



City of Fort Bragg

Adopted Budget

Fiscal Year 2019/20



CITY OF FORT BRAGG
ADOPTED BUDGET
FISCAL YEAR 2019 – 2020



CITY COUNCIL

Will Lee, Mayor

Bernie Norvell, Vice Mayor

Tess Albin-Smith, Councilmember

Jessica Morsell-Haye, Councilmember

Lindy Peters, Councilmember

Tabatha Miller

City Manager

ABOUT THE COVER

Aerial View of the Coastal Trail		
Lighted Truck Parade	Wastewater Treatment Upgrade Project	Fort Bragg Middle School Tree Planting at the Summers Lane Reservoir

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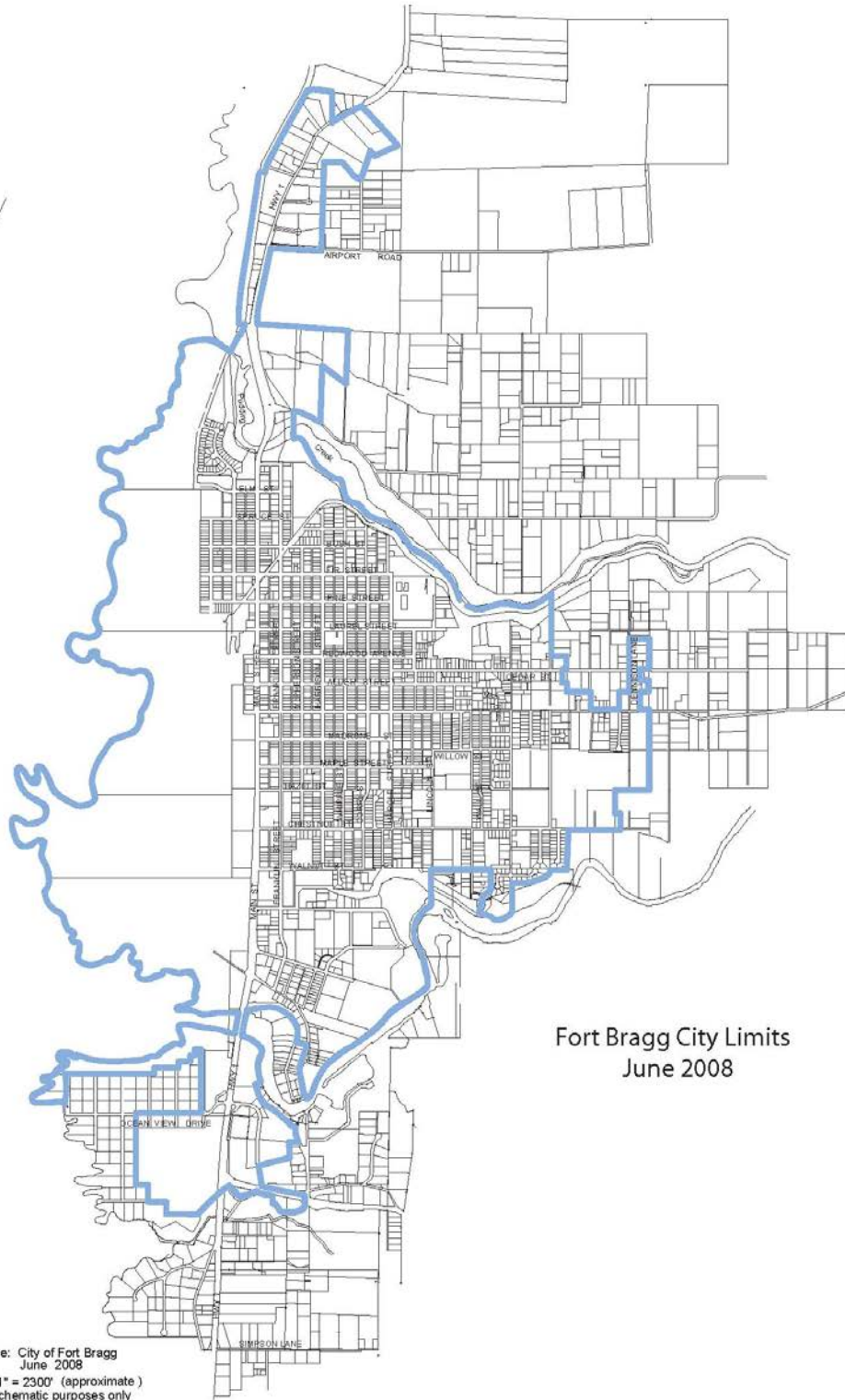
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Fort Bragg City Limits
June 2008

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





CITY OF FORT BRAGG

Incorporated August 5, 1889

416 N. Franklin Street
Fort Bragg, CA 95437
Phone: (707) 961-2823
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June 10, 2019

Honorable Mayor and Members of the City Council, Residents and Business Owners:

I am pleased to present the Fiscal Year (FY) 2019-20 Budget for the City of Fort Bragg, the Fort Bragg Municipal Improvement District, No. 1, and the Fort Bragg Redevelopment Successor Agency. The annual budget provides a comprehensive statement of the City's organization, operations and resources. It expresses City Council and District Board policies and priorities in all areas of the City's operations and it links near-term priorities with the resources available to achieve them. Over the course of the year, the City's budget serves as a financial management tool and as a work plan for the delivery of City services and implementation of capital projects. Highlights of the FY 2019-20 Budget:

- Balanced General Fund Operating Budget
- Focus on improvements to the City's infrastructure with a \$12.9 million Capital Improvement Program (CIP) budget, including \$7.4 to complete the Wastewater Treatment Plant Upgrade and \$1.5 million to rebuild three failing sanitary sewer lift stations
- \$2.7 million for street rehabilitation and bike and pedestrian safety improvements
- Continued funding for a General Fund operating and a litigation reserves
- Utility rates set to provide \$1 million in each utility for capital reserves
- Internal Service Fund reserves maintained to smooth out annual expenditures
- Modest cost of living increases budgeted for City staff
- Revised and updated cost allocation plan based on tracking staff time and allocating costs using appropriate cost drivers

Balancing the Budget

During the Mid-year Budget Review in early March, the City Council and staff reviewed the City Council's priorities for the FY 2019-20 budget. Those are set forth below in order of priority:

1. Adopt a balanced budget
2. Maintain operating reserve and litigation reserve
3. Maintain long-term funding plans in the City's three internal service funds
4. Provide for additional contributions to California Public Employees' Retirement System (CalPERS) in order to pay the unfunded liability off earlier than 30 years Continue budgeting conservatively but more realistic or "most likely"
5. Maintain current level of service (no staff layoffs, no program cuts)
6. Provide cost of living adjustments for staff in years to come
7. Provide funding for emergency reserves

8. Continue to make additional contributions to the OPEB trust

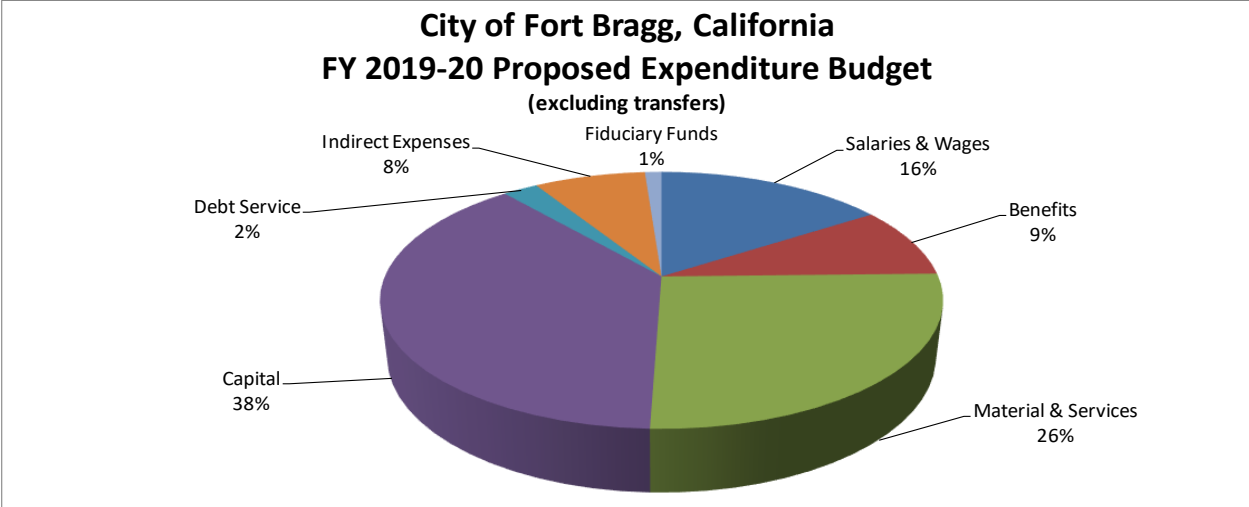
Recognizing the Financial Goal of adopting a balanced operating budget as the highest priority, staff is presenting a proposed General Fund budget with a projected surplus of \$65k. This surplus also makes it possible for the City to accomplish priority No. 4, which is to make additional contributions to CalPERS to pay off the unfunded liability earlier than the current 30-year amortization period. The City's policy is that fifty percent (50%) of any year's surplus in the General Fund will be used to make an additional payment towards the CalPERS unfunded liability. FY 2018-19 is projected to have a \$316k surplus. This results in an additional payment of \$158k towards the unfunded liability.

Council provided staff direction to establish a recession reserve for the General Fund and the Water and Waste Water Enterprise Funds. An 18-month recession starting in FY 2020-21 would have a two-year cumulative impact of \$421k for sales tax revenue in the General Fund. Although the Transient Occupancy Tax (TOT) has been a little more resilient, the estimated impact to that revenue source in an 18-month recession is over \$250k. The General Fund is projected to have an unassigned fund balance of \$1.5 million at the end of FY 2018-19. Setting aside \$500k into a recession reserve for the General Fund provides the City some breathing room in the event of a recession in the two years. According to the Wall Street Journal monthly survey of leading economists – 36% expect a recession to start next calendar year (2020) and 52% project a recession to start in 2021. If you combine these projections, there is an 88% estimated chance of a recession in the next two calendar years. We are currently in the second longest recovery and will pass into the longest recovery before the end of this year. A 5% recession reserve will be established for the Water and Wastewater Funds.

Budget Overview

The City's total proposed expenditure budget (excluding transfers) for FY 2019-20 is \$34.3 million. This is a decrease of 19.2% from the amended FY 2018-19 Budget of \$42.4 million. The \$8.1 million decrease is due to expected completion in December, 2019 of the \$18 million Waste Water Treatment Facility Upgrade. As reflected in the chart below, capital expenditures are budgeted \$10.1 million less than the prior year. An increase in materials & services of \$2.1 million, resulting from the Parents & Friends CDBG project offsets the decrease in capital expenditures. The reduction in Salaries & Wages is the result of eliminating a position in the Administrative Services Department and retirements. Typically, retirements create savings, in that replacements are hired in at the lower end of the salary structure and under new CalPERS pension programs that have a lower cost as the result of pension reform in 2014.

Budget Expenditure Category	Proposed FY 2019-20	Amended FY 2018-19	\$ Variance	% Variance
Salaries & Wages	\$ 5,408,012	\$ 5,596,263	\$ (188,251)	-3.4%
Benefits	3,018,676	2,944,195	74,481	2.5%
Material & Services	8,967,366	6,895,849	2,071,517	30.0%
Capital	13,051,747	23,127,984	(10,076,237)	-43.6%
Debt Service	826,442	775,098	51,344	6.6%
Indirect Expenses	2,612,420	2,695,991	(83,571)	-3.1%
Fiduciary Funds	380,975	375,278	5,697	1.5%
Total	\$ 34,265,638	\$ 42,410,658	\$ (8,145,020)	-19.2%



The City has three major operating funds: General Fund; Water Enterprise; and Wastewater Enterprise. In addition, the City's chart of accounts includes the C.V. Starr Center Enterprise, special revenue funds, grant funds, capital project funds and internal service funds. The General Fund is the principal operating fund of the City and is supported primarily by taxes and fees that generally do not have restrictions on their use. Because of the lack of restrictions on use of funds, the General Fund has the most demands on its limited dollars. The Enterprise funds – Water and Wastewater are fully supported by user fees. Special revenue funds and accounts are used to account for proceeds of a specific revenue source that has legal restrictions on how the funds may be spent.

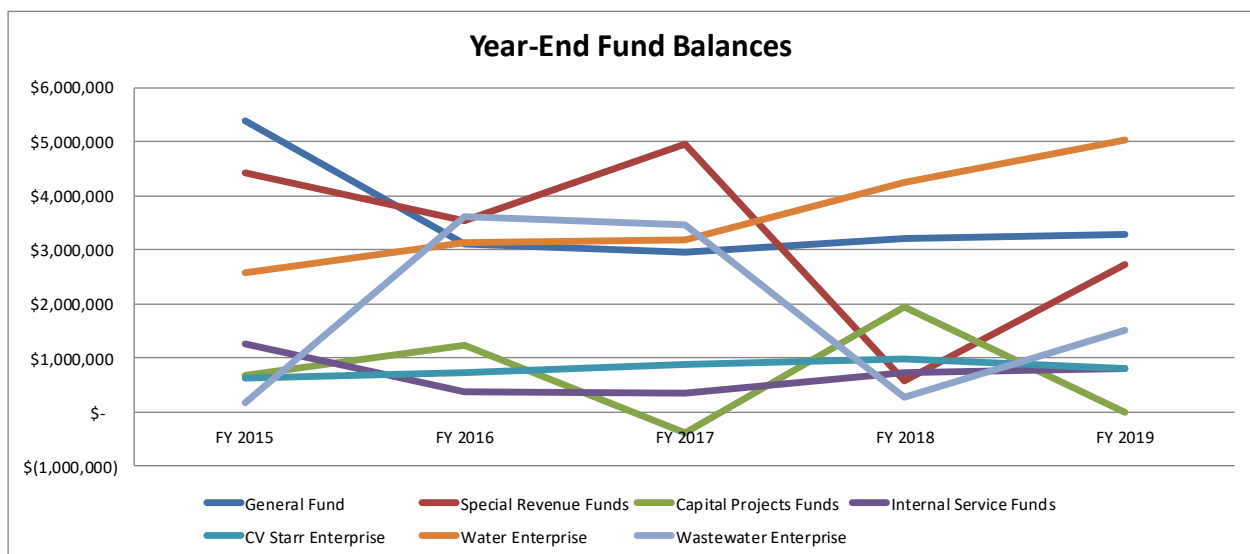
Projected Fund Balances

The year-end fund balances (or net position for enterprise funds) and the changes over time provide a narrative about the financial condition of each fund or fund group. Fund balance is the difference between assets and liabilities and reflects the cumulative annual financial surpluses and deficits. One-time declining balances are generally not bad and typically reflect one-time capital or other large expenditures. Often times these are planned for expenditures such as the upgrade to the City's Wastewater Treatment Plant last year and this next year. Often revenues have been accumulated to cover the cost or a portion of the cost of these capital projects. Fund balances that continue to decline each year from operating deficits or unplanned expenses may be a cause for concern or indicate a long-term structural deficit. Overall, the financial health of the City is improving and fund balances continue to grow. There is even a rebound in the Wastewater Fund expected next year, after the \$18 million Wastewater Treatment Plant Upgrade is complete and capital funds begin to accumulate again. The balance in the Water Fund will double from FY 2015-16 to FY 2019-20 as funds for capital infrastructure improvements continue to grow.

Some funds are in better financial condition than others. The decline in the General Fund fund balance in FY 2016-17 was the result of the new cost allocation plan and repayment of prior year over-allocations made by the Water and Wastewater Enterprise funds. Although there is not significant growth in the General Fund, the fund balance is stable and is showing small but positive increases. Changes in the Special Revenue, Capital and Internal Service funds are typically tied to capital projects and expenditures can fluctuate accordingly. The Capital Projects Fund Fund Balance dips into the negative in FY 2017-18 and again in FY 2019-20; both of these temporary drops is the result of planned revenue and expenses not matching in the same year.

The chart and graph on the following page provide a five-year "picture" of the City's fund balances.

Funds	06/30/2016 Audited Fund Balance	06/30/2017 Audited Fund Balance	06/30/2018 Audited Fund Balance	06/30/2019 Projected Fund Balance	06/30/2020 Projected Fund Balance
General Fund	\$ 5,388,494	\$ 3,106,934	\$ 2,959,473	\$ 3,216,404	\$ 3,281,623
Special Revenue Funds	4,430,343	3,528,495	4,955,492	584,178	2,716,312
Capital Projects Funds	675,031	1,227,204	(374,490)	1,935,050	(6,254)
Internal Service Funds	1,255,766	377,150	360,416	741,928	804,167
CV Starr Enterprise	622,651	735,611	874,690	993,658	800,713
Water Enterprise	2,567,432	3,120,650	3,178,033	4,251,845	5,028,295
Wastewater Enterprise	168,822	3,615,944	3,462,700	282,023	1,509,233
Total	\$ 15,108,539	\$ 15,711,988	\$ 15,416,314	\$ 12,005,086	\$ 14,134,089



*Enterprise and Internal Services funds do not include fixed assets, restricted for debt service or depreciation expense.

Operating Budget

If you remove the one-time CIP projects and capital expenditures, the City's operating budget (excluding transfers) is \$21.2 million, which is an increase of 10% or \$1.9 million over the Amended FY 2018-19 Operating Budget. The primary reason for the increase is the \$2 million net increase in Materials & Services. This is due to a \$2.9 million CDBG project for Parents & Friends Inc. which will provide funds for construction of three residential units consisting of 4-bedrooms and 3-bathrooms each. The project will provide support to 4 low-income, developmentally disabled adults living with age-related disabilities. Offsetting this amount is a decrease in Materials & Services in the General Fund of \$311k and a decrease in the Wastewater Fund of \$170k and \$69k in the Water Fund. If you remove the Parents & Friends Inc. project from the operating expenses, there would be a reduction in the Operating Budget of \$932k. See Operating Expenditure Chart on the next page.

Operating Budget Expenditure Category	Proposed FY 2019-20	Amended FY 2018-19	\$ Variance	% Variance
Salaries & Wages	\$ 5,408,012	\$ 5,596,263	\$ (188,251)	-3.4%
Benefits	3,018,676	2,944,195	74,481	2.5%
Material & Services	8,967,366	6,895,849	2,071,517	30.0%
Debt Service	826,442	775,098	51,344	6.6%
Indirect Expenses	2,612,420	2,695,991	(83,571)	-3.1%
Fiduciary Funds	380,975	375,278	5,697	1.5%
Total	\$ 21,213,891	\$ 19,282,674	\$ 1,931,217	10.0%

The largest portion of the City's operating expenditure budget in FY 2019-20 is Materials & Services which makes up 42% of the total. This is a change from FY 2018-19, when Salaries & Benefits were the largest portion of the budget at 44% of the total budget. In the Proposed FY 2019-20 budget, Salaries & Benefits moves to the second largest portion of the budget at 40%. The CalPERS pension costs and unfunded liability will continue to be a challenge, not only for the City of Fort Bragg but for most public agencies in California. Those costs are projected to increase an average of 14% per year and double within the next six years.

General Fund Budget

The General Fund is projected to have \$9,863,801 of revenue in FY 2019-20 and expenditures of \$9,798,582. As discussed earlier, the \$65k operating surplus, while not large, is noteworthy because it is the second time in ten years that the City will have adopted a balanced General Fund budget. The General Fund is predominately supported by taxes (sales tax, Transient Occupancy Tax, property tax, and franchise taxes). These tax revenues have been slow to recover since the great recession and as noted earlier, based on recent trends, staff is projecting those sources "more likely" rather than conservatively. Part of the reason for the change in approach, is the efforts of the Visit Fort Bragg Marketing and Promotions program and the investment-to-date of more than \$450K to promote the tourism economy with the stated goal of increasing Transient Occupancy and sales tax revenues for the City.

The Proposed FY 2019-20 expenditures of \$9,798,582 represent an increase of \$101k or 1.0% from the Amended FY 2018-19 expenditure budget. The General Fund expenditure budget is a lean budget. Because of the high portion of labor related costs in the General Fund, it is most impacted by the increased pension costs and other benefits. The increases in health insurance were limited to 1.15% in FY 2019-20 and dental insurance increased 4% for the first time in many years. The \$245k (10%) reduction in Materials & Services offsets the 24% increase in allocation to the Internal Service Funds and the 5% increased cost of benefits. The increased allocation to the Internal Service Funds is the result of the updated cost allocation plan. The General Fund is picking up a larger percentage of the Facilities, Information Technology and Fleet costs based on the change in plan methodology.

Without increased revenue growth in future years, from new or existing sources, a higher level of scrutiny will be needed to focus on which programs and services may need to be reduced or eliminated. The chart on the next page summarizes the General Fund Expenditures.

General Fund Expenditures by Category	FY 2018-19 Amended Budget	FY 2018-19 FYE Projected	FY 2019-20 Proposed Budget	FY 2018-19 Budget vs. FY 2019-20 Budget
Salaries & Wages	\$ 3,753,299	\$ 3,638,140	\$ 3,809,107	\$ 55,808
Benefits	2,488,175	2,332,174	2,603,762	115,587
Material & Services	2,369,939	2,311,361	2,124,559	(245,380)
Other Expenditures	182,588	162,340	185,900	3,312
Debt Service	185,533	185,533	185,533	-
Allocation to Internal Service Funds	717,667	717,666	889,721	172,054
Total General Fund Expenditures	\$ 9,697,201	\$ 9,347,214	\$ 9,798,582	\$ 101,381

Conclusion and Acknowledgements

As public servants, it is important for us to remember who we work for and what we are here to do for our citizens and visitors. Fundamentally, our job is to make Fort Bragg a safe and healthy place to live and visit.

I would like to thank all of the public servants with whom I work. Without each and every one of them, the City of Fort Bragg would not be the unique and amazing place where we live and work. I must also acknowledge our elected officials, who are also public servants with very little pay for what essentially amounts to many many hours of volunteer work. It is their leadership that provides the structure for what we do each day. This budget is the product of much work by the management team and supporting staff. However, it is the Finance Department who produce this document, which creates our guide and work plan for the next year. I would like to thank Victor Damiani, the City's Finance Director, and Isaac Whippy, Government Accountant, for the extraordinary job they do in putting the budget together.

My first year in the City provided me with great experience, opportunities and challenges. As a community we continue to improve and look towards the future.

Respectfully Submitted,

Tabatha Miller

Tabatha Miller
City Manager

USER'S GUIDE TO THE BUDGET

The functions of local government stem from three levels of policy direction: federal, state and local. Within this intergovernmental system, local government is responsible for providing 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 the provision of governmental services and to provide legal authorization for the expenditure of funds is the annual budget. A local government budget is a financial plan that matches existing resources with the needs of the community.

The City of Fort Bragg's budget is developed and adopted by the City Council and provides Fort Bragg residents and City staff with a plan for implementation of the services, goals and objectives specified by the City Council. The City's Wastewater Enterprise is operated by the Municipal Improvement District No. 1 (MID) Board. The City Council serves concurrently as the MID Board of Directors. The budget for the Wastewater Enterprise is included in this budget document.

The Operating Budget is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The Five-Year Capital Improvement Program (CIP) and Capital Projects Budget provide citizens and City officials with detailed information about capital projects that are planned for near- or mid-term implementation.

This budget outlines the many municipal services, programs and projects provided by the City of Fort Bragg over the course of the fiscal year. It identifies revenue projections and specific expenditures necessary to deliver services to the community. The budget is intended to provide transparency to City residents about programs and services as well as the policies underlying the City Council's spending decisions.

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Distinguished Budget Presentation Award to the City for its Fiscal Year 2018/19 Budget. This was the third year that the government has achieved this prestigious award. Achievement of the award reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the City had to satisfy nationally-recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- **A Policy Document** – to describe financial and operating policies, goals, and priorities for the organization.
- **A Financial Plan** – to provide revenue and expenditure information by fund, department, division, and category.
- **An Operations Guide** – to describe activities and objectives for the fiscal year.
- **A Communications Tool** – to provide information on budgetary trends, planning processes, and integration of the operating and capital budgets.

The Distinguished Budget Presentation Award is valid for one year. Our Fiscal Year 2019/20 budget will again be submitted to the GFOA and we are confident that we will once again achieve the award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Fort Bragg
California**

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morill

Executive Director

BUDGET ORGANIZATION

The FY 2019/20 Budget includes eight basic sections as follows:

1. **City Manager’s Transmittal.** Provides an introduction to the budget including a summary of critical economic issues, Council-directed core services, and basic operational and strategic goals for FY 2019/20.
2. **Introduction.** Includes this Users’ Guide, a directory of elected and appointed City officials, a Citywide organization chart, an overview of the City of Fort Bragg, a definition of the funds included in the financial reporting model of the City, and the City’s budget guidelines and fiscal policies. This section provides the reader with the policies and documents that guide the City’s financial practices.
3. **Summary.** Includes a comprehensive overview of fund balance projections and individual summaries of revenues and expenditures for all funds and the General Fund. Also included are interfund transfers, interfund cost reimbursements and the City’s cost allocation plan. Summaries for the Water, Wastewater and C.V. Starr Enterprise Funds are included in the detail section for each fund.
4. **Fund Detail - Departmental Summaries.** Presents detailed information on the City’s operating departments and Enterprise funds as follows:

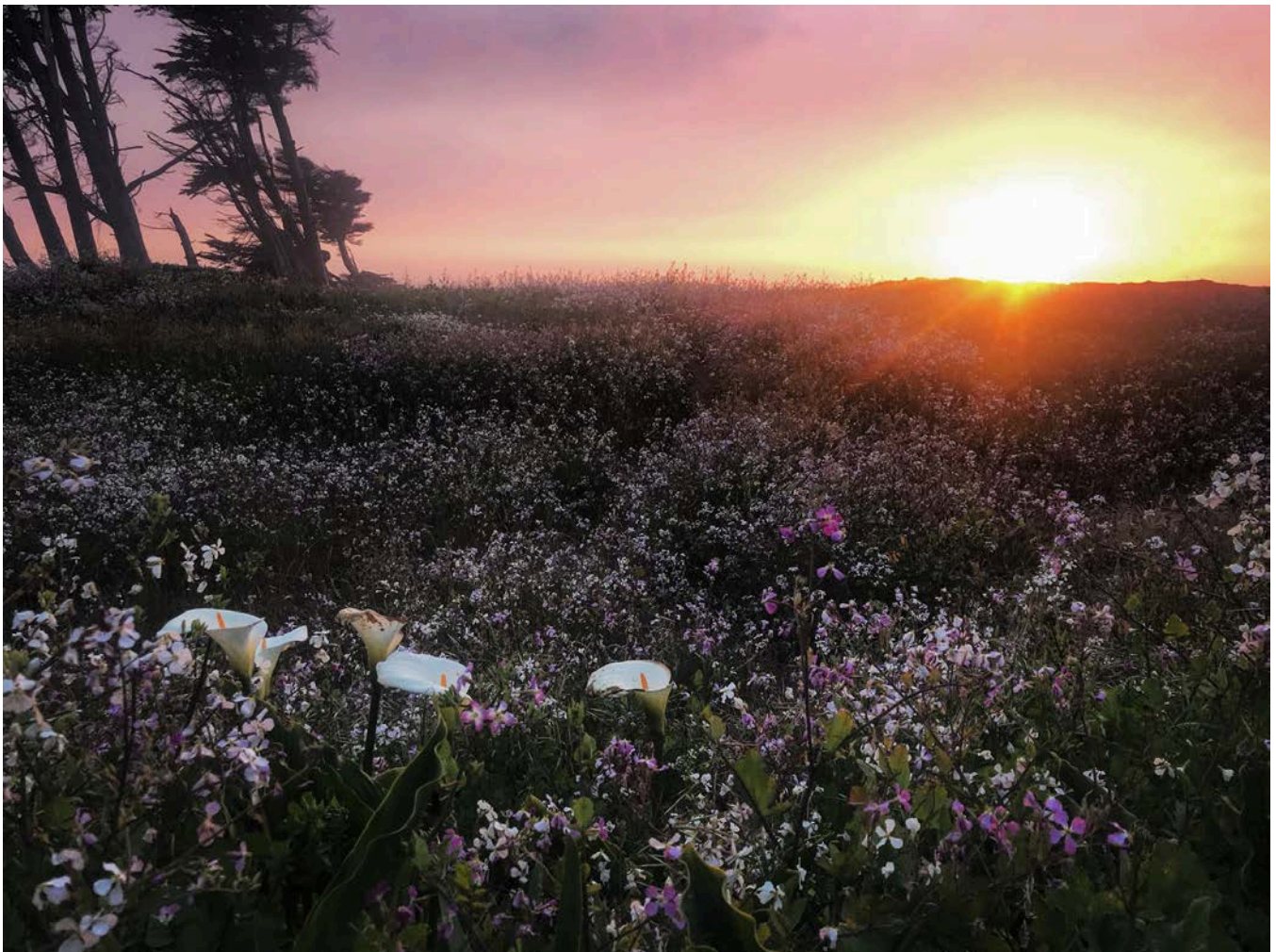
City Council	Public Works
Administration	Internal Services
Tourism Marketing & Promotions	Debt Service
Finance	Water Enterprise
Non-Departmental	Wastewater Enterprise
Public Safety	C.V. Starr Center Enterprise
Community Development	

Additional information about services provided by the City is included in each departmental section. Department summary information includes organizational charts, departmental services description, summaries of accomplishments and goals, a comparison of the total adopted budget to the prior fiscal year, and a summary of expenditures over the last three fiscal years. More specific information about the current year appropriations is provided in the budget detail section. With the FY 2017/18 Budget the presentation was expanded to include a summary of revenue generated by each department.

5. **Grants and Special Revenue Funds.** Provides an overview of each of the City’s Special Revenue Funds, including fund descriptions, revenues and expenditures. Special Revenue Funds are classified into one of four categories: Revenue, Grants, Internal Service Funds, and Trust and Agency.
6. **Capital Improvement Program (CIP) and Capital Projects Budget.** The Multi-Year CIP includes descriptions of individual projects and 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.

The FY 2019/20 CIP budget has been upgraded to show the impact various Capital Projects will have on the City's operating budget.

7. **Statistical Data.** Presents historical information for the past 10 years regarding the City's finances, operations, constituents and the local economy.
8. **Glossary.** A list of specialized words and acronyms used in the budget document and their definitions.



BUDGET PROCESS & ADOPTION

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

- Prepare a budget for all funds of the City.
- Strive to adopt a budget that is balanced as to resources and appropriations.
- Adopt a budget that does not exceed State constitutional limits.
- Adopt a budget prior to the beginning of the fiscal year in which it is to take effect.
- Allow for adjustments to the budget with proper approvals.
- Strive to maintain reserves in accordance with established Council policies.
- Utilize encumbrances of appropriations as a budgetary control technique.
- Adopt the budget through City Council and Municipal Improvement District Board resolutions.
- Exercise budgetary 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 budget process typically begins in January once the audit reports for the prior fiscal year are complete. The Finance Department prepares a Mid-Year Performance Report and the City Council conducts a Mid-Year Budget Workshop (typically in March). At that workshop, revenue and expense projections are presented for the current fiscal year and the Council provides policy direction to staff regarding preparation of the budget for the coming fiscal year. Following the mid-year workshop, a proposed budget is assembled for the next fiscal year and it is reviewed by the Council and the public at a budget workshop (typically in May). Following the budget workshop, a revised budget is prepared 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).

Copies of the proposed budget are made available to the general public prior to the City Council's budget workshop. After providing opportunities for public review and discussion at the 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 City Council resolution.

BASIS OF ACCOUNTING AND FUND DEFINITIONS

The modified accrual basis of accounting is used by all General, Special Revenue 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 expenses are recorded at the time liabilities are incurred.

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:

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 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 obtained to fund City projects and activities.

Capital Project Funds are used to account for financial resources to be used for 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 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. The City utilizes three Internal Service Funds: Facilities Repair & Maintenance, Technology Replacement & Maintenance and Fleet & Equipment Services.

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, Wastewater, and C. V. Starr Center.

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. The City has one fiduciary fund: Successor Agency to Fort Bragg Redevelopment Agency.

COST ALLOCATION PLAN AND DIRECT CHARGES

The City employs a multi-step process for distributing the indirect costs of central service departments (City Council, Administration, Finance, Non-Departmental and Public Works Administration) and the City's Internal Service Funds to various departments and funds.

Costs of the City's central service departments are allocated through the City's Cost Allocation Plan (CAP). The CAP allocates costs that originate in one department but benefit one or more other departments. By way of example; the Administrative Services Department (City Clerk) performs the function of "Records Management" which benefits multiple other departments within the City organization. The costs associated with "Records Management" are allocated from the Administrative Services Department to the multiple other departments that benefit from the service. Each year a year-end true-up is performed so that allocations are based on actual results rather than budgeted forecasts. For example, if actual administrative costs end the year less than budgeted, then allocated costs will be revised down.

The City's Cost Allocation Plan is presented in detail beginning on Pages 65-72.

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 and expenditure estimates based on trends and forecasts available as of May 2019. These estimates take into account what has happened in the local economy, current revenue and expenditure experiences, and, to the extent possible, what is projected to happen over the next 14 months.

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 Pomo 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 create 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 installed 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 when the Fort Bragg Redwood Company absorbed 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 formed 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 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 known for its quality fish products that were distributed to major metropolitan markets. In recent years, the fishing industry has declined and Fort Bragg’s economic base has transitioned from “resource extraction” (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 GEOGRAPHY

The City of Fort Bragg is located approximately 165 miles north of San Francisco and 185 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 each 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 Will Lee	December 2020
Vice Mayor Bernie Norvell	December 2020
Councilmember Tess Albin-Smith	December 2022
Councilmember Jessica Morsell-Haye	December 2022
Councilmember Lindy Peters	December 2022

ADMINISTRATION AND MANAGEMENT

Fort Bragg operates under the Council-Manager form of government. The City Council appoints the City Manager who appoints other City staff 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 and wastewater treatment services. 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.

FORT BRAGG MUNICIPAL IMPROVEMENT DISTRICT NO. 1

The members of the City Council serve concurrently as the Fort Bragg Municipal Improvement District No. 1 (MID) Board of Directors. The MID was formed in 1969 for the purpose of acquiring and constructing wastewater system improvements including construction of a wastewater treatment plant. The wastewater system serves approximately 3,000 residential and commercial connections in an area that includes the City of Fort Bragg and small areas of unincorporated territory on the periphery of the City. The MID Board of Directors meets on the same schedule as the City Council and can schedule special meetings as necessary. The MID is referred to within the Budget as the “Wastewater Enterprise Fund.”

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 included 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 required by AB 1X26) and the City Council opted 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”) 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, petanque courts and picnic/BBQ facilities.

After opening the C.V. Starr Center in 2009, the MCRPD found itself challenged by insufficient operating revenues. In March 2012, the voters of Fort Bragg approved a special sales tax to provide funding for operation, maintenance and capital improvements at the C.V. Starr Center facility. The ballot 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. The facility reopened under City ownership in July 2012. The MCRPD now operates the facility under a contract with the City and the City provides continued financial and operational oversight.

