevelopment Agency was dissolved, as a result of AB 1X 26 and the City Council elected to serve as the Successor Agency to the Fort Bragg Redevelopment Agency. The Successor Agency is the legal entity tasked with winding down the affairs of the former Redevelopment Agency under the supervision of an Oversight Board. The Successor Agency plays a key day-to-day role in assuring that the existing debt service and other enforceable obligations of the former Redevelopment Agency are properly paid based upon a Recognized Obligation Payment Schedule (ROPS) approved by the Oversight Board and the State Department of Finance.

C. V. STARR COMMUNITY CENTER

The C.V. Starr Community Center and Sigrid & Harry Spath Aquatic Facility (the “C.V. Starr Center”) in Fort Bragg is a 43,000 square foot recreation and aquatic facility that was built by the Mendocino Coast Recreation and Parks District (MCRPD), a special district providing recreational services to residents of the Mendocino Coast. The facility includes an indoor water park with an eight-lane competition pool and diving board, a leisure pool with a water-slide and a ‘lazy river’, a cardio-fitness center and weight room, and facilities for other fitness classes and enrichment activities. In addition, the C.V. Starr Center has meeting rooms for parties and community events, and the grounds include a dog park, a skateboard park, and petanque courts and picnic/BBQ facilities.

After opening the C.V. Starr Center in August 2009, the MCRPD was challenged by insufficient operating revenues. In March 2012, the voters of Fort Bragg passed a special sales tax measure to provide funding for operation, maintenance and capital improvements at the C.V. Starr Center facility. The measure required that ownership of the C.V. Starr Center be transferred to the City of Fort Bragg and that the MCRPD assign a portion of its property tax revenues to the City for operation, maintenance and capital improvements at the Center and for other parks and recreational programs in the City. The facility reopened under City ownership in July 2012. The MCRPD now operates the facility under contract with the City and the City has a role in the Center’s financial and operational oversight.

FUND DEFINITIONS

To demonstrate fiscal accountability, various funds are established in accordance with objectives of special regulations, restrictions, and/or limitations. Each fund is considered a separate accounting entity with a self-balancing set of accounts. The funds that are used in the financial reporting model for the City of Fort Bragg as follows:

General Fund

The General Fund is the City's primary operating fund. It is used to account for resources traditionally associated with general government activities which are not required (legally or by sound fiscal management) to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds are used to account for revenues that are legally restricted for a particular purpose. The City has several Special Revenue Funds including the Special Sales Tax for Street Repairs, Asset Forfeiture, General Plan Maintenance Fee, Gas Taxes and Fire Equipment Tax. Special Revenue Funds are also used to account for grants for City projects and activities.

Debt Service Funds

Debt Service Funds are used to account for money that will be used to pay general long-term debt principal and interest as well as related fiscal agent costs.

Capital Project Funds

Capital Project Funds are used to account for financial resources to be used for the construction or acquisition of fixed assets, such as buildings, equipment, or roads. A capital project fund exists only until completion of the project.

Internal Service Funds

Internal Service Funds are used by the City to account for the financing of goods and services provided by one department to other departments within a government organization on a cost-reimbursement basis. They are set up to take advantage of economies of scale, to avoid duplication of effort, and to accurately identify costs of specific governmental services.

Enterprise Funds

Enterprise Funds are used to account for operations that are supported by a fee charged to external users for services, similar to a private business. The City has three Enterprise Funds: Water Works, Wastewater, and C. V. Starr Community Center.

Fiduciary Funds

Fiduciary Funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party and therefore cannot be used to support the government's own programs.

CITY OF FORT BRAGG

FY 2013/14

ADOPTED BUDGET

SUMMARY SCHEDULES



City of Fort Bragg FY2013/14 Summary of Revenue, Expenditures & Fund Balance

Fund No.	Fund Type/Name	FY 2012 - 2013					FY 2013 - 2014			
		Audited Fund Balance at 07/01/12	Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/13	FY2013/14 Budget		Net Transfers	Projected Fund Balance at 06/30/14
							Revenue	Appropriations		
110	General Fund									
	Undesignated	\$ 1,670,358	\$ 7,474,163	\$ 7,895,482	\$ 225,000	\$ 1,474,039	\$ 7,882,796	\$ 8,449,216	\$ 162,671	\$ 1,070,290
	Operating Reserve	1,616,114	-	-	-	1,616,114	-	-	114,829	1,730,943
114	Gen Fund Litigation Reserve	300,000	-	150,000	150,000	300,000	-	150,000	150,000	300,000
115	Gen Fund Capital Reserve	400,000	-	-	-	400,000	-	-	-	400,000
	Total General Fund	3,986,472	7,474,163	8,045,482	375,000	3,790,153	7,882,796	8,599,216	427,500	3,501,233
	Special Revenue Funds, Restricted:									
116	General Plan Maint Fee Fund	196,281	42,540	-	(50,000)	188,821	31,300	-	(30,000)	190,121
117	Housing Trust Funds	91,406	425	-	-	91,831	500	-	14,487	106,818
120	Parking	71,458	105	-	(8,160)	63,403	325	-	(8,300)	55,428
121	Parking In Lieu Fees	-	-	8,160	8,160	-	-	8,300	8,300	-
122	Parkland Monitoring/Reporting	121,507	530	-	-	122,037	650	-	-	122,687
124	Tobacco License Fee	-	2,745	-	-	2,745	2,745	-	-	5,490
125	State Disability Access Fee	-	525	-	-	525	550	-	-	1,075
139	Cops Ab1913 Allocation	73,339	100,000	-	(100,000)	73,339	100,000	-	(150,000)	23,339
146	OJP Bulletproof Vest Partnership	88	1,500	3,000	2,000	588	3,000	6,000	5,000	2,588
167	Asset Forfeiture	569,000	146,000	40,152	-	674,848	147,500	24,500	(88,500)	709,348
176	RDA Housing Successor	990,622	-	976,135	-	14,487	-	-	(14,487)	-
190	Construction/Demolition Ord Fees	34,707	-	-	-	34,707	-	-	-	34,707
220	Waste Mgt Community Benefit Pymt	350,000	-	-	-	350,000	-	-	-	350,000
221	Highway User Tax (Gas Tax)	38,238	193,500	-	(225,000)	6,738	225,200	-	(225,000)	6,938
223	STP D1 MCOG Streets/Hwy	(24,008)	333,382	140,442	-	168,932	-	-	-	168,932
230	Traffic & Safety	-	8,000	-	(6,000)	2,000	8,000	-	(8,000)	2,000
240	MCOG 2005 Main St Planning	(4,345)	-	83,950	-	(88,295)	-	-	-	(88,295)
245	MCOG Project Planning	-	-	-	-	-	-	-	-	-
250	Special Sales Tax-Street Repair	1,338,316	760,000	-	(1,370,000)	728,316	787,500	-	(390,000)	1,125,816
280	Fire Equipment Fund	250,679	45,845	-	-	296,524	46,000	-	-	342,524
	Total Special Rev Funds, Restricted	4,097,288	1,635,097	1,251,839	(1,749,000)	2,731,546	1,353,270	38,800	(886,500)	3,159,516
	Special Revenue Funds, Grants:									
131	CDBG Unclassified Program Income	19,805	-	-	-	19,805	-	-	-	19,805
134	Sustainable Comm Grant	(32,145)	49,757	49,757	-	(32,145)	-	-	-	(32,145)
137	MCOG OWP Grants	1,752	88,000	88,000	-	1,752	-	-	-	1,752
149	Prop 84 - Coastal Trail	(13,979)	70,000	70,000	-	(13,979)	690,865	690,865	-	(13,979)
152	CalTrans Planning Grant	3,458	-	-	-	3,458	-	-	-	3,458
154	STBG Housing Rehab	66,846	-	-	-	66,846	-	-	-	66,846
158	CDBG Gen Alloc Grants	(60,532)	538,917	538,917	-	(60,532)	-	-	-	(60,532)
159	Coastal Trail Caltrans Grant	64,564	25,000	25,000	-	64,564	-	-	-	64,564
162	Cdbg Program Income Account	30,070	1,000	-	-	31,070	1,000	-	-	32,070
165	EDBG PT/A Grants	(21,519)	102,687	109,846	-	(28,678)	18,750	18,750	-	(28,678)
166	CDBG Microenterprise Fund	26,480	120,868	120,868	-	26,480	-	-	-	26,480
169	CDBG PT/A Grants	5,299	35,000	40,299	-	-	-	-	-	-

City of Fort Bragg FY2013/14 Summary of Revenue, Expenditures & Fund Balance

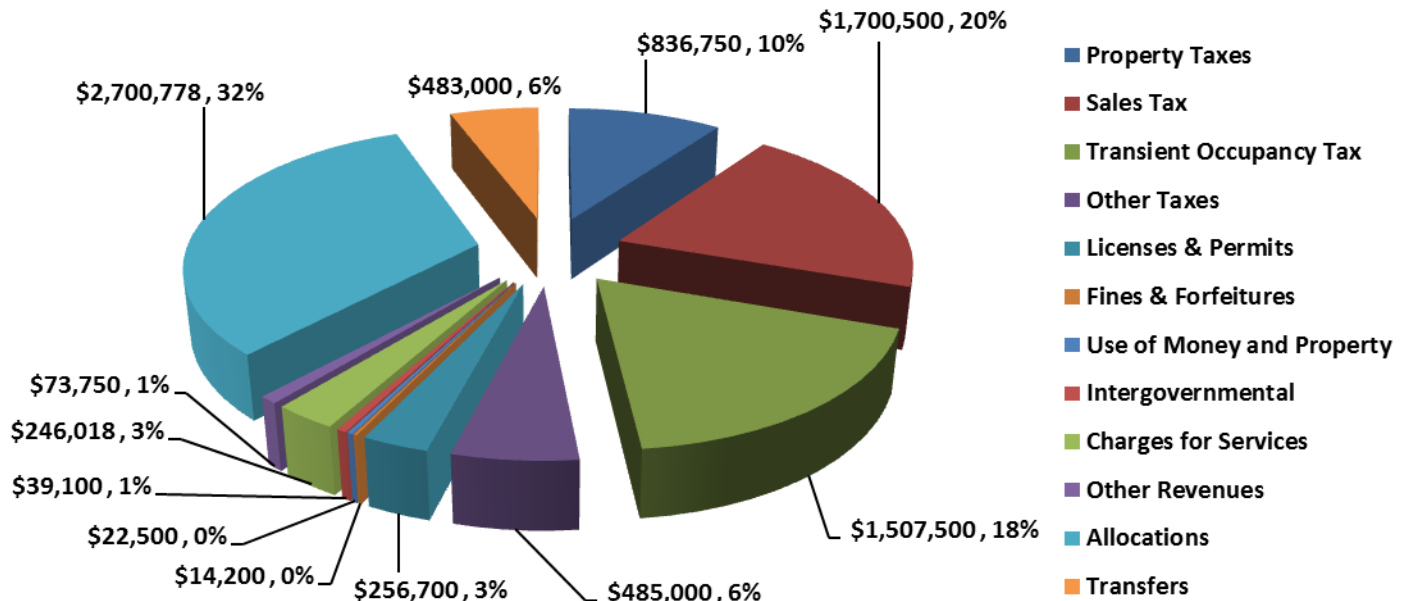
Fund No.	Fund Type/Name	FY 2012 - 2013					FY 2013 - 2014			
		Audited Fund Balance at 07/01/12	Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/13	FY2013/14 Budget		Net Transfers	Projected Fund Balance at 06/30/14
							Revenue	Appropriations		
185	Bicycle Transportation Grant	10,051	-	-	-	10,051	-	-	-	10,051
302	CDBG 2012 Super NOFA	-	124,463	124,463	-	-	981,520	981,520	-	-
305	Safe Routes to Schools Cycle 3 Grant	-	-	-	-	-	849,000	-	(849,000)	-
312	Coastal Conservancy Grant	4,884	-	16,000	-	(11,116)	757,000	757,000	-	(11,116)
313	NC Int Regional Water Mgmt	-	-	-	-	-	550,000	-	(550,000)	-
316	MCOG OWP Grants	-	-	-	-	-	75,000	75,000	-	-
401	Otis Johnson Park Renovation	(30,462)	32,794	16,884	-	(14,552)	-	13,660	13,660	(14,552)
Total Special Rev Funds, Grants		74,572	1,188,486	1,200,034	-	63,024	3,923,135	2,536,795	(1,385,340)	64,024
Capital Project Funds:										
129	Safe Routes to School Capital Project	168,151	414,566	471,566	-	111,151	-	792,500	849,000	167,651
404	Skate Park Phase II	2,772	-	2,772	-	-	-	-	-	-
405	Street Resurfacing Projects	-	-	1,360,000	1,360,000	-	163,000	340,000	380,000	203,000
408	Green Alleys	-	-	-	-	-	-	50,000	-	(50,000)
409	Emergency Fueling Station	-	-	-	-	-	-	75,000	75,000	-
407	Coastal Trail Capital Project Fund	-	-	-	-	-	-	850,000	-	(850,000)
Total Capital Project Funds		170,923	414,566	1,834,338	1,360,000	111,151	163,000	2,107,500	1,304,000	(529,349)
Internal Service Funds:										
520	Facilities Maint & Repair	115,932	38,000	38,000	-	115,932	317,516	317,516	8,500	124,432
521	Technology Maint & Repair	50,041	163,000	191,869	-	21,172	335,809	335,809	20,000	41,172
522	Fleet Services	17,528	414,316	373,193	-	58,651	509,009	359,009	-	208,651
Total Internal Service Funds		183,501	615,316	603,062	-	195,755	1,162,334	1,012,334	28,500	374,255
Enterprise Funds*										
610	Water Enterprise	2,443,009	2,276,284	2,111,900	(723,400)	1,883,993	2,364,750	2,434,918	(356,150)	1,457,675
614	Water Enterprise Non-routine Maint	4,217	-	745,000	745,000	4,217	20	71,000	71,000	4,237
615	Water Enterprise Capital Projects	-	-	-	-	-	-	867,000	837,000	(30,000)
640	Water Enterprise Capacity Fees	598,978	75,900	-	-	674,878	72,900	-	-	747,778
Total Water Enterprise		3,046,204	2,352,184	2,856,900	21,600	2,563,088	2,437,670	3,372,918	551,850	2,179,690
710	Wastewater Enterprise	646,620	3,154,807	2,499,974	(896,600)	404,853	3,348,823	2,764,290	(300,010)	689,376
714	Wastewater Enterprise Non-routine Maint	-	-	690,077	700,000	9,923	-	315,000	245,000	(60,077)
715	Wastewater Enterprise Capital Projects	-	-	-	189,000	189,000	-	15,000	15,000	189,000
720	Clean Water Education Fund	6,934	30	-	-	6,964	35	-	-	6,999
740	Wastewater Enterprise Capacity Fees	212,139	68,700	-	-	280,839	64,600	-	-	345,439
Total Wastewater Enterprise		865,693	3,223,537	3,190,051	(7,600)	891,579	3,413,458	3,094,290	(40,010)	1,170,737
	CV Starr Enterprise	(103,077)	962,530	523,745	-	335,708	984,000	986,928	-	332,780
Total Enterprise Funds		3,808,820	6,538,251	6,570,696	14,000	3,790,375	6,835,128	7,454,136	511,840	3,683,207
Total - All Funds		12,321,576	17,865,879	19,505,451	-	10,682,004	21,319,663	21,748,781	-	10,252,886
Fiduciary Trust Funds										
175	Successor Agency to RDA	(3,074,226)	473,614	663,133	-	(3,263,745)	400,000	977,755	-	(3,841,500)
Total Fiduciary Funds		\$ (3,074,226)	\$ 473,614	\$ 663,133	\$ -	\$ (3,263,745)	\$ 400,000	\$ 977,755	\$ -	\$ (3,841,500)

*Enterprise fund totals do not include fixed assets

GENERAL FUND SUMMARY OF REVENUES BY CATEGORY FY 2010/11 through 2013/14

GENERAL FUND	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
Property Taxes	\$ 903,173	\$ 832,327	\$ 860,750	\$ 875,485	\$ 836,750	-4.4%
Sales Tax	1,427,383	1,500,988	1,523,000	1,608,225	1,700,500	5.7%
Transient Occupancy Tax	1,340,873	1,410,855	1,445,000	1,490,000	1,507,500	1.2%
Other Taxes	479,421	482,884	477,000	486,600	485,000	-0.3%
Subtotal Taxes	4,150,850	4,227,055	4,305,750	4,460,310	4,529,750	1.6%
Licenses & Permits	248,533	249,189	257,100	263,750	256,700	-2.7%
Fines & Forfeitures	20,435	13,937	14,100	12,825	14,200	10.7%
Use of Money and Property	17,983	22,023	13,500	16,500	22,500	36.4%
Intergovernmental	40,911	32,124	34,500	47,900	39,100	-18.4%
Charges for Services	273,224	295,988	298,400	240,550	246,018	2.3%
Other Revenues	70,896	88,026	35,000	62,000	73,750	19.0%
Total before Transfers	4,822,831	4,928,343	4,958,350	5,103,835	5,182,018	1.5%
Allocations	2,150,078	2,485,406	2,236,590	2,370,328	2,700,778	13.9%
Transfers In From Other Funds	217,401	326,977	479,632	391,000	483,000	23.5%
TOTAL GENERAL FUND	\$ 7,190,310	\$ 7,740,726	\$ 7,674,572	\$ 7,865,163	\$ 8,365,796	6.4%

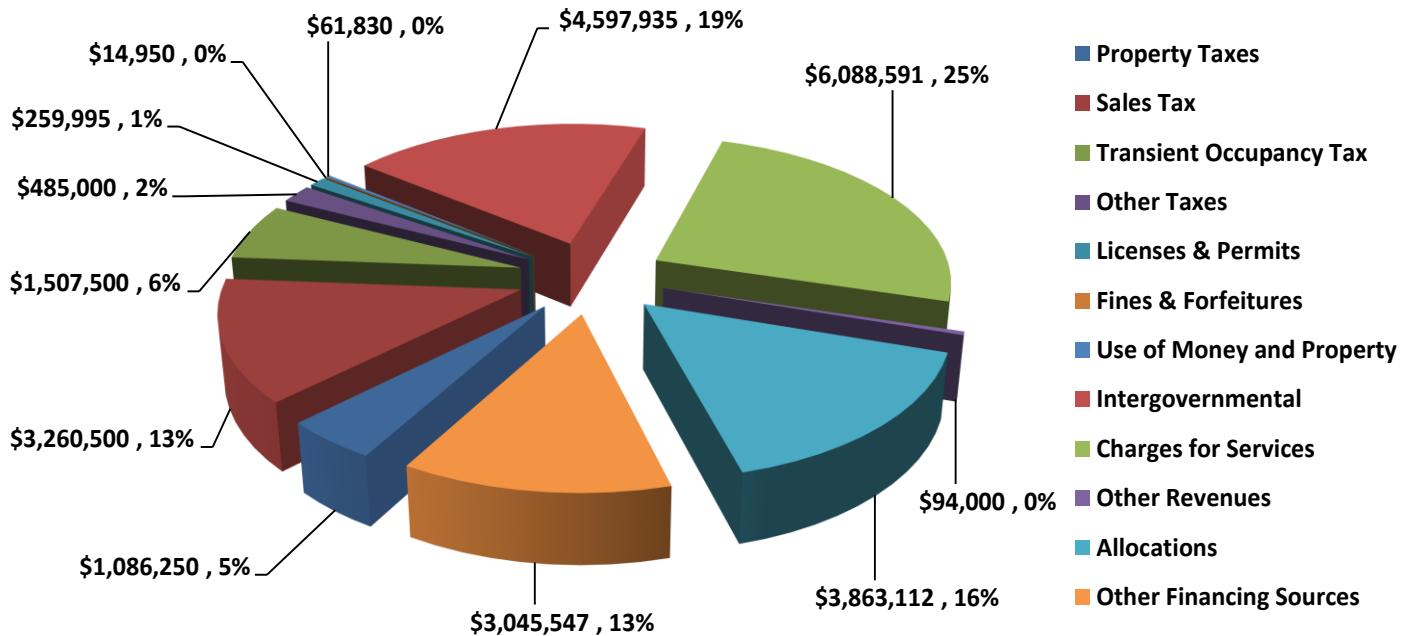
REVENUES BY CATEGORY FY 2013/14 GENERAL FUND



**ALL OPERATING FUNDS
SUMMARY OF REVENUES BY CATEGORY
FY 2010/11 through 2013/14**

ALL FUNDS	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
Property Taxes	\$ 950,795	\$ 898,175	\$ 1,129,869	\$ 1,125,030	\$ 1,086,250	-3.4%
Sales Tax	2,146,841	2,271,378	3,013,000	3,128,225	3,260,500	4.2%
Transient Occupancy Tax	1,340,873	1,410,855	1,445,000	1,490,000	1,507,500	1.2%
Other Taxes	479,421	482,884	477,000	486,600	485,000	-0.3%
Subtotal Taxes	4,917,930	5,063,292	6,064,869	6,229,855	6,339,250	1.8%
Licenses & Permits	251,542	249,733	257,100	267,020	259,995	-2.6%
Fines & Forfeitures	21,321	14,864	14,600	13,825	14,950	8.1%
Use of Money and Property	54,863	51,077	40,425	40,510	61,830	52.6%
Intergovernmental	2,695,181	1,594,608	8,179,328	2,422,584	4,597,935	89.8%
Charges for Services	5,220,501	5,571,803	5,537,823	5,825,523	6,088,591	4.5%
Other Revenues	494,288	584,276	54,500	80,918	94,000	16.2%
Total before Transfers	13,655,626	13,129,653	20,148,645	14,880,235	17,456,551	17.3%
Allocations	2,550,178	3,018,560	2,851,906	2,985,644	3,863,112	29.4%
Transfers	1,215,374	4,621,758	717,220	3,416,760	3,045,547	-10.9%
TOTAL ALL FUNDS	\$ 17,421,178	\$ 20,769,971	\$ 23,717,771	\$ 21,282,639	\$ 24,365,210	14.5%

**REVENUES BY CATEGORY
FY 2013/14 ALL FUNDS**



GENERAL FUND REVENUE DETAIL

GENERAL FUND	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
Taxes						
Property tax	\$ 298,506	\$ 292,832	\$ 303,000	\$ 335,470	\$ 293,000	-12.7%
VLF Swap	559,079	550,637	550,000	536,265	540,000	0.7%
Supplement SB 813	5,588	(15,091)	4,000	-	-	0.0%
Homeowners Property Tax Relief	4,000	3,948	3,750	3,750	3,750	0.0%
Transfer Tax	10,379	12,499	10,000	16,600	16,000	-3.6%
Motor Vehicle In-Lieu Tax	36,000	1	-	-	-	0.0%
Sales and Use Tax	1,068,554	1,127,178	1,110,000	1,190,000	1,225,500	3.0%
In-Lieu Sales Tax - Triple Flip	345,404	356,903	400,000	403,225	460,000	14.1%
Proposition 172 Sales Tax	13,425	16,907	13,000	15,000	15,000	0.0%
Transient Occupancy Tax	1,340,873	1,410,855	1,445,000	1,490,000	1,507,500	1.2%
Franchise Tax	469,042	470,386	467,000	470,000	469,000	-0.2%
	4,150,850	4,227,055	4,305,750	4,460,310	4,529,750	1.6%
Licenses & Permits						
Business Licenses	217,981	217,764	225,800	226,600	225,600	-0.4%
Construction /Building Permits	21,425	23,005	25,300	31,150	25,100	-19.4%
Other License and Permits	9,128	8,420	6,000	6,000	6,000	0.0%
	248,533	249,189	257,100	263,750	256,700	-2.7%
Fines & Forfeitures						
Parking Fines	10,705	8,297	10,000	3,512	8,000	127.8%
Miscellaneous Fines	9,731	5,640	4,100	9,313	6,200	-33.4%
	20,435	13,937	14,100	12,825	14,200	10.7%
Use of Money and Property						
Investment Interest	2,767	16,450	9,000	12,000	17,500	45.8%
Rents & Concessions	10,095	5,573	4,500	4,500	5,000	11.1%
Sales of Surplus Assets	5,121	-	-	-	-	0.0%
	17,983	22,023	13,500	16,500	22,500	36.4%
Intergovernmental						
Animal Control Reimbursement	4,225	-	-	-	-	-
DNA Reimbursement	7,997	4,295	3,500	4,000	4,500	12.5%
PD Post Training Reimbursement	9,338	17,874	15,000	24,000	17,600	-26.7%
SB 90 Reimbursement	3,398	-	12,000	10,900	7,500	-31.2%
2012 Ocean Forum Grant	-	2,500	-	-	-	0.0%
Booking Fee Reimbursement	12,700	7,455	4,000	9,000	9,500	5.6%
SRO Reimbursement	3,253	-	-	-	-	0.0%
	40,911	32,124	34,500	47,900	39,100	-18.4%
Charges for Services						
Grant Administration	108,222	103,419	120,000	120,000	114,042	-5.0%
City Exp Reimbursement-Developers	124,174	137,783	125,000	84,000	50,000	-40.5%
Police Fingerprints	26,424	24,502	23,000	23,000	23,000	0.0%
Community Development Fees	9,003	21,603	25,300	8,300	15,300	84.3%
Other Current Services	5,400	8,681	5,100	5,250	43,676	731.9%
	273,224	295,988	298,400	240,550	246,018	2.3%
Other Revenues						
Liability Insurance Refund	52,993	32,908	25,000	25,000	20,000	-20.0%
Miscellaneous Revenue	17,903	55,118	10,000	37,000	53,750	45.3%
	70,896	88,026	35,000	62,000	73,750	19.0%
Subtotal General Fund Revenue	4,822,831	4,928,343	4,958,350	5,103,835	5,182,018	1.5%
Allocations	2,150,078	2,485,406	2,236,590	2,370,328	2,700,778	13.9%
Transfers in From Other Funds	217,401	326,977	479,632	391,000	483,000	23.5%
	2,367,479	2,812,383	2,716,222	2,761,328	3,183,778	15.3%
Total General Fund Revenue	\$ 7,190,310	\$ 7,740,726	\$ 7,674,572	\$ 7,865,163	\$ 8,365,796	6.4%

REVENUE SUMMARY

Revenues by Fund

FUND	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% OF TOTAL
General Fund						
Charges for Services	\$ 2,423,302	\$ 2,781,394	\$ 2,534,990	\$ 2,610,878	\$ 2,946,796	
Sales and Use Tax	1,427,383	1,500,988	1,523,000	1,608,225	1,700,500	
Transient Occupancy Tax	1,340,873	1,410,855	1,445,000	1,490,000	1,507,500	
Property Taxes	903,173	832,327	860,750	875,485	836,750	
Franchise Tax	469,042	470,386	467,000	470,000	469,000	
Licenses and Permits	248,533	249,189	257,100	263,750	256,700	
Other	70,896	88,026	35,000	62,000	73,750	
Intergovernmental	40,911	32,124	34,500	47,900	39,100	
Use of Money and Property	17,983	22,023	13,500	16,500	22,500	
Other Taxes	10,379	12,499	10,000	16,600	16,000	
Fines and Forfeitures	20,435	13,937	14,100	12,825	14,200	
Total General Fund	6,972,909	7,413,749	7,194,940	7,474,163	7,882,796	32.4%
Water						
Charges for Services	2,067,597	2,193,049	2,191,100	2,255,950	2,340,000	
Use of Money and Property	19,834	13,156	8,600	12,000	16,520	
Capacity Fees	39,150	41,798	40,000	72,900	69,400	
Other	31,918	16,377	14,000	11,334	11,750	
Total Water	2,158,500	2,264,380	2,253,700	2,352,184	2,437,670	10.0%
Wastewater						
Charges for Services	2,774,389	2,944,612	2,947,323	3,142,223	3,335,573	
Capacity Fees	30,399	33,293	16,500	67,600	63,100	
Other	10,598	6,580	5,000	8,334	9,000	
Use of Money and Property	336,172	(28,692)	6,475	5,380	5,785	
Total Wastewater	3,151,559	2,955,793	2,975,298	3,223,537	3,413,458	14.0%
C.V. Starr Center						
Sales and Use Tax	-	-	745,000	760,000	780,000	
Property Taxes	-	19,296	222,119	202,000	202,000	
Use of Money and Property	-	-	500	530	2,000	
Other	-	86	-	-	-	
Total C.V. Starr Center	-	19,382	967,619	962,530	984,000	4.0%
Total Revenue, Operating Funds	12,282,968	12,653,304	13,391,557	14,012,414	14,717,924	60.4%
Non-Major Funds						
Special Revenue, Restricted	1,419,286	1,798,977	1,409,400	1,635,097	1,353,270	
Special Revenue, Grants	1,492,538	904,332	7,414,725	1,155,692	3,923,135	
Capital Project Funds	610,912	258,446	169,553	447,360	163,000	
Total Special Revenue & Capital	3,522,737	2,961,755	8,993,678	3,238,149	5,439,405	22.3%
Subtotal	15,805,704	15,615,059	22,385,235	17,250,563	20,157,329	
Internal Service Funds						
Facilities Maintenance	39,100	59,800	38,000	38,000	317,516	
Information Technology	132,500	162,514	163,000	163,000	335,809	
Fleet Services	228,500	310,840	414,316	414,316	509,009	
Total Internal Service Funds	400,100	533,154	615,316	615,316	1,162,334	4.8%
Subtotal before transfers	16,205,804	16,148,213	23,000,551	17,865,879	21,319,663	87.5%
Transfers	1,215,374	4,621,758	717,220	3,416,760	3,045,547	
Total Revenue, All Funds	\$ 17,421,178	\$ 20,769,971	\$ 23,717,771	\$ 21,282,639	\$ 24,365,210	

REVENUE SUMMARY

General Fund

The City utilizes many techniques to forecast recurring revenues. These tools allow for multiple variables to be considered in the development of the forecasts including institutional forecasts, the opinion of the City's sales tax analyst, various national, state and local economic indicators, and established formulas that measure relationships between revenue categories and economic activity within the City.

Revenue estimates are developed by the Finance Director and City Manager using a variety of techniques, including trend analysis, judgmental forecasting, and expert opinion. Trend data includes historical fiscal performance and historical and projected data modified for known past, current and anticipated anomalies. Expert opinion includes the Chapman Economic & Business Review; University of California, Los Angeles (UCLA) Anderson Forecast; the City's sales tax consultant (MuniServices); and reports from various state and federal agencies. In the end, forecasts are based on judgment that incorporates information provided by various analytical methods; known and potential legislative and political impacts; and national, state and local conditions expected to affect local revenue sources.

Economic Indicators

The recovery from the Great Recession of 2007-2009 has been slow by historical standards, but economic growth has recently quickened. The California Economic Development Department (EDD) reports that the unemployment rate in Mendocino County dropped from 11.2% to 9.0% in the last year through March 2013 (preliminarily reported as of April 2013). Housing prices and sales are increasing. Just as the stock market recently regained highs last seen in late 2007, the City's most economically sensitive revenue sources (sales tax and transient occupancy tax) are now close to the peaks last seen in 2008/09. Despite accelerating growth, however, revenues are expected to remain just below these peak levels in the new fiscal year. When adjusted for inflation, these revenues remain approximately 12% below the previous peak achieved five to six years before.

Risks to the forecast include the potential for fallout from the lingering Eurozone financial crisis, a significant terrorist event, widening conflict in the Middle East or Korean peninsula, or unexpected monetary or fiscal shocks to the economy. While risks are ever-present, the consensus among economists is that the economy will continue to grow despite these threats. As a result, the City's total General Fund revenues for FY 2013/14 are projected to increase overall by moderate amounts from current estimates for FY 2012/13.

California's unemployment rate decreased to 9.4 percent in March, and nonfarm payroll jobs increased by 25,500 during the month for a total gain of 746,800 jobs since the recovery began in February 2010, according to data released in April, 2013 by the California Employment Development Department (EDD) from two separate surveys. In a year-over-year comparison (March 2012 to March 2013), nonfarm payroll employment in California increased by 285,900 jobs (up 2.0 percent). The unemployment rate for the City of Fort Bragg for March 2013 was 10.1% as compared to 12.4% in March 2012.

REVENUE SUMMARY

General Fund - Continued

Local business activity appears to be increasing at a slow but steady pace as indicated by the projected increase in tax revenue in FY 2013/14. Increased local business activity is positive for the City’s hotel and sales tax receipts, and also for future commercial development activity within the City. Residential real estate sales have shown an increase over the past year and the median sales price has increased 22% to \$262k from \$215k a year ago.

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2011/12, an estimate of FY 2012/13 resources, and projected FY 2013/14 resources. The emphasis of this table is to provide a comparison between the FY 2012/13 revenue *estimate* and the FY 2013/14 projections.

Table 1 Resources by Category	FY 11/12 Audited	FY 12/13 Projected	FY 13/14 Adopted	Increase / (Decrease)	
				\$\$\$	%
Charges for Services	\$ 1,657,266	\$ 1,391,174	\$ 1,356,875	\$ (34,299)	-2.5%
Sales and Use Tax	1,500,988	1,608,225	1,700,500	92,275	5.7%
Transient Occupancy Tax	1,410,855	1,490,000	1,507,500	17,500	1.2%
Property Taxes	832,327	875,485	836,750	(38,735)	-4.4%
Franchise Taxes	470,386	470,000	469,000	(1,000)	-0.2%
Licenses and Permits	249,189	263,750	256,700	(7,050)	-2.7%
Other	88,026	62,000	73,750	11,750	19.0%
Intergovernmental	32,124	47,900	39,100	(8,800)	-18.4%
Use of Money and Property	22,023	16,500	22,500	6,000	36.4%
Other Taxes	12,499	16,600	16,000	(600)	-3.6%
Fines and Forfeitures	13,937	12,825	14,200	1,375	10.7%
Overhead Reimbursements	1,124,128	1,219,704	1,589,921	370,217	30.4%
Total Revenues by Category	7,413,749	7,474,163	7,882,796	408,633	5.5%
Other Transfers-in	326,977	391,000	483,000	92,000	23.5%
Total General Fund Revenues	\$ 7,740,726	\$ 7,865,163	\$ 8,365,796	\$ 500,633	6.4%

In FY 2013/14, it is anticipated that General Fund operating revenues will increase 5.5% compared to FY 2012/13 estimates, while total General Fund resources (including transfers-in) will increase by 6.4%. The increase is due primarily to growth in sales tax, program and service fees, and transient occupancy tax.

REVENUE SUMMARY

General Fund - Continued

Table 2 summarizes and compares actual General Fund revenues realized in FY 2011/12, the adjusted FY 2012/13 Budget, and projected FY 2013/14 revenues. The emphasis of this table is to provide a comparison between the FY 2012/13 revenue *budget* and the FY 2013/14 projections.

Table 2 Resources by Category	FY 11/12 Audited	FY 12/13 Budget	FY 13/14 Adopted	Increase / (Decrease)	
				\$\$\$	%
Charges for Services	\$ 1,657,266	\$ 1,315,286	\$ 1,356,875	\$ 41,589	3.2%
Sales and Use Tax	1,500,988	1,523,000	1,700,500	177,500	11.7%
Transient Occupancy Tax	1,410,855	1,445,000	1,507,500	62,500	4.3%
Property Taxes	832,327	860,750	836,750	(24,000)	-2.8%
Franchise Taxes	470,386	467,000	469,000	2,000	0.4%
Licenses and Permits	249,189	257,100	256,700	(400)	-0.2%
Other	88,026	35,000	73,750	38,750	110.7%
Intergovernmental	32,124	34,500	39,100	4,600	13.3%
Use of Money and Property	22,023	13,500	22,500	9,000	66.7%
Other Taxes	12,499	10,000	16,000	6,000	60.0%
Fines and Forfeitures	13,937	14,100	14,200	100	0.7%
Overhead Reimbursements	1,124,128	1,219,704	1,589,921	370,217	30.4%
Total Revenues by Category	7,413,749	7,194,940	7,882,796	687,856	9.6%
Other Transfers-in	326,977	479,632	483,000	3,368	0.7%
Total General Fund Revenues	\$ 7,740,726	\$ 7,674,572	\$ 8,365,796	\$ 691,224	9.0%

Total General Fund resources are anticipated to increase from the FY 2012/13 Budget by approximately \$691k, or 9%, primarily due to growth in sales tax, program and service fees, and transient occupancy tax.

Taxes remain the largest resource that supports City operations and the FY 2013/14 Operating Budget. Taxes represent 54.3% of all General Fund revenues and primarily include sales tax, transient occupancy taxes, utility franchise taxes, and property taxes.

The Sales Tax category includes General Sales Taxes, Proposition 172 Sales Taxes and the “Triple Flip” payment. Sales tax is an excise tax which applies to all retail sales of merchandise. Retailers are liable for reporting and payment of the tax. Use tax is an excise tax imposed on consumers of merchandise that is used, consumed or stored in California and which has been purchased from out-of-state vendors not collecting California sales tax. The statewide sales and use tax rate is 7.5% of which the State receives 6.5% and the City receives approximately 1.0% (known as the Bradley Burns Local Sales and Use Tax), which is comprised of the 0.75% local jurisdiction tax plus the Triple Flip payment. In 2004, California voters enacted Proposition 57, the California Economic Recovery Bond Act, which established a funding mechanism whereby 0.25% of the City’s 1% Bradley-Burns Local Sales and Use Tax is diverted to finance the State’s Fiscal Recovery Fund and replaced dollar-for-dollar with property tax revenue. This action, known as the “triple flip”, will only last for the life of the State bond issue (currently estimated at five to ten years). The replacement property taxes continue to be recorded as sales tax receipts because the growth formula for these receipts is tied to sales and because this action is a temporary measure.

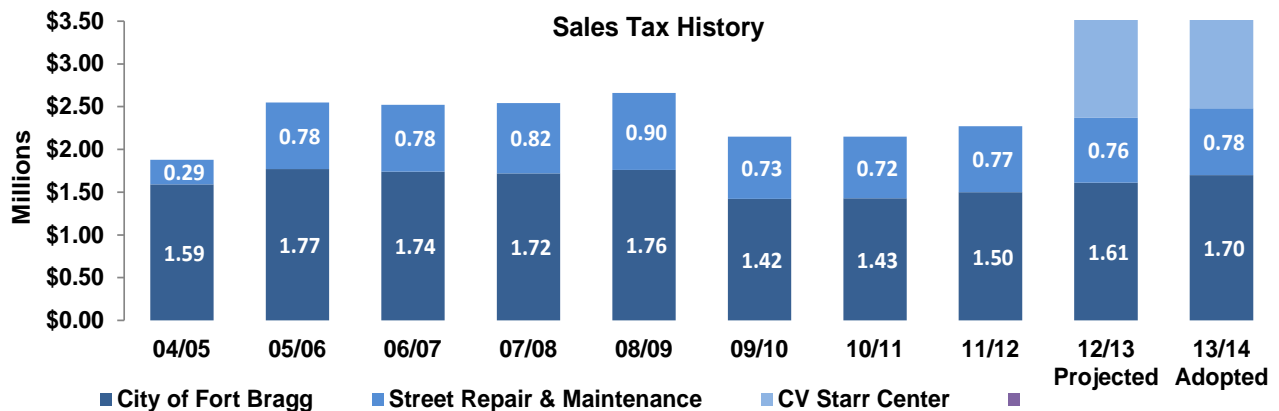
REVENUE SUMMARY

Sales Tax

In addition, there are three special transactions (sales) and use taxes that apply in the City of Fort Bragg. These voter-approved taxes are known as “district taxes” and are collected for specified purposes. There is a countywide district tax of 0.125% to fund the County library system; a 0.5% City district tax for street repairs; and a 0.5% City district tax for C.V. Starr Community Center operation, maintenance and capital improvements.

Sales tax revenues continued to grow last year. Gross taxable sales in the City of Fort Bragg were up 1% in calendar year 2012 compared to 2011. FY 2012/13 revenue is close to the year’s budget projections on a year-to-date basis and has exhibited growth, particularly in the categories of transportation (up 7.4%) and food (up 1%) as of the third quarter. While revenues are increasing, when discounting the effect of the C.V. Starr Center district tax, they still remain below the peak year of FY 2008/09 when the City received \$2.7 million in sales tax revenue.

Based on an analysis of the trend in year-to-date tax receipts, macroeconomic conditions and an examination of local business data, it is anticipated that the City will receive sales tax revenue of \$1.6 million in FY 2012/13 which is very close to original budget expectations. FY 2013/14 revenues are anticipated to increase by an additional 6.25% to \$1.7 million. This estimate assumes a positive true-up of the “Triple Flip” payment, which is based on collection estimates. The over- or under-payment is calculated at year-end and applied to the subsequent year’s payment.



REVENUE SUMMARY

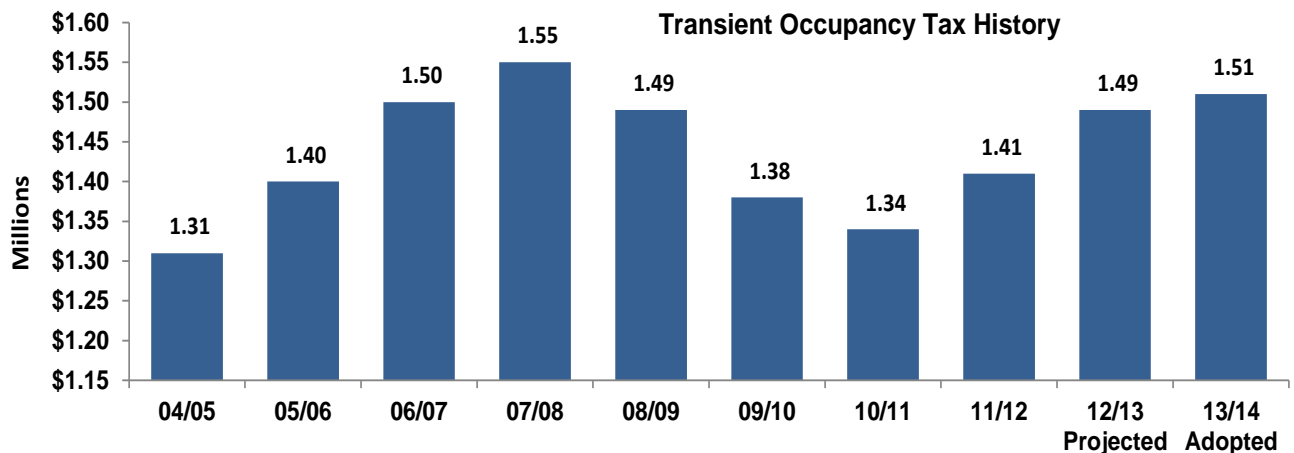
Transient Occupancy Tax

Transient occupancy tax (TOT) is a 10% tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing TOT revenues include business and leisure travel, new hotels, hotel expansion, and room rate increases. TOT is the second largest revenue source accounting for 18% of all projected General Fund resources next year.

Based on year-to-date receipts, FY 2012/13 year-end TOT revenues are projected to be approximately 5.6% higher than FY 2011/12 totals. Despite recent growth, TOT remains just below its FY 2007/08 peak of \$1.55 million.

The FY 2013/14 Budget projects continued growth in TOT revenue is consistent with increases in local business activity. The City is projecting a 1.2% growth in TOT revenue which is consistent with the City's sales tax projection for taxable sales growth in the restaurant and hotel business category next year. Anticipated revenue total for FY 2013/14 is \$1.5 million, a slight increase over the FY 2012/13 projection.

The City is expecting to receive an average of approximately \$9.9k in TOT revenue per hotel room citywide.



REVENUE SUMMARY

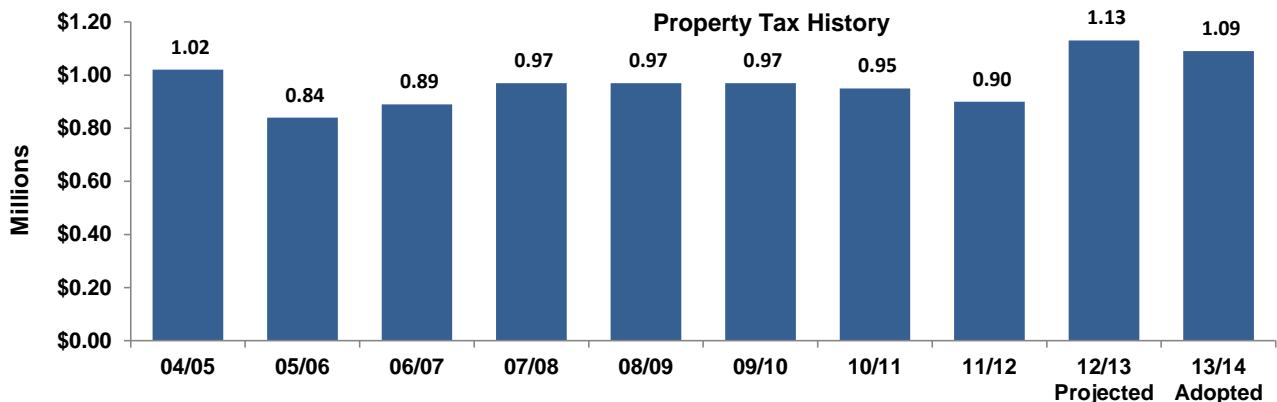
Property Tax

Property tax is 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). Under Proposition 13, the general property tax rate cannot exceed 1% of a property’s assessed value plus other assessments as approved by the voters. The assessed value of real property that has not changed ownership increases by the change in the California Consumer Price index up to a maximum of 2% per year. Property is assessed at the full market value upon change of ownership. Newly constructed property is assessed at the full market value in the first year in which the construction is completed. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts.

Throughout the City’s history, property tax revenue has grown significantly, reflecting both new development and increasing property values in Fort Bragg. As in most of the country, during the recession, property tax revenues declined in the City due to lower sales prices and adjustments in assessments. In recent months sales prices have increased slightly and the number of reassessments has decreased significantly. Additionally, boosting revenues in FY 2012/13 was a California Supreme Court decision that changed the methodology by which counties deduct administrative fees from property tax allocations to cities. The City expects to receive a reimbursement of approximately \$27k each year for the next three years, and also benefit from reduced annual administrative charges in the future. Some additional residual revenue was also realized in FY 2012/13 from redevelopment agency dissolution.

Overall, property tax revenue will continue to decline for the next few years as the wind down of the Redevelopment Agency’s activities is completed. The California Department of Finance has disallowed several of the expenditures on the Successor Agency Recognized Obligation Payment Schedules (ROPS) with a resulting reduction in property tax revenue.

Property Tax receipts of about \$1.09 million are projected for FY 2013/14, which represents a decrease of 3.5% from the total of \$1.13 million projected for FY 2012/13.



REVENUE SUMMARY Service and Program Charges

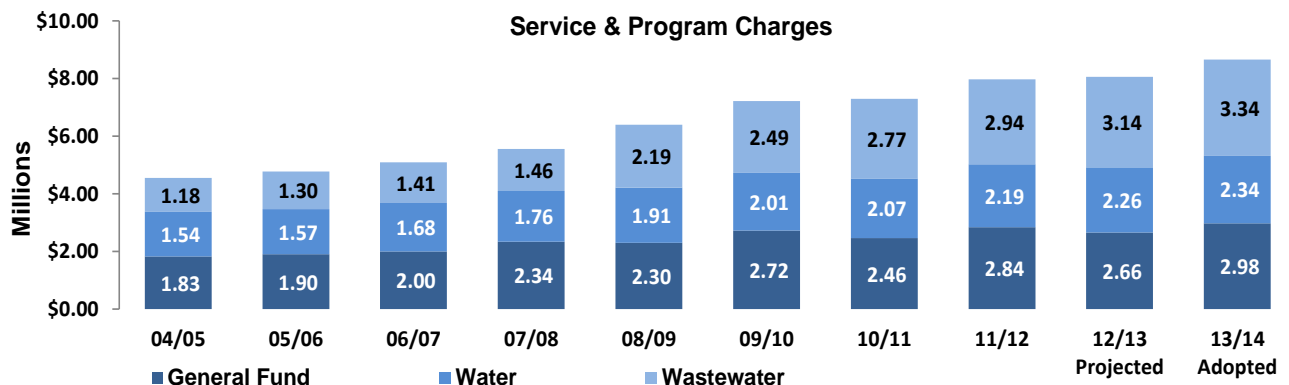
Charges for services include all services provided to external and internal customers. Rates charged for water and sewer services are calculated to offset the cost of providing the service. Revenues from the enterprise funds equal 29% of total revenue for FY 2013/14. Service charges represent 35% of total General Fund revenue. For FY 2013/14 General Fund service charge revenues primarily include grant administration fees, development fees and services, service provided to other funds, and police fingerprinting revenues.

For FY 2013/14, water and wastewater sales reflect projected increased fees effective July 1, 2013 representing an estimated aggregate increase of 5% in the Water Enterprise and 8% in the Wastewater Enterprise. Reimbursement to the General Fund for services provided on behalf of other City funds are calculated based on budgeted personnel and administrative costs. As the costs increase or decrease, the reimbursement allocations increase or decrease proportionally.

In FY 2013/14, charges for services in the Enterprise Funds include water utility revenues of \$2.3 million and wastewater utility revenues of \$3.3 million. The General Fund is projected to receive approximately \$2.7 million to offset personnel and administrative costs, an increase of \$330,450 over FY 2012/13.

Details of the charges for services projected for FY 2012/13 and FY 2013/14 are shown in the table below:

Charges for Services & Programs		
	FY 2012/13 <u>Projected</u>	FY 2013/14 <u>Adopted</u>
Charges for Services to Other Funds	\$ 2,370,328	\$ 2,700,778
City Expense Reimbursement - Developers	84,000	50,000
Grant Administration Funds	120,000	114,042
Misc Services	82,850	116,476
Sewer Service	3,142,223	3,335,573
Water Sales - In City	<u>2,255,950</u>	<u>2,340,000</u>
	<u>\$ 8,055,351</u>	<u>\$ 8,656,869</u>



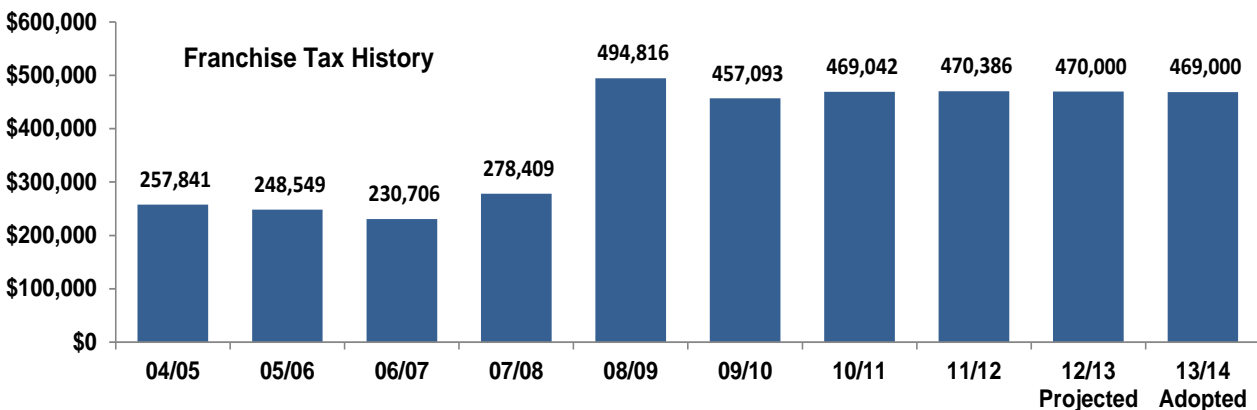
REVENUE SUMMARY

Franchise Taxes

Franchise tax revenue consists of a tax on three franchise operations in Fort Bragg: electric, cable television and solid waste. The State sets electric utility tax rates that equal 0.5% of gross annual revenues and 5% of gross cable television revenues from within the City.

Franchise taxes have remained fairly stable throughout the recession. Revenue from cable television franchise fees has been slowly declining as more customers move to satellite services. Revenue from Pacific Gas & Electric rose steadily until 2009 when it declined slightly and has remained at approximately \$38k per year since then. Solid waste revenue has increased in tandem with service rates.

For FY 2013/14, franchise tax revenue is estimated at \$469k, a slight decrease from the \$470k projected for FY 2012/13. The price of electricity is expected to increase next year and may result in a small increase in revenues. Electrical rates are evaluated every three years by the Public Utilities Commission (PUC) and in November 2012 the California Public Utilities Commission (PUC) granted PG&E a 2.6% increase in electrical rates effective January 2013.

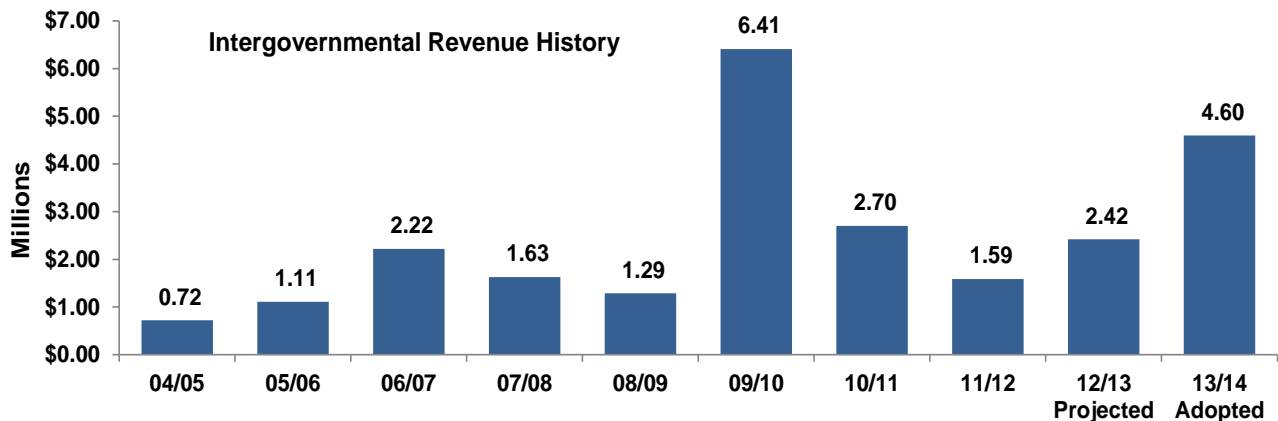


REVENUE SUMMARY

Intergovernmental

Revenue from Intergovernmental charges includes payments, reimbursements, grants and subventions the City receives from the State and Federal governments, as well as other agencies. For FY 2013/14, the revenue from Intergovernmental charges is projected at \$4.6 million. Approximately 90% of this revenue is derived from grants. It should be noted that not all grant revenues budgeted in a fiscal year are actually received and/or expended in that year as many grant-funded activities span multiple years. Also included in this category is the Highway User's Tax, which is anticipated to generate \$218k in FY 2013/14.

Detail of Intergovernmental Revenue	FY 11/12 Audited	FY 12/13 Projected	FY 13/14 Adopted	Increase / (Decrease)	
				\$\$\$	%
COP's AB 1913 Allocatgion	117,172	100,000	100,000	-	0.0%
Asset Forfeitures	195,475	145,250	148,000	2,750	1.9%
Highway User's Tax (Gas Tax)	212,341	186,000	217,700	31,700	17.0%
Traffic Safety Road Fines	7,043	8,000	8,000	-	0.0%
Grants	1,032,954	1,935,434	4,085,135	2,149,701	111.1%
DNA Reimbursement	4,295	4,000	4,500	500	12.5%
Booking Fee Reimbursement	7,455	9,000	9,500	500	5.6%
PD POST Training Reimbursement	17,874	24,000	17,600	(6,400)	-26.7%
SB 90 Reimbursement	-	10,900	7,500	(3,400)	-31.2%
Total Other Revenues	1,594,609	2,422,584	4,597,935	2,175,351	89.8%



REVENUE SUMMARY

Other Revenues

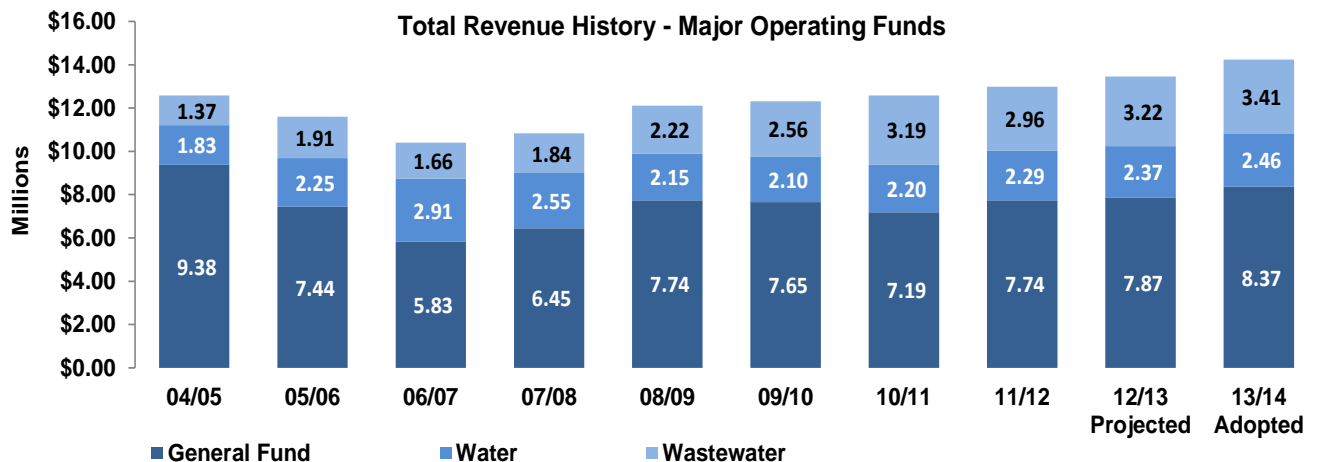
Other revenues include licenses and permits, fines and forfeitures, interest earned, and miscellaneous, one-time revenues. The table below lists the categories and revenue amounts.

Detail of Other Revenues	FY 11/12	FY 12/13	FY 13/14	Increase / (Decrease)	
	Audited	Projected	Adopted	\$\$\$	%
Licenses and Permits	249,189	267,020	259,995	(7,025)	-2.6%
Other	110,142	80,668	93,750	13,082	16.2%
Use of Money and Property	23,279	40,760	62,080	21,320	52.3%
Other Taxes	12,499	16,600	16,000	(600)	-3.6%
Fines and Forfeitures	13,937	9,325	11,200	1,875	20.1%
Total Other Revenues	409,046	414,373	443,025	28,652	6.9%

Revenues in this category can vary greatly due to the nature of the one-time revenues that are included. License and permits in FY 2012/13 are primarily comprised of business licenses, which increased due to business ownership changes. It is anticipated that the business license tax will continue to increase as the economy improves.

Total Revenue – Major Operating Funds

Overall total revenue (including transfers in) for the three major operating funds (General Fund, Water, and Wastewater) is projected to increase approximately \$413k (3.7%) to \$13.5 million in FY 2012/13 as compared to \$13.0 million in FY 2011/12. The FY 2013/14 Adopted Budget includes an additional increase of approximately \$481k (5.8%) to a total of \$14.2 million. Taxes are projected to increase 5.5% in FY 2012/13 and 1.6% in FY 2013/14 despite a decline in property taxes. Increases are also projected in charges for services. City staff continues to pursue other revenue sources such as grants to continue to fund services at current levels.

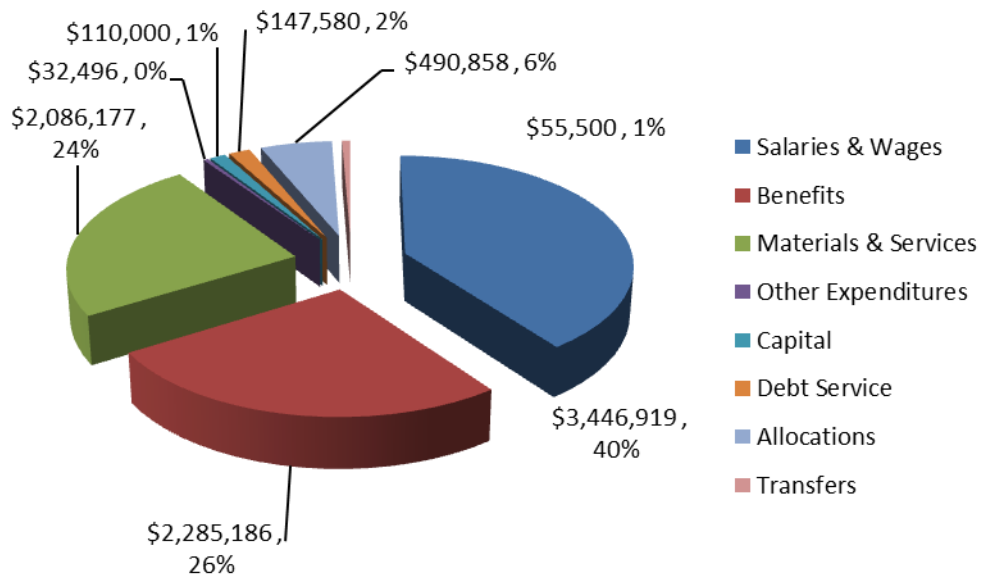


**GENERAL FUND
SUMMARY OF EXPENDITURES BY CATEGORY
FY 2010/11 through 2013/14**

GENERAL FUND	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
Salaries & Wages	\$ 3,091,481	\$ 3,123,558	\$ 3,325,751	\$ 3,213,964	\$ 3,446,919	7.2%
Benefits	1,732,671	2,068,287	2,199,508	2,080,442	2,285,186	9.8%
Materials & Services	1,785,345	1,802,279	2,506,123	2,100,483	2,086,177	-0.7%
Other Expenditures	33,159	35,546	31,149	29,225	32,496	11.2%
Capital	3,868	-	76,501	76,501	110,000	43.8%
Debt Service	97,241	157,327	147,569	157,267	147,580	-6.2%
General Fund Subtotal	6,743,764	7,186,997	8,286,601	7,657,882	8,108,358	5.9%
Allocations	162,081	312,040		387,600	490,858	26.6%
Transfers	67,828	125,586	16,000	16,000	55,500	246.9%
TOTAL GENERAL FUND	\$ 6,973,672	\$ 7,624,623	\$ 8,302,601	\$ 8,061,482	\$ 8,654,716	7.4%

NOTE: Allocations = Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category, known as Indirect Costs. Indirect costs may also be viewed as 'shared' costs.

**EXPENDITURES BY CATEGORY
FY 2013/14 GENERAL FUND**

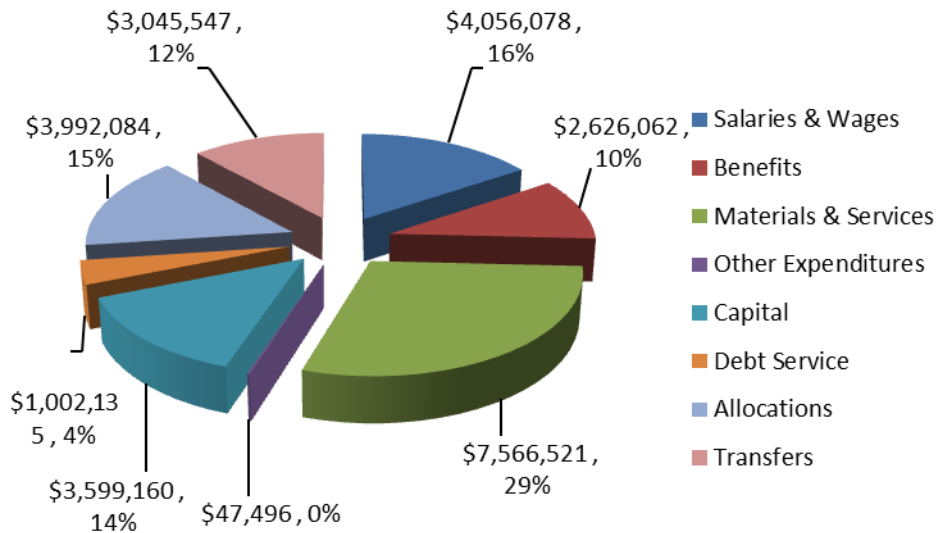


**ALL FUNDS
SUMMARY OF EXPENDITURES BY CATEGORY
FY 2010/11 through 2013/14**

ALL FUNDS	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
Salaries & Wages	\$ 3,510,062	\$ 3,583,488	\$ 3,803,119	\$ 3,709,799	\$ 4,056,078	9.3%
Benefits	1,974,741	2,319,549	2,491,234	2,365,222	2,626,062	11.0%
Materials & Services	4,240,765	3,528,932	5,816,696	5,477,137	7,566,521	38.1%
Other Expenditures	159,502	314,032	43,649	45,225	47,496	5.0%
Capital	1,307,014	552,222	3,348,449	2,206,600	3,599,160	63.1%
Debt Service	709,440	681,246	1,132,699	1,133,634	1,002,135	-11.6%
All Funds Subtotal	11,901,524	10,979,469	16,635,846	14,937,617	18,897,452	26.5%
Allocations	2,652,068	3,074,938	3,277,820	2,892,059	3,992,084	38.0%
Transfers	1,153,241	4,629,008	557,232	2,671,760	3,045,547	14.0%
TOTAL ALL FUNDS	\$ 15,706,834	\$ 18,683,415	\$ 20,470,898	\$ 20,501,436	\$ 25,935,083	26.5%

NOTE: Allocations = Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category, known as Indirect Costs. Indirect costs may also be viewed as 'shared' costs.

**EXPENDITURES BY CATEGORY
FY 2013/14 ALL FUNDS**

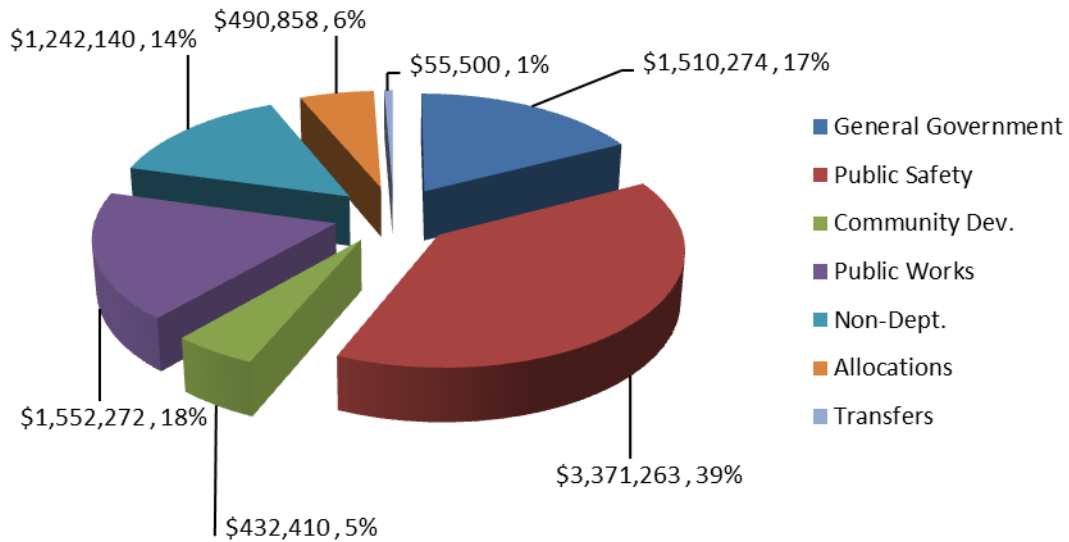


**GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNCTION
FY 2010/11 through 2013/14**

GENERAL FUND	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDIT	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
General Government	\$ 1,176,868	\$ 1,251,701	\$ 1,538,544	\$ 1,511,412	\$ 1,510,274	-0.1%
Public Safety	3,187,658	3,190,044	3,303,116	3,191,575	3,371,263	5.6%
Community Development	367,533	350,046	393,101	392,228	432,410	10.2%
Public Works	1,208,855	1,246,109	1,442,753	1,384,543	1,552,272	12.1%
Non-Departmental	802,848	1,149,097	1,221,487	1,178,124	1,242,140	5.4%
General Fund Subtotal	6,743,764	7,186,997	7,899,001	7,657,882	8,108,358	5.9%
Allocations	162,081	312,040	387,600	387,600	490,858	26.6%
Transfers	67,828	125,586	16,000	16,000	55,500	246.9%
TOTAL GENERAL FUND	\$ 6,973,672	\$ 7,624,623	\$ 8,302,601	\$ 8,061,482	\$ 8,654,716	7.4%

NOTE: Indirect Expenses (Costs) = Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category. Indirect costs may also be viewed as ‘shared’ costs.

**EXPENDITURES BY FUNCTION
FY 2013/14 GENERAL FUND**



**GENERAL FUND
EXPENDITURES BY FUNCTION/PROGRAM
FY 2010/11 through 2013/14**

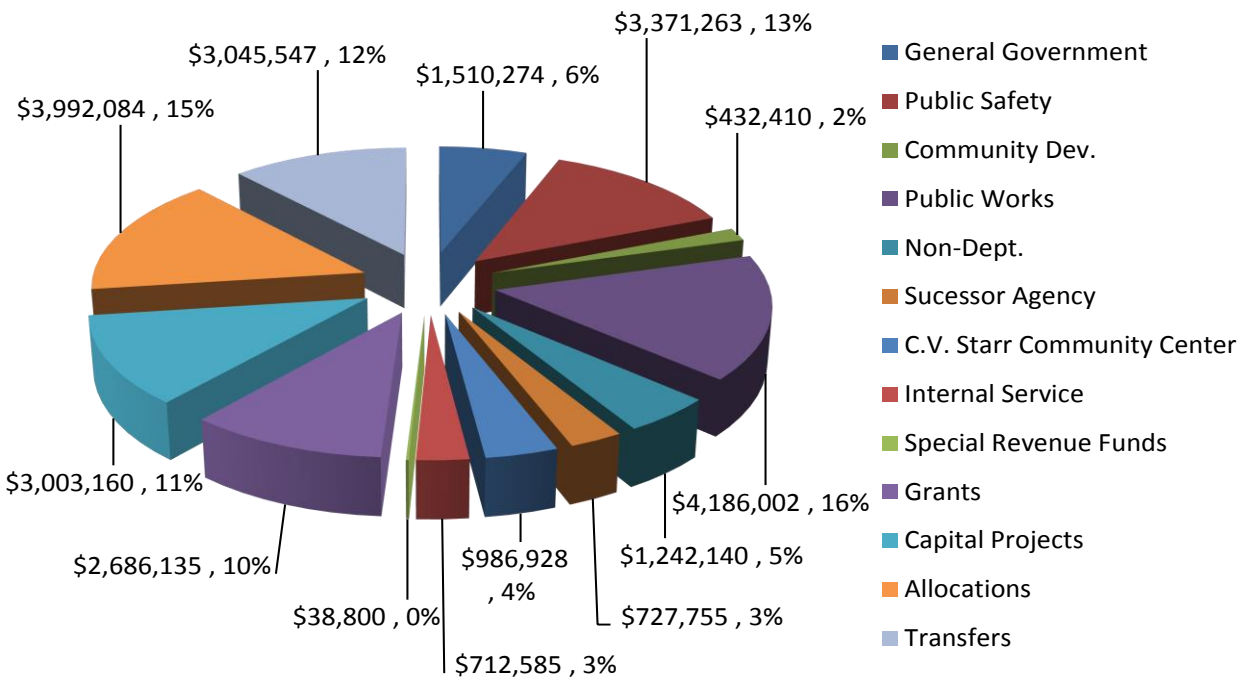
	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
GENERAL FUND						
General Government						
City Council	\$ 107,673	\$ 104,962	\$ 142,217	\$ 138,335	\$ 158,599	14.6%
Administrative Services	672,694	785,375	998,572	988,581	945,412	-4.4%
Finance	396,501	361,364	397,755	384,496	406,262	5.7%
General Governm't Subtotal	1,176,868	1,251,701	1,538,544	1,511,412	1,510,274	-0.1%
Non-Departmental						
Community Organizations	107,050	85,123	85,617	85,889	89,159	3.8%
Caspar Closure & Landfill	166,658	291,210	278,744	278,748	237,760	-14.7%
Other Non-Departmental	529,140	772,764	857,126	813,487	915,221	12.5%
Non-Dept. Subtotal	802,848	1,149,097	1,221,487	1,178,124	1,242,140	5.4%
Public Safety						
Police Department	2,818,880	2,836,625	2,926,407	2,819,866	2,994,463	6.2%
Fire	368,779	353,419	376,709	371,709	376,800	1.4%
Public Safety Subtotal	3,187,658	3,190,044	3,303,116	3,191,575	3,371,263	5.6%
Community Services						
Community Development	367,533	350,046	393,101	392,228	432,410	10.2%
Public Works	1,208,855	1,246,109	1,442,753	1,384,543	1,552,272	12.1%
Community Svc's Subtotal	1,576,389	1,596,155	1,835,854	1,776,771	1,984,682	11.7%
General Fund Subtotal	6,743,764	7,186,997	7,899,001	7,657,882	8,108,358	5.9%
Allocations	162,081	312,040	387,600	387,600	490,858	26.6%
Fund Transfers	67,828	125,586	16,000	16,000	55,500	246.9%
TOTAL GENERAL FUND	\$ 6,973,672	\$ 7,624,623	\$ 8,302,601	\$ 8,061,482	\$ 8,654,716	7.4%

ALL FUNDS SUMMARY OF EXPENDITURES BY FUNCTION FY 2010/11 through 2013/14

ALL FUNDS	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDIT	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
General Government	\$ 1,176,868	\$ 1,251,701	\$ 1,538,544	\$ 1,511,412	\$ 1,510,274	-0.1%
Public Safety	3,187,658	3,190,044	3,303,116	3,191,575	3,371,263	5.6%
Community Development	367,533	350,046	393,101	392,228	432,410	10.2%
Public Works	3,076,496	3,303,970	6,375,009	5,165,386	4,186,002	-19.0%
Non-Departmental	802,848	1,149,097	1,221,487	1,178,124	1,242,140	5.4%
C.V. Starr Community Center	-	-	928,761	523,745	986,928	88.4%
Sucessor Agency	541,494	583,631	407,495	663,133	727,755	9.7%
Internal Service	286,982	233,119	465,181	364,711	712,585	95.4%
Special Revenue Funds	23,712	101,975	348,848	275,704	38,800	-85.9%
Grants	1,359,607	669,362	1,203,983	1,183,149	2,686,135	127.0%
Capital Projects	1,078,324	146,524	450,321	488,450	3,003,160	514.8%
Subtotal	11,901,524	10,979,469	16,635,846	14,937,617	18,897,452	26.5%
Allocations	2,652,068	3,074,938	3,277,820	2,892,059	3,992,084	38.0%
Transfers	1,153,241	4,629,008	557,232	2,671,760	3,045,547	14.0%
TOTAL ALL FUNDS	\$ 15,706,834	\$ 18,683,415	\$ 20,470,898	\$ 20,501,436	\$ 25,935,083	26.5%

NOTE: Indirect Expenses (Costs) = Expenses that cannot be specifically associated with a given service, program, or department and thus, cannot be clearly associated with a particular functional category. Indirect costs may also be viewed as 'shared' costs.

EXPENDITURES BY FUNCTION FY 2013/14 ALL FUNDS



**ALL FUNDS
EXPENDITURES BY FUNCTION/PROGRAM
FY 2010/11 through 2013/14**

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% INCR/ (DECR)
ALL FUNDS						
General Government						
City Council	\$ 107,673	\$ 104,962	\$ 142,217	\$ 138,335	\$ 158,599	14.6%
Administration	672,694	785,375	998,572	988,581	945,412	-4.4%
Finance	396,501	361,364	397,755	384,496	406,262	5.7%
General Governm't Subtotal	1,176,868	1,251,701	1,538,544	1,511,412	1,510,274	-0.1%
Non-Departmental						
Community Organizations	107,050	85,123	85,617	85,889	89,159	3.8%
Caspar Closure & Landfill	166,658	291,210	278,744	278,748	237,760	-14.7%
Other Non-Departmental	529,140	772,764	857,126	813,487	915,221	12.5%
Non-Dept. Subtotal	802,848	1,149,097	1,221,487	1,178,124	1,242,140	5.4%
Public Safety						
Police Department	2,818,880	2,836,625	2,926,407	2,819,866	2,994,463	6.2%
Fire	368,779	353,419	376,709	371,709	376,800	1.4%
Public Safety Subtotal	3,187,658	3,190,044	3,303,116	3,191,575	3,371,263	5.6%
Community Services						
Community Development	367,533	350,046	393,101	392,228	432,410	10.2%
Public Works - Non-Enterprise	1,208,855	1,246,109	1,442,753	1,384,543	1,552,272	12.1%
Public Works -- Enterprise	1,867,641	2,057,861	4,932,256	3,780,843	2,633,731	-30.3%
C.V. Starr Center -- Enterprise	-	-	928,761	523,745	986,928	88.4%
Community Svc's Subtotal	3,444,030	3,654,016	7,696,871	6,081,359	5,605,340	-7.8%
Internal Service	286,982	233,119	465,181	364,711	712,585	95.4%
Operating Subtotal	8,898,387	9,477,977	14,225,199	12,327,181	12,441,602	0.9%
Successor Agency	541,494	583,631	407,495	663,133	727,755	9.7%
Special Revenue	23,712	101,975	348,848	275,704	38,800	-85.9%
Grants	1,359,607	669,362	1,203,983	1,183,149	2,686,135	127.0%
Capital Projects	1,078,324	146,524	450,321	488,450	3,003,160	514.8%
Subtotal	11,901,524	10,979,469	16,635,846	14,937,617	18,897,452	26.5%
Allocations	2,652,068	3,074,938	3,277,820	2,892,059	3,992,084	38.0%
Fund Transfers	1,153,241	4,629,008	557,232	2,671,760	3,045,547	14.0%
TOTAL ALL FUNDS	\$ 15,706,834	\$ 18,683,415	\$ 20,470,898	\$ 20,501,436	\$ 25,935,083	26.5%

EXPENDITURE SUMMARY

FY 2013/14 expenditures are based on budget principles set forth in the Council’s fiscal policy framework. Specifically, annual expenditures are kept to a minimum and on-going expenditures are funded with on-going annual revenues rather than one-time revenues or reserves. General Fund expenditures are budgeted to increase 7.4% from \$8.1 million projected for FY 2012/13 to \$8.7 million budgeted for FY 2013/14. The following table presents FY 2012/13 projected expenditures compared to FY 2013/14 budgeted expenditures and the change in each category.

	FY 2012/13 Projected	FY 2013/14 Adopted	Change
Salaries & Wages	\$ 3,213,964	\$ 3,446,919	\$ 232,955
Benefits	2,080,442	2,285,186	204,744
Materials & Services	2,083,733	2,069,677	(14,056)
Other Expenditures	29,225	32,496	3,271
Capital	76,501	110,000	33,499
Debt Service	174,017	164,080	(9,937)
Indirect	387,600	490,858	103,258
Transfers	16,000	55,500	39,500
	\$ 8,061,482	\$ 8,654,716	\$ 593,234

Citywide “All Funds” expenditures are projected to increase 26.5% from \$20.5 million projected for FY 2012/13 to \$25.9 million budgeted for FY 2013/14. The change in each category from FY 2012/13 projected expenditures compared to FY 2013/14 is presented below.

	FY 2012/13 Projected	FY 2013/14 Adopted	Change
Salaries & Wages	\$ 3,709,799	\$ 4,056,078	\$ 346,279
Benefits	2,365,222	2,626,062	260,840
Materials & Services	5,477,137	7,566,521	2,089,384
Other Expenditures	45,225	47,496	2,271
Capital	2,206,600	3,599,160	1,392,560
Debt Service	1,133,634	1,002,135	(131,499)
Indirect	2,892,059	3,992,084	1,100,025
Transfers	2,671,760	3,045,547	373,787
	\$ 20,501,436	\$ 25,935,083	\$ 5,433,647

EXPENDITURE SUMMARY

Salaries, Wages and Benefits

Salaries & Wages and Benefits

General Fund and City-Wide salaries, wages and benefits are expected to increase \$438k or 8.3% and \$607k or 9.9%, respectively. Agreements with the City's collective bargaining units provide for wage increases to offset changes in cost-sharing for both retirement and health benefits. In addition, during FY 2012/13 the City's Public Works department was reorganized to plan for two staff members' retirement. The reorganization will provide stability within the department and facilitate the transfer of knowledge and leadership within the department. The reorganization created two new mid-management positions and adjusted the compensation for two of the three Lead positions. The FY 2013/14 budget also includes two new full time positions, one part time position and one additional temporary position as follows: Full Time Positions: Operator in Training in the Wastewater Enterprise Fund; Community Services Officer in the Police Department, Part-Time Position: grant-funded Grants Assistant in the Community Development Department; Temporary Position: Street Maintenance Worker. These changes resulted in the following increases:

	General Fund	City-Wide
New Positions	\$ 54,900	\$ 101,700
Payouts for Retiring Employees	38,100	48,000
Wages Increases (Steps and COLA)	107,400	156,400
PW Succession	32,500	40,200
	\$ 232,900	\$ 346,300

Increases in benefits are composed of:

	General Fund	City-Wide
Health Benefits	\$ 132,800	\$ 196,000
Unemployment	33,900	33,900
Worker Compensation	2,000	(4,700)
PERS	(6,700)	(11,200)
OPEB Funding	9,000	9,000
Retiree Health	6,000	9,000
Taxes	27,700	28,000
	\$ 204,700	\$ 260,000

Increased salaries and wages, as presented above also drove an increase in FY 2013/14 General Fund and City-Wide payroll taxes. On July 1, 2103, the City will experience a 10% increase in medical premium costs for covered employees and retirees. Under current labor agreements, premium costs are shared 80% by the City and 20% by the employee. The City will have 30 covered retirees, 19 of whom receive full health insurance coverage from the City. The remaining retirees pay a portion of the retiree and spousal coverage depending on the date of hire. On average the City pays 80% of the total retiree medical and dental costs.

EXPENDITURE SUMMARY

Materials & Services

The PERS contribution by the City (i.e., the “employer’s share”) increased from 27.631% for Safety employees in FY 2012/13 to 28.866% in FY 2013/14 and increased from 10.815% to 11.425% for all other employees. Both categories are scheduled to increase in FY 2014/15. In years prior to FY 2011/12, the City contributed 100% of the employee’s contribution to PERS for employees with five years of more of service. Beginning in FY 2011/12, as a result of labor negotiations the City’s contribution has been decreasing. These changes are offset by increased salary costs and have contributed to the net decrease in retirement costs.

The City is a participant in the State of California Direct Reimbursement program for unemployment benefits. Current unemployment programs at the federal and State level provide a combined 79 weeks of coverage. FY 2013/14 costs are estimated to be \$38.4k, an increase of \$33.9k from projected FY 2012/13 costs.

Materials and Services

General Fund Materials and Services are budgeted to decrease \$14k or (0.7%) and are comprised of the following categories:

	FY 2012/13 Projected	FY 2013/14 Adopted	Change
Professional Fees	\$ 1,061,500	\$ 1,044,800	\$ (16,700)
Legal Expenses	320,000	310,000	(10,000)
Utilities	168,700	171,500	2,800
Insurance	86,700	136,600	49,900
Supplies	96,500	96,900	400
Travel & training	53,400	50,700	(2,700)
Equipment Repair and Maintenance	41,200	42,200	1,000
Telephone	34,500	35,500	1,000
Dues & Memberships	24,500	27,100	2,600
Engineering	24,200	20,000	(4,200)
Accounting & Auditing	24,200	20,000	(4,200)
Small Tools	17,100	19,100	2,000
Postage	8,500	9,000	500
Other	122,733	86,277	(36,456)
	<u>\$ 2,083,733</u>	<u>\$ 2,069,677</u>	<u>\$ (14,056)</u>

Professional fees are expected to decrease by \$17k as a result of an expected reduction in closure requirements at the Caspar Landfill (\$42K); offset by increased dispatch costs of \$25k. Insurance costs increased in the General Fund due to a change in the accounting method for calculating allocations in FY 2013/14.

<h2 style="margin: 0;">EXPENDITURE SUMMARY</h2> <h3 style="margin: 0;">Materials & Services – Continued</h3>
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The All Fund Materials and Services budget reflects an increase over projected FY 2012/13 of \$2.09M. This change is reflected in the following categories:

Grant activity is project driven and can vary widely from year to year. Three large grants make up the majority of the FY 2013/14 activity: the State Coastal Conservancy Grant provided funding for the Coastal Rehabilitation and Trail Project in the amount of \$757K; the Harrison Street house project, which is funded by a CDBG grant in the amount of \$670k; and Proposition 84 funds which will provide finding for the City’s Green Alley Project. Additional information on the City’s Grant Program is in the “Grant Funds” section of this document.

Equipment repair and maintenance is budgeted to increase as a result of the funding of a vehicle reserve for \$80,000 and repairs to the Pomo Bluffs Park Restrooms of \$20k. The increased allocation to the C.V. Starr Community Center reflects the funding of capital projects budgeted for FY 2013/14.

	FY 2012/13 Projected	FY 2013/14 Adopted	Change
Professional Fees	\$ 1,851,300	\$ 1,838,300	\$ (13,000)
Grant Activity	1,142,149	2,686,135	1,543,986
C.V. Starr Community Center	523,745	987,000	463,255
Legal Expenses	357,000	360,000	3,000
Utilities	368,700	371,500	2,800
Insurance	167,304	182,600	15,296
Supplies	360,800	359,700	(1,100)
Equipment Repair and Maintenance	272,400	380,000	107,600
Travel & training	66,300	71,900	5,600
Vehicle Expenses	104,900	103,200	(1,700)
Telephone	37,300	38,800	1,500
Dues & Memberships	31,600	36,400	4,800
Engineering	38,200	34,000	(4,200)
Accounting & Auditing	48,000	42,300	(5,700)
Small Tools	44,700	41,500	(3,200)
Postage	8,500	9,000	500
Other	54,239	24,186	(30,053)
	\$ 5,477,137	\$ 7,566,521	\$ 2,089,384

EXPENDITURE SUMMARY

Capital Projects

Capital Expenditures

Capital expenditures are budgeted to increase on a City-wide basis by \$1.39 million over projected FY 2012/13 costs. Capital expenditures vary from year to year and may include vehicle and equipment replacement, non-routine maintenance, and capital projects. Capital expenditures for each year are summarized as follows:

	FY 2012/13 Projected	FY 2013/14 Adopted
Water Capital Projects	\$ 765,000	\$ 958,000
Coastal Trail	-	850,000
Safe Routes to Schools	471,566	792,500
Wastewater Capital Projects	690,077	330,000
Street Resurfacing	-	340,000
Vehicles	106,730	80,000
Emergency Fueling Station	-	75,000
Green Alleys	-	50,000
O. J. Park	15,770	13,660
Other	157,457	110,000
	<u>\$ 2,206,600</u>	<u>\$ 3,599,160</u>

Transfers

Transfers between funds on a City-Wide basis increased from a projected \$352k during FY 2012/13 to \$3 million budgeted for FY 2013/14, a \$2.6 million increase. Individual transfers are presented on the following page. Transfers increased as a result of changes in grant and Street Sales Tax funded projects as follows:

Safe Routes to Schools	\$ 849,000
Waterfall Gulch Project	550,000
Street Sales Tax	(980,000)
COPS Allocation	(50,000)
Other	(16,213)
	<u>\$ 352,787</u>



**FY 2013/14
OPERATING TRANSFERS**

Fund Description	Transfer In	Transfers Out
110 General Fund		
From 221 - Highway User Taxes - Street Maintenance	\$ 225,000	
From 139 - COPS AB1913 - CSO Funding	150,000	
From 167 - Funding for Task Force Officer/Activities	60,000	
From 116 - Funding for General Plan Maintenance	30,000	
From 250 - Funding for Street Capital Project Management	10,000	
From 230 - Traffic & Safety Street Maintenance	8,000	
To 146 - General Fund Match - Bulletproof Vest Program		\$ (5,000)
To 610 - City Portion of Water Cost - School Playing Fields		(13,000)
To 408 - Project Funding - Emergency Fueling Station		(37,500)
Total - General Fund	483,000	(55,500)
116 General Plan Maintenance Fees		
To 110 - Funding for General Plan Maintenance		(30,000)
117 Housing Trust Fund		
From 176 - Close Low/Mod Income Housing Fund	14,487	
120 Parking Permits		
To 121 - Skunk Depot Parking Lot Lease		(8,300)
121 Parking In-Lieu		
From 120 - Skunk Depot Parking Lot Lease	8,300	
129 Safe Routes to Schools		
From 305 - Grant Funding for Safe Routes Project	849,000	
139 COPS AB1913 Allocation		
To 110 - COPS AB1913 - CSO Funding		(150,000)
146 Department of Justice DOJ Bulletproof Vest Program		
From 110 - General Fund Match - Vest Cost	5,000	
167 Asset Forfeiture		
To 520 - Funding for Police Department Lab Upgrade		(8,500)
To 521 - Funding for IT Upgrade in Emergency Operations Center		(20,000)
To 110 - Funding for Task Force Officer/Activities		(60,000)
Total - Asset Forfeiture	-	(88,500)
176 Low/Moderate Income Housing Fund		
To 117 - Housing Funds Transferred to Housing Trust		(14,487)
221 Highway User Taxes		
To 110 - Highway User Taxes - Street Maintenance		(225,000)
230 Traffic & Safety		
To 110 - Traffic & Safety Street Maintenance		(8,000)
250 Special Sales Tax - Street Maintenance		
To 110 - Funding for Street Capital Project Management		(10,000)
To 405 - Street Resurfacing Project Funding		(380,000)
Total - Special Sales Tax	-	(390,000)

FY 2013/14 OPERATING TRANSFERS

Fund Description	Transfer In	Transfers Out
305 Safe Routes to Schools Grant		
To 129 - Grant Funding for Safe Routes Project		(849,000)
313 Integrated Regional Waste Management Plan Grant		
To 615 - Grant Funding for Waterfall Gulch Line Project		(550,000)
401 Otis Johnson Park Project		
From 710 - Project Funding	13,660	
405 Street Resurfacing Project		
From 250 - Project Funding	380,000	
408 Emergency Fueling Station		
From 110 - Project Funding	37,500	
From 610 - Project Funding	18,750	
From 710 - Project Funding	18,750	
Total - Emergency Fueling Station	75,000	-
520 Facilities Maintenance Internal Service Fund		
From 167 - Funding for Police Department Lab Upgrade	8,500	
521 Information Technology Internal Service Fund		
From 167 - Funding for Emergency Operations Center Improvements	20,000	
610 Water O&M		
From 710 - Wastewater Portion of Debt Service Pymt	7,600	
From 110 - City Portion of Water Cost - School Playing Fields	13,000	
To 408 - Funding for Emergency Fueling Station		(18,750)
To 614 - Maintenance Funding		(71,000)
To 615 - Capital Project Funding		(287,000)
Total - Water O&M	20,600	(376,750)
614 Water Enterprise Non-routine Repair & Maintenance		
From 610 - Maintenance Funding	71,000	
615 Water Enterprise Capital Project Fund		
From 610 - Water Enterprise Funding for Newman Reservoir Engineering	105,000	
From 610 - Water Enterprise Funding for Waterfall Gulch Capital Project	182,000	
From 313 - Grant Funding for Waterfall Gulch Capital Project	550,000	
Total - Water Enterprise Capital Project Fund	837,000	-
710 Wastewater O&M		
To 610 - Wastewater Portion of Debt Service Pymt		(7,600)
To 401 - Wastewater Funding for OJ Park Project		(13,660)
To 715 - Wastewater Enterprise Funding for Capital Projects		(15,000)
To 408 - Funding for Emergency Fueling Station		(18,750)
To 714 - Maintenance Funding		(245,000)
Total - Wastewater O&M	-	(300,010)
714 Wastewater Enterprise Non-routine Repair & Maintenance		
From 710 - Maintenance Funding	245,000	
715 Wastewater Enterprise Capital Project Fund		
From 710 - Wastewater Funding for Capital Projects	15,000	
	\$ 3,045,547	\$ (3,045,547)

FY 2013/14 STAFFING ALLOCATIONS*

Description	Number of Employees	--- Percent of Time Allocated By Fund ---										TOTAL
		General Fund	C. V. Starr Ctr	Fleet Services	IT ISF	Facilities ISF	Streets	Storm Drains	Water Enterprise	Sewer Enterprise	RDA Successor Agency	
<u>CITY COUNCIL</u>												
Councilmembers (5)		48.0%	2.0%				3.0%	2.0%	20.0%	20.0%	5.0%	100%
<u>ADMINISTRATION</u>												
City Manager	1	55.0%	5.0%						10.0%	10.0%	20.0%	100%
Assistant to the City Manager	1	50.0%	10.0%		10.0%				10.0%	10.0%	10.0%	100%
Human Resources Technician	1	75.0%							12.0%	13.0%		100%
City Clerk	1	65.0%							10.0%	10.0%	15.0%	100%
Office Assistant	1	75.0%							10.0%	10.0%	5.0%	100%
Information Technology Technician	1	0.0%			100.0%							100%
TOTAL	6											
<u>FINANCE</u>												
Finance Director/City Treasurer	1	20.0%	2.0%	3.0%			3.0%	2.0%	25.0%	25.0%	20.0%	100%
Senior Government Account	1	35.0%	3.0%	2.0%			3.0%	2.0%	25.0%	25.0%	5.0%	100%
Government Accountant I	1	48.0%		2.0%					25.0%	25.0%		100%
Finance Technician I	1	20.0%							40.0%	40.0%		100%
TOTAL	4											
<u>POLICE</u>												
Police Chief	1	100.0%										100%
Lieutenant	1	100.0%										100%
Administrative Assistant	1	100.0%										100%
Police Sergeant	3	100.0%										100%
Police Officer	11	100.0%										100%
Community Service Officers	3	100.0%										100%
Police Service Technician	2	100.0%										100%
Parking Enforcement (Seasonal)	Hourly	100.0%										100%
TOTAL	22											
<u>COMMUNITY DEVELOPMENT</u>												
Community Development Director	1	65.0%							5.0%	5.0%	25.0%	100%
Assistant Planner	1	75.0%							5.0%	5.0%	15.0%	100%
Housing & Economic Development Coordinator	0.8	75.0%									25.0%	100%
Grants Assistant	0.5	100.0%										100%
Administrative Assistant	1	90.0%									10.0%	100%
TOTAL	4.3											

FY 2013/14
STAFFING ALLOCATIONS

Description	Number of Employees	--- Percent of Time Allocated By Fund ---											TOTAL
		General Fund	C. V. Starr Ctr	Fleet Services	IT ISF	Facilities ISF	Streets	Storm Drains	Water Enterprise	Sewer Enterprise	RDA Successor Agency		

PUBLIC WORKS													
Public Works Director	1	7.5%	2.5%	5.0%		15.0%	20.0%	5.0%	20.0%	25.0%		100%	
Associate City Engineer	1	25.0%					20.0%		35.0%	20.0%		100%	
Public Works Project Analyst	1	40.0%					20.0%		20.0%	20.0%		100%	
Water Project Coordinator	0.6	50.0%							25.0%	25.0%		100%	
Public Works Manager	1	55.0%		5.0%					20.0%	20.0%		100%	
Operations Manager	1	12.5%	2.5%	5.0%		10.0%	15.0%	5.0%	20.0%	30.0%		100%	
Lead Maintenance Worker	1	28.0%	2.0%			10.0%	15.0%	5.0%	20.0%	20.0%		100%	
Maintenance Worker IV	1	30.0%					10.0%	5.0%	25.0%	30.0%		100%	
Maintenance Worker III	1	30.0%					10.0%	5.0%	25.0%	30.0%		100%	
Maintenance Worker II	1	30.0%					10.0%	5.0%	25.0%	30.0%		100%	
Maintenance Worker II	1	40.0%				15.0%			20.0%	25.0%		100%	
Maintenance Worker II	1	25.0%				25.0%			25.0%	25.0%		100%	
Maintenance Worker I	1	20.0%							40.0%	40.0%		100%	
Mechanic	1			100.0%								100%	
Seasonal Worker (2)	Hourly						85.0%		15.0%			100%	
TOTAL	13.6												
WATER & WASTEWATER TREATMENT													
Lead Treatment Operator-Water, Collection, Distribution	1								85.0%	15.0%		100%	
Lead Treatment Operator-Wastewater	1								5.0%	95.0%		100%	
Treatment Plant Operator II	1									100.0%		100%	
Treatment Plant Operator II	1								35.0%	65.0%		100%	
Treatment Plant Operator II	1								30.0%	70.0%		100%	
Treatment Plant Operator II /Electrician	1								30.0%	70.0%		100%	
Env. Compliance Coordinator	1								5.0%	95.0%		100%	
OIT	1								5.0%	95.0%		100%	
Seasonal Worker (1)	Hourly								10.0%	90.0%		100%	
TOTAL	8												
TOTAL APPROVED POSITIONS	57.90												

NOTE: Please see page 3 for additional information on the City's Cost Allocation Plan.

FY 2013/14 INTERNAL SERVICE CHARGES

Fund Type/Name	Transfers In	Transfers Out
110 General Fund		
From Facilities Maintenance, Salary/Benefit	\$ 79,515	
From Facilities Maintenance, Overhead	51,801	
From Information Technology, Salary/Benefit	10,999	
From Information Technology, Overhead	65,859	
From Fleet Internal Service Fund, Salary/Benefit	22,763	
From Fleet Internal Service Fund, Overhead	68,813	
From Water Enterprise, Salary/Benefit	496,019	
From Water Enterprise, Overhead	463,937	
From Wastewater Enterprise, Salary/Benefit	501,561	
From Wastewater Enterprise, Overhead	689,511	
From Successor Agency, Overhead	250,000	
Total - General Fund	<u>2,700,778</u>	<u>-</u>
520 Facilities Maintenance		
To General Fund, Salary/Benefit		\$ (79,515)
To General Fund, Overhead		(51,801)
Total - Facilities Maintenance	<u>-</u>	<u>(131,316)</u>
175 Successor Agency		
To General Fund, Overhead		(250,000)
Total - Successor Agency	<u>-</u>	<u>(250,000)</u>
521 Information Technology		
To General Fund, Salary/Benefit		(10,999)
To General Fund, Overhead		(65,859)
Total - Information Technology	<u>-</u>	<u>(76,858)</u>
522 Fleet Internal Service Fund		
To General Fund, Salary/Benefit		(22,763)
To General Fund, Overhead		(68,813)
Total - Fleet Internal Service Fund	<u>-</u>	<u>(91,576)</u>
610 Water Enterprise		
To General Fund, Salary/Benefit		(496,019)
To General Fund, Overhead		(463,937)
To Wastewater, Salary/Benefit		(177,473)
Total - Water Enterprise	<u>-</u>	<u>(1,137,429)</u>
710 Wastewater Enterprise		
To General Fund, Salary/Benefit		(501,561)
To General Fund, Overhead		(689,511)
From Water, Salary/Benefit	177,473	
Total - Wastewater Enterprise	<u>177,473</u>	<u>(1,191,072)</u>
Total Allocations	<u>\$ 2,878,251</u>	<u>\$ (2,878,251)</u>

FY 2013/14 ARTICLE XIIB APPROPRIATIONS LIMIT

The Appropriations Limit imposed by Proposition 4 and modified by Propositions 98 and 111 creates a restriction on the amount of revenue that can be appropriated in any fiscal year. The Appropriations Limit is based on actual appropriations during FY 1978/79 and is increased each year using the growth of population and inflation. Not all revenues are restricted by the Appropriations Limit; only those that are referred to as “proceeds of taxes.” Some examples of taxes are sales tax, property tax, transient occupancy tax and state motor vehicles in lieu tax.

During any fiscal year a city may not appropriate any proceeds of taxes it receives in excess of its Appropriations Limit. If the City receives excess funds in any one year, it can carry them into the subsequent year to be used if the City falls below its Appropriations Limit in that year. Any excess funds remaining after the second year must be returned to the taxpayers by reducing tax rates or fees. As an alternative, a majority of the voters may approve an “override” to increase the Appropriations Limit.