**DIRECTORY OF ELECTED
AND APPOINTED CITY OFFICIALS**
As of June 30, 2019



Will Lee
Mayor



Bernie Norvell
Vice Mayor



Tess Albin-Smith
Councilmember



Jessica Morsell-Haye
Councilmember



Lindy Peters
Councilmember

Tabatha Miller
City Manager

Russell A. Hildebrand
City Attorney

Victor Damiani
Finance Director /City Treasurer

June Lemos
City Clerk

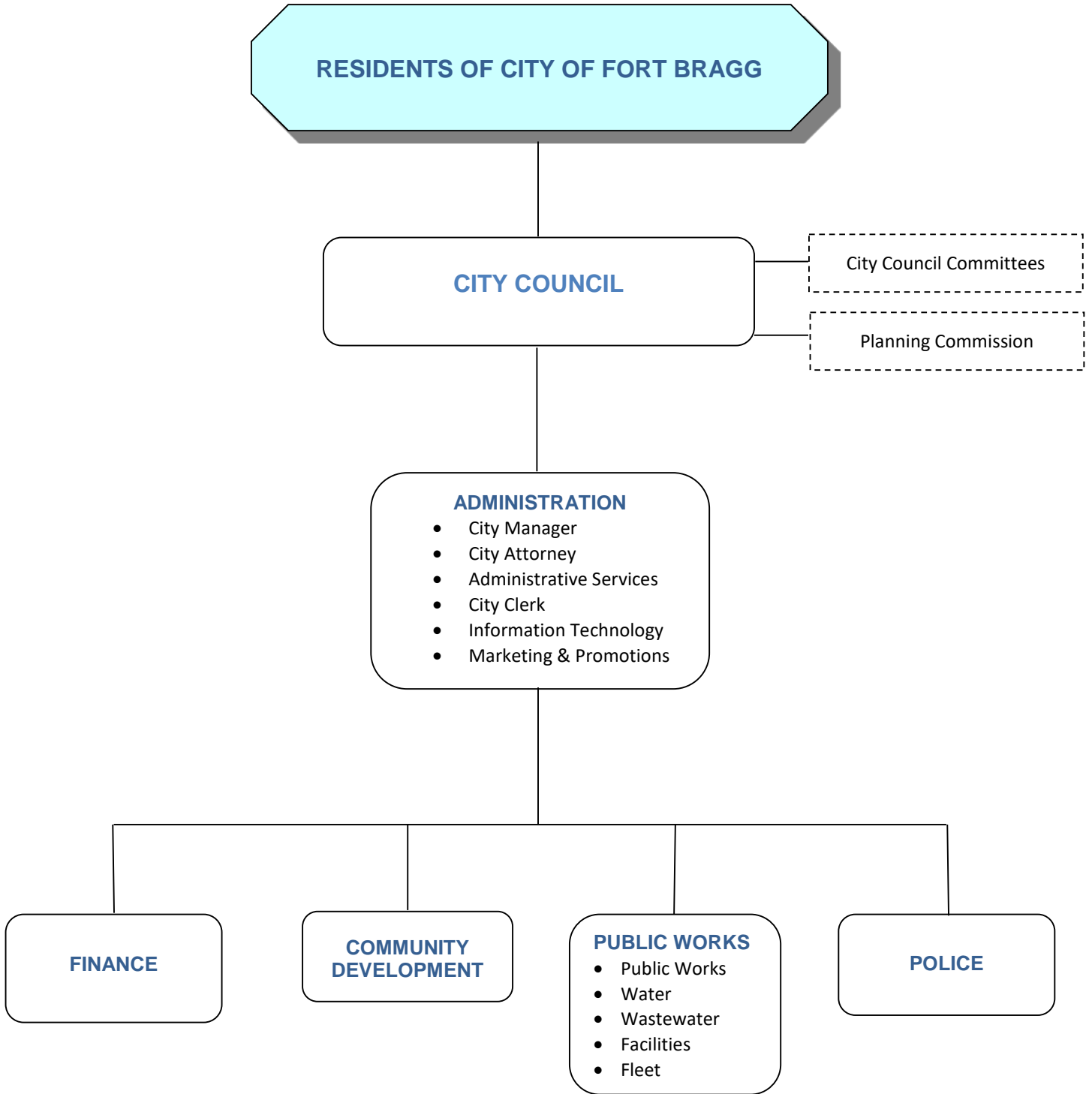
Marie Jones
Community Development Director

Tom Varga
Director of Public Works

Fabian Lizarraga
Chief of Police

MASTER ORGANIZATIONAL CHART

As of June 30, 2019





BUDGET GUIDELINES

The annual operating budget is the primary short-term financial plan for the City and the Municipal Improvement District No. 1. The operating budget serves as the policy document to implement City Council goals and objectives. It sets forth estimates of resources available to fund services consistent with Council directives. Since no budget is an absolutely accurate predictor of future events, there must be some flexibility to make adjustments during the year, provided these adjustments do not materially alter the general intent of the City Council when adopting the budget. These guidelines are intended to provide that flexibility and to establish adequate controls through budget monitoring and periodic reporting to ensure that the overall distribution of resources achieves the results intended by the City Council.

Each year, as the budget is prepared, the City Council identifies priorities to provide guidance to management in preparing the budget. Through its legislative authority, the Council approves and adopts the budget by resolution. The City Manager is responsible for proposing to the City Council an annual operating budget and a capital projects budget which are consistent with the Council's service level priorities and sound business practices. The City Manager is also responsible for establishing a system for the preparation, execution, and control of the budget which provides reasonable assurances that the intent of Council policies is met. The Finance Director is responsible for providing periodic budget status reports to the City Manager, the City Council and Department Heads to facilitate control and compliance with the budget. Department Heads are responsible for monitoring their respective budgets for compliance with the intent of Council priorities and for ensuring that appropriations for their departments are not exceeded.

1. **Basis of Budgeting.** The City's operating and capital projects budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are considered budgetary expenditures in the year of the commitment to purchase, and capital project expenditures are budgeted on a project length basis rather than a fiscal year. For all governmental funds, revenues and expenditures are budgeted on a modified accrual basis. For all proprietary funds, revenues and expenditures are budgeted on an accrual basis.
2. **Budget Calendar.** A budget preparation calendar is provided to Department Heads and to the City Council at the beginning of the budget process each year. The calendar sets forth dates for the review of service level priorities by the City Council at a mid-year budget workshop and a presentation of the City Manager's proposed budget to the City Council, which should be adopted no later than the end of June.
3. **Form and Content of the Proposed and Adopted Budget.** The proposed and adopted Budget should be presented in a form which is sufficient to allow the City Council to determine and review:
 - Provision of City Council priorities;
 - Projected revenues by major category;
 - Operating expenditures by department or program, and by fund;
 - Staffing by department;
 - Service levels;
 - Statements of objectives and accomplishments;
 - Recommendations for policy changes;
 - Capital improvement appropriations by project.

The proposed and adopted Budget should provide a comparison with the preceding year's actual results and current year's projected results for each category of revenue and expenditure shown in the budget. Descriptions of service levels to be provided under the proposed and adopted Budget will

be included along with statements of services reduced or eliminated and services improved or added, as compared to the current year.

4. **City Council's Budget Principles.** Each year, the proposed and adopted Budget is developed in accordance with the Council's established budget principles:
 - Most likely revenue projections should be incorporated into the budget.
 - The City strives to balance the operating budgets of each of the City's three major funds (General Fund, Water Enterprise, and Wastewater Enterprise) such that anticipated revenues meet projected expenditure obligations.
 - Recurring annual expenditures (e.g., personnel costs, supplies, equipment, operating and maintenance costs, debt service, legal costs, audit costs, etc.) should be funded with on-going annual revenues and should not rely upon one-time revenues, reserves, or the use of unassigned fund balances.
 - If unassigned fund balances are expended, uses should be restricted to funding one-time expenditures, not on-going operations.
 - Expenditures should be contained to the maximum extent possible. To the extent that line item cost increases occur, they should be limited to purchases necessary to support existing operations, essential capital improvement projects, mandated costs, and the City's contractual obligations.
 - Each year, the budget should be prepared in accordance with the City's Fund Balance & Reserve policies and the Council should allocate specific amounts to each of the City's established reserves.
5. **Adoption of the Budget.** The City Council should adopt the budget by resolution no later than June 30th of the previous fiscal year, setting forth the amount of appropriations and authority of the City Manager to administer the adopted budget. Unless otherwise directed, all funds that are presented in the operating budget document are subject to appropriation.
6. **Budget Amendments by the City Council.** The City Council may from time to time approve expenditures and identify funding sources not provided for in the adopted budget including those expenditures funded through unassigned fund balances.
7. **Automatic Adjustments and Re-appropriations.** Outstanding encumbrances at prior fiscal year-end will automatically be carried over to current year's budgets. Unspent appropriations that are authorized and funded by grant revenues from prior fiscal year will automatically be carried over to current year's budget. Incomplete multiple year project balances will be automatically carried over to the current year's budget.
8. **Budget Monitoring and Reporting.** The Finance Department will prepare a monthly budget report including actual expenditures and encumbrances for distribution to the City Manager and Department Heads to facilitate monitoring of the budget. The Finance Department will prepare a first-quarter and mid-year budget status report for presentation to the City Council. At a minimum, the report will include the status of General Fund revenues and expenditures, and Water, Wastewater, and C.V. Starr enterprise fund revenues and expenditures.
9. **Reserves.** Various unallocated reserves are established in the City's funds to protect the City in emergencies and times of economic uncertainty, and to finance unforeseen opportunities and/or requirements. Reserve policies for various funds are described in detail in the section entitled "Fiscal Policies."

FISCAL POLICIES

The City of Fort Bragg's fiscal policies are established to ensure that the finances of the City and the Municipal Improvement District No. 1 (collectively referred to as "the City") are managed in a manner that will:

- Maintain a financially viable local government that provides adequate levels of municipal services to its citizens.
- Provide for financial flexibility in order to adapt to local and regional economic changes.
- Preserve and enhance the sound fiscal condition of the City.

1. Operating Budget Policies

- a. The City Council/MID Board should adopt a balanced budget by June 30th of each year. The base operating budget will be developed by realistically projecting revenues and expenditures for the current and forthcoming fiscal year. During the annual budget development process, the existing base budget will be thoroughly examined to assure cost effectiveness of the services or programs provided. The annual operating budget will include the cost of operations of new capital projects. The City's operating budget will be prepared on a basis consistent with generally accepted accounting principles (GAAP) except that encumbrances are considered budgetary expenditures in the year of the commitment to purchase and expenditures for multi-year capital projects are budgeted in their entirety in the year construction commences. Remaining expenditures are carried forward in subsequent years.
- b. The City will avoid balancing the current budget at the expense of future budgets unless the use of unassigned fund balance and/or reserves is expressly authorized by the City Council.
- c. The City will develop and maintain financial management programs to assure its long-term ability to pay the costs necessary to provide the services required by its citizens.

2. Budgetary Controls

- a. Adopted budget appropriations should not be adjusted subsequently unless specifically authorized by a Council/District resolution identifying the fund from which the appropriation is to be made, the amount of the appropriation and an account number.
- b. The City Manager has the authority to approve transfers of budget appropriations within any fund budget provided:
 - Both line items are budgeted; and
 - Transfers from salary accounts and benefit accounts to non-personnel accounts are not allowed.
- c. Interfund and inter-departmental transfers require Council/District approval.
- d. The City Manager may review and approve change orders in accordance with established purchasing procedures. The City Manager may approve purchase orders for budgeted expenditures and un-budgeted purchase orders in accordance with established purchasing procedures.
- e. Annually, a report estimating the year-end results will be presented to the Council following the close of the fiscal year being reported. The report will compare revenue estimates with actual collections, appropriations budgets with actual expenditures and revenues to expenditures in major budgetary funds. This report will be followed by a presentation of the Comprehensive Annual Financial Report to the Council before January 31st.
- f. Semi-annually, at a mid-year budget session, there will be comprehensive review of the operations to date in comparison to the existing budget. Projections of revenues and expenditures through the end of the fiscal year will be submitted to the City Council at the mid-year budget session.

3. Revenue Policies

- a. The City strives to maintain a diversified and stable revenue stream to avoid over-reliance on any one revenue source.
- b. The City estimates its annual revenues by an objective, analytical process utilizing trends, judgment, and statistical analysis as appropriate. Revenue estimates are to be realistic and sensitive to both local and regional economic conditions.
- c. The City maximizes the availability of revenue proceeds through responsible collection and auditing of amounts owed to the City.
- d. The City actively pursues federal, State, and other grant opportunities when deemed appropriate. Before accepting any grant, the City should consider the implications in terms of ongoing obligations that will be required in connection with acceptance of the grant.
- e. The City seeks reimbursements for mandated costs whenever possible.
- f. User fees are reviewed annually for potential adjustments to recover the full cost of services provided, except when the City Council determines that a subsidy is in the public interest. The City's user fee policy:
 - Imposes user fees when appropriate to capture the cost for the delivery of services and goods; and
 - Attempts to establish levels of cost recovery that support all costs including administrative overhead and depreciation; and
 - Determines the minimum frequency of user fee reviews.
- g. General Fund revenues are pooled and allocated according to Council goals and established policy.
- h. Grant revenue is recognized when eligible expenditures have been incurred against a fully executed grant agreement. Such accrued revenue is considered available even if it is not received within 60 days of year-end. This method provides improved reporting and control at the program level because it appropriately matches funding sources and uses.
- i. Enterprise funds and other legally-restricted sources are allocated according to their respective special purpose.
- j. One-time revenues should be used for one-time expenditures only, including capital outlay and reserves.

4. Expenditure Policies

- a. The City strives to maintain levels of service, as determined by the City Council, to provide for the public well-being and safety of the residents of the community.
- b. The City strives to maintain employee benefits and salaries at competitive levels with local labor markets.
- c. Fixed assets should be maintained and replaced as necessary and deferred maintenance should be minimized. A facilities maintenance reserve is maintained to provide for timely maintenance and replacement of fixed assets.
- d. The City should use technology and productivity enhancements that are cost effective and help to reduce or avoid increased personnel costs.
- e. Surplus fund balances (and working capital in enterprise funds) may be used to increase reserves, fund Capital Improvement Projects, fund capital outlay or be carried forward to fund one-time special project/program expenses.

5. Utility Rates and Fees

- a. Water and sewer utility customer rates and fees are reviewed and adjusted annually, if necessary.
- b. All utility enterprise funds are operated in a manner similar to private enterprise. As such, the City Council sets fees and user charges for each utility fund at a level that fully supports the total direct

and indirect cost of the activity, including depreciation of assets, overhead charges, and reserves for unanticipated expenses and capital projects.

6. Capital Budget Policies

- a. The City has a Five-Year Capital Improvement Program (CIP) that is designed to construct and maintain infrastructure to support existing residences and businesses and future development. The CIP identifies the estimated cost of each project including administration, design, development and implementation, and operating costs once the projects are completed. The CIP identifies potential funding sources for each proposed capital project. When appropriate, the CIP identifies outside funding sources such as State and federal funds and leverages these funding sources with public money to help meet the highest priority community needs.
- b. The funding for the first year of each five-year CIP is appropriated as a component of the annual operating budget.
- c. Funding for future projects identified in the five-year CIP which has not been secured or legally authorized is subject to change.

7. Debt Management Policy

- a. The City Council has adopted guidelines and policies intended to guide decisions related to debt issued by the City. Debt issuance should be evaluated on a case-by-case basis and considered within the context of the City's overall capital structure and policy objectives. Adherence to the debt management policy is essential to ensure that the City maintains a sound debt position and to protect the credit quality of its debt obligations. The full text of the City's Debt Management Policy is presented in the Debt Service section of the budget. Key components of the City's Debt Management Policy are:
 - The City will limit long-term debt to only those capital improvements or long-term liabilities that cannot be financed from current revenue sources.
 - The City will utilize debt financing for projects which have a useful life that can reasonably be expected to exceed the period of debt service for the project.
 - The City will strive to maintain or improve the City's bond rating.
- b. The City may utilize interfund loans rather than outside debt to meet short-term cash flow needs. If interfund loans are undertaken, formal promissory notes are prepared and interest charged as required by the City's Interfund Loan Policy.

8. Interfund Loan Policy

- a. City Council approval by resolution is required for any interfund loan. All interfund loans must be documented by formal agreements that specify the terms and conditions.
- b. All interfund loans are interest bearing and the amount of interest to be paid on the loan must be at least equal to the investment earnings the fund making the loan would have received had the loan not occurred.
- c. The term of an interfund loan is established by the City Council and typically should not exceed five years.
- d. The interfund loan is callable by the lending fund if needed to ensure that the lending fund has sufficient operating funds.
- e. All interfund loan proposals require a feasibility analysis demonstrating that:
 - The borrowing fund has the capacity to repay the debt;
 - The lending fund has the capacity to lend the funds, beyond its own operating and capital needs; and
 - The loan does not violate any debt covenants or other provisions of the borrowing and lending funds.

- f. As part of the due diligence, each interfund loan proposal must demonstrate that the loan 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. An alternative financing recommendation may be a fund balance donation.
- f. There is no prepayment penalty on an interfund loan. Interest is to be paid quarterly, and principle payments are subject to the feasibility analysis cash projections.
- g. The interest expense paid on 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.

9. Fund Balance & Reserve Policies

- a. The City's Fund Balance & Reserve policies are intended to ensure the continued financial well-being of the City by planning for unanticipated emergency and contingency needs. The City Council periodically reviews and updates these guidelines to ensure that the City has sufficient resources to adequately provide for emergencies, economic uncertainties, unforeseen operating or capital needs, economic development opportunities, and cash flow requirements.
- b. The City Council may direct any portion of its General Fund, Water Enterprise Fund or Wastewater Enterprise Fund revenue that is not required to balance the annual operating budget to one or more of the following reserves, subject to consistency with the allowable uses of the enterprise funds.
- c. **General Fund Reserves.**
 - General Fund Operating Reserve: The City will maintain an unrestricted fund balance of at least 15% to 20% of the annual operating expenditures in the General Fund, as an "Operating Reserve" to ensure liquidity of the General Fund and to ensure adequate cash flow throughout the year. This reserve is necessary to accommodate fluctuations in the timing of expenditures and the receipt of revenues. The reserve is committed fund balance and may be tapped into, with Council authorization, for unforeseen operating or capital needs. In FY 2019/20 the reserve is funded at 15%.
 - Litigation Reserve: The City will maintain a Litigation Reserve to cover unforeseen legal expenses, including unbudgeted legal, defense and settlement costs that are not covered by the City's insurance pool. The Litigation Reserve is replenished each year through the budget process. The City Manager shall approve all charges against this reserve and, on a quarterly basis, the Finance Director shall report to the City Council the amount and types of litigation that have been funded by the Litigation Reserve. In FY 2019/20 the reserve is funded at \$200k.
 - Recession Reserve: The General Fund will maintain a Recession Reserve for the purpose of stabilizing the delivery of City services during periods of severe operational budget deficits and to mitigate the effects of major unforeseen changes in revenues and/or expenditures as typically experienced during times of recession. The fund is established at an amount equivalent to 5% of the City's annual operating budget. City Council approval is required before expending any portion of this committed fund balance.
- d. **Water, Wastewater (Municipal Improvement District #1) and C.V. Starr Enterprise Capital Reserves.** The City maintains capital reserves in the Water, Wastewater and C.V. Starr Enterprise Funds to provide for future capital projects and unanticipated emergencies. Each year, all unrestricted net position in the Enterprise Funds in excess of 25% of the prior year's operating expenditures is transferred to these reserves. The 25% that is retained in the Enterprise Fund functions as an Operating Reserve.

- Recession Reserve: The Water Enterprise and the Wastewater Enterprise will each maintain a Recession Reserve for the purpose of stabilizing the delivery of City services during periods of severe operational budget deficits and to mitigate the effects of major unforeseen changes in revenues and/or expenditures as typically experienced during times of recession. The fund is established at an amount equivalent to 5% of each Enterprise Fund's operating budget. City Council approval is required before expending any portion of this committed net position.
- e. **Internal Service Fund Reserves.** Each year, the unrestricted net position in each of the City's Internal Service Funds is held in reserve within the Internal Service Fund. These reserves are intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs.
- Facility Repair & Maintenance Reserve. The reserve is funded based on an analysis of expected repairs and useful lives of the buildings and equipment funded by the Facilities Repair & Maintenance Internal Service Fund. A ten-year Facilities Maintenance & Repair Plan which provides guidance for establishing required annual contributions to the Facility Maintenance & Repair reserve has been established. The plan is adjusted annually as part of the budget preparation process.
 - Fleet & Equipment Services Reserve. The City maintains a reserve in the Fleet & Equipment Services Internal Service Fund to enable the timely replacement of vehicles and depreciable equipment. A ten-year Vehicle and Equipment Replacement Plan has been established.
 - Information Technology (IT) Reserve. The City maintains a reserve in the Technology Maintenance & Replacement Internal Service fund to enable the timely replacement of depreciable equipment. A five-year IT long term plan has been established
- f. **Debt Service Reserves.** Reserve levels for Debt Service Funds are established and maintained as prescribed by the bond covenants authorized at the time of debt issuance.
- g. **Unfunded Liabilities.** Prepayments made against unfunded liabilities may lower the unfunded liability and result in significant savings in the long term. Each year 50% of any realized year end surplus shall be applied to the City's two unfunded liabilities. Priority shall be given to the CalPERS plan unfunded liability over the OPEB plan unfunded liability. Any payment of unfunded liabilities shall be considered a one-time payment and will not be included in the calculation of the City's operating deficit/surplus:
- CalPERS. The City continues to accrue liabilities relating to the California Public Employees' Retirement System pension plan provided to its employees.
 - OPEB Trust Fund. The City maintains an irrevocable trust fund for retiree medical benefit obligations.
10. **Investment Policy.** The complete investment policy is presented at the end of the Policy Section of the City's Budget. Key components of the City's investment policy are:
- a. The Finance Director/City Treasurer annually renders an investment policy for City Council's review and modification as appropriate. The review must take place at a public meeting and the policy must be adopted by resolution of the City Council.
 - b. City funds and the investment portfolio should be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order. Reports on the City's investment portfolio and cash position are developed by the Finance Director/City Treasurer and reviewed by the Finance & Administration Committee and the City Council at first quarter, mid-year and fiscal year end.

- c. Generally Accepted Accounting Principles require that differences between the costs of the investment portfolio and the fair value of the securities be recognized as income or losses in a government's annual financial report. These variances should not be considered as budgetary resources or uses of resources unless the securities are sold before maturity or the values of the investments are permanently impaired.

11. Accounting, Auditing, And Financial Reporting Policies

- a. The City's accounting and financial reporting systems are maintained in conformance with generally accepted accounting principles as they apply to governmental accounting.
- b. An annual audit will be performed by an independent public accounting firm with the subsequent issuance of a Comprehensive Annual Financial Report, within seven months of the close of the previous fiscal year.
- c. Periodic financial and status reports will be submitted to the City Council and be made available to the public.

12. Asset Forfeiture Expenditure Policy

- a. *Asset Forfeiture Discretionary Funds*
 - o Expenditures under \$5,000 may be decided by the Police Chief.
 - o Expenditures of between \$5,000 and \$10,000 require approval of the City Manager. Expenditures over \$10,000 require approval of the City Council and the Asset Forfeiture budget will be amended at the time of approval.
 - o Staff reports to the City Council will be provided on significant Asset Forfeiture expenditures identified by the City Manager.
- b. *Asset Forfeiture Education Funds*
 - o Expenditures must meet the mandated education and prevention guidelines.
- c. *Year-End Reporting*
 - o Prior to the close-out of each fiscal year, a report listing all Asset Forfeiture Discretionary and Education Fund expenditures will be brought forward to the Finance & Administration Committee for review. Line item budget appropriations, as necessary, will be agendized for City Council action.

13. Payment of Employee Compensation Costs

- a. **City Employee Compensation.** The City strives to attract and retain the best talent to manage the City and serve Fort Bragg residents and businesses. The City accomplishes this by offering attractive and competitive salaries and benefits that reflect the value of the various jobs, the duties, level and responsibility of each position, and the fiscal condition of the City. Compensation information specific to each employee group is summarized below.
- b. **City Manager Duties and Compensation.** The City of Fort Bragg is a general law city with a Council-Manager form of government. Fort Bragg Municipal Code Section 2.16.050 establishes that the City Council is the appointing authority for the City Manager and City Attorney. All other positions are appointed by the City Manager. The City Manager's terms of employment, including compensation and benefits, are established by an employment agreement authorized by Council resolution.
- c. **City Attorney Services.** The City Attorney is not a City employee. City Attorney services are provided in accordance with a professional services agreement. Funds for City Attorney services are included in the Administrative Services Department.
- d. **Executive Management (Department Head) and Mid-Management Compensation.** The terms of employment for Executive and Mid-Management classifications, including compensation and benefits, are established by Council resolution.

- e. **Non-Management Employee Compensation.** The City of Fort Bragg has two non-management employee groups.
- The Fort Bragg Employee Organization (FBEO) represents all City non-exempt employees other than Safety Employees and Confidential and Non-Bargaining employees. The FBEO is affiliated with the Service Employees International Union (SEIU). Compensation and benefits are negotiated and documented in a Memorandum of Understanding (MOU).
 - The City's Safety Employees are represented by the Fort Bragg Police Association (FBPA), an unaffiliated employee organization. Compensation and benefits are negotiated and documented in a Memorandum of Understanding (MOU).
- f. Compensation and benefits of employees not represented by the FBEO and FBPA are established by Council resolution.
- g. **Additional Sources of Information.** The current employment agreements, resolutions and MOUs noted above can be found on the City's website.



CITY OF FORT BRAGG STATEMENT OF INVESTMENT POLICY

Introduction

The City Council of the City of Fort Bragg recognizes its responsibility to properly direct the investments of funds for the City and its component units. The purpose of this Investment Policy is to provide guidelines for the investment of funds based upon prudent cash management practices and in conformity with all applicable statutes. Related activities which comprise good cash management include accurate cash projections, the expeditious collection of revenue, cost-effective banking relations, and the control of disbursements.

Scope

This policy covers the investment activities of all contingency reserves and inactive cash under the direct authority of the City of Fort Bragg and Municipal Improvement District #1. Policy statements outlined in this document focus on the City of Fort Bragg's pooled funds but also apply to all other funds under the City Treasurer's span of control unless exempted by resolution or statute. Investments for the City and its component units will be made on a pooled basis including, but not limited to, the City of Fort Bragg, Municipal Improvement District #1 and Fort Bragg Redevelopment Successor Agency. The City's Comprehensive Annual Financial Report identifies the fund types involved as follows:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds
- Trust Funds
- Miscellaneous Special Funds
- Any new funds created by the City Council unless specifically exempted.

Investments of bond proceeds will be held separately when required by the bond indentures or when necessary to meet arbitrage regulations. If allowed by the bond indentures, or if the arbitrage regulations do not apply, investments of bond proceeds will be held as part of the pooled investments.

Prudence

Section 53600.3 of the California Government Code identifies as trustees those persons authorized to make investment decisions on behalf of a local agency. As a trustee, the standard of prudence to be used shall be the "prudent investor" standard and shall be applied in the context of managing the overall portfolio. The trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

It is the policy of the City Council that investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk changes or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

Investment Objectives

Section 53600.5 of the California Government Code outlines the primary objectives of a trustee investing public money. The primary objectives, in order of priority, of the City's investment activities shall be:

- **Statutory compliance.** To assure compliance with all federal, state, and local laws governing the investment of monies.
- **Safety.** Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio.
- **Liquidity.** The City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
- **Return on investment.** Investment return becomes a consideration only after the basic requirements of safety and liquidity have been met. The City Treasurer shall attempt to realize a yield on investments consistent with California statutes and the City's Investment Policy.

The City Treasurer shall strive to maintain the level of investment of all contingency reserves and inactive funds as close to one hundred percent (100%) as possible. While the objectives of safety and liquidity must first be met, it is recognized that portfolio assets represent a potential source of significant revenues. It is to the benefit of the City that these assets be managed to realize a yield on investments consistent with California statutes and the City's Investment Policy.

Duties and Responsibilities

The management of inactive cash and the investment of funds is the responsibility of the City Treasurer (or his/her designee) as directed by the City Council. Under the authority granted by the City Council, no person may engage in an investment transaction covered by the terms of this policy unless directed by the City Treasurer or designee. In the execution of this delegated authority, the City Treasurer may establish accounts with qualified financial institutions and brokers/dealers for the purpose of effecting investment transactions in accordance with this policy. In selecting financial institutions, the creditworthiness of institutions shall be considered and the City Treasurer shall conduct a comprehensive review of prospective depository's credit characteristics and financial history.

A written copy of this Investment Policy shall be presented to any person offering to engage in an investment transaction with the City. Investments shall only be made with those business organizations (including money market mutual funds and local government investment pools), which have provided the City certification of having received and reviewed the City's Investment Policy.

The City Treasurer may designate in writing a Deputy City Treasurer who, in the absence of the City Treasurer, will assume the City Treasurer's duties and responsibilities. The City Treasurer shall retain full responsibility for all transactions undertaken under the terms of this policy.

Ethic and Conflicts of Interest

All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment recommendations and decisions. Investment officials and employees shall make all disclosures appropriate under the Fair Political Practices Act and may seek the advice of the City Attorney and the Fair Political Practices Commission whenever there is a question of personal financial or investment positions that could represent potential conflicts of interest.

Collateralization

When required by California statute or this Investment Policy, any investment capable of being collateralized, shall be collateralized by the required amounts imposed by law. To give greater security to the City's investments, when an investment is collateralized and not perfected under existing law, an attempt to perfect the collateralization should be made.

Authorized Investments

The City Treasurer may invest City funds in the following instruments as specified in the California Government Code Section 53601 and as further limited in this policy.

Federally insured bank/ time Certificates of Deposit (CD's): Certificates of Deposit shall not exceed five years to maturity. Investments in Certificates of Deposit and Checking Accounts shall be fully insured up to the amount allowed per account by the Federal Deposit Insurance Corporation or the National Credit Union Administration. Furthermore, the combined investments in Certificates of Deposit and Prime Commercial Paper, if a private sector entity is used, shall not exceed, in total, more than fifty percent (50%) of the portfolio.

U.S. Treasury Bills, Notes and Bonds: Obligations of the U.S. Government and its agencies or those for which the full faith and credit of the United States are pledged for payment of principal and interest. The maximum maturity length shall not exceed five years.

General Obligations of any State or local political subdivision: Must be rated AA/Aa/AA or higher by one of the following: Standard & Poor's, Moody's or Fitch.

Repurchase Agreements: Repurchase Agreements with a maximum maturity of one year. Repurchase Agreements may not exceed five percent 5% of the portfolio. The market value of securities that underlay a Repurchase Agreement shall be valued at one hundred two percent 102% or greater of the funds borrowed against those securities.

Money Market/Mutual Funds: Money Market or Mutual Fund investments holding only U.S. Treasury and Government Agency obligations and cash.

Local Agency Investment Fund (LAIF): Local Agency Investment Fund (LAIF) of the State of California. Investments will be made in accordance with the laws and regulations governing those Funds.

Investment Trust of California (CalTRUST): Investments in CalTRUST will be made in accordance with the laws and regulations governing those funds.

New Securities: New types of securities authorized by California law, but which are not currently allowed by this investment policy, must first be approved by the City Council.

Unauthorized Investments/Investment Activities

Instruments not expressly authorized are prohibited. In accordance with California Government Code Section 53601.6, investment in inverse floaters, range notes or mortgage derived interest-only strips is prohibited, as are derivatives. In addition, and more generally, investments are further restricted as follows:

- No investment will be made in any security that could result in zero interest accrual if held to maturity.
- No investment will be made that could cause the portfolio to be leveraged.
- Purchases of investments on margin will not be made.

Investment Strategy

Pooled Investments: A buy and hold strategy will generally be followed; that is, investments once made will usually be held until maturity. A buy and hold strategy will result in unrealized gains or losses as market interest rates fall or rise from the coupon rate of the investment. Unrealized gains or losses, however, will diminish as the maturity dates of the investments are approached or as market interest rates move closer to the coupon rate of the investment. A buy and hold strategy requires that the portfolio be kept sufficiently liquid to preclude the undesired sale of investments prior to maturity. Occasionally, the City Treasurer may find it advantageous to sell an investment prior to maturity, but this should only be on an exception basis and only when it is in the best interest of the City.

Investments Held Separately: Investments held separately for bond proceeds will follow the trust indenture for each issue.

Diversification

The portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions. In addition to the limitations on specific security types indicated in this Investment Policy, and with the exception of U.S. Treasury/Federal agency securities and authorized pools, no more than five percent 5% of the City's portfolio will be placed with any single issuer.

Internal Controls

The City Manager and the Finance Director are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Due to the need to preserve segregation of duties and check and balance, all outgoing wire transfers shall be confirmed by the bank with a second person prior to the completion of the transfer.

Reporting

Sections 53607 and 53646 of the California Government Code allow the City Council, at its discretion, to require reports meeting the standards set forth in these sections, as well as any additional information desired. A report for pooled investments will be made to the City Council at the mid-year budget review session and at a public meeting following the close of the fiscal year.

Investment Policy Review and Adoption

Section 53646(a) (2) of the California Government Code allows the City Treasurer to render to the City Council and the Finance Committee a statement of investment policy, and recommends that one be presented each year. Therefore, the City's investment policy and any modifications thereto shall be considered no less often than annually at a public meeting. Adoption of the investment policy and any changes must be made by resolution of the City Council.