Calculation of 2013/14 Appropriations Limit

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Population Growth (a)	0.03%	0.16%	0.3900%	0.55%	-0.16%	0.41%
Per Capita Personal Income Change (b)	4.42%	0.62%	-2.5400%	2.51%	3.77%	5.12%
Growth (a) times Change (b)	1.0445%	1.0078%	0.9784%	1.0307%	1.0360%	1.0555%
Appropriations Limit	\$ 7,489,152	\$ 7,489,736	\$ 7,488,126	\$ 7,718,011	\$ 7,996,166	\$ 8,439,953
Appropriations Subject to Limit	\$ 4,608,300	\$ 4,629,850	\$ 4,138,050	\$ 4,378,564	\$ 4,399,000	\$ 4,794,750
% of Appropriations Capacity Used	61.53%	61.82%	55.26%	56.73%	55.01%	56.81%

Projected Proceeds from Taxes 2013-14

Property Taxes	\$ 884,250
Sales & Use Taxes	1,740,000
Transient Occupancy Taxes	1,507,500
Franchise Fees	469,000
Business License Fees	175,000
Property Transfer	16,000
Noyo Lighting District Taxes	3,000
Total:	<u>\$4,794,750</u>

TEN YEAR AUTHORIZED STAFF POSITION COMPARISON

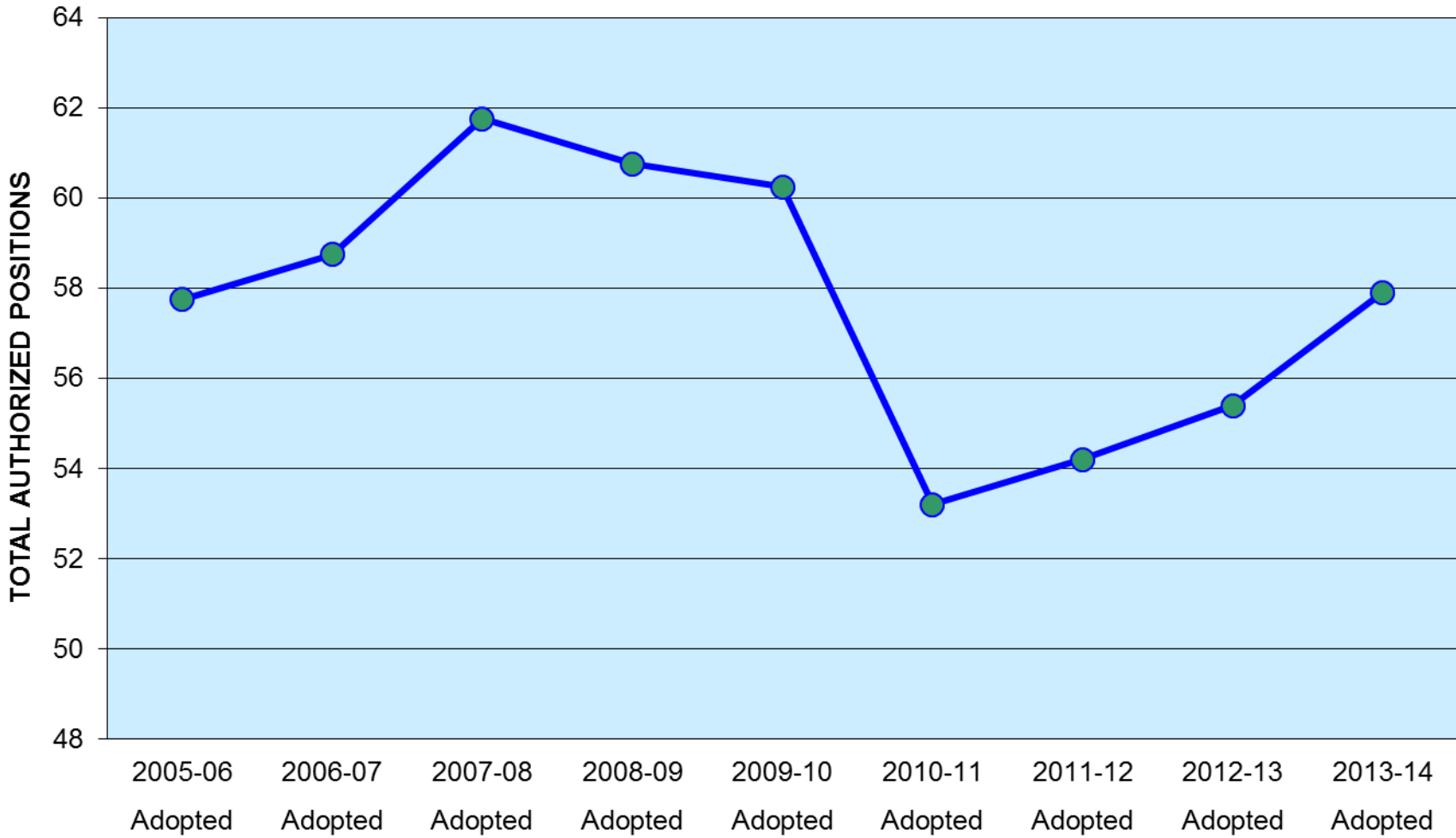
	FY 2004-05 Adopted	FY 2005-06 Adopted	FY 2006-07 Adopted	FY 2007-08 Adopted	FY 2008-09 Adopted	FY 2009-10 Adopted	FY 2010-11 Adopted	FY 2011-12 Adopted	FY 2012-13 Adopted	FY 2013-14 Adopted
General Government										
Administrative Services	5.00	5.00	5.00	5.00	5.00	5.00	4.80	4.80	6.00	6.00
Finance Department	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00	4.00
Sub-Total	10.00	10.00	10.00	10.00	10.00	10.00	8.80	8.80	10.00	10.00
Public Safety										
Police Department	21.00	21.00	22.00	24.00	23.00	23.00	21.00	21.00	21.00	22.00
Sub-Total	21.00	21.00	22.00	24.00	23.00	23.00	21.00	21.00	21.00	22.00
Community Services										
Community Development	3.50	5.00	4.75	5.75	5.75	4.75	3.80	3.80	3.80	4.30
Public Works	13.50	14.00	13.00	13.00	13.00	14.50	12.60	12.60	12.60	13.60
Enterprise Funds	7.75	7.75	9.00	9.00	9.00	8.00	7.00	8.00	8.00	8.00
Sub-Total	24.75	26.75	26.75	27.75	27.75	27.25	23.40	24.40	24.40	25.90
Total Authorized Positions	55.75	57.75	58.75	61.75	60.75	60.25	53.20	54.20	55.40	57.90

Note 1: FY 07/08 and FY 08/09 include a unfilled, but funded, position in the Community Development Department. This position was moved to Public Works in FY 09/10.

Note 2: In FY2012/13 an Information Technology Support position was added to Administrative Services.

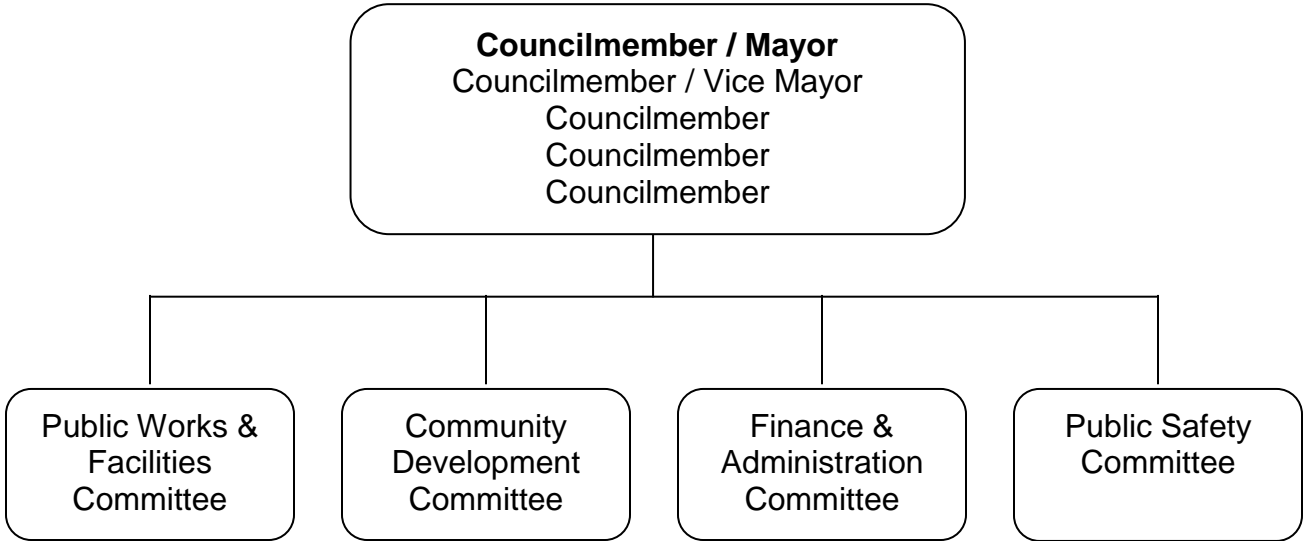
Note 2: In FY2013/14 the following full time positions were added: Community Service Officer - Police Department; Operator in Training - Wastewater Enterprise. A part time grant funded Grants Assistant was added to Community Development.

TEN YEAR AUTHORIZED STAFFING COMPARISON





CITY COUNCIL



CITY COUNCIL

SERVICE DESCRIPTION

Develop policies which ensure delivery of quality public services to the people of Fort Bragg in response to their need for a healthy, safe, and prosperous environment in which to live and work.

DEPARTMENTAL SUMMARY

A five-member Council provides governance over the City of Fort Bragg's services to a population of approximately 7,000 residents. Each Councilmember is elected at-large and serves a four-year term. The Mayor is elected by the members of the City Council and serves a two-year term. The Council convenes in regular session on the 2nd and 4th Mondays of each month. All regular meetings are held in Fort Bragg Town Hall and are open to the public. The Council establishes policy for City operations, approves all budgets, and ensures appropriate representation and response to community interests. The City Council appoints the City Manager, who supports the City Council in its policy development functions and ensures that the City Council's policies, programs, and priorities are addressed through the work of City staff.

The City Council's accomplishments in FY 2012/13 are manifested in the accomplishments of every operating department in the City. The Council provides the vision and policy direction that underlie numerous accomplishments, including the following:

1. Through the budget process and the mid-year budget review process, the Council has continued to provide strategic vision to guide the City organization through challenging economic times.
2. The Council has made maintenance and improvement of the City's streets and sidewalks a key priority. In the past year, the City completed a Safe Routes to Schools Project and the project design, bid and contracting process for a major street repair and resurfacing project that will be implemented in summer 2013.
3. The Council prioritized improvements to the City's water and wastewater infrastructure by authorizing funding for design and engineering of several key capital projects, including the Summers Lane Reservoir project and the Wastewater Treatment Plant upgrade project.
4. The Council continues to provide strategic vision for numerous Fort Bragg parks and recreation projects serving our coastal community including the Fort Bragg Coastal Restoration and Trail Project, the Otis Johnson Park Restoration Project, and the C.V. Starr Community Center.

CITY COUNCIL

DEPARTMENTAL SUMMARY - Continued

5. Council members have actively engaged the community in dialogue about a number of important community issues including Mill Site reuse planning, a single-use carryout bag ban; pedestrian and bicycle accessibility planning; and other community issues.
6. The Council has placed a strong emphasis on community safety and support for the Fort Bragg Police Department's operations. The Council has continued to budget funds for an officer assigned to the Mendocino County Major Crimes Task Force and a School Resource Officer to pro-actively engage with the youth of our community and to address gang-related issues.
7. Through every facet of the City's work, the Council strives to make sustainability a core value. The City has completed a greenhouse gas emissions inventory and a Climate Action Plan. The City has incorporated four hybrid vehicles into its fleet, and fuel economy is a driving factor in purchasing decisions. The Council has infused the City's general plan and zoning regulations with sustainability policies and implementing measures. The City has obtained low cost financing for implementation of energy-saving improvements throughout its facilities.

FISCAL YEAR 2013/14 PRIORITIES

The Council's over-arching goals continue to direct the City's work program towards a future with a healthier environment, increased economic prosperity, and an active and engaged community. The Council's key priorities which will be refined through a goal-setting process held in June 2013 are:

Priority: A Healthy Environment

1. **Maintain and Improve City Infrastructure**
 - Increase Water Storage Capacity
 - Construct Necessary Repairs and Upgrades to City's Wastewater Treatment Facilities
 - Maintain City Streets and Alleys
 - Build a New Transfer Station
 - Pursue an Overall Information Technology Upgrade
2. **Create a Walkable and Bike-Friendly Community and Promote Healthy Lifestyles**
 - Implement the "City Surrounded by a Park" Vision from the General Plan
 - Pursue Development of Additional Active Recreational Facilities and Bicycle and Pedestrian Access Projects
 - Integrate Concepts of Sustainability into City Plans, Projects and Purchases

CITY COUNCIL

FISCAL YEAR 2013/14 PRIORITIES - Continued

Priority: A Prosperous Economy

3. Foster a Strong, Resilient and Prosperous Local Economy

- Ensure that Redevelopment of the Georgia-Pacific Mill Site Benefits the Community
- Support Local Businesses and Increase the Number of Sustainable Wage Jobs in Fort Bragg
- Support the Development and Retention of Affordable Housing in Fort Bragg
- Develop a Long-Term Financial Plan for the City of Fort Bragg that Addresses Organizational Efficiency and Budget Issues

Priority: An Engaged Community

4. Improve Community Access to City Services

- Increase the Availability of Services, Communication and Outreach to the General Public

5. Develop Partnerships with Various Community Groups and Agencies

- Strengthen Neighborhoods and Increase Public Safety on our Streets
- Establish Partnerships with Community Groups and Agencies that Provide Vital Local Services
- Establish Community Partnerships for Parks and the Coastal Trail
- Update City's Emergency Plans and Educate Community about Emergency Preparedness
- Encourage Volunteerism in the Community
- Work to Maintain and Improve Partnership with Georgia Pacific
- Provide On-Going and Effective Code Enforcement

6. Improve Community Access to City Services

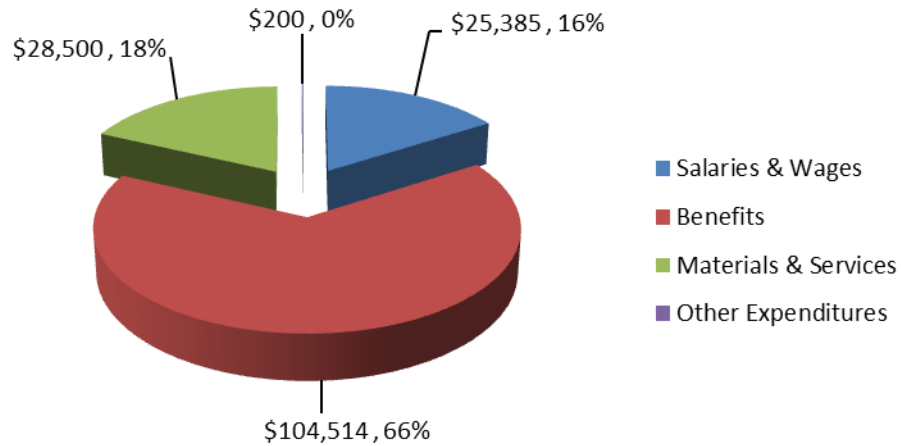
- Increase the Availability of Services, Communication and Outreach to the General Public

CITY COUNCIL

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Salaries & Wages	\$ 28,802	\$ 21,419	\$ 22,846	\$ 20,000	\$ 25,385	26.9%
Benefits	68,475	62,067	72,171	70,835	104,514	47.5%
Materials & Services	10,321	21,168	47,000	47,000	28,500	-39.4%
Other Expenditures	75	308	200	500	200	-60.0%
Total	\$ 107,673	\$ 104,962	\$ 142,217	\$ 138,335	\$ 158,599	14.6%

**CITY COUNCIL
FY 2013/14 by Category**

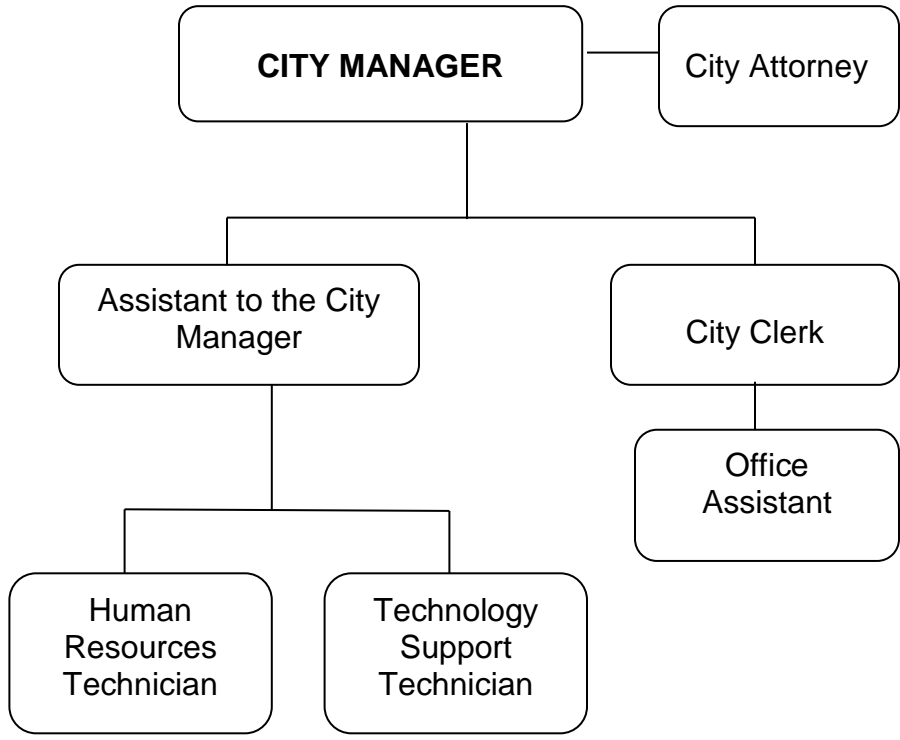


CITY COUNCIL

BUDGET DETAIL

Fund #110 Department: 4110	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages, Regular	\$ 25,385	
	Employee Benefits	<u>104,514</u>	
	Medical & Dental Insurance Premiums; Employment Taxes		
	Total Personnel Costs		\$ 129,899
Materials & Services			
110-4110-0315	Election Costs	18,000	
	Street Sales Tax Election		
110-4110-0319	Professional Services	2,000	
110-4110-0366	Training/Travel Reimbursement	7,500	
110-4110-0371	Meetings/City Business	<u>1,000</u>	
	Total Material & Services		28,500
Other Expenditures			
110-4110-0619	Miscellaneous	<u>200</u>	
	Total Other Expenditures		200
Total - City Council			<u>\$ 158,599</u>

ADMINISTRATIVE SERVICES



Note: Technology Support Technician personnel costs are budgeted in the Information Technology Internal Service Fund.

ADMINISTRATIVE SERVICES

SERVICE DESCRIPTION

Provide professional leadership and direction in the implementation of City Council policy objectives and administration of City services and programs. Ensure professional delivery of quality public services, efficient, responsive, and accountable government, community health and safety, fiscal stability, economic vitality, quality of life, and citizen involvement. Foster community pride in City government through excellent customer service.

DEPARTMENTAL SUMMARY

The City of Fort Bragg's administration is provided by a City Manager, an Assistant to the City Manager, a City Clerk, a Human Resources Technician, a Technology Support Technician, an Office Clerk, with support from the City Attorney. The Administrative Services Office provides administrative support to the City Council, to the City's four operating departments, to all City employees, and to members of the community.

The City has a Council-Manager form of government whereby the Council establishes key City policies and priorities and the City Manager is responsible for ensuring sound and effective management of the City and for implementation of the Council's goals, policies and priorities.

The Administrative Services Office provides a wide array of administrative services including: technology infrastructure management; employee/labor relations; contract negotiations; employee benefits administration; personnel recruitment; classification, compensation and evaluations; risk management, preparing minutes and maintaining official records; monitoring compliance with Fair Political Practices Commission requirements; preparing ordinances for codification; and maintaining updates to the Fort Bragg Municipal Code.

The City contracts with a firm specializing in municipal law for City Attorney services. The appointed City Attorney assigns legal work to various specialists in the firm or outside counsel, as needed. The City Attorney provides professional legal services to the City Council, the City Manager, the departments of the City, and Council-appointed boards and commissions. Services include attending public meetings, providing legal opinions, reviewing and drafting legal documents and contracts, resolving disputes, providing advice regarding public officials' conflicts of interest, providing advice regarding personnel and labor law issues, and representing the City in litigation and before courts and administrative agencies.

The accomplishments of the Administrative Services Office in FY 2012/13 include:

1. Continued focus on the City's financial stability including close monitoring of revenues and expenditures. On-going planning and implementation of sound fiscal management practices to maintain a strong and resilient organization that can weather shifting economic circumstances.

ADMINISTRATIVE SERVICES

DEPARTMENTAL SUMMARY - Continued

2. Continued implementation of administrative and fiscal procedures to ensure that City staff costs are appropriately allocated to grants, capital projects, developer deposit accounts, and other external funding sources.
3. Implementation of the reorganization of Public Works Department in anticipation of the retirement of key staff members. Ongoing mentoring of new management team and monitoring new structure to ensure optimal performance.
4. Continued focus on actions necessary to ensure the delivery of fundamental City services, with a particular emphasis on the replacement of aging wastewater and water infrastructure.
5. Continued involvement in key community planning issues, including planning for remediation and future reuse of the Georgia-Pacific Mill Site, planning for the Coastal Trail project, planning for the Noyo Center, and acquisition of the Johnson Property for inclusion in Noyo Headlands Park.
6. Conducted employee recruitments, responded to numerous personnel and labor relations matters, and provided on-going employee and retiree benefits administration.
7. Maintained, implemented new processes, and produced system documentation for the City's technology infrastructure, including appropriate backups and archiving, and network and desktop upgrades.
8. Started the planning process for updating the City's website. Updated City policies related to Technology Use, Social Media and Mobile Devices. Contracted with a provider to streamline the production of Council and Committee agendas, staff reports and minutes and post audio of meetings to the City's website, and developed a plan to integrate the use of IPADs to reduce staff time and expense in the production of agendas.
9. Administered the City's worker's compensation program including coordination with REMIF, medical providers, Department supervisors, and employees.
10. Prepared agendas and minutes for the City Council/Municipal Improvement District/Successor Agency meetings, including scanning agenda packets, minutes, resolutions, ordinances, and contracts as completed.
11. Prepared and processed Professional Services Agreements and construction contracts, including administration of insurance requirements.
12. Prepared ordinances for adoption and updated Fort Bragg Municipal Code, as necessary.

ADMINISTRATIVE SERVICES

DEPARTMENTAL SUMMARY - Continued

13. Processed Public Records Requests of varying degrees of complexity. Conducted records retention purge; scanned contracts and reports prior to destruction.
14. City Clerk served as City's Election Official for the regular November 6, 2012 and special May 7, 2013 elections.
15. Worked with the County of Mendocino Office of Emergency Services on disaster training needs and finalizing the update of the City's Emergency Operations Plan.
16. City Clerk and City Manager served as staff to the Fort Bragg Redevelopment Successor Agency and the Oversight Board for the Fort Bragg Redevelopment Successor Agency.
17. City Clerk represented the Redwood Empire Division of the League of California Cities on the League's Administrative Services Policy Committee and served as Recording Secretary of the City Clerks Association of California (CCAC).

FISCAL YEAR 2013/14 PRIORITIES

The Administrative Services Office priorities for FY 2013/14 focus on effective and efficient administration including ensuring progress on Council priorities, maintenance of good community relations, and continual improvements to the City's operational efficiency. Key activities for FY 2013/14 include the following:

1. Exercise overall responsibility for sound and effective management by City government. Recommend administrative, fiscal and operational policies to the City Council to improve the efficiency and effectiveness of the City's operations.
2. Assure items prepared for placement on the City Council's agenda are complete and sufficient for Council decision-making, and make appropriate recommendations on each item.
3. Implement the City Council's goals and objectives by assuring that the actions and programs necessary to achieve the Council's priorities are integrated into the day-to-day work programs of City departments.
4. Prepare and submit in a timely manner an annual operating budget and a proposed capital budget for consideration and adoption by the City Council and Municipal Improvement District Board. Ensure that sound fiscal management policies are implemented throughout the organization.
5. Assure that the City is prepared for potential natural, civil and other emergencies and disasters by coordinating planning, training, and emergency operation drills. Develop a plan for the improvement of the City's disaster recovery plan and the Emergency Operations Center.
6. Maintain an ongoing awareness and response to State legislative proposals which impact the City or its citizens and make recommendations to support and/or oppose them as appropriate.

ADMINISTRATIVE SERVICES

FISCAL YEAR 2013/14 PRIORITIES – Continued

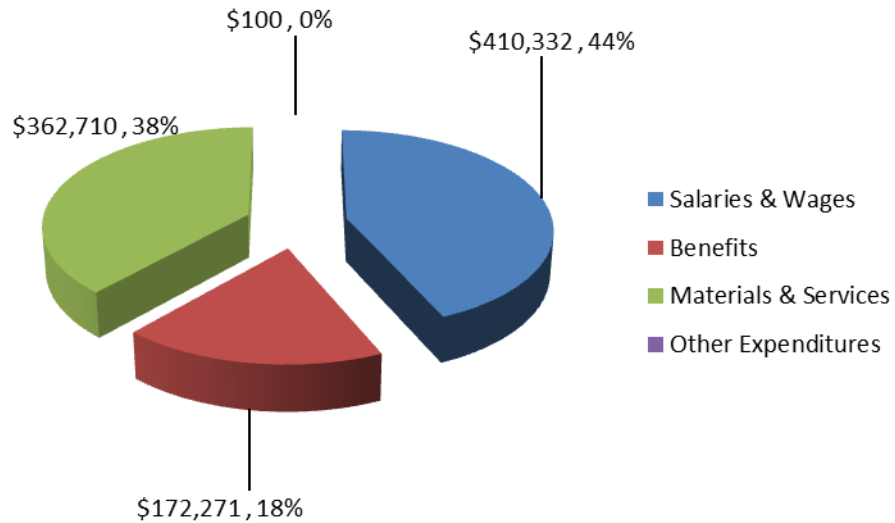
7. Direct the administration of City personnel policies and procedures including recruitment, examination, appointment and dismissal. Encourage the professional development and training of all employees in order to develop competency to perform in accordance with the values of leadership, performance excellence, interpersonal effectiveness, and customer service.
8. Continue to work on activities associated with reuse of the former Georgia Pacific Mill Site property.
9. Administer employee benefit programs and develop processes that support consistent and accurate communications tools.
10. Oversee preparation and timely distribution of City Council and Committee agenda materials. The City is planning to transition to paperless agenda packets in FY 2013/14.
11. Manage scheduling and legally required activities for matters such as bond issues, bids, elections and hearings.
12. Administer the City's record management and retention program.
13. City Attorney will provide proactive legal advice as a member of most of the City project teams; give opinions and draft documents that help achieve the City Council and City Manager's priority action items; advise on significant changes in State and Federal law and other regulations impacting City operations and programs; facilitate the resolution of disputes and resolving outstanding litigation matters; and provide appropriate and objective interpretations of City land use regulations and other laws and regulations to support the implementation of City Council policies.
14. Be role models for ethical, honest, and accountable behavior and practices.

ADMINISTRATIVE SERVICES

DEPARTMENT BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Salaries & Wages	\$ 351,503	\$ 403,239	\$ 465,750	\$ 451,195	\$ 410,332	-9.1%
Benefits	164,626	166,733	186,782	178,471	172,271	-3.5%
Materials & Services	156,472	215,403	345,940	358,815	362,710	1.1%
Other Expenditures	93	-	100	100	100	0.0%
Total	\$ 672,694	\$ 785,375	\$ 998,572	\$ 988,581	\$ 945,412	-4.4%

ADMINISTRATIVE SERVICES FY 2013/14 by Category



ADMINISTRATIVE SERVICES

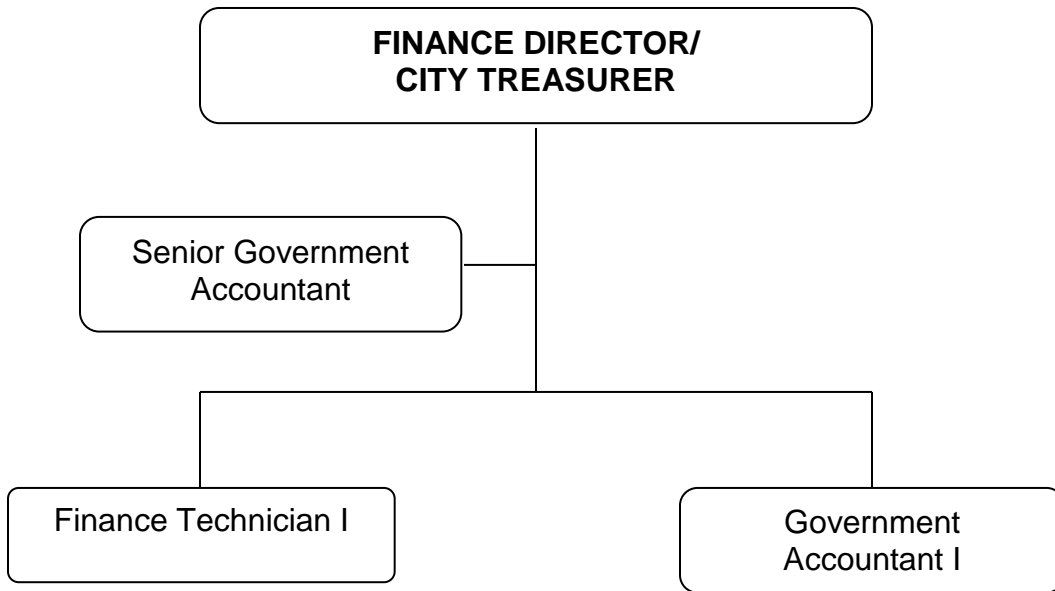
ADMINISTRATIVE SERVICES

BUDGET DETAIL

Fund #110	Account	Category	FY 2013/14
Department: 4130	Detail	Detail	Adopted Budget
Personnel Costs			
	Salaries & Wages		\$ 410,332
	Employee Benefits		<u>172,271</u>
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 582,602
Materials & Services			
110-4120-0311	City Attorney Services		160,000
114-4810-0311	Attorney Services - Litigation Reserve		150,000
110-4130-0316	Pre-Employment Costs		12,000
110-4130-0317	Recruitment Costs		12,000
110-4130-0319	Professional Services		15,310
110-4130-0320	Dues & Memberships		3,000
	APA, ICMA, CalPELRA, GFOA, SHRM, Notary		
110-4130-0364	Legal Notices		2,500
110-4130-0366	Training/Travel Reimbursement		7,000
	League Meetings; City Manager and City Clerk Conf.		
110-4130-0371	Meetings/City Business		500
110-4130-0384	Books & Subscriptions		<u>400</u>
	Total Material & Services		362,710
Other Expenditures			
110-4130-0619	Miscellaneous		<u>100</u>
	Total Other Expenditures		100
	Total - Administrative Services		<u><u>\$ 945,412</u></u>



FINANCE DEPARTMENT



FINANCE DEPARTMENT

SERVICE DESCRIPTION

Maintain the financial integrity of the City by providing oversight to the City's fiscal management; maintaining accurate fiscal records and reports; and providing advice regarding fiscal policies and transactions.

DEPARTMENTAL SUMMARY

The Finance Department coordinates and directs all fiscal operations of the City. This includes directing, monitoring and controlling all assets and financial operations and providing a framework for financial planning and analysis to support the operation and management of all City departments. The functions of the Finance Department include utility billing, business licensing, transient occupancy tax collections, accounts payable, accounts receivable, payroll, purchase orders, financial reporting to federal, state and other outside agencies, treasury and cash management, budget preparation, budgetary control, audit liaison and oversight of other fiscal activities of the City, Municipal Improvement District, and the Successor Agency to Fort Bragg Redevelopment Agency.

The following represents a partial list of accomplishments for the Finance Department during FY 2012/13:

1. Prepared Request for Proposals for consultant services to prepare a Water and Wastewater Utility Rate Study. Coordinated preparation of the study to ensure an accurate and timely product.
2. Completed the FY 2011/12 Comprehensive Annual Financial Report in accordance with generally accepted accounting practices (GAAP) and Government Finance Officers' Association (GFOA) standards to provide greater transparency in the City's utilization of financial resources. Received a GFOA Certificate of Achievement for Excellence in Financial Reporting.
3. Completed an upgrade to the City's financial management software which enhanced reporting and efficiencies in departmental workflow.
4. Provided financial data and forecasts to all other City departments as necessary for budgeting and planning.

FINANCE DEPARTMENT

FISCAL YEAR 2013/14 PRIORITIES

The Fiscal Year 2013/14 budget for the Finance Department addresses the following priorities:

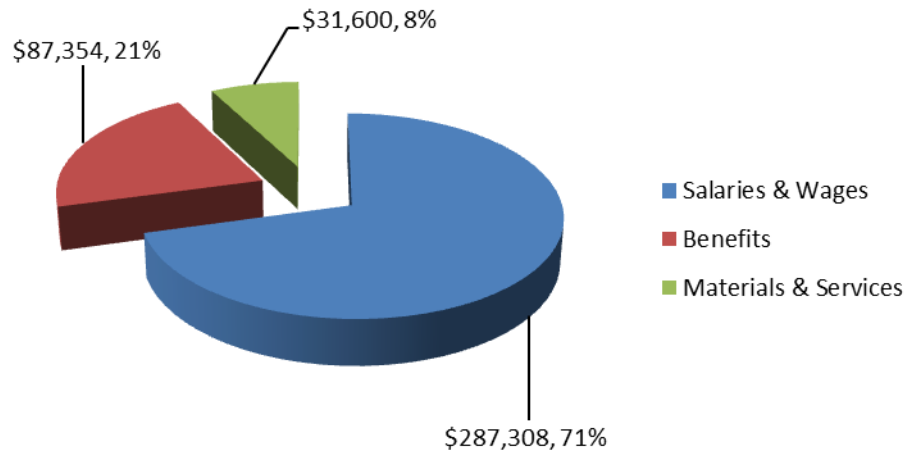
1. Maintain the City's high standard of financial excellence by providing citizens, employees and vendors with professional customer service through collection and disbursement of funds, financial reporting and management of assets.
2. Provide timely and accurate recording and reporting of financial results to the City, government agencies and the general public.
3. Expedite payment of obligations incurred by the City in an accurate and timely manner, maintain records and assist employees and vendors in response to questions regarding payments and invoices.
4. Provide timely and accurate compensation of employees in accordance with City policies and directives and federal, state and local laws.
5. Review internal controls within the Finance Department and, if appropriate, implement procedures to enhance internal controls.
6. In conjunction with other City departments and the City Manager, prepare the annual operating and capital budgets for Council approval; provide budgetary and internal control oversight.
7. Evaluate fixed asset purchasing processes to ensure accurate recording of purchased and constructed assets.
8. Work with other City departments to review procurement procedures and coordinate competitive bidding to achieve costs savings.
9. Continue to consolidate the chart of accounts for the City financial system and refine the budget process and presentation.
10. Continue program of cross-training and professional development of staff.
11. Continue to oversee the "winding down" of the Fort Bragg Redevelopment Agency and prepare financial reports for the Successor Agency to the Fort Bragg Redevelopment Agency, the Oversight Board to the Successor Agency, and the State Department of Finance.

FINANCE DEPARTMENT

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Salaries & Wages	\$ 244,276	\$ 247,871	\$ 276,134	\$ 269,335	\$ 287,308	6.7%
Benefits	67,628	75,025	90,071	84,161	87,354	3.8%
Materials & Services	84,597	38,468	31,550	31,000	31,600	1.9%
Total	\$ 396,501	\$ 361,364	\$ 397,755	\$ 384,496	\$ 406,262	5.7%

**FINANCE DEPARTMENT
FY 2013/14 by Category**



FINANCE DEPARTMENT

BUDGET DETAIL

Fund #110 Department: 4150	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages		\$ 287,308
	Employee Benefits		<u>87,354</u>
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 374,662
Materials & Services			
110-4150-0312	Auditing & Accounting		18,250
110-4150-0319	Professional Services		7,000
	Bank Fees	\$ 3,000	
	Sales Tax Audit and Analysis	3,000	
	Miscellaneous	<u>1,000</u>	
		7,000	
110-4150-0320	Dues & Memberships		750
	GFOA, CSMFO, CMTA, Calif. Muni. Revenue & Tax Assoc.		
110-4150-0364	Legal Notices		400
110-4150-0366	Training/Travel Reimbursement		5,000
110-4150-0384	Books & Subscriptions		<u>200</u>
	Total Material & Services		31,600
Total - Finance Department			<u><u>\$ 406,262</u></u>



NON-DEPARTMENTAL

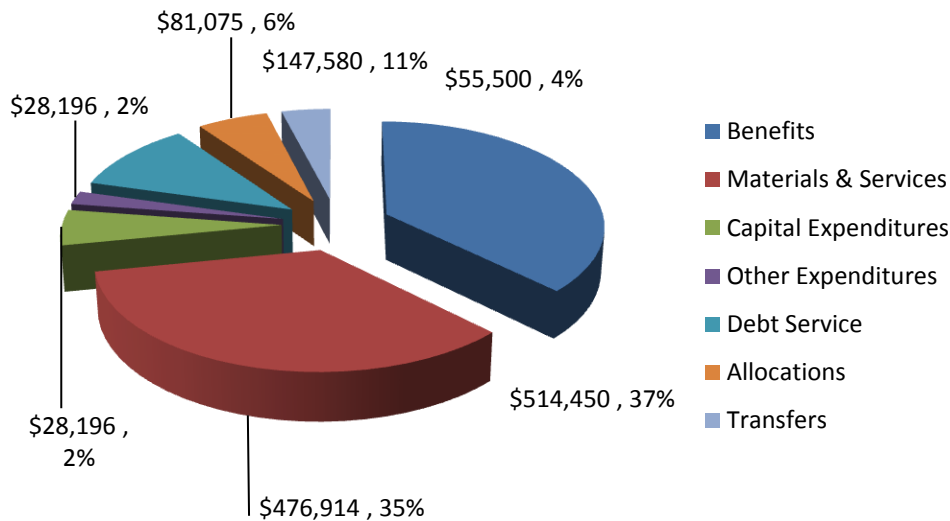
DEPARTMENTAL SUMMARY

Included in Non-Departmental are costs associated with the City's support of three Community Organizations: the Fort Bragg-Mendocino Coast Chamber of Commerce, Fort Bragg Promotion Committee and the Mendocino Coast Television, the monitoring and closure of the Caspar Landfill, operation of the Caspar Transfer Station and materials and services procured for the benefit of all City department and activities.

TOTAL BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Benefits	\$ 202,157	\$ 502,628	\$ 510,838	\$ 465,500	\$ 514,450	10.5%
Materials & Services	493,916	463,662	490,730	494,929	476,914	-3.6%
Other Expenditures	32,990	35,238	30,849	28,625	28,196	-1.5%
Capital Expenditures	-	-	41,501	41,501	75,000	80.7%
Debt Service	73,785	147,569	147,569	147,569	147,580	0.0%
Subtotal	802,848	1,149,097	1,221,487	1,178,124	1,242,140	5.4%
Allocations	53,290	112,885	78,000	78,000	81,075	3.9%
Transfers	67,828	52,993	16,000	16,000	55,500	246.9%
Total	\$ 923,966	\$ 1,314,975	\$ 1,315,487	\$ 1,272,124	\$ 1,378,715	8.4%

NON-DEPARTMENTAL FY 2013/14 by Category



NON-DEPARTMENTAL

PROGRAMS: COMMUNITY ORGANIZATIONS

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 01 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Materials & Services	\$ 76,334	\$ 57,712	\$ 58,993	\$ 58,993	\$ 62,143	5.3%
Other Expenditures	30,716	27,411	26,624	26,896	27,016	0.4%
Total	\$ 107,050	\$ 85,123	\$ 85,617	\$ 85,889	\$ 89,159	3.8%

BUDGET DETAIL

Fund #110 Department: 4390 & 4391	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Fort Bragg Promotion Committee			
110-4391-0319	Fort Bragg Promotion Committee		\$ 62,143
Chamber of Commerce			
110-4390-0621	Chamber of Commerce		7,016
MCTV			
110-4390-0623	MCTV		20,000
	Annual Contribution (50% Comcast Cable Franchise Fees)		
Total - Community Organization Support			\$ 89,159

NON-DEPARTMENTAL

PROGRAMS: CASPAR CLOSURE & LANDFILL

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Materials & Services	\$ 92,698	\$ 143,470	\$ 131,000	\$ 131,000	\$ 90,000	-31.3%
Other Expenditures	175	171	175	179	180	0.6%
Debt Service	73,785	147,569	147,569	147,569	147,580	0.0%
Total	\$ 166,658	\$ 291,210	\$ 278,744	\$ 278,748	\$ 237,760	-14.7%

BUDGET DETAIL

Fund #110 Department: 4915	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
110-4915-0319	Professional Services	\$ 90,000	
	Transfer Station		
	Total Materials & Services		\$ 90,000
Other Expenditures			
110-4915-0607	Caspar Landfill Property Tax	180	
	Total Other Expenditures		180
Debt Service			
110-4915-0911	Principal	111,850	
110-4915-0912	Interest	35,730	
	Total Debt Service		147,580
	Total - Caspar Closure and Transfer Station		\$ 237,760

NON-DEPARTMENTAL

PROGRAMS: CITY-WIDE COSTS

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Benefits	\$ 202,157	\$ 502,628	\$ 510,838	\$ 465,500	\$ 514,450	10.5%
Materials & Services	324,884	262,480	300,737	304,936	324,771	6.5%
Other Expenditures	2,099	7,656	4,050	1,550	1,000	-35.5%
Capital Expenditures	-	-	41,501	41,501	75,000	80.7%
Subtotal	529,140	772,764	857,126	813,487	915,221	12.5%
Allocations	53,290	112,885	78,000	78,000	81,075	3.9%
Transfers	67,828	52,993	16,000	16,000	55,500	246.9%
Total	\$ 650,258	\$ 938,642	\$ 951,126	\$ 907,487	\$ 1,051,796	15.9%

BUDGET DETAIL

Fund #110 Department: 4190	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
110-4190-0224	Retiree Medical Benefits		\$ 476,000
	Current Medical and Dental Premiums		\$ 166,000
	Annual Required Contribution		310,000
			<u>476,000</u>
110-4190-0251	Unemployment Insurance		38,450
	Total Employee Benefits		\$ 514,450
Materials & Services			
110-4190-0319	Professional Services		42,150
	OPEB Actuarial		15,000
	Janitorial		12,100
	Guest House Security		1,600
	County Property Tax Administration		5,000
	A87 Update		7,700
	Miscellaneous		750
			<u>42,150</u>
110-4190-0320	Dues & Memberships		21,000
	LAFCO - Share of Costs		9,000
	League		4,000
	REHIT Dues		3,875
	Mendo OES Dues		3,700
	Other		425
			<u>21,000</u>
110-4190-0351	Equipment Repair & Maintenance		275
110-4190-0362	Telephone & Communication		16,000

NON-DEPARTMENTAL

PROGRAMS: OTHER NON-DEPARTMENTAL

BUDGET DETAIL – Continued

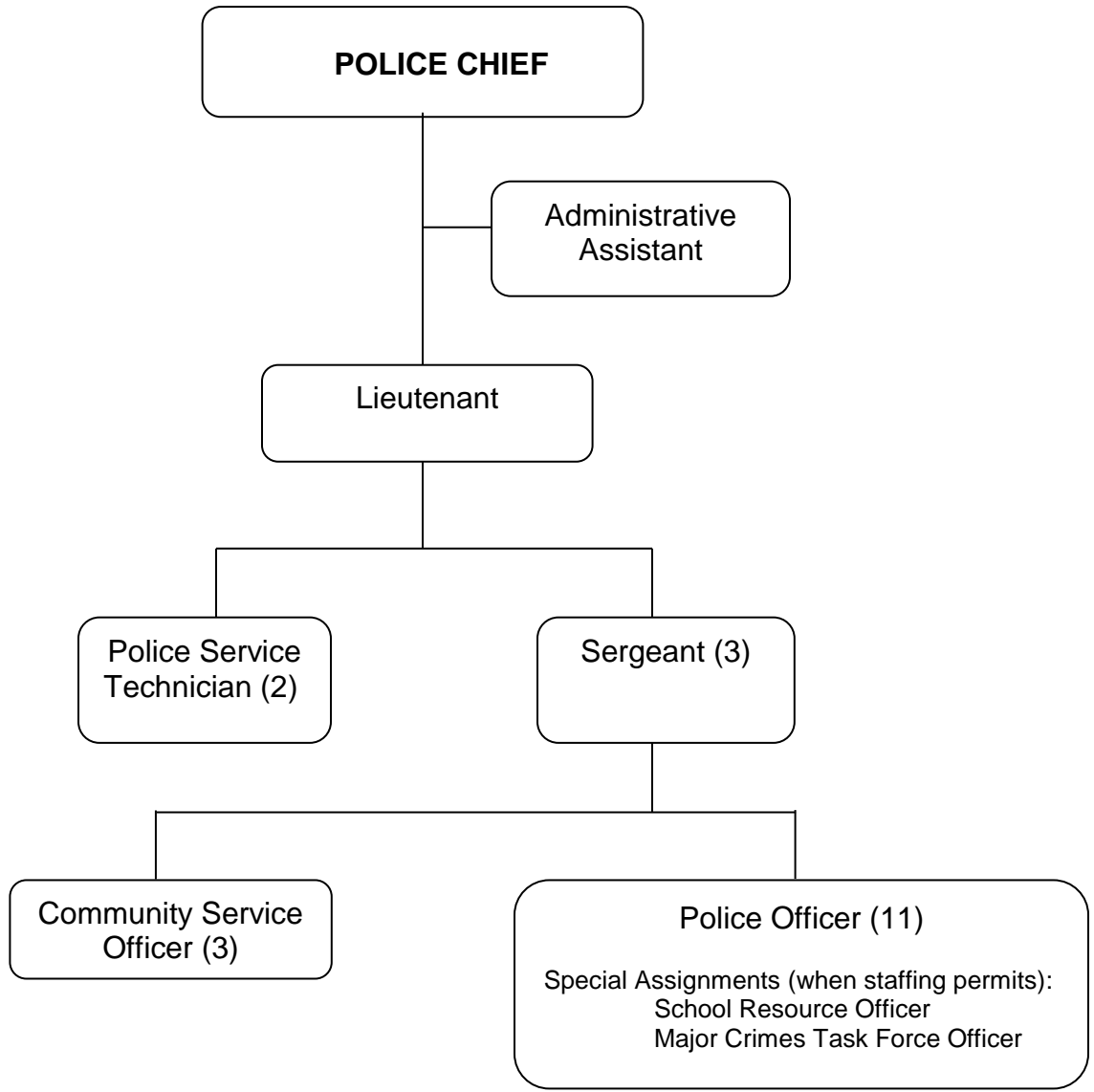
Fund #110	Account	Category	FY 2013/14
Department: 4190	Detail	Detail	Adopted Budget
110-4190-0365	Printing and Copying	1,500	
110-4190-0371	Meetings/City Business	8,000	
	Otsuchi Sister City Program	3,000	
	Employee Recognition Committee	5,000	
		8,000	
110-4190-0356	Rentals - Equipment & Vehicles	2,775	
110-4190-0372	Postage	6,500	
110-4190-0375	General Supplies	18,500	
110-4190-0383	Utilities	54,500	
110-4190-0384	Books & Subscriptions	500	
110-4190-0358	Liability Premium	91,571	
110-4190-0359	Liability Deductible	10,000	
110-4190-0360	Property Premium	30,000	
110-4190-0361	Property Deductible	5,000	
110-4190-0915	Capital Lease - Copiers	16,500	
	Total Material & Services		324,771
Other Expenditures			
110-4190-0619	Miscellaneous	1,000	
	Total Other Expenditures		1,000
Allocations			
110-4190-0396	IT Internal Service Fund	81,075	
	Total Allocations		81,075
Capital			
110-4190-0721	Land	75,000	
	Total Capital		75,000
Operating Transfers			
110-4190-0799	Transfer to Other Funds	55,500	
	To Fund 146 - Bullet Proof Vests	5,000	
	To Fund 610 - Water Enterprise	13,000	
	City portion of water cost, school fields		
	Emergency Fueling Station	37,500	
		55,500	
	Total Operating Transfers		55,500
	Total - Non-Departmental		\$ 1,051,796



Fort Bragg's sister city, Otsuchi, Japan,
before the March 11, 2011 earthquake & tsunami



POLICE DEPARTMENT



Note: A 3rd Community Service Officer position is included in the FY 2013/14 Budget.

POLICE DEPARTMENT

SERVICE DESCRIPTION

Provide public safety services to our community with an emphasis on enforcement, as well as prevention, education and collaborative partnerships that are designed to safeguard both citizens and property.

DEPARTMENTAL SUMMARY

The divisions of the Police Department consist of Administration and Operations. The Department's overall mission is to provide our community with excellent public safety services that are designed to safeguard citizens and preserve a high quality of life. During the past year, the Police Department remained focused on target goals and priorities. FY 2012/13 accomplishments include:

1. Fostered strong community partnerships that offer preventative and educational resources to our community. Examples include: the Coalition for Gang Awareness and Prevention (CGAP), Crime Prevention Newsletter, Gang Resistance is Paramount (G.R.I.P) Program, Community Forums, At-Risk Youth Programs, Mentorship Programs, School Resource Officer, Domestic Violence Prevention, and Drug and Gang Awareness Presentations, Poetry Slam, Police Athletic League (PAL).
2. Continued to increase community awareness on a variety of issues, including traffic safety, downtown foot patrol, traffic enforcement in and around our schools, identity theft prevention, citizen information pamphlets, probation/parole gang compliance checks on local offenders and developing the Neighborhood Watch Program.
3. Collaborated with other service agencies in our community to form the Interagency Coastal Homelessness Action Group (ICHAG) to define effective ways to address issues related to our homeless population that impact public safety, emergency services, personal well-being, and the quality of life in our community.
4. Continued to foster a strong relationship with the Mendocino County District Attorney's Office who, in turn, has committed time and resources to assist the Department with criminal and gang prosecutions.
5. Provided successful operational oversight of a multitude of specialty events including the Fourth of July Fireworks, Holiday Lights Parade, Paul Bunyan Weekend and Whale Festival.
6. Implemented upgrades and continued progress in technology and modernization in the following areas: records retention, property and evidence, dispatch services, patrol/training equipment and communication methods.

POLICE DEPARTMENT

DEPARTMENTAL SUMMARY - Continued

7. Continued to recruit and train a diverse and talented team of law enforcement professionals with a significant emphasis on mandated training and mentorship geared around a “community oriented” approach.
8. Continued to research and work with the local school district in creative ways to fund the School Resource Officer (SRO).
9. Established a volunteer program at the Police Department.

FISCAL YEAR 2013/14 PRIORITIES

The emphasis of the Fiscal Year 2013/14 Police Department budget is to maintain current service levels while providing continuing attention to employee and organizational development and community problem-solving. In addition to providing mandated services for general law enforcement, code administration and emergency response, the Department will pursue the following priority objectives:

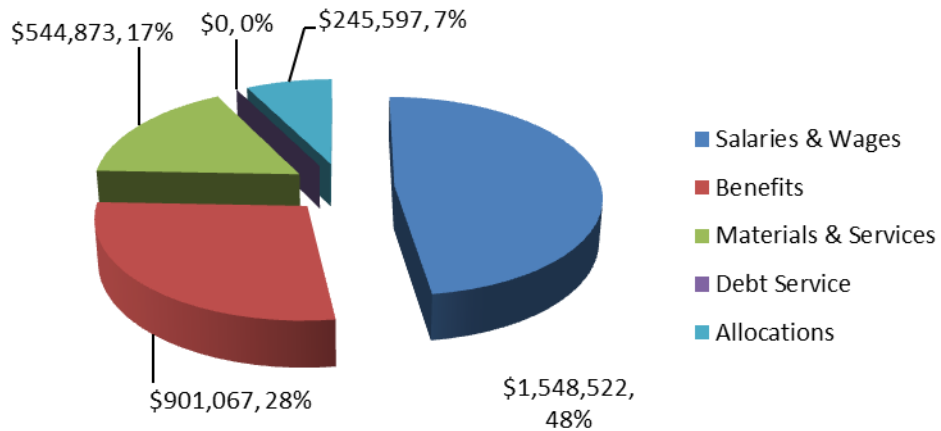
1. Continue to place a high emphasis on recruitment and retention of police employees and maintenance of a professional and respectful work environment.
2. Continue to develop the skills of support staff, officers, and supervisors through training, employee development, coaching and mentoring.
3. Address “quality of life” issues by supporting the Neighborhood Watch program and proactively working with Department personnel and community members to identify problems within our city and to develop creative approaches to resolving those issues.
4. Continue proactive enforcement efforts on drug and gang-related criminal activity.
5. Continue to pursue outside funding for the School Resource Officer (SRO) position and work collaboratively with the schools and service agencies to address crime prevention and public safety issues involving local youth.
6. Conduct foot patrols in the downtown business district.
7. Complete the process of creating a Department Police Chaplain Program.
8. Continue to train Department supervisors and line officers to be the future leaders within the Police Department.
9. Consider initiation of a cadet and/or recruit program.
10. Continue to work collaboratively with county-wide law enforcement agencies

POLICE DEPARTMENT

DEPARTMENT BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Salaries & Wages	\$ 1,551,836	\$ 1,504,391	\$ 1,528,172	\$ 1,470,228	\$ 1,548,522	5.3%
Benefits	802,232	827,660	870,087	829,690	901,067	8.6%
Materials & Services	441,356	494,816	518,450	510,250	544,873	6.8%
Debt Service	23,456	9,758	9,698	9,698	-	-100.0%
Subtotal	2,818,880	2,836,625	2,926,407	2,819,866	2,994,463	6.2%
Allocations	59,900	121,800	174,200	174,200	245,597	41.0%
Total	\$ 2,878,780	\$ 2,958,425	\$ 3,100,607	\$ 2,994,066	\$ 3,240,060	8.2%

POLICE DEPARTMENT FY 2013/14 by Category



POLICE DEPARTMENT

DIVISION: ADMINISTRATION

SERVICE DESCRIPTION

Provide customer service to the community and support front-line Police Department operations through the administrative and business offices of the Police Department including: executive leadership, management and supervision, management of reports, telephone inquiries, statistics, employee training, evidence and property management, fingerprinting, and court coordination.

DIVISION SUMMARY

Administration Division staff consists of the Chief of Police, Police Lieutenant, Administrative Assistant and two Police Service Technicians.

The Chief and Lieutenant, with support from the Administrative Assistant, provide Department personnel with strategic goals and objectives, assure adequate staffing and equipment, provide training and certification in accordance with California Peace Officers Standards and Training regulations (POST), originate and manage the Department's budget, and provide leadership direction. They also serve as a liaison between the Police Department, other City departments and community members.

The Police Service Technicians (PSTs) assure that all police records are kept, filed, released and purged in accordance with laws governing these matters. They are responsible for numerous State reports and validations. They also provide Live Scan fingerprinting services to the public, process and forward criminal reports to the appropriate agencies, and provide information to the public. They assist the public with a wide variety of inquiries both over the phone and in person. One of the PSTs is the Department's Property and Evidence Technician who assists with the intake and safe keeping of property held as evidence and oversees the release and destruction of Department property.

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Salaries & Wages	\$ 414,196	\$ 331,082	\$ 364,945	\$ 366,957	\$ 371,037	1.1%
Benefits	138,599	168,695	191,790	202,090	194,691	-3.7%
Materials & Services	63,019	67,278	67,250	66,050	65,475	-0.9%
Subtotal	615,814	567,055	623,985	635,097	631,204	-0.6%
Allocations	10,000	15,000	13,550	13,550	-	-100.0%
Total	\$ 625,814	\$ 582,055	\$ 637,535	\$ 648,647	\$ 631,204	-2.7%

POLICE DEPARTMENT

DIVISION: ADMINISTRATION

BUDGET DETAIL

Fund #110 Department: 4201	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs:			
	Salaries & Wages	\$ 371,037	
	Employee Benefits	<u>194,691</u>	
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 565,729
Materials & Services			
110-4201-0319	Professional Services	16,525	
110-4201-0320	Dues & Memberships	800	
110-4201-0351	Equipment Repair & Maintenance	3,000	
110-4201-0355	Equipment Leases	4,000	
110-4200-0356	Rentals - Equipment	1,800	
110-4200-0357	Rentals - Off Site Storage	1,300	
110-4201-0362	Telephone & Communication	19,500	
110-4201-0365	Copying/Printing	900	
110-4201-0366	Training/Travel Reimbursement	6,000	
110-4201-0371	Meetings/City Business	1,000	
110-4201-0372	Postage	2,500	
110-4201-0375	General Supplies	800	
110-4201-0381	Small Tools	350	
110-4201-0383	Utilities	<u>7,000</u>	
	Total Material & Services		65,475
Total - Police Department Administration Division			<u>\$ 631,204</u>

POLICE DEPARTMENT

DIVISION: OPERATIONS

SERVICE DESCRIPTION

Render frontline emergency and non-emergency police services to the community through uniformed police officers and community service officers, who provide security, investigate crimes and traffic accidents, arrest law violators, enforce traffic and parking regulations, and provide a variety of other community-oriented policing services.

DIVISION SUMMARY

The Operations Division accounts for approximately 85% of the total budget of the Police Department and consists of three police sergeants, 11 police officers and three community service officers. While the Department's budget authorized one police officer to work as a School Resource Officer and one police officer to work with the Mendocino County Major Crimes Task Force, staffing shortages and injuries have minimized the time spent on special assignments.

The Operations Division provides public safety services on a 24-hour a day, seven-day a week basis. Officers respond to calls for service, both criminal and non-criminal, conduct investigations, and write police reports relating to those calls. They also respond to traffic accidents, traffic/parking complaints, and deliver a variety of prevention and awareness information to community members, service organizations and schools.

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Salaries & Wages	\$ 1,551,836	\$ 1,504,391	\$ 1,528,172	\$ 1,470,228	\$ 1,548,522	5.3%
Benefits	802,232	827,660	870,087	829,690	901,067	8.6%
Materials & Services	441,356	494,816	518,450	510,250	544,873	6.8%
Debt Service	23,456	9,758	9,698	9,698	-	-100.0%
Subtotal	2,818,880	2,836,625	2,926,407	2,819,866	2,994,463	6.2%
Allocations	59,900	121,800	174,200	174,200	245,597	41.0%
Total	\$ 2,878,780	\$ 2,958,425	\$ 3,100,607	\$ 2,994,066	\$ 3,240,060	8.2%

POLICE DEPARTMENT

DIVISION: OPERATIONS

BUDGET DETAIL

Fund #110 Department: 4200	Account Detail	Category Account Detail	FY 2013/14 Adopted Budget
Personnel Costs:			
	Salaries & Wages		\$ 1,177,485
	Employee Benefits		<u>706,376</u>
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 1,883,861
Materials & Services			
110-4200-0313	Laboratory		2,500
110-4200-0318	Investigative Medical Service		5,000
110-4200-0319	Professional Services		384,000
	Dispatch Services	\$ 341,640	
	Animal Shelter	30,000	
	Animal Disposal	4,500	
	Investigative Services	2,500	
	Reporting Subscriptions	1,600	
	Parking Administration	1,200	
	Car Washing	900	
	Miscellaneous	<u>1,660</u>	
		384,000	
110-4200-0351	Equipment Repair & Maintenance		25,000
110-4200-0357	Rentals - Off Site Storage		3,000
110-4200-0363	Advertising & Publishing		200
110-4200-0366	Training/Travel Reimbursement		18,000
110-4200-0374	Evidence Supplies		1,000
110-4200-0375	General Supplies		12,000
110-4200-0376	Medical/Safety Supplies		4,000
110-4200-0381	Small Tools & Equipment		14,000
110-4200-0384	Books & Subscriptions		1,000
110-4200-0915	Capital Lease - Principal		9,565
110-4200-0916	Capital Lease - Interest		<u>133</u>
	Total Material & Services		479,398
Allocations			
110-4200-0322	Fleet Services		<u>245,597</u>
	Total Allocations		245,597
	Total - Police Department Operations Division		<u><u>\$ 2,608,856</u></u>

FIRE PROTECTION DISTRICT

DEPARTMENTAL SUMMARY

The City and the Fort Bragg Rural Fire Protection District (FBRFPD) have mutually agreed to jointly provide fire services within their respective boundaries under a Joint Powers Agency (JPA) known as the Fort Bragg Fire Protection Authority (FBFPA). The JPA was formed in FY 1989-90. The FBFPA is a public entity that is separate and apart from either the City or the District. FBFPA has all the powers relating to fire protection, fire suppression and emergency rescue authorized by law and has the power to contract for the purchase, lease, or rental of whatever services or equipment that it may consider appropriate for its mission. Any debts, liabilities or other obligations of the Authority do not accrue to the two agencies that agreed to the JPA.

The FBRFPD’s budget is approved by the JPA, the City and the FBRFPD. Funding responsibility is shared by the City and the FBRFPD with the breakdown of operating costs based on a three-year average call ratio. Typically, the City averages a higher percentage of calls and therefore pays a higher percentage of the FBRFPD’s budget.

Neither the District nor the City have employees that provide fire services. The paid staff of the JPA consists of a Fire Chief, Fire Prevention Officer, Maintenance Engineer and an Office Manager. The 35 volunteer Firefighters are also considered to be employees of the JPA.

BUDGET SUMMARY

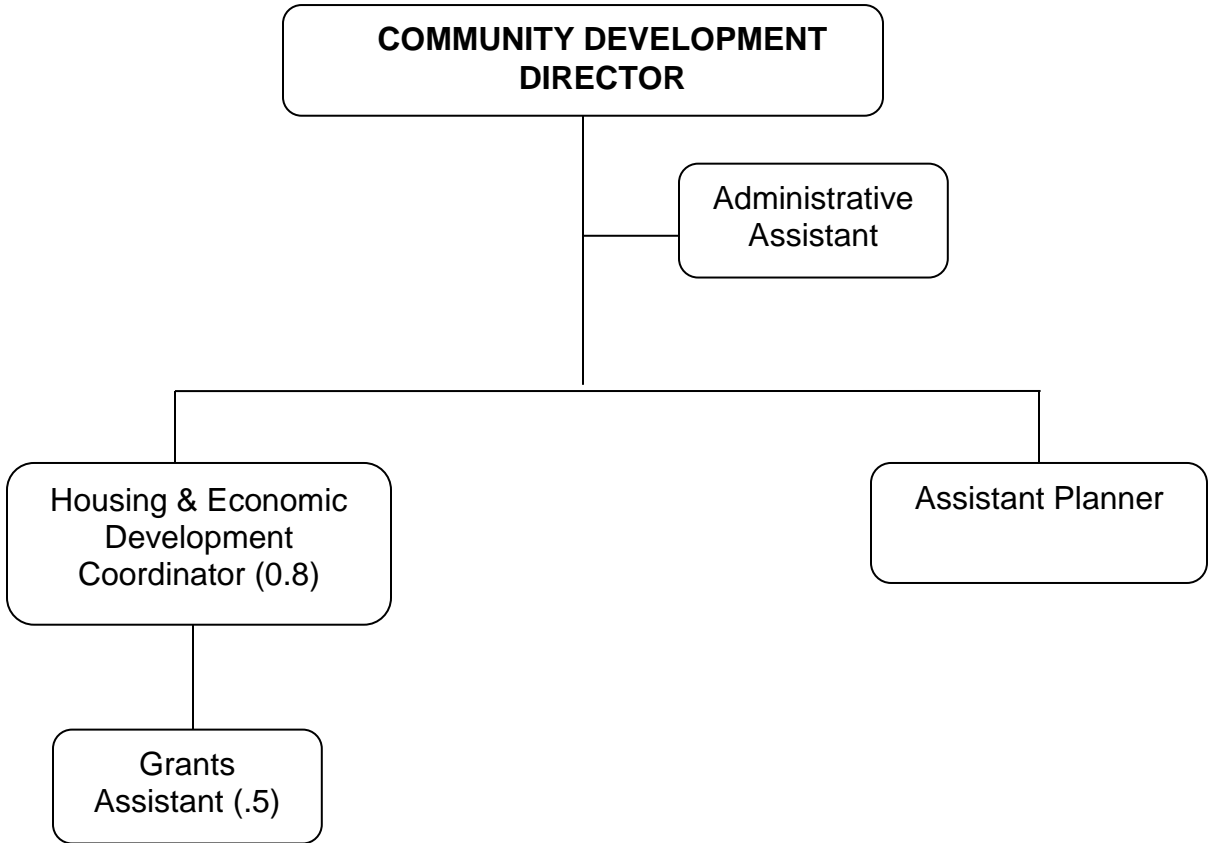
	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Benefits	\$ 313	\$ 1,651	\$ 1,709	\$ 1,709	\$ 1,800	5.3%
Materials & Services	368,466	351,768	375,000	370,000	375,000	1.4%
Total	\$ 368,779	\$ 353,419	\$ 376,709	\$ 371,709	\$ 376,800	1.4%

BUDGET DETAIL

Fund #110 Department: 4220	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
110-4220-0220	Pers		\$ 1,800
	Total Employee Benefits		\$ 1,800
Materials & Services			
110-4220-0319	Professional Services		375,000
	Contribution to the Fire Protection District		
	Total Material & Services		375,000
Total - Fort Bragg Fire Protection District			\$ 376,800



COMMUNITY DEVELOPMENT DEPARTMENT



NOTE: The FY 2013/14 Budget includes a new grant funded part time Grants Assistant position.

COMMUNITY DEVELOPMENT DEPARTMENT

SERVICE DESCRIPTION

Support development and preservation of an attractive and functional built environment, a vibrant economy, and needed community and environmental amenities by providing open and effective long-range and current planning; work on special projects; and excellent permitting, economic development, and grant administration services.

DEPARTMENTAL SUMMARY

Community Development Department responsibilities include: long range and comprehensive planning, development review, economic development, affordable housing, code enforcement, and grant writing and administration.

Current planning and development review activity increased in FY 2012/13; however the Community Development Department staff continues to focus much attention on special projects and long-range planning activities. In the past year, the Community Development Department worked on the following:

1. Fort Bragg Coastal Restoration and Trail activities including: On-going consultation with Caltrans and the Sherwood Valley Rancheria, acquisition of the Johnson Property and negotiation of an agreement for the transfer of 14,000 cubic yards of dredge sands for restoration activities, ongoing negotiation of three easements associated with the project, and approval of a \$325k Caltrans Bicycle Transportation Account grant and a \$1.3 million State Coastal Conservancy grant for project funding.
2. Initiated the next phase of the Noyo Center project which will include relocation of Georgia-Pacific's "visitor center" structure to the site for use as an office, classroom and visitor center and coordination of the Blue Whale skeleton assembly project.
3. Completed the Inland General Plan Update, a new Sustainability Element and the associated EIR addendum as well as the Inland Land Use and Development Code update and associated Mitigated Negative Declaration.
4. Finalized the open space and sustainability chapters for the Mill Site Specific Plan, edited the remaining chapters of the Specific Plan, and presented the draft plan to the Coastal Commission and the Board of Supervisors for input prior to Georgia-Pacific's withdraw of its Specific Plan application.
5. Finalized the Climate Action Plan, Energy Audit, Green House Gas Emission analysis, and California Energy Commission loan applications to fund over \$1.4 million in energy efficiency and photo-voltaic projects for the City of Fort Bragg.

COMMUNITY DEVELOPMENT DEPARTMENT

DEPARTMENTAL SUMMARY – Continued

6. Completed the Guest House Master Plan and the Chestnut Street Corridor Study.
7. Initiated redesign for the City Welcome Sign and preparation of a draft Wayfinding Plan for the City of Fort Bragg.
8. Oversaw preparation of Schematic Designs and Cost estimate for the reuse of Dry Shed #4 as an industrial arts center. Prepared a feasibility analysis based on the work of LMS Architects.
9. Actively initiated and successfully completed numerous code enforcement actions.
10. Processed a variety of current planning applications for new single-family, affordable housing, multi-family, institutional and commercial development, including: the 25 unit Danco Affordable Housing project, the Georgia-Pacific Mill Site Building demolition project, the Noyo Harbor Lodge remodel, the Perry subdivision, and various other projects.
11. Initiated preparation of Mitigated Negative Declaration for Summers Lane Reservoir Project.
12. Received 2012 CDBG “SuperNOFA” Grant of \$1.525 million, cleared special conditions for three activities; awarded contracts to two subrecipients and two contractors.
13. Continued implementation of 2010 CDBG General Allocation grant activities including; 1) the Housing Rehabilitation Loan Program (\$360K of loans committed); and 2) Home Energy Link Program (HELP) program wherein contacts exceeded projections.
14. Completed CDBG monitoring of four grants plus Program Income with all findings and recommendations successfully cleared.
15. Coordinated and administered Interagency Coastal Homelessness Action Group (ICHAG), with group outcomes including development of the Homeless Mental Health Intervention Program (with CDBG funding).
16. Continued to provide economic development assistance to businesses interested in expanding/locating in Fort Bragg. Administer two CDBG Economic Enterprise Fund Grants (Business Assistance Loan Program and Microenterprise Program) through the West Company.

COMMUNITY DEVELOPMENT DEPARTMENT

FISCAL YEAR 2013/14 PRIORITIES

The FY 2013/14 Budget for the Community Development Department addresses the following priorities:

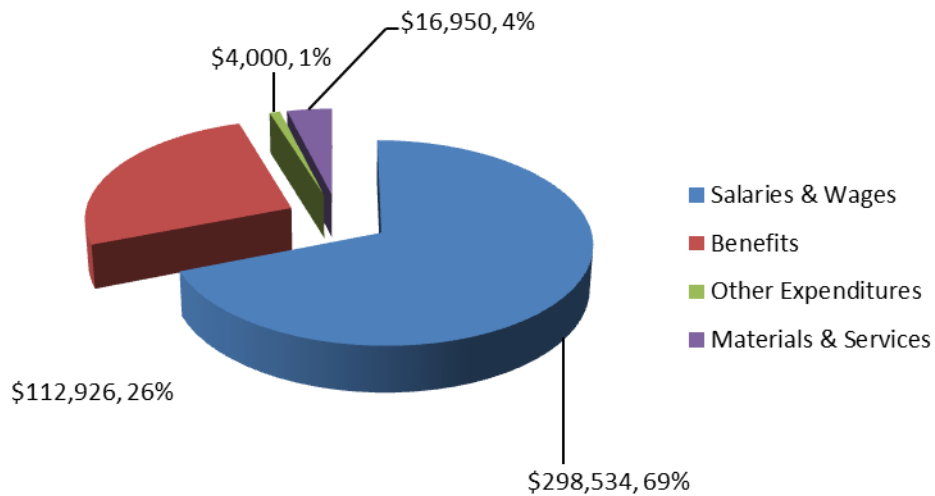
1. For the Coastal Trail project, continue to engage the Native American community in the consultation process, complete a CEQA document to incorporate tribal concerns into the final design, prepare bid packets. Assist Public Works with management of the construction process to ensure that all conditions of permit approval and all mitigation measures in the EIR are achieved in the final project.
2. Complete the 2013 Economic Development Strategy Update; implement the Strategy and provide economic development assistance to the business community through the activities of the Business Advocates Program and the Micro-enterprise Program.
3. Complete the Coastal General Plan Update.
4. Initiate and complete the City Surrounded by a Park planning and feasibility study.
5. Continue to provide excellent and timely current planning services for development projects throughout the City.
6. Continue to provide excellent and timely current planning and environmental review services for City projects, including: CEQA for the Main Street Merge, CEQA for the Summers Lane Reservoir, CEQA document for the Fort Bragg Coastal Trail, CEQA and CDP for the Noyo Center, etc.
7. Implementation and supervision of 2012 SuperNOFA grant activities: HMHIP Program; Microenterprise Assistance; Harrison Street House Transitional Housing Rehab Project
8. Development and submittal of 2014 CDBG SuperNOFA Grant application. Submittal of 2013 HOME application to include Housing Rehabilitation Program. Close out 2011 CDBG Planning & Technical Assistance grant.
9. Continue to prepare grant applications and manage grant-funded activities.
10. Continue to improve the health and safety of the City by engaging in code enforcement activities, reviewing event permits, building permits, and sign permits.

COMMUNITY DEVELOPMENT DEPARTMENT

BUDGET SUMMARY

	FY 2010-11 FYE <u>AUDITED</u>	FY 2011-12 FYE <u>AUDITED</u>	FY 2012-13 AMENDED <u>BUDGET</u>	FY 2012-13 FYE <u>PROJECTED</u>	FY 2013-14 ADOPTED <u>BUDGET</u>	% Incr/ (Decr)
Salaries & Wages	\$ 261,177	\$ 252,196	\$ 268,784	\$ 271,413	\$ 298,534	10.0%
Benefits	101,317	93,236	106,492	103,990	112,926	8.6%
Materials & Services	5,039	4,614	17,825	16,825	16,950	0.7%
Other Expenditures	-	-	-	-	4,000	100.0%
Total	\$ 367,533	\$ 350,046	\$ 393,101	\$ 392,228	\$ 432,410	10.2%

COMMUNITY DEVELOPMENT DEPARTMENT FY 2013/14 by Category

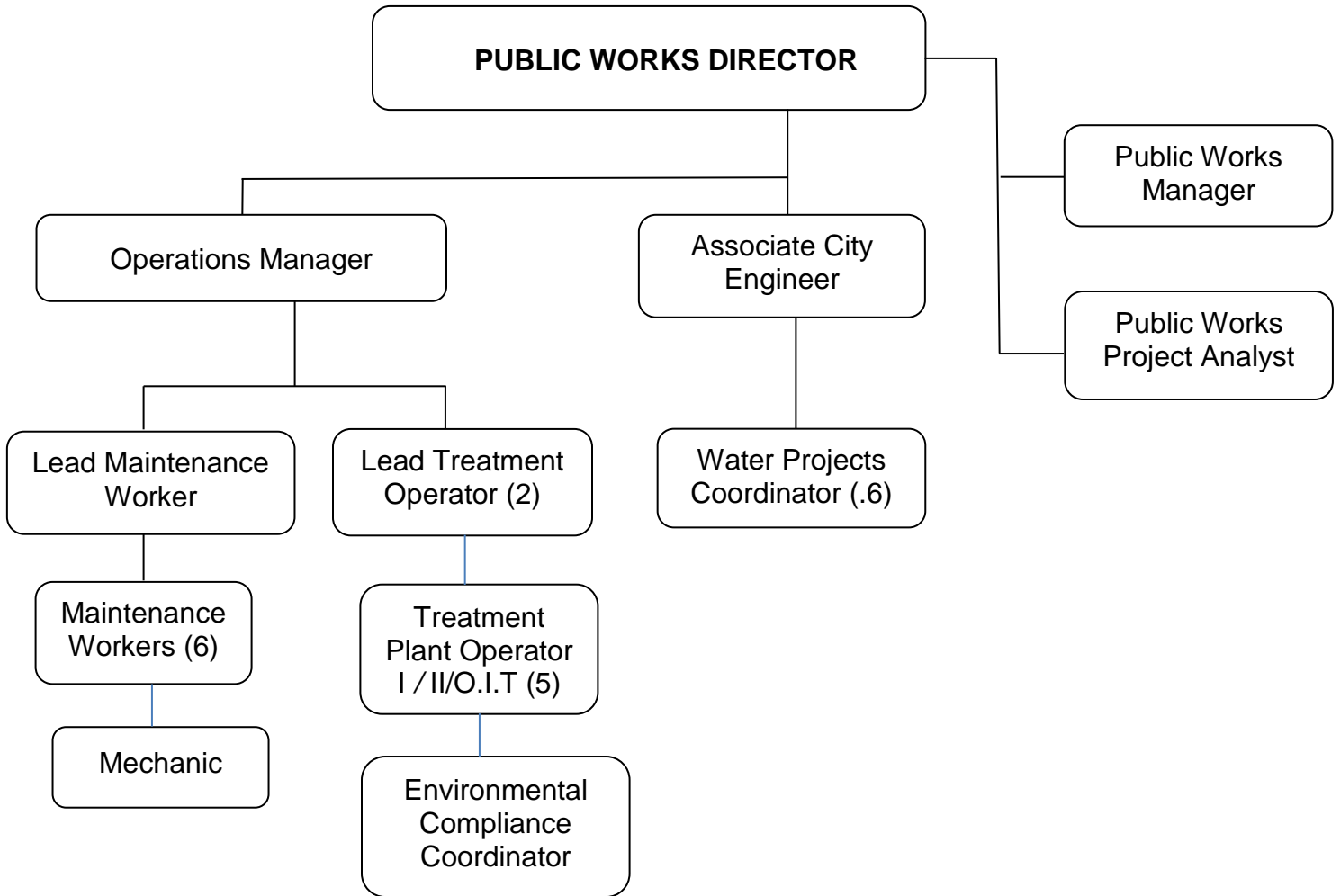


COMMUNITY DEVELOPMENT DEPARTMENT

BUDGET DETAIL

Fund #110 Department: 4320	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages	\$ 298,534	
	Employee Benefits	<u>112,926</u>	
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 411,460
Materials & Services			
110-4320-0319	Professional Services (Consulting and Engineering)	10,000	
110-4320-0320	Dues & Memberships APA Membership	800	
110-4320-0364	Legal Notices	1,500	
110-4320-0365	Copying/Printing	2,000	
110-4320-0366	Training/Travel Reimbursement	2,000	
110-4320-0371	Meetings/City Business	250	
110-4320-0381	Small Tools & Equipment	250	
110-4320-0384	Books & Subscriptions	<u>150</u>	
	Total Material & Services		16,950
Other Expenditures			
110-4320-0384	Miscellaneous Support to REDI for HELP Program	<u>4,000</u>	
	Other Expenditures		4,000
Total - Community Development Department			<u>\$ 432,410</u>

PUBLIC WORKS DEPARTMENT



NOTE: The FY 2013/14 Budget includes a new Operator-in-Training (OIT) position.

PUBLIC WORKS DEPARTMENT (Non-Enterprise)

SERVICE DESCRIPTION

Provide, operate and maintain essential public infrastructure facilities and services to make everyday life as safe and convenient as possible. The basic services provided by the Public Works Department include surveying, mapping, drafting, City-owned facility and park maintenance, street maintenance and repair, traffic signage, water intake, treatment and distribution, storm water runoff management, and wastewater collection, treatment and discharge.

DEPARTMENTAL SUMMARY

The Public Works Department consists of six divisions - Administration/Engineering, Parks and Facilities, Corporation Yard/Motor Pool, Street Maintenance, Water Enterprise, and Wastewater Enterprise. The Department has a staffing level of 21.6 positions. Water and Wastewater are operated as separate enterprises and are shown in separate sections of this budget. For each of the basic service divisions, the Public Works Department emphasizes the following key priorities:

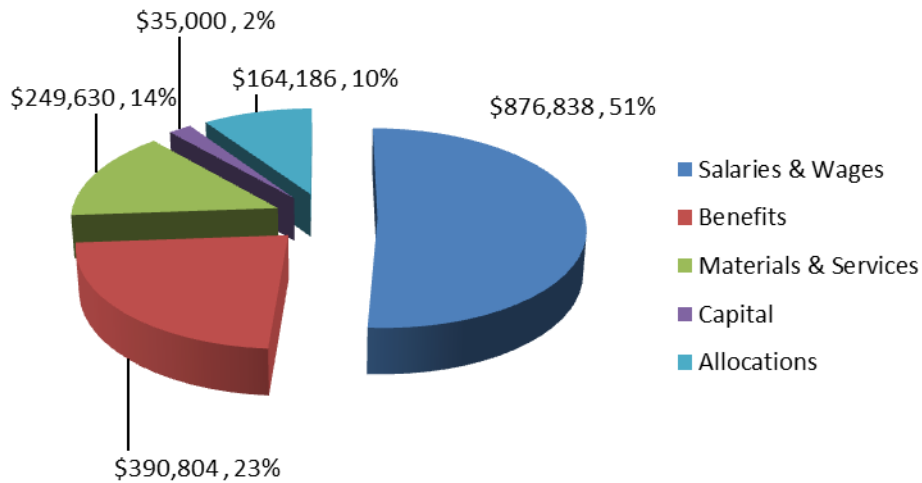
1. Provide coordinated oversight and management of six divisions within the Department.
2. Ensure that employees are provided essential safety training and job-skills training. Provide employees with adequate resources to safely and effectively complete their work. Implement employee policies and procedures in accordance with CAL OSHA regulations and all other federal, state, and local rules and regulations.
3. Provide necessary physical and operational improvements and meet or exceed all regulatory requirements at each City-owned facility.
4. Manage and inspect the City's capital projects to ensure quality of workmanship, timeliness, and conformance with plans and technical specifications and budgetary constraints.
5. Pursue additional revenue sources, strive for cost-efficiencies, and reduce costs to General Fund.
6. Strive for energy-efficiency in the operation of all City-owned facilities and work towards implementation of sustainability measures.
7. Enhance community understanding of the City's water and wastewater treatment programs.
8. Protect the public by providing a safe and durable road network. Provide for a smooth flow of traffic throughout the City.
9. Maintain customer satisfaction and continue to be responsive to citizen inquiries and concerns.

PUBLIC WORKS DEPARTMENT (Non-Enterprise)

DEPARTMENT BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Salaries & Wages	\$ 653,887	\$ 694,442	\$ 764,065	\$ 731,793	\$ 876,838	19.8%
Benefits	325,923	339,287	361,358	346,086	390,803.62	12.9%
Materials & Services	225,178	212,380	282,330	271,664	249,630	-8.1%
Capital	3,868	-	35,000	35,000	35,000	0.0%
Subtotal	1,208,855	1,246,109	1,442,753	1,384,543	1,552,272	12.1%
Allocations	48,891	77,355	135,400	135,400	164,186	21.3%
Total	\$ 1,257,746	\$ 1,323,464	\$ 1,578,153	\$ 1,519,943	\$ 1,716,458	12.9%

PUBLIC WORKS – NON-ENTERPRISE FY 2013/14 by Category



PUBLIC WORKS DEPARTMENT (Non-Enterprise)

DIVISION: ADMINISTRATION/ENGINEERING

DIVISION SUMMARY

The Public Works Department's Administration/Engineering Division provides administrative support, fiscal management and engineering services to the Public Works Department and employees in its six divisions. It also provides construction management for the Capital Improvement Program and works closely with staff of regulatory agencies to maintain permit compliance.

In FY 2012/13, the Administration/Engineering Division of the Public Works Department accomplished the following:

1. Provided grant management and general project oversight for the Safe Routes to School – Cycle 2 Project.
2. Provided engineering and construction management for the 2013 Street Resurfacing Project. (Scheduled for completion in FY 2013/14)
3. Provided engineering and construction management for the 2013 Street Structural Repairs Project. (Scheduled for completion in FY 2013/14)
4. Administered permitting, prepared status reports, and provided construction management, inspection and completed the Otis R. Johnson Park Restoration Project.
5. Completed additional traffic analysis, survey work and continued coordination with the design team on the Highway 1 Safety Project (Main Street Merge) which will be implemented in FY 2014/15.
6. Prepared bid documents and administered contracts for the Water Plant Pump Building Re-Roof Project, the Wastewater Facility Fence Replacement Project and the Equipment Garage Project at the Wastewater Treatment Plant.
7. Coordinated with consulting engineers for completion of the design of the Safe Routes to School Project, Cycle 3; worked with Caltrans to secure authorization to construct the project. (Scheduled for completion in FY 2013/14)
8. Continued coordination with the Regional Water Quality Control Board for preparing required documents and administering the installation of improvements associated with the Supplemental Environmental Project.
9. Continued oversight of City programs and permitting including Fats, Oils & Grease (FOG) Program; Cross Connection (Backflow) Program; Sidewalk Repair Program and Encroachment Permits.

PUBLIC WORKS DEPARTMENT (Non-Enterprise)

DIVISION: ADMINISTRATION/ENGINEERING

DIVISION SUMMARY - Continued

10. Administered contracts for the design of North Harbor Drive/South Coastal Trail Access at Highway 1; Franklin Street Intersections Evaluation; and Water Distribution Facilities Study.
11. Provided grant management for the Prop 84 Green Alleys Project (Design and construction scheduled for FY 2013/14.)

FISCAL YEAR 2013/14 PRIORITIES

The Administration/ Engineering Division have identified the following key priorities for FY 2013/14:

1. Complete construction of designed and funded capital projects including Safe Routes to Schools – Cycle 3; 2013 Street Structural Repairs Project, 2013 Street Resurfacing Project and the Green Alleys Project; Raw Water Transmission Line Replacement (Hwy 20 to Brush Creek Road), Identify and secure funding for construction of alternate water storage; East Fort Bragg Pressure Zone Improvements and replacement of the Raw Water Line from Waterfall Gulch to Newman Reservoir.
2. Continue to seek funding in various arenas for Capital Projects, with a special emphasis on funding of Wastewater Treatment Facility capital projects.
3. Continue to work with contract engineers on completing the design of the Main Street Merge Project and the Coastal Rehabilitation and Trail Project in preparation for construction in FY 2014/15.
4. Update the City Standards from their current draft form into a final version that is accepted by City Council and made available to the public.

**PUBLIC WORKS DEPARTMENT
(Non-Enterprise)**

DIVISION: ADMINISTRATION/ENGINEERING

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Salaries & Wages	\$ 227,103	\$ 257,682	\$ 271,503	\$ 252,213	\$ 496,434	96.8%
Benefits	91,835	93,366	107,460	101,690	183,884	80.8%
Materials & Services	4,342	5,837	19,530	19,564	16,370	-16.3%
Subtotal	323,280	356,885	398,493	373,467	696,687	86.5%
Allocations	1,150	3,075	2,860	2,860	429	-85.0%
Total	\$ 324,430	\$ 359,960	\$ 401,353	\$ 376,327	\$ 697,116	85.2%

BUDGET DETAIL

Fund #110 Department: 4330	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages		\$ 496,434
	Employee Benefits		183,884
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 680,317
Materials & Services			
	110-4330-0310 Engineering		10,000
	110-4330-0351 Equipment Repair & Maintenance		200
	110-4330-0365 Copying/Printing		50
	110-4330-0366 Training/Travel Reimbursement		5,000
	110-4330-0373 Licenses & Permits		120
	110-4330-0377 Boot Expense		400
	110-4330-0381 Small Tools & Equipment		500
	110-4330-0384 Books & Subscriptions		100
	Total Material & Services		16,370
Allocation Transfers			
	110-4330-0322 Fleet Services		429
	Total Allocation Transfers		429
	Total - Admin. & Engineering Division		\$ 697,116

PUBLIC WORKS DEPARTMENT (Non-Enterprise)

DIVISION: PARKS & FACILITIES

DIVISION SUMMARY

In FY 2012/13, the City's Public Works crew:

1. Maintained all City parks, street trees, and City facilities.
2. Installed additional trash receptacles; street benches, re-constructed the stairs at the Guest House and placed new fir decking on the porch, stained stairs at Otis Johnson Park, modified landings and installed hand railings; installed doors at C.V. Starr Community Center and City Hall, modified Police Department building in preparation for new painting, and repaired vandalism at Bainbridge Park restrooms.
3. Provided all building maintenance, janitorial duties, and building repairs.
4. Assisted with preliminary components of the Coastal Rehabilitation and Trail Project.
5. Assisted with capital projects as needed including Skate Park; Street Structural Repairs; Street Resurfacing Project; and Cycle 3 Safe Routes to Schools Project.

FISCAL YEAR 2013/14 PRIORITIES

The Parks and Facilities Division have identified the following key priorities for FY 2013/14:

1. Oversee continued maintenance and improvement to Pomo Bluffs Park, Guest House Museum, Fort Building/City Hall Grounds, Bainbridge Park, Otis Johnson Park and the new Coastal Rehabilitation and Trail as work progresses.
2. Maintain pedestrian paths created by Safe Routes to School Project.
3. Continue to assist with development of a maintenance program for the Coastal Trail & Parkland property for future bicycle and pedestrian access.
4. Improve safety and maintenance at all existing park facilities.

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Materials & Services	\$ 28,303	\$ 20,246	\$ 27,250	\$ 27,250	\$ 25,700	-5.7%
Subtotal	28,303	20,246	27,250	27,250	25,700	-5.7%
Allocations	27,675	36,975	62,150	62,150	121,286	95.2%
Total	\$ 55,978	\$ 57,221	\$ 89,400	\$ 89,400	\$ 146,986	64.4%

**PUBLIC WORKS DEPARTMENT
(Non-Enterprise)**

DIVISION: PARKS & FACILITIES

BUDGET DETAIL

Fund #110 Department: 4392	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
110-4392-0319	Professional Services		\$ 8,200
	Porta-Potty Maintenance	\$ 3,000	
	Holiday Decorations	1,000	
	Tree Maintenance	1,200	
	Parlin Fork Work Crew (5 days)	1,250	
	Fire Extinguisher Maintenance	750	
	Miscellaneous	1,000	
		8,200	
110-4392-0375	General Supplies		15,000
110-4392-0381	Small Tools & Equipment		2,500
	Riding Mower	2,000	
	Miscellaneous	500	
		2,500	
Total Material & Services			\$ 25,700
Allocations			
110-4392-0322	Fleet Services		14,586
110-4392-0397	Facilities Maintenance & Repair		106,700
Total Allocations			121,286
Total - Parks & Facilities Division			<u>\$ 146,986</u>

PUBLIC WORKS DEPARTMENT (Non-Enterprise)

DIVISION: CORPORATION YARD/MOTOR POOL

DIVISION SUMMARY

In FY 2012/13, the City's Public Works crew:

1. Responded to several sewer calls and main line blockages in City pipes. Completed scheduled annual sewer flushing as well as non-scheduled flushing due to line blockage.
2. Inspected sewer manholes, began installing new street signs, responded to underground service alert utility locates.
3. Responded to sewage spills and reported as required by the State and Regional Water Quality Control Board (RWQCB).
4. Completed utility meter repairs, meter installs, leak investigations, and meter change outs.
5. Conducted storm drain maintenance including: flush and vacuum every storm drain inlet and collection box, repeatedly cleaning each storm inlet within the City.
6. Repaired multiple service line and customer leaks. Maintained fire hydrants at 268 locations.
7. Completed hot asphalt and cold mix repairs at numerous locations within the City.
8. Painted curbs and crosswalks, and maintained street lettering for the school zones.
9. Swept more than 120 miles of street each month.
10. The Motor Pool Mechanic maintained: two backhoes, four gas powered blowers, two gas powered cement saws, two chainsaws, two gas powered compactors, three compressors, two forklifts, four gas and two diesel powered portable, generators, seven standby power, one grinder, one motorcycle, eight gas powered mowers, two gas powered hydraulic power units, two gas powered pressure washers, six gas powered pumps, one grader, one roller, one gas powered cut-off, two gas powered sprayers, one street sweeper, one tractor, seven trailers, three 1-axle large trucks, one 2-axle large truck, 43 cars and trucks, five gas powered weed eaters, and one gas powered welder.
11. Supported the following community events and tasks: Christmas tree and building decorations, Holiday Lights parade preparation, Whale Festival preparation, Salmon BBQ preparations and assistance, and Labor Day parade preparation. Public Works has now taken over maintaining the Fort Bragg Welcome sign and provides assistance with First Friday events.
12. Completed water valve maintenance program and mapping to comply with Water Distribution requirements of the State.

**PUBLIC WORKS DEPARTMENT
(Non-Enterprise)**

DIVISION: CORPORATION YARD/MOTOR POOL:

DIVISION SUMMARY

FISCAL YEAR 2013/14 PRIORITIES

The Corporation Yard Division has identified the following key priorities for FY 2013/14:

1. Continue to maintain City infrastructure including streets, water and sewer lines, and storm drainage facilities.
2. Continue to maintain City facilities and parks.
3. Continue to work on improving security in and around city facilities.
4. Continue training of maintenance personnel to improve safety and maintenance procedures and to comply with regulatory requirements for improvements to existing infrastructure.
5. Implement a comprehensive water valve maintenance program.
6. Continue to update enhanced CAD Base Utility map and utilize GIS integration.
7. Test reflectiveness of all street signs and prepare a street re-signage cost evaluation for future replacement of signs to comply with new federal standards.
8. Continue to update sign maintenance and replacement program.
9. Improve alley access during the construction months to reduce maintenance needs that may be required during the rainy season.
10. Complete temporary street repairs in preparation for upcoming capital street projects.
11. Perform routine maintenance painting of City curb and street markings to promote traffic safety.
12. Implement street maintenance in areas as identified within the pavement management program.
13. Weed gutters and curbs throughout the City to prevent damage and deterioration of pavement.

**PUBLIC WORKS DEPARTMENT
(Non-Enterprise)**

DIVISION: CORPORATION YARD/MOTOR POOL

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Salaries & Wages	\$ 426,783	\$ 410,480	\$ 474,934	\$ 461,946	\$ 355,444	-23.1%
Benefits	234,088	242,329	252,090	242,610	204,948	-15.5%
Materials & Services	13,995	8,701	13,850	13,150	14,760	12.2%
Subtotal	674,866	661,510	740,874	717,706	575,152	-19.9%
Allocations	11,975	15,700	7,150	7,150	10,725	50.0%
Total	\$ 686,841	\$ 677,210	\$ 748,024	\$ 724,856	\$ 585,877	-19.2%

PUBLIC WORKS DEPARTMENT (Non-Enterprise)

DIVISION: CORPORATION YARD/MOTOR POOL

BUDGET DETAIL

Fund #110	Account	Category	FY 2013/14
Department: 4570	Detail	Detail	Adopted Budget
Personnel Costs			
	Salaries & Wages		\$ 355,444
	Employee Benefits		<u>204,948</u>
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 560,392
Materials & Services			
110-4570-0319	Professional Services		2,900
	Material Disposal	\$ 500	
	Fire Extinguisher Service	600	
	Employee DMV Physicals	800	
	Other	<u>1,000</u>	
		2,900	
110-4570-0320	Dues & Memberships		350
	USA	200	
	Other	<u>150</u>	
		350	
110-4570-0366	Training/Travel Reimbursement		150
110-4570-0373	Licenses & Permits		1,900
	AQMD Generator Permits	550	
	EPA Toxic Sub Permit	200	
	Annual HazMat Permit	1,000	
	DTSC Annual Permit	<u>150</u>	
		1,900	
110-4570-0375	General Supplies		5,000
110-4570-0376	Medical/Safety Supplies		650
110-4570-0377	Boot Expense		1,500
110-4570-0381	Small Tools & Equipment		1,500
110-4570-0384	Books & Subscriptions		<u>810</u>
	Total Material & Services		14,760
Allocations			
110-4570-0322	Fleet Services		<u>10,725</u>
	Total Allocations		10,725
	Total - Corporation Yard Division		<u>\$ 585,877</u>

**PUBLIC WORKS DEPARTMENT
(Non-Enterprise)**

DIVISION: STORM DRAINS

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Materials & Services	\$ 8,975	\$ 7,387	\$ 15,900	\$ 14,900	\$ 14,800	-0.7%
Capital	3,868	-	35,000	35,000	35,000	0.0%
Subtotal	12,843	7,387	50,900	49,900	49,800	-0.2%
Allocations	8,091	9,260	6,370	6,370	9,867	54.9%
Total	\$ 20,934	\$ 16,647	\$ 57,270	\$ 56,270	\$ 59,667	6.0%

BUDGET DETAIL

Fund #110 Department: 4522	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
	110-4522-0310 Engineering		\$ 3,000
	110-4522-0319 Professional Services		3,800
	NPDES Workshops	\$ 2,500	
	Sampling	500	
	Hotline	300	
	Miscellaneous	500	
		3,800	
	110-4522-0373 Licenses & Permits		5,000
	NPDES Stormwater Permit		
	110-4522-0375 General Supplies		3,000
	Total Material & Services		\$ 14,800
Capital			
	110-4522-0751 Infrastructure		35,000
	Storm Drain Repairs		
Allocations			
	110-4330-0322 Fleet Services		9,867
	Total Allocations		9,867
	Total - Storm Drain Division		\$ 59,667

PUBLIC WORKS DEPARTMENT (Non-Enterprise)

DIVISION: STREET MAINTENANCE

DIVISION SUMMARY

The Street Maintenance Division of the Public Works Department goal is to provide a clear path, smooth ride and safe trip for the traveling public by cost-effectively constructing and maintaining public transportation infrastructure, and traffic signage. In FY 2012/13, the Street Maintenance Division accomplished the following:

1. Placed a total of several tons of hot asphalt in place by hand at many locations in the city. Many more tons of cold mix patch was placed in potholes or trenches throughout the City.
2. Painted curbs and crosswalks, and maintained street lettering throughout the City and installed street signs as needed.

FISCAL YEAR 2013/14 PRIORITIES

The Street Maintenance Division has identified the following key priorities for FY 2013/14:

1. Increase street maintenance of areas damaged due to weather and heavy vehicular use including streets in need of reconstruction and alleys.
2. Improve alley access during the construction months to reduce maintenance needs that may be required during the rainy season.
3. Complete temporary street repairs in preparation for future capital street projects.
4. Re-paint all of the City's curb and street markings to improve traffic and pedestrian safety.
5. Continue to update sign maintenance and replacement program.
6. Implement street maintenance in areas as identified within the pavement management program.

**PUBLIC WORKS DEPARTMENT
(Non-Enterprise)**

DIVISION: STREET MAINTENANCE

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Materials & Services	\$ 147,530	\$ 108,002	\$ 154,100	\$ 154,100	152,000	-1.4%
Subtotal	147,530	108,002	154,100	154,100	152,000	-1.4%
Allocations		9,260	21,440	21,440	15,873	-26.0%
Total	\$ 147,530	\$ 117,262	\$ 175,540	\$ 175,540	\$ 167,873	-4.4%

BUDGET DETAIL

Fund #110 Department: 4520	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
	110-4520-0310 Engineering		\$ 7,000
	110-4520-0319 Professional Services		25,000
	Material Disposal	\$ 10,000	
	Street Structural Repairs	15,000	
		25,000	
	110-4520-0375 General Supplies		15,000
	110-4520-0383 Utilities		105,000
	Total Material & Services		\$ 152,000
Allocations			
	110-4520-0322 Fleet Services		15,873
	Total Allocations		15,873
	Total - Street Maintenance Division		\$ 167,873

**PUBLIC WORKS DEPARTMENT
(Non-Enterprise)**

DIVISION: STREET TRAFFIC & SAFETY

BUDGET SUMMARY

	FY 2010-11 FYE	FY 2011-12 FYE	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure	AUDITED	AUDITED	BUDGET	PROJECTED	BUDGET	
Salaries & Wages	\$ -	\$ 26,280	\$ 17,628	\$ 17,634	\$ 24,960	41.5%
Benefits	-	3,592	1,808	1,786	1,972	10.4%
Materials & Services	22,032	62,207	51,700	42,700	26,000	-39.1%
Subtotal	22,032	92,079	71,136	62,120	52,932	-14.8%
Allocations	-	3,085	35,430	35,430	6,006	-83.0%
Total	\$ 22,032	\$ 95,164	106,566	\$ 97,550	\$ 58,938	-39.6%

BUDGET DETAIL

Fund #110 Department: 4840	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages		\$ 24,960
	Employee Benefits		1,972
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 26,932
Materials & Services			
	110-4840-0319 Professional Services		1,000
	110-4840-0375 General Supplies		20,000
	110-4840-0383 Utilities		5,000
	Total Material & Services		26,000
Allocations			
	110-4840-0322 Fleet Services		6,006
	Total Allocations		6,006
	Total - Street Traffic & Safety Division		\$ 58,938

PUBLIC WORKS DEPARTMENT (Water Enterprise)

SERVICE DESCRIPTION

Services provided by the Water Enterprise include raw water collection, transmission, water treatment, and distribution of treated water for domestic and commercial use for Fort Bragg. The Water Enterprise meets and reports water treatment levels to regulatory agencies, provides water conservation and ground water recharge through channel maintenance, capital improvements, review of new development, public education, and data collection and analysis.

DIVISION SUMMARY

During FY 2012/13, the Water Enterprise accomplished the following key activities:

1. Worked with consultant to implement upgrades/changes to the SCADA system.
2. Coordinated repairs to the manifold system at the East Fort Bragg Pressure Zone pump station.
3. Continued implementation of equipment maintenance program.
4. Contracted for rehabilitation of raw water pump at Madsen Hole pump station.
5. Complied with all State reporting and sampling requirements.
6. Continued oversight of Backflow Program.
7. Completed the installation of the Noyo pump control panel.
8. Installed new roof and fascia on water plant pump room building.
9. Installed water tank mixers in all three of the water tanks.
10. Replaced Raw Water Pump One and rebuilt Raw Water Pump Two.
11. Rebuilt Clear Well Pump One and Two.
12. Installed new chemical tank and scale for the Coagulant JC1700.
13. Continued implantation of equipment maintenance program.

PUBLIC WORKS DEPARTMENT (Water Enterprise)

FISCAL YEAR 2013/14 PRIORITIES

The Water Enterprise has identified the following key priorities for FY 2013/14:

1. Continue to expand monitoring, reporting and testing procedures to meet California Department of Public Health requirements.
2. Complete raw water transmission line replacement between Highway 20 and Brush Creek Road as designed.
3. Identify and secure funding to replace the raw water transmission line between Waterfall Gulch Reservoir and Newman Reservoir.
4. Identify potential funding and complete Phase I of the Willow Street Pump Station (EFBPZ) Project as designed.
5. Complete permitting and construction documents for Summers Lane Reservoir to address water conservation needs during drought years. (Project construction in 2014/15).