CITY OF FORT BRAGG

FY 2019/20

ADOPTED BUDGET

SUMMARY SCHEDULES



City of Fort Bragg FY2019/20 Summary of Revenue, Expenditures & Fund Balance

Fund No.	Fund Type/Name	FY 2018 - 2019					FY 2019 - 2020				
		Audited Fund Balance at 06/30/18	Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance at 06/30/19	FY 2019/20 Budget		Net Transfers	Projected Fund Balance at 06/30/20	
							Revenue	Appropriations			
110	General Fund										
110	Unassigned	\$ 1,171,576	\$ 9,663,783	\$ 9,277,214	\$ (40,978)	\$ 1,517,167	\$ 9,863,801	\$ 9,798,581	\$ (516,597)	\$ 1,065,789	
	Nonspendable	94,300	-	-	-	5,640	-	-	-	5,640	
	Committed	1,493,597	-	-	-	1,493,597	-	-	26,668	1,520,265	
112	Gen Fund Recession Reserve	-	-	-	-	-	-	-	489,929	489,929	
114	Gen Fund Litigation Reserve	200,000	-	70,000	70,000	200,000	-	-	-	200,000	
	Total General Fund	2,959,473	9,663,783	9,347,214	29,022	3,216,404	9,863,801	9,798,581	0	3,281,623	
	Special Revenue Funds, Restricted***:										
116	General Plan Maint Fee Fund	229,173	81,944	20,000	-	291,117	58,308	60,000	-	289,425	
117	Housing Trust Funds	78,595	1,578	-	-	80,173	1,578	12,000	-	69,751	
120	Parking	32,338	688	-	(8,300)	24,726	688	-	(8,300)	17,114	
121	Parking In Lieu Fees	431	80	8,300	8,300	511	80	8,300	8,300	591	
122	Parkland Monitoring/Reporting	125,591	2,598	149	-	128,040	2,598	-	-	130,638	
124	Tobacco License Fee	9,360	3,000	1,100	-	11,260	3,000	-	-	14,260	
125	State Disability Access Fee	3,931	3,218	60	-	7,089	3,230	60	-	10,259	
139	Cops Ab1913 Allocation	54,563	145,000	190,000	-	9,563	130,000	130,000	-	9,563	
146	OJP Bulletproof Vest Partnership	(1,628)	1,105	-	(872)	(1,395)	2,100	705	-	-	
167	Asset Forfeiture	288,454	31,080	22,567	-	296,967	31,080	5,460	-	322,587	
176	RDA Housing Successor	417,448	8,876	250,000	-	176,324	8,876	-	-	185,200	
190	Construction/Demolition Ord Fees	41,921	892	-	-	42,813	892	-	-	43,705	
220	Waste Mgt Community Benefit Pymt	268	-	-	-	268	-	-	-	268	
221	Highway User Tax (Gas Tax)	9,971	187,142	107,226	(80,268)	9,620	224,278	224,155	-	9,743	
222	RMRA - Gas Tax	-	318,821	119,118	(200,000)	(297)	223,459	124,336	(100,000)	(1,174)	
223	STP D1 MCOG Streets/Hwy **	1,266	54,655	-	(55,921)	-	-	-	-	-	
230	Traffic & Safety	909	4,800	5,900	-	(191)	4,800	-	-	4,609	
250	Special Sales Tax-Street Repair	1,890,040	1,016,672	-	(1,687,169)	1,219,543	988,995	179,155	(608,696)	1,420,687	
280	Fire Equipment Fund	224,479	66,545	-	-	291,024	68,646	216,000	-	143,670	
285	OJ Park Maintenance Fund	2,931	-	2,931	-	-	-	-	-	-	
	Total Special Rev Funds, Restricted	3,410,041	1,928,694	727,351	(2,024,229)	2,587,155	1,752,608	960,171	(708,696)	2,670,896	
	Special Revenue Funds, Grants***										
131	CDBG Unclassified Program Income	15,455	-	-	-	15,455	-	-	-	15,455	
162	CDBG Program Income Account	5,721	113,367	-	(31,900)	87,188	112,922	-	(150,000)	50,110	
314	MCOG OWP	26,520	21,541	103,982	55,921	-	41,361	41,361	-	-	
315	2014 CDBG Grants	24,188	-	-	-	24,188	-	-	-	24,188	
319	Dept of Water Resources Prop 84 - Summers Lane	700,000	-	-	(700,000)	-	-	-	-	-	
320	State Parks Prop 84	294,505	(914)	-	(293,590)	-	-	-	-	-	
322	CalTrans State Funding	128,357	-	1,217	(153,140)	(26,000)	-	-	-	(26,000)	
323	CalTrans Federal Funding	-	-	-	-	-	45,000	-	(45,000)	-	
326	HCD HOME Grant - 2013	13,082	-	-	-	13,082	500,000	500,000	-	13,082	
327	SWRCB Grants	-	2,000,000	-	(4,058,721)	(2,058,721)	4,000,000	-	(1,941,279)	-	
329	State Grants	16,744	50,606	50,606	-	16,744	20,000	20,000	-	16,744	
330	Federal Grants	-	25,850	-	(25,850)	-	3,431,250	16,500	(3,388,000)	26,750	
331	2016 CDBG Grants	320,879	-	112,518	(283,274)	(74,913)	83,035	83,035	-	(74,913)	
332	Other Grants	-	-	-	-	-	12,686	12,686	-	-	
333	2017 CDBG Grants	-	-	-	-	-	2,877,480	2,877,480	-	-	
	Total Special Rev Funds, Grants	1,545,451	2,210,450	268,323	(5,490,554)	(2,002,977)	11,123,734	3,551,062	(5,524,279)	45,416	

City of Fort Bragg FY2019/20 Summary of Revenue, Expenditures & Fund Balance

Fund No.	Fund Type/Name	FY 2018 - 2019					FY 2019 - 2020				
		Audited Fund Balance at 06/30/18	Projected Revenue	Estimated Expenditures	Net Transfers	Projected Fund Balance	FY 2019/20 Budget		Net Transfers	Projected Fund Balance at 06/30/20	
							Revenue	Expenditures			
Capital Project Funds***:											
405	Street Resurfacing & Structural Repair Projects	(26,132)	-	-	1,967,436	1,941,304	-	2,000,000	58,696	-	
407	Coastal Trail Construction	17,008	100	3,700	-	13,408	-	-	-	13,408	
415	Central Coastal Trail Construction	(463,508)	-	2,884	446,730	(19,662)	-	-	-	(19,662)	
416	Municipal Facilities Projects	98,142	-	-	(98,142)	-	-	161,000	161,000	-	
420	Maple Street Storm Drain rehabilitation	-	-	-	-	-	-	650,000	650,000	-	
422	Rt 1 Pedestrian Access Improvements	-	-	-	-	-	-	45,000	45,000	-	
	Total Capital Project Funds	(374,490)	100	6,584	2,316,024	1,935,050	-	2,856,000	914,696	(6,254)	
Internal Service Funds*											
520	Facilities Maint & Repair	296,586	305,932	179,167	98,142	521,493	248,485	227,748	(161,000)	381,231	
521	Technology Maint & Repair	89,752	460,111	411,442	-	138,421	450,553	402,519	-	186,455	
522	Fleet & Equipment Services	(25,922)	482,564	374,628	-	82,014	425,160	270,693	-	236,481	
	Total Internal Service Funds	360,416	1,248,607	965,237	98,142	741,928	1,124,198	900,960	(161,000)	804,167	
Enterprise Funds*											
610	Water Enterprise O&M	341,522	3,122,195	1,979,093	(989,851)	494,773	3,275,174	1,783,353	(1,402,652)	583,941	
640	Water Enterprise Capacity Fees	164,300	34,317	-	-	198,617	53,536	-	-	252,153	
614	Water Enterprise Non-Routine Maintenance	90,107	1,924	139,648	24,498	(23,119)	1,924	12,250	33,445	-	
615	Water Enterprise Capital Reserve	2,387,604	-	-	785,353	3,172,957	-	-	1,019,244	4,192,201	
651	Water Capital Projects	194,500	46,420	1,027,477	1,195,174	408,617	46,420	805,000	349,963	-	
	Total Water Enterprise Unrestricted Net Position	3,178,033	3,204,856	3,146,218	1,015,174	4,251,845	3,377,054	2,600,603	-	5,028,295	
710	Wastewater Enterprise O&M	575,373	3,731,355	2,399,768	(1,307,018)	599,942	3,838,139	1,918,618	(1,823,590)	695,873	
720	Clean Water Education Fund	5,095	-	-	(2,300)	2,795	-	-	-	2,795	
740	Wastewater Enterprise Capacity Fees	319,573	36,209	-	-	355,782	35,058	-	-	390,840	
714	Wastewater Enterprise Non-Routine Maintenance	201,759	3,936	193,820	-	11,875	3,936	90,750	74,939	-	
715	Wastewater Enterprise Capital Reserve	1,694,987	28,524	-	(2,208,263)	(484,752)	28,524	-	773,440	317,212	
716	Wastewater Capital Projects	665,913	13,318	10,502,247	9,044,513	(778,503)	13,318	8,849,030	9,614,216	-	
717	JPFA - Wastewater Treatment Plant	-	2,124,506	79,111	(1,554,434)	490,961	2,875,494	188,140	(3,178,315)	-	
	Debt Service Reserve	-	-	-	18,590	18,590	-	-	18,590	37,180	
	Short Lived Asset Reserve	-	-	-	65,333	65,333	-	-	-	65,333	
	Total Wastewater Enterprise Unrestricted Net Position	3,462,700	5,937,847	13,174,946	4,056,421	282,023	6,794,470	11,046,538	5,479,279	1,509,233	
810	CV Starr Enterprise	-	1,906,337	1,787,369	-	-	1,977,802	2,170,747	-	-	
	CV Starr Operating Reserve	397,347	-	-	-	434,212	-	-	-	434,212	
	CV Starr Capital Reserve	477,343	-	-	-	559,446	-	-	-	366,501	
	Total CV Starr Center Enterprise Unrestricted Net Position	874,690	1,906,337	1,787,369	-	993,658	1,977,802	2,170,747	-	800,713	
	Total Enterprise Funds	7,515,423	11,049,040	18,108,533	5,071,595	5,527,526	12,149,325	15,817,889	5,479,279	7,338,241	
	Total - All Funds	\$ 15,416,314	\$ 26,100,674	\$ 29,423,241	\$ (0)	\$ 12,005,086	\$ 36,013,666	\$ 33,884,663	\$ 0	\$ 14,134,089	
Fiduciary Trust Funds											
175	Successor Agency to RDA	\$(3,814,637)	\$ 375,278	\$ 375,509	\$ -	\$(3,814,868)	\$ 380,975	\$ 380,975	\$ -	\$(3,814,868)	
	Total Fiduciary Funds	(3,814,637)	375,278	375,509	-	(3,814,868)	380,975	380,975	-	(3,814,868)	

* Enterprise and Internal Service funds do not include fixed assets, restricted for debt service or depreciation expense

BUDGET SUMMARY – ALL FUNDS

OVERVIEW OF THE CITY'S BUDGET

The City of Fort Bragg's combined annual budgeted appropriations for FY 2019/20 are \$48.9M. This amount includes appropriations from all funds (\$34.2M) and transfers (\$14.6M). Combined appropriations and transfers for FY 2019/20 are \$3.2M more than projected for FY 2018/19.

The City's budget includes three major operating funds: the General Fund, Water Enterprise Fund and Wastewater Enterprise Fund, as well as Special Revenue Funds, Capital Project and Grant Funds, and the C.V. Starr Enterprise Fund. Core city services such as police, community development, parks, and street maintenance are budgeted in the General Fund and are supported primarily by sales tax, property tax, transient occupancy tax (TOT) and charges for services rendered. The City's Water and Wastewater Enterprise funds are supported by user fee revenues which are charged for services provided to the City's residents. Activities supported by funds received by the City which are restricted in their use are included in Special Revenue Funds and Grant Funds. Construction activities associated with capital projects are accounted for in Capital Project Funds.

Included in the \$48.9M total annual budget amount are the City's Internal Service Funds and allocations to the General Fund from the Water, Wastewater and C.V. Starr Enterprise Funds for services provided to these funds. These expenditures are found in the budget twice, because the revenue to the Internal Service Funds is a budgeted expenditure in the City's other funds and the allocations are revenue to the General Fund that is then spent by the General Fund departments.

Included in the \$48.9M total annual budget amount are the City's 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. The City has one fiduciary fund: Successor Agency to Fort Bragg Redevelopment Agency.

Throughout the budget document, reference is made to interfund transfers. An interfund transfer is a transfer of funds from one City fund to another City fund. These transfers appear as a resource in the fund receiving the transfer and as an appropriation in the fund that is sending the transfer. While this results in the revenue and expenditure being "double counted" in the annual budget, this presentation is necessary to provide a transparent picture of actual expenditures for both the funding and receiving funds.

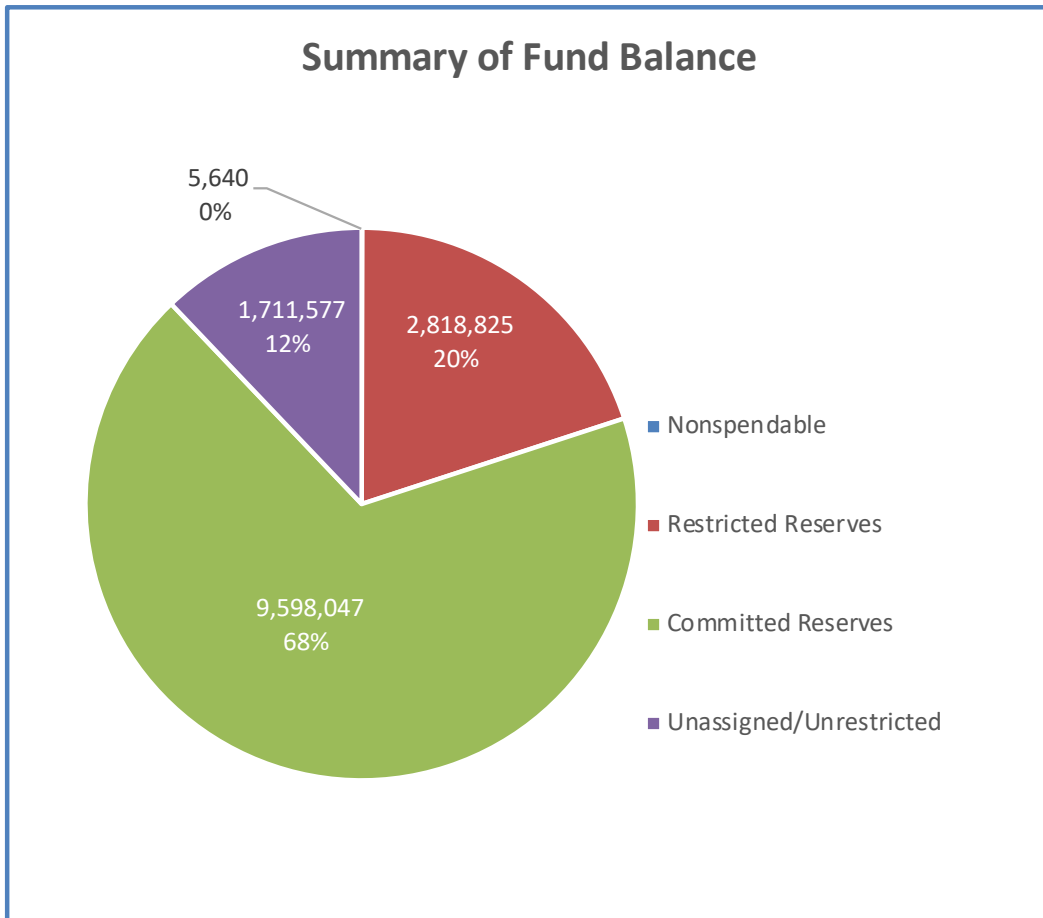
When Internal Service Funds, Fiduciary Funds, internal charges for service and transfers between funds are excluded from the total, the adjusted total Annual Budget amounts to \$31.3M.

CHANGES IN OBLIGATIONS & INTERFUND LOANS

The FY 2019/20 Budget includes certain debt obligations for the City. The obligations included in the budget represent the annual installment payments of principal and interest to be paid on City promissory notes or bond obligations existing at July 1, 2019. As of the writing of this budget the City's Wastewater Enterprise is in the process of issuing debt in the amount of \$5M to be used as one component of a total financing package to overhaul the City's aging wastewater treatment plant. Issuance of the debt is likely to occur partially in FY 2018/19 and partially in FY 2019/20. Details regarding the City's debt payments are found on pages 157 through 167.

COST ALLOCATION PLAN

At the request of the City Council, staff has prepared a new cost allocation plan for implementation with the FY 2019/20 budget. The plan is a more traditional plan than has been used in the past and employs cost drivers and overhead rates to allocate costs. The plan generally results in decreased costs for the Water and Wastewater enterprises, increased costs for the Street Maintenance program and increased costs for the General Fund. Since the methodology is entirely different from what was employed previously it is only marginally useful to compare the new plan to the previous plan. With overall indirect expenses dropping 2.2%, staff continues to believe that the prior plan represented a different yet reasonable allocation of costs. The full cost allocation is presented in detail on pages 65-72 of the budget.



ALL FUNDS - FUND BALANCE

The FY 2018/19 projected All Funds year-end fund balance is \$12M and the FY 2019/20 All Funds balance is projected at \$14.1M. Of this balance, the City has several reserves as noted below. These reserves are committed in accordance with the City’s Fund Balance & Reserve Policies which are intended to ensure the continued financial well-being of the City by planning for emergencies, economic uncertainties, unforeseen operating or capital needs, economic development opportunities, and cash flow requirements. The City Council periodically reviews and updates these guidelines. As shown below, the “unrestricted or unassigned fund balance” in FY 2019/20 is estimated at approximately \$1.7M.

	FY 2019/20 ADOPTED
Total All Funds Balance	\$ 14,134,089
Less Nonspendable (inventory, etc.)	5,640
Less Restricted Reserves (externally enforceable)	
Special Revenue Funds	2,670,896
Operating Grants	45,416
Debt Service Reserve	102,513
Less Committed Reserves (Set by Council resolution)	
General Fund Operating Reserve	1,469,787
Water Operating Reserve	494,773
Wastewater Operating Reserve	599,942
General Fund Recession Reserve	489,929
Water Recession Reserve	89,168
Wastewater Recession Reserve	95,931
Water Capital Reserve	4,192,201
Wastewater Capital Reserve	317,212
Capital Projects in Process	(6,254)
CV Starr Reserves	800,713
Internal Service Fund Reserves	804,167
Litigation Reserve	200,000
Reserve for Encumbrances	50,478
Unassigned/Unrestricted Balance	<u>\$ 1,711,577</u>

	FY 2019/20 ADOPTED
Detail of Unassigned/Unrestricted Balance:	
General Fund	\$ 1,065,789
Water Enterprise	252,153
Wastewater Enterprise	393,635
Total Unassigned/Unrestricted Balance	<u>\$ 1,711,577</u>

FUND BALANCE TRENDS

Year over year, the City’s All Funds balance is likely to increase in FY 2019/20 by approximately \$2.1M. The increase is the result of several factors including: a \$65k General Fund surplus; an increase in Special Revenue fund balances due to accumulation of Special Sales Tax for streets projects offset by a spend down of the Fire Equipment (\$84k), as well as positive net receipt of a SWRCB grant in connection with the Wastewater Treatment Plant project (\$2M); Capital Projects funds will decrease by \$1.9M with the completion of a Street Resurfacing project; Internal Service fund balances will increase \$62k due to capital and maintenance projects as well as adjustments to the fleet plan; Enterprise Fund balances are expected to increase \$1.8M, due primarily an accumulation of funds in the Water and Wastewater Enterprise capital reserves.

	FY 2017/18 AUDITED	FY 2018/19 PROJECTED	FY 2019/20 ADOPTED
Total All Funds Balance	\$ 15,416,314	\$ 12,005,086	\$ 14,134,089

ALL FUNDS
SUMMARY OF REVENUES BY CATEGORY
FY 2016/17 THROUGH FY 2019/20

	FY 2016/17 FYE AUDITED	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED BUDGET	% INCR/ -DECR
ALL FUNDS						
Sales & Use Taxes	\$ 3,294,513	\$ 3,620,508	\$ 3,649,233	\$ 3,793,336	\$ 3,850,190	1.5%
Transient Occupancy Taxes	2,149,404	2,619,227	2,759,609	2,698,395	2,864,535	6.2%
Property Taxes	1,318,302	1,323,560	1,398,070	1,403,215	1,450,924	3.4%
Other Taxes	673,736	718,762	756,047	750,860	803,340	7.0%
Total Taxes	7,435,955	8,282,057	8,562,959	8,645,805	8,968,989	3.7%
Reimbursements	2,354,541	2,694,333	2,588,571	2,646,751	2,554,276	-3.5%
Licenses & Permits	97,446	132,037	120,463	133,310	111,280	-16.5%
Fines & Forfeitures	210,602	84,487	125,400	80,093	65,800	-17.8%
Use of Money & Property	110,671	226,413	265,758	398,261	401,032	0.7%
Intergovernmental (includes grants)	2,110,087	4,587,981	11,173,124	3,072,944	11,862,286	286.0%
Charges for Services	7,562,220	8,281,890	8,620,758	8,840,330	8,994,994	1.7%
Other Revenues	1,466,213	399,580	160,661	158,674	179,515	13.1%
Other Financing Sources	-	-	5,000,000	2,124,506	2,875,494	n/a
Transfers	8,743,556	14,413,687	22,070,603	15,892,842	14,603,346	-8.1%
Total	30,091,290	39,102,464	58,688,296	41,993,516	50,617,012	20.5%
Less Transfers	(8,743,556)	(14,413,687)	(22,070,603)	(15,892,842)	(14,603,346)	-8.1%
Total Without Transfers	21,347,734	24,688,777	36,617,693	26,100,674	36,013,666	38.0%
Less Internal Service Funds	(808,862)	(1,041,793)	(1,236,271)	(1,236,271)	(1,124,198)	-9.1%
Less Internal Charges for Service	(1,824,826)	(2,078,877)	(1,979,063)	(1,979,063)	(1,665,904)	-15.8%
Less Interfund Cost Reimbursement	(224,539)	(493,406)	(507,958)	(517,007)	(755,347)	-46.1%
Net Revenues	\$ 18,489,507	\$ 21,074,701	\$ 32,894,401	\$ 22,368,333	\$ 32,468,216	45.2%

DISCUSSION OF REVENUE TRENDS

Overall, City revenues are projected to increase 45.2% or \$10M largely as a result of grant revenue and loan proceeds associated with the City's financing of a new wastewater treatment facility. General Fund revenue is expected to increase 2.1% as a result of continued growth of the Transient Occupancy Tax (TOT) and increases in Franchise taxes. The outsourced Marketing and Promotions department is expected to continue driving growth in this area as the City is marketed as a tourist destination. Growth is expected in Franchise taxes, Property taxes and Sales taxes as well. It should be noted that with the FY 2018/19 budget the City Council approved a change in revenue forecasting methodology from "conservative" to "most likely". The adopted budget reflects the change in methodology.

Water and Wastewater revenues are expected to increase 5.4% and 14.4%, respectively. Each of the two Enterprise Funds will see rate increases with Water rates increasing 5% and Wastewater rates increasing 3%. Rate increases will be implemented according to voter approved rate schedules. Additionally the Wastewater Enterprise will receive loan proceeds in connection with the Wastewater Treatment Plant upgrade (\$2.9M).

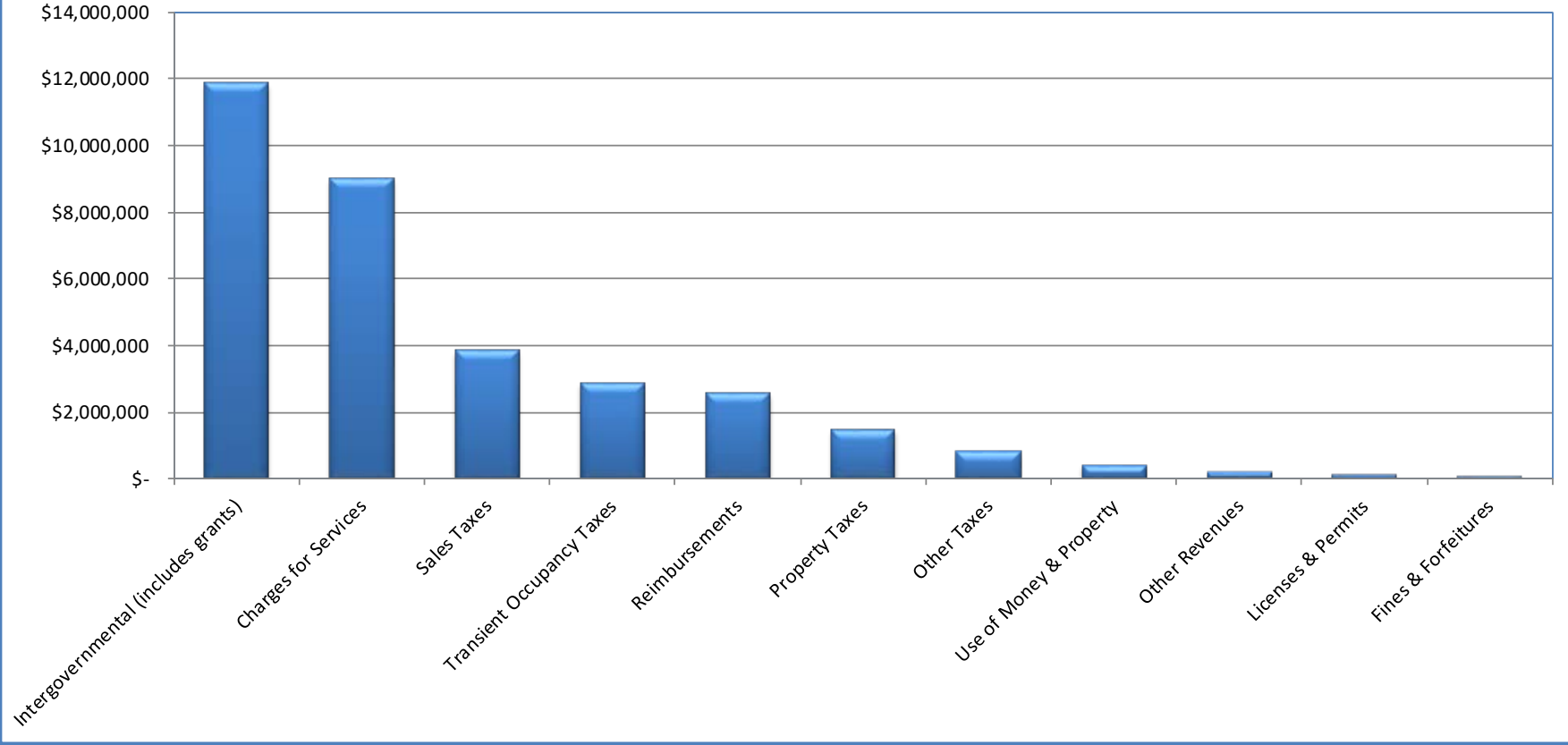
Notably, the City's grant revenues are projected to increase substantially from \$2.2M expected in FY 2018/19 to \$11.1M expected in FY 2019/20. Grant revenues are expected for the Wastewater Treatment Plant upgrade (\$7.4M) and Community Development Block Grant funding is expected in the amount of approximately \$2.9M.

Lastly, Internal Service Fund revenue is planned to decrease by 10% or \$125k. Each year the Internal Service Fund long term plans are re-assessed. In FY 2019/20 the long-term plans indicated a need for decreased funding. Funding plans are designed to fund maintenance and replacement across a 10 year horizon for Facilities Repair and Maintenance as well as for Fleet and Equipment Services. Technology Maintenance and Replacement uses a 5 year horizon.

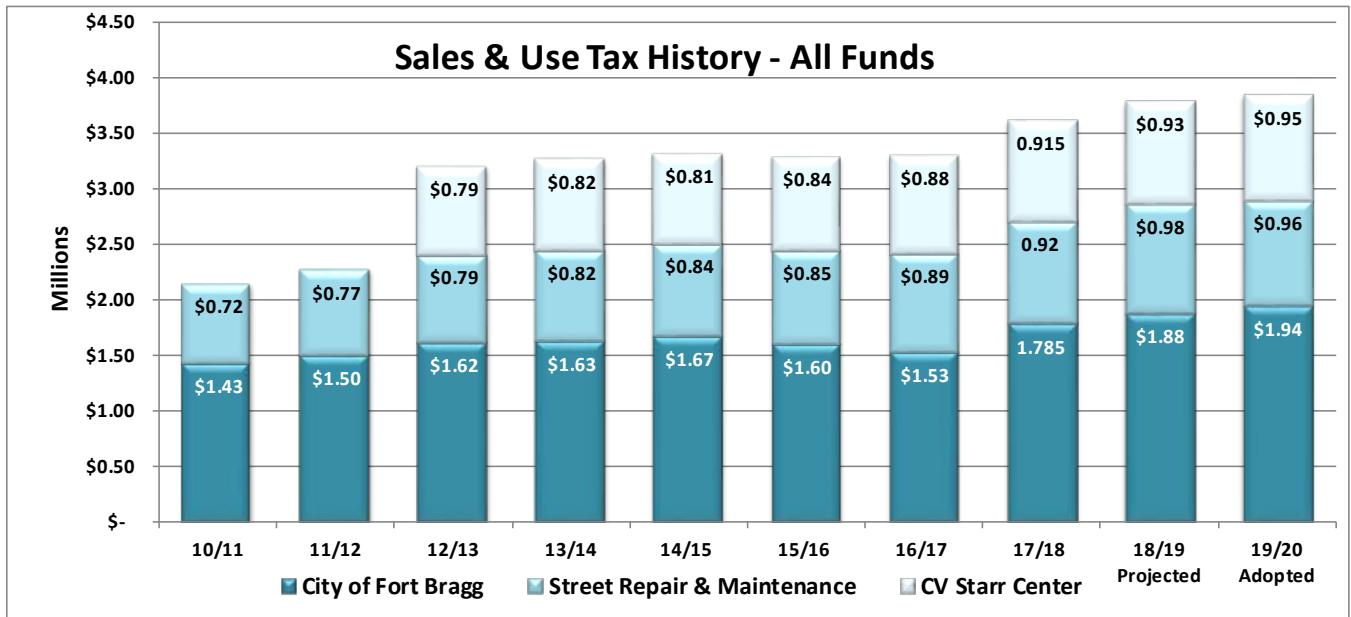
**ALL FUNDS
DETAIL OF REVENUES BY FUND
FY 2016/17 THROUGH FY 2019/20**

FUND	FY 2016/17 FYE AUDITED	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED BUDGET	% INCR/ -DECR
General Fund						
Property Taxes	\$ 1,031,345	\$ 1,034,552	\$ 1,095,012	\$ 1,088,270	\$ 1,125,271	3.4%
Sales Taxes	1,531,858	1,785,264	1,792,993	1,880,000	1,941,692	3.3%
Transient Occupancy Taxes	2,149,404	2,619,227	2,759,609	2,698,395	2,864,535	6.2%
Other Taxes	673,736	718,762	756,047	750,860	803,340	7.0%
Reimbursements	2,354,541	2,694,333	2,588,571	2,646,751	2,554,276	-3.5%
Charges for Services	68,256	63,296	68,200	70,211	62,800	-10.6%
Intergovernmental	107,372	152,423	232,300	266,050	268,537	0.9%
Licenses & Permits	91,339	124,830	114,063	130,510	108,480	-16.9%
Other Revenues	194,761	78,946	51,570	27,156	33,470	23.3%
Use of Money & Property	(22,603)	(110,374)	59,500	55,288	65,400	18.3%
Fines & Forfeitures	30,723	34,563	42,500	50,293	36,000	-28.4%
Total General Fund	8,210,732	9,195,822	9,560,365	9,663,783	9,863,801	2.1%
Water						
Charges for Services	2,660,230	2,887,408	3,040,568	3,083,871	3,234,529	4.9%
Use of Money and Property	31,885	38,576	37,036	64,480	64,480	0.0%
Other	14,719	21,149	17,768	25,723	28,045	9.0%
Contributed Capital	604,698	19,537	23,000	30,781	50,000	62.4%
Total Water	3,311,533	2,966,670	3,118,372	3,204,856	3,377,054	5.4%
Wastewater						
Charges for Services	3,301,575	3,495,429	3,518,411	3,662,502	3,769,609	2.9%
Use of Money and Property	24,188	54,542	27,877	81,366	81,366	0.0%
Other Financing Sources	-	-	5,000,000	2,124,506	2,875,494	n/a
Contributed Capital	630,113	252,803	68,323	69,474	68,000	-2.1%
Total Wastewater	3,955,876	3,802,774	8,614,610	5,937,847	6,794,470	14.4%
Total Revenue - Operating Funds	15,478,141	15,965,266	21,293,347	18,806,486	20,035,324	6.5%
C.V. Starr Center						
Sales and Use Taxes	880,985	915,239	928,120	932,336	955,175	2.4%
Property Taxes	234,006	236,035	246,376	253,162	261,770	3.4%
Charges for Services	695,552	718,663	689,800	710,839	750,857	5.6%
Use of Money and Property	379	4,944	2,000	10,000	10,000	0.0%
Other	6,716	24,145	-	-	-	0.0%
Total C.V. Starr Center	1,817,638	1,899,025	1,866,296	1,906,337	1,977,802	3.7%
Special Revenue & Capital Project Funds						
Special Revenue, Restricted	1,792,642	1,519,464	1,648,275	1,928,694	1,752,608	-9.1%
Special Revenue, Grants	1,443,041	4,258,848	10,573,504	2,210,450	11,123,734	403.2%
Capital Projects	7,411	2,064	-	100	-	n/a
Total Special Revenue & Capital	3,243,093	5,780,376	12,221,779	4,139,244	12,876,342	211.1%
Subtotal	20,538,872	23,644,667	35,381,422	24,852,067	34,889,467	40.4%
Internal Service Funds						
Facilities Maintenance	324,101	217,506	299,036	305,932	248,485	-18.8%
Information Technology	274,619	399,366	460,111	460,111	450,553	-2.1%
Fleet & Equipment Services	210,142	427,238	477,124	482,564	425,160	-11.9%
Total Internal Service Funds	808,862	1,044,110	1,236,271	1,248,607	1,124,198	-10.0%
Subtotal before Transfers	21,347,734	24,688,777	36,617,693	26,100,674	36,013,666	38.0%
Transfers	8,743,556	14,413,687	22,070,603	15,892,842	14,603,346	-8.1%
Total Revenue, All Funds	\$ 30,091,290	\$ 39,102,464	\$ 58,688,296	\$ 41,993,516	\$ 50,617,012	20.5%

ALL FUNDS REVENUES BY CATEGORY



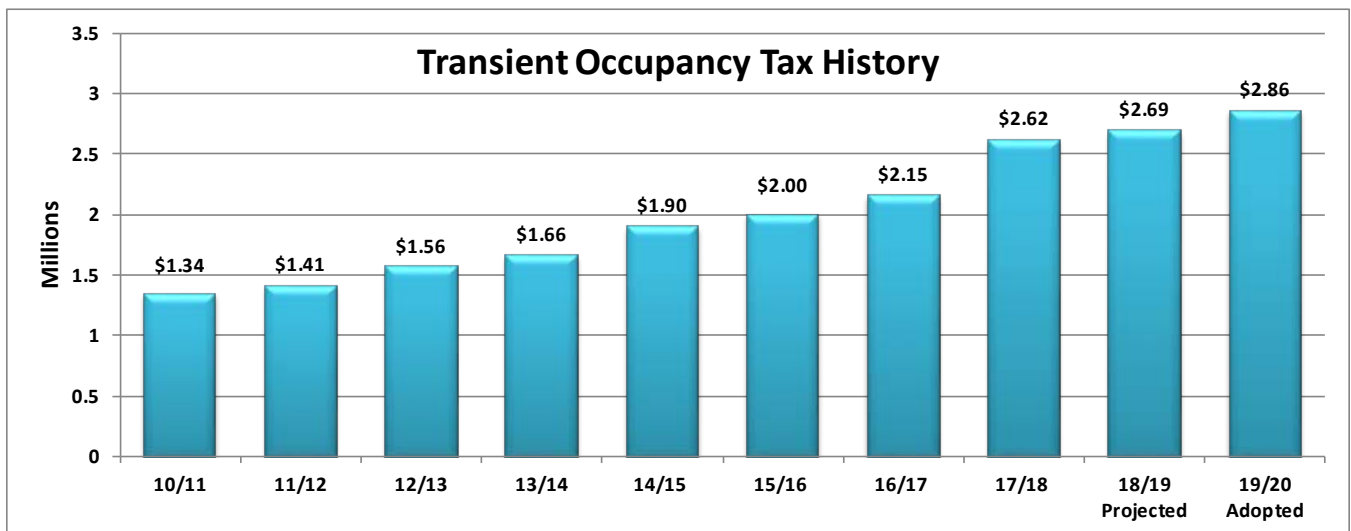
Sales Tax



Sales tax revenues include the City’s general sales tax as well as a special half-cent sales tax for the C.V. Starr Center and a special half-cent sales tax for Street Repairs. Based on an analysis of trends 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 \$3.85M in FY 2018/19 and \$3.9M in FY 2019/20.