PUBLIC WORKS DEPARTMENT (Water Enterprise)

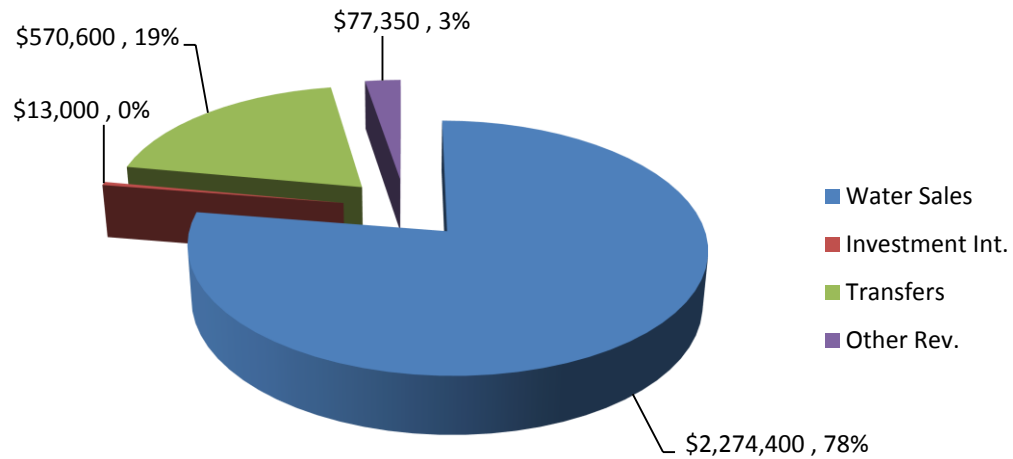
BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Water Sales	\$ 2,067,897	\$ 2,180,293	\$ 2,187,000	\$ 2,187,000	\$ 2,274,400	4.0%
Investment Interest	16,344	10,680	6,000	9,000	13,000	44.4%
Other Revenue	31,618	23,498	18,100	80,284	77,350	-3.7%
Subtotal	<u>2,115,859</u>	<u>2,214,471</u>	<u>2,211,100</u>	<u>2,276,284</u>	<u>2,364,750</u>	<u>3.9%</u>
Transfers	46,201	20,771	21,600	21,600	570,600	2541.7%
Total Revenue	<u>2,162,060</u>	<u>2,235,242</u>	<u>2,232,700</u>	<u>2,297,884</u>	<u>2,935,350</u>	<u>27.7%</u>
Expenditure						
Materials & Services	385,883	300,663	378,813	356,751	488,268	36.9%
Other Expenditures	7,946	6,079	9,000	10,000	10,000	0.0%
Capital - Routine R&M	25,877	49,189	19,542	20,000	20,000	0.0%
Debt Service	245,225	185,050	311,615	608,632	477,600	-21.5%
Subtotal	<u>664,931</u>	<u>540,981</u>	<u>718,970</u>	<u>995,383</u>	<u>995,868</u>	<u>0.0%</u>
Allocations	1,182,109	1,106,047	1,120,792	1,116,517	1,439,050	28.9%
Transfers	-	7,700	-	-	376,750	100.0%
Total Operating Exp.	<u>1,847,040</u>	<u>1,654,728</u>	<u>1,839,762</u>	<u>2,111,900</u>	<u>2,811,668</u>	<u>33.1%</u>
Net Op. Surplus (Deficit)	315,020	580,514	392,938	185,984	123,682	-33.5%
Non- Routine Cap. Exp.	1,645	35,599	1,574,701	745,000	71,000	-90.5%
Net Surplus (Deficit)	<u>\$ 313,375</u>	<u>\$ 544,915</u>	<u>\$ (1,181,763)</u>	<u>\$ (559,016)</u>	<u>\$ 52,682</u>	<u>-109.4%</u>

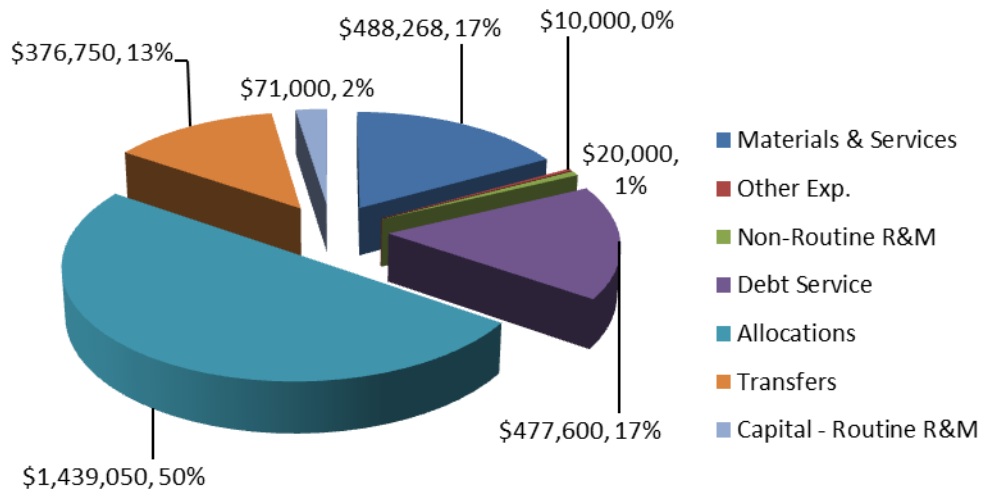
PUBLIC WORKS DEPARTMENT (Water Enterprise)

BUDGET SUMMARY – Continued

WATER O & M FY 2013/14 Revenue by Category



WATER O & M FY 2013/14 Expense by Category



**PUBLIC WORKS DEPARTMENT
(Water Enterprise)**

DIVISION: WATER ENTERPRISE - ADMINISTRATION

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Materials & Services	\$ 138,274	\$ 64,188	\$ 120,871	\$ 101,628	\$ 91,968	-9.5%
Other Expenditures	7,946	6,079	9,000	10,000	10,000	0.0%
Subtotal	146,220	70,267	129,871	111,628	101,968	-8.7%
Allocations	1,102,789	1,018,762	1,033,507	1,033,507	1,244,797	20.4%
Transfers	-	7,700	-	-	376,750	100.0%
Total	\$ 1,249,009	\$ 1,096,729	\$ 1,163,378	\$ 1,145,135	\$ 1,723,515	50.5%

PUBLIC WORKS DEPARTMENT (Water Enterprise)

DIVISION: WATER ENTERPRISE - ADMINISTRATION

BUDGET DETAIL

Water Enterprise Administration Division Line Item Detail

Fund #610	Account	Category	FY 2013/14
Department: 4610	Detail	Detail	Adopted
			Budget
Materials & Services			
610-4610-0310	Engineering	\$ 4,000	
610-4610-0311	Legal	25,000	
	Points of Rediversion	15,000	
	Conservation Ordinance	5,000	
	Other	5,000	
		<u>25,000</u>	
610-4610-0312	Auditing & Accounting		6,500
610-4610-0319	Professional Services		10,800
	Credit Card Fees	3,500	
	Print Services	3,500	
	Credit Bureau	2,000	
	1/2 48 Hr. Notice Phone Service	300	
	Other	1,500	
		<u>10,800</u>	
610-4610-0351	Equipment Repair & Maintenance		
	1/2 Yearly Maint. Contract - Folding Machine		500
610-4610-0355	Equipment Leases		1,668
	1/2 Yearly Lease - Folding Machine		
610-4610-0362	Telephone & Communication		2,500
610-4610-0365	Copying/Printing		1,500
610-4610-0372	Postage		6,000
610-4610-0373	Licenses & Permits		12,000
	DHS, Environmental Health;		
	Dept of Public Health; Misc Permits & Fees		
610-4610-0375	General Supplies		500
610-4610-0360	Property Insurance		<u>21,000</u>
Total Material & Services			\$ 91,968
Other Expenditures			
610-4610-0606	Bad Debts Sent to Collection	10,000	
Total Other Expenditures			10,000
Allocations			
610-4610-0396	IT Internal Service Fund	107,368	
610-4610-0399	Admin Costs	463,937	
610-4610-0801	Salary/Benefits	673,492	
Total Allocations			1,244,797
Operating Transfers			
610-4610-0799	To maintenance and capital project funds	376,750	
Total Operating Transfers			376,750
Total - Water Enterprise Administration Division			<u>\$ 1,723,515</u>

<h2 style="margin: 0;">PUBLIC WORKS DEPARTMENT</h2> <h3 style="margin: 0;">(Water Enterprise)</h3>
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DIVISION: WATER ENTERPRISE - MAINTENANCE

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Materials & Services	\$ 29,040	\$ 12,083	\$ 33,550	\$ 31,350	\$ 158,600	405.9%
Capital	-	29,647	-	-	-	0.0%
Debt Service	34,113	-	126,565	127,500	-	-100.0%
Subtotal	63,153	41,730	160,115	158,850	158,600	-0.2%
Allocations	7,275	7,000	7,000	7,000	101,158	1345.1%
Total	\$ 70,428	\$ 48,730	\$ 167,115	\$ 165,850	\$ 259,758	56.6%

BUDGET DETAIL

Fund #610 Department: 4611	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
610-4611-0319	Professional Services		\$ 2,000
	D2 Contract Hours		
610-4611-0366	Training/Travel Reimbursement		1,500
610-4611-0375	General Supplies		25,000
610-4611-0381	Small Tools & Equipment		3,500
	Ditch Compactor (1/2)	\$ 2,000	
	Other	1,500	
		3,500	
610-4611-0915	Capital Lease - Principal		106,300
610-4611-0916	Capital Lease - Interest		20,300
			\$ 158,600
Allocations			
610-4611-0397	Facilities Maintenance		101,158
			101,158
Total - Water Enterprise Maintenance Division			\$ 259,758

PUBLIC WORKS DEPARTMENT (Water Enterprise)

DIVISION: WATER ENTERPRISE - TREATMENT

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Materials & Services	\$ 218,569	\$ 224,392	\$ 224,392	\$ 223,773	\$ 237,700	6.2%
Capital	25,877	19,542	19,542	20,000	20,000	0.0%
Debt Service	211,112	185,050	185,050	481,132	477,600	-0.7%
Subtotal	455,558	428,984	428,984	724,905	735,300	1.4%
Allocations	72,045	80,285	80,285	76,010	93,095	22.5%
Total	\$ 527,603	\$ 509,269	\$ 509,269	\$ 800,915	\$ 828,395	3.4%

BUDGET DETAIL

Fund #610 Department: 4612	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
610-4612-0313	Laboratory		\$ 8,000
	Monitoring; Title 22, TTHM & HAA5, etc.		
610-4612-0319	Professional Services		16,850
	PLC Support	\$ 5,000	
	Tank Cathodic Protection Calibration	2,500	
	Backflow Services	8,500	
	Backflow Device Testing & Maintenance	500	
	Fire Extinguishers Maintenance	350	
		<u>16,850</u>	
610-4612-0320	Dues & Memberships		2,800
	Operator/Lab Tech Certification	800	
	Lab Certification	2,000	
		<u>2,800</u>	
610-4612-0342	Laboratory Supplies		8,000
	Test equipment parts	4,500	
	Buffers, reagents, etc.	3,500	
		<u>8,000</u>	
610-4612-0343	Chemicals		36,000
610-4612-0351	Equipment Repair & Maintenance		37,500
	Pumps & Controls	15,000	
	Treatment Plant Parts	7,500	
	Electric Hardware	5,000	
	Misc Hardware	10,000	
		<u>37,500</u>	

<h2 style="margin: 0;">PUBLIC WORKS DEPARTMENT</h2> <h3 style="margin: 0;">(Water Enterprise)</h3>
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DIVISION: WATER ENTERPRISE - TREATMENT

BUDGET DETAIL - Continued

Fund #610 Department: 4612	Account Detail	Category Detail	FY 2013/14 Adopted Budget
610-4612-0353	Building Repair & Maintenance		6,350
	Chlorine Building Door Replacement	1,000	
	Floor Maintenance	350	
	Lighting Replacement (Includes Manlift Rental)	3,000	
	Miscellaneous	2,000	
		6,350	
610-4612-0354	Laundry/Cleaning/Janitorial		5,000
610-4612-0366	Training/Travel Reimbursement		8,000
	Safety Training	5,000	
	Technical Training	3,000	
		8,000	
610-4612-0375	General Supplies		3,000
610-4612-0376	Medical/Safety Supplies		2,000
610-4612-0381	Small Tools & Equipment		3,000
610-4612-0382	Fuels & Lubricants		1,000
	Oil and Grease for Stationary Equipment		
610-4612-0383	Utilities		100,000
610-4612-0384	Books & Subscriptions		200
		200	
	Total Material & Services		\$ 237,700
	Routine Repair and Maintenance		
610-4612-0741	Machinery & Equipment Repair		20,000
	Clarifier Screens and Parts	10,000	
	Replacement Filter - Effluent Values	7,000	
	Sodium Hypochlorite Scale	3,000	
		20,000	
	Total Routine Repair and Maintenance		20,000
	Allocations		
610-4612-0322	Fleet Services		93,095
	Total Allocations		93,095
	Debt Service		
610-4612-0911	Principal		285,500
610-4612-0912	Interest		188,700
610-4612-0913	Fees		3,400
	Total Debt Service		477,600
	Total - Water Enterprise Treatment Division		\$ 828,395

**PUBLIC WORKS DEPARTMENT
(Water Enterprise)**

DIVISION: WATER ENTERPRISE - NON-ROUTINE OPERATING EXPENDITURES

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE FY 2012-13	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Capital	\$ 1,645	\$ 35,599	\$ 1,574,701	\$ 745,000	\$ 71,000	-52.7%
Total	\$ 1,645	\$ 35,599	\$ 1,574,701	\$ 745,000	\$ 71,000	-52.7%

BUDGET DETAIL

Account No./ Description	Project No.	Project Description	Project Cost	Prior FY(s) Expense	Funding Sources		Total Appropriation
					Water O&M	Other	
614-4613-0741		Machinery & Equipment					
	PWP-00071	Madsen Hole Well Cleaning	6,000		6,000		6,000
	PWP-00072	Clean and Inspect Tanks	20,000		20,000		20,000
	PWP-00073	Connect Pressure Zone to SCADA	20,000		20,000		20,000
	PWP-00074	Pave North Side of Water Plant	25,000		25,000		25,000
		Total Machinery & Equipment	71,000	-	71,000	-	71,000
Total Non-Routine Operating Outlay			\$ 71,000	\$ -	\$ 71,000	\$ -	\$ 71,000

PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

SERVICE DESCRIPTION

Services provided by the Wastewater Enterprise include coordinating operations, monitoring, maintenance and related activities of the wastewater treatment plant and sanitary pumping stations. The Enterprise provides primary and secondary treatment of sanitary wastewater as well as treatment and conditioning of the solids removed at the treatment plant facility resulting in a high quality effluent that can be discharged into the ocean.

DIVISION SUMMARY

During FY 2012/13, the Wastewater Enterprise accomplished the following key activities:

1. Provided oversight and construction management and inspection for the Wastewater Equipment Garage Project, Fence Replacement Project and in house installation of concrete in the southern sludge drying bed.
2. Coordinated with contractors and provided significant participation in the Cleaning and Rehabilitation of the Sludge Grease Lagoon.
3. Installed and programmed influent flow meter.
4. Began in-house cleaning of sludge lagoons.
5. Initiated a Source Control program with completion expected the FY 2013/14.
6. Coordinated hauling of 301 tons of bio-solids and required sampling analysis.
7. Continue sampling protocols for each treatment process for efficiency evaluation and developed a report to track results for analysis and evaluation.
8. Completed receiving Water Monitoring samples and Ocean Outfall Inspection in accordance with the State's requirements
9. Rebuilt recirculation pumps #3 and #4, as well as two lift station pumps.
10. Removed and replaced the main air line at the treatment facility.
11. Completed installation of variable drives for recirculation pumps #3 and #4, and for the reclaimed water system pumps.

PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

DIVISION SUMMARY - Continued

FISCAL YEAR 2013/14 PRIORITIES

The Wastewater Enterprise has identified the following key priorities for FY 2013/14:

1. Continue to train personnel and provide additional equipment to ensure safety of all treatment operations.
2. Continue to develop overall program for wastewater facility upgrades as outlined within the Wastewater Treatment Facility Study and pursue additional funding as directed by the District Board.
3. Identify Inflow and Infiltration projects that require immediate attention and complete slip lining projects as funding allows for repair of deficiencies at specific locations.
4. Rehabilitate the disinfection and dechlorination systems in-lieu of proceeding with converting to liquid chemicals from gaseous. Continue research on calcium hypochlorite as an alternative the sodium hypochlorite.
5. Meet mandatory monitoring and testing requirements of the NPDES permit as required by the Regional Board. Monitor efficiencies of facility process units through the collection and analysis of process and sludge samples.
6. Continue to rehabilitate hardware and equipment to lift stations and treatment facilities as budget and staffing restraints will allow.
7. Begin replacing trickling filter media support structure.
8. Coordinate hauling and disposal of lagoon biosolids.

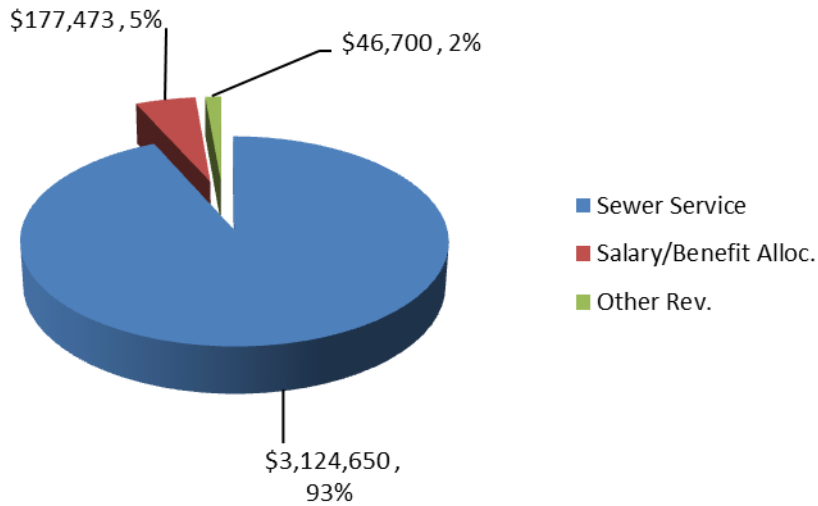
PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

BUDGET SUMMARY

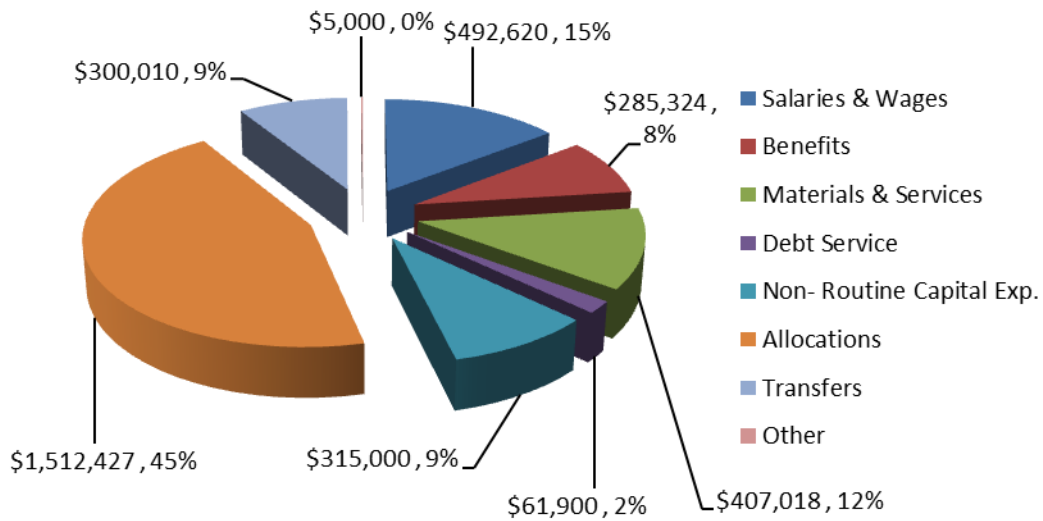
	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Sewer Service	\$ 2,828,719	\$ 2,711,770	\$ 2,742,000	\$ 2,920,250	\$ 3,124,650	7.0%
Salary/Benefit Alloc.	240,372	171,554	180,623	180,623	177,473	-1.7%
Other Revenue	51,036	33,628	35,200	53,934	46,700	-13.4%
Total Revenue	3,120,127	2,916,952	2,957,823	3,154,807	3,348,823	6.1%
Expenditure						
Salaries & Wages	418,581	459,930	477,368	495,835	492,620	-0.6%
Benefits	242,070	251,262	291,726	284,780	285,324	0.2%
Materials & Services	384,676	474,000	529,602	504,568	407,018	-19.3%
Other Expenditures	1,208	20,387	3,500	6,000	5,000	-16.7%
Debt Service	49,058	24,295	59,200	59,200	61,900	4.6%
Subtotal	1,095,594	1,229,874	1,361,396	1,350,383	1,251,863	-7.3%
Allocations	862,770	994,997	1,149,591	1,149,591	1,512,427	31.6%
Transfers	7,600	10,548	7,600	896,600	300,010	-66.5%
Total Operating Exp.	1,965,964	2,235,419	2,518,587	3,396,574	3,064,300	-9.8%
Net Operating Surplus	1,154,163	681,533	439,237	(241,767)	284,523	-217.7%
Non- Routine Capital Exp.	105,471	251,407	930,077	690,077	315,000	-54.4%
Net Surplus	\$ 1,048,692	\$ 430,126	\$ (490,841)	\$ (931,844)	\$ (30,477)	-96.7%

PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

BUDGET SUMMARY - Continued WASTEWATER O & M FY 2013/14 Revenue by Category



WASTEWATER O & M FY 2013/14 Expense by Category



<h2 style="margin: 0;">PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)</h2>

DIVISION: WASTEWATER ENTERPRISE - ADMINISTRATION

BUDGET SUMMARY

	FY 2010-11 FYE <u>AUDITED</u>	FY 2011-12 FYE <u>AUDITED</u>	FY 2012-13 AMENDED <u>BUDGET</u>	FY 2012-13 FYE <u>PROJECTED</u>	FY 2013-14 ADOPTED <u>BUDGET</u>	% Incr/ <u>(Decr)</u>
Expenditure						
Materials & Services	\$ 42,094	\$ 58,235	\$ 90,541	\$ 93,788	\$ 64,018	-31.7%
Other Expenditures	1,208	20,387	3,500	6,000	5,000	-16.7%
Sub-Total	43,302	78,622	94,041	99,788	69,018	-30.8%
Allocations	377,001	429,923	530,036	530,036	796,879	50.3%
Transfers	7,600	10,548	7,600	896,600	300,010	-66.5%
Total	<u>\$ 427,903</u>	<u>\$ 519,093</u>	<u>\$ 631,677</u>	<u>\$ 1,526,424</u>	<u>\$ 1,165,907</u>	<u>-23.6%</u>

PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

DIVISION: WASTEWATER ENTERPRISE - ADMINISTRATION

BUDGET DETAIL

Fund #710 Department: 4710	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
710-4710-0310	Engineering	\$ 10,000	
710-4710-0311	Legal	5,000	
710-4710-0312	Auditing & Accounting	7,800	
710-4710-0319	Professional Services	5,300	
	1/2 48 Hr. Notice Phone Service; 1/2 Service Rate Study		
710-4710-0351	Equipment Repair & Maintenance	500	
	1/2 Yearly Maintenance. Contract - Folding Machine		
710-4710-0355	Equipment Leases	1,668	
	1/2 Yearly Lease - Folding Machine		
710-4710-0362	Telephone & Communication	750	
710-4710-0365	Copying/Printing	1,000	
710-4710-0372	Postage	6,500	
710-4710-0375	General Supplies	500	
710-4710-0359	Liability Deductible	3,000	
710-4710-0360	Property Premium	21,000	
710-4710-0361	Property Deductible	1,000	
	Total Material & Services	\$	64,018
Other Expenditures			
710-4610-0606	Bad Debts Sent to Collection	5,000	
	Total Other Expenditures		5,000
Allocations			
710-4710-0396	IT Internal Service Fund	107,368	
710-4710-0399	Admin Costs	689,511	
	Total Allocations		796,879
Operating Transfers			
710-4710-0799	To 610 for WW Portion of 2007 Equipment Lease	7,600	
	To 715 for Capital Projects	15,000	
	To 714 for Maintenance Funding	245,000	
	To 408 for Emergency Fueling Station	18,750	
	To 401 for OJ Park Project	13,660	
	Total Operating Transfers		300,010
Total - Wastewater Enterprise Administration Division			\$1,165,907

**PUBLIC WORKS DEPARTMENT
(Wastewater Enterprise)**

DIVISION: WASTEWATER ENTERPRISE - MAINTENANCE

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Materials & Services	\$ 3,718	\$ 4,106	\$ 11,411	\$ 9,495	\$ 12,500	31.6%
Debt Service	20,694	-	-	-	-	0.0%
Sub-Total	24,412	4,106	11,411	9,495	12,500	31.6%
Allocations	7,275	7,000	7,000	7,000	101,158	1345.1%
Total	\$ 31,687	\$ 11,106	\$ 18,411	\$ 16,495	\$ 113,658	589.0%

BUDGET DETAIL

Fund #710 Department: 4711	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
710-4711-0319	Professional Services	\$ 1,000	
710-4711-0366	Training/Travel Reimbursement	4,000	
710-4711-0375	General Supplies	5,000	
710-4711-0381	Small Tools & Equipment	2,500	
	Ditch Compactor (1/2)	\$ 2,000	
	Other	500	
		<u>2,500</u>	
	Total Material & Services		\$ 12,500
Allocations			
710-4711-0397	Facilities Maintenance Allocation	101,158	
	Total Allocations		101,158
Total - Wastewater Enterprise Maintenance Division			\$ 113,658

PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

DIVISION: WASTEWATER ENTERPRISE - TREATMENT

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Salaries & Wages	\$ 418,581	\$ 459,930	\$ 477,368	\$ 495,835	\$ 492,620	-0.6%
Benefits	242,070	251,262	291,726	284,780	285,324	0.2%
Materials & Services	338,864	411,659	427,650	401,285	330,500	-17.6%
Debt Service	28,364	24,295	59,200	59,200	61,900	4.6%
Sub-Total	1,027,880	1,147,146	1,255,944	1,241,100	1,170,345	-5.7%
Allocations	478,494	558,074	612,555	612,555	614,390	0.3%
Total	\$ 1,506,374	\$ 1,705,220	\$ 1,868,499	\$ 1,853,655	\$ 1,784,735	-3.7%

BUDGET DETAIL

Fund #710 Department: 4712	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages		\$ 492,620
	Employee Benefits		285,324
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 777,945
Materials & Services			
710-4712-0313	Laboratory		31,200
710-4712-0319	Professional Services		31,450
	Annual Sludge Removal	\$ 25,000	
	Annual Flow Meter Calibration	1,500	
	Annual Hoist Inspection	1,500	
	Backflow Device Testing	500	
	Fire Extinguisher Maintenance	450	
	Miscellaneous	2,500	
		31,450	
710-4712-0320	Dues & Memberships		1,800
	Operator Certification/Renewal	1,000	
	Calif. Rural Water Association	800	
		1,800	

PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

DIVISION: WASTEWATER ENTERPRISE - TREATMENT

BUDGET DETAIL - Continued

Fund #710 Department: 4712	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services, Continued			
710-4712-0342	Laboratory Supplies		2,600
	Micro-organisms & DI Water Cartridges	\$ 1,000	
	Chemicals	800	
	Pipets, Gloves, Filters, Etc.	700	
	Chlorine Analyzer	100	
		<u>2,600</u>	
710-4712-0343	Chemicals		25,000
710-4712-0351	Equipment Repair & Maintenance		86,500
	Pumps and Repair Parts	20,000	
	Electrical Motor & Controls	12,000	
	Lift Station Replacement Fittings	10,000	
	Pudding Creek Pump	8,000	
	Electrical Hardware	6,000	
	Boiler Annual Maintenance	1,500	
	Stainless Steel/PVC Hardware	1,500	
	Replacement Press Belt	1,400	
	Grating	1,100	
	Miscellaneous	25,000	
		<u>86,500</u>	
710-4712-0353	Building Repair & Maintenance		5,350
	Roof and Door Maintenance	1,600	
	Lift Stations	1,000	
	Fencing and Gates	500	
	SWPPP BMPs	700	
	Miscellaneous	1,550	
		<u>5,350</u>	
710-4712-0354	Laundry/Cleaning/Janitorial		3,500
710-4712-0366	Training/Travel Reimbursement		7,500
	Safety/Training/CPR/First Aid	6,000	
	Miscellaneous	1,500	
		<u>7,500</u>	

PUBLIC WORKS DEPARTMENT (Wastewater Enterprise)

DIVISION: WASTEWATER ENTERPRISE - TREATMENT

BUDGET DETAIL - Continued

Fund #710 Department: 4712	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services, Continued			
710-4712-0373	Licenses & Permits	12,500	
	Annual Fee	8,400	
	County HazMat	1,900	
	AQMD	700	
	Miscellaneous	1,500	
		12,500	
710-4712-0375	General Supplies	5,000	
710-4712-0376	Medical/Safety Supplies	10,500	
	Gas Detector Sensors	3,500	
	CL2 Regulators, Sensors, Receivers	5,700	
	Respirator Maintenance	300	
	Miscellaneous	1,000	
		10,500	
710-4712-0377	Boot Expense	1,800	
710-4712-0381	Small Tools & Equipment	5,500	
710-4712-0383	Utilities	100,000	
710-4712-0384	Books & Subscriptions	300	
	Total Material & Services		330,500
Allocations			
710-4712-0322	Fleet Services	112,829	
710-4710-0801	Salary/Benefits	501,561	
	Total Allocations	614,390	614,390
Debt Service			
710-4712-0911	Principal	45,000	
710-4712-0912	Interest	14,700	
710-4712-0913	Fees	2,200	
	Total Debt Service	61,900	61,900
Total - Wastewater Enterprise Treatment Division			\$1,784,735

<h2 style="margin: 0;">PUBLIC WORKS DEPARTMENT</h2> <h3 style="margin: 0;">(Wastewater Enterprise)</h3>

DIVISION: WASTEWATER ENTERPRISE – NON ROUTINE CAPITAL EXPENDITURES

BUDGET SUMMARY

	FY 2010-11 FYE Actual	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Capital	\$ 105,471	\$ 251,407	\$ 930,077	\$ 690,077	\$ 315,000	-54.4%
Total	\$ 105,471	\$ 251,407	\$ 930,077	\$ 690,077	\$ 315,000	-54.4%

BUDGET DETAIL

Account No./ Description	Project No.	Project Description	Project Cost	Prior FY(s) Expense	Funding Sources		Total Appropriation
					Wastewater O&M	Other	
714-4713-0319	Professional Services						
		Sludge Removal	\$ 125,000		\$ 125,000		\$ 125,000
		Total Professional Services	125,000		125,000	-	125,000
714-4713-0741	Machinery & Equipment						
	PWP-00067	Trickling Filter	65,000		65,000		65,000
	PWP-00068	Influent Meter	45,000		45,000		45,000
	PWP-00069	Generator Replacement	75,000	55,000	20,000		20,000
		Total Machinery & Equipment	185,000	55,000	130,000	-	130,000
714-4713-0751	Infrastructure						
	PWP-00070	Slip Lining	60,000		60,000		60,000
		Total Infrastructure	60,000	-	60,000	-	60,000
Total Non-Routine Operating Outlay			\$ 370,000	\$ 55,000	\$ 315,000	\$ -	\$ 315,000



C. V. STARR CENTER ENTERPRISE

SERVICE DESCRIPTION

The C.V. Starr Community Center is a 43,000 square foot facility that includes an indoor water park, fitness, exercise and weight rooms and meeting rooms for community use. Its grounds include a dog park, a skateboard park, petanque courts and picnic and BBQ facilities. The City owns the facility and receives restricted sales tax and property tax revenues to help offset the costs of operation, maintenance and capital improvements at the Center. The City contracts with the Mendocino Coast Recreation and Parks District for day-to-day operation of the Center under the financial oversight of the City.

DEPARTMENTAL SUMMARY

The C.V. Starr Center Enterprise began with the acquisition of the C. V. Starr Community Center in May 2012. During FY 2012/13, the following key activities were accomplished:

1. The City provided administrative assistance to the Mendocino Coast Recreation and Parks District (MCRPD) for the initial hiring of all staff for the facility.
2. The Grand Re-Opening of the Center took place in July 2012.
3. Prior to the Grand Re-Opening, new financial software and a new facility management software program were installed. Additionally, an intensive program of maintenance and repairs was undertaken.
4. City staff have been actively engaged with Center staff in tracking the initial start-up operation and trouble-shooting issues as they arise.
5. City staff worked with Center staff to develop a mid-year budget presentation for the MCRPD and City Council and to prepare the FY 2013-14 budget for review by the MCRPD Board and adoption by the Council

FISCAL YEAR 2013/14 PRIORITIES

The C.V. Starr Center Enterprise has identified the following key priorities for FY 2013/14:

1. Continue to ensure that financial procedures and fiscal controls are established and implemented to address accounting, cash handling, payroll processing, purchasing and procurement, inventory controls, record-keeping, auditing and reporting.
2. Coordinate closely with the C.V. Starr Director to ensure that the Center is run in accordance with the Operating Agreement and the adopted FY 2013/14 Budget.
3. Coordinate closely with the C.V. Starr Director to ensure completion of necessary maintenance and repairs and implementation of capital improvement projects.

C. V. STARR CENTER ENTERPRISE

FISCAL YEAR 2013/14 PRIORITIES - Continued

4. Develop a multi-year capital improvement plan and budget for the facility with priority given to projects that will reduce energy consumption.
5. Initiate conceptual planning process for construction of a gymnasium at the site and develop a fundraising strategy.

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Sales Tax	\$ -	\$ 19,296	\$ 745,000	\$ 760,000	\$ 780,000	2.6%
Property Tax		-	222,119	202,000	202,000	0.0%
Investment Interest		-	500	530	2,000	277.4%
Other Income		86	-	-	-	0.0%
Total Revenue	-	19,382	967,619	962,530	984,000	2.2%
Expenditure						
Materials & Services			928,761	523,745	986,928	88.4%
Total Expense	-	-	928,761	523,745	986,928	88.4%
Net Surplus (Deficit)	\$ -	\$ 19,382	\$ 38,858	\$ 438,785	\$ (2,928)	-100.7%

BUDGET DETAIL

Fund #810 Department: 4712	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
810-4812-0803	C. V. Starr Allocation		\$ 986,928
	Total Material & Services		\$ 986,928
	Total - C. V. Starr Center		\$ 986,928

INTERNAL SERVICE FUNDS

FACILITIES REPAIR & MAINTENANCE

SERVICE DESCRIPTION – FACILITIES REPAIR AND MAINTENANCE

Account for all costs associated with the maintenance of public buildings, including preventative maintenance and on-going repairs. These services are performed primarily by the City’s Public Works staff.

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Materials & Services	\$ 38,427	\$ 17,613	\$ 38,000	\$ 38,000	186,200	390.0%
Subtotal	38,427	17,613	38,000	38,000	186,200	390.0%
Allocations	-	-	-	-	131,316	100.0%
Total	<u>\$ 38,427</u>	<u>\$ 17,613</u>	<u>\$ 38,000</u>	<u>\$ 38,000</u>	<u>\$ 317,516</u>	<u>735.6%</u>

BUDGET DETAIL

Fund #520	Account	Category	FY 2013/14
Department: 4393	Detail	Detail	Adopted Budget
Materials & Services			
520-4393-0353	Facilities Maintenance & Repair		<u>\$ 186,200</u>
	Maintenance Reserve	\$ 75,000	
	Town Hall Flooring	30,000	
	Miscellaneous Maintenance	20,000	
	Pomo Park Restroom Rehabilitation	20,000	
	Bainbridge Park Tennis Court Fencing	15,000	
	Police Department Lab	8,500	
	Paint Corp Yard Building	6,000	
	Resurface Parking Lot - Police Dept	4,000	
	Corp Yard Door Replacement	2,500	
	City Hall Water Service Replacement	2,500	
	City Hall Security Improvements	2,000	
	Police Department Lockers	700	
		<u>186,200</u>	
	Total Materials & Services		\$ 186,200
Allocations			
520-4550-0399	Admin Costs Allocation	51,801	
520-4550-0801	Salary/Benefits Allocation	<u>79,515</u>	
	Total Allocations		131,316
	Total Facilities Maintenance & Repair		<u>\$ 317,516</u>

INTERNAL SERVICE FUNDS

FACILITIES REPAIR & MAINTENANCE

FUND DETAIL

Facilities Maintenance								
Project Number	Project Category/Name	FY 13/14 Adopted	FY 14/15 Projected	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected	Future Years	Estimated Total
Municipal Facilities								
F-001	PD Lab Improvements (Cabinets, Countertops, flooring rehab, plumbing, move dryers, etc.)	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500
F-002	PD Locker Rooms (Remove wax & resurface floors)	700						700
F-004	PD- Resurface Parking Lot	4,000						4,000
F-005	TH - Replace flooring	30,000						30,000
F-006	Corp Yard - Labor & Materials to Paint Bldg.	6,000						6,000
F-007	CY- Roller Replacement for Sliding Doors	2,500						2,500
F-008	CH - Water Service Replacement	2,500						2,500
F-009	CH - Security Improvements	2,000						2,000
	All - Misc. Bldg. Maint.	20,000						20,000
	Total	76,200	-	-	-	-	-	76,200
Parks & Community Services								
P-001	GH - Re-roof & Painting		250,000					250,000
P-002	CH - Re-Painting			125,000				125,000
P-003	Bainbridge Park Tennis Court Fencing	15,000						15,000
P-004	Pomo Park Restroom Rehab/Replacement	20,000						20,000
	Total	35,000	250,000	125,000	-	-	-	410,000
	To reserve	75,000	75,000	75,000	75,000	75,000	75,000	450,000
	Total	75,000	75,000	75,000	75,000	75,000	75,000	450,000
	TOTAL	\$ 186,200	\$ 325,000	\$ 200,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 936,200

NOTE: The FY 2013/14 Budget includes a \$75k transfer in to the Facilities Repair & Maintenance Internal Service Fund to help offset future costs associated with the repainting of City Hall and repainting and reroofing of the Guest House Museum. The City Hall expenses are allocated to all three operating funds. The Museum expenses are borne entirely by the General Fund.

INTERNAL SERVICE FUNDS

TECHNOLOGY MAINTENANCE & REPLACEMENT

SERVICE DESCRIPTION – TECHNOLOGY MAINTENANCE & REPLACEMENT

Account for all costs associated with the internal computing resources for all departments in the City. These costs include hardware, software and service contracts associated with all City computers and information technology. These services are provided by Administrative Services staff and outside contactors.

BUDGET SUMMARY

Expenditure	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 63,334	100.0%
Benefits					26,522	100.0%
Materials & Services	68,498	51,542	48,815	48,815	169,095	246.4%
Capital	81,285	58,322	59,316	59,316	-	-100.0%
Subtotal	149,783	109,864	108,131	108,131	258,951	146.4%
Allocations	-	-	-	83,738	76,858	-8.2%
Total	\$ 149,783	\$ 109,864	\$ 108,131	\$ 191,869	\$ 335,809	75.0%

TECHNOLOGY MAINTENANCE & REPLACEMENT

BUDGET DETAIL

Fund #521 Department: 4394	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages		\$ 63,334
	Employee Benefits		26,522
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 89,856

INTERNAL SERVICE FUNDS

TECHNOLOGY MAINTENANCE & REPLACEMENT

BUDGET DETAIL - Continued

Fund #521 Department: 4394	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
521-4394-0319	Professional Services		\$ 73,585
	Springbrook Annual Maintenance	25,800	
	Domain and Internet	3,479	
	T-1	5,760	
	PD Maintenance - TrakNet and Live Scan	8,900	
	Ilegsilate	8,160	
	UPS Maintenance	8,036	
	Miscellaneous software Licenses	4,450	
	Anti-Virus Maintenance	3,600	
	ACAD, GIS, Parcel Quest	2,600	
	Munimetrix Systems	1,600	
	Spam Filters	1,200	
		73,585	
521-4394-0351	Equipment Repair & Maintenance		93,160
	Web Site Upgrades	20,000	
	Emergency Operations Center Upgrades	20,000	
	Servers	15,000	
	Replacement Computers, Monitors	10,000	
	I Pad Deployment	10,000	
	Switches	4,020	
	Corp Yard T-1 Project	3,600	
	Racking and Cooling	3,000	
	I Legislate Deployment	3,000	
	Software Upgrades	2,940	
	Network Upgrades	1,600	
		93,160	
521-4394-0381	Small Tools & Equipment		2,350
	Total Materials & Services		\$ 169,095
Allocations			
520-4550-0399	Admin Costs		65,859
520-4550-0801	Salary/Benefits		10,999
	Total Allocations		76,858
	Total Technology Maintenance & Replacement		\$ 335,809

INTERNAL SERVICE FUNDS

TECHNOLOGY MAINTENANCE & REPLACEMENT

FUND DETAIL

Information Technology Maintenance					
Equipment Purchased or Prof Services	FY 13/14 Adopted	FY 14/15 Proposed	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected
Miscellaneous Software Maintenance					
Auto CAD Subscription	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400
Parcel Quest	1,200	1,200	1,200	1,200	1,200
PD IBM Maintenance	3,600	3,600	3,600	3,600	3,600
PD - Wire in data jacks as needed	1,000				
AppRiver - Spam Filter	1,200	1,200	1,200	1,200	1,200
PD Cogent - Public LiveScan Machine @ PD	5,000	5,000	5,000	5,000	5,000
ILegislate Annual Maintenance	8,160	8,160	8,160	8,160	8,160
Schedule Anywhere - PD Maintenance	300	300	300	300	300
APBnet-TRAK-CriticalReach Software	300	300	300	300	300
UPS Maintenance and Warranty (four years)	8,036				8,500
Downhome Loan Support	250	250	250	250	250
ESRI - GIS	3,600	3,600	3,600	3,600	3,600
Anti-virus Software Maintenance	2,000	2,000	2,000	2,000	2,000
Munimetrix Maintenance	1,600	1,600	1,600	1,600	1,600
Comcast Corp Yard/Water	1,349	1,349			
Comcast Town Hall	1,171	1,171			
Internet at VA building for Bainbridge Park Cameras	900	900	900	900	900
Corp Yard T1 Monthly Contract	5,760	5,760	5,760	5,760	5,760
Springbrook Maintenance Contract	19,200	19,776	20,369	20,980	21,610
MCN	959	959			
Springbrook Open Enrollment On-line	3,600				
Springbrook Employee Portal	3,000				
	73,585	58,525	55,639	56,250	65,380
Miscellaneous Small Tools	2,350	2,350	2,350	2,350	2,350

INTERNAL SERVICE FUNDS

TECHNOLOGY MAINTENANCE & REPLACEMENT

FUND DETAIL – Continued

Information Technology Maintenance					
Equipment Purchased or Prof Services	FY 13/14 Adopted	FY 14/15 Proposed	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected
Hardware					
User WorkStation Replacement (10 Units) Dell 7010 w/OS	8,500	8,925	9,371	9,840	10,332
User Monitor Replacements (10 units) 21 wide LCD	1,500	1,575	1,654	1,736	1,823
Network Cabling Upgrade Project	1,600				
Unmanaged Gigabit switches - Data Jack Expansion	500				
GBICs for Switches	70				
Cisco Managed Switches at PD	1,700				
Wireless Access Points	1,500				
New Server (Domain Controller)	15,000		15,000		15,000
City Hall Server Rack and Cooling	3,000				
Corp Yard Gig Switch	250				
Software					
Quick Office Pro (7 Downloads)	140				
PDF Converter Pro Version 8	700				
Windows 7/8 Upgrade 10 Licenses	1,500				
Novastor Server Console Management	400				
Symantec Additional User Licensing	200				
Office Upgrades			32,500		
Projects					
Corp Yard T1 Project	3,600				
Web Site	20,000				
Disaster Recovery Plan	10,000				
EOC	20,000				
Illegiate Deployment	3,000				
	93,160	10,500	58,525	11,576	27,155
Totals	\$ 169,095	\$ 71,375	\$ 116,514	\$ 70,177	\$ 94,885

INTERNAL SERVICE FUNDS

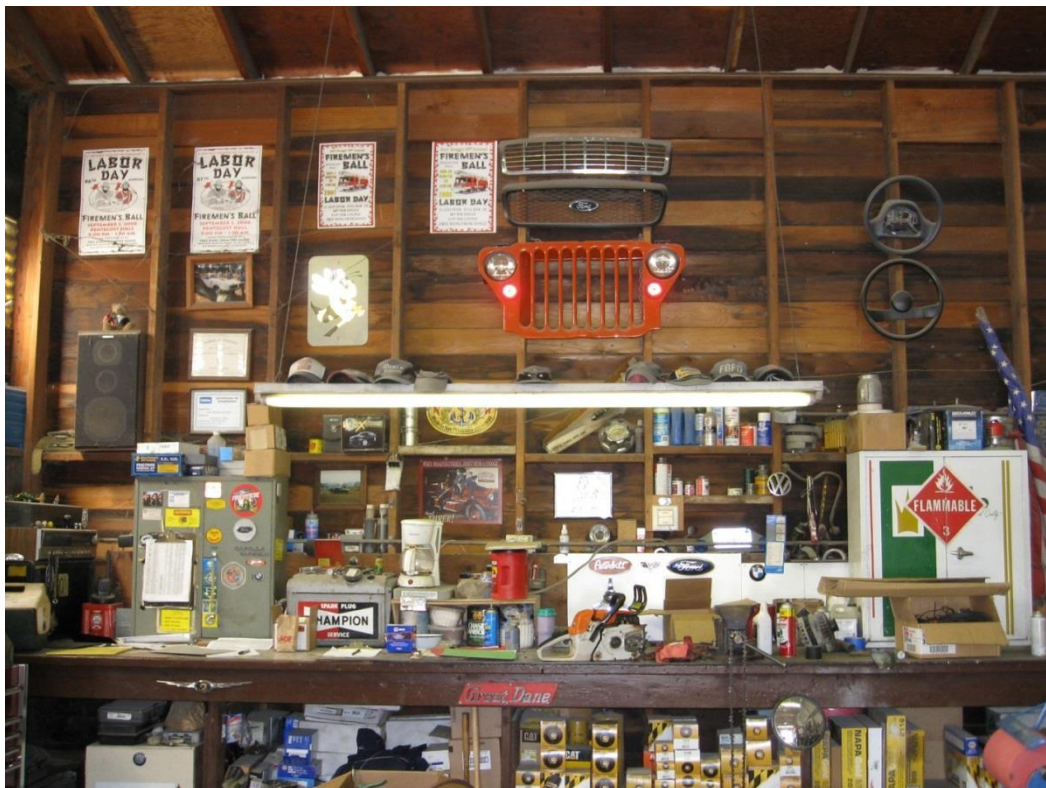
FLEET SERVICES

SERVICE DESCRIPTION – FLEET SERVICES

Account for all costs associated with the inspection, repair and maintenance of the City's vehicle and equipment fleet. These services are performed by the City's Public Works staff.

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure						
Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 53,204	100.0%
Benefits	-	-	-	-	29,030	100.0%
Materials & Services	98,772	105,642	112,050	111,850	105,200	-5.9%
Capital	-	-	207,000	106,730	80,000	-25.0%
Subtotal	98,772	105,642	319,050	218,580	267,434	22.4%
Allocations	111,252	207,648	154,612	154,613	91,576	-40.8%
Total	\$ 210,024	\$ 313,290	\$ 473,662	\$ 373,193	\$ 359,009	-3.8%



INTERNAL SERVICE FUNDS

FLEET SERVICES

BUDGET DETAIL

Fund #522 Department: 4550	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Personnel Costs			
	Salaries & Wages	\$ 53,204	
	Employee Benefits	<u>29,030</u>	
	Medical & Dental Insurance Premiums; Pers; Employment Taxes		
	Total Personnel Costs		\$ 82,234
Materials & Services			
	522-4550-0319 Professional Services	2,000	
	522-4550-0351 Maintenance & Repair	5,000	
	522-4550-0352 Equipment Repair & Maintenance	30,000	
	522-4550-0366 Training and Travel Reimbursement	200	
	522-4550-0375 General Supplies	2,500	
	522-4550-0381 Small Tools	500	
	522-4550-0382 Fuels & Lubricants	<u>65,000</u>	
	Total Materials & Services		105,200
Capital Expenditures			
	522-4550-0741 Vehicles		80,000
Allocations			
	522-4550-0399 Admin Costs	68,813	
	522-4550-0801 Salary/Benefits	<u>22,763</u>	
	Total Allocations		91,576
	Total Fleet Services		<u>\$ 359,009</u>

<h2 style="margin: 0;">Debt Summary</h2> <h3 style="margin: 0;">Fiscal Year 2013-2014</h3>
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Fund	Balance 6/30/2013	Fees	Interest Expense	Principal Payment	Total FY 2013/14	Balance 6/30/2014
Caspar Closure 2005 Certificates of Participation						
General Fund	\$ 865,443	\$ -	\$ 35,727	\$ 111,842	\$ 147,569	\$ 753,601
Redevelopment Tax Allocation Bonds						
RDA Debt Service	4,095,000	3,090	221,965	90,000	315,055	4,005,000
Water Enterprise Certificates of Participation						
Water O&M	3,080,000	3,000	142,036	225,000	370,036	2,855,000
Water Enterprise Department of Water Resource Loan						
Water O&M	1,043,358	400	46,587	60,490	107,477	982,868
Municipal Improvement District #1 Bonds						
Wastewater O&M	300,000	2,200	14,708	45,000	61,908	255,000
Capital Leases						
Water Enterprise Equipment Purchase						
Water O&M	456,610		20,261	106,304	126,565	350,306

DEBT HIGHLIGHTS

\$2,213,535
City of Fort Bragg
Caspar Closure
2005 Certificates of Participation
110-4915

Date: September 1, 2005
Interest: Semiannual each December and June, commencing December 1, 2005. Interest accrues at 4.15%.
Maturity: June 1, 2020
Rating: Standard and & Poor’s Not Rated
Purpose: To refund the 1989 Certificates of Participation for Oceanview Drive, and to fund the Police Building construction and the Caspar Landfill closure costs.
Security: The Certificates of Participation are secured by a ground lease and refinancing lease/purchase agreement between the City and the City of Fort Bragg Joint Powers Financing Authority which covers Town Hall (363 N. Main Street) and the Corporation Yard (831 Cedar Street).
Debt Service:

Fiscal Year	Principal	Interest	Total
FY 05-06	\$ 99,957	\$ 47,612	\$ 147,569
FY 06-07	83,895	63,674	147,569
FY 07-08	87,413	60,156	147,569
FY 08-09	91,078	56,491	147,569
FY 09-10	94,897	52,672	147,569
FY 10-11	98,876	48,693	147,569
FY 11-12	103,022	44,547	147,569
FY 12-13	107,341	40,228	147,569
FY 13-14	111,842	35,727	147,569
FY 14-15	116,532	31,037	147,569
FY 15-16	121,418	26,151	147,569
FY 16-17	126,509	21,060	147,569
FY 17-18	131,814	15,755	147,569
FY 18-19	137,341	10,228	147,569
FY 19-20	143,100	4,469	147,569
	<u>\$ 1,655,035</u>	<u>\$ 558,501</u>	<u>\$ 2,213,535</u>

	Principal	Interest	Total	Fees	Total Payment
FY 13-14 Requirements	\$ 111,842	\$ 35,727	\$ 147,569	\$ -	\$ 147,569

DEBT HIGHLIGHTS

\$4,830,000
Redevelopment Agency of the City of Fort Bragg
Tax Allocation Bonds – Series 2004
172-4810

Date: May 1, 2004
Interest: Semiannual each November and May, commencing May 1, 2004. Interest rates range from 1.80% to 5.5%.
Maturity: May 1, 2037
Rating: Standard and & Poor's BBB+/Stable
Purpose: To refinance 1993 Redevelopment Agency (RDA) Bonds and finance certain Redevelopment Activities in the Project Area.
Security: The Bonds are special obligations of the RDA and are payable from pledged tax revenues derived from property in the Project Area and allocated to the RDA pursuant to the Redevelopment Law.