Sales tax growth over the last five years is showing a modest 3% growth trend. Factors negatively affecting sales tax growth include internet sales and fuel prices. Fuel prices dropped approximately 36% in late 2015 and remained low for an extended period of time. Fuel prices appear to have bottomed out in 2016 and early 2017 and then began increasing slowly. Over the last year, gas prices increased and stabilized at around \$3/gallon and more recently increased to over \$4/gallon. These up trending prices likely account for some of the revenue growth. Moving forward, this revenue source has the potential to see greater increases driven by implementation of the City’s Marketing & Promotions Plan. Internet sales however, will continue to exert downward pressure on sales tax growth, a key source (11%) of All Funds revenue.

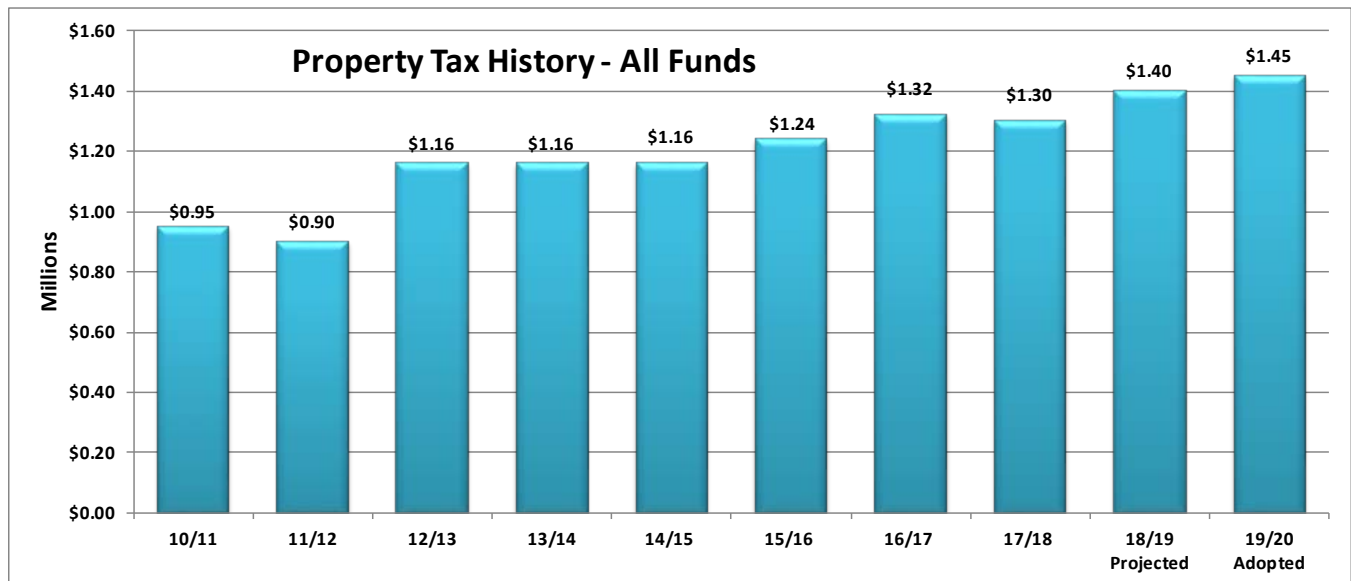
Transient Occupancy Tax



Transient Occupancy Tax (TOT) is a local tax that is applied to the cost of hotel or other lodging stays of less than 30 days. In 2016, with passage of local Measures AA and AB, the City’s TOT rate increased from 10% to 12%. This tax is a revenue source solely for the General Fund. TOT is collected by lodging establishments and remitted to the City on a monthly basis. Factors influencing TOT revenues include vacancy rates, changes in business and leisure travel, new hotels, hotel expansion, and room rate increases. TOT is the largest General Fund revenue source and is expected to account for 8% of revenue at the All Funds level net of internal charges.

Based on year-to-date receipts, FY 2018/19 year-end TOT revenues are projected to be approximately \$79k higher than FY 2017/18 totals. This represents an increase of 3% in this sector of the local economy. Half of the Measure AA funds collected have been committed to marketing and promotion of Fort Bragg as a tourist destination. With the increase in the marketing and promotion of Fort Bragg, the City believes a return to the 7.7% growth rate of recent years is possible. The FY 2019/20 Budget projects continued growth in TOT revenue at a rate of 6.2% or \$166k.

Property Tax



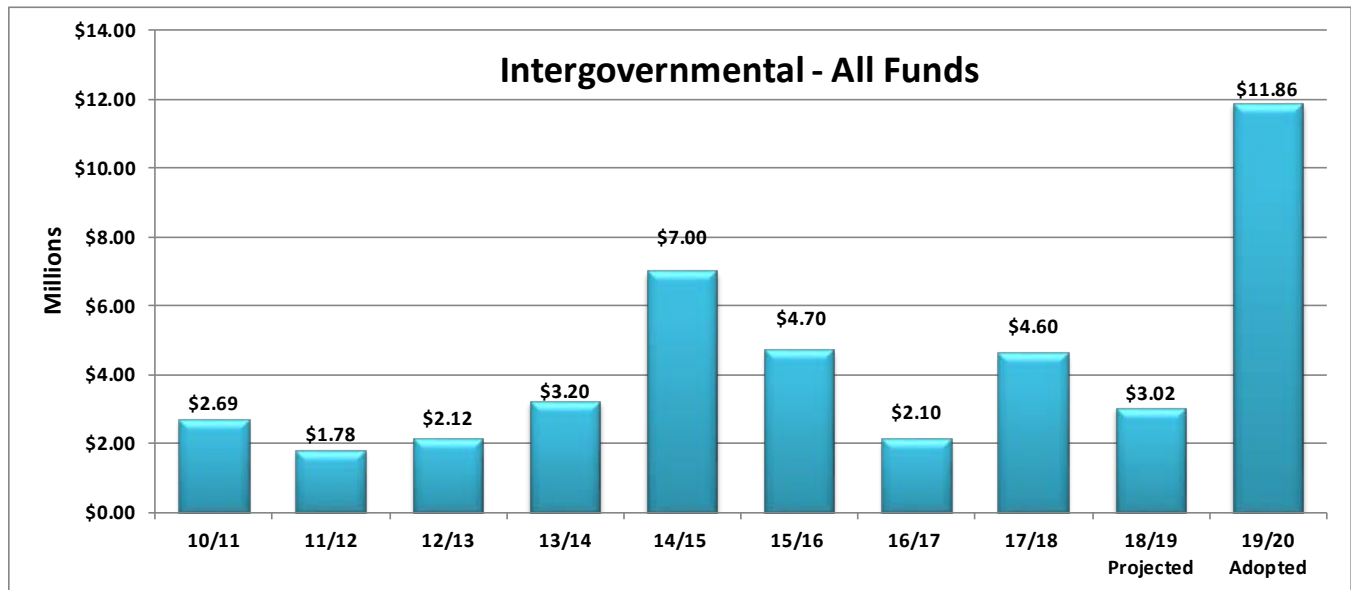
Throughout the City’s history, property tax revenue has grown significantly, reflecting both new development and increasing property values in Fort Bragg. As in most of the country, during the recession, property tax revenues declined in Fort Bragg due to lower sales prices and adjustments in assessments. In recent years, sales prices have increased and the number of reassessments has decreased.

Overall, property tax revenues are expected to increase 3.4% in FY 2019/20. Thus far interest rate increases at the federal level have not slowed home sales or home price increases. For now interest rates appear to have leveled out and rate decreases seem as likely as rate increases in the short term. With home prices continuing to increase however, affordable housing remains problematic in the community.

Property tax receipts for FY 2018/19 and FY 2019/20 are projected at \$1.4M and \$1.45M respectively following a four-year growth trend of 3.4%. This amount includes property taxes paid to the General Fund (\$1.1M), to the C.V. Starr Center Enterprise Fund (\$262k), and to the Fire Equipment Fund (\$64k).

Service and Program Charges

All Funds Detail of Revenue Services & Programs	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED
Intergovernmental	\$ 4,587,981	\$ 11,173,124	\$ 3,072,944	\$ 11,862,286
Charges for Services	8,281,890	8,620,758	8,840,330	8,994,994
Reimbursements	2,694,333	2,588,571	2,646,751	2,554,276
Totals	\$ 15,564,204	\$ 22,382,453	\$ 14,560,025	\$ 23,411,556



Service and Program Charges include the Intergovernmental, Charges for Services and Reimbursements categories. Intergovernmental revenue includes grant revenue as well as special and general revenues received from other governments such as the State of California or the federal government. Grant revenues are expected in FY 2019/20 related to the Wastewater Treatment Plant upgrade (\$5.3M) and Community Development Block Grant funding (\$3.1M). Year over year, the Intergovernmental category is expected to increase by \$8.8M to \$11.9M and is anticipated to be the largest All Funds revenue (net of internal charges) source at 33%. Charges for Services includes the Water Enterprise user charges (\$3.2M), Wastewater Enterprise user charges (\$3.8M), the C.V Starr Enterprise user charges (\$751k), Internal Service Funds user charges (\$1.1M) and General Fund fees (\$63k). Additionally the City expects to collect \$60k in General Plan Maintenance fees. Charges for Services in the General Fund include Fees for Service which are collected according to the City’s fee schedule. Year over year, the Charges for Services category is expected to increase by \$132k to \$9M. This is in part due to voter approved utility rate increases in the Enterprise funds. Charges for Services are forecast to make up 25% of the All Funds revenue (net of internal charges). Reimbursements include revenues such as the annual COPS reimbursement for the cost of the City’s Community Service Officers (\$130k), Highway User Tax and Special Sales Tax Allocations used to reimburse the cost of the City’s Street Maintenance Department (\$532k) and cost allocations which are considered a cost to the Enterprise Funds but a revenue to the General Fund (\$1.7M). Reimbursements are expected to decrease year over year by \$92k to \$2.6M due in part to decreasing Asset Forfeiture reimbursements (\$43k) and decreased revenue due to the City’s new cost allocation plan (\$49k).

Other Revenues

All Funds Detail of Revenue Other Revenues	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED
Licenses & Permits	\$ 132,037	\$ 120,463	\$ 133,310	\$ 111,280
Fines & Forfeitures	84,487	125,400	80,093	65,800
Use of Money & Property	226,413	265,758	398,261	401,032
Other Revenues	399,580	160,661	158,674	179,515
Totals	\$ 842,517	\$ 672,282	\$ 770,338	\$ 757,627

Other revenues include licenses and permits, fines and forfeitures, use of money and property, and miscellaneous, one-time revenues. Revenues in this category can vary greatly due to the nature of the one-time revenues that are included.

Licenses and Permits are likely to see a reduction in building permit revenues due to implementation of a new building permit surcharge. Fines and Forfeitures are likely to see a year over year decrease caused by a sizeable code enforcement fine in FY 2018/19.

The City invests a portion of available funds in order to earn interest. The total income varies with the market rates of interest and the funds available to invest. Interest earnings are expected to remain flat as a consequence of the Federal Reserve's monetary and interest policies having leveled out. The City invests in the Local Agency Investment Fund (LAIF) which is an investment pool administered by the State of California. LAIF is currently paying an interest rate of approximately 2.55%. The City's overall portfolio rate of return is approximately 1.82%

OPERATING TRANSFERS-IN

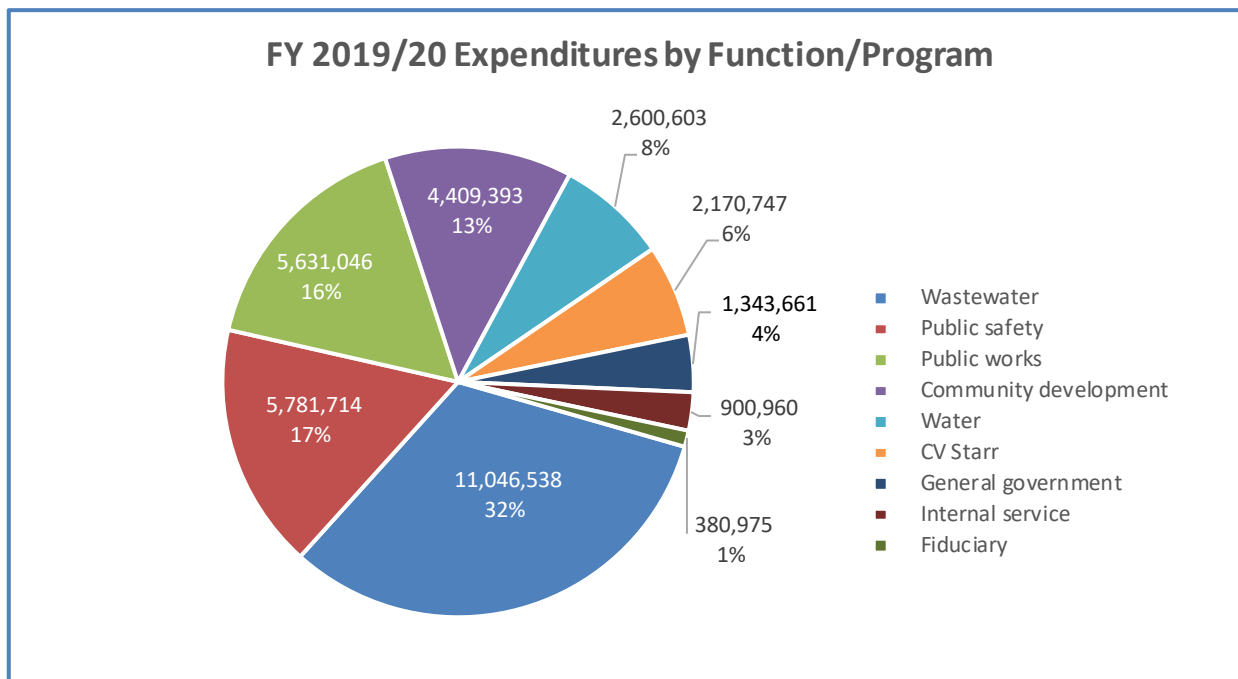
At the All Funds level, all transfers in have an equal and corresponding transfer out which is shown as an expenditure. Therefore, at the All Funds level, all transfers net to zero. A majority of the City's interfund transfers involve funding of capital projects, whether from grant funds, special revenue funds, capital reserves or operating funds. A detailed list of interfund transfers may be found on pages 62-63.

DISCUSSION OF EXPENDITURE TRENDS

The FY 2019/20 Budget proposes expenditures totaling \$31.3M when Internal Service Funds, Fiduciary Funds, internal charges for service and transfers between funds are excluded from the total and \$48.9M when these items are included. The budget includes a robust capital budget (\$13.1M) with much of the financing coming from grants (\$7.4M) and special revenue funds (\$2.7M).

**ALL FUNDS
EXPENDITURE SUMMARY BY FUNCTION/PROGRAM
FY 2016/17 THROUGH FY 2019/20**

	FY 2016/17 FYE AUDITED	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED BUDGET	% INCR/ -DECR
ALL FUNDS						
Governmental Activities						
General government	\$ 2,664,477	\$ 3,033,355	\$ 2,762,490	\$ 2,714,775	\$ 1,343,661	-50.5%
Community development	1,052,305	1,201,297	2,328,853	1,192,579	4,409,393	269.7%
Public safety	4,233,100	4,389,197	4,351,215	4,209,266	5,781,714	37.4%
Public works	3,883,582	5,753,890	4,325,167	2,232,852	5,631,046	152.2%
Internal service	827,676	943,075	1,013,921	965,237	900,960	-6.7%
Business-type activities						
Water	2,147,986	2,033,988	3,813,387	3,146,218	2,600,603	-17.3%
Wastewater	2,842,251	2,568,894	21,483,114	13,174,946	11,046,538	-16.2%
CV Starr	2,320,455	2,385,927	1,957,233	1,787,369	2,170,747	21.4%
Fiduciary Activities						
Fiduciary	203,037	258,665	375,278	375,509	380,975	1.5%
Subtotal	20,174,868	22,568,288	42,410,658	29,798,750	34,265,638	15.0%
Transfers Out	8,743,556	14,413,687	22,070,603	15,892,842	14,603,346	-8.1%
TOTAL ALL FUNDS	\$ 28,918,424	\$ 36,981,975	\$ 64,481,260	\$ 45,691,592	\$ 48,868,984	7.0%



Expenditures by Function/Program

General Government is budgeted to decrease 50.5% or \$1.3M in FY 2019/20. The decrease is due mostly to the City's new cost allocation methodology. The General Government base budgets (prior to allocations) decreased by \$107k. With the new methodology however, Internal Service funds are allocated to all departments in the first iteration of the allocation. This offsets the base budget savings by \$204k so that costs show a year over year increase of approximately \$97k. The new plan then allocates \$1.2M in costs from indirect departments to direct departments. An examination of costs prior to allocations indicates that the base budget savings are due largely to staffing reductions in the Administrative Services department offset by increases in personnel cost driven by cost of living adjustments and pension cost increases as well as an addition of \$25k to the Council budget for use in connection with pursuit of Council goals.

Community development is expected to increase 269.7% or \$3.2M. Year over year increases are due to increased operating grant expenditures demonstrating the irregular nature of grant funding. The HCD Home grant is expected to expend \$500k and CDBG grant expenditures are likely to increase \$2.9M. Increases due to the new cost allocation plan come to \$242k. Salary savings of around \$115k are expected due to a reorganization of the department – with two staff members moving from Community Development to Public Works. Additionally a year over year decrease of \$250k is expected in the RDA Housing Successor with a one-time expenditure scheduled for FY 2018/19 in connection with the DANCO housing project. Housing fund expenditures in FY1920 are budgeted significantly lower at \$12k.

Public Safety is budgeted to increase 37.4 % or \$1.6M. The increase is due largely to the new cost allocation plan (\$1M). The City Police Department was significantly short-staffed in FY 2018/19 but is budgeted to be at full staff in FY 2019/20 causing a year over year budget variance of approximately \$375k. Lastly, the City will contribute \$216k to the Fort Bragg Volunteer Fire Department for the purchase of a new fire engine.

Public Works is budgeted to increase 152.2% or \$3.4M. Year over year increases are due to increased capital projects expenditures demonstrating the irregular nature of capital projects. In FY 2019/20 a Street Resurfacing and Structural Repair project is expected to expend \$2M, Municipal Facilities projects are expected to expend \$161k, the Maple Street Storm Drain Rehabilitation project is expected to expend \$650k and the Rt.1 Pedestrian Access Improvements project is expected to expend \$45k. The City's new cost allocation plan results in additional cost of \$166k for Public Works General Fund departments as well as increased costs to the HUTA and Special Sales Tax funds (\$300k). Lastly salary increases of around \$115k are expected due to a reorganization of the department – with two staff members moving from Community Development to Public Works.

Water Enterprise expenditures are budgeted to decrease by 17.3% or \$546k due to several factors. As mentioned, capital spending can be irregular and in the case of the Water Enterprise a year over year decrease in capital spending is expected in the amount of \$222k. It should be noted that staff is actively pursuing grant funding for the Pudding Creek Water Main Relocation project. In the event funding is secured in the course of FY 2019/20, staff will bring forward a budget amendment to Council. Non-routine maintenance costs are expected to decrease by \$127k as the Enterprise has completed much of its deferred maintenance backlog. Lastly, the City's new cost allocation plan will result in a cost decrease of \$210k for the enterprise.

Wastewater Enterprise expenditures are budgeted to decrease by \$2.1M or 16.2% in FY 2019/20. The decrease is due primarily to the fact that the Wastewater Treatment Plant Project has been partially completed. Capital expenditures alone are budgeted to decrease \$1.6M. As with the Water Enterprise, non-routine maintenance costs in the Wastewater Enterprise are expected to decrease (\$126k) as the Enterprise has completed much of its deferred maintenance backlog. Lastly, the City's new cost allocation plan will result in a cost reduction of \$98k.

The C.V. Starr Center Enterprise expenditures are budgeted to increase by 21.4% or \$383k due primarily to an increase in the Center’s capital work plan from \$51k in FY 2018/19 to \$396k in FY 2019/20. The Pool Basin Resurfacing project which was budgeted in FY 2018/19 at \$180k has been rolled forward to FY 2019/20 and the estimated cost increased to \$350k. Additionally the Center has budgeted \$46k in non-routine maintenance projects.

**ALL FUNDS
SUMMARY OF EXPENDITURES BY CATEGORY
FY 2016/17 THROUGH FY 2019/20**

	FY 2016/17 FYE AUDITED	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED BUDGET	% INCR/ -DECR
ALL FUNDS						
Salaries & Wages	\$ 5,192,207	\$ 5,652,864	\$ 5,596,263	\$ 5,453,756	\$ 5,408,012	-0.8%
Benefits	2,776,866	2,979,788	2,944,195	2,778,896	3,018,676	8.6%
Materials & Services	5,053,217	5,411,052	6,895,849	5,633,874	8,967,366	59.2%
Capital	2,318,804	3,849,746	23,127,984	12,085,626	13,051,747	8.0%
Debt Service	281,295	309,710	775,098	775,098	826,442	6.6%
Depreciation	2,145,286	1,494,572	-	-	-	
Subtotal	17,767,675	19,697,732	39,339,389	26,727,250	31,272,243	17.0%
Indirect Expenses	2,204,156	2,611,891	2,695,991	2,695,991	2,612,420	-3.1%
Fiduciary Funds	203,037	258,665	375,278	375,509	380,975	1.5%
Subtotal	20,174,868	22,568,288	42,410,658	29,798,750	34,265,638	15.0%
Transfers Out	8,743,556	14,413,687	22,070,603	15,892,842	14,603,346	-8.1%
TOTAL ALL FUNDS	\$ 28,918,424	\$ 36,981,975	\$ 64,481,260	\$ 45,691,592	\$ 48,868,984	7.0%

*Note; Principal payments are not considered an expense in full accrual accounting.
Audited results reflect the Enterprise Funds full accrual treatment of principal payments.

Expenditures by Category

Salaries, Wages and Benefits combined are budgeted to decrease by 2.4% or 194k. The savings is largely the result of staff reductions in the Administrative Services department offset by cost of living adjustments.

	FY18-19 Adopted Budget	FY19-20 Adopted Budget	\$\$ +(-)	% +(-)
Wages	\$ 4,542,773	\$ 4,517,431	\$ (25,341)	-0.56%
Medical Benefits	967,514.57	941,051.55	(26,463.02)	-2.74%
Other Health Benefits	84,268.80	85,813.23	1,544.43	1.83%
PERS	989,052.52	1,049,314.87	60,262.35	6.09%
Taxes	328,234.15	333,291.10	5,056.94	1.54%
Other Benefits	49,434.61	46,509.35	(2,925.26)	-5.92%
Workers Comp	222,930.00	224,657.00	1,727.00	0.77%
	\$ 7,184,207	\$ 7,198,068	\$ 13,861	0.19%

*Note; this table does not include CV Starr Center personnel costs or retiree healthcare cc

Medical benefits increased a modest 1.15% while dental benefits increased for the first time in several years by 4%. Additionally a higher number of employees opted out of health benefits as compared to the previous year. PERS pension costs increased as expected as a result of CalPERS lowering its actuarial discount rate. Increases however were offset by a decreased wage base due to the previously mentioned staff reductions. Continued turnover due to retirements has also resulted in more staff on the “PEPRA” pension plan which has a much lower cost than the “Classic” plan.

Materials & Services are expected to increase 59% or \$3.3M due to several factors: on a year over year basis the Marketing and Promotions will decrease \$109k, an expected loan from the City's Redevelopment Housing Successor which will be classified as an "other financing use" (\$250k), the City will contribute \$216k to the Fort Bragg Volunteer Fire Department for the purchase of a new fire engine and CDBG operating grant expenditures will increase by \$2.9M.

Capital expenditures are expected to increase 8% or \$1M. Notable project in FY 2019/20 include \$2M for a Street Resurfacing project and \$650k for the Maple Street Rehabilitation project as well as \$1.4M for the Wastewater Enterprise Lift Station Rehabilitation project. For detailed information on the City's capital improvement plan see pages 209 thru 249.

Debt service is expected to increase 6.6% or \$51k. This is the result of the regular debt service schedule of outstanding debt coupled with the new issuance of debt by the Wastewater Enterprise in connection with the treatment plant upgrade. For detailed information on the City's debt service requirement see pages 157 thru 167.

Indirect Expenses are expected to decrease 3.1% or \$84k. This is mostly results from implementation of the City's new cost allocation plan. Details on the City's cost allocation plan may be found on pages 65 thru 72.

BUDGET SUMMARY – GENERAL FUND

OVERVIEW

The City of Fort Bragg’s fiscal year (FY) 2019/20 General Fund operating appropriations budget is adopted at \$9.8M. Core city services such as police, community development, park maintenance, and street maintenance are budgeted in the General Fund. General Fund resources are closely linked to economic and development activity in the City and expenditures fund essential front line and “quality of life” services that our citizens expect.

The FY 2019/20 budget is showing a \$65k surplus:

	ADOPTED
	FY 2019/20
Operating Revenue	\$ 9,863,801
Operating Expenditures	(9,798,581)
Operating Surplus(Deficit)	<u>\$ 65,220</u>

A few of the many actions taken by staff to balance this year’s budget include; The Marketing & Promotions department was budgeted \$63k less than the previous year. Reduction in staff in the Administrative Services department contributed \$164k and renegotiation of the Police Department contract for dispatch services resulted in \$12k savings. The City also received good news on a couple of items outside of staff’s control; Medical premiums only increased 1.15%. This represents a \$36k savings compared to the 5% increases of recent years. Additionally, usage of medical benefits by employees decreased \$30k. Liability premiums also were down \$17k.

Although the General Fund will enjoy a balanced budget for FY 2019/20 it is still important that the City remain focused on enhancing General Fund revenue streams and containing costs in the years to come. Pressure will continue on the City’s General Fund due to substantial pension cost increases which are expected to continue beyond FY 2019/20 as a result of CalPERS lowering the actuarial discount rate for their investment portfolio and changing actuarial assumptions regarding mortality.

BUDGET BACKGROUND

On March 7, 2019, The City held its annual mid-year budget review meeting. At the meeting the following long term forecast was reviewed. It should be noted that the forecast was developed at a high level (low level of detail) and therefore does not match the detailed budget presented today Staff is committed to continue refining the long term forecast in order to make it as useful as possible in the years to come. The five year projection is reproduced here for reference:

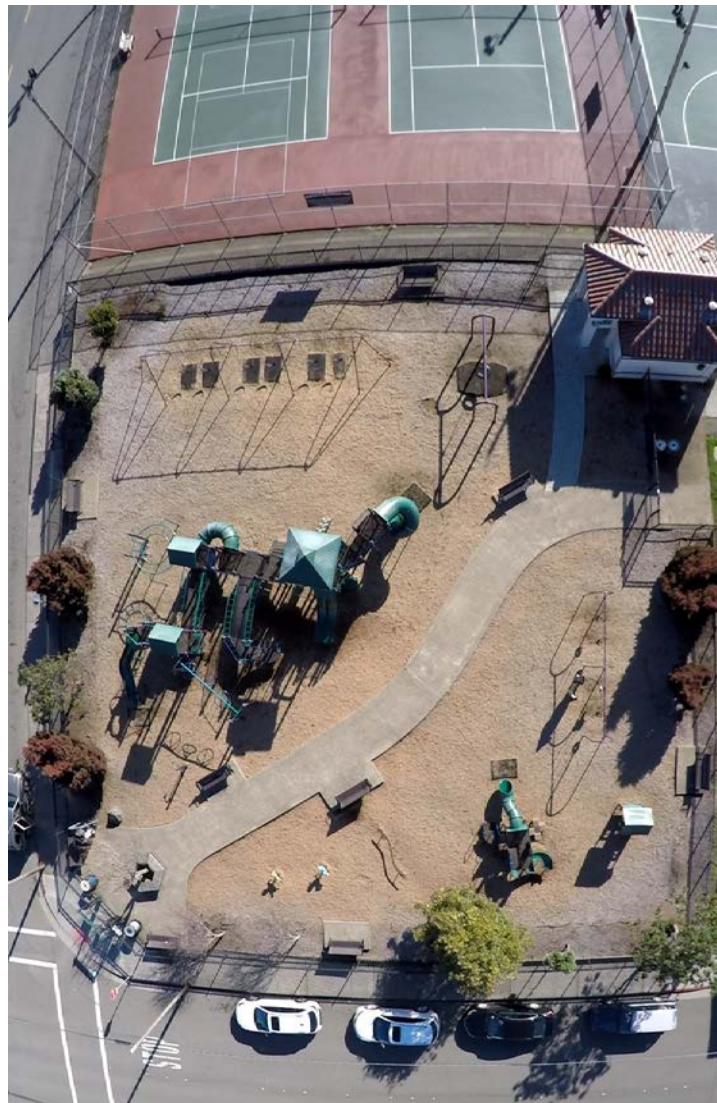
LONG TERM FINANCIAL PLANNING

Long term financial planning is an important tool used to help maintain ongoing financial sustainability and helps governments provide a consistent level of services to their citizens. It is important to keep in mind that no one has a crystal ball and can predict the future with complete accuracy. However the exercise of projecting revenues and costs into the future, while not likely to be 100% correct, still gives the government an opportunity to develop a general sense of its financial health in the years to come.

The long term forecast provided in this report was developed at a high level (low level of detail). The City’s major sources of revenue were projected individually with all other revenue sources aggregated together. Likewise the City’s major expenditure categories were projected individually with many costs aggregated together. The majority of the assumptions used in the report were based on a five year historical trend. Year’s that were clear outliers were removed prior to averaging so as not to affect the overall trend. Some projections however are

based on known payment or increase percentages. Pension costs for example are expected to increase 14% each year for the next five years. This is due to the decreased discount rate adopted by CalPers. Likewise, the City's internal service funds have developed detailed long-term expenditure plans that form the basis of the projection provided here. Additionally, the City's debt service schedule is known and provided in the forecast.

The table on the following page includes five years of audited results for context as well as projected results for five additional years into the future. Four "what-if" scenarios are provided as well showing possible long-term results if certain revenue enhancements were to be enacted.



City of Fort Bragg General Fund Five Year Forecast
 With Revenue Enhancement Forecasts
 As of 12/31/2018

		FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
		Audited	Audited	Audited	Audited	Audited	Projected	Projected	Projected	Projected	Projected	Projected
General Fund												
Revenue:	Sales Tax	\$1,625,916	\$1,666,675	\$1,600,866	\$1,531,857	\$1,785,264	\$1,851,800	\$1,893,306	\$1,935,743	\$1,979,131	\$2,023,491	\$2,068,845
	Property Tax	894,217	865,161	972,948	1,031,345	1,034,552	1,088,270	1,125,333	1,163,658	1,203,289	1,244,269	1,286,645
	Transient Occupancy Tax	1,667,580	1,857,831	1,947,702	2,149,404	2,619,227	2,698,395	2,864,534	3,040,903	3,228,130	3,426,885	3,637,877
	Cost Allocations	2,512,935	2,537,699	2,794,310	1,824,826	2,078,877	2,184,900	2,250,447	2,317,960	2,387,499	2,459,124	2,532,898
	All Other Revenue Sources	1,410,219	1,685,502	1,797,837	1,673,300	1,677,902	1,759,938	1,777,538	1,795,313	1,813,266	1,831,399	1,849,713
	Total Revenue	8,110,867	8,612,868	9,113,663	8,210,732	9,195,822	9,583,303	9,911,158	10,253,577	10,611,314	10,985,167	11,375,978
Expenditures:	Salaries & Wages	3,347,532	3,351,603	3,430,750	3,545,002	3,940,434	3,638,007	3,873,520	4,028,461	4,189,599	4,357,183	4,531,471
	Pensions	557,009	525,726	613,438	677,159	745,604	707,131	931,068	1,061,417	1,210,016	1,379,418	1,572,536
	Other Benefits	1,609,741	1,613,548	1,572,940	1,729,603	1,792,361	1,625,043	1,870,840	1,964,382	2,062,601	2,165,732	2,274,018
	Materials & Services	2,019,812	2,100,172	1,938,381	1,974,777	2,080,027	2,301,255	2,351,957	2,404,872	2,460,125	2,517,852	2,578,196
	Allocations to Internal Service Funds	541,958	587,171	604,060	470,049	601,371	717,666	691,817	691,817	691,817	691,817	691,817
	Other Expenditures	5,156	9,250	165,013	53,104	107,966	125,953	129,732	133,624	137,632	141,761	146,014
	Capital	77,074	26,753	3,194	-	-	-	35,000	-	-	-	-
	Debt Service	147,569	147,569	147,569	147,569	185,535	185,533	185,535	37,966	37,966	-	-
	Total Expenses	8,305,851	8,361,792	8,475,345	8,597,268	9,453,298	9,300,588	10,069,469	10,322,539	10,789,757	11,253,763	11,794,052
Net Transfers		526,843	(112,992)	(7,614)	(1,895,028)	110,014	16,666	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Net Increase (Decrease) to Fund Balance		331,859	138,084	630,704	(2,281,564)	(147,462)	299,381	(170,311)	(80,962)	(190,442)	(280,595)	(430,074)
Beginning Fund Balance		4,287,851	4,619,710	4,757,794	5,388,498	3,106,935	2,959,473	3,258,854	3,088,543	3,007,581	2,817,139	2,536,544
Ending Fund Balance		\$4,619,710	\$4,757,794	\$5,388,498	\$3,106,934	\$2,959,473	\$3,258,854	\$3,088,543	\$3,007,581	\$2,817,139	\$2,536,544	\$2,106,470
Storm Drain Enterprise	Revised change in fund balance assuming \$190k revenue annually							19,689	109,038	(442)	(90,595)	(240,074)
	Projected Fund Balance							3,278,543	3,387,581	3,387,139	3,296,544	3,056,470
Cannabis Tax	Revised change in fund balance assuming \$25k revenue annually							(145,311)	(55,962)	(165,442)	(255,595)	(405,074)
	Projected Fund Balance							3,113,543	3,057,581	2,892,139	2,636,544	2,231,470
Parcel Tax	Revised change in fund balance assuming \$420k revenue annually							249,689	339,038	229,558	139,405	(10,074)
	Projected Fund Balance							3,508,543	3,847,581	4,077,139	4,216,544	4,206,470
1/4 cent General Sales Tax	Revised change in fund balance assuming \$460k revenue annually							289,689	379,038	269,558	179,405	29,926
	Projected Fund Balance							3,548,543	3,927,581	4,197,139	4,376,544	4,406,470

PRIORITIZED LIST OF FINANCIAL GOALS

Additionally the mid-year budget review meeting produced the following prioritized list of financial goals. Staff has used the prioritized list as guidance in preparing the FY 2019/20 budget:

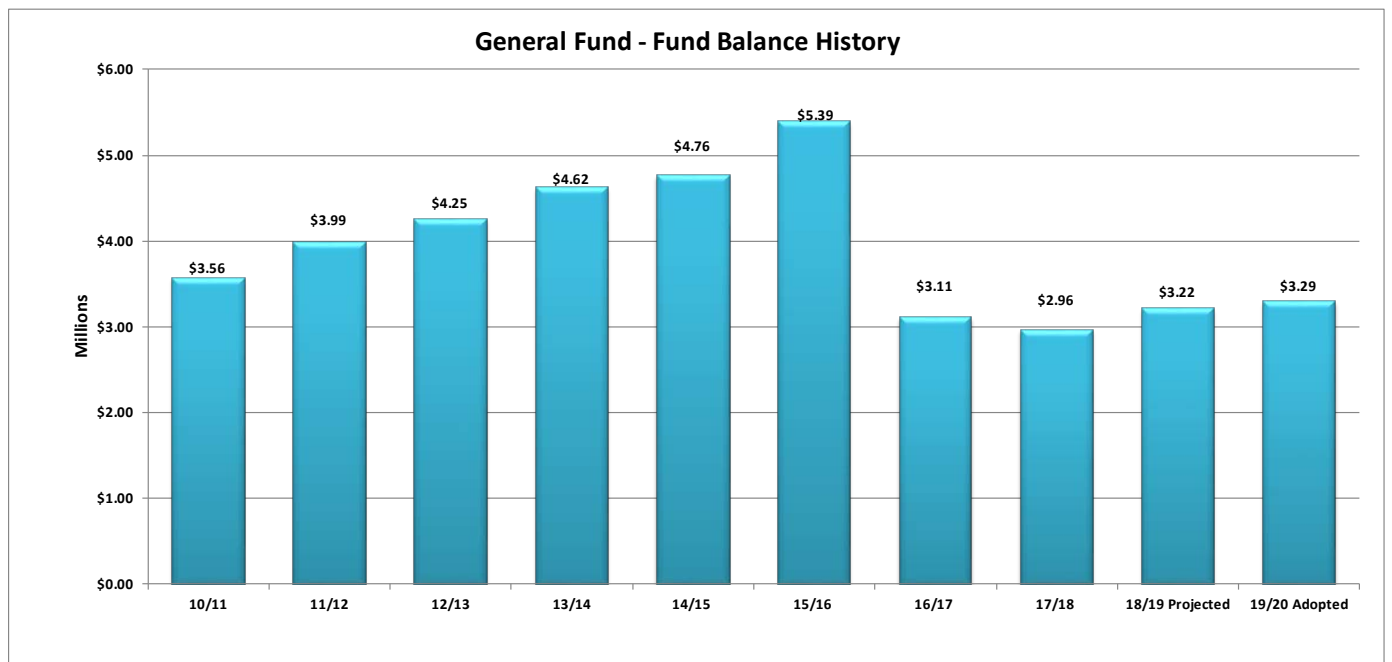
- 1) Adopt a balanced budget
- 2) Maintain operating reserve and litigation reserved
- 3) Maintain long term funding plans in the City’s three internal service funds
- 4) Provide for additional contributions to CalPERS in order to pay the unfunded liability off earlier than 30 years
- 5) Maintain current level of service (no staff layoffs, no program cuts)
- 6) Provide cost of living adjustments for staff in years to come
- 7) Provide funding for emergency reserves
- 8) Continue to make additional contributions to the OPEB pension trust

GENERAL FUND - FUND BALANCE

The year-end General Fund balance for FY 2017/18 through FY 2019/20 is shown below.

	FY 2017/18	FY 2018/19	FY 2019/20
	AUDITED	PROJECTED	ADOPTED
Total General Fund Balance	\$ 2,959,473	\$ 3,216,404	\$ 3,281,623

General Fund balance had been steadily increasing as shown in the graph below, however the balance decreased significantly in FY2016/17 due chiefly to the correction of errors discovered in the then current Cost Allocation Plan and repayment of prior year cost over allocations to the Enterprise Funds. The balance has stabilized with the FY 2019/20 budget.



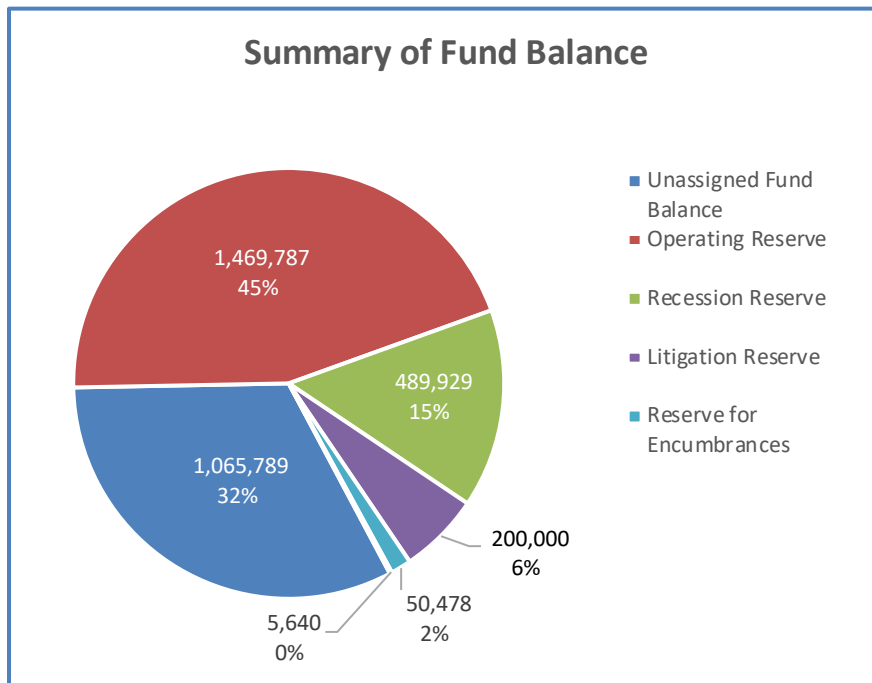
GENERAL FUND RESERVES

The City’s General Fund reserves are established in accordance with the “Fund Balance & Reserve Policies” which are intended to ensure the continued financial well-being of the City by planning for unanticipated emergency and contingency needs. The City Council periodically reviews and updates the reserve policies and budgeted reserve funds to ensure that the City has sufficient resources to adequately address emergencies, economic uncertainties, unforeseen operating or capital needs, economic development opportunities, and cash flow requirements. The FY 2019/20 budget commits fund balance in the General Fund to the following reserves:

- \$1,469,787 to the General Fund Operating Reserve
- \$489,929 Recession Reserve
- \$200,000 to the Litigation Reserve

As shown below, the General Fund’s “unassigned fund balance” in FY 2019/20 is estimated at about \$1M.

	ADOPTED FY 2019/20
Total General Fund Balance	\$ 3,281,623
Less Nonspendable (Inventory, etc.)	5,640
Less Committed Reserves (Set by Council Resolution)	
Operating Reserve	1,469,787
Recession Reserve	489,929
Litigation Reserve	200,000
Reserve for Encumbrances	50,478
Unassigned Balance	<u>\$ 1,065,789</u>



GENERAL FUND REVENUE

Fort Bragg's General Fund is reliant on sales tax, Transient Occupancy Tax (TOT), property tax, and fees charged for services rendered to fund operations. As discussed in detail below, General Fund revenues (excluding transfers) are expected to increase in FY 2019/20 with the total annual revenue projected at \$9.86M, a 2.1% year over year increase. It should be noted that with the FY 2018/19 budget, Staff implemented a change in revenue forecasting methodology from "conservative" to "most likely". The FY 2019/20 budget again reflects the change in methodology.

Taxes remain the largest resource supporting General Fund operations in the FY 2019/20 Operating Budget. Taxes represent 68% of all General Fund revenues with the primary taxes comprised of TOT, sales taxes, and property taxes.

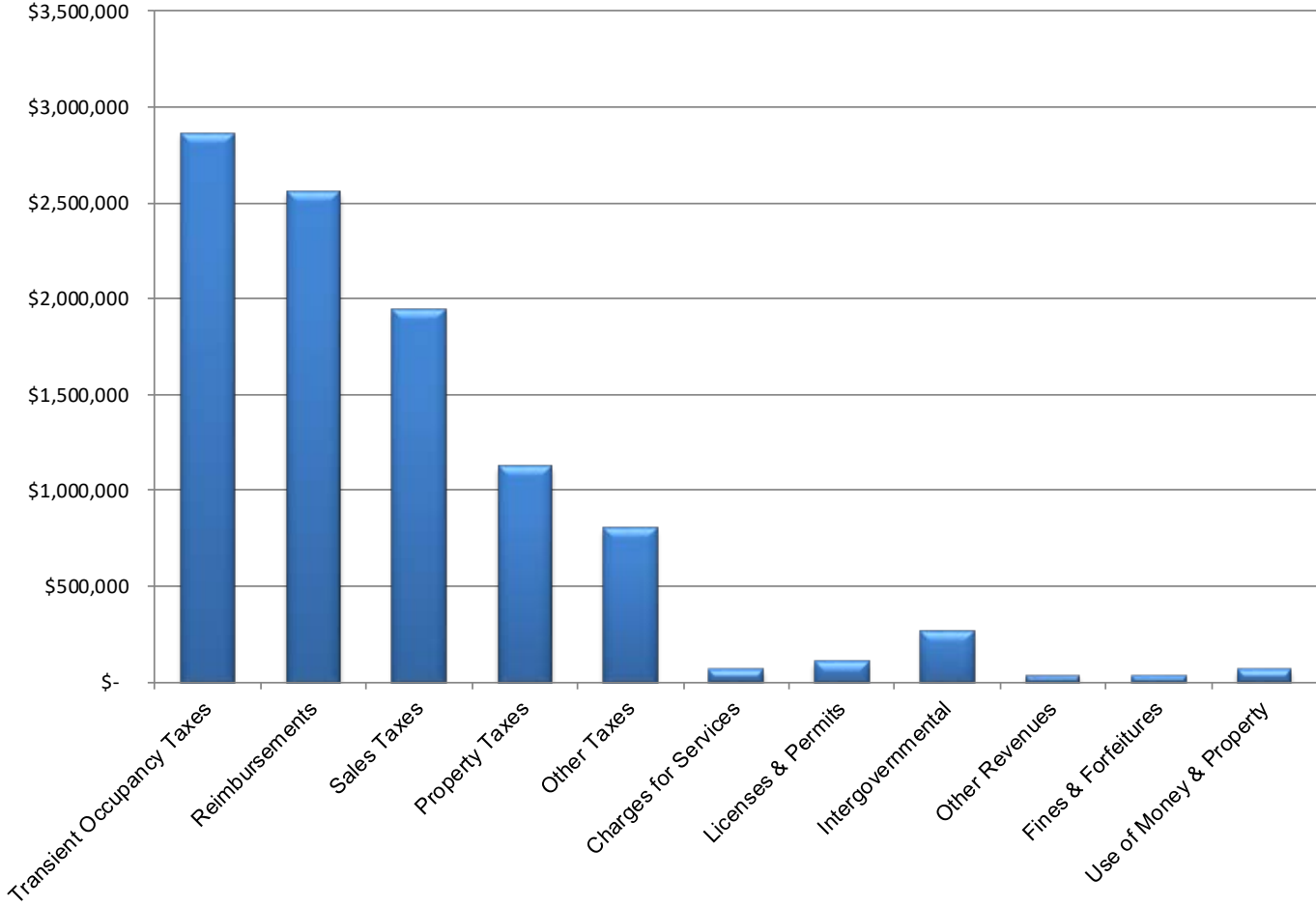
Reimbursements are the second largest resource supporting General Fund operations in the FY 2019/20 Operating Budget. Reimbursements represent 26% and include reimbursement of personnel costs and overhead from the City's Enterprise Funds and Special Revenue Funds to the City's General Fund.

In the pages that follow, each of the major General Fund revenue sources is described with information about historical trends and current budgeted revenues.

**GENERAL FUND
SUMMARY OF REVENUES BY CATEGORY
FY 2016/17 THROUGH FY 2019/20**

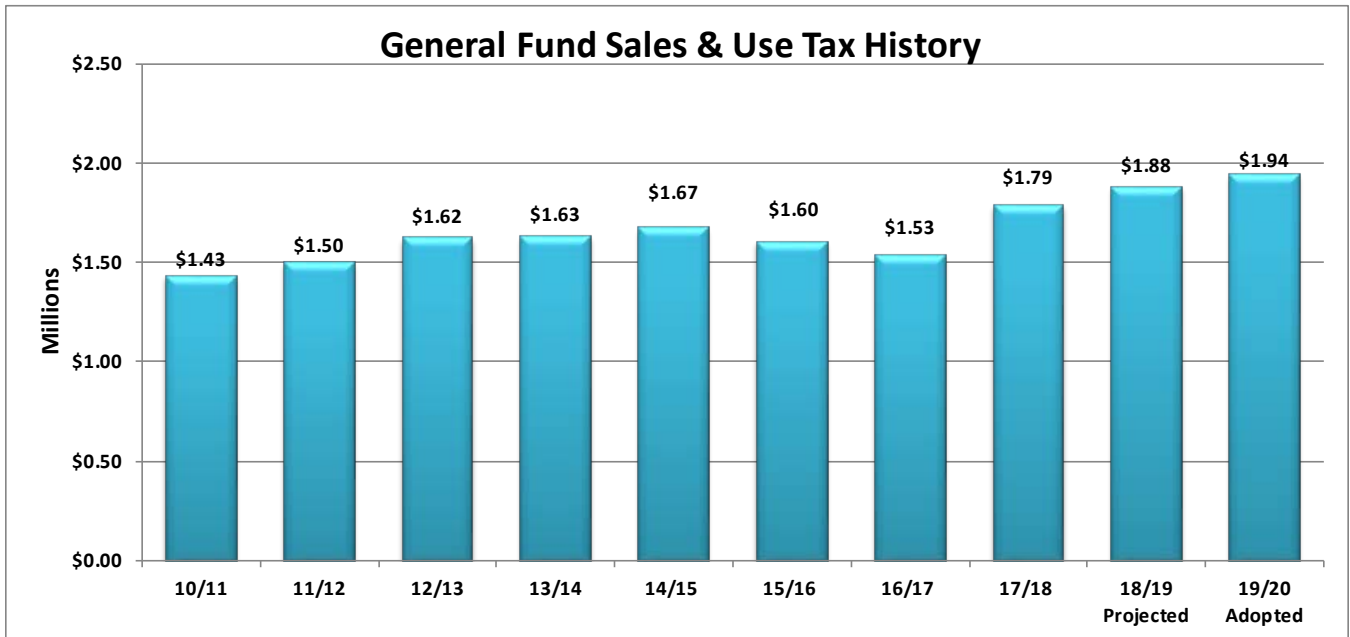
GENERAL FUND	FY 2016/17 FYE AUDITED	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED BUDGET	% INCR/ -DECR
Property Taxes	\$ 1,031,345	\$ 1,034,552	\$ 1,095,012	\$ 1,088,270	\$ 1,125,271	3.4%
Sales Taxes	1,531,858	1,785,264	1,792,993	1,880,000	1,941,692	3.3%
Transient Occupancy Taxes	2,149,404	2,619,227	2,759,609	2,698,395	2,864,535	6.2%
Other Taxes	673,736	718,762	756,047	750,860	803,340	7.0%
Total Taxes	5,386,343	6,157,805	6,403,661	6,417,524	6,734,838	4.9%
Reimbursements	2,354,541	2,694,333	2,588,571	2,646,751	2,554,276	-3.5%
Charges for Services	68,256	63,296	68,200	70,211	62,800	-10.6%
Intergovernmental	107,372	152,423	232,300	266,050	268,537	0.9%
Licenses & Permits	91,339	124,830	114,063	130,510	108,480	-16.9%
Other Revenues	194,761	78,946	51,570	27,156	33,470	23.3%
Use of Money & Property	(22,603)	(110,374)	59,500	55,288	65,400	18.3%
Fines & Forfeitures	30,723	34,563	42,500	50,293	36,000	-28.4%
TOTAL GENERAL FUND	\$ 8,210,732	\$ 9,195,822	\$ 9,560,365	\$ 9,663,783	\$ 9,863,801	2.1%

REVENUES BY CATEGORY 2019/20



DISCUSSION OF GENERAL FUND REVENUE TRENDS

Sales Tax

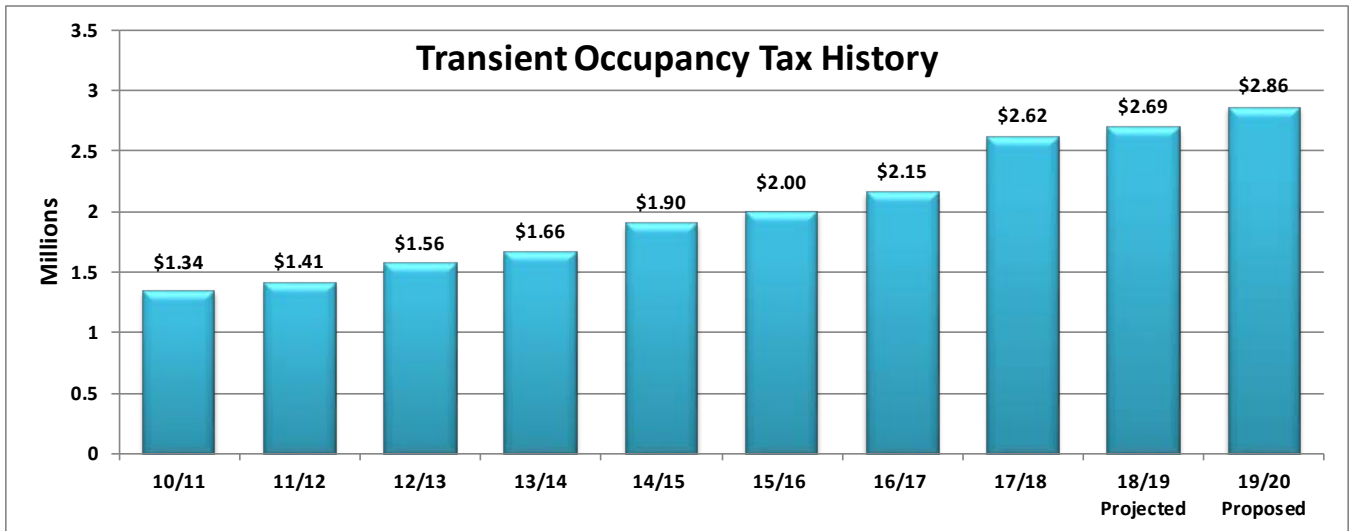


The Sales Tax category includes general sales and use taxes and Proposition 172 sales taxes. Sales tax is an excise tax which applies to all retail sales of merchandise. Retailers are liable for reporting and payment of the tax. Use tax is an excise tax imposed on consumers of merchandise that is used, 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 7.25% of which the State receives 6.25% and the City receives approximately 1% (known as the Bradley Burns Local Sales and Use Tax).

Sales tax revenues in FY 2019/20 are expected to increase compared to FY 2018/19 receipts by approximately 3.3%. The City’s sales tax analysis consultant, MuniServices, analyzes trends in year-to-date tax receipts, macroeconomic conditions and local business data when forecasting sales tax revenue and provides detailed forecasts to staff.

Over the long term, there are a number of factors resulting in the slow growth of the City’s sales tax. Most notably, Internet retailing is drawing an ever-increasing share of local sales with little resulting tax revenue. Additionally, fuel prices dropped approximately 36% in late 2015 and remained low for an extended period of time. Over the last year, gas prices increased and stabilized at around \$3/gallon and more recently increased to over \$4/gallon. These up trending prices likely account for some of the revenue growth. Moving forward, this revenue source has the potential to see greater increases driven by implementation of the City’s Marketing & Promotions Plan. Sales tax revenue is a key revenue source that constitutes approximately 20% of General Fund revenue.

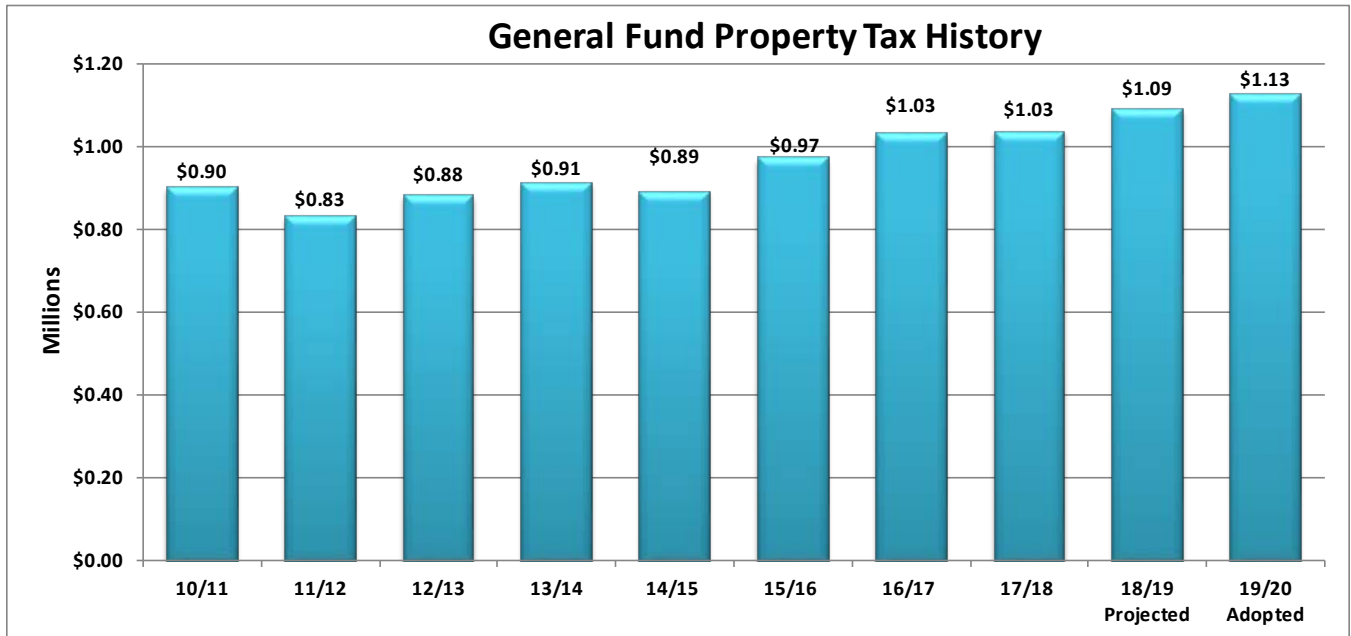
Transient Occupancy Tax



Transient Occupancy Tax (TOT) is a local tax that is applied to the cost of hotel or other lodging stays of less than 30 days. In 2016, with passage of local Measures AA and AB, the City’s TOT rate increased from 10% to 12%. This tax is a revenue source solely for the General Fund. TOT is collected by lodging establishments and remitted to the City on a monthly basis. Factors influencing TOT revenues include vacancy rates, changes in business and leisure travel, new hotels, hotel expansion, and room rate increases. TOT is the largest General Fund revenue source and is expected to account for 29% of revenue.

Based on year-to-date receipts, FY 2018/19 year-end TOT revenues are projected to be approximately \$79k higher than FY 2017/18 totals. This represents an increase of 3% in this sector of the local economy. Half of the Measure AA funds collected have been committed to marketing and promotion of Fort Bragg as a tourist destination. With the increase in the marketing and promotion of Fort Bragg, the City believes a return to the 7.7% growth rate of recent years is possible. The FY 2019/20 Budget projects continued growth in TOT revenue at a rate of 6.2% or \$166k.

Property Tax



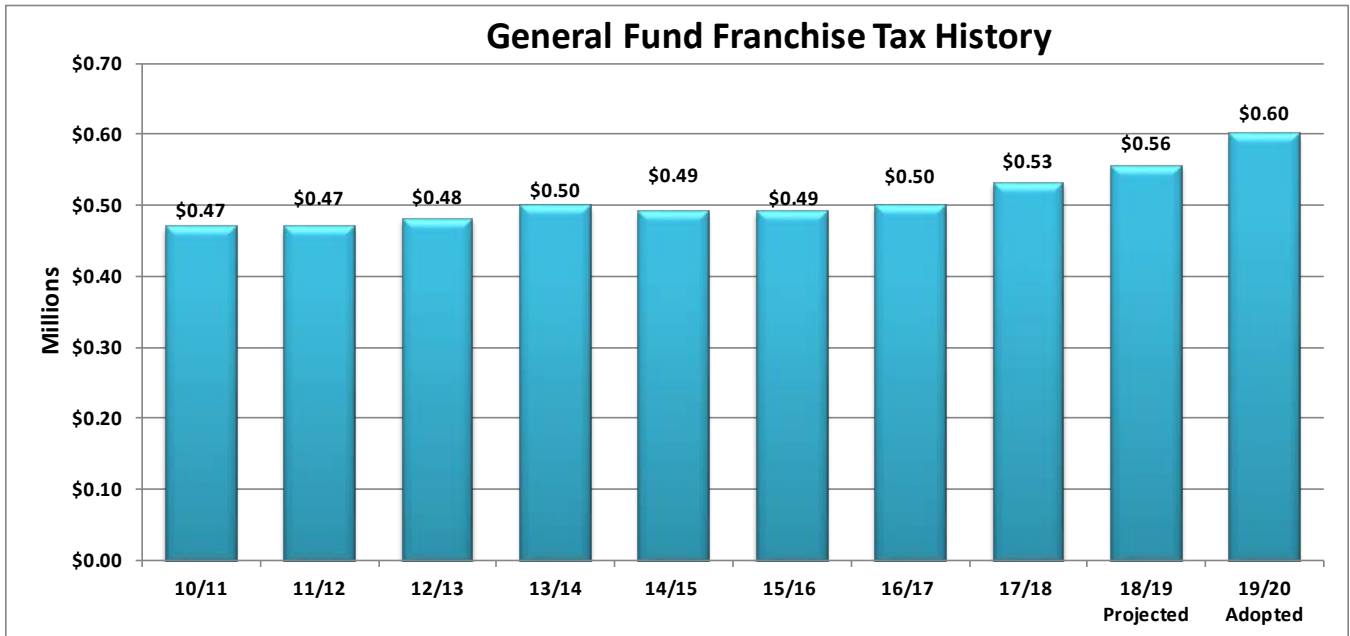
Property tax is an ad valorem (value-based) tax imposed on real property and tangible personal property within the City’s jurisdiction. It includes two major elements: secured or real property (e.g., house and land on which the house was built), and unsecured or personal property (e.g., machinery). Under 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 recent recession, property tax revenues declined in Fort Bragg due to lower sales prices and adjustments in assessments. In recent years, sales prices have increased and the number of reassessments has decreased.

Overall, property tax revenues are expected to increase 3.4% in FY 2019/20. Thus far interest rate increases at the federal level have not slowed home sales or home price increases. For now interest rates appear to have leveled out and rate decreases seem as likely as rate increases in the short term. With home prices continuing to increase however, affordable housing remains problematic in the community.

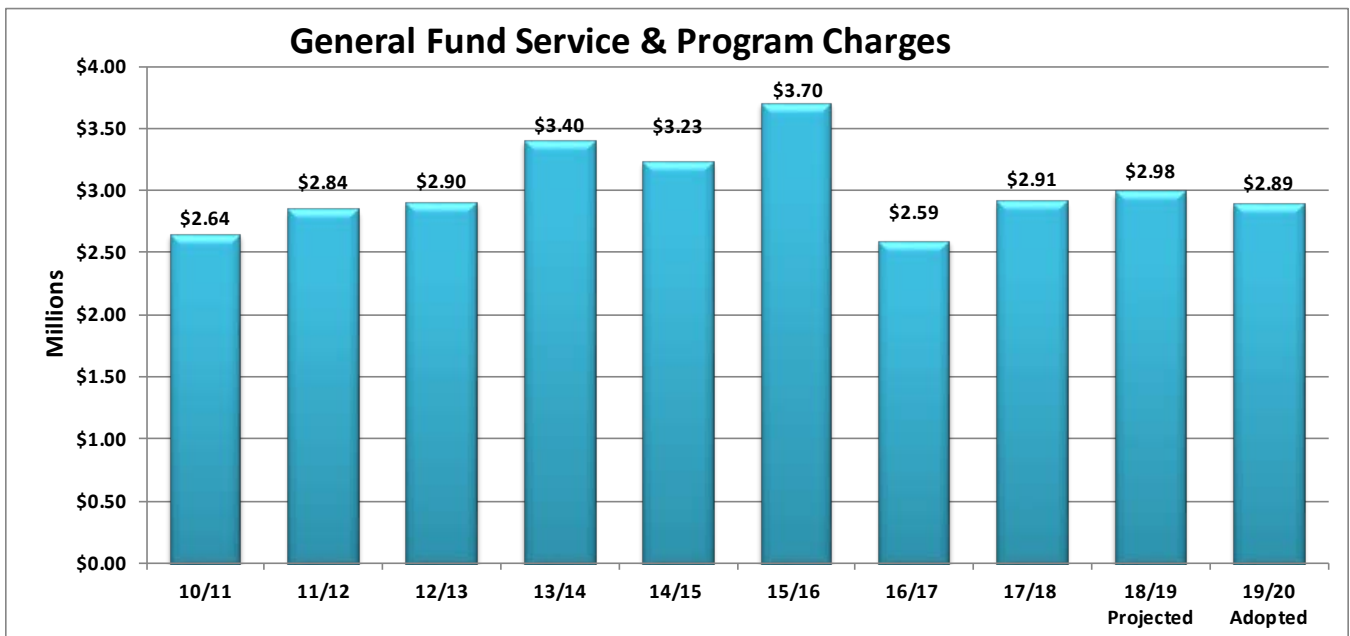
Property tax receipts for FY 2018/19 and FY 2019/20 are projected at \$1.08M and \$1.13M respectively following a four-year growth trend of 3.4%.

Franchise Taxes



Franchise tax revenue consists of taxes on three franchise operations in Fort Bragg: electric, cable television and solid waste disposal. 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. The franchise fee for solid waste collection was established by the City many years ago when the City and County closed the jointly-owned Caspar Landfill. Franchise taxes have remained fairly stable in recent years. Revenue from cable television franchise fees has been slowly declining as more customers move to satellite and internet-based services. Revenue from Pacific Gas & Electric rose steadily until 2009, when it declined slightly and has since begun climbing again. Overall, FY 2019/20 franchise tax revenue is estimated to increase \$45k due to rising customer rates for solid waste services.

Service and Program Charges



General Fund Detail of Revenue Services & Programs	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED
Intergovernmental	\$ 152,423	\$ 232,300	\$ 266,050	\$ 268,537
Charges for Services	63,296	68,200	70,211	62,800
Reimbursements	2,694,333	2,588,571	2,646,751	2,554,276
Totals	\$ 2,910,052	\$ 2,889,071	\$ 2,983,011	\$ 2,885,613

Service and Program Charges include the Intergovernmental, Charges for Services and Reimbursements categories. Revenue for Service and Program Charges represents about 29% of total estimated General Fund revenues in FY 2019/20. The \$2.9M budgeted in FY 2019/20 represents a decrease of approximately \$98k or 3% from the prior year. Intergovernmental is comprised of reimbursement of employee staff time spent administering grants and is expected to be relatively flat. Charges for service are expected to decrease approximately \$7k due to an anticipated drop in planning fees. Reimbursements are expected to decrease as Asset Forfeiture funds are no longer available to reimburse the City for participation on the Mendocino County Major Crimes Task Force (\$43K). Additionally, the City's new cost allocation plan will reduce reimbursement revenue by about \$49k.

Other Revenues

General Fund Detail of Revenue Other Revenues	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED
Licenses & Permits	\$ 124,830	\$ 114,063	\$ 130,510	\$ 108,480
Fines & Forfeitures	34,563	42,500	50,293	36,000
Use of Money & Property	(110,374)	59,500	55,288	65,400
Other Revenues	78,946	51,570	27,156	33,470
Totals	\$ 127,965	\$ 267,633	\$ 263,247	\$ 243,350

Other revenues include licenses and permits, fines and forfeitures, use of money and property including interest earned, and miscellaneous. Revenues in this category can vary greatly due to the nature of the one-time revenues that are included.

Licenses and Permits are likely to see a reduction in building permit revenues due to implementation of a new building permit surcharge. Fines and Forfeitures are likely to see a year over year decrease caused by a sizeable code enforcement fine in FY 2018/19.

The City invests a portion of available funds in order to earn interest. The total income varies with the market rates of interest and the funds available to invest. Interest earnings are expected to remain flat as a consequence of the Federal Reserve's monetary and interest policies having leveled out. The City invest in the Local Agency Investment Fund (LAIF) which is an investment pool administered by the State of California. LAIF is currently paying an interest rate of approximately 2.55%. The City's overall portfolio rate of return is approximately 1.82%

GENERAL FUND
DETAIL OF REVENUES BY CATEGORY
FY 2016/17 THROUGH FY 2019/20

	FY 2016/17 FYE AUDITED	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED BUDGET	% INCR/ -DECR
Taxes						
Property Taxes	\$ 413,837	\$ 411,164	\$ 447,889	\$ 436,301	\$ 451,135	3.4%
VLF Swap	571,293	594,259	612,088	619,662	640,731	3.4%
Supplement SB 813	4,376	5,445	4,369	9,472	9,794	3.4%
Homeowners Property Tax Relief	3,595	177	3,642	3,642	3,766	3.4%
Transfer Taxes	34,808	19,416	23,811	19,193	19,845	3.4%
Motor Vehicle In-Lieu Tax	3,437	4,091	3,214	-	-	n/a
Sales and Use Taxes	1,513,116	1,743,880	1,775,993	1,861,000	1,921,792	3.3%
Proposition 172 Sales Taxes	18,742	41,384	17,000	19,000	19,900	4.7%
Transient Occupancy Taxes	2,149,404	2,619,227	2,759,609	2,698,395	2,864,535	6.2%
Franchise Taxes	496,543	531,421	556,652	556,652	601,752	8.1%
Business License Taxes	177,194	187,341	199,395	194,208	201,588	3.8%
Total Taxes	5,386,343	6,157,805	6,403,661	6,417,524	6,734,838	4.9%
Licenses & Permits						
Business License Fees	61,003	65,491	71,933	72,676	76,100	4.7%
Construction/Building Permits	21,072	51,119	35,000	50,903	25,000	-50.9%
Encroachment Permits	8,270	6,075	4,000	5,282	5,700	7.9%
Other Licenses & Permits	994	2,145	3,130	1,650	1,680	1.8%
Total Licenses & Permits	91,339	124,830	114,063	130,510	108,480	-16.9%
Fines & Forfeitures						
Parking Fines	26,019	20,574	33,500	26,749	27,000	0.9%
Miscellaneous Fines	4,704	13,989	9,000	23,544	9,000	-61.8%
Total Fines & Forfeitures	30,723	34,563	42,500	50,293	36,000	-28.4%
Use of Money and Property						
Investment Interest	4,818	26,542	38,900	44,622	45,000	0.8%
Rents and Concessions	(64,857)	(153,312)	10,600	2,641	13,400	407.4%
Sales of Surplus Assets	37,436	16,396	10,000	8,025	7,000	n/a
Total Use of Money and Property	(22,603)	(110,374)	59,500	55,288	65,400	18.3%
Intergovernmental						
Grant Administration	107,372	152,423	232,300	266,050	268,537	0.9%
Total Intergovernmental	107,372	152,423	232,300	266,050	268,537	0.9%
Charges for Services						
Community Development Fees	20,430	22,879	18,000	11,853	5,000	-57.8%
Police Fingerprint Fees	36,783	33,191	40,000	50,000	50,000	0.0%
Other Charges for Services	11,043	7,226	10,200	8,358	7,800	-6.7%
Total Charges for Services	68,256	63,296	68,200	70,211	62,800	-10.6%
Reimbursements						
City Exp Reimbursement - Developers	24,023	36,738	28,000	53,061	51,200	-3.5%
SB 90 Reimbursement	(1)	12,033	12,750	12,750	12,750	0.0%
Booking Fee Reimbursement	13,800	9,600	17,000	19,600	17,500	-10.7%
Internal Charges for Services	1,824,826	2,078,877	1,979,063	1,979,063	1,665,904	-15.8%
Interfund Cost Reimbursement	460,898	493,406	507,958	517,007	755,347	46.1%
Training Reimbursement	13,555	41,199	34,500	15,275	24,275	58.9%
Other Reimbursements	17,439	22,480	9,300	49,995	27,300	-45.4%
Total Reimbursements	2,354,541	2,694,333	2,588,571	2,646,751	2,554,276	-3.5%
Other Revenues						
Miscellaneous	194,761	78,946	51,570	27,156	33,470	23.3%
Total Other Revenues	194,761	78,946	51,570	27,156	33,470	23.3%
Total General Fund Revenue	\$ 8,210,732	\$ 9,195,822	\$ 9,560,365	\$ 9,663,783	\$ 9,863,801	2.1%

DISCUSSION OF GENERAL FUND EXPENDITURE TRENDS

General Fund expenditures (including transfers-out) in FY 2018/19 are projected at \$9.4M. Expenditures are projected to increase to \$9.8M in FY 2019/20. Overall, the General Fund budget will increase \$451k or 4.8% over the previous fiscal year (before transfers). Specific details of expenditures are presented in the Department Details sections of the Budget.