Debt Service:

Fiscal Year	Principal	Interest	Total
FY 03-04	\$ 80,000	\$ 49,728	\$ 129,728
FY 04-05	65,000	243,795	308,795
FY 05-06	65,000	242,495	307,495
FY 06-07	70,000	240,935	310,935
FY 07-08	70,000	239,115	309,115
FY 08-09	70,000	237,015	307,015
FY 09-10	75,000	234,705	309,705
FY 10-11	80,000	232,005	312,005
FY 11-12	80,000	228,805	308,805
FY 12-13	80,000	225,445	305,445
FY 13-14	90,000	221,965	311,965
FY 14-15	95,000	217,915	312,915
FY 15-16	100,000	212,880	312,880
FY 16-17	100,000	207,580	307,580
FY 17-18	110,000	202,280	312,280
FY 18-19	110,000	196,450	306,450
FY 19-20	120,000	190,620	310,620
FY 20-21	125,000	184,260	309,260
FY 21-22	135,000	177,635	312,635
FY 22-23	135,000	170,480	305,480
FY 23-24	150,000	163,325	313,325
FY 24-25	155,000	155,375	310,375
FY 25-26	160,000	146,850	306,850
FY 26-27	175,000	138,050	313,050
FY 27-28	180,000	128,425	308,425
FY 28-29	190,000	118,525	308,525
FY 29-30	200,000	108,075	308,075
FY 30-31	210,000	97,075	307,075
FY 31-32	225,000	85,525	310,525
FY 32-33	240,000	73,150	313,150
FY 33-34	250,000	59,950	309,950
FY 34-35	265,000	46,200	311,200
FY 35-36	280,000	31,625	311,625
FY 36-37	295,000	16,225	311,225
Total	\$ 4,830,000	\$ 5,524,483	\$ 10,354,483

	Principal	Interest	Total	Fees	Total Payment
FY 13-14 Requirements	\$ 90,000	\$ 221,965	\$ 311,965	\$ 3,090	\$ 315,055

DEBT HIGHLIGHTS

\$4,855,000
Water Enterprise Certificates of Participation
California Statewide Communities Development Authority
Water and Wastewater Revenue Bonds
Series 2003B
610-4612

Date: October 1, 2003
Interest: Semiannual each April and October, commencing April 1, 2004. Interest rates range from 2.00% to 5.25%.
Maturity: October 1, 2023
Rating: Standard and & Poor’s AAA/Negative
Purpose: To refund the 1993 Water System Certificates of Participation which were issued to fund improvements to the City’s water system.
Security: The Bonds were issued by the California Statewide Communities Development Authority (CSCDA) to provide resources for the City for the purpose noted above. The Bonds are an obligation of the CSCDA and are payable solely from and are secured by revenues that consist primarily of payments on an installment obligation of the City.

Debt Service:

Fiscal Year	Principal	Interest	Total
FY 04-05	\$ 190,000	\$ 191,643	\$ 381,643
FY 05-06	185,000	187,893	372,893
FY 06-07	185,000	184,193	369,193
FY 07-08	195,000	180,393	375,393
FY 08-09	195,000	176,249	371,249
FY 09-10	195,000	171,520	366,520
FY 10-11	200,000	165,485	365,485
FY 11-12	210,000	158,520	368,520
FY 12-13	220,000	150,655	370,655
FY 13-14	225,000	142,036	367,036
FY 14-15	230,000	133,333	363,333
FY 15-16	245,000	123,335	368,335
FY 16-17	255,000	112,595	367,595
FY 17-18	265,000	101,803	366,803
FY 18-19	275,000	89,363	364,363
FY 19-20	290,000	75,238	365,238
FY 20-21	300,000	60,113	360,113
FY 21-22	315,000	43,969	358,969
FY 22-23	330,000	27,038	357,038
FY 23-24	350,000	9,188	359,188
	<u>\$ 4,855,000</u>	<u>\$ 2,484,557</u>	<u>\$ 7,339,557</u>

	Principal	Interest	Total	Fees	Total Payment
FY 13-14 Requirements	<u>\$ 225,000</u>	<u>\$ 142,036</u>	<u>\$ 367,036</u>	<u>\$ 3,000</u>	<u>\$ 370,036</u>

DEBT HIGHLIGHTS

\$2,141,532
Water Enterprise 0% Loan
State of California Department of Water Resources
610-4612

Date: January 1, 2007
Interest: Semiannual each July and January, commencing July 1, 2007. This is an interest free loan.
Maturity: January 1, 2027
Rating: Standard and & Poor’s Not rated.
Purpose: To finance the construction of a project to meet safe drinking water standards.
Security: The loan is secured by revenues from the Water Enterprise Fund.
Debt Service:

Fiscal Year	Principal	Interest	Total
FY 07-08	\$ 107,077	\$ -	\$ 107,077
FY 08-09	107,077	-	107,077
FY 09-10	107,077	-	107,077
FY 10-11	107,077	-	107,077
FY 11-12	107,077	-	107,077
FY 12-13	107,077	-	107,077
FY 13-14	107,077	-	107,077
FY 14-15	107,077	-	107,077
FY 15-16	107,077	-	107,077
FY 16-17	107,077	-	107,077
FY 17-18	107,077	-	107,077
FY 18-19	107,077	-	107,077
FY 19-20	107,077	-	107,077
FY 20-21	107,077	-	107,077
FY 21-22	107,077	-	107,077
FY 22-23	107,077	-	107,077
FY 23-24	107,077	-	107,077
FY 24-25	107,077	-	107,077
FY 25-26	107,077	-	107,077
FY 26-27	107,077	-	-
	<u>\$ 2,141,532</u>	<u>\$ -</u>	<u>\$ 2,034,456</u>

	Principal	Interest	Total	Fees	Total Payment
FY 13-14 Requirements	\$ 60,490	\$ 46,587	\$ 107,077	\$ 400	\$ 107,477

DEBT HIGHLIGHTS

\$770,000
Fort Bragg Municipal Improvement District
1998 Wastewater Revenue Bonds
710-4712

Date: April 13, 1998
Interest: Semiannual each October and April, commencing October 1, 1998. Interest rates range from 3.75% to 5.30%.
Maturity: January 1, 2027
Rating: Standard and & Poor’s AAA/Negative
Purpose: To acquire and construct capital improvements to the District’s wastewater system.
Security: The Bonds were issued by the Association of Bay Area Governments (ABAG) whereby ABAG issued revenue bonds on behalf of the City. The Bonds are an obligation of ABAG and payable solely from and secured by revenues that consist primarily of payments on an installment obligation of the City.

Debt Service:

Fiscal Year	Principal	Interest	Total
FY 98-99	\$ 25,000	\$ 37,730	\$ 62,730
FY 99-00	25,000	36,758	61,758
FY 00-01	25,000	35,298	60,298
FY 01-02	25,000	34,304	59,304
FY 02-03	25,000	33,279	58,279
FY 03-04	30,000	32,130	62,130
FY 04-05	30,000	30,855	60,855
FY 05-06	30,000	29,550	59,550
FY 06-07	30,000	28,140	58,140
FY 07-08	35,000	26,515	61,515
FY 08-09	35,000	24,765	59,765
FY 09-10	35,000	11,945	46,945
FY 10-11	40,000	21,140	61,140
FY 11-12	40,000	19,080	59,080
FY 12-13	40,000	16,960	56,960
FY 13-14	45,000	14,708	59,708
FY 14-15	45,000	12,322	57,322
FY 15-16	50,000	9,805	59,805
FY 16-17	50,000	7,155	57,155
FY 17-18	55,000	4,373	59,373
FY 18-19	55,000	1,458	56,458
	<u>\$ 770,000</u>	<u>\$ 468,267</u>	<u>\$ 1,238,267</u>

	Principal	Interest	Total	Fees	Total Payment
FY 13-14 Requirements	\$ 45,000	\$ 14,708	\$ 59,708	\$ 2,200	\$ 61,908

DEBT HIGHLIGHTS

**\$1,000,000
Water Enterprise Equipment Loan
610-4612**

Date: July 1, 2007
Interest: Semiannual each January and July, commencing January 1, 2008.
 Interest accrues at 4.714%
Maturity: July 1, 2017
Purpose: To acquire meter reading equipment.
Security: Meter reading equipment.
Debt Service:

Fiscal Year	Principal	Interest	Total
FY 07-08	\$ 80,469	\$ 44,478	\$ 124,947
FY 08-09	84,238	42,328	126,566
FY 09-10	88,227	38,339	126,566
FY 10-11	92,449	34,116	126,565
FY 11-12	96,854	29,711	126,565
FY 12-13	101,469	25,096	126,565
FY 13-14	106,304	20,261	126,565
FY 14-15	111,369	15,196	126,565
FY 15-16	116,676	9,890	126,566
FY 16-17	121,945	4,621	126,566
	<u>\$ 1,000,000</u>	<u>\$ 264,036</u>	<u>\$ 1,264,036</u>

	Principal	Interest	Total	Fees	Total Payment
FY 13-14 Requirements	<u>\$ 106,304</u>	<u>\$ 20,261</u>	<u>\$ 126,565</u>	<u>\$ -</u>	<u>\$ 126,565</u>



Interfund Loan Summary
Fiscal Year 2013-2014

Fund	Balance 6/30/2013	Fees	Interest Expense	Principal Payment	Total FY 2013/14	Balance 6/30/2014
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Wastewater Enterprise Design & Bid Documents

Wastewater O&M	\$	30,978	\$	-	\$	141	\$	15,446	\$	15,587	\$	15,532
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INTERFUND LOAN POLICY

The purpose of the Interfund Loan Policy is to specify the principles under which interfund loans may be considered and approved. The policy specifies the terms and conditions, it summarizes the due diligence necessary prior to the loan and provides guidance as to the repayment and accounting for these loans. This policy was designed to avoid the problems in interfund loans experienced in the past, facilitate future loans in a structured manner and set clear accounting rules for these loans.

The principles of Interfund Loan Policy are as follows:

- 1. All interfund loans require a formal loan agreement disclosing rates, terms, collateral and repayment conditions.**

All interfund loans must be documented by formal agreements that specify the terms and conditions. The City Council shall act by resolution to approve any proposed interfund loan. The loan amount shall be approved at the amount minimally necessary to ensure the completion of the project for which the funding is required. This procedure recognizes the need for the City Finance Department to treat each City fund as a separate financial entity and avoid commingling resources. Commingling of fund resources is expressly forbidden under Generally Accepted Accounting Principles (GAAP).

The collateral and repayment conditions provide the lending fund some measure of security by earmarking unpledged assets of the borrower, such as cash or receivables. Such language is commonly used on loan documents and it prioritizes repayments from the borrower resources.

INTERFUND LOAN SUMMARY - continued

- 2. The terms and conditions must be based on prevailing investment rates available to other City funds with short to medium terms not to exceed five years.**

The “prevailing investment rate” may be the Local Agency Investment Funds (LAIF) rate or the applicable certificate of deposits rates that offers the same security under an applicable investment policy.

The term of the loan is short to medium, not to exceed five years. This is designed to avoid long term lending, which may appear to be similar to fund balance donations. Long term funding saps the limited cash resources of the various city funds and denies the lending fund the cash necessary for its own operating and capital needs.

- 3. All interfund loan proposals require a feasibility analysis demonstrating that (i) the borrowing fund has the capacity to repay the debt, (ii) the lending fund has the capacity to lend the funds, beyond its own operating and capital needs, and (iii) that the loan does not violate any debt covenants or other provisions of the borrowing and lending funds.**

As part of the due diligence, each loan proposal must demonstrate that the funding is truly a loan that can be repaid. It is important to avoid masking an operating deficiency in one fund with an interfund loan from another fund. This is the centerpiece of the policy, which seeks to avoid loans that fail the fundamental test of performance (repayment) under the contract.

If a feasibility analysis does not show that the loan can be safely repaid, the appropriate recommendation may be a revenue enhancement or another correction of the underlying reason for the funding deficiency, followed perhaps by an interfund loan. An alternative financing recommendation may be a fund balance donation.

This requirement is also designed to identify any conflicts with specific restrictions or requirements pertaining to certain funds. Such conflicts may arise from applicable debt covenants, fiduciary requirements on funds held by the City or legal hurdles that the funding needs to overcome.

- 4. There is to be no prepayment penalty, the interest is to be paid quarterly, while principle payments are subject to the feasibility analysis cash projections.**

The policy states that there will be no prepayment penalties and that the payments be timed on a quarterly basis to simplify the accounting aspects of the loans.

- 5. The interest expense from interfund loans is to be treated as user fund expense, while the interest income is to be treated as interest revenue to the loaning fund.**

The policy simply states that the expense and revenues be considered as borrowing fund expenses and lending fund revenues.

INTERFUND LOAN HIGHLIGHTS

\$76,800
Interfund Loan
From Redevelopment Agency to the Fort Bragg Municipal Improvement Agency
710-4712

Date: June 30, 2010
Interest: Quarterly, commencing September 30, 2010. Interest accrues at 0.56%
Maturity: June 30, 2015
Purpose: To fund design of the wastewater treatment projects.
Security: The loan is secured by revenues from the Wastewater Enterprise Fund.
Debt Service:

Fiscal Year	Principal	Interest	Total
FY 10-11	\$ 15,189	\$ 398	\$ 15,587
FY 11-12	15,273	314	15,587
FY 12-13	15,360	227	15,587
FY 13-14	15,446	141	15,587
FY 14-15	15,533	55	15,588
	<u>\$ 76,801</u>	<u>\$ 1,135</u>	<u>\$ 77,936</u>

	Principal	Interest	Total	Fees	Total Payment
FY 13-14 Requirements	\$ 15,446	\$ 141	\$ 15,587	\$ -	\$ 15,587



SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS SUMMARY

Special Revenue Funds account for revenues received that have restrictions placed on their use or are committed to expenditure for specified purposes either through statute or by Council policy. The City has a number of different special revenue funds which are part of the non-operating budget. These include:

116 – General Plan Maintenance Fee To account for General Plan Maintenance fee revenue which is required to be used for costs related to the update of the City's General Plan and zoning code.

120 – Parking To account for parking permit revenues and the cost of maintaining City owned public parking lots.

121 – Parking In-Lieu Fees To account for payments made by downtown property owners in lieu of providing on-site parking. Accumulated funds must be used for activities related to providing off-street parking facilities in the central business district.

122 – Parkland Monitoring and Reporting To account for payments made by Georgia Pacific for monitoring and maintenance of the Coastal Trail remediation area.

139 – COPS AB1913 To account for monies received from the State or law enforcement services under the Citizens Option for Public Safety (COPS) Program established by AB 1913.

146 – OJP Vest Partnership To account for monies received under the Bulletproof Vest Partnership Grant Act. This program is designed to pay up to 50% of the cost of National Institute of Justice (NIJ) compliant armored vests purchases for local law enforcement.

167 - Asset Forfeiture To account for monies obtained from seized assets of criminal activities. These funds are used solely to support law enforcement purposes.

176 – Successor Agency – Low and Moderate Income Housing Fund This fund is a relic of the former Redevelopment Agency and will be eliminated upon transfer of the remaining balance (\$14.5k) to Fund 520 – Housing Trust Fund.

221 – Gas Taxes To account for the City's share of gas tax revenues that are legally restricted for the maintenance and improvement of City roads and streets.

225 - Traffic Congestion Relief To account for the City's share of Prop 42 gas tax revenues which are required to be used for City street repairs.

230 – Traffic & Safety To account for revenue received from traffic fines which is restricted to City street repairs and traffic safety.

240 – Main Street Realignment To account for monies received from the Mendocino Council of Governments (MCOG), a joint powers agency that serves as the Regional Transportation Planning Agency in Mendocino County for the Main Street Realignment.

250 – Special Sales Tax, Street Repairs To account for revenue received from local sales tax which is restricted to City street repairs.

SPECIAL REVENUE FUNDS

GENERAL PLAN MAINTENANCE FEE

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
General Plan Maint. Fees	\$ 31,675	\$ 33,839	\$ 30,000	\$ 41,800	\$ 30,000	-28.2%
Investment Earnings	1,115	803	700	740	1,300	75.7%
Total Revenues	32,790	34,642	30,700	42,540	31,300	-26.4%
Expenditure						
Transfers	20,000	20,000	50,000	50,000	30,000	-40.0%
Total Expenditures	20,000	20,000	50,000	50,000	30,000	-40.0%
Net Surplus (Deficit)	\$ 12,790	\$ 14,642	\$ (19,300)	\$ (7,460)	\$ 1,300	-117.4%

BUDGET DETAIL

Fund #116 Department: 4320	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Operating Transfers			
	116-4320-0799 Transfer to Other Funds		\$ 30,000
		To General Fund 110 - General Plan Maintenance	
	Total Transfers - General Plan Maintenance Fee		\$ 30,000
	Total - General Plan Maintenance Fee Fund		\$ 30,000

SPECIAL REVENUE FUNDS

PARKING FUND

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Parking Permits	\$ 3,009	\$ 544	\$ -	\$ -	\$ -	0.0%
Transfers		\$ 58,486				0.0%
Investment Earnings	142	106	100	105	325	209.5%
Total Revenues	3,151	59,136	100	105	325	209.5%
Expenditures						
Transfers	5,165	8,256	8,000	8,160	8,300	1.7%
Total Expenditures	5,165	8,256	8,000	8,160	8,300	1.7%
Net Surplus (Deficit)	\$ (2,014)	\$ 50,880	\$ (7,900)	\$ (8,055)	\$ (7,975)	-1.0%

BUDGET DETAIL

Fund #120 Department: 4396	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Operating Transfers			
	120-4396-0799 Transfer to Other Funds		\$ 8,300
		To Parking In Lieu Fund 121 - Parking Lot Lease	
	Total Transfers - Parking Fund		\$ 8,300
	Total - Parking Fund		\$ 8,300

SPECIAL REVENUE FUNDS

PARKING IN-LIEU FEES

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Transfers	\$ 5,165	\$ 8,256	\$ 8,000	\$ 8,160	\$ 8,300	1.7%
Total Revenues	5,165	8,256	8,000	8,160	8,300	1.7%
Expenditure						
Materials & Services	8,000	8,256	8,000	8,160	8,300	1.7%
Total Expenditures	8,000	8,256	8,000	8,160	8,300	1.7%
Net Surplus (Deficit)	\$ (2,835)	\$ -	\$ -	\$ -	\$ -	0.0%

BUDGET DETAIL

Fund #121 Department: 4392	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Other Expenditures			
	121-4392-0357 Lease/Rental - Space		\$ 8,300
		Mendocino Railway Parking Lot Lease	
	Total Other Expenditures - Parking In-Lieu		\$ 8,300
	Total - Parking In-Lieu Fund		\$ 8,300

SPECIAL REVENUE FUNDS

PARKLAND MONITORING

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE Adopted	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Investment Earnings	\$ 735	\$ 512	\$ 500	\$ 530	\$ 650	22.6%
Total Revenues	735	512	500	530	650	22.6%
Expenditure						
Transfers	-	-	-	-	-	0.0%
Total Expenditures	-	-	-	-	-	0.0%
Net Surplus (Deficit)	\$ 735	\$ 512	\$ 500	\$ 530	\$ 650	6.0%

NOTE: No expenditures from this fund are anticipated in FY 2013/14.

COPS AB1913

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
COPS AB 1913 Allocation	\$ 100,000	\$ 117,172	\$ 100,000	\$ 100,000	\$ 100,000	0.0%
Total Revenues	100,000	117,172	100,000	100,000	100,000	0.0%
Expenditure						
Transfers	100,000	43,833	100,000	100,000	150,000	50.0%
Total Expenditures	100,000	43,833	100,000	100,000	150,000	50.0%
Net Surplus (Deficit)	\$ -	\$ 73,339	\$ -	\$ -	\$ (50,000)	-100.0%

BUDGET DETAIL

Fund #139 Department: 4854	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Operating Transfers			
	139-4854-0799 Transfer to Other Funds		\$ 150,000
		To General Fund 110 - CSO costs	
	Total Operating Transfers - COPS AB1913		\$ 150,000
	Total - COPS AB1913 Fund		\$ 150,000

NOTE: There is a \$50k balance in the COPS Fund that was not billed against in prior years due to the vacant CSO position in the Police Department. The FY 2013/14 Budget appropriates these unused funds from fund balance.

SPECIAL REVENUE FUNDS

OJP VEST PARTNERSHIP

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Depart. of Justice Grant	\$ 1,343	\$ 2,820	\$ -	\$ 1,500	\$ 3,000	100.0%
Transfer	-	-	2,000	2,000	5,000	150.0%
Total Revenues	1,343	2,820	2,000	3,500	8,000	128.6%
Expenditure						
Materials & Services	4,459	3,866	3,000	3,000	6,000	100.0%
Total Expenditures	4,459	3,866	3,000	3,000	6,000	100.0%
Net Surplus (Deficit)	\$ (3,116)	\$ (1,046)	\$ (1,000)	\$ 500	\$ 2,000	300.0%

BUDGET DETAIL

Fund #146 Department: 4844	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
	146-4844-0381 Small Tools & Equipment	\$ 6,000	
	Total Materials & Services - OJP Vest Partnership		\$ 6,000
Total - OJP Vest Partnership Fund			\$ 6,000

SPECIAL REVENUE FUNDS

ASSET FORFEITURE

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
State Asset Forfeitures	\$ 220,081	\$ 125,701	\$ 55,000	\$ 75,000	\$ 80,000	6.7%
Federal Justice Asset Forfeitures	-	13,346	-	10,500	-	-100.0%
State Asset Forfeitures - Educ.	51,454	53,607	40,000	40,000	45,000	12.5%
Marijuana Restitution	-	-	-	18,250	20,000	9.6%
Investment Earnings	1,883	1,721	-	2,250	2,500	11.1%
Total Revenues	273,418	194,375	95,000	146,000	147,500	1.0%
Expenditure						
Materials & Services	7,489	-	53,075	19,626	24,500	24.8%
Miscellaneous	1,000	-	-	-	-	0.0%
Capital	-	-	30,533	20,526	-	-100.0%
Subtotal	8,489	-	83,608	40,152	24,500	-39.0%
Transfers	53,696	37,883	100,000	-	88,500	100.0%
Total Expenditures	62,185	37,883	183,608	40,152	113,000	181.4%
Net Surplus (Deficit)	\$ 211,233	\$ 156,492	\$ (88,608)	\$ 105,848	\$ 34,500	-67.4%

BUDGET DETAIL

Fund #167	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Department: 4215 & 4216			
Materials & Services			
	167-421X-0319 Professional Services	\$ 13,000	
	167-421X-0375 General Supplies	6,000	
	167-421X-0381 Small Tools & Equipment	5,500	
	Total Material & Supplies - Asset Forfeiture		\$ 24,500
Operating Transfers			
	167-7999-0799 Transfer to Other Funds	60,000	
	To General Fund 110 for Major Crimes Task Force Detective		
	167-7999-0799 Transfer to Other Funds	20,000	
	To IT Internal Service Fund for EOC Upgrades		
	167-7999-0799 Transfer to Other Funds	8,500	
	To Facilities Int. Service Fund for Lockers		
	Total Operating Transfers - Asset Forfeiture		88,500
	Total Asset Forfeiture Fund		\$ 113,000

SPECIAL REVENUE FUNDS

SUCCESSOR AGENCY LOW AND MODERATE INCOME FUND

BUDGET SUMMARY

	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Expenditure					
Materials & Services	\$ -	\$ -	\$ -	\$ -	0.0%
Other Expenditures	-	-	976,315	-	-100.0%
Subtotal	-	-	976,315	-	0.0%
Transfer	-	-	-	14,487	100.0%
Total	\$ -	\$ -	\$ 976,315	\$ 14,487	100.0%

BUDGET DETAIL

Fund #176 Department: 4810	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Operating Transfers			
176-4810-0799	Transfer to Other Funds		\$ 14,487
	To Fund 520 - Closing Transfer		\$ 14,487
	Total Operating Transfers		\$ 14,487
	Total - Housing Successor		\$ 14,487

Note: The remaining balance in Fund 176 will be transferred to the Housing Trust Fund and Fund 176 will be closed in FY 2013/14.

SPECIAL REVENUE FUNDS

GAS TAXES

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Gas Tax	\$ 187,739	\$ 212,341	\$ 192,600	\$ 186,000	\$ 217,700	17.0%
Noyo Lighting District Tax	3,343	3,176	2,500	3,000	3,000	0.0%
Other Revenue	4,857	4,339	4,500	4,500	4,500	0.0%
Total Revenues	195,939	219,856	199,600	193,500	225,200	16.4%
Expenditure						
Materials & Services	-	32,602	-			0.0%
Miscellaneous	-	1,500	-			0.0%
Capital	-	1,038	-			0.0%
Subtotal	-	35,140	-	-	-	0.0%
Indirect	-	-	-			0.0%
Transfers	11,656	181,617	199,600	225,000	225,000	0.0%
Total Expenditures	11,656	216,757	199,600	225,000	225,000	0.0%
Net Surplus (Deficit)	\$ 184,283	\$ 3,099	\$ -	\$ (31,500)	\$ 200	-100.6%

BUDGET DETAIL

Fund #221 Department: 4520	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Operating Transfers			
221-4520-0799	Transfer to Other Funds		\$ 225,000
	To General Fund 110 - Street Repair		
	Total Transfers - Street Maintenance		\$ 225,000
Total - Gas Tax - Street Maint. Division			\$ 225,000

SPECIAL REVENUE FUNDS

STREETS & MAINTENANCE – SPECIAL SALES TAX, STREETS

DEPARTMENT DETAIL

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Special Sales Tax	\$ 719,458	\$ 770,390	\$ 745,000	\$ 760,000	\$ 780,000	2.6%
Investment Earnings	9,712	7,205	8,500	-	7,500	100.0%
Total Revenues	729,170	777,595	753,500	760,000	787,500	3.6%
Capital	-	-	-	-	-	0.0%
Transfers	412,420	1,212,690	42,032	1,370,000	390,000	-71.5%
Total Expenditures	412,420	1,212,690	42,032	1,370,000	390,000	0.0%
Net Surplus (Deficit)	\$ 316,750	\$ (435,095)	\$ 711,468	\$ (610,000)	\$ 397,500	-165.2%

BUDGET DETAIL

Fund #250 Department: 4950	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Operating Transfers			
	250-4950-0799 Operating Transfer to 110 Street Project Management		\$ 390,000
	Total Operating Transfers		\$ 390,000
	Total - Special Sales Tax - Streets		\$ 390,000

SPECIAL REVENUE FUNDS

STREETS & MAINTENANCE – TRAFFIC & SAFETY

BUDGET SUMMARY

	FY 2010-11 FYE AUDITED	FY 2011-12 FYE AUDITED	FY 2012-13 AMENDED BUDGET	FY 2012-13 FYE PROJECTED	FY 2013-14 ADOPTED BUDGET	% Incr/ (Decr)
Revenue						
Traffic Safety Fines	\$ 10,842	\$ 7,043	\$ 10,000	\$ 8,000	\$ 8,000	0.0%
Total Revenues	10,842	7,043	10,000	8,000	8,000	0.0%
Expenditure						
Transfers	412,420	3,674	8,000	6,000	8,000	33.3%
Total Expenditures	412,420	3,674	8,000	6,000	8,000	33.3%
Net Surplus (Deficit)	\$ (401,578)	\$ 3,369	\$ 2,000	\$ 2,000	\$ -	-100.0%

BUDGET DETAIL

Fund #230 Department: 4840	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Operating Transfers			
	230-4840-0799 Transfer to Other Funds		\$ 8,000
		To General Fund 110 - Street Repair	
	Total Transfers - Traffic & Safety		\$ 8,000
	Total - Traffic & Safety Division		\$ 8,000



GRANT FUNDS

GRANT FUND DESCRIPTIONS

The City is the recipient of a number of State and Federal Grants which provide funding for a variety of projects. Following is a description of each grant and the projects that are funded by the Grant.

MCOG Overall Work Program Local transportation funds awarded for transportation planning and technical assistance.

Proposition 84 California Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006 (Proposition 84) funds awarded for the Coastal Trail restoration and construction and for the Green Alley Project which will retrofit three alleys with permeable pavement.

Bicycle Transportation Grants To fund city projects that improve safety and convenience for bicycle commuters.

Federal Appropriation/California Department of Transportation (CalTrans) The 2006 Housing & Urban Development spending bill included a \$750,000 congressional appropriation for the Coastal Rehabilitation and Trail Project on the former Georgia Pacific mill site. Federal funding for this project is appropriated through and administered by CalTrans.

State Coastal Conservancy Grant Funds awarded for the construction of the Fort Bragg Coastal Restoration and Trail Project.

Safe Routes to Schools Federal Grant providing funding to improve the conditions and quality of bicycling and walking to school, as well as to educate the community about safety, health and environmental benefits of non-vehicular transport.

Integrated Regional Water Management Plan (IRWMP) State funding to promote and practice integrated regional water management to ensure sustainable water uses, reliable water supplies, better water quality, environmental stewardship, efficient urban development, protection of agriculture, and a strong economy.

State & Local Partnership Program State funding for improvements to local road systems which requires an equal match for City funds. Grant funds will be used for street resurfacing.

Community Development Block Grant Funds The Community Development Block Grant (CDBG/EDGB) program enables local governments to undertake a wide range of activities intended to create suitable living environments, provide decent affordable housing, and create economic opportunities, primarily for persons of low and moderate income.

Prop. 50/River Parkways Grant Funds received for rehabilitation and enhancement of Otis Johnson Wilderness Park.

CalTrans Ten Mile River Bridge Mitigation Funds received for Otis Johnson Wilderness Park habitat restoration.

GRANT FUNDS

GRANTS DETAIL – FY 2013/14 GRANTS IN PROGRESS

Fund	Grant Amount Awarded	Prior Year(s) Exp	FY 2013-14 FYE
Fund 316 - MCOG Overall Work Program			
Wayfinding Signage Plan	\$ 16,000	\$ 4,000	\$ 12,000
City Surrounded by a Park	63,000	-	<u>63,000</u>
			75,000
Fund 149 - Proposition 84			
Coastal Rehabilitation and Trail Project	4,850,000	34,000	100,000
Green (LID) Alley Project	640,865	20,000	<u>590,865</u>
			690,865
Fund 185 - Bicycle Transportation			
Glass Beach Dr. Multi Use Trail	365,000	-	-
Fund 159 - Federal Appropriation			
Coastal Rehabilitation and Trail Project	750,000	-	-
Fund 305 - Safe Routes to Schools Cycle 3			
2013 Safe Routes to Schools Project	849,000	-	849,000
Fund 312 - State Coastal Conservancy Grant			
Coastal Rehabilitation and Trail Project	1,046,696	-	480,000
Johnson Property Acquisition	277,000	-	<u>277,000</u>
			757,000
Fund 313 - Integrated Regional Waste Management Plan			
Waterfall Gulch Raw Water Line	550,000	-	550,000
Fund 401- CalTrans Ten Mile River Bridge Mitigation			
Otis Johnson Park	226,059	212,399	13,660
Fund 405- Street Capital Projects			
2013 Street Resurfacing Project			
State & Local Partnership Program	163,000	-	163,000
Community Development Block Grants			
Fund 165 - EDBG PT/A			
Economic Development Activities	35,000	20,000	17,000
Guest House Improvement	50,000	48,250	<u>1,750</u>
			18,750
Fund 302 - 2012 SuperNOFA			
Homeless Mental Health Intervention Program	462,500	26,145	39,215
Microenterprise Assistance Program	277,500	27,750	185,000
Harrison Street House Rehab	670,625	24,320	646,305
General Admin	114,375	26,143	<u>111,000</u>
			981,520
FY 2013/14 Total Grant Expenditures			<u>\$ 4,098,795</u>

Notes:

In FY2013/14 the anticipated amount to be allocated to the General Fund for staff time reimbursed by grant funding is \$114,042.

GRANT FUNDS

BUDGET DETAIL – FY 2012/13 COMPLETED GRANTS

Fund	FY Awarded	Grant Awarded	Amount Expended
Fund 129 - Safe Routes to Schools			
2007 Federal Grant	2007-08	214,000	214,000
Fund 134 - Sustainable Communities			
Climate Action Plan	2011-12	85,350	85,350
Fund 137 - MCOG Overall Work Program			
Chestnut Street Corridor	2010-11	45,000	45,295
Fund 158 - CDBG General Allocation Grant			
2010 Housing Rehabilitation	2010-11	400,000	599,375
Home Energy Link Program	2010-11	80,000	80,000
Homeownership Assistance	2010-11	200,000	625
Grant Administration	2010-11	60,000	45,800
Fund 165 - EDBG PT/A Grants			
Compost Feasibility	2011-12	35,000	42,996
Industrial and Fine Arts Center Feasibility	2011-12	35,000	31,697
Fund 166 - CDBG Microenterprise			
Microenterprise Program #5784	2009-11	350,000	340,750
Business Assistance Loans	2009-11	350,000	340,750
Fund 169			
Water Facility Master Plan	2011-12	35,000	35,000
Fund 185			
Oak & Franklin Street Bike Routes	2010-11	117,500	109,199
Fund 401 - Otis Johnson Park Rehab Project			
OJ Park - Caltrans	2008-09	226,059	226,059
OJ Park - River Parkways/Prop 50	2008-09	178,238	178,238
Fund 405 - RAC Chip Seal Grant			
2012-13 Street Resurfacing	2010-11	70,399	70,399
FY 2012/13 Completed Grants			\$ 2,445,533

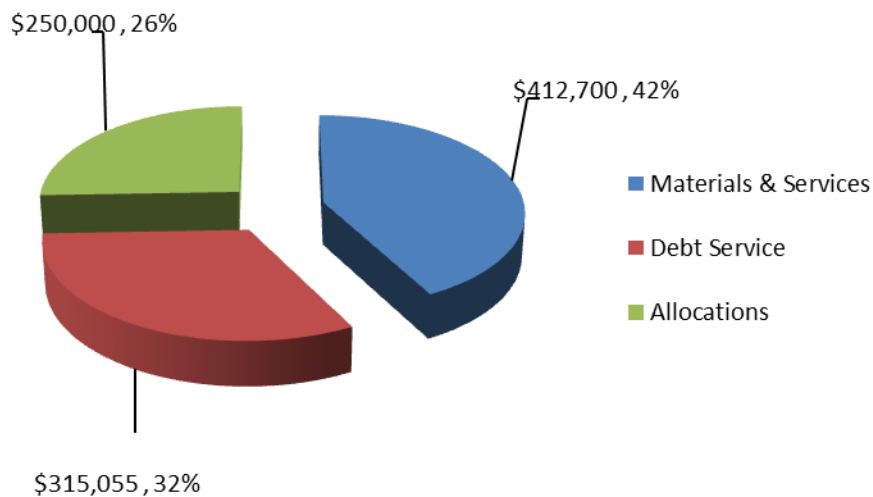


SUCCESSOR AGENCY TO THE FORT BRAGG REDEVELOPMENT AGENCY

SUCCESSOR AGENCY SUMMARY:

Expenditure	FY 2011-12 FYE <u>AUDITED</u>	FY 2012-13 AMENDED <u>BUDGET</u>	FY 2012-13 FYE <u>PROJECTED</u>	FY 2013-14 ADOPTED <u>BUDGET</u>	% Incr/ (Decr)
Materials & Services	\$ 18,537	\$ 98,960	\$ 354,985	\$ 412,700	16.3%
Other Expenditures	250,520	-	-	-	0.0%
Debt Service	314,574	308,535	308,535	315,055	2.1%
Subtotal	583,631	407,495	663,520	727,755	9.7%
Allocation	454,206	469,500	-	250,000	100.0%
Transfers	2,716,157	-	-	-	0.0%
Total	<u>\$3,753,994</u>	<u>\$ 876,995</u>	<u>\$ 663,520</u>	<u>\$ 977,755</u>	<u>47.4%</u>

SUCCESSOR AGENCY FY 2013/14 Expense by Category



**SUCCESSOR AGENCY TO THE FORT BRAGG
REDEVELOPMENT AGENCY**

BUDGET DETAIL:

Fund #175 Department: 4810	Account Detail	Category Detail	FY 2013/14 Adopted Budget
Materials & Services			
175-4810-0311	Legal	\$ 20,000	
175-4810-0312	Auditing & Accounting	8,000	
175-4810-0319	Professional Services	380,000	
	Dues & Memberships	4,700	
	Total Material & Services		\$ 412,700
Allocations			
175-4810-0399	Admin Costs Allocation	250,000	
	Total Allocations		250,000
Debt Service			
175-4810-0911	Principal	90,000	
175-4810-0912	Interest	221,965	
175-4810-0913	Fees	3,090	
	Total Debt Service		315,055
	Total - Successor Agency		\$ 977,755

FY 2013/14 TO 2017/18

CAPITAL IMPROVEMENT PROGRAM



CAPITAL IMPROVEMENT PROGRAM OVERVIEW

The Capital Improvement Program (CIP) outlines the City's current and future infrastructure needs and capital funding priorities in the following areas: General Improvements, Transportation, Drainage, Water, and Wastewater. 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 rehabilitation, while the operating budget and other special funds provide funding for routine infrastructure maintenance. CIP infrastructure projects, including streets, buildings, recreational facilities, and parks are defined as assets with an initial individual cost of at least \$50,000 and an estimated useful life 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 the financing of each expenditure. Cost estimates are prepared for each project using current year dollars. It should be noted that, although the cost estimates include consultant costs where anticipated, they do not include in-house staff salary costs for permitting, design, inspection or management services.

The CIP shows detailed expenditures and funding for capital projects over the next five years, covering FY 2013/14 through 2017/18. 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 2013/14 include expenditures that are to be appropriated as part of the Budget adoption process. Projected expenditures shown for FY 2014/15 through 2017/18 and Beyond CIP are provided primarily for project planning and financial budgeting purposes and do not reflect a commitment of funds. Expenditure approval will be sought for these projects during the appropriate fiscal year.

The CIP includes 30 projects costing a total of approximately \$36.5 million. Of this amount, 7 projects totaling approximately \$2.97 are recommended for appropriation in FY 2013/14 with an additional \$15k to be spent on finishing 2 projects from the FY 12/13 appropriations. The 2013-2018 CIP includes several major projects, including the Coastal Trail and Restoration Project (\$5.8M), the Summers Lane Reservoir Project (\$1.65M) and Newman Raw Water Line Replacement Project (\$1.378M), and the Wastewater Treatment Plant Upgrade Project (\$6M) as well as three Street Resurfacing & Structural Repair Projects totaling \$3.34 million over the five year period.

The CIP is organized as follows:

1. FY 2012/13 Capital Projects Status Report
2. FY 2013/14 Capital Projects & Appropriations
3. 2013-2017 Five Year Capital Improvement Program – Expenditures by Category
4. 2013-2017 Five Year Capital Improvement Program – Expenditures by Source
5. Capital Project Summaries

It is important to understand that the CIP is a living document that must be updated frequently to reflect changing priorities and funding.

**CAPITAL IMPROVEMENT PROGRAM
FY 2012/13 PROJECTS**

The following projects and appropriations were included in the FY 2012/13 Capital Projects Budget:

Project Name	Project Cost	Prior Fiscal Years	FY 2012/13 Adopted
Fort Bragg Coastal Restoration & Trail Project	\$ 5,800,000	\$ 1,421,693	\$ 4,378,307
	Total Parks & Community Services		4,378,307
Safe Routes to Schools	445,126	27,599	417,527
	Total Street Maintenance & Safety		417,527
Newman Raw Water Line Replacement	608,000		53,000
Waterfall Gulch Line & Trestle Replacement	762,000		762,000
Reservoir Cleaning	40,000		40,000
	Total Water Enterprise		855,000
Replacement of Treatment Plant Fencing	85,000	-	85,000
Wastewater Equipment Garage	103,500	3,500	100,000
Sewer Manhole Installation Project	115,000	-	33,000
	Total Wastewater Enterprise		218,000
Total FY 12/13 Capital Projects			\$ 5,868,834

All of the FY 2012/13 capital projects, with the exception of the Coastal Restoration & Trail Project and the Newman Raw Water Line Replacement Project were either completed in FY 2012/13 or are in progress with funding fully appropriated. The status of the two delayed projects is as follows:

CAPITAL IMPROVEMENT PROGRAM FY 2012/13 PROJECTS (Continued)

Coastal Restoration & Trail Project. City staff has worked closely with the design team led by Harris & Associates to develop project plans and specifications. The 60% plans are complete and staff provided comments and feedback to the engineer. The federal environmental compliance process has resulted in delays to the project schedule. Modifications to the project are being discussed in the context of the Native American consultation process and, once the full scope of modifications is known, the engineer will prepare 90% plans, then final plans and specifications for bidding the project. At this time, project construction is expected to begin in FY 2014/15.

Newman Raw Water Line Replacement. Funding for design of the section of raw water transmission line running from Newman Reservoir, between the Noyo River & Sherwood Road, was included in the 2012/13 Capital Projects Budget. Prior to preparing a Request for Proposal for design services for this project, City staff resumed preparation of the environmental document for the Summers Lane Reservoir.

Through the water modeling process performed last year, staff found that during extended drought conditions, it would be advantageous to be able to fill the reservoir from the City's Noyo River diversion as well as from the Waterfall Gulch source. This would require replacement of the entire pipeline that conveys water from Newman Reservoir to the water treatment plant (except for the section under the Noyo River). This project has been reprogrammed for FY 2013/14 and engineering services will be sought to evaluate the pipeline and how to tie it into the new Summers Lane Reservoir as well as Newman Reservoir. The project scope is expanded to include the entire length of the water line from the reservoir to the water plant and the funding has been increased to \$1.378M. Engineering services are included in the Water Enterprise budget and the construction costs are shown in FY 14/15 in the 2013-2018 CIP.

**CAPITAL IMPROVEMENT PROGRAM
FY 2013/14 PROJECTS & APPROPRIATIONS**

Project Name	Project Cost	Prior Fiscal Years	FY 2013/14 Adopted
Fort Bragg Coastal Restoration & Trail Project	\$ 5,800,000	\$ 333,500	\$ 850,000
Otis Johnson Park			13,660
	Total Parks & Community Services		863,660
Emergency Fueling Station	75,000		75,000
	Total Municipal Facilities		75,000
Safe Routes to Schools, Cycle 3	849,500	57,000	792,500
Street Resurfacing & Structural Repairs	1,700,000	1,360,000	340,000
	Total Street Maintenance		1,132,500
Green (LID) Alley Project	643,379		50,000
	Total Storm Drains		50,000
Raw Water Line Replacement - Reservoir to Water Treatment Plant	1,378,000		105,000
Raw Water Line Replacement - Highway 20 to Brush Creek Road	762,000		762,000
	Total Water Enterprise		867,000
Grit Classifier	90,000	72,000	7,000
Stair Screen	125,000	117,000	8,000
	Total Wastewater Enterprise		15,000
Total FY 2013/14 Capital Projects			\$ 3,003,160

CAPITAL IMPROVEMENT PROGRAM FY 2013/14 PROJECTS & APPROPRIATIONS - Continued

The FY2013/14 Capital Projects are summarized below:

Emergency Fueling Station - \$75,000: Installation of emergency fueling station is a key element of the City's emergency preparedness plan. During times of power outages it would be in the City's best interest to have fuel stations that could be accessed anytime by City personnel. If the use is expanded beyond emergency purposes only, then there are cost economies that can be achieved by making bulk purchase of fuel at discounted rates. Staff has specified a single/multi-unit convault dual containment fuel tank with a card lock system.

Safe Routes to School, Cycle III - \$849,000: The City has been awarded a grant for a third Safe Routes to School (SRTS) project that includes funding for Engineering, Education Component, Construction Inspection and project Construction. The project is expected to be constructed early in FY 2013/14 depending on regulatory clearances and when bid documents can be let out to the contractors. This project includes speed cushions, traffic circle and raised intersection on Fir Street; splitter islands, bulb-out, enhanced crosswalks, LED lighted stop signs and curb ramps on Harold Street; sidewalks, speed cushions, driveways, enhanced crosswalk, street markings and signage on Cedar Street and bulb-outs, enhanced crossings, driveway, street markings and signage on Chestnut Street. All work on this project is expected to be completed by the end of the first quarter of FY 2013/14.

Street Resurfacing & Structural Repairs - \$1,700,000: City staff prepared plans and specifications to complete a third round of structural repairs and resurfacing on numerous streets within the City. The project has been bid in two separate projects with the Structural Repairs Project going to Central Valley Engineering & Asphalt, Inc. and the Resurfacing Project going to Intermountain Slurry Seal, Inc. Work on the dig-outs must be completed first and work is scheduled to begin the first week in June and if all goes as planned, will be completed by mid-June. The re-surfacing will likely begin at the end of June or early July and will take several weeks to complete due to the volume of work being done and the timing required for layers to cure. This process consists of installing a micro-surface hot asphalt layer followed by rubberized chip seal and finally covered with slurry seal. Previous projects have been performing very well and staff is optimistic that this process will give added life to many streets for years to come.

Green (LID) Alley Project - \$643,379 (\$50,000 in 2013/14; \$593,379 in 2014/15): The City was awarded a Prop 84 grant for a low impact development (LID) storm drainage project that will improve three alleys within the City and reduce runoff in and from these alleys. The City will reconstruct the alleys with a permeable surface to allow water to penetrate and percolate out into existing soil. The alleys will be re-graded, surfaced, and plantings will be installed along the edges to create low impact drainage. The grant agreement has been approved and work will begin on design later this year, with construction of the improvements anticipated late spring or early summer of 2014. The alleys being reconstructed are east of Franklin between Redwood Avenue and Alder Street; east of Harrison between Redwood Avenue and Alder Street, and east of Harrison between Oak and Madrone Streets.

CAPITAL IMPROVEMENT PROGRAM FY 2013/14 PROJECTS & APPROPRIATIONS - Continued

Raw Water Line Replacement- Hwy 20 to Brush Creek Road - \$762,000: The City has been awarded a Prop 84 grant in the amount of \$550,000 for replacement of the raw water transmission line from Waterfall Gulch that runs between State Highway 20 and Brush Creek Road. The funding difference to complete this work has been included in the budget and is provided from the Water Enterprise. Project completion was expected by now, but there have been delays in finalizing the grant agreement between the State and local agencies. The agreement has finally been approved and following final authorization, the project will be ready to bid and construct. The project will consist of replacing approximately one mile of main line, keeping the first portion within the existing easement, but re-routing the line once it reaches Thomas Lane. The line will then follow Thomas Lane to Brush Creek Road and will be tied into the existing line at the north side of Brush Creek Road. This project will be bid later this year and construction will occur when weather allows.

Raw Water Line Replacement- Reservoir to Water Treatment Plant- \$1,378,000: The raw water transmission line running between Newman Reservoir and the Water Treatment ponds just north of Sherwood Road is decades old and subject to frequent failures. Funding was approved in the previous budget year to complete design and construct the portion from Noyo River to Sherwood Road, but the project was postponed in order to better coordinate it with the Summers Lane Reservoir project. Recent discussions have pointed to the desirability of allowing for water from Noyo River to be stored in the new reservoir in addition to Waterfall Gulch water. Staff is looking into the option of pumping water back to the Summers Lane Reservoir via the Newman Pipeline that currently runs from the existing Newman Reservoir to the Water Plant. An engineering evaluation of this option needs to take place. Based upon preliminary discussions with the Summers Lane Reservoir design team, Lawrence & Associates, there is some question as to whether the anti-syphon effect can work both ways. Estimates for evaluation and design of the entire pipeline between Summers Lane Reservoir and Sherwood Road, with the exception of the portion under the Noyo River are estimated at \$105,000. This funding is included in the Non-Recurring Capital Expenditure line item of the Water Enterprise.