Notable departmental variances are as follows:

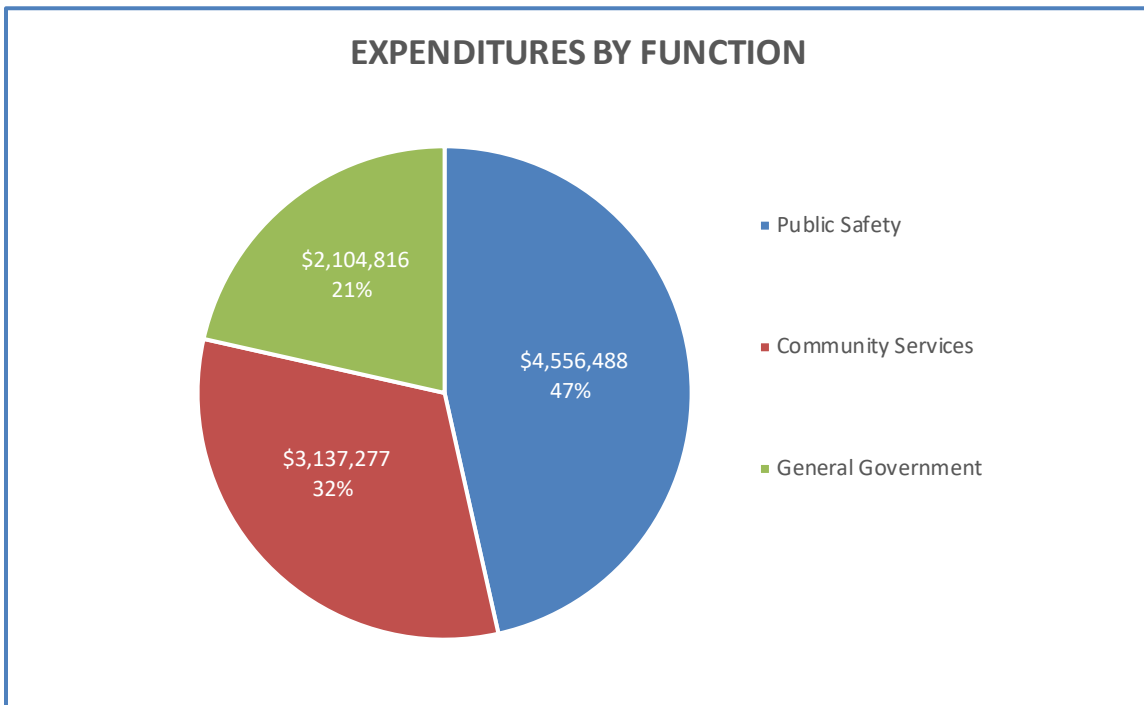
- Administration will decrease by \$58K primarily due to a reduction in staffing levels offset by personnel cost increases from cost of living adjustments and benefits cost increases.
- The Finance department is budgeted to increase \$24k due mostly to personnel cost increases from cost of living adjustments, step increases and benefits cost increases.
- The Police department is slated to increase \$374k. The increase is somewhat misleading as it compares to the previous fiscal year in which the department was substantially understaffed. The department is budgeted to return to full staffing in FY 2019/20 which accounts for \$374k of the noted variance. With several new officers on the force the department has increased its training budget by \$20k in the upcoming year.
- Community Development is slated to decrease by \$44k on a year over year basis. The variance is primarily due to a reduction in staffing levels offset by personnel cost increases from cost of living adjustments, step increases and benefits cost increases.
- The Marketing and Promotions department will decrease \$109k on a year over year basis. This variance is somewhat misleading however since the FY 2018/19 budget included budget dollars that were rolled forward from FY 2017/18. When the FY 2019/20 budget is compared to the original adopted FY 2018/19 budget the variance is \$63k. The decrease in budget is due to many of the initial startup costs for the program having been expended in FY 2018/19.
- Public Works is budgeted to increase \$133k due to increases in personnel costs \$(141k). The personnel cost variance is due to an increase in staffing levels as well as cost increases from cost of living adjustments, step increases retirement payouts.

The table on the following page shows General Fund Expenditures by Function or Program. The chart has been expanded this year to show the effect of the City's new cost allocation plan. Each program's base budget is shown in the column for adopted FY 2019/20 budget. Additional columns have been added to show the cost to each program for Internal Service Fund charges as well as allocations between General Fund departments. Another column has been added to show the amount allocated outside of the general fund to the enterprise funds and special revenue funds. Lastly, a column has been added to account for other program revenues. It should be noted that the General Government program represents indirect costs and once all allocations and revenue are accounted for the program nets to zero. Some users may find it more useful to examine each program's base budget as compared to the previous years rather than the full cost after allocations.

GENERAL FUND
EXPENDITURES BY FUNCTION/PROGRAM
FY 2016/17 THROUGH FY 2019/20

	FY 2016/17	FY 2017/18	FY 2018/19	FY 2018/19	FY 2019/20	%	Allocated			Other	
	FYE	FYE	AMENDED	FYE	ADOPTED	INCR/	from/to			Program	
	AUDITED	AUDITED	BUDGET	PROJECTED	BUDGET	-DECR	ISF Allocations	GF	Allocated Enterprise & SR	Revenue	Full Cost
General Government											
City Council	\$ 141,235	\$ 123,845	\$ 136,534	\$ 151,383	\$ 174,188	15.1%	\$ 56,061	\$ (156,417)	\$ (73,833)	\$	0
Administration	792,793	1,034,486	819,906	713,977	655,704	-8.2%	64,048	(476,446)	(208,830)	(34,475)	0
Litigation Reserve	33,189	21,420	-	70,000	-	n/a	-	-	-	-	-
Finance	434,482	498,008	501,432	488,340	512,020	4.8%	32,814	(181,943)	(282,291)	(80,600)	(0)
Other Non-Departmental (overhead)	806,959	820,777	615,360	575,823	609,981	5.9%	-	(391,849)	(217,232)	(900)	-
General Government Subtotal	2,208,658	2,498,536	2,073,233	1,999,523	1,951,893	-2.4%	152,923	(1,206,655)	(782,186)	(115,975)	(0)
Public Safety											
Police Department	3,397,152	3,526,242	3,544,733	3,357,431	3,731,793	11.2%	393,972	856,562	-	(283,260)	4,699,067
Fire Department	387,918	400,421	413,843	411,629	430,723	4.6%	-	-	-	-	430,723
Public Safety Subtotal	3,785,070	3,926,663	3,958,576	3,769,060	4,162,516	10.4%	393,972	856,562	-	(283,260)	5,129,789
Community Services											
Community Development	452,905	509,807	522,231	425,646	381,275	-10.4%	32,814	213,602	(3,979)	(298,828)	324,884
Public Works	1,369,652	1,491,491	1,641,234	1,674,555	1,807,085	7.9%	262,461	136,492	(1,273,101)	(96,759)	836,179
Marketing & Promotions	550	132,741	366,246	325,203	216,500	-33.4%	-	-	-	-	216,500
Community Contributions	139,285	106,936	162,256	160,038	129,625	-19.0%	47,550	-	-	(12,000)	165,175
Caspar Closure & General Fund Debt	171,098	185,753	255,758	275,523	259,966	-5.6%	-	-	-	-	259,966
Community Services Subtotal	2,133,490	2,426,728	2,947,726	2,860,965	2,794,452	-2.3%	342,825	350,094	(1,277,080)	(395,587)	1,377,563
Cost Allocations between General Fund departments							-	-	-	-	-
General Fund Subtotal	8,127,219	8,851,927	8,979,535	8,629,548	8,908,860	3.2%	-	-	-	-	6,507,353
Allocation to Internal Service Funds	470,049	601,371	717,667	717,666	889,721	24.0%					889,721
Subtotal with Allocations	8,597,268	9,453,298	9,697,201	9,347,214	9,798,581	4.8%					7,397,073
Net Transfers; In(out)	(1,895,024)	110,014	3,172	-	0	n/a					
TOTAL GENERAL FUND	\$ 10,492,292	\$ 9,343,284	\$ 9,694,029	\$ 9,347,214	\$ 9,798,581	4.8%	\$ (889,721)	\$ (0)	\$ (2,059,266)	\$ (794,822)	\$ 7,397,073

Note: Administration, as presented above, includes Administrative Services, City Manager and City Attorney

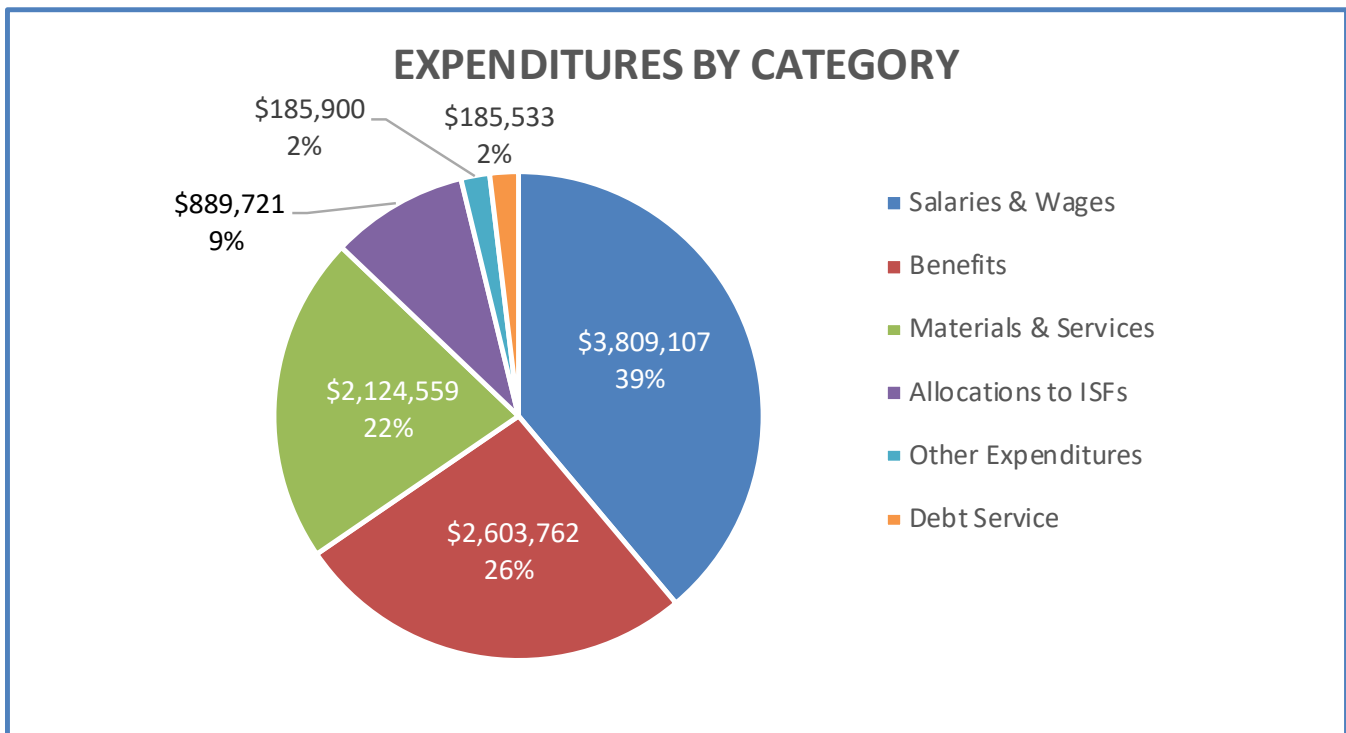


*Note: Costs shown in the table include base budget and Internal Service Fund Allocations.

Public Safety represents the largest General Fund expenditure function/program at 47% of total General Fund expenditures, followed by Community Services (including Public Works) at 32% and General Government at 21%.

**GENERAL FUND
EXPENDITURES BY CATEGORY
FY 2016/17 THROUGH FY 2019/20**

	FY 2016/17 FYE AUDITED	FY 2017/18 FYE AUDITED	FY 2018/19 AMENDED BUDGET	FY 2018/19 FYE PROJECTED	FY 2019/20 ADOPTED BUDGET	% INCR/ -DECR
Salaries & Wages	\$ 3,545,006	\$ 3,940,434	\$ 3,753,299	\$ 3,638,140	\$ 3,809,107	4.7%
Benefits	2,406,762	2,537,965	2,488,175	2,332,174	2,603,762	11.6%
Materials & Services	1,974,777	2,080,027	2,369,939	2,311,361	2,124,559	-8.1%
Other Expenditures	53,104	107,966	182,588	162,340	185,900	14.5%
Debt Service	147,569	185,535	185,533	185,533	185,533	0.0%
Subtotal	8,127,219	8,851,927	8,979,535	8,629,548	8,908,860	3.2%
Allocations	470,049	601,371	717,667	717,666	889,721	24.0%
Subtotal with Allocations	8,597,268	9,453,298	9,697,201	9,347,214	9,798,581	4.8%
Net Transfers	(1,895,024)	110,014	3,172	-	0	n/a
TOTAL	\$ 10,492,292	\$ 9,343,284	\$ 9,694,029	\$ 9,347,214	\$ 9,798,581	4.8%



Personnel Services

Personnel costs are the largest class of expenditures in the General Fund, representing nearly 65% of the expenses in FY 2019/20. Overall, personnel costs will increase \$443k on a year over year basis. This number is somewhat misleading in that a significant portion of the year over year variance is caused by the understaffing in the Police Department in FY 2018/19 while FY 2019/20 is budgeted at full staff (\$374k). The remaining variance is due to cost of living adjustments, step increases benefits cost increases and retirement payouts.

FY 2019/20, medical rates are expected to increase 1.15% whereas dental rates will increase 4%. Under current labor agreements, premium costs are shared 80% by the City and 20% by the employee. In addition, the City has 29 covered retirees, 23 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. Retiree health benefits have been phased out through collective bargaining agreements. There are a number of current employees who are eligible for such benefits based on their date of hire.

The aggregate CalPERS increase (across all plans) in FY 2019/20 is expected to be 6% or \$60k. The City’s contribution to each employee’s pension benefits (i.e., the “employer’s share” of CalPERS premiums plus unfunded actuarial liability costs) is calculated at the following rates: Miscellaneous PEPRA-7.07%; Miscellaneous Classic-27.09%; Safety PEPRA-13.03%; Safety Classic-64.2%. Starting with FY 2018/19, per negotiated agreements, employees in classic plans began paying 1% of the employer share of pension costs.

In December 2016, the CalPERS Board of Administration approved lowering the CalPERS discount rate assumption (the long-term rate of return) from 7.50 percent to 7.00 percent over the next three years. The full impact of discount rate change will be phased in completely over a seven-year period. Lowering the discount rate means plans will see increases in both the normal costs (the cost of pension benefits accruing in one year for active members) and the accrued liabilities. These increases will result in higher required employer contributions. Increased public agency employer contribution costs as a result of the lowering of the discount rate began in FY 2018/19.

The increased pension costs for the City will be substantial and will put significant pressure on the General Fund’s financial performance for several years to come. The following chart is an estimate of the City’s share of PERS costs over the next seven years. The chart was prepared using the methodology provided by CalPERS in Circular Letter 200-004-17 dated January 19, 2017:

Fiscal Year	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Total 7 yr Cost
Miscellaneous Classic	357,100	439,131	527,483	628,715	697,523	756,976	873,311	1,041,649	5,321,889
Safety Classic (Police)	426,739	500,940	580,548	681,825	747,534	806,268	902,539	1,041,542	5,687,935
Miscellaneous PEPRA	58,342	59,614	60,692	61,792	62,865	63,902	65,347	67,068	499,622
Safety PEPRA	52,187	53,486	54,508	55,555	56,561	57,518	58,956	60,710	449,481
City Wide Total	894,368	1,053,171	1,223,231	1,427,888	1,564,483	1,684,664	1,900,153	2,210,968	11,958,926

As can be seen in the chart, pension costs are expected to more than double between FY 2018/19 and FY 2024/25.

The Fiscal Year 2019/20 total budgeted PERS cost however is \$1.04M. This is well below the original projection of \$1.2M and has been accomplished with staff reductions which lowers the covered payroll. Additionally, classic member retirees have been replaced with PEPRA members which leads to a lower cost.

Non-Personnel Services

Professional Services will decrease by \$150k in FY 2019/20 year over year decrease in spending in the Marketing and Promotions department (\$109k). Additionally the Police department contract for dispatch services will save \$12k. Lastly, the City spent \$70k from the litigation reserve in FY 2018/19 but expenditures from the reserve are not budgeted – therefore causing a year over year variance. Also of note is a decrease in general supplies. Staff at all levels made a concerted effort to reduce supplies and the effort has paid off with a reduction of \$42k over the previous year.

General Fund Materials & Services	FY 2018/19	FY 2019/20	Change
	PROJECTED	ADOPTED	
Professional Services	\$ 1,656,354	\$ 1,507,155	\$ (149,199)
Utilities	159,904	171,400	11,496
Insurance	170,822	159,592	(11,230)
Supplies	144,699	102,650	(42,049)
Training/Travel	74,509	73,625	(884)
Equipment Repair and Maintenance	8,000	8,000	-
Equipment Leases and Rental	37,582	38,227	645
Dues and Memberships	21,096	18,260	(2,836)
Small Tools and Equipment	29,595	36,350	6,755
Postage	8,800	9,300	500
Total General Fund Materials & Services	\$ 2,311,361	\$ 2,124,559	\$ (186,802)

CITY OF FORT BRAGG - FY 2019/20
Operating Transfers - All Funds

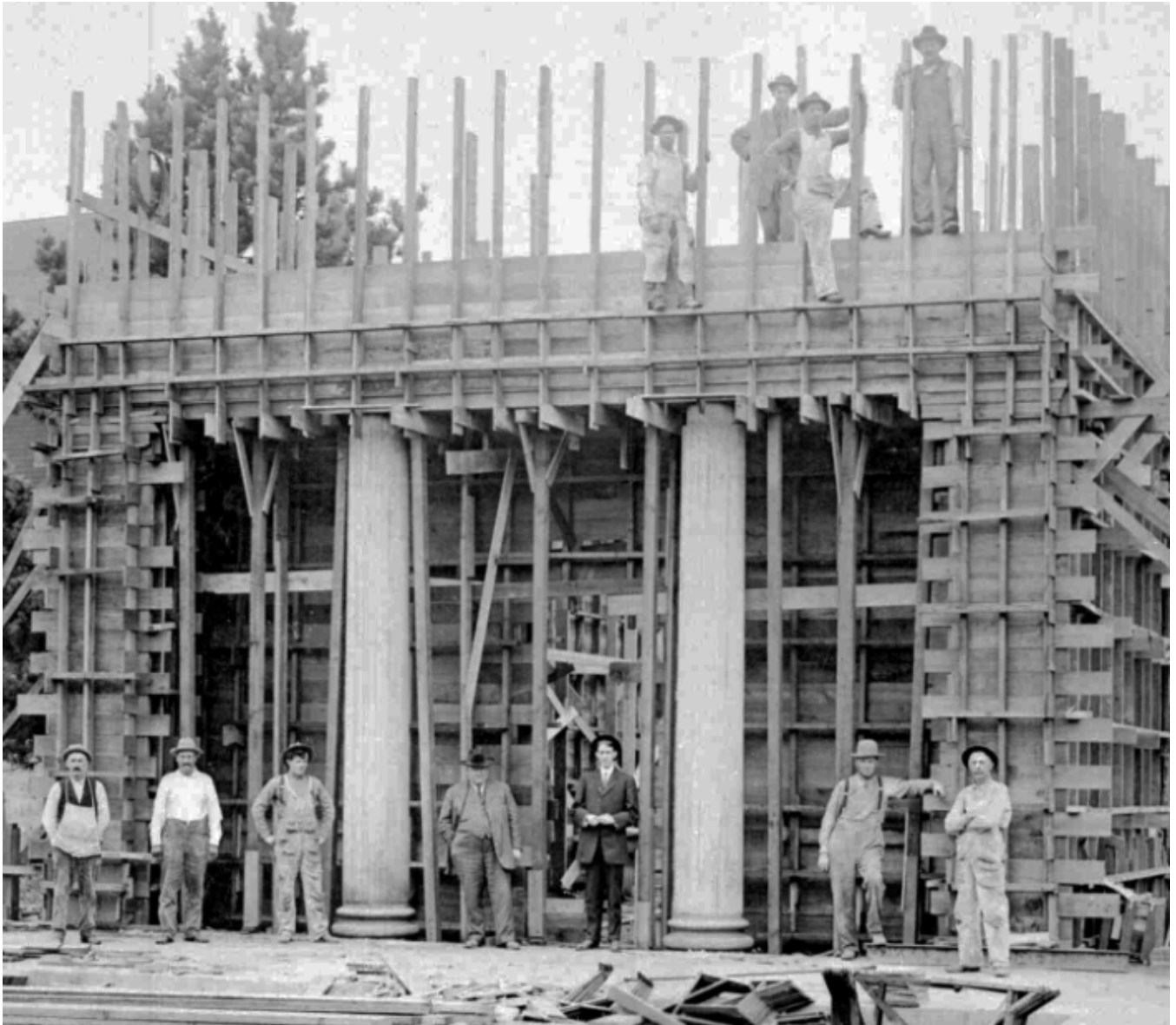
Fund Type/Name	Transfers In	Transfers Out	Net Transfers
110 General Fund			
To 112 - Recession Reserve	-	(489,929)	(489,929)
Total	-	(489,929)	(489,929)
112 Recession Reserve			
From 110 - General Fund	\$ 489,929	-	489,929
Total	489,929	-	489,929
120 Parking Permits			
To 121 Parking-in-Lieu - Skunk Depot Parking Lot Lease	-	(8,300)	(8,300)
Total	-	(8,300)	(8,300)
121 Parking-in-Lieu			
From 120 Parking Permits - Skunk Depot Parking Lot Lease	8,300	-	8,300
Total	8,300	-	8,300
162 CDBG Program Income			
To 715- Wastewater Capital Reserve (Slip line project)	-	(150,000)	(150,000)
Total	-	(150,000)	(150,000)
222 RMRA - Gas Tax			
To 405- Street Resurfacing & Structural Repair Projects	-	(58,696)	(58,696)
To 420- Maple Street Storm Drain rehabilitation	-	(41,304)	(41,304)
Total	-	(100,000)	(100,000)
250 Special Sales Tax - Street Repair			
To 405- Streets Project	-	(608,696)	(608,696)
Total	-	(608,696)	(608,696)
323 CalTrans ATP			
To 422- Rt 1 Pedestrian Access Improvements	-	(45,000)	(45,000)
Total	-	(45,000)	(45,000)
327 State Water Resources Control Board			
To 716- Wastewater Capital Projects	-	(1,941,279)	(1,941,279)
Total	-	(1,941,279)	(1,941,279)
330 Federal Grants			
To 522 - USDA PD Vehicles	-	(3,388,000)	(3,388,000)
To 716- Wastewater Capital Projects	-	(3,388,000)	(3,388,000)
Total	-	(3,388,000)	(3,388,000)
520 Facilities Maint & Repair			
To 416 Municipal Facilities Projects	-	(161,000)	(161,000)
Total	-	(161,000)	(161,000)
405 Street Resurfacing/ Crosswalk Rehab Projects			
From 222- RMRA - Gas Tax	58,696	-	58,696
From 250- Special Sales Tax - Street Repair	608,696	-	608,696
Total	667,392	-	667,392
416 Municipal Facilities Projects			
From 520 Facilities Maint & Repair	161,000	-	161,000
Total	161,000	-	161,000
420 Maple Street Storm Drain rehabilitation			
From 222- RMRA - Gas Tax	41,304	-	41,304
Total	41,304	-	41,304
422 Rt 1 Pedestrian Access Improvements			
From 323- CalTrans Federal Funding	45,000	-	45,000
Total	45,000	-	45,000
610 Water O&M			
To 651 Water Enterprise Capital Projects	-	(33,445)	(33,445)
To 614- Non-Routine Maintenance	-	(1,369,207)	(1,369,207)
To 615 - True up Operating Reserve	-	(1,402,652)	(1,402,652)
Total	-	(1,402,652)	(1,402,652)

(continued next page)

CITY OF FORT BRAGG - FY 2019/20
 Operating Transfers - All Funds

Fund Type/Name	Transfers In	Transfers Out	Net Transfers
614 Water Enterprise Non Routine Maintenance			
From 610 Water O&M	33,445	-	33,445
Total	<u>33,445</u>	<u>-</u>	<u>33,445</u>
615 Water Enterprise Capital Reserve			
From 610 - True up Operating Reserve	1,369,207	-	1,369,207
To 651 - Water Enterprise Capital Projects		(349,963)	(349,963)
Total	<u>1,369,207</u>	<u>(349,963)</u>	<u>1,019,244</u>
651 Water Enterprise Capital Projects			
From 615 Water Enterprise Capital Reserve	349,963	-	349,963
Total	<u>349,963</u>	<u>-</u>	<u>349,963</u>
710 Wastewater O&M			
To 714 - Non-Routine Maintenance		(74,939)	(74,939)
To 717 - Debt Service Reserve		(18,590)	(18,590)
To 717- Debt Service		(188,140)	(188,140)
To 715 - Sweep Excess Fund Balance to Capital Reserve		(1,541,921)	(1,541,921)
Total	<u>-</u>	<u>(1,823,590)</u>	<u>(1,823,590)</u>
714 WW Enterprise Non-Routine Maintenance			
From 710- Wastewater O&M	74,939		74,939
Total	<u>74,939</u>	<u>-</u>	<u>74,939</u>
715 WW Enterprise Capital Reserve			
From 710 - Sweep Excess Fund Balance to Capital Reserve	1,541,921		1,541,921
To 716 - WW Capital Projects		(768,481)	(768,481)
Total	<u>1,541,921</u>	<u>(768,481)</u>	<u>773,440</u>
716 WW Capital Projects			
From 717- Funding for WWTP	3,366,455		3,366,455
From 715- Funding for WWTP & Lift Stations	768,481		768,481
From 327 State Water Resources Control Board - Treatment Plant	1,941,279		1,941,279
From 330 Federal Grants - Treatment Plant	3,388,000		3,388,000
Total	<u>9,464,215</u>	<u>-</u>	<u>9,464,215</u>
717 JPFA WWTP Financing			
From 162 - program income for slip line project	150,000		150,000
To 716- Proceeds of Loan		(3,366,455)	(3,366,455)
From 710 - Debt Service	188,140		188,140
From 710 - Debt Service Reserve	18,590		18,590
Total	<u>356,730</u>	<u>(3,366,455)</u>	<u>(3,009,725)</u>
Total Transfers	<u>\$ 14,603,346</u>	<u>\$ (14,603,346)</u>	<u>\$ 0</u>

(Concluded)



COST ALLOCATION PLAN

Fiscal Year 2019/20

INTRODUCTION

The purpose of the City's Cost Allocation Plan is to identify the total costs of providing specific City services and appropriately allocate these costs to the Programs and or Funds that benefit from the identified services. Why is a separate cost accounting analysis required to do this? Because the cost of delivering services can be classified into two basic categories: direct and indirect costs. Programs that incur only direct costs benefit from the City's administrative structure and therefore should be charged for that support.

Direct versus Indirect Costs:

"Direct costs" by their nature are usually easy to identify and relate to a specific service. However, this is not the case for "indirect costs." As such, if we want to know the "total cost" of providing a specific service, then we need to develop an approach for reasonably allocating indirect costs to direct cost programs.

Direct costs are those that can be specifically identified with a particular cost objective, such as street maintenance, police protection and water service. Indirect costs are not readily identifiable with a direct operating program, but rather, are incurred for a joint purpose that benefits more than one cost objective. Although indirect costs are generally not readily identifiable with direct cost programs, their cost should be included if we want to know the total cost of delivering specific services.

Common examples of indirect costs provided by City programs include: the Finance Department provides financial management and utility billing services, the Administrative Services Department provides legal services and personnel administration and the City's Public Works Administration department provides engineering, work load planning and personnel oversight.

It is common to use "Cost Drivers" when allocating costs from Indirect Programs/Functions to Direct Programs. A cost driver is the unit of an activity that causes the change in activity's cost. Examples of cost drivers are; operating budget, agenda items and full time equivalent staffing (FTEs).

Plan Goal: Reasonable Allocation of Costs. The goal of most Cost Allocation Plans is to provide a clear, consistent and reasonable basis for allocating indirect costs. It is important to stress that the goal of the Cost Allocation Plan is a reasonable allocation of indirect costs, not a "perfect" one. By their very nature, indirect costs are difficult to link with direct costs. As such, in developing an allocation approach, it is important to keep this goal in mind: balancing the cost and effort of complicated allocation methods with the likely benefits from the end results.

INDIRECT COST ALLOCATION STRATEGY:

Personnel Costs:

The adopted allocation plan begins with an allocation of personnel time and cost to each of the City's three Internal Services Funds, each of the City's Direct Programs and each of the City's Indirect Programs. This is accomplished through the City's time keeping software. The allocation is based entirely on the detailed timekeeping of each employee within the City. Once time and associated costs have been allocated, a count of full time equivalent staffing (FTEs) is developed (see table 2, page 68)

Internal Service Funds:

After personnel costs have been allocated, the City's three Internal Service fund costs are allocated to both the Direct Cost Programs as well as the Indirect Cost Programs (see tables 3 &4, page 69). The City has three Internal Service Funds; Facilities Repair & Maintenance, Technology Maintenance & Replacement and Fleet & Equipment Services:

- Facilities Repair & Maintenance uses a cost driver of "square footage". In other words, each program is charged a Facilities charge based on an approximation of the facility square footage used by that program.
- Technology Maintenance & Replacement (IT) uses a cost driver of "workstations" (including devices such as iPad). Each program is charged an IT charge based on the number of workstations utilized by that program.
- Fleet & Equipment Services (Fleet) uses a cost driver of "fleet vehicles". Each program is charged a Fleet charge based on the number of vehicles utilized by that program.

Indirect Cost Allocations:

The next step in preparing the City's Cost Allocation Plan is determining direct and indirect costs (see tables 5&6). Program costs that primarily provide service to the public are identified as direct costs, whereas the cost of programs that primarily provide services to the organization are identified as indirect costs.

The City's direct costs programs have been identified as follows: Public Safety (Including Police & Fire), Community Development, Parks, Storm Drains, Corporation Yard, Street Maintenance, Street Traffic & Safety, Water Utility and Wastewater Utility.

The City's indirect costs programs have been identified as follows: City Council, City Attorney, City Administration, Human Resources, City Clerk, Financial Management, Utility Billing and Public Works Administration.

- City Council uses a cost driver of "agenda items". Each direct cost program is charged a City Council charge based on the number of City Council Agenda items related to that program.
- City Attorney uses a cost driver of "agenda items". Each direct cost program is charged an Attorney charge based on the number of City Council Agenda items related to that program.
- City Clerk uses a cost driver of "agenda items". Each direct cost program is charged a City Clerk charge based on the number of City Council Agenda items related to that program.
- Human Resources uses a cost driver of "full time equivalent (FTE) staffing". Each direct cost program is charged a Human Resources charge based on the number of FTEs attributed to that program.
- City Administration uses a cost driver of "operating budget". Each direct cost program is charged a City Administration charge based on the relative amount of the program's operating budget.
- Non-departmental uses a cost driver of "operating budget". Each direct cost program is charged a Non-departmental charge based on the relative amount of the program's operating budget.
- Financial Management uses a cost driver of "operating budget". Each direct cost program is charged a Financial Management charge based on the relative amount of the program's operating budget.
- Utility Billing uses a cost driver of "bills processed". Each direct cost program is charged a Utility Billing charge based on the number of bills processed on behalf of that program.
- Public Works Administration uses a cost driver of "public works operating budget". Each direct cost program is charged a Public Works Administration charge based on the relative amount of the program's public works operating budget.

PLAN PREPARATION

The adopted plan has been prepared using staff hours and budget cost estimates from the fiscal year 2018-19 budget. It is proposed that each year, in preparing the annual budget, the plan will be updated. For instance, for fiscal year 2019-20 the budgeted cost allocation plan will be based on fiscal year 2018-19 staffing hours applied to fiscal year 2019-20 budget estimates. Additionally at each fiscal year end, the cost allocation plan will be updated to reflect actual staff hours spent, actual program expenditures and actual cost driver rates.

SUMMARY

The Cost Allocation Plan helps make a determination of total program costs possible by establishing a reasonable methodology for identifying and allocating indirect costs to direct cost programs. Because of this, the Cost Allocation Plan is a valuable analytical tool. The details of the adopted allocation of costs are summarized in the tables presented on the following pages:



TABLES:

Table 1: Program Classifications:

Internal Service Funds	Direct Programs	Indirect Programs
Facilities	Police/Fire Department	City Council
IT	Community Development	City Attorney
Fleet	Parks	City Administration
	Storm Drains	Human Resources
	Corporation Yard	City Clerk
	Street Maintenance	Financial Management
	Street Traffic & Safety	Utility Billing
	Water Enterprise	PW Administration
	Wastewater Enterprise	

Table 2: Personnel Cost Allocation and FTE count:

		Personnel Costs	FTEs
Internal Service Funds:	Facilities	134,748	1.5
	Information Technology	172,228	2.0
	Fleet	109,266	1.1
Indirect Cost Programs:	City Council	313,172	1.3
	City Clerk	135,630	1.3
	Administration	284,196	2.4
	City Attorney	1,856	-
	Human Resources	123,798	1.4
	Financial Management	348,350	3.0
	Utility Billing	143,404	1.8
	PW Administration	269,128	2.3
	Public Safety	3,174,668	20.9
	Community Development	354,618	2.9
Direct Cost Programs:	Parks	239,978	2.8
	Storm Drains	85,279	1.0
	Corporation Yard	8,838	0.1
	Street Maintenance	63,524	0.7
	Traffic&Safety	56,023	0.8
	Water Utility	440,502	4.2
	Wastewater Utility	725,697	7.7
	7,184,906	59.11	

Table 3: Internal Service Funds Cost Driver Rate Table:

Rate Table				
ISFs	Cost	Driver	Total Driver	Rate
Facilities				
Personnel Cost	\$ 134,748			
Non-Personnel Cost	254,000			
Long Term Funding Plan	(140,262)	<u>\$ 248,485</u> Square footage	68,926	\$ 3.61
Information Tech				
Personnel Cost	\$ 172,228			
Non-Personnel Cost	216,343			
Long Term Funding Plan	484	<u>\$ 389,055</u> Workstations	93	\$ 4,183
Fleet				
Personnel Cost	\$ 109,266			
Non-Personnel Cost	152,600			
Long Term Funding Plan	154,467	\$ 416,333 Fleet Vehicles	60	\$ 6,939
Total Indirect Costs		\$ 1,053,874		

Note: Each rate is derived by dividing Cost by Total Driver

Table 4: Internal Service Funds Allocation to Programs:

	Summary of ISF Allocation							Total Allocation
	Facilities		Info Tech		Fleet			
	Sq Ft	Allocation	Work-stations	Allocation	Fleet Vehicles	Allocation		
Direct Programs								
Police/Fire Department	24,319	87,672	32	133,868	25	172,431	393,972	
Community Development	2,140	7,714	6	25,100	0	-	32,814	
Parks	21,003	75,718	1	4,183	5	37,990	117,892	
Storm Drains	-	-	-	-	1	3,816	3,816	
Corporation Yard	7,980	28,769	3	12,550	0.5	3,123	44,441	
Street Maintenance	-	-	-	-	2	14,919	14,919	
Street Traffic & Safety	-	-	-	-	1	8,674	8,674	
Water Enterprise	-	-	3	12,550	7	46,317	58,867	
Wastewater Enterprise	-	-	9	37,651	17	115,186	152,836	
Indirect Programs								
City Council	2,786	10,044	11	46,017	-	-	56,061	
City Attorney	-	-	-	-	-	-	-	
City Administration	5,884	21,213	3	12,550	2	13,878	47,641	
Human Resources	535	1,928	1	4,183	-	-	6,112	
City Clerk	535	1,928	2	8,367	-	-	10,295	
Financial Management	1,070	3,857	4	16,734	-	-	20,590	
Utility Billing	1,070	3,857	2	8,367	-	-	12,224	
PW Administration	1,605	5,785	16	66,934	-	-	72,720	
Totals	68,926	\$ 248,485	93	\$ 389,055	60	\$ 416,333	\$ 1,053,874	

Table 5: Indirect Programs Cost Driver Rate Table:

Rate Table					
Indirect Programs	Cost	Total Cost	Driver	Total Driver	Rate
City Council					
Personnel Cost	\$ 313,172				
Non-Personnel Cost	37,000				
Facilities	10,044				
IT	46,017				
Fleet	-	\$ 406,233	Agenda Items	302	\$ 1,345
City Attorney					
Personnel Cost	1,856				
Non-Personnel Cost	115,000				
Fleet	-	\$ 116,856	Agenda Items	302	\$ 387
City Clerk					
Personnel Cost	135,630				
Non-Personnel Cost					
Facilities	1,928				
IT	8,367				
Fleet	-	\$ 145,926	Agenda Items	302	\$ 483
Human Resources					
Personnel Cost	123,798				
Facilities	1,928				
IT	4,183				
Fleet	-	\$ 129,910	Full Time Equivalent staffing	41.13	\$ 3,158
City Administration					
Personnel Cost	284,196				
Non-Personnel Cost	45,285				
Facilities	21,213				
IT	12,550				
Fleet	13,878				
Program Income	(34,475)	\$ 342,647	Operating Budget	8,456,380	4%
Non-departmental					
Personnel Cost	265,572				
Non-Personnel Cost	344,409				
Program Income	(900)	\$ 609,081	Operating Budget	8,456,380	7%
Financial Management					
Personnel Cost	348,350				
Non-Personnel Cost	66,800				
Facilities	3,857				
IT	16,734				
Program Income	(80,600)	\$ 355,140	Operating Budget	8,456,380	4%
Utility Billing					
Personnel Cost	143,404				
Facilities	3,857				
IT	8,367				
Fleet	-	\$ 155,628	Bills Processed	73,140	\$ 2.13
PW Administration					
Personnel Cost	269,128				
Non-Personnel Cost	10,600				
Facilities	5,785				
IT	66,934				
Program Income	(96,759)	\$ 255,689	PW Operating Budget	3,931,396	7%
Total Indirect Costs		\$2,517,110			

Note: Each rate is derived by dividing Total Cost by Total Driver

Table 6: Indirect Programs Cost Allocation to Direct Programs:

Direct Programs	Summary of Indirect Cost Allocation									
	City Council		City Attorney		City Clerk		Human Resources		City Administration	
	Agenda Items	Allocation	Agenda Items	Allocation	Agenda Items	Allocation	Full Time Equivalent staffing	Allocation	Operating Budget	Allocation
Police/Fire Department										
Indirect Cost Allocation	69	92,452	69	26,595	69	33,210	20.9	66,022	4,126,352	167,197
Department										
Indirect Cost Allocation	73	97,833	73	28,142	73	35,143	2.9	9,130	398,632	16,152
Parks										
Indirect Cost Allocation	19	25,195	19	7,247	19	9,050	2.8	8,865	395,270	16,016
Storm Drains										
Indirect Cost Allocation	21	27,885	21	8,021	21	10,017	1.0	3,097	106,096	4,299
Corporation Yard										
Indirect Cost Allocation	19	25,195	19	7,247	19	9,050	0.1	337	68,479	2,775
Street Maintenance										
Indirect Cost Allocation	27	35,956	27	10,343	27	12,916	0.7	2,217	256,442	10,391
Street Traffic & Safety										
Indirect Cost Allocation	21	27,885	21	8,021	21	10,017	0.8	2,619	89,097	3,610
Water Enterprise										
Indirect Cost Allocation	28	38,262	28	11,006	28	13,744	4.2	13,175	1,350,718	54,730
Wastewater Enterprise										
Indirect Cost Allocation	26	35,571	26	10,232	26	12,778	7.7	24,448	1,665,293	67,477
Total	302	\$ 406,233	302	\$ 116,856	302	\$ 145,926	41.13	\$ 129,910	\$ 8,456,380	\$ 342,647

Table 6: Indirect Programs Cost Allocation to Direct Programs (continued) :

Direct Programs	Summary of Indirect Cost Allocation									
	Non-departmental		Financial Management		Utility Billing		PW Administration		Total Indirect Cost	Full Cost
	Operating Budget	Allocation	Operating Budget	Allocation	Bills Processed	Allocation	PW Operating Budget	Allocation		
Police/Fire Department										
Indirect Cost Allocation	4,126,352	297,205	4,126,352	173,293	-	-	-	-	855,975	4,982,327
Department										
Indirect Cost Allocation	398,632	28,712	398,632	16,741	-	-	-	-	231,854	630,486
Parks										
Indirect Cost Allocation	395,270	28,470	395,270	16,600	-	-	395,270	25,707	137,151	532,421
Storm Drains										
Indirect Cost Allocation	106,096	7,642	106,096	4,456	-	-	106,096	6,900	72,317	178,413
Corporation Yard										
Indirect Cost Allocation	68,479	4,932	68,479	2,876	-	-	68,479	4,454	56,866	125,345
Street Maintenance										
Indirect Cost Allocation	256,442	18,471	256,442	10,770	-	-	256,442	16,678	117,742	374,184
Street Traffic & Safety										
Indirect Cost Allocation	89,097	6,417	89,097	3,742	-	-	89,097	5,795	68,106	157,203
Water Enterprise										
Indirect Cost Allocation	1,350,718	97,287	1,350,718	56,726	33,888	72,107	1,350,718	87,848	444,885	1,795,603
Wastewater Enterprise										
Indirect Cost Allocation	1,665,293	119,945	1,665,293	69,937	39,252	83,521	1,665,293	108,307	532,215	2,197,508
Total	\$ 8,456,380	\$ 609,081	\$ 8,456,380	\$ 355,140	73,140	\$ 155,628	\$ 3,931,396	\$ 255,689	\$ 2,517,110	\$ 10,973,490



TEN-YEAR AUTHORIZED STAFF POSITION COMPARISON

	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
General Government										
Administrative Services	4.80	4.80	6.00	6.00	6.00	6.50	6.50	7.00	7.00	6.00
Finance Department	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Sub-Total	8.80	8.80	10.00	10.00	10.00	10.50	10.50	11.00	11.00	10.00
Public Safety										
Police Department	21.00	21.00	21.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Sub-Total	21.00	21.00	21.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Community Services										
Community Development	3.80	3.80	3.80	4.30	4.00	4.30	4.50	4.80	4.80	3.00
Public Works	12.60	12.60	12.60	13.60	12.60	12.80	12.80	14.00	14.00	15.80
Enterprise Funds	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Sub-Total	23.40	24.40	24.40	25.90	24.60	25.10	25.30	26.80	26.80	26.80
Total Authorized Positions	53.20	54.20	55.40	57.90	56.60	57.60	57.80	59.80	59.80	58.80

Note 1: Staffing comparison excludes Seasonal and Temporary positions.

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

Note 3: In FY2013/14, a Community Service Officer position was added to the Police Department; an Operator in Training was added to the Wastewater Enterprise; and a part-time grant-funded Grants Assistant was added to

Note 4: FY 2014/15 reflects reclassification of the Housing & Economic Development Coordinator to full time, and

Note 5: FY 2015/16 reflects the authorization of a part-time Grants Assistant in Community Development, a part-time Audio-Visual Technician and the increase to 80% of the Water Project Coordinator in Public Works. The Associate Planner in Community Development was reduced to 80%.

Note 6: FY 2016/17 reflect reclassification of the Operations Manager to the Assistant Public Works Director

Note 7: FY 2017/18 reflects reclassification of the part time (80%) Water Project Coordinator to a full time Engineering Technician

Note 8: FY 2017/18 reflects the addition of a Public Works Maintenance I position for Noyo I

Note 9: FY 2017/18 reflects the increase of the Grants Assistant position from part-time to full

Note 10: FY 2017/18 reflects the increase of the AV Technician position from part-time to full

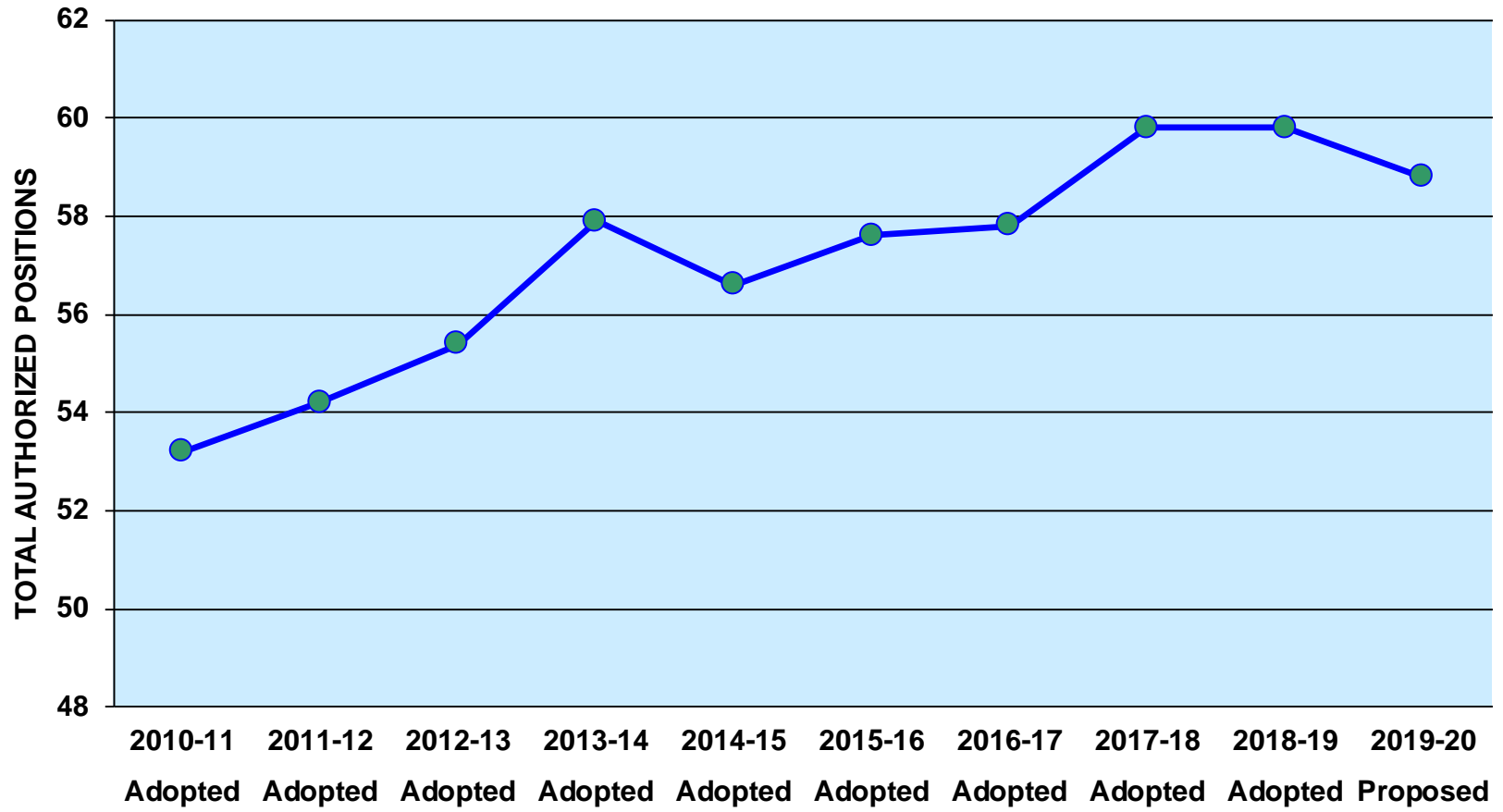
Note 11: In FY 2018/19 the Administrative Services Director position was eliminated from Administrative Services

Note 12: In FY 2018/19 the Police Lieutenant position was eliminated from the Police Department

Note 13: In FY 2018/19 an additional CSO position was added to the Police Department

Note 14: In FY 2018/19 the Special Project Manager and the Special Projects Assistant moved from the Community Development Department to the Public Works Department

TEN YEAR AUTHORIZED STAFFING COMPARISON



FY 2019/20 ARTICLE XIII B 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. The only revenues that are restricted by the Appropriations Limit are those 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. The City of Fort Bragg’s budgeted expenditures have always been well below its annual Appropriations Limit.

The factors used are:

- **Population Factor** – At the City’s choice, either the annual change in City or County population.
- **Price Factor** – At the City’s choice, either the change in California per capita income or increase in non-residential assessed valuation due to new construction.

The formula to be used in calculating the growth rate is:

$$\frac{\% \text{ Change in population} + 100.00}{100.00}$$

Multiplied by either

$$\frac{\$ \text{ Change in per capita income} + 100.00}{100.00}$$

Or

$$\frac{\text{Change in non-residential assessments} + 100.00}{100.00}$$

The resultant rate multiplied by the previous appropriation limit equals the new appropriation limit. In May 2019, the California State Department of Finance notified cities of the population change and the per capita personal income factor to be used to determine the appropriation limit. Using the change in per capita income method, the calculation as applied to the City of Fort Bragg for FY2019/20 is:

- The population change at January 1 of the previous year for the County is <.14%> and for the City is <.55%>. The City population change is the greater of the two therefore it is the percentage that will be used.
- The per capita income percentage change is 3.85%.

The factor for determining the year-to-year increase is computed as:

$$\frac{3.85 + 100.00}{100.00} \times \frac{<.55%> + 100.00}{100.00} = 1.03278$$

Applying this year’s factor to last year’s limit of \$10,248,398, the appropriations limit for FY 2019/20 is \$10,584,341. With appropriations subject to the limitation totaling approximately \$6,765,704 the City of Fort Bragg is not at risk of exceeding the Gann Limit.

**City of Fort Bragg Appropriation Limit
Applied to FY 2019/20 Budget**

Proceeds of Taxes**Property & Other Taxes**

Property Taxes	\$ 1,105,426
Sales & Use Taxes, Prop 172 Taxes	1,941,692
Transient Occupancy Taxes	2,864,535
Franchise Taxes	601,752
Transfer Taxes	19,845
Business License Taxes	201,588
Subtotal - Taxes	6,734,838

Proceeds of Non Taxes

Licenses & Permits	108,480
Fines & Forfeitures	36,000
Use of Money & Property (less interest earned)	20,400
Intergovernmental	268,537
Charges for Services	2,617,076
Other Revenues	33,470
Subtotal - Non Taxes	3,083,963

Total Non Taxes & Taxes **9,818,801**

Allocate Interest Based on Ratios

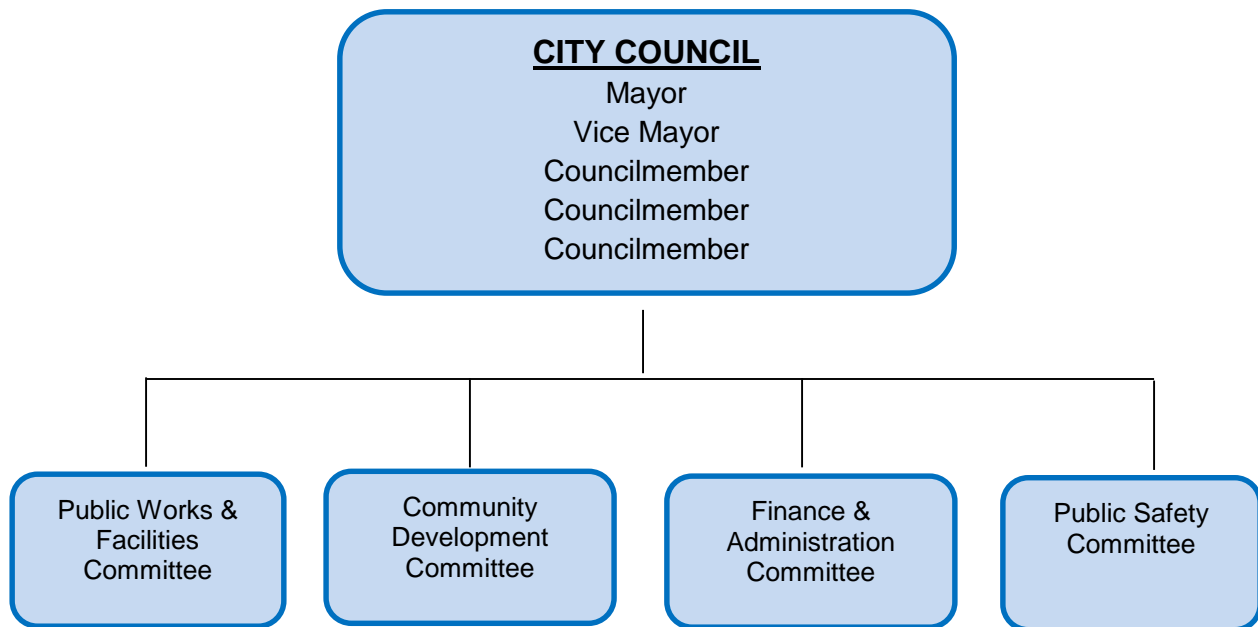
Non Taxes (33%)	14,134
Taxes (67%)	30,866
Total Interest	45,000

Total Revenue **\$ 9,863,801**

FY 2019/20 Appropriations Limit	10,584,341
Less Proceeds of Taxes	6,765,704
Under Maximum Appropriation Limit	\$ 3,818,637



CITY COUNCIL



A five-member elected City 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.

SUMMARY OF SERVICES

The Council establishes policies for City operations, approves all budgets, and ensures appropriate representation and responses 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.

STRATEGIC GOALS AND OBJECTIVES

Through a Goal Setting Retreat, the City Council established the following priorities and goals:

JOBS/INDUSTRY

1. Become more business and customer service friendly
2. Partner with educational institutions
3. Foster and help sustain local businesses

QUALITY OF LIFE

1. Beautification of streets/sidewalks
2. Assist façade improvements for businesses

3. Pursue partnerships to maintain open space
4. Maintain a fully staffed police force

HOUSING

1. 200 units of housing in the next 5 years
2. Pursue Community Land Trust/JPA/Housing Authority
3. Streamline permitting and creative approaches to fees

INFRASTRUCTURE

1. Develop water security
2. Renewable energy
3. Emphasize grants for City infrastructure

FY 2018/19 TOP ACCOMPLISHMENTS

- The Council continues to prioritize improvements to the City's water and wastewater infrastructure. The Council finalized a feasibility study for small desalination plants to serve City water needs.
- The Council continues to place a strong emphasis on community safety and support for the Fort Bragg Police Department's operations. Through the budget process, the Council funded an additional Community Services Officer for the department and unfroze a Police Officer position. The Council implemented a bonus program for new police officer hires and a recruitment position bonus available to Police Department staff who successfully recruit new officers to the City of Fort Bragg.
- The Council provided leadership on a number of important community issues including addressing issues related to homelessness: by adopting and endorsing the Marbut Report on Homelessness; establishing an Ad Hoc Committee to work on Community issues surrounding the operations of the Mendocino Coast Hospitality House; and prioritizing cleanup of encampments in the City.
- The Council continued working on the LCP Amendment to complete rezoning of the Mill Site.
- Council provided support for 68 new units of Affordable Housing, which resulted in receiving a \$3 million Homeless Emergency Aid Program (HEAP) grant.
- Approved a settlement with local attorney, Jacob Patterson, for California Voting Rights Act of 2001 (CVRA) claims. The settlement avoided costly litigation and delayed the need for transitioning to district base elections.
- Adopted the Mendocino County Digital Infrastructure Plan for 2019-2025 to support and encourage affordable and fast high speed internet on the Coast.

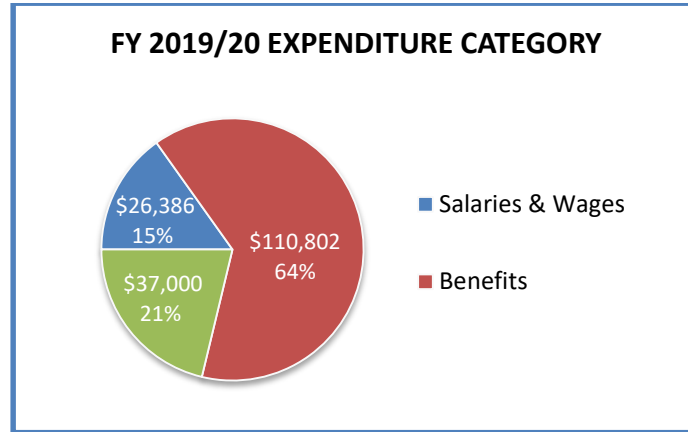
FY 2019/20 TOP PRIORITIES

- Through the budget process and the mid-year budget review process, the Council provides strategic vision to guide the City organization and communicates its priorities for each of the City's service areas. The Council's priorities are expressed throughout the FY 2019/20 Budget.

BUDGET OVERVIEW

The FY 2019/20 Budget for the Council is approximately \$174k, an increase of \$23k or 15% from the projected FY 2018/19 year-end total. The increase is primarily due to an allocation of \$25k dedicated to council goals and priorities. Additionally, the increase has been offset by reduction in election costs since there are no elections scheduled for the upcoming fiscal year.

Councilmembers are paid a small stipend. The budget for FY 2019/20 is based on the maximum number of meetings anticipated for the year.



**CITY COUNCIL DEPARTMENTAL BUDGET SUMMARY
FUND 110
DEPARTMENT: 4110**

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Expenditure Summary					
Personnel Services	\$ 112,458	\$ 117,534	\$ 131,883	\$ 137,188	4%
Non-Personnel Services	11,387	19,000	19,500	37,000	90%
Total Departmental Expenditure	123,845	136,534	151,383	174,188	15%
Revenue Summary					
Total Departmental Revenue	-	-	-	-	
Net Rev/Exp	(123,845)	(136,534)	(151,383)	(174,188)	15%
Cost Allocation Summary					
Expense - Cost Allocations	-	-	-	(100,355)	100%
Revenue - Personnel Allocations	(56,229)	(29,384)	(58,767)	(73,833)	26%
Net Cost Allocation	(56,229)	(29,384)	(58,767)	(174,188)	196%
Net Expenditure	\$ (67,616)	\$ (107,150)	\$ (92,616)	\$ (0)	-100%

EXPENDITURE BUDGET DETAIL:

Fund #110

Department: 4110

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
0100	Salaries & Wages	\$ 24,207	\$ 26,626	\$ 22,667	\$ 26,386	14%
0200	Employee Benefits	88,251	90,908	109,216	110,802	1%
	Personnel Services	112,458	117,534	131,883	137,188	4%
0315	Election Costs	601	10,000	10,000	-	100%
0319	Professional Services	-	1,000	500	26,000	100%
0366	Training/Travel Reimbursement	7,947	4,000	7,000	8,000	14%
0371	Meetings/City Business	2,839	4,000	2,000	3,000	50%
	Non-Personnel Services	11,387	19,000	19,500	37,000	90%
	Total City Council	\$ 123,845	\$ 136,534	\$ 151,383	\$ 174,188	15%

Expenditure Line Item Detail

Fund #110	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Department: 4110			
Personnel Costs			
	Salaries & Wages, Regular		\$ 26,386
	Employee Benefits		110,802
	Total Personnel Costs		\$ 137,188
Materials & Services			
110-4110-0319	Professional Services		26,000
		Professional services	1,000
		Council goals	25,000
110-4110-0366	Training/Travel Reimbursement		8,000
110-4110-0371	Meetings/City Business		3,000
	Total Material & Services		37,000
	Total - City Council		\$ 174,188

COST ALLOCATION DETAIL

Fund #110

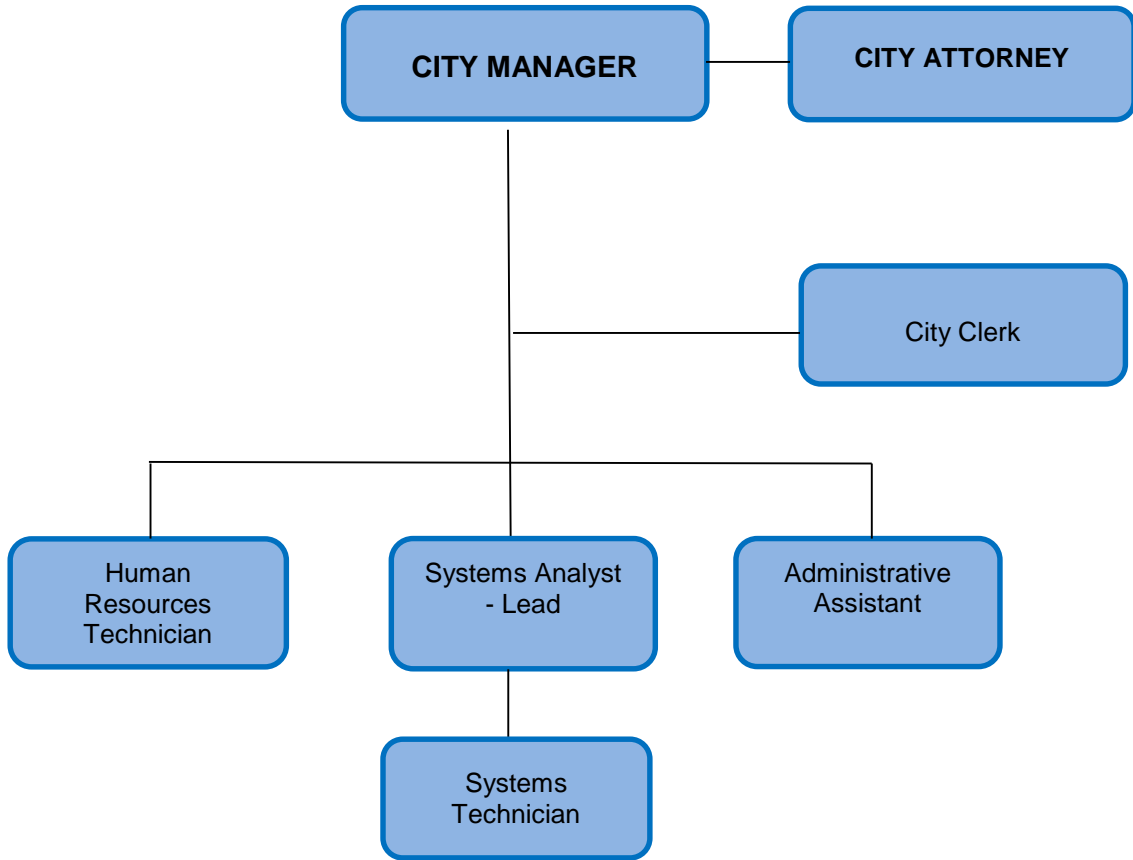
Department: 4110

Object	Description	FY 2017/18	FY 2018/19	18/19	FY 2019/20	%
		Audited	Amended Budget	FYE Projected	Adopted Budget	
0801	Salary/Benefit Allocation	-	-	-	175,984	100%
0802	Cost Allocation contra exp	-	-	-	(332,401)	-100%
0396	Allocation to ISF-IT	-	-	-	46,017	100%
0397	Allocation to ISF-Facilities	-	-	-	10,044	100%
3499	Personnel Cost Allocation - Revenue	(56,229)	(29,384)	(58,767)	(73,833)	26%
	Net Cost Allocation	<u>(56,229)</u>	<u>(29,384)</u>	<u>(58,767)</u>	<u>(174,188)</u>	196%





ADMINISTRATION DEPARTMENT



AUTHORIZED FTE	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Administration Department	4.8	4.8	6	6	6	6.5	7	7	6

Note: The Systems Analyst Lead and Systems Technician are budgeted for in Internal Service Funds- IT.

The City’s Administration includes the City Attorney, City Manager, and the Administrative Services Department. Each entity contributes to the professional leadership of the organization, implementation of City Council policy objectives, and administration of City services and programs. The City’s Administration works closely and provides support to other City departments with the goals of ensuring the professional delivery of quality public services; an efficient, responsive, and accountable government; fiscal stability; economic vitality; quality of life; and effective citizen engagement.

SUMMARY OF SERVICES

The City's Administration is a General Government support function. In addition to the City Manager and City Attorney, the City's Administration is comprised of the Administrative Services Department which has six full-time staff members: City Clerk, Human Resources Technician, Administrative Assistant, Systems Analyst - Lead and Systems Technician. The Administration budget includes appropriations for the City Manager, the City Attorney (a contracted position), and the Administrative Services Department. Funding for the Systems Analyst – Lead and the Systems Technician is presented in the City's Technology Maintenance & Replacement Internal Service Fund.

Fort Bragg has a Council-Manager form of government. The Council works collaboratively to set key City policies and priorities, pass ordinances, approve new projects and programs, and adopt the annual budget. The City Manager is responsible for day-to-day administration, including implementing Council policies, advising the Council and making professional recommendations on Council decisions, formulating the budget, and ensuring sound and effective management of City staff and resources.

The City contracts with Jones & Mayer, a firm specializing in municipal law, for City Attorney services. The City Attorney is appointed by the City Council. The City Attorney provides professional legal services to the City Council, the City Manager, the departments of the City, and the Planning Commission. Services include attending public meetings, providing legal opinions, reviewing and drafting legal documents and contracts, providing advice regarding public officials' conflicts of interest, providing advice regarding personnel and labor law issues, leading negotiations on behalf of the City Council with the City's represented employee groups and representing the City in litigation and before courts and administrative agencies. The City Attorney assigns legal work to various specialists in the firm or to outside counsel, as needed.

The Administrative Services Department is responsible for a wide array of administrative services including: technology infrastructure development and management; administration of the Public, Education and Government channel; employee/labor relations; contract negotiations; personnel and administrative policies and regulations; employee benefits administration; personnel recruitment and retention; employee classification, compensation and evaluations; risk management; assistance with budget preparation and monitoring; preparing agenda packets and maintaining official records; responding to public records requests; monitoring compliance with Fair Political Practices Commission requirements; preparing ordinances for codification; maintaining the City's official website and social media pages; maintaining updates to the Fort Bragg Municipal Code; monitoring the City's safety programs and protocols; and assisting the City Manager and other departments on an as-needed basis.

STRATEGIC GOALS AND OBJECTIVES

- 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.
- Ensure 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.
- 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.
- Ensure that sound fiscal management policies are implemented throughout the organization.

- Direct administration of City personnel policies and administrative procedures including employee recruitment, retention, 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, team building and customer service.
- Monitor and work with other City Departments to ensure the City's safety programs are deployed and compliant with requirements.
- Provide responsive, forward thinking technology services to the City's departments and secure and stable access to electronic communication, archives and documents.
- Ensure that the City is prepared for natural, civil and other emergencies and disaster by coordinating planning, training and emergency operations drills.

FY 2018/19 TOP ACCOMPLISHMENTS

- Achieved a balanced General Fund Operating Budget for the first time in many years.
- Monitored the City's financial stability including close monitoring of revenues and expenditures.
- Continue to increased social media and website activity with the goal of increasing overall civic engagement with the City's programs and initiatives.
- Successfully completed six recruitments, including two Community Service Officers, two police recruits and a police officer.
- Completed Annual Police Salary Survey.
- Coordinated safety training and compliance process including a full update to the City's Illness and Injury Prevention Program as well as several other required safety policies.
- Continued to update the City's Emergency Operations Plan to ensure both relevancy and accuracy.
- Assisted the Mendocino Coast Recreation and Park District in oversight of C.V. Starr Center operations.
- Provided staff support to the Bee City USA subcommittee.
- Negotiated and implemented a settlement to a California Voting Rights Act 2001 (CRVA) claim, which avoided very costly litigation and an immediate transition to district-based elections.
- Launched a new City of Fort Bragg Website.
- Issued an RFP for Visit Fort Bragg Promotions Marketing, Social Media Website Design, Public Relations and Advertising and award contracts for services.
- Completed a 108-page Master Records Retention Policy and Guidance document.
- Revised and updated the City's three-volume Bid Documents template for major construction projects.
- Transitioned public notices, meeting agendas and City information signs to Spanish. Produced an English-Spanish video tutorial on who to view agendas and City documents on the City's website in Spanish.
- Created and furnished a City Council office.
- Provided election administration for seven Council candidates for the November 2018 election, including preparation of a 386-page Candidate's Handbook, and one City Council Measure (Measure H).
- Implemented online Public Records Request portal - NextRequest.
- Prepared thirteen City Proclamations recognizing the hard work, staff and organizations that support our community.
- City Clerk became authorized to conduct weddings and performed two ceremonies.
- Completed the City's new Master File Index system.
- Posted all City Council Resolutions for the years 2016 through 2019 on the City's website, with older resolutions to be added as time allows.