CAPITAL IMPROVEMENT PROGRAM 2013 TO 2017 PROJECTS BY CATEGORY

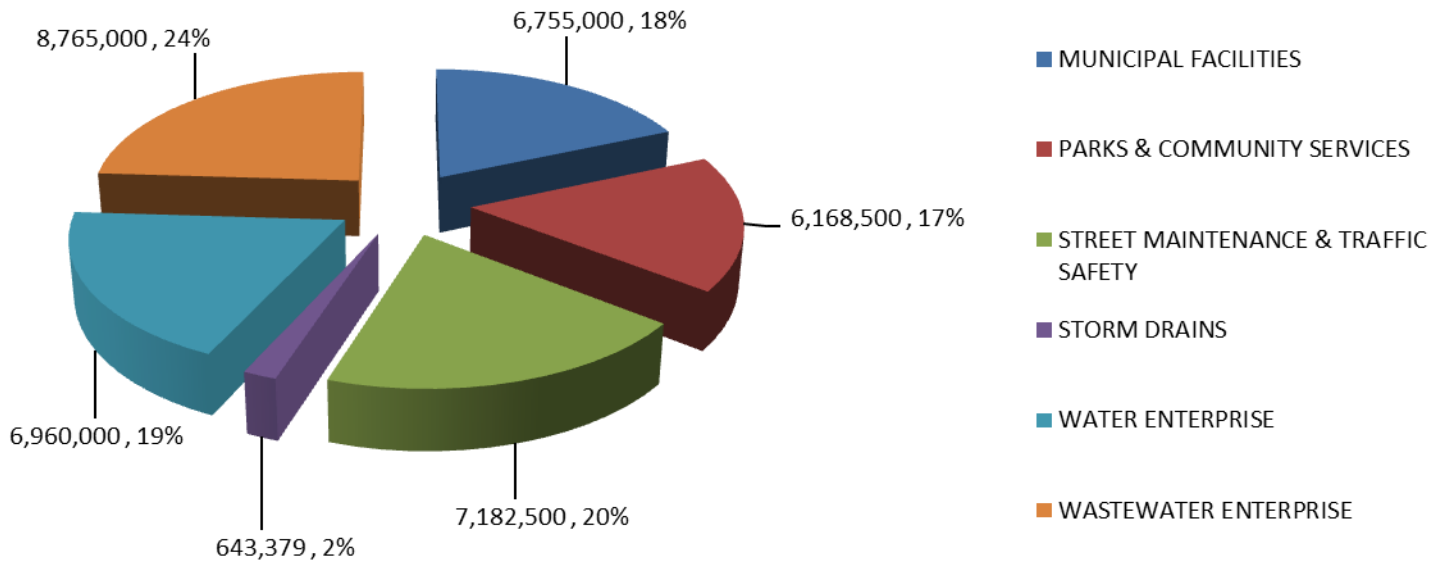
2013-2018 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY									
Project Number	Project Category/Name	Prior FY(s)	FY 13/14 Adopted	FY 14/15 Projected	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected	Beyond CIP	Estimated Total
MUNICIPAL FACILITIES									
PW-08	Main St Fire Station Rehab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950,000	\$ 1,950,000
PW-07	Hwy 20 Fire Station							3,000,000	3,000,000
PW-06	Emergency Fueling Station		75,000						75,000
PW-03	Rule 20 Project (undergrounding utilities)							1,500,000	1,500,000
	ADA Transition Plan Imp. Phase 1							230,000	230,000
Total Municipal Facilities		-	75,000	-	-	-	-	6,680,000	6,755,000
PARKS & COMMUNITY SERVICES									
PW-09	Coastal Restoration & Trail Project	333,479	850,000	2,950,000	2,000,000				6,133,479
	Otis Johnson Park So. Main/Coastal Trail Access Improvements	369,855	13,660					368,500	383,515
Total Parks & Community Services		703,334	863,660	2,950,000	2,000,000	-	-	368,500	6,885,494
STREET MAINTENANCE & TRAFFIC SAFETY									
	Safe Routes to Schools, Cycle 3	57,000	792,500						849,500
ST-01	Annual Alley Rehab (2) (Street Sales Tax)			100,000	100,000	100,000	100,000		400,000
ST-02	Highway 1 Safety Project - Main Street Merge			2,600,000					2,600,000
	Downtown Crosswalk Rehab (in thermoplastic)					50,000			50,000
	Street Resurfacing & Structural Repairs	1,360,000	340,000		1,500,000		1,500,000		4,700,000
Total Street Maint. & Traffic Safety		1,417,000	1,132,500	2,700,000	1,600,000	150,000	1,600,000	-	8,599,500
STORM DRAINS									
	Green (LID) Alleys Project		50,000	593,379					643,379
Total Storm Drains		-	50,000	593,379	-	-	-	-	643,379
WATER ENTERPRISE									
WA-02	Water Treatment Building Replacement							350,000	350,000
WA-03	Waterfall Gulch Raw Water Line Replacement - 3 Sections					995,000			995,000
WA-04	Newman Raw Water Line Replacement (Reservoir to Water Plant)		105,000	1,273,000					1,378,000
WA-11	Cedar Street Water Distribution Line Replacement					420,000			420,000
WA-05	Summers Lane Reservoir Construction			1,650,000					1,650,000
WA-08	Raw Water Line Replacement - Hwy 20 to Brush Creek Rd.		762,000						762,000
WA-09	East FB Pressure Zone - Phase 1 Improvements				525,000				525,000
	EFBPZ - Phase 2					320,000			320,000
	EFBPZ - Phase 3						560,000		560,000
Total Water Enterprise		-	867,000	2,923,000	525,000	1,735,000	560,000	350,000	6,960,000
WASTEWATER ENTERPRISE									
WW-01	WW Treatment Facility Upgrade- Activated Sludge				6,000,000				6,000,000
WW-02	Sludge Screw Press				250,000				250,000
WW-05	Clarifier Mechanism Replacement					950,000			950,000
WW-06	Sludge Thickener Mechanism Replacement					360,000			360,000
WW-08	Sanderson Way Sewer Main Replacement - Oak to Cedar						775,000		775,000
WW-09	WW Treatment Disinfection				415,000				415,000
	Grit Classifier	72,000	7,000						79,000
	Stair Screen	117,000	8,000						125,000
Total Wastewater Enterprise		189,000	15,000	-	6,665,000	1,310,000	775,000	-	8,954,000
TOTALS		\$ 2,309,334	\$ 3,003,160	\$ 9,166,379	\$ 10,790,000	\$ 3,195,000	\$ 2,935,000	\$ 7,398,500	\$ 38,797,373

CAPITAL IMPROVEMENT PROGRAM 2013 TO 2018 PROJECTS BY FUNDING SOURCE

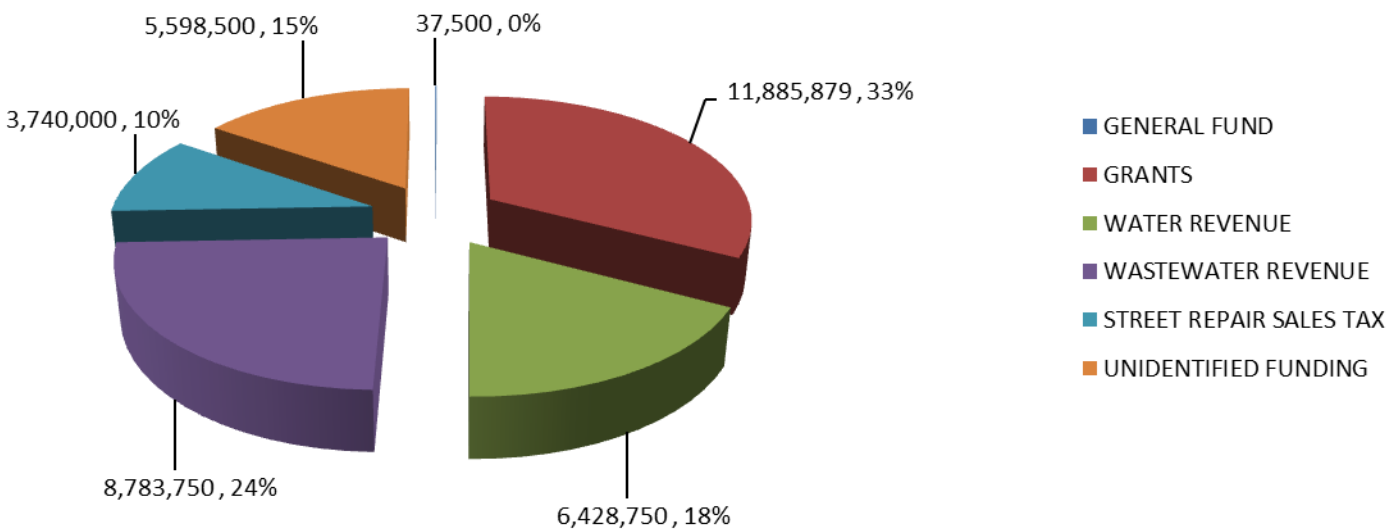
2013-2018 CAPITAL IMPROVEMENT PROGRAM BY FUNDING SOURCE									
Project Number	Project Category/Name	Prior FY(s)	FY 13/14 Adopted	FY 14/15 Projected	FY 15/16 Projected	FY 16/17 Projected	FY 17/18 Projected	Beyond CIP	Estimated Total
	GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW-06	Emergency Fueling Station		37,500						37,500
	Total General Fund	-	37,500	-	-	-	-	-	37,500
	GRANTS								
	Safe Routes to Schools, Cycle 3	57,000	792,500						849,500
PW-09	Coastal Restoration & Trail Project	333,479	850,000	2,950,000	2,000,000				6,133,479
	Green (LID) Alleys Project		50,000	593,379					643,379
WA-09	Raw Water Line Replacement - Hwy 20 to Brush Creek Rd.		550,000						550,000
ST-02	Highway 1 Safety Project - Main Street Merge			2,600,000					2,600,000
	Otis Johnson Park	369,855	13,660						383,515
	Rule 20 Project (undergrounding utilities)							1,500,000	1,500,000
	Total Grants	760,334	2,256,160	6,143,379	2,000,000	-	-	1,500,000	12,659,873
	WATER REVENUE								
PW-06	Emergency Fueling Station		18,750						18,750
WA-02	Water Treatment Building							350,000	350,000
	Waterfall Gulch Raw Water Line								
WA-03	Replacement - 3 Sections					995,000			995,000
	Newman Raw Water Line								
WA-04	Replacement (Reservoir to Water Plant)		105,000	1,273,000					1,378,000
WA-11	Cedar Street Water Distribution Line								
WA-05	Replacement					420,000			420,000
	Summers Lane Reservoir								
WA-08	Construction			1,650,000					1,650,000
	Raw Water Line Replacement - Hwy 20 to Brush Creek Rd.		212,000						212,000
WA-09	East FB Pressure Zone - Phase 1				525,000				525,000
	EFBPZ - Phase 2					320,000			320,000
	EFBPZ - Phase 3						560,000		560,000
	Total Water Revenue	-	335,750	2,923,000	525,000	1,735,000	560,000	350,000	6,428,750
	WASTEWATER REVENUE								
PW-06	Emergency Fueling Station		18,750						18,750
	WW Treatment Facility Upgrade -								
WW-01	Activated Sludge				6,000,000				6,000,000
WW-02	Sludge Screw Press				250,000				250,000
WW-05	Clarifier Mechanism Replacement					950,000			950,000
WW-06	Sludge Thickener Mechanism					360,000			360,000
	Sanderson Way Sewer Main								
WW-08	Replacement - Oak to Cedar						775,000		775,000
WW-09	WW Treatment Disinfection				415,000				415,000
WW-08	Grit Classifier	72,000	7,000						79,000
WW-09	Stair Screen	117,000	8,000						125,000
	Total Wastewater Revenue	189,000	33,750	-	6,665,000	1,310,000	775,000	-	8,972,750
	STREET REPAIR SALES TAX								
	Street Resurfacing & Structural Repairs	1,360,000	340,000		1,500,000		1,500,000		4,700,000
ST-01	Annual Alley Rehab (2)			100,000	100,000	100,000	100,000		400,000
	Total Street Repair Tax	1,360,000	340,000	100,000	1,600,000	100,000	1,600,000	-	5,100,000
	UNIDENTIFIED FUNDING								
PW-08	Main St Fire Station Rehab							1,950,000	1,950,000
PW-03	ADA Transition Plan Imp. Phase 1							230,000	230,000
PW-07	Hwy 20 Fire Station							3,000,000	3,000,000
	Downtown Crosswalk Rehab					50,000			50,000
	S. Main/Coastal Trail Access							368,500	368,500
	Total Unidentified Funding	-	-	-	-	50,000	-	5,548,500	5,598,500
	TOTALS	\$ 2,309,334	\$ 3,003,160	\$ 9,166,379	\$ 10,790,000	\$ 3,195,000	\$ 2,935,000	\$ 7,398,500	\$ 38,797,373

CAPITAL IMPROVEMENT PROGRAM 2013 TO 2018 PROJECTS

Five Year Expenditures by Category



Five Year Expenditures by Funding Source



CAPITAL IMPROVEMENT PROJECT- Municipal Facilities

Project No.: PW - 03

Project: ADA Transition Plan Phase I, Public Facilities

Estimated Cost: \$225,000

Expected Completion Date: Beyond CIP

Description

In FY 2001/02, the City completed a facilities self-evaluation and A with Disabilities Act (ADA). The Transition Plan identified and prior need (priority 1) to those that should be completed within the life of t

This project consists of a variety of improvements to City facilities th within the Transition Plan. No funding is currently identified to c Transition Plan. As part of the City Hall Remodel Project, som addressed. As always, staff looks to incorporate accessibility impro facilities. The Transition Plan is taken into consideration as plans de



CAPITAL IMPROVEMENT PROJECT – Municipal Facilities

Project No.: PW - 08

Project: Main St. Fire Station
Rehabilitation

Estimated Cost: \$1,922,000

Expected Completion Date: Beyond CIP

Description

In March 2007, the City completed a Public Facilities Master Plan to evaluate all City structures. As a part of the master plan, a preliminary structural analysis of the Main Street Fire Station was completed and findings and recommendations were incorporated into the report. This analysis identified numerous deficiencies in the Fire Station that are at risk of structural damage in the event of a major earthquake. The report identified that making necessary seismic upgrades to the north wing would cost about \$175 per square foot; south wing would cost about \$50 per square foot and, for the newer middle section costs would be about \$20 per square foot.



The report identified that making necessary seismic upgrades to the north wing would cost about \$175 per square foot; south wing would cost about \$50 per square foot and, for the newer middle section costs would be about \$20 per square foot.

As a follow up on the Facilities Master Plan, the City secured a Community Development Block Grant to complete a more extensive evaluation of the structure and foundation to better identify structural fixes to bring the building to current standards. I.L. Welty and Associates completed the structural review and provided recommendations and estimates for repair. BACE Geotechnical sub-contracted with Welty to complete the sub-structure evaluation. Additional funding was provided by the Fire JPA in the amount of \$27,000. This work was completed in March 2009 and includes recommendations and estimates outlined below. Full plans and specifications to bid a project were not a part of this contract and would be required to move forward with completing repairs to the Main Street Fire Station.

Under a separate contract with I.L. Welty & Associates the Fire JPA has authorized preparation of plans and specifications for construction of Fire Station improvements as outlined within the Facilities Master Plan and follow up structural evaluation. Plans and specifications are expected to be at 100% completion by July 1, 2011 and upon identification of funding the project could easily be placed out to bid.

CAPITAL IMPROVEMENT PROJECT- Municipal Facilities

Project No. PW - 10

Project: Fort Bragg Guest House Museum Rehabilitation

Estimated Cost: \$200,000 for new-roof and re-paint

Expected Completion Date: FY 2014/15

Description

The Guest House was donated to the City of Fort Bragg in 1985. Since that time, there have been minimal improvements to the exterior of the structure and there are a number of items that are increasingly requiring attention. Over the past few years leaks have developed in the roof due to shingles coming loose and falling off. Minimal repairs have been made, but the entire Guest House and adjacent structures need a new roof. New roof cost is estimated at \$70,000.

The one project undertaken in the early 1990's was installation of decking, window repairs, gutter and down spout maintenance, and painting the exterior. Since that time the paint has faded and reached a point that the exterior needs painting. Repainting of entire structure is estimated at \$100,000.

The last major issue being covered under this capital project is the condition of the existing foundation and the need to replace it with a new concrete perimeter foundation. There are some areas under the Guest House that do have concrete as the foundation, but there are others that are brick holding up the entire structure. To correctly address this situation, the foundation must be evaluated by a structural engineer and engineered plans and specifications created to allow construction of new concrete perimeter foundation. Design and installation of new foundation is estimated at \$65,000. As with any restoration or rehabilitation project costs for these types of work can be very expensive and many times the final amount cannot be determined until the work begins and the sub-structures are exposed.



FY 2013/14 CAPITAL IMPROVEMENT PROJECT- Parks

Project No. PW – 09

Project: Fort Bragg Coastal Restoration & Trail Project

Estimated Cost: \$5,800,000

Expected Completion Date: FY 15/16

Description

The proposed Fort Bragg Coastal Restoration and Trail Project includes restoration of 25 acres of asphalt impacted land with native habitat and construction of an approximately 4.5-mile trail system which extends from the Pudding Creek Trestle south to Soldier's Bay and from the Wastewater Treatment Facility to Noyo Bay. The connecting segment will be constructed in a different phase. The trail system includes multi-use trails, boardwalks, viewing platforms, and side trails. The project also includes elimination of the informal Glass Beach parking area at the southern end of Glass Beach Drive; reconfiguration of the existing parking area on the northern end of Glass Beach Drive; construction of a new access road at Elm Street and a new parking lot; construction of a new access road at Noyo Point Road and a new parking lot; construction of an extensive array of stormwater management features; and construction of two welcome plazas, a passive recreation field, bicycle parking, three restrooms, a storage building, multiple bioswales, interpretive signage, benches, picnic tables, property line fencing, habitat protective fencing, and two sets of cable stairs to the beach.



CAPITAL IMPROVEMENT PROJECT – Street Maintenance

Project No. ST - 01

Project: Annual Alley Rehab Project

Estimated Costs: \$100,000 per year

Expected Completion Date: On-going

Description

The City of Fort Bragg has nearly 26 miles of paved streets that require a substantial amount of effort to maintain and reconstruct. Along with the streets, nearly every block is bisected with a 20-foot wide alley which is also City right of way and requires maintenance. The alleys make up approximately an additional seven miles of public right of way that was never constructed to the same level as street surfaces, but is increasingly utilized for access to secondary dwellings and businesses.



At one time, the City implemented an alley rehabilitation program that reconstructed or overlaid three alleys a year, but when funding for this work dried up and with the increased cost of materials, equipment and personnel, the alleys have been neglected with the exception of minimal patching.

During fiscal year 2006/07, the City authorized funding to reconstruct two alleys within the central business district and funding was provided through the use of Redevelopment Funds. Resurfacing of these alleys were completed within the next fiscal year, but since that time no funds have been identified to complete any alley resurfacing within the city.

In FY 2010/11 the City received funds from the Mendocino Council of Governments (MCOG) Overall Work Program (OWP) to complete an Alley Master Plan. The final Alley Master Plan was completed in 2011 and includes alley prioritizations, cost estimates and construction options that staff can use in seeking funding for future alley improvements.

CAPITAL IMPROVEMENT PROJECT – Storm Drains

Project No. SD - 01

Project: South City Storm Drain Project

Estimated Costs: \$920,000

Expected Completion Date: Beyond CIP

Description

This project will consist of contract engineering, design, plans, specifications and construction of new storm drain facilities south of Chestnut Street to the old logging haul road and discharge to the Noyo River. Existing storm drain systems will be properly sized and extended from the ends of Spring Street, Harold Street, Olsen Lane and Lincoln Street to a new main line to be installed along the northerly side of the old logging road.

This new main line will run west to east, tie into the natural drainage coming from the end of Riverview Drive and the Noyo Heights Subdivision, and discharge into the Noyo River. The project will require environmental review and permitting, acquisition of easements; installation of piping and manholes and potential storm water oil/grease removal system.



CAPITAL IMPROVEMENT PROJECT- Water Enterprise

Project No. WA – 02

Project: Water Treatment Building Replacement

Estimated Cost: \$350,000

Expected Completion Date: Beyond CIP

Description

A portion of the original treatment building still remains at the Water Plant, but the integrity of the posts and beams are deteriorated by dry rot. This item has been included for funding in previous budgets, but due to high costs of bids, the work has not been completed. The City Engineer has reviewed the project and identified modifications that may reduce the cost for replacement.

The current plan is to modify the original plans and rebid the project. Staff has further evaluated the needs of the treatment facility to include the construction of a field office and training room for Public Works & Treatment staff. Constructing a new office/training facility would require the existing office space to be vacated well in advance of installation of a third treatment unit.



This project will consist of tearing down the old wooden structure that houses the pumping facility of the water plant with the exception of the south wall. The walls will be reconstructed; the roof trusses extended to the existing metal building of the new facility and a new roof will be built over the trusses. The project includes construction of work space between the two buildings to house a compressor/blower for the treatment plant and finally, construction of a new field office/training facility as an alternate bid item if funding allows.

CAPITAL IMPROVEMENT PROJECT- Water Enterprise

Project No. WA - 03

Project: Waterfall Gulch Raw Water Transmission Line Replacement

Estimated Cost: \$995,000

Expected Completion Date: Beyond CIP

Description

The City of Fort Bragg receives water from three sources, including Waterfall Gulch, and the water gravity flows through a transmission system of PVC, old asbestos cement, ductile iron and steel pipe. Much of this raw water transmission line has been in place for decades and has reached a point that failures are more and more common. Public Works personnel are called on to repair breaks on a more frequent basis.



Since the Waterfall Gulch water source is basically free water (i.e., no pumping costs associated with transmitting the water from Waterfall Gulch to the Water Treatment Facility), and the source is one of the purest water sources owned by the City. Therefore, it is essential that the transmission line remains operational.

Replacement of the entire length of the Waterfall Gulch Raw Water Transmission line is warranted, but will likely be undertaken in phases. The most immediate need and most inaccessible need is replacement of approximately 1100 lineal feet of asbestos cement (AC) line from State Forest Road 450 to Hare Creek. Cost estimate for construction portion of this section is estimated at \$175,000. The second area of concern is the line from Brush Creek Road to existing Newman Reservoir. When the new 45 Acre Foot Reservoir project is constructed, this section of piping will be replaced as part of that project. Construction estimate is approximately \$220,000. The last section is the line that runs from Covington Gulch to Hwy 20. This section of pipe is located in a more stable terrain, is buried and not as susceptible to damage as the sections that have trestles or contain steel pipe. This last section would require replacement of approximately 2500 lineal feet of AC pipe and is estimated at \$300,000. The cost estimates included in this detail do not include engineering, inspection, construction management or contingency and those costs will be developed as each section of the replacement project is initiated and these costs are generally based upon percentages of the construction estimates.

CAPITAL IMPROVEMENT PROJECT – Water Enterprise

Project No. WA -04

Project: Newman Raw Water Line Replacement

Estimated Cost: \$608,000

Expected Completion Date: FY 2014/15

Description

The City of Fort Bragg has three raw water sources, two of which deliver water to the water treatment facility through the use of the Newman Raw Water transmission line. This line is critical in supplying raw water for City use at no cost to City operations, as it functions by gravity and does not require pumping.

In the recent past the City has experienced numerous main line failures in the Newman Raw Water transmission line that runs between the Noyo River and Sherwood Road. Public works personnel have been required to repair the line in five separate locations. These repairs consisted of exposing the line and installing repair bands to hold the sections of pipe together. Investigation by staff determined that the pipe in place is not the correct type of pipe that will withstand any type of pressure that is usually present in water mains. The line should be replaced with PVC C900 water main line that is rated to withstand a minimum of 150 pounds per square inch.

This project consists of completing the environmental assessment to replace about 3000 feet of main line, engineering to complete plans, specifications and estimates and construction of 12" water main to replace the existing main line. Funding for this project has yet to be identified, but will be directed through the Water Enterprise fund.



CAPITAL IMPROVEMENT PROJECT – Water Enterprise

Project No. WA - 05

Project: Cedar Street Water Distribution Line Project

Estimated Cost: \$420,000

Expected Completion Date: FY 2016/17

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 that feeds the City from Cedar Street runs directly from the tanks to Cedar Street, but 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 main line current location, and the property owner has asked staff when the City plans to move the line, as the current location impacts any future development of the site.

Staff has made no commitments at this time for any removal or relocation of the water main, and 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.

CAPITAL IMPROVEMENT PROJECT- Water Enterprise

Project No. WA - 08

Project: Summers Lane Reservoir

Estimated Cost: \$1,630,000

Expected Completion Date: FY 2014/15

Description

The City of Fort Bragg owns 40 acres at the north end of Summers Lane at the head of Newman Gulch. There is an existing reservoir and the site has been identified as a potential site for construction of a new raw water reservoir to be used by the City at times of water shortages.

Preliminary geotechnical investigation and recommendations for a reservoir at the Newman Gulch property were completed and staff was directed to move forward with the necessary steps to construct the reservoir. The reservoir is expected to be constructed utilizing existing native materials to build the levee walls and balance on site to



reduce the cost of in haul or export of necessary materials to construct the reservoir. The project will consist of construction of a 45-acre foot reservoir using cuts and fills in an approximate balanced grading configuration, with excavation to depths of up to 18 feet and fill of heights up to 16 feet. Approximately 1000 feet of raw water transmission line from Waterfall Gulch, just south of the new reservoir site will also be replaced. Once constructed, the reservoir would be lined with High Density Polyethylene (HDPE) as recommended by the engineer.

In FY 2008/09 the City awarded a contract to Lawrence and Associates to complete the design of the reservoir and prepare plans, specifications and construction estimate for bidding purposes. Costs of the two contracts was just under \$150,000 and bid documents were completed in March 2010. City staff are currently completing the environmental review and permitting process. Timber removal and clearing of the new reservoir site is expected to occur as soon as possible following completion of the CEQA and final approval of the timber plan.

CAPITAL IMPROVEMENT PROJECT – Water Enterprise

Project No. WA - 09

Project: Waterfall Gulch Raw Water Transmission Line Replacement - (Hwy 20 to Brush Creek Road)

Estimated Cost: \$762,000

Expected Completion Date: FY 2014/15

Description

The City of Fort Bragg receives water from three sources, one of which is Waterfall Gulch, and the water gravity flows through a transmission system of PVC, old asbestos cement, ductile iron and steel pipe. Much of this raw water transmission line has been in place for decades and has reached a point that failures are becoming more and more common. In past years, Public Works personnel have been called on to repair several leaks in the pipe running from Hwy 20 to Newman Reservoir, and based upon visual inspection of the pipe, additional leaks are expected.



In fiscal year 2009/10 the City contracted with KASL Engineering from Citrus Heights to complete the surveying, plans, specifications and engineers estimate for this project. The plans were completed during FY 2010/11 and using the information provided by the engineers estimate staff submitted an application for funding of this project. Preliminary approval of the application identified that the project would be partially funded, but there could remain a funding shortfall to fully complete the project as designed. Additional funds to complete the full project were included in the FY 2011/12 budget and staff fully expects to complete the project early in the next FY. The City is still waiting for the grant paperwork from the agency that is

CAPITAL IMPROVEMENT PROJECT – Water Enterprise

Project No. WA – 10

Project: Waterfall Gulch Diversion Structure Improvements

Estimated Costs: \$140,000

Expected Completion Date: Beyond CIP

Description

The City of Fort Bragg has three raw water sources, one of which is the Waterfall Gulch Diversion. This is a small containment structure that has an open screen through which water is transmitted from Waterfall Gulch to either Newman Reservoir or directly to the water treatment facility. The containment is an earth filled dam with a very small reservoir that is directly on line with a free flowing stream and an overflow pipe for times of high flows. During winter months and times of heavy rain, the stream flows at a level that causes substantial sand to be washed into the containment area. Over time, the sand builds to a level that threatens the intake and reduces the amount of water going directly into the transmission pipe.



In 2001, the City hired LACO Associates to look at the existing system and the diversion area and to prepare a report, on how to improve the intake area and reduce the annual maintenance costs. After studying the area and sampling the materials contained within the diversion area, LACO recommended installation of an underground infiltration gallery. This project would consist of slotted screened piping surrounded by sand filter material and covered with a geotextile fabric. The piping would converge in the existing box, letting all the water that infiltrated through the slots flow down the existing pipe under the dam. The City implemented a silt removal project in 2013.

CAPITAL IMPROVEMENT PROJECT – Water Enterprise

Project No. WA – 11

Project: Newman Raw Water Line Replacement - Newman Reservoir to Noyo River

Estimated Cost: \$768,000

Expected Completion Date: FY 14/15

Description

The City of Fort Bragg has three raw water sources, two of which deliver water to the water treatment facility through the use of the Newman Raw Water transmission line. This line is critical in supplying raw water for City use at no cost to City operations, as it functions by gravity and does not require pumping.

While in the recent past the City has not experienced any main line failures in the Newman Raw Water transmission line that runs between the existing Newman Reservoir and the Noyo River, the line has been in place for decades and warrants consideration for replacement. This line is very shallow buried asbestos cement pipe that is critical in transmitting water from two city sources to the water treatment facility. There is another segment of piping already identified as a capital project that must be replaced due to numerous failures, but this section should also be replaced with PVC C900 water main line that is rated to withstand a minimum of 150 pounds per square inch pressure.

This project consists of completing the environmental assessment to replace about 4000 feet of main line, engineering to complete plans, specifications and estimates and construction of 12" water main to replace the existing main line.

Funding for this project has yet to be identified, but will be directed through the Water Enterprise fund



CAPITAL IMPROVEMENT PROJECT- Wastewater Enterprise

Project No. WW – 02

Project: Sludge Screw Press Installation

Estimated Costs: \$250,000

Expected Completion Date:



CAPITAL IMPROVEMENT PROJECT- Wastewater Enterprise

Project No. WW – 05

Project: Clarifier Mechanism Replacement Project

Estimated Cost: \$950,000

Expected Completion Date: FY 2016/17

Description

Inefficient performance of the two clarifiers in removal of suspended solids utilizing flocculating chemicals has created a potential problem with effluent treatment levels at the wastewater treatment facility. Performance of the clarifiers can be directly attributable for the District exceeding the suspended solids limits contained within the NPDES permit.

This project proposes to install new clarifier mechanisms at both the primary and secondary clarifiers for promoting removal of solid material from flow. Improvements include spiral sludge scrapers and larger feed well hydraulically designed. Also density current baffles will be installed along the wall below the overflow weir to prevent carryover of solids from the tank bottom over the weir to the effluent.



Total project cost is estimated at \$950,000 for both.

In FY 2009/10 the District Board authorized funding to complete design of the improvements for the Primary Clarifier and staff prepared a Request for Proposal and contract engineering services were contracted for the design of the primary clarifier project. The secondary clarifier improvements project requires similar design and environmental work as well as identification of funding before it can move ahead. During FY 2010/11 All Inclusive Engineering worked with District staff to complete engineering plans and specifications for improvements to numerous components at the Wastewater Treatment Facility and the primary clarifier was one of those components.

CAPITAL IMPROVEMENT PROJECT- Wastewater Enterprise

Project No. WW - 06

Project: Sludge Thickener Mechanism Replacement

Estimated Cost: \$360,000

Expected Completion Date: FY 2016/17

Description

A major component of the wastewater treatment facility is the sludge thickener mechanism. The current mechanism has been in place since the plant came on line in 1970 and the mechanism has deteriorated to a point that it is questionable as to how long it will continue to operate. The sludge thickener mechanism has tilted and the influent pipe has ruptured. The efficiency and the performance of this essential treatment unit is now compromised and should be replaced as soon as possible.

This project proposes to install new sludge thickener mechanism to replace the existing equipment. Total project cost is estimated at \$360,000.

As a second component of the contract awarded for design of wastewater projects utilizing Redevelopment Funds included Sludge Thickener and Grit Removal System Improvements. Engineering services were secured in April 2010 and project design has been completed. Construction will follow upon identification and securing a funding source for this work.



CAPITAL IMPROVEMENT PROJECT- Wastewater Enterprise

Project No. WW - 08

Project: Sewer Main Replacement Project N. Sanderson Way

Estimated Cost: \$772,000

Expected Completion Date: FY 2017/18

Description

The Fort Bragg Municipal Improvement District is responsible for the wastewater collection system, and has been conducting activities to reduce the inflow and infiltration into the system. As part of this process sewer mains within the City have been smoke tested and filmed to determine the condition of each main line and to identify areas that require immediate attention. During the evaluation process, staff identified that the main line running north/south on N. 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 time there has been and continues to be development of subdivisions that feed 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.

CAPITAL IMPROVEMENT PROJECT- Wastewater Enterprise

Project No. WW – 09

Project: Wastewater Treatment Disinfection Project

Estimated Cost: \$415,000

Expected Completion Date: FY 2015/16

Description

The Fort Bragg Municipal Improvement District disinfects effluent prior to discharge with gaseous chlorine which is injected into the effluent after the biologic treatment process. The chlorine remains in contact with the effluent for a suitable time to achieve the necessary “kill” of coliform organisms in the chlorine contact chamber.

Chlorine is toxic to marine organisms so after the chlorine contact basin gaseous sulfur dioxide is injected into the flow to remove the residual chlorine.

The reaction is instantaneous so no additional contact chlorine is necessary. The plant staff has recently upgraded the chlorination system by installing two new chlorinators, a chlorine sensor in the tank storage area, and a new chlorine residual monitor.

The chlorine gas and sulfur dioxide gas are delivered to the plant in one ton cylinders. The monorail and hoist at the chemical bulk tank storage area has not been serviced because the local service contractor does not believe it is properly capacity rated.

In the FY 2008/09 Budget the District Board approved funding up to \$233,000 to design and construct the Wastewater Treatment Disinfection and Dechlorination project as estimated by Nute Engineering. A contract was executed with Nute Engineering and the design has proceeded to a point that the project is essentially ready to bid and construct. However, due to redundancy requirements of the Regional Board and other design issues, the project estimate is substantially higher than the original estimate, and if the project is to move forward, additional funding will have to be secured. Staff has completed the similar project at the water plant after working out chemical delivery details and costs with the supplier, but the wastewater project still does not have funding available to allow for the conversion at this time. Plans for the project were completed by Nute Engineering in winter 2009, but due to funding constraints associated with the wastewater facility, the project is on hold pending future funding for the wastewater project.







Statistical Section

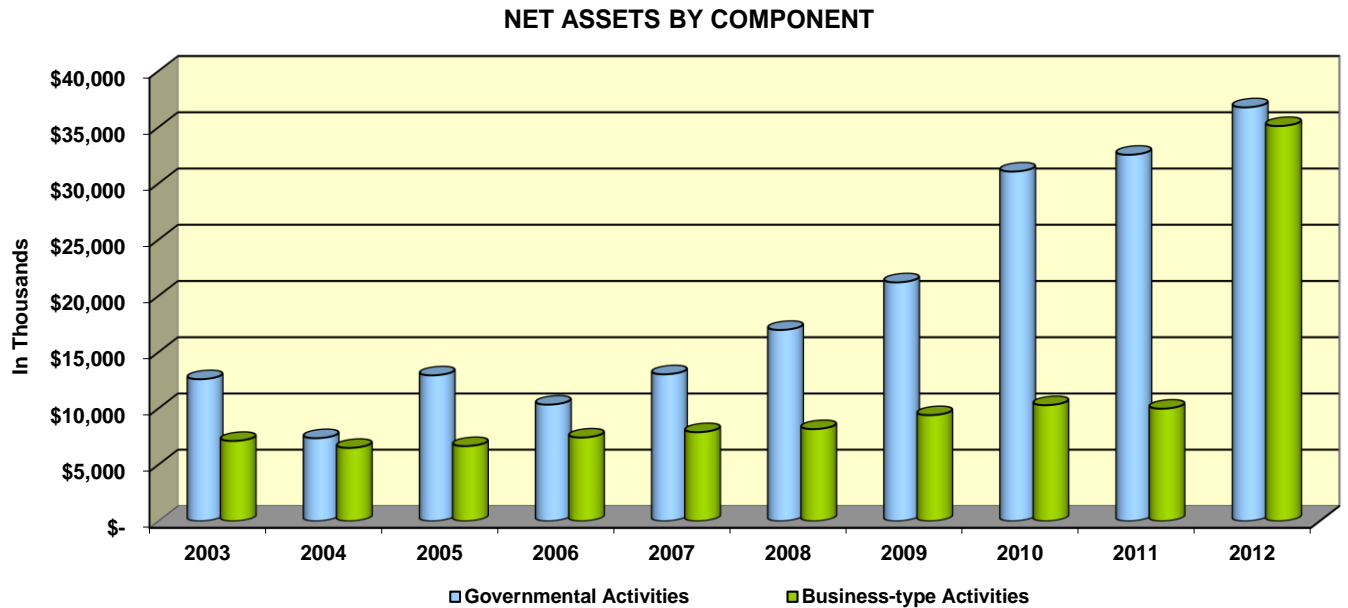
This part of the comprehensive annual financial report for the City of Fort Bragg presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Page
Financial Trends	201
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	206
<i>These schedules contain information to help the reader assess the City's most significant revenue source.</i>	
Debt Capacity	213
<i>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.</i>	
Demographic and Economic Information	217
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	219
<i>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.</i>	

CITY OF FORT BRAGG
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(In Thousands)

	Fiscal Year									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Governmental Activities										
Invested in capital assets, net of related debt ¹	\$ 7,131	\$ 2,059	\$ 4,610	\$ 3,209	\$ 5,356	\$ 8,522	\$ 13,862	\$ 24,795	\$ 25,801	\$ 30,664
Restricted	1,346	1,689	2,233	1,980	2,464	2,912	3,822	4,450	4,825	4,776
Unrestricted	4,146	3,631	6,123	5,174	5,240	5,572	3,552	1,843	1,953	1,356
Total governmental activities net assets	\$ 12,623	\$ 7,379	\$ 12,966	\$ 10,363	\$ 13,060	\$ 17,006	\$ 21,236	\$ 31,088	\$ 32,579	\$ 36,796
Business-type Activities										
Invested in capital assets, net of related debt	\$ 1,654	\$ 3,267	\$ 4,703	\$ 4,476	\$ 5,460	\$ 6,030	\$ 7,170	\$ 7,255	\$ 7,121	\$ 31,319
Restricted	35	35	35	28	35	35	35	64	108	68
Unrestricted	5,446	3,213	1,939	2,933	2,420	2,122	2,223	2,997	2,775	3,749
Total business-type activities net assets	\$ 7,135	\$ 6,515	\$ 6,677	\$ 7,437	\$ 7,915	\$ 8,187	\$ 9,428	\$ 10,316	\$ 10,004	\$ 35,136
Primary Government										
Invested in capital assets, net of related debt	\$ 8,785	\$ 5,326	\$ 9,313	\$ 7,685	\$ 10,816	\$ 14,552	\$ 21,032	\$ 32,050	\$ 32,922	\$ 61,983
Restricted	1,381	1,724	2,268	2,008	2,499	2,947	3,857	4,514	4,933	4,844
Unrestricted	9,592	6,844	8,062	8,107	7,660	7,694	5,775	4,840	4,728	5,105
Total primary government net assets	\$ 19,758	\$ 13,894	\$ 19,643	\$ 17,800	\$ 20,975	\$ 25,193	\$ 30,664	\$ 41,404	\$ 42,583	\$ 71,932

¹Capital assets include land, easements, infrastructure, construction in progress, structures & improvements, equipment, and software. Governmental capital assets do not include depreciation in FY 2001-02 and FY 2002-03.



Source: City of Fort Bragg, Department of Finance

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

	Fiscal Year									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Expenses										
Governmental activities:										
General Government	\$ 1,783	\$ 2,033	\$ 2,254	\$ 2,062	\$ 2,294	\$ 1,621	\$ 2,013	\$ 2,518	\$ 2,591	\$ 2,540
Public safety	2,197	2,351	2,446	2,843	3,071	3,332	3,387	4,011	3,596	3,493
Public works	572	599	650	1,040	912	970	1,846	2,286	1,532	1,531
Community development	1,378	834	805	1,157	1,474	867	2,922	2,489	2,968	1,632
Interest on long-term debt	295	342	388	454	326	325	323	311	296	177
Total governmental activities	6,225	6,159	6,543	7,556	8,077	7,115	10,491	11,615	10,983	9,373
Business-type Activities										
Water	1,048	1,625	1,584	1,438	1,794	1,899	2,050	2,401	2,179	2,107
Wastewater	1,118	1,375	1,497	1,686	1,792	1,865	2,233	2,465	2,425	2,980
C.V. Starr Center										183
Total business-type activities	2,166	3,000	3,081	3,124	3,586	3,764	4,283	4,866	4,604	5,270
Total expenses	\$ 8,391	\$ 9,159	\$ 9,624	\$ 10,680	\$ 11,663	\$ 10,879	\$ 14,774	\$ 16,481	\$ 15,587	\$ 14,643
Program Revenues										
Governmental activities:										
Charges for services										
General Government	299	324	207	555	492	724	2,306	3,193	3,087	2,718
Public safety		179	253	239	147	210	133	30	30	29
Public works		24	7	119	191	101	50	13	5	4
Community development	444	172	147	618	383	246	188	5	9	104
Operating grants and contributions	701	463	573	226	410	695	1,101	10,622	2,138	684
Capital grants and contributions	217	200	382	1,430	2,075	2,279	3,673	2,108	602	1,096
Total governmental activities	1,661	1,362	1,569	3,187	3,698	4,255	7,451	15,971	5,871	4,635
Business-type Activities										
Charges for services										
Water	1,510	1,803	1,665	1,775	1,891	1,925	2,042	2,017	2,108	2,194
Wastewater	997	1,073	1,315	1,392	1,470	1,505	1,930	2,216	2,773	2,945
C. V. Starr Center										
Operating grants and contributions							288			
Capital grants and contributions		92	23	240	482		1,239	85		25,132
Total business-type activities	2,507	2,968	3,003	3,407	3,842	3,430	5,499	4,318	4,881	30,271
Total program revenues	\$ 4,168	\$ 4,330	\$ 4,572	\$ 6,594	\$ 7,540	\$ 7,685	\$ 12,950	\$ 20,289	\$ 10,752	\$ 34,906
Net (expense) revenue										
Government activities:										
General government	\$(4,564)	\$(4,797)	\$(4,974)	\$ (4,369)	\$ (4,379)	\$ (2,860)	\$ (3,040)	\$ 4,356	\$ (5,112)	\$ (4,738)
Business-type activities	341	(32)	(78)	283	256	(334)	1,216	(548)	277	25,001
Total Net Revenue/(Expense)	\$(4,223)	\$(4,829)	\$(5,052)	\$ (4,086)	\$ (4,123)	\$ (3,194)	\$ (1,824)	\$ 3,808	\$ (4,835)	\$ 20,263

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

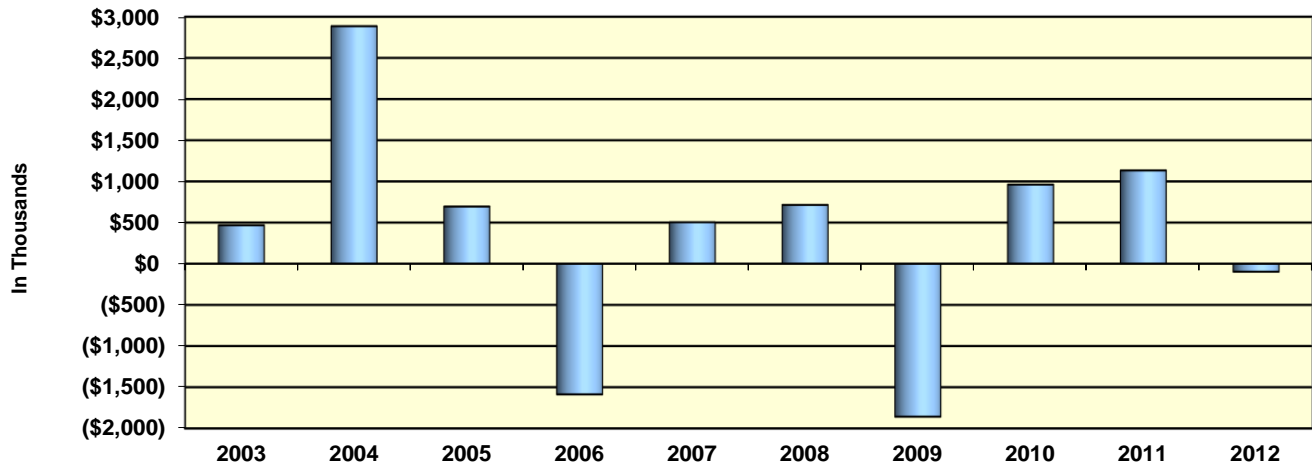
	Fiscal Year									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
General revenues										
Governmental activities:										
Taxes										
Property taxes	\$ 4,749	\$ 1,672	\$ 2,217	\$ 2,128	\$ 2,477	\$ 2,328	\$ 2,249	\$ 1,988	\$ 2,075	\$ 1,413
Sales and use taxes				2,551	2,524	2,545	2,657	2,154	2,147	2,271
Transient occupancy taxes				1,396	1,504	1,553	1,492	1,379	1,341	1,411
Franchise taxes				248	231	278	495	457	469	470
Other	70	3,260	3,673	222	232	315	274	26		225
Unrestricted investment earnings	176	252	203	85	119	106	41	58	51	91
Miscellaneous	329	525	517	52				424	71	399
Transfers	(155)	235	21	(283)	(11)	(319)	49	(2)	(55)	(2)
Total general revenues, transfers and special items	<u>5,169</u>	<u>5,944</u>	<u>6,631</u>	<u>6,399</u>	<u>7,076</u>	<u>6,806</u>	<u>7,257</u>	<u>6,484</u>	<u>6,099</u>	<u>6,278</u>
Business-type activities										
Property taxes	51			52	55	68	3			19
Unrestricted investment earnings	90	63	75	142	156	132	72	21	21	16
Miscellaneous	(124)	59	58					322	407	97
Transfers	155	(235)	(21)	283	11	319	(49)	2	55	2
Total business-type activities	<u>172</u>	<u>(113)</u>	<u>112</u>	<u>477</u>	<u>222</u>	<u>519</u>	<u>26</u>	<u>345</u>	<u>483</u>	<u>134</u>
Total primary government	<u>\$ 5,341</u>	<u>\$ 5,831</u>	<u>\$ 6,743</u>	<u>\$ 6,876</u>	<u>\$ 7,298</u>	<u>\$ 7,325</u>	<u>\$ 7,283</u>	<u>\$ 6,829</u>	<u>\$ 6,582</u>	<u>\$ 6,412</u>
Extraordinary items										
RDA dissolution transactions										3,070
Change in net assets										
Governmental activities	605	1,147	1,657	2,030	2,697	3,946	4,217	10,840	986	4,610
Business-type activities	513	(145)	34	760	478	185	1,242	(203)	761	25,135
Total Change in Net Assets	<u>\$ 1,118</u>	<u>\$ 1,002</u>	<u>\$ 1,691</u>	<u>\$ 2,790</u>	<u>\$ 3,175</u>	<u>\$ 4,131</u>	<u>\$ 5,459</u>	<u>\$ 10,637</u>	<u>\$ 1,747</u>	<u>\$ 29,745</u>

Source: City of Fort Bragg, Finance Department

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

	Fiscal Year									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Revenues										
Taxes and assessments	\$ 4,749	\$ 4,932	\$ 5,890	\$ 6,545	\$ 6,783	\$ 6,813	\$ 6,939	\$ 6,052	\$ 6,032	\$ 5,790
Intergovernmental	1,361	1,188	1,073	2,050	2,520	2,963	4,162	7,760	2,692	1,773
Charges for services	299	319	374	322	401	279	2,170	2,726	2,463	2,608
Fines, forfeitures and penalties	27	24	23	51	78	186	109	14	17	13
Licenses and permits	70	91	99	180	273	260	272	307	252	241
Investment earnings	176	252	203	320	415	338	158	52	51	85
Other	303	265	517	402	323	541	209	377	118	410
Total revenues	6,985	7,071	8,179	9,870	10,793	11,380	14,019	17,288	11,625	10,920
Expenditures										
Current										
General Government	1,598	2,005	2,122	2,051	2,278	1,592	2,100	1,742	1,178	1,252
Public safety	2,197	2,255	2,320	2,729	2,858	3,174	3,217	3,535	3,237	3,351
Public works	572	586	619	702	746	788	1,540	1,519	1,332	1,386
Community development	911	834	804	751	1,395	865	2,893	2,434	3,009	1,730
Debt Service										
Principal retirement	185	200	195	1,988	194	210	224	308	107	113
Interest and fiscal charges	296	345	389	441	315	310	304	297	282	161
Capital outlay	467	947	1,265	4,166	2,492	3,408	5,648	6,513	1,286	1,983
Total expenditures	6,226	7,172	7,714	12,828	10,278	10,347	15,926	16,348	10,431	9,976
Excess (deficiency) of revenues over expenditures	759	(101)	465	(2,958)	515	1,033	(1,907)	940	1,194	944
Other financing sources (uses)										
Proceeds from Capital Lease						84				
Bond proceeds, net		4,689	208	1,655						
Payment to refunded debt escrow		(1,938)								
Transfers in	1,134	4,007	2,314	2,700	5,493	4,812	1,623	2,287	1,122	1,910
Transfer out	(1,426)	(3,772)	(2,293)	(2,984)	(5,504)	(5,131)	(1,574)	(2,266)	(1,183)	(1,912)
Total other financing sources (uses)	(292)	2,986	229	1,371	(11)	(319)	49	21	(61)	(2)
Extraordinary item										
										(1,039)
Net change in fund balances	\$467	\$2,885	\$694	(\$1,587)	\$504	\$714	(\$1,858)	\$961	\$1,133	(97)
Debt service as a percentage of non-capital expenditures	8.35%	8.76%	9.06%	28.04%	6.54%	7.49%	5.14%	6.15%	4.25%	3.43%

CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS



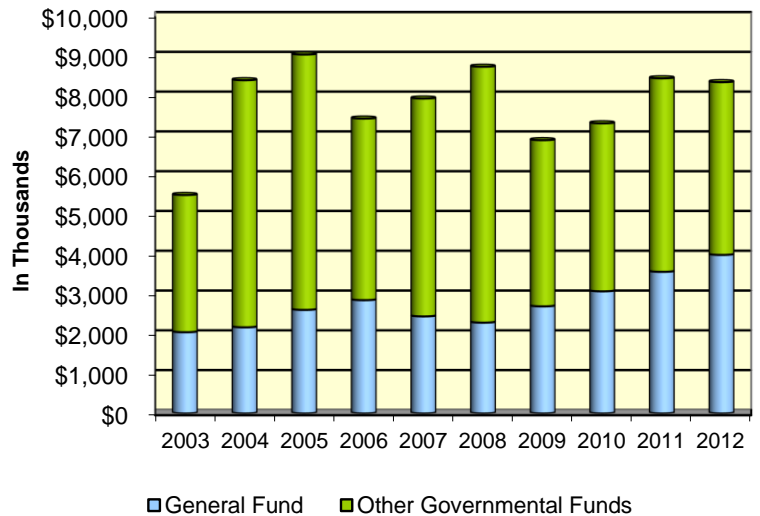
Source: City of Fort Bragg, Department of Finance

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

	Fiscal Year							
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
General Fund								
Reserved	\$ 227	\$ 117	\$ 107	\$ 491	\$ 410	\$ 46	\$ 80	\$ 707
Unreserved	1,816	2,049	2,497	2,358	2,031	2,238	2,613	2,364
Total General Fund	<u>2,043</u>	<u>2,166</u>	<u>2,604</u>	<u>2,849</u>	<u>2,441</u>	<u>2,284</u>	<u>2,693</u>	<u>3,071</u>
Other Governmental Funds ¹								
Reserved	2,918	3,348	2,949	2,043	1,653	2,159	2,020	3,789
Unreserved, Reported in:								
Special Revenue Funds	(93)	2,717	3,051	709	2,197	1,934	2,671	1,088
Capital Project Funds	625	147	419	1,813	1,627	2,340	(513)	(654)
Total Other Governmental Funds	<u>3,450</u>	<u>6,212</u>	<u>6,419</u>	<u>4,565</u>	<u>5,477</u>	<u>6,433</u>	<u>4,178</u>	<u>4,223</u>
Total Governmental Funds								
Reserved	3,145	3,465	3,056	2,534	2,063	2,205	2,100	4,496
Unreserved, Reported in:								
General Fund	1,816	2,049	2,497	2,358	2,031	2,238	2,613	2,364
Special Revenue Funds	(93)	2,717	3,051	709	2,197	1,934	2,671	1,088
Capital Project Funds	625	147	419	1,813	1,627	2,340	(513)	(654)
Total All Governmental Funds	<u>\$ 5,493</u>	<u>\$ 8,378</u>	<u>\$ 9,023</u>	<u>\$ 7,414</u>	<u>\$ 7,918</u>	<u>\$ 8,717</u>	<u>\$ 6,871</u>	<u>\$ 7,294</u>

	2010-11	2011-12
General Fund ²		
Nonspendable	\$ 1	\$ 211
Restricted		
Committed		
Assigned		4
Unassigned	3,560	3,771
Total General Fund	<u>3,561</u>	<u>3,986</u>
Other Governmental Funds		
Nonspendable		
Restricted	4,865	4,530
Committed		
Assigned		
Unassigned		(187)
Total Other Governmental Funds	<u>4,865</u>	<u>4,343</u>
Total Governmental Funds		
Nonspendable	1	211
Restricted	4,865	4,530
Committed		
Assigned		4
Unassigned	3,560	3,584
Total All Governmental Funds	<u>\$ 8,426</u>	<u>\$ 8,329</u>

GOVERNMENTAL FUND BALANCES



Source: City of Fort Bragg, Department of Finance

Notes:

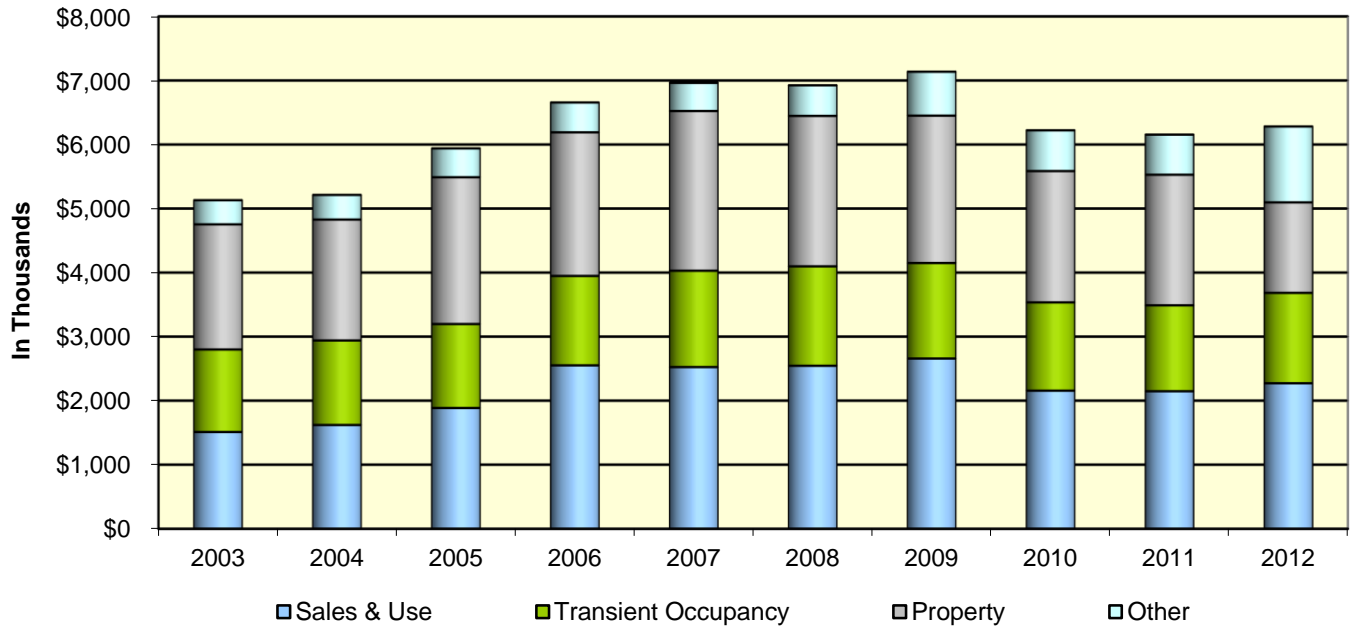
¹ Governmental funds include general fund, special revenue funds, debt service funds, and capital projects funds.

² The City implemented GASB Statement No. 54 in FY 2010-11 under which governmental fund balances are reported as nonspendable, restricted, committed, assigned, and unassigned compared to reserved and unreserved.

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

Fiscal Year	Property	Sales & Use	Transient Occupancy	Other	Total
2003	\$ 1,954	\$ 1,510	\$ 1,288	\$ 377	\$ 5,129
2004	1,888	1,619	1,320	385	5,212
2005	2,292	1,885	1,311	451	5,939
2006	2,242	2,551	1,396	466	6,655
2007	2,494	2,524	1,504	440	6,962
2008	2,349	2,544	1,553	478	6,924
2009	2,301	2,657	1,492	686	7,136
2010	2,050	2,155	1,379	637	6,221
2011	2,039	2,147	1,341	639	6,166
2012	1,413	2,271	1,411	1,186	6,281

TAX REVENUES 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

2011-12		2002-03	
Taxpayer	Business Type	Taxpayer	Business Type
Amerigas Propane	Energy Sales	Acme Automotive Parts	Auto Parts/Repair
Canclini TV & Appliance	Furniture/Appliance	Baxman Gravel	Bldg.Matls-Whsle
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	Cigarettes Cheaper	Miscellaneous Retail
Denny's Restaurant	Restaurants	Coast to Coast Hardware	Bldg.Matls-Retail
Fort Bragg Feed & Pet	Miscellaneous Retail	CVS/Pharmacy	Drug Stores
Harvest Market	Food Markets	Fort Bragg Furniture Mart	Furniture/Appliance
Kemppe Liquid Gas	Energy Sales	Fred Holmes Lumber	Bldg.Matls-Whsle
McDonald's Restaurants	Restaurants	Harvest Market	Food Markets
Mendo Mill & Lumber Company	Bldg.Matls-Retail	Kemppe Liquid Gas	Energy Sales
Mendocino Coast Petroleum	Energy Sales	McDonald's Restaurants	Restaurants
Mendocino County Hydrogard	Florist/Nursery	Mendo Mill & Lumber Company	Bldg.Matls-Retail
O'Reilly Auto Parts	Auto Parts/Repair	Mendocino Coast Petroleum	Energy Sales
Rhoads Auto Parts	Auto Parts/Repair	Rhoads Auto Parts	Auto Parts/Repair
Rite Aid Drug Stores	Drug Stores	Rinehart Distributing	Service Stations
Rossi's Building Materials	Bldg.Matls-Retail	Rite Aid Drug Stores	Drug Stores
Safeway Stores	Food Markets	Rossi's Building Materials	Bldg.Matls-Retail
Sears Hometown Stores	Furniture/Appliance	Safeway Stores	Food Markets
Speedex Service Station	Service Stations	Sears Roebuck & Company	Department Stores
Sport Chrysler Jeep Dodge	Auto Sales-New	Sport Chrysler Jeep Dodge	Auto Sales-New
The Brewery Shop	Restaurants	The Brewery Shop	Restaurants
Two Short Sales	Bldg.Matls-Whsle	Two Short Sales	Bldg.Matls-Whsle
Union 76 Service Stations	Service Stations	Walsh Oil Company	Energy Sales
Walsh Oil Company	Energy Sales	Wind & Weather	Miscellaneous Retail

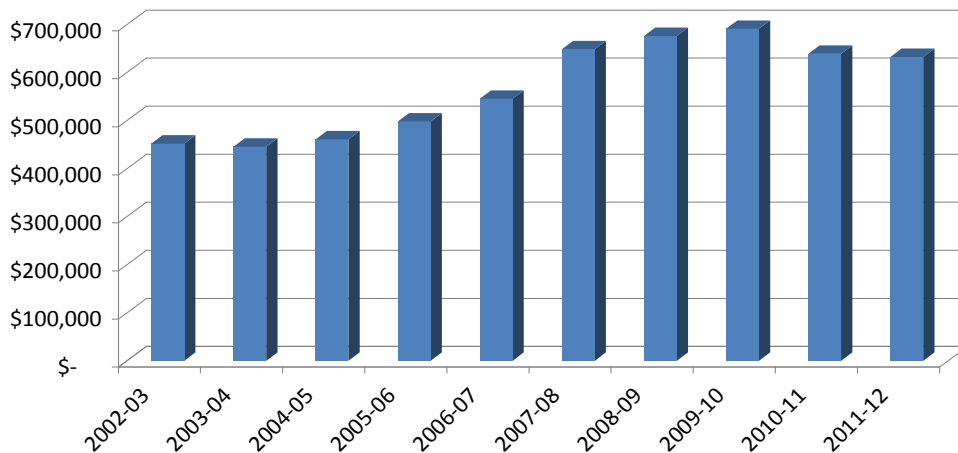
Source: SBOE data, MuniServices, LLC
Top Sales Tax Producers listed in alphabetical order.

City of Fort Bragg

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

Fiscal Year End	Secured Property*	Unsecured Property	Taxable Assessed Value	% Change	Total Direct Tax Rate (1)	Estimated Actual Taxable Value (2)	Factor of Taxable Assessed Value (2)
2002-03	\$ 426,954	\$ 24,958	\$ 451,912	9.8%	1.024000	-	-
2003-04	\$ 419,675	\$ 25,798	\$ 445,473	-1.4%	1.028000	-	-
2004-05	\$ 434,259	\$ 26,519	\$ 460,778	3.4%	1.078000	-	-
2005-06	\$ 471,474	\$ 26,517	\$ 497,991	8.1%	1.082000	-	-
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

Assessed Value Of Taxable Property



Source: Mendocino County Assessor data, MuniServices, LLC

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

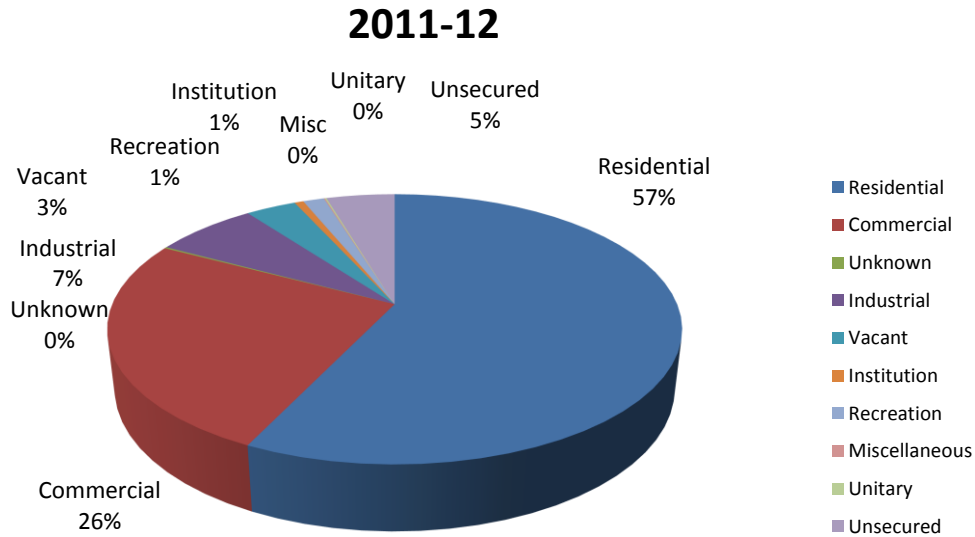
*Secured Property includes Unitary value.

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

City of Fort Bragg

Assessed Value of Property by Use Code, City Wide Last Fiscal Year (In Thousands)

Category	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Residential	0	0	0	0	0	0	0	0	0	361,278
Commercial	0	0	0	0	0	0	0	0	0	161,784
Unknown	0	0	0	0	0	0	0	0	0	1,044
Industrial	0	0	0	0	0	0	0	0	0	43,763
Vacant	0	0	0	0	0	0	0	0	0	21,468
Institution	0	0	0	0	0	0	0	0	0	3,826
Recreation	0	0	0	0	0	0	0	0	0	8,962
Miscellaneous	0	0	0	0	0	0	0	0	0	477
Unitary	0	0	0	0	0	0	0	0	0	670
Gross Secured Value	0	0	0	0	0	0	0	0	0	603,272
Unsecured	0	0	0	0	0	0	0	0	0	29,066
Net Taxable Value	0	0	0	0	0	0	0	0	0	632,338



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 Rates¹ Last Ten Fiscal Years

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
COUNTY GENERAL FUND	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.745000
CITY OF FORT BRAGG	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.255000
TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments										
LOCAL SPECIAL DISTRICTS	-	-	0.024000	0.024000	0.023000	0.023000	0.011000	0.010000	0.013000	0.012000
SCHOOLS	-	-	0.054000	0.058000	0.059000	0.047000	0.077000	0.072000	0.089000	0.111000
TOTAL	0.024000	0.028000	0.078000	0.082000	0.082000	0.070000	0.088000	0.082000	0.102000	0.123000
TOTAL TAX RATE	1.024000	1.028000	1.078000	1.082000	1.082000	1.070000	1.088000	1.082000	1.102000	1.123000

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

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

TRA 001-001 is represented for this report

Rates are not adjusted for ERAF

¹In 1978 California voters passed Proposition 13 which sets the property tax rate at a 1% fixed amounts. Valuations of real property are frozen at the value of the property in 1975, with an allowable adjustment up to 2% per year for inflation. however, property is reassessed to its current value when a change of ownership occurs. New construction, including tenant improvements, is assessed at its current value. This 1% is shared by all taxing agencies for which the subject property resides. In 1986 the State Constitution was amended to allow rates over the 1% base rate for voter approved general obligation debt. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

City of Fort Bragg

Principal Property Tax Payers Last Fiscal Year

Taxpayer	2011-12		*2002-03	
	Taxable Value (\$)	Percent of Total City Taxable Value	Taxable Value (\$)	Percent of Total City Taxable Value
Georgia Pacific Corporation	39,377,081	6.23%	0	0.00%
Boatyard Associates Phase II T	9,037,779	1.43%	0	0.00%
Safeway Inc	7,214,811	1.14%	0	0.00%
Tradewinds Lodge	7,123,300	1.13%	0	0.00%
Feil Scott & Diane E	5,944,219	0.94%	0	0.00%
RAP Investors LP	5,354,962	0.85%	0	0.00%
Hurst, James C & Barbara J TTEE	4,306,195	0.68%	0	0.00%
Colombi Robert TTEE	4,280,516	0.68%	0	0.00%
Kashi Keshav Investments LLC	4,210,073	0.67%	0	0.00%
Comcast	4,142,833	0.66%	0	0.00%
Kao Kuami	4,036,267	0.64%	0	0.00%
Longs Drug Stores California	3,953,173	0.63%	0	0.00%
Grosvenor Van Ness Associates	3,702,960	0.59%	0	0.00%
North O' Town Industrial Center	3,409,232	0.54%	0	0.00%
Braxton Senior Living Property	3,326,215	0.53%	0	0.00%
Anderson Logging Inc.	3,315,398	0.52%	0	0.00%
Affinito Dominic J & Juliette	3,197,520	0.51%	0	0.00%
Reddy Govind & Sarojini	3,053,387	0.48%	0	0.00%
Bell Charles H & Ila Lynn TTEE	3,016,848	0.48%	0	0.00%
Keaton, Richard J & Julie	2,865,345	0.45%	0	0.00%
Noyo Vista Inc	2,817,933	0.45%	0	0.00%
North Coast Brewery	2,716,933	0.43%	0	0.00%
RBJ & Associates LLC	2,416,246	0.38%	0	0.00%
Moura Senior Housing	2,386,128	0.38%	0	0.00%
Kemppee Liquid Gas Corp	2,361,782	0.37%	0	0.00%
Total Top 25 Taxpayers	137,567,136	21.76%	0	0.00%
Total Taxable Value	632,338,061	100.00%	0	100.00%

Source: Mendocino County Assessor data, MuniServices, LLC

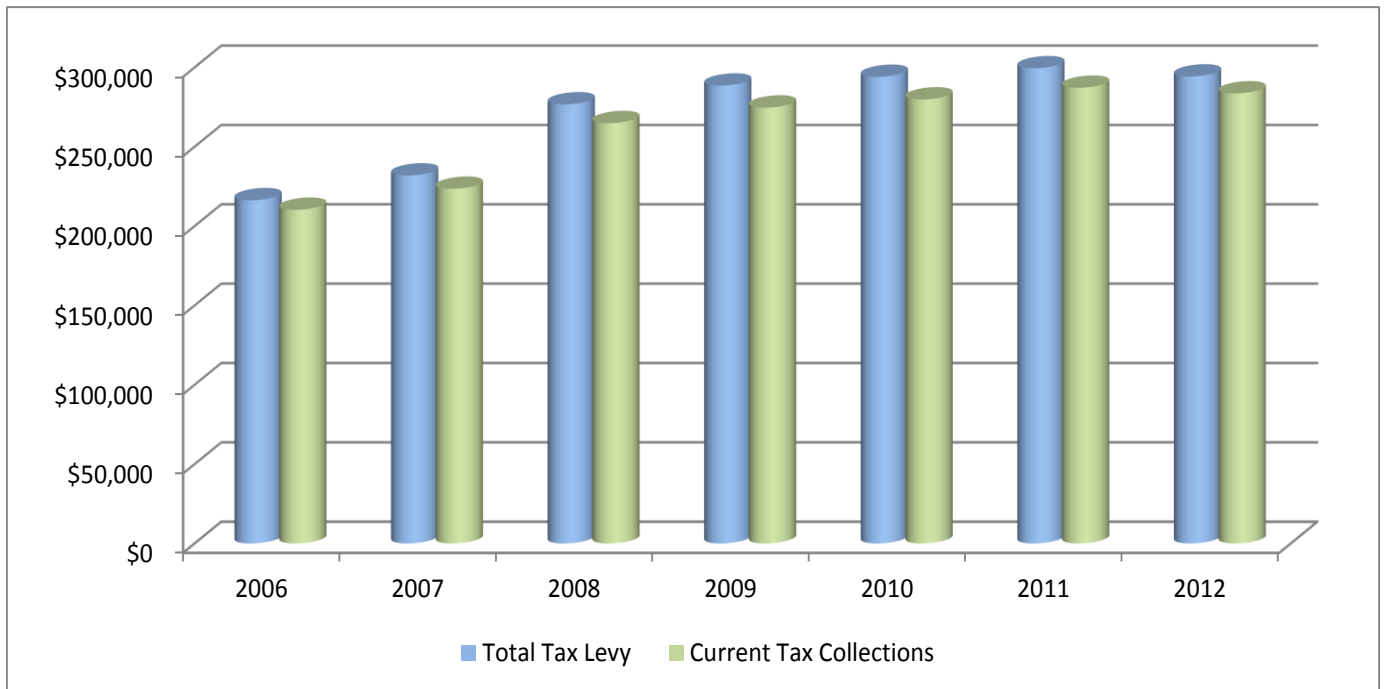
*2002-03 Principal Property Taxpayers' data was unavailable

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

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2005-06	\$ 216,250	\$ 210,252	97.2%
2006-07	231,862	223,485	96.4%
2007-08	276,668	264,845	95.7%
2008-09	288,495	274,649	95.2%
2009-10	293,999	279,753	95.2%
2010-11	299,429	287,121	95.9%
2011-12	294,235	283,594	96.4%

Source: Mendocino County Office of Auditor-Controller
The County does not track collections of delinquent taxes by year in subsequent years

¹Information for FY 2002-03 through 2004-05 is not available.



CITY OF FORT BRAGG
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(In Thousands, Except Per Capita)

Fiscal Year	Governmental Activities			Business-type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	Certificates of Participation	Other Long-term Obligation	Subtotal	Revenue Bonds	Notes Payable	Other Long-term Obligation	Subtotal			
2002-03	4,080		4,080	6,295			6,295	10,375	8.7%	1,501
2003-04	3,895		3,895	6,100			6,100	9,995	8.0%	1,448
2004-05	6,665		6,665	5,650			5,650	12,315	9.4%	1,776
2005-06	6,470		6,470	5,390			5,390	11,860	8.4%	1,720
2006-07	6,175		6,175	5,130			5,130	11,305	7.7%	1,648
2007-08	6,021		6,021	4,870	2,267		7,137	13,158	8.8%	1,918
2008-09	5,864	160	6,024	4,590	2,151	982	7,723	13,747	9.8%	2,007
2009-10	5,702	98	5,800	4,360	1,874	878	7,112	12,912	8.9%	1,884
2010-11	5,533	32	5,565	4,130	1,767	769	6,666	12,231	N/A	1,779
2011-12	943	2,943	3,886	3,237	1,481	626	5,344	9,230	6.4%	1,272

See schedule of demographic and economic statistics for personal and per capita income.
Personal income for 2011 was not available.

Source: City of Fort Bragg, Department of Finance

CITY OF FORT BRAGG
RATIO OF GENERAL BONDED DEBT OUTSTANDING
 Last Ten Fiscal Years
 (In Thousands)

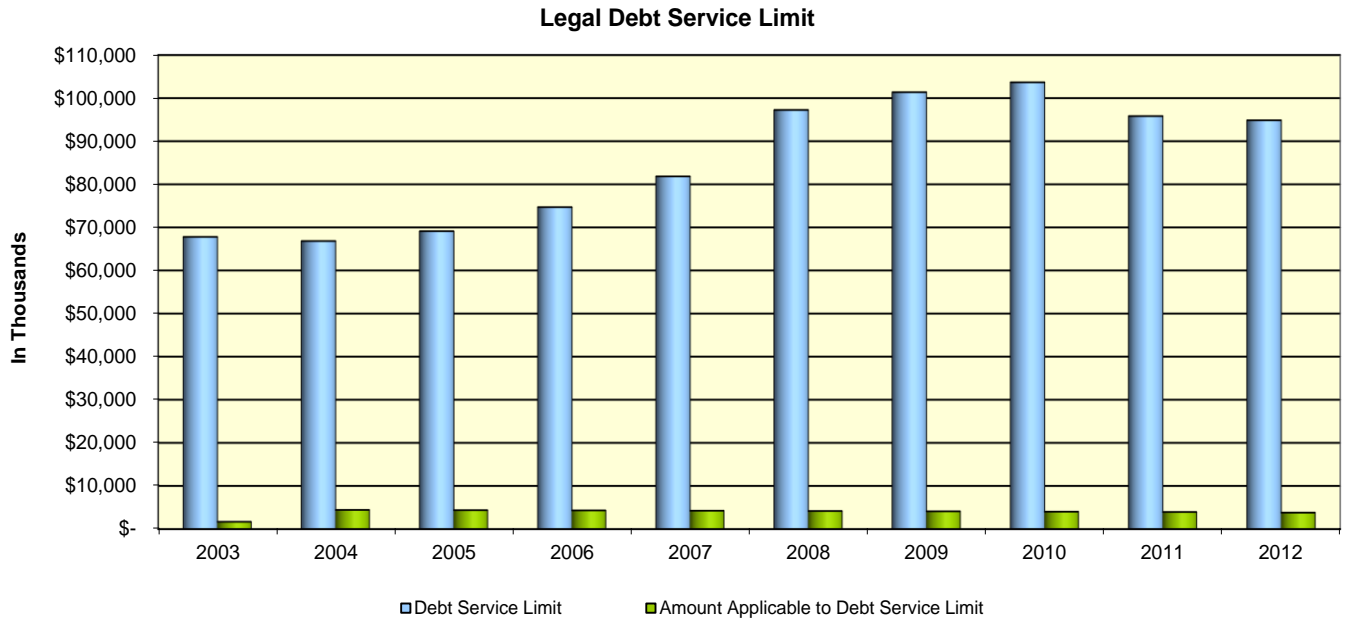
Fiscal Year	Tax Allocation Bonds	Less: Amounts Restricted for Debt Services	Net Bonded Debt	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2002-03	1,860	202	1,658	0.4%	240
2003-04	4,750	330	4,420	0.4%	640
2004-05	4,685	314	4,371	1.0%	630
2005-06	4,620	314	4,306	0.9%	624
2006-07	4,550	314	4,236	0.9%	617
2007-08	4,480	314	4,166	0.0%	607
2008-09	4,410	314	4,096	0.6%	598
2009-10	4,335	314	4,021	0.6%	587
2010-11	4,255	314	3,941	0.6%	573
2011-12			-		
			-		

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

Source: City of Fort Bragg, Department of Finance

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

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Assessed Value of Real and Personal Property	\$ 451,912	\$ 445,473	\$ 460,778	\$ 497,991	\$ 545,493	\$ 648,325	\$ 675,828	\$ 691,134	\$ 638,807	\$ 632,338
Legal Debt Service Limit ¹ (15% of the assessed value of all real and personal property of the City.)	67,787	66,821	69,117	74,699	81,824	97,249	101,374	103,670	95,821	94,851
Less: Amount Applicable to Debt Service Limit	1,658	4,420	4,371	4,306	4,236	4,166	4,096	4,021	3,941	3,795
Legal Debt Service Margin	\$ 66,129	\$ 62,401	\$ 64,746	\$ 70,393	\$ 77,588	\$ 93,083	\$ 97,278	\$ 99,649	\$ 91,880	\$ 91,056
Legal Debt Service Margin as a Percentage of Debt Service Limit	97.55%	93.39%	93.68%	94.24%	94.82%	95.72%	95.96%	96.12%	95.89%	96.00%



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

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

CITY OF FORT BRAGG
PLEDGED REVENUE COVERAGE
WATER ENTERPRISE FUND
Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Operating Revenue	Operating Expenses	Net Operating Income	Non-Operating Income	Net Revenue or Funds Available for Debt Service	Debt Service Requirements			Times Coverage
						Principal	Interest	Total	
2002-03	1,410	814	596	246,098	246,694	135	329	464	531.7
2003-04	1,716	928	788	87,436	88,224	380	389	769	114.7
2004-05	1,665	1,055	610	51,253	51,863	190	236	426	121.7
2005-06	1,770	957	813	136,911	137,724	186	235	421	327.1
2006-07	1,884	1,313	571	139,321	139,892	293	227	520	269.0
2007-08	1,914	1,341	573	140,065	140,638	402	283	685	205.3
2008-09	2,041	2,078	(37)	72,276	72,239	388	265	653	110.6
2009-10	2,017	1,792	225	41,689	41,914	322	293	615	68.2
2010-11	2,108	1,632	476	50,866	51,342	365	245	610	84.2
2011-12	2,194	1,585	609	(150)	459	360	158	518	0.9

CITY OF FORT BRAGG
PLEDGED REVENUE COVERAGE
WASTERWATER ENTERPRISE FUND
Last Ten Fiscal Years
(In Thousands)

Fiscal Year	Operating Revenue	Operating Expenses	Net Operating Income	Non-Operating Income	Net Revenue or Funds Available for Debt Service	Debt Service Requirements			Times Coverage
						Principal	Interest	Total	
2002-03	997	882	115	144	259	60	44	104	2.5
2003-04	1,073	1,098	(25)	214	189	70	49	119	1.6
2004-05	1,192	1,188	4	228	232	70	46	116	2.0
2005-06	1,288	1,363	(75)	406	331	91	51	142	2.3
2006-07	1,427	1,431	(4)	658	654	75	45	120	5.5
2007-08	1,476	1,523	(47)	483	436	85	35	120	3.6
2008-09	1,905	1,908	(3)	255	252	53	32	85	3.0
2009-10	2,208	2,116	92	309	401	35	36	71	5.6
2010-11	2,774	2,078	696	415	1,111	40	19	59	18.8
2011-12	2,978	2,637	341	(35)	306	40	62	102	3.0

Notes:

(1) Operating expenses exclude depreciation; non-operating income excludes interest expense.

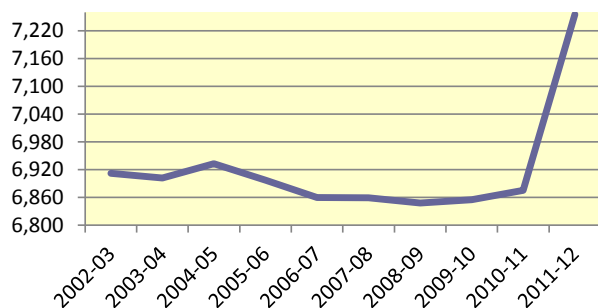
Source: City of Fort Bragg, Department of Finance

City of Fort Bragg

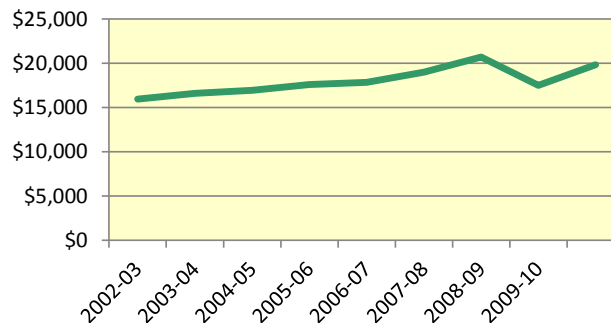
Demographic and Economic Statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (in thousands)	Per Capita		Public School Enrollment	City Unemployment Rate (%) (3)
			Personal Income (2)	Median Age		
1999-00	1,277,168	0	0	0.0	187,462	3.2
2000-01	1,250,700	0	0	0.0	184,842	2.3
2001-02	1,255,742	0	0	0.0	186,232	3.7
2002-03	6,912	118,701	15,943		2,084	8.1%
2003-04	6,902	125,230	16,596		2,075	7.6%
2004-05	6,933	131,491	16,928		1,975	6.5%
2005-06	6,897	140,958	17,589		1,951	5.8%
2006-07	6,860	146,738	17,852		1,934	6.1%
2007-08	6,859	149,379	18,977		1,926	7.6%
2008-09	6,848	140,416	20,685	38.3	1,907	11.5%
2009-10	6,855	144,629	17,513	38.4	1,886	12.7%
2010-11	6,875	-	18,247	40.9	1,885	12.6%
2011-12	7,255	143,775	19,817	40.5	1,904	10.8%

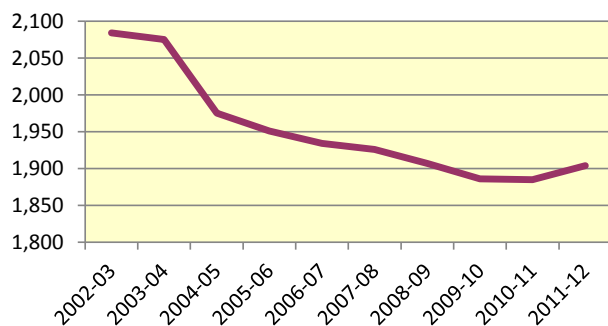
Population



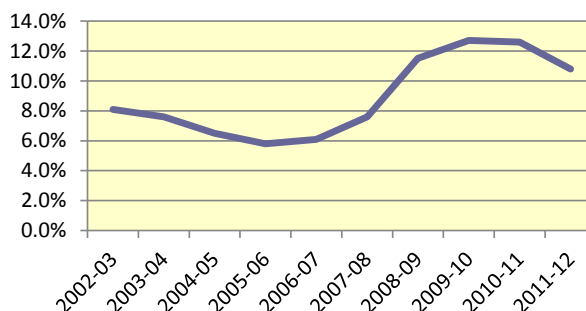
Per Capita Personal Income



K-12 Public School Enrollment



Average Unemployment Rate



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. Therefore, the estimates for 2011-12 published in this report might be noticeably different from the previous year estimates.

(-) 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
CURRENT YEAR**

	2011	
	Number of Employees¹	Percentage of Total City Employment²
Mendocino Coast District Hospital	350	11.7%
Mendocino Coast Clinic	114	3.8%
Sherwood Oaks	92	3.1%
Caito Fisheries	90	3.0%
Ocean Fresh Seafood Products	90	3.0%
Anderson Logging	87	2.9%
North Coast Brewing Company	85	2.9%
Silver's at the Wharf	55	1.8%
City of Fort Bragg	53	1.8%
Skunk Train	44	1.5%

Sources:

¹ City of Fort Bragg, Finance Department

² State of California Employment Development Department Labor Market Information Division

Notes:

Historical employer data not available.

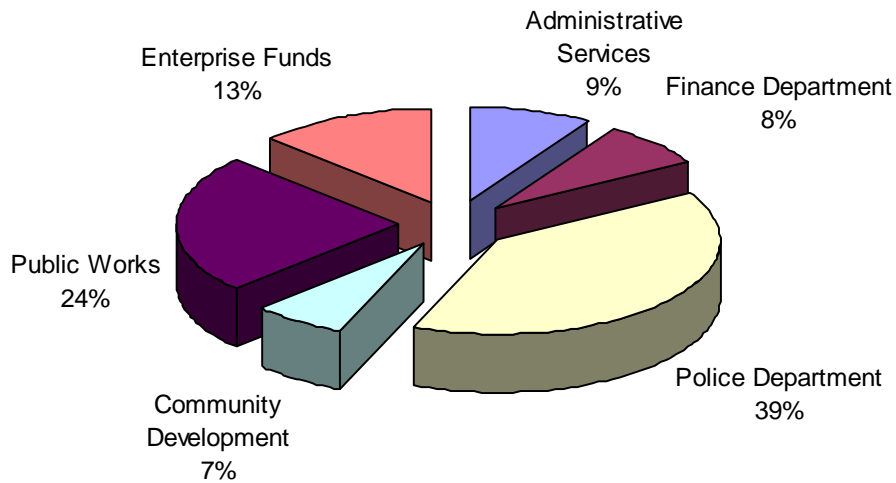
Number of employees includes full-time and part-time employees, not full time equivalents.

Employed labor force reported by the Employment Development Department for this time period is 2,980.

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

Function	As of June 30,									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
General Government										
Administrative Services	4.50	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.80
Finance Department	4.50	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Public Safety										
Police Department	23.75	23.50	22.50	21.00	21.00	22.00	24.00	23.00	23.00	21.00
Community Services										
Community Development	3.00	3.00	3.50	3.50	5.00	4.75	5.75	5.75	4.75	3.80
Public Works	12.00	13.50	13.50	13.50	14.00	13.00	13.00	13.00	14.50	12.60
Enterprise Funds	7.25	7.60	7.75	7.75	7.75	9.00	9.00	9.00	8.00	7.00
Total	55.00	56.35	57.25	55.75	57.75	58.75	61.75	60.75	60.25	53.20

FULL-TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
FY 2010-11



Source: City of Fort Bragg, Department of Finance

**CITY OF FORT BRAGG
OPERATING INDICATORS
LAST TEN FISCAL YEARS ²**

	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	Fy 07-08	Fy 08-09	FY 09-10	FY 10-11	FY 11-12
Function/Program										
Building Permits Issued							174	204	204	210
New Construction										
Single Family Residential	24	5	12	5	9	3	1	2	3	2
Second Unit	4	9	6	2	4	1	3	2	1	1
Mixed Use, Commercial & Residential			2					1		
Multi-Family Residential	4									
Low Income Residential	7	3			1		1		2	
City Clerk										
Council/Agency Resolutions Passed	115	128	127	134	131	110	148	112	93	108
Number of Ordinances Passed	5	7	7	8	6	4	13	3	9	9
Number of Contracts Passed	8	5	7	4	10	11	11	9	13	32
Public Safety										
Traffic Accidents	157	146	140	181	125	100	111	116	112	139
Traffic Violation-DUI	35	55	42	53	52	78	53	42	37	33
Bookings	499	613	553	726	714	845	521	501	621	608
Moving & Parking Citations	457	590	306	335	438	1,075	852	550	514	841
Case Reports	1,220	1,245	1,171	1,577	1,471	1,323	1,288	1,150	1,274	1,454
Fire ¹										
Total Number of Calls		636	708	546	596	577	640	504	601	632
Structure Fires		62	72	31	44	63	38	35	30	27
Vehicle Fires		13	15	17	18	12	6	7	9	9
Vegetation Fires		40	38	20	33	43	55	33	15	29
Medical		186	204	146	174	143	110	102	186	209
Rescue/Traffic Accidents		10	18	129	128	132	135	114	112	129
Hazardous Condition/Materials Calls		37	39	34	49	54	62	53	37	46
Good Intent Calls/False Alarms		77	90	65	51	58	87	85	96	115
Other Calls & Incidents		211	232	104	99	72	147	75	116	68

**CITY OF FORT BRAGG
OPERATING INDICATORS
LAST TEN FISCAL YEARS ²**

Function/Program	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	Fy 07-08	Fy 08-09	FY 09-10	FY 10-11	FY 11-12
Water										
Number of customer accounts billed	16,189	16,300	16,388	16,541	16,300	16,541	33,965	33,771	33,521	32,523
Water annual demand in thousand gallons	2,619	2,604	2,572	2,458	2,302	2,626	2,401	2,233	2,176	2,312
Available supply of water in thousand gallons	2,744	2,760	2,659	2,993	3,078	2,917	2,688	2,524	2,442	3,066
Total Customer service calls						1,592	1,450	1,421	1,492	1,448
Meter installs/removals/change outs						280	38	36	49	40
Meter repairs						7	4	1	3	2
Service line repairs							1		39	
Leak investigations						57	24	15	15	16
Service profiles						159	180	98	131	81
Turn on/off						1,028	1,120	1,244	1,255	1,267
Manual reads						484	522	556	555	565
Misc						52	78	26	27	36
Wastewater (FY 11-12 indicators are not yet available)										
Customer service calls, wastewater								38	39	
New customer sewer lines installed								2	2	
Sewer mains cleaned/flushed in miles								15	19	
Sewer mains and laterals repaired in number of jobs								38	39	
Sewer manholes inspected								370	371	
Sewer manholes installed								1	3	
Sewer spill responses								3	4	

¹ The governing agency over the Fort Bragg Volunteer Fire Department is the Fort Bragg Fire Protection Authority Joint Powers Agreement (JPA). The JPA is a board of directors formed in the 1989-90 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 the Board 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. Department statistics for FY 02/03 are not available.

² In some categories historical information is not available.

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

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

	FY 02- 03	FY 03- 04	FY 04- 05	FY 05- 06	FY 06- 07	Fy 07- 08	Fy 08- 09	FY 09- 10	FY 10- 11	FY 11- 12
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Streets in miles	23.7	23.7	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4
Alleys in miles	19	19	19	19	19	19	19	19	19	19
Storm drains in miles	10	10	10	10	10	10	10	10	10	10
Number of street lights	725	725	725	725	725	725	725	725	725	725
Sidewalks	40	40	40	40	40	40	40	40	40	40
Water										
Water mains in miles	30	30	30	30	30	30	30	30	30	30
Raw water transmission lines in miles	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75
Wastewater										
Sewer mains in miles	27	27	27	27	27	27	27	27	27	27
Parks and Facilities										
Number of Parks/Recreation Facilities	2	2	2	2	3	3	3	3	3	4

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

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.

Assessment District - AD – a separate unit of government that manages specific resources within defined boundaries. Through self-financing, it can raise predictable funds, such as taxes, user fees or bonds, directly from the people who benefit from the services.

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.

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 Anticipation Notes - Short-term borrowing in anticipation of issuing Bonds.

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 - 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).

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)

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.

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.

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

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.

Conditional Use Permit - CUP – allows a city or county to consider special uses which may be essential or desirable to a particular community, but which are not allowed as a matter of right within a zoning district, through a public hearing process.

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).

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.

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.

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.

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

Drug Abuse Resistance Program - DARE – a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug- and violence-free lives (www.dare.com).

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 rateschedule for these services is established to ensure that revenues are adequate to meet all necessary expenditures.

Environmental Enhancement and Mitigation Program - EEMP – a state funded grant program for projects related to environmental enhancement or design, particularly of transportation facilities.

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.

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.

The Governmental Accounting Standards Board (GASB) - Established in 1985, GASB is the current standard-setting board for governmental GAAP.

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).

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).

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

Gross Domestic Product (GDP) – the total of the goods and services produced by labor and property located in the United States.

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

Hotel Tax - Also known as the Transient Occupancy Tax (TOT) or bed tax – a tax added to the cost of renting a hotel room within the City.

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 Agreement - Contractual agreements which are termed leases, but whose lease amount is applied to the purchase.

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 (www.oclafco.org).

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.

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

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. (Per City Charter, all legislation and appropriations of money shall be by ordinance, save where there is a special fund created for a particular purpose.)

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.

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 XIIC and XIID 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).

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

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.

Revenue - Annual income received by the City.

Right of Way - ROW – a strip of land occupied or intended to be occupied by a street, crosswalk, railroad, electric transmission line, oil or gas pipeline, water main, sanitary or storm sewer main, shade trees, or special use.

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 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.

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.

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).

GLOSSARY OF FINANCIAL TERMS - ACRONYMS

AD	Assessment District
ADA	Americans with Disabilities Act
AMP	Asset Management Plan
APA	American Planners Association
AQMD	Air Quality Management District
AQMP	Air Quality Management Plan
BOE	Board of Equalization
BID	Business (Hotel) Improvement District
CAFR	Comprehensive Annual Financial Report
CaIPELRA	California Public Employers Labor Relations Association
CALPERS	California Public Employees' Retirement System
CC	City Council
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Training
CIP	Capital Improvement Program
COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
CUP	Conditional Use Permit
DARE	Drug Abuse Resistance Program
DOF	California Department of Finance
EECBG	Energy Efficiency and Conservation Block Grant
EEMP	Environmental Enhancement and Mitigation Program
EIR	Environmental Impact Report
EPT	Extended Part-Time
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographical Information System
GMA	Growth Management Area
GMP	Growth Management Program
GPA	General Plan Amendment
GSP	Gross State Product
HRIS	Human Resources Information System
HUD	U.S. Department of Housing and Urban Development
ICMA	International City/County Management Association
LAIF	Local Agency Investment Fund
LED	Light Emitting Diode
LLEBG	Local Law Enforcement Block Grant
MOU	Memorandum of Understanding
NPDES	National Pollutant Discharge Elimination System
PERS	Public Employees' Retirement System
PMS	Pavement Management System
POST	Peace Officer Standards Training
PQI	Pavement Quality Index
PT	Part-Time

PUC	Public Utilities Commission
RDA	Redevelopment Agency
ROW	Right of Way
RPT	Regular Part-Time
RSTP	Regional Surface Transportation Program
SBP	Strategic Business Plan
SHRM	Society of Human Resources Management
SLTPP	State Local Transportation Partnership Program
STP	Strategic Technology Plan
TEA	Tax Equity Allocation
TMA	Transportation Management Association
TMP	Transportation Management Plan
TOT	Transient Occupancy Tax
UUT	Utility Users Tax
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol



RESOLUTION NO. 3622-2013

**RESOLUTION OF THE FORT BRAGG CITY COUNCIL APPROVING THE FISCAL YEAR
2013-14 CITY OF FORT BRAGG BUDGET**

WHEREAS, on May 10, 2013, the City Manager submitted to the City Council, the City of Fort Bragg Proposed Budget for FY 2013/14; and

WHEREAS, on May 13, 2013 the City Council conducted a Budget workshop; and

WHEREAS, at the workshop a number of changes involving appropriations, reserves, and fund transfers were discussed; and

WHEREAS, on June 19, 2013, the City Manager submitted to the City Council, the City of Fort Bragg Final Budget for FY 2013/14; and

WHEREAS, based on all the evidence presented, the City Council finds as follows:

1. The budget, as presented, adequately establishes a financial plan for carrying out the operations of government in the following fiscal year; and
2. The budget, as presented, establishes sufficient reserves for FY 2013/14.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Fort Bragg does hereby adopt the Final Budget as submitted; and

BE IT FURTHER RESOLVED that copies of the FY 2013/14 Budget will be on file in the offices of the City Clerk and City Finance Director/Treasurer, and shall be considered a part of this Resolution.

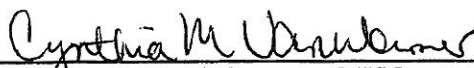
The above and foregoing Resolution was introduced by Councilmember Kraut, seconded by Councilmember Hammerstrom, and passed and adopted at a regular meeting of the City Council of the City of Fort Bragg held on the 24th day of June, 2013, by the following vote:

AYES: Councilmembers Courtney, Deitz, Hammerstrom, Kraut, and Mayor Turner.
NOES: None.
ABSENT: None.
ABSTAIN: None.



DAVE TURNER,
Mayor

ATTEST:


Cynthia M. VanWormer, MMC
City Clerk

RESOLUTION NO. 3624-2013

RESOLUTION OF THE FORT BRAGG CITY COUNCIL APPROVING THE CITY OF FORT BRAGG MULTI-YEAR CAPITAL IMPROVEMENT PROGRAM AND ADOPTING THE CAPITAL PROJECTS BUDGET FOR THE FISCAL YEAR 2013-14

WHEREAS, on May 10, 2013, the City Manager submitted to the City Council, the City of Fort Bragg Multi-Year Capital Improvement Program and Capital Projects Budget for FY 2013/14; and

WHEREAS, on May 13, 2013, the City Council conducted a Budget workshop; and

WHEREAS, at the workshop a number of changes involving appropriations, reserves, and fund transfers were discussed; and

WHEREAS, on June 12, 2013, the Planning Commission reviewed the Multi-Year Capital Improvement Program and adopted Resolution PC 01-2013 finding the Program to be consistent with the goals and policies of the City of Fort Bragg General Plan and the Fort Bragg Coastal General Plan and; and

WHEREAS, on June 19, 2013, the City Manager submitted to the City Council, the City of Fort Bragg Multi-Year Capital Improvement Program and Capital Projects Budget for FY 2013/14; and

WHEREAS, based on all the evidence presented, the City Council finds as follows:

1. The Multi-Year Capital Improvement Program is consistent with the City of Fort Bragg General Plan and the Fort Bragg Coastal General Plan; and
2. The FY 2013/14 Capital Projects Budget has been reviewed and adjusted as deemed appropriate by the City Council.

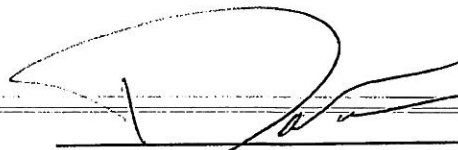
NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Fort Bragg does hereby approve the City of Fort Bragg Multi-Year Capital Improvement Program and adopt the FY 2013/14 Capital Projects Budget as submitted; and

BE IT FURTHER RESOLVED that copies of the Multi-Year Capital Improvement Program and FY 2013/14 Capital Projects Budget are on file in the offices of the City Clerk and City Finance Director/Treasurer, and shall be considered a part of this Resolution.

The above and foregoing Resolution was introduced by Councilmember Hammerstrom, seconded by Councilmember Kraut, and passed and adopted at a regular meeting of the City Council of the City of Fort Bragg held on the 24th day of June, 2013, by the following vote:


AYES: Councilmembers Courtney, Deitz, Hammerstrom, Kraut, and Mayor Turner.
NOES: None.
ABSENT: None.

ABSTAIN: None.



DAVE TURNER,
Mayor

ATTEST:



Cynthia M. VanWormer, MMC
City Clerk

RESOLUTION NO. ID 355-2013

**RESOLUTION OF THE FORT BRAGG MUNICIPAL IMPROVEMENT DISTRICT BOARD
APPROVING THE FISCAL YEAR 2013/14 FORT BRAGG MUNICIPAL IMPROVEMENT
DISTRICT NO. 1 BUDGET**

WHEREAS, on May 10, 2013, the District Manager submitted to the Board of Directors ("Board") of the Fort Bragg Municipal Improvement District No. 1 a Proposed Budget for FY 2013/14; and

WHEREAS, on May 13, 2013, the Board conducted a Budget workshop; and

WHEREAS, at the workshop a number of changes involving appropriations, reserves, and fund transfers were discussed; and

WHEREAS, on June 19, 2013, the District Manager submitted to the Board the Final Budget for FY 2013/14; and

WHEREAS, based on all the evidence presented, the Board finds as follows:

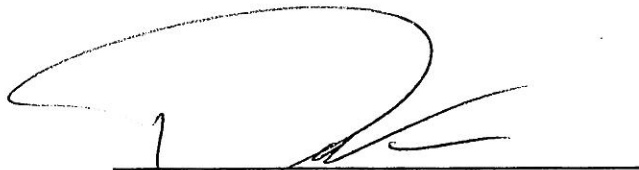
1. The budget, as presented, adequately establishes a financial plan for carrying out the operations of the Fort Bragg Municipal Improvement District No. 1 in FY 2013/14; and
2. The budget, as presented, establishes sufficient revenues for appropriations for FY 2013/14.

NOW, THEREFORE, BE IT RESOLVED that the Board does hereby adopt the Final Budget as submitted; and

BE IT FURTHER RESOLVED that copies of the FY 2013/14 Budget will be on file in the offices of the District Clerk and City Finance Director/Treasurer, and shall be considered a part of this resolution.

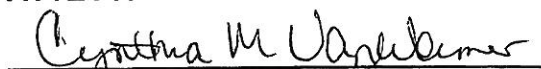
The above and foregoing Resolution was introduced by Board Member Courtney, seconded by Chair Turner, and passed and adopted at a regular meeting of the District Board of the Fort Bragg Municipal Improvement District No. 1 held on the 24th day of June, 2013, by the following vote:

AYES: Board Members Courtney, Deitz, Hammerstrom, Kraut, and Chair Turner.
NOES: None.
ABSENT: None.
ABSTAIN: None.



DAVE TURNER,
Chair

ATTEST:


Cynthia M. VanWormer, MMC
District Clerk

RESOLUTION NO. 3623-2013

RESOLUTION OF THE FORT BRAGG CITY COUNCIL APPROVING AND ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2013/14

WHEREAS, the voters of California, on November 6, 1979, added Article XIII B to the State Constitution placing various limitations on the appropriations of State and local governments; and

WHEREAS, Article XIII B provides that the appropriations limit for FY 2013/14 is calculated adjusting the base year appropriations of FY 1978/79 for changes in the cost of living and population; and

WHEREAS, the California Department of Finance reports the percentage change in population factor for the County of Mendocino for January 1, 2013 is 0.41% and the change in California's per capita personal income is 5.12%; and

WHEREAS, the City of Fort Bragg has complied with the provisions of Article XIII B in determining the appropriation limit for FY 2013/14; and

WHEREAS, the City's appropriation limit for FY 2013/14 totals \$8,439,953; and

WHEREAS, the City's appropriations subject to limitation for FY 2013/14 total \$4,794,750; and

WHEREAS, based on all the evidence presented, the City Council finds as follows:

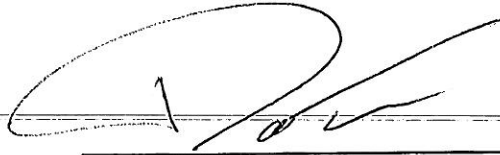
1. That the annual appropriations limit has been compiled based on Article XIII B of the State Constitution, which imposes limitations on the annual rates of increase in local government budget expenditures and requires cities to adopt annual appropriations limits, by resolution each year.
2. The appropriations in the FY 2013/14 Adopted Budget do not exceed the limitations imposed by Article XIII B.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Fort Bragg does hereby approve that the FY 2013/14 appropriations limit is \$8,439,953 for the City of Fort Bragg.

The above and foregoing Resolution was introduced by Councilmember Deitz, seconded by Councilmember Courtney, and passed and adopted at a regular meeting of the City Council of the City of Fort Bragg held on the 24th day of June, 2013, by the following vote:

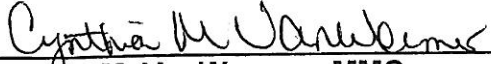
AYES: Councilmembers Courtney, Deitz, Hammerstrom, Kraut, and Mayor Turner.
NOES: None.
ABSENT: None.

ABSTAIN: None.



DAVE TURNER,
Mayor

ATTEST:



Cynthia M. VanWormer, MMC
City Clerk