PERFORMANCE/WORKLOAD MEASURES

INDICATORS	FY16	FY17	FY18
HUMAN RESOURCE			
Number of job posting	18	10	4
Number of applications received and reviewed	183	110	184
Open Enrollment compliance and Meetings held	95% - 3	95% - 3	95%-3
Number of new hires	15	10	7
Safety Meetings	4	4	4
CITY CLERK			
Ordinances processed	11	6	8
Resolutions processed	111	118	110
Contracts processed	74	75	105
City council meeting Agenda packets published	46	46	53
Public Records requests processed	79	78	146
IT			
Total Help Desk requests received	557	347	383
Virus Alerts	37	48	48
Servers supported (Inc. Wi-Fi controllers, Network Security)	18	20	14
Network Devices supported	234	246	248
WEBSITE/SOCIAL MEDIA			
Website Visits	-	10,000/month	9,550/month
Social Media Followers (Facebook/Instagram)	2,328/400	3,946/1,857	4644/2,92

FY 2019/20 TOP PRIORITIES

- Exercise overall responsibility for sound and effective City government. Recommend administrative, fiscal and operational policies to the City Council to improve the efficiency and effectiveness of the City's operations.
- Implement the City Council's goals and objectives by ensuring that actions and programs necessary to achieve the Council's priorities are integrated into the day-to-day work programs of City departments.
- Direct the administration of City personnel policies and procedures including recruitment, examination, appointment and dismissal.
- Monitor the City's safety programs for compliance.
- 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, team building, and customer service.
- Ensure that the City is prepared for potential natural, civil and other emergencies and disasters by coordinating planning, training and emergency operation exercises.
- Continue to enhance overall communication channels and effectiveness with the Public including increased social media and website activity.
- Develop a Visit Fort Bragg Promotional effort that includes milestones and sound project management.
- Be role models for ethical, honest and accountable behavior and practices.
- Increase public participation and overall programming of the PEG-TV channels.
- Complete negotiations with the Fort Bragg Police Association, Fort Bragg Employee Organization and unrepresented employees (agreements expire June 30, 2019).
- Create a working Priority Action Plan to implement and accomplish City Council's Goals and Priorities.

BUDGET OVERVIEW

The FY 2019/20 budget for the Administration department is \$656k, a decrease of \$58k or 8% from the FY 2018/19 projected year-end total. This decrease is attributed to the elimination of the Administration Service Director position in FY 2018/19. On the other hand, Non-Personnel Services will increase by \$16k due to increase in legal service fees provided by the City Attorney.

Administration revenue will increase by \$7k owing to the increase in Training & Travel Reimbursements the department is expected to receive.

ADMINISTRATION DEPARTMENTAL BUDGET SUMMARY
FUND 110
DEPARTMENT: 4130

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Expenditure Summary					
Personnel Services	\$ 804,918	\$ 640,596	\$ 570,089	\$ 495,419	-13%
Non-Personnel Services	229,568	179,310	143,888	160,285	11%
Total Departmental Expenditure	1,034,486	819,906	713,977	655,704	-8%
Revenue Summary					
Charges for services	616	319	669	700	5%
Miscellaneous Revenue	18,940	5,838	11,988	14,500	21%
Reimbursements	7,281	375	5,125	9,275	81%
Total Departmental Revenue	26,837	6,532	17,782	24,475	38%
Net Rev/Exp	(1,007,649)	(813,374)	(696,195)	(631,229)	-9%
Cost Allocation Summary					
Expense - Cost Allocations	-	-	-	(412,399)	100%
Revenue - Personnel Allocations	(277,429)	(108,910)	(217,820)	(218,830)	0%
Net Cost Allocation	(277,429)	(108,910)	(217,820)	(631,229)	190%
Net Expenditure	\$ (730,220)	\$ (704,464)	\$ (478,375)	\$ (0)	-100%

BUDGET EXPENDITURE DETAIL:

Fund #110

Department: 4130

Object	Description	FY 2018/19				FY 2019/20 Adopted Budget	% + /-
		FY 2017/18 Audited	Amended Budget	18/19 FYE Projected			
0100	Salaries & Wages	\$ 617,542	\$ 470,627	\$ 425,923	\$ 368,297	-14%	
0200	Employee Benefits	187,376	169,969	144,166	127,122	-12%	
	Personnel Services	804,918	640,596	570,089	495,419	-13%	
0311	Legal	150,977	135,000	98,278	115,000	17%	
0316	Pre-Employment Costs	9,006	9,000	9,000	9,500	6%	
0317	Recruitment Costs	40,754	7,000	8,500	7,500	-12%	
0319	Professional Services	-	5,000	5,000	5,000	0%	
0320	Dues & Memberships	1,808	3,510	3,510	2,110	-40%	
0364	Legal Notices	3,495	3,000	3,500	3,500	0%	
0366	Training/Travel Reimbursement	22,023	14,950	14,500	15,125	4%	
0371	Meetings/City Business	618	600	600	600	0%	
0381	Small Tools & Equipment	696	1,000	500	1,000	100%	
0384	Books & Subscriptions	191	250	500	950	90%	
	Non-Personnel Services	229,568	179,310	143,888	160,285	11%	
Total - Administration Expenditure		\$ 1,034,486	\$ 819,906	\$ 713,977	\$ 655,704	-8%	

BUDGET REVENUE DETAIL:

Fund #110

Department: 4130

Object	Description	FY 2018/19				FY 2019/20 Adopted Budget	% + /-
		FY 2017/18 Audited	Amended Budget	18/19 FYE Projected			
Charges for Services							
3419	Document Copies	616	319	669	700	5%	
	Total Charges for Services	616	319	669	700	5%	
Reimbursements							
3201	Training Reimbursements	7,281	375	5,125	9,275	81%	
	Total Reimbursements	7,281	375	5,125	9,275	81%	
Miscellaneous Revenue							
3998	Miscellaneous Fines	3,288	345	1,495	2,000	34%	
3905	Rents & Concession	15,652	5,493	10,493	12,500	19%	
	Total Miscellaneous Revenues	18,940	5,838	11,988	14,500	21%	
Total - Administration Revenue		\$ 26,837	\$ 6,532	\$ 17,782	\$ 24,475	38%	

DEPARTMENT DETAILS – ADMINISTRATION

Line Item Detail			FY 2019/20
Fund #110		Account	Category
Department: 4130		Detail	Adopted Budget
Personnel Costs			
	Salaries & Wages, Regular		\$ 368,297
	Employee Benefits		<u>127,122</u>
Total Personnel Costs			\$ 495,419
Materials & Services			
110-4130-0311	City Attorney Services		115,000
110-4130-0316	Pre-Employment Costs		9,500
	Live Scan	\$ 500	
	Occu-Med	7,500	
	Polygraph & Background	<u>1,500</u>	
110-4130-0317	Recruitment Costs		7,500
110-4130-0319	Professional Services		5,000
110-4130-0320	Dues & Memberships		2,110
	CalPelra - HR (REMIF)	350	
	International Federation of Employee Benefits - HR	350	
	California City Manager Foundation - CM	400	
	International Institute of Municipal Clerks - CC	170	
	City Clerks Association of California - CC\	90	
	Notary Public - CC	<u>750</u>	
110-4130-0364	Legal Notices		3,500
110-4130-0366	Training/Travel Reimbursement		15,125
	Athenian Dialogue - CC	200	
	CCAC New Laws and Elections - CC	1,600	
	Master Municipal Clerks Academy - CC	1,300	
	CalPELRA Conference - HR	1,650	
	Liebert Cassidy Whitmore Legal Conference - HR	4,500	
	Labor Academy - HR (REMIF)	875	
	REMIF Reimbursement Conferences - CM	3,500	
	City Manager's Conference - CM	<u>1,500</u>	
110-4130-0371	Meetings/City Business		600
110-4130-0381	Small Tools & Equipment		1,000
110-4130-0384	Books & Subscriptions		<u>950</u>
	CEB - Municipal Law Handbook	400	
	Labor Law Handbook	250	
	CA Government Code - Public Records	200	
	WSJ - Limited	<u>100</u>	
Total Material & Services			160,285
Total - Administration Expenditure			\$ <u>655,704</u>

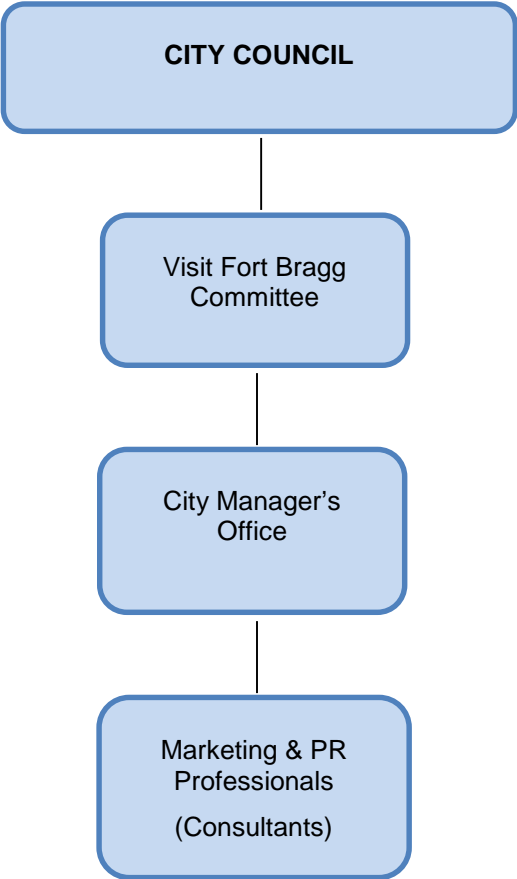
COST ALLOCATION DETAIL

Fund #110

Department: 4130

Object	Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	% + /-
		Audited	Amended Budget	Projected	Adopted Budget	
0801	Salary/Benefit Allocation	-	-	-	51,303	100%
0802	Cost Allocation contra exp	-	-	-	(527,749)	100%
0396	Allocation to ISF-IT	-	-	-	25,100	100%
0322	Allocation to Fleet Int Serv Fund	-	-	-	13,878	100%
0397	Allocation to ISF-Facilities	-	-	-	25,070	100%
3497	Interfund Cost Reimbursement- Revenue	-	-	-	(10,000)	100%
3499	Personnel Cost Allocation - Revenue	(277,429)	(108,910)	(217,820)	(208,830)	-4%
	Net Cost Allocation	<u>(277,429)</u>	<u>(108,910)</u>	<u>(217,820)</u>	<u>(631,229)</u>	190%

Fort Bragg Tourism Marketing & Promotions



Note: In the 4th quarter of FY 2016/17, a 2% increase in the City’s Transient Occupancy Tax (TOT) was implemented in accordance with the voter-approved Measure AA. Consistent with the companion advisory measure (Measure AB), one-half of the new proceeds are dedicated to marketing Fort Bragg as a visitor destination.

Fort Bragg Tourism Marketing & Promotion

Promote Fort Bragg's vibrant tourism economy; strengthen the Fort Bragg tourism experience; and Increase Transient Occupancy Tax and Sales tax revenues.

The City Manager's Office will oversee implementation of Fort Bragg's Visit Fort Bragg/Marketing & Promotion Plan which is funded from the increased Transient Occupancy Tax (TOT) revenues per the Measures AA and AB. The Marketing & Promotion Plan includes the following primary tasks which have been undertaken through contracts with consultants and partner agencies:

- Branding
- Advertising
- Public Relations & Media Outreach
- Website Development
- Interactive & Social Media Marketing
- Collateral & Visitor Information
- Content Development (word/photo/video)
- Special Events



BUDGET OVERVIEW

The FY 2019/20 budget for the Tourism Marketing & Promotion effort is \$217k.

In November 2016, the citizens of Fort Bragg passed Measure AA which increased the City's TOT rate from 10% to 12%. The citizens advised the City Council through passage of Measure AB that half of the new revenues should be earmarked for increased marketing and promotion of Fort Bragg as a visitor destination.

Included in Professional Services is an allocation of \$10k for the annual contribution to the Chamber of Commerce and \$5k for maintenance of the vacant lot where the "Welcome to Fort Bragg" sign has been located.

VISIT FORT BRAGG MARKETING & PROMOTIONS BUDGET SUMMARY

FUND 110

DEPARTMENT: 4321

Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	% + /-
	Audited	Amended Budget	Projected	Adopted Budget	
Expenditure:					
Material and Services	\$ 824,190	\$ 907,949	\$ 541,703	\$ 216,500	-60%
Total Departmental Expenditure	\$ 824,190	\$ 907,949	\$ 541,703	\$ 216,500	-60%

BUDGET EXPENDITURE DETAIL:

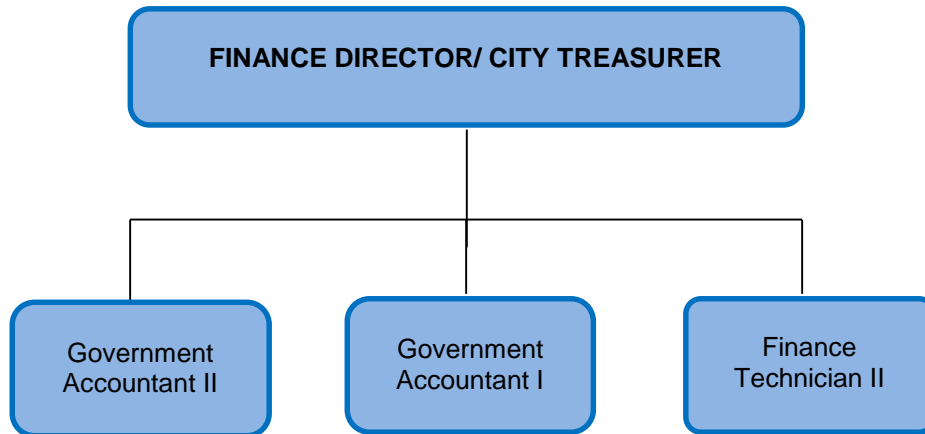
Fund #110

Department: 4321

Object	Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	% + /-
		Audited	Amended Budget	Projected	Adopted Budget	
0319	Professional Services	\$ 132,360	\$ 365,746	\$ 325,000	\$ 165,000	-49%
0320	Dues & Memberships	204	-	-	-	100%
0371	Meetings/City Business	69	500	203	1,500	639%
0384	Books & Subscription	108	-	-	-	0%
0619	Events	-	-	-	50,000	100%
Total Marketing & Promotion Budget		\$ 824,190	\$ 907,949	\$ 541,703	\$ 216,500	-60%



FINANCE DEPARTMENT



AUTHORIZED FTE	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Finance Department	5	4	4	4	4	4	4	4	4	4

The Finance Department is responsible for maintaining 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.

SUMMARY OF SERVICES

The Finance Department is a General Government support function. The Department has four full-time staff members: the Finance Director, two Government Accountants, and one Finance Technician.

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 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 #1, and the Successor Agency to the Fort Bragg Redevelopment Agency.

STRATEGIC GOALS AND OBJECTIVES

- Maintain the City's fiscal health and ensure the provision of adequate resources to fund City services for the community.
- Perform financial responsibilities in accordance with statutory regulations and standards required by State and federal regulatory agencies as well as with the Government Finance Officers Association Code of Professional Ethics.
- Account for the City's fiscal activities in an accurate and timely manner within generally accepted accounting principles (GAAP) and other legal requirements.
- Ensure completion of the City's financial statements in a timely manner.
- Assist the City Manager in preparation of a balanced budget and implementation of fiscal and budget policies established by the City Council.
- Safeguard the City's assets and invest available cash in accordance with the City Council's adopted investment policy.

- Provide financial services such as accounts payable, payroll, cash receipting.
- Accurately bill utility customers and provide friendly and helpful customer service

FY 2018/19 TOP ACCOMPLISHMENTS

- Accurately bill utility customers and provide friendly and helpful customer service.
- Develop new Cost Allocation Plan to be implemented with the FY19-20 budget.
- Implement IVR pay by phone system for the convenience of the City's utility customers as well as increased efficiency for the department. (July 2019)
- Issue Request for Proposal for banking system (June 2019)
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY2017/18 budget.
- Produced Comprehensive Annual Financial Report (CAFR) in-house.
- No Audit findings on internal control weaknesses. Audit findings are auditor observations during internal control testing that do not entirely conform to best practices for internal controls.
- Worked closely with Public Works and to improve the City's long term capital, maintenance and related financial planning in the Internal Service funds.
- Cross-training for staff to improve work flow and ensure staff coverage across all departmental functions.
- Improved the City budget by accounting for and presenting revenues generated by each department in the departmental summaries, expanded CIP Presentation, developed Budget in Brief summary.
- Develop and implement continuing education plan for Finance staff.

PERFORMANCE/WORKLOAD MEASURES

INDICATORS	FY16	FY17	FY18
BUDGET/CAFR/AUDIT			
Receive GFOA Distinguished Budget award	Yes	Yes	Yes
Revenue forecast variance: Budget vs Actual	3%	<1%	1%
Receive GFOA Award for Excellence in Financial Reporting	Yes	Yes	Yes
CAFR prepared in-house	No	Yes	Yes
Audit Findings	Nil	Nil	Nil
REVENUE COLLECTION & UTILITY BILLING			
Water/Sewer Accounts	2,806/3,135	2,834/3,288	2,845/3,292
Total Amount Billed(Water/Sewer)	\$2.5m/\$3.3m	\$2.6m/\$3.3m	\$2.9m/\$3.5m
% of Utility payments processed through external automated/electronic process (Ebox,lockbox,ACH/CC)	-	53%	53%
Business licenses renewals issued	868	883	894
% of business licenses processed within 30 days	100%	100%	100%
Avg. Monthly Counter Payments received	-	998	1,023
Avg. Monthly Water Delinquent Notices	480	509	443
Avg. Monthly Number of Turn Offs – Non Payment	45	34	29
ACCOUNTS PAYABLE/PAYROLL			
Average days for Invoices to be Paid (turned into Finance)	3 days	2 days	2 days
% of Staff cross-trained in Payroll process	25%	75%	50%
% of Staff cross-trained in AP process	50%	100%	100%
% of employees signed up for direct deposit	98%	94%	95%

FY 2019/20 TOP PRIORITIES

- Increase number and variety of published financial reports on City website in order to increase financial transparency.
- Complete Comprehensive Annual Financial Report in-house by December 31, 2019.
- Complete Request for Proposal and selection of banking service provider.
- Successfully implement SB 998 requirements – Discontinuation of residential water services
- Assist City Manager and City Council in the establishment of new and/or enhanced revenue sources.
- Continue developing annual long term planning and forecasting document and presentation.
- Implement creative work scheduling solutions to process business licenses in a timely manner.
- Maintain continuing education plan for Finance staff.
- Train and mentor staff to support professional advancement.
- Increase departmental meetings and team-building activities.

BUDGET OVERVIEW

The FY 2019/20 adopted budget for the Finance Department is \$512k, an increase of \$24k or 5% over the projected year-end total for FY 2018/19. The budget increase is due to merit increases and promotions for newer staff.

Non-personnel services decreased by \$10k or 11% due to Audit services being allocated to Non-departmental according to the new Cost Allocation methodology.

FINANCE DEPARTMENTAL BUDGET SUMMARY**FUND 110****DEPARTMENT: 4150**

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Expenditure Summary					
Personnel Services	\$ 459,472	\$ 421,360	\$ 413,663	\$ 445,220	8%
Non-Personnel Services	38,536	80,072	74,677	66,800	-11%
Total Departmental Expenditure	498,008	501,432	488,340	512,020	5%
Revenue Summary					
Charges for services	2,056	1,471	4,048	5,600	38%
Licenses & Permits	(65)	-	70,933	74,000	4%
Fines & Forfeitures	6,340	-	500	1,000	100%
Total Departmental Revenue	8,331	1,471	75,481	80,600	7%
Net Rev/Exp	(489,677)	(499,961)	(412,859)	(431,420)	4%
Cost Allocation Summary					
Expense - Cost Allocations	-	-	-	(149,129)	100%
Revenue - Personnel Allocations	(299,421)	(138,220)	(276,441)	(282,291)	2%
Net Cost Allocation	(299,421)	(138,220)	(276,441)	(431,420)	56%
Net Expenditure	\$ (190,256)	\$ (361,741)	\$ (136,419)	\$ 0	-100%

BUDGET REVENUE DETAIL:

Fund #110

Department: 4150

Object	Description	FY 2018/19			FY 2019/20	% + /-
		FY 2017/18 Audited	Amended Budget	18/19 FYE Projected	Adopted Budget	
Charges for Services						
3415	City Exp-Reimb	\$ 249	\$ 627	\$ 1,254	\$ 1,200	-4%
3318	Grant Staff Time Reimb	120	163	1,313	2,800	113%
3711	Return Check Fee	1,687	681	1,481	1,600	8%
Total Charges for Services		2,056	1,471	4,048	5,600	38%
Licenses & Permits						
3701	Business License Fee	(65)	-	70,933	74,000	4%
Total Licenses & Permits		(65)	-	70,933	74,000	4%
Fines & Forfeitures						
3519	Miscellaneous Fines	6,340	-	500	1,000	
Total Fines & Forfeitures		6,340	-	500	1,000	100%
Total Finance Revenue		<u>\$ 8,331</u>	<u>\$ 1,471</u>	<u>\$ 75,481</u>	<u>\$ 80,600</u>	7%

BUDGET EXPENDITURE DETAIL:

Fund #110

Department: 4150

Object	Description	FY 2018/19			FY 2019/20	% + /-
		FY 2017/18 Audited	Amended Budget	18/19 FYE Projected	Adopted Budget	
0100	Salaries & Wages	\$ 327,799	\$ 300,710	\$ 293,560	\$ 320,939	9%
0200	Employee Benefits	131,673	120,651	120,103	124,280	3%
Personnel Services		459,472	421,360	413,663	445,220	8%
0312	Auditing & Accounting	24,234	43,682	43,682	33,950	-22%
0319	Professional Services	9,538	30,000	25,000	27,600	10%
0320	Dues & Memberships	430	600	600	600	0%
0364	Legal Notices	242	600	300	500	67%
0366	Training/Travel Reimbursement	3,899	5,000	5,000	4,000	-20%
0381	Small Tools & Equipment	193	190	95	150	58%
Non-Personnel Services		38,536	80,072	74,677	66,800	-11%
Total Finance Expenditure		<u>\$ 498,008</u>	<u>\$ 501,432</u>	<u>\$ 488,340</u>	<u>\$ 512,020</u>	5%

Line Item Detail

Fund #110 Department: 4150	Account Detail	Category Detail	FY 2019/20 Adopted Budget
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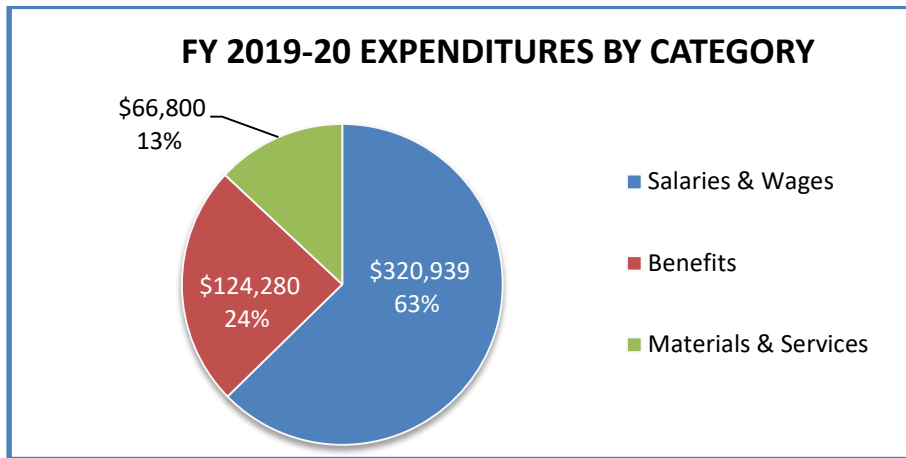
Personnel Costs

Salaries & Wages	\$ 320,939	
Employee Benefits	124,280	
Total Personnel Costs	<u>\$ 445,220</u>	

Materials & Services

110-4150-0312	Auditing & Accounting		33,950	
110-4150-0319	Professional Services		27,600	
	Armored Car Service	\$ 5,500		
	Banking Fees	14,400		
	Sales tax audit and analysis	2,000		
	Statistics for CAFR (MuniServices)	2,500		
	State Controllers Office - streets repc	2,000		
	SB90 claims consultant	<u>1,200</u>		
110-4150-0320	Dues & Memberships		600	
	GFOA	350		
	CSMFO	<u>250</u>		
110-4150-0364	Legal Notices		500	
110-4150-0366	Training/Travel Reimbursement		4,000	
110-4150-0381	Small Tools & Equipment		<u>150</u>	
	Total Material & Services			66,800

Total - Finance Department \$ 512,020



COST ALLOCATION

Fund #110

Department: 4150

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
0801	Salary/Benefit Allocation	-	-	-	46,534	100%
0802	Cost Allocation contra exp	-	-	-	(228,478)	100%
0396	Allocation to ISF-IT	-	-	-	25,100	100%
0397	Allocation to ISF-Facilities	-	-	-	7,714	100%
3499	Personnel Cost Allocation - Revenue	(299,421)	(138,220)	(276,441)	(282,291)	2%
	Net Cost Allocation	(299,421)	(138,220)	(276,441)	(431,420)	56%



NON-DEPARTMENTAL

The purpose of the Non-Departmental budget category is to record expenditures not associated with a specific department of the City.

SUMMARY OF SERVICES

The following expenses are included in the Non-Departmental budget: costs associated with the City's support of two Community Organizations: Public Education and Government (PEG) television services; Caspar Landfill closure and Caspar Transfer Station costs; retiree health benefits; liability and property insurance premiums; and materials and services procured for the benefit of all City departments. A true up of budgeted vs. actual costs in Non-Departmental is undertaken annually and budgeted cost allocations are adjusted accordingly.

BUDGET OVERVIEW

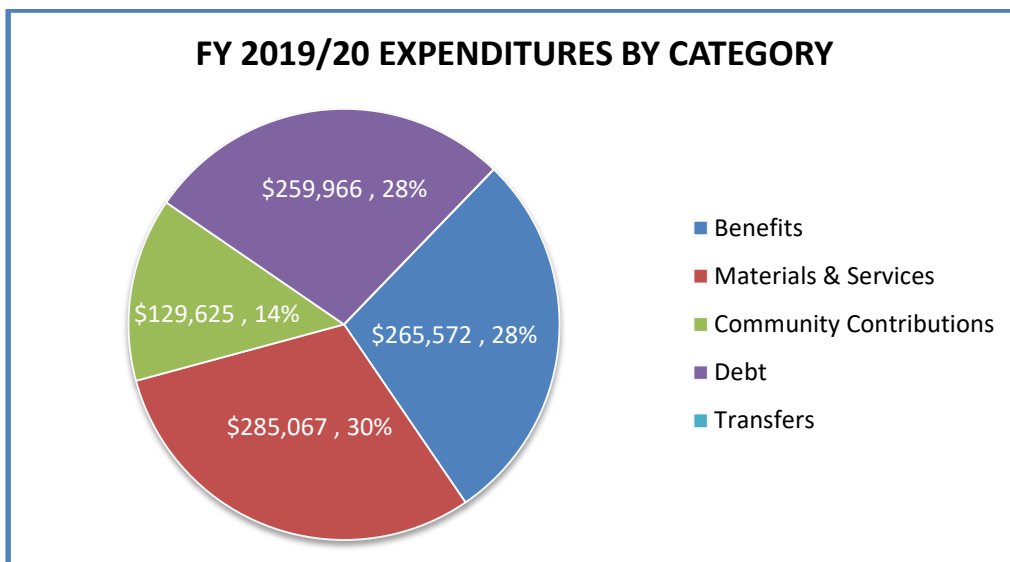
The FY 2019/20 budget for City-Wide Non-Departmental (excluding transfers out) is \$999k, a decrease of \$101k or 9% compared to the FY 2018/19 projected total. The decrease is attributed to the implementation of the City's Cost Allocation Plan which allocates ISF (Fleet & IT) Allocation costs proportionately by department.

Additionally, the FY 2018/19 budget amendment of \$41k for the Measure AB school playing fields to purchase an equipment which resulted in a variance of \$30k or 19% for Miscellaneous Community organization when compared with the FY 2019/20 budgeted amount. Also, the City's Liability premium with REMIF decreased by \$16k.



NON-DEPARTMENTAL BUDGET SUMMARY
FUND: 110
DEPARTMENT: 4190, 4390, 4391, 4915, 4916

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Intergovernmental	\$ 30,628	\$ -	\$ 30,000	\$ -	-100%
Events	3,710	36,014	36,014	12,000	-67%
Rents and Concessions	321	484	784	900	15%
Total Departmental Revenue	34,659	36,498	66,798	12,900	-81%
Personnel Services	426,391	233,393	233,911	265,572	14%
Non-Personnel Services	704,952	819,579	797,071	734,000	-8%
Transfers	88,775	-	70,000	-	-100%
Total Departmental Expenditure	1,220,118	1,052,972	1,100,982	999,572	-9%
Cost Allocation Summary					
Expense - Cost Allocations	237,003	270,083	270,082	(344,371)	100%
Revenue - Personnel Allocations	-	-	-	(217,160)	100%
Net Cost Allocation	237,003	270,083	270,082	(561,531)	-308%
Net Expenditure	\$ (1,422,462)	\$ (1,286,557)	\$ (1,304,266)	\$ 425,141	-133%



Line Item Detail

Fund #110 Department: 4190	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Personnel Costs			
110-4190-0224	Retiree Medical Benefits	\$ 250,572	
110-4190-0225	OPEB Funding	5,000	
110-4190-0251	Unemployment Insurance	<u>10,000</u>	
	Total Employee Benefits		\$ 265,572
Materials & Services			
110-4190-0319	Professional Services		44,992
	Alarm monitoring	\$ 12,000	
	OPEB Actuarial Valuation	14,000	
	Property tax	5,000	
	Document shredding	672	
	OPEB GASB 75 reporting	2,500	
	REMIF safety program	5,020	
	Emergency worker training	5,000	
	GFOA CAFR and Budget Awards	<u>800</u>	
110-4190-0320	Dues & Memberships		14,350
	Chamber of Commerce	150	
	LAFCO	10,000	
	League of CA Cities	<u>4,200</u>	
110-4190-0355	Equipment Leases		25,000
110-4190-0358	Liability Premium		128,901
110-4190-0356	Rentals - Equipment & Vehicles		5,500
110-4190-0359	Liability Deductible		5,000
110-4190-0360	Property Premium		25,691
110-4190-0362	Telephone & Communication		15,025
110-4190-0365	Copying/Printing Bid Docs		3,000
110-4190-0371	Meetings/City Business		5,500
	Employee recognition	<u>5,500</u>	
		5,500	
110-4190-0372	Postage		7,500
110-4190-0375	General Supplies		13,000
110-4190-0383	Utilities		50,000
110-4190-0384	Books & Subscriptions		200
	Total Material & Services		\$ 343,659
Other Expenditures			
110-4190-0619	Other Expenditures		750
	Graffiti removal	<u>750</u>	
	Total Other Expenditures		\$ 750
	Total - Non-Departmental		<u>\$ 609,981</u>

Line Item Detail

Fund #110	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Department: 4915 & 4916			

Other Expenditures

110-4915-0319 Professional Services	\$ 73,908	
110-4915-0607 Caspar Landfill Property Tax	<u>525</u>	
Total Other Expenditures		\$ 74,433

Debt Service

External Debt: Caspar Closure

110-4915-0911 Principal	137,341	
110-4915-0912 Interest	10,228	

Interfund Loan (WW)

110-4916-0911 Principal	37,215	
110-4916-0912 Interest	<u>749</u>	
Total Debt Service		185,533

Total - Caspar Closure and General Fund Debt	<u><u>\$ 259,966</u></u>
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Line Item Detail

Fund #110	Account	Category	FY 2019/20
Department: 4390 & 4391	Detail	Detail	Adopted Budget

Community Organizations

110-4390-0619	Community Contributions		129,625
	EDFC	5,000	
	Leadership Mendocino scholarship	500	
	Otsuchi sister city program	5,000	
	Noyo Center - Measure AA funding	59,562	
	School playing fields - Measure AA funding	59,562	

Total - Community Organization Support **\$ 129,625**



COST ALLOCATION

Fund #110

Department: 4190,4390

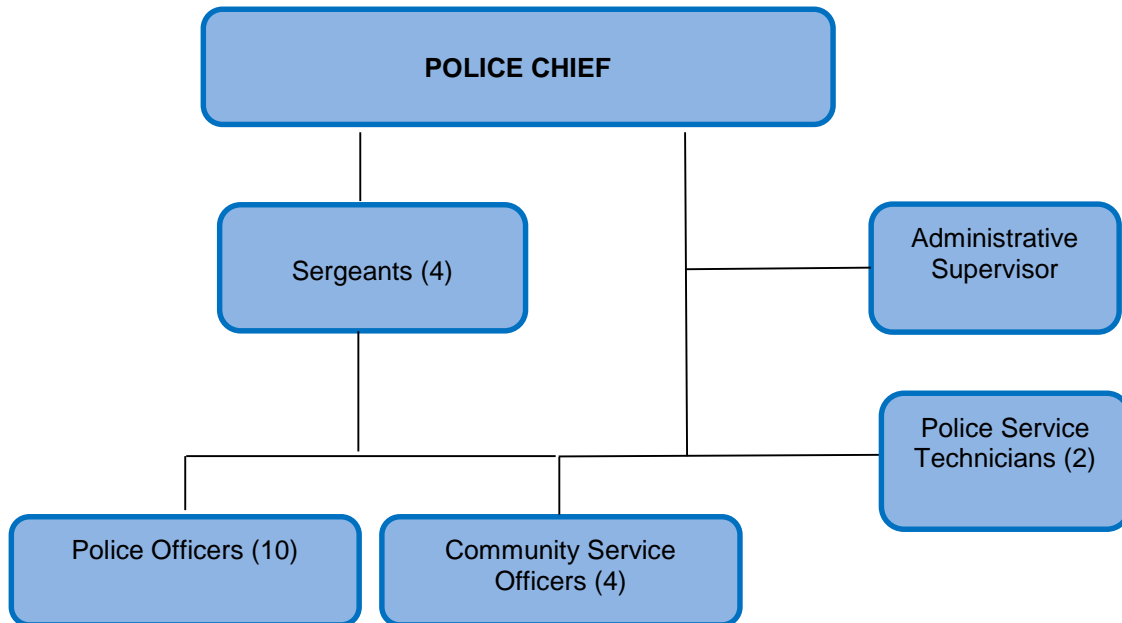
Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
0802	Cost Allocation contra exp	-	-	-	(391,849)	100%
0396	Allocation to ISF-IT	219,126	250,484	250,484	-	-100%
0396	Allocation to ISF-IT Community Org	-	-	-	47,550	100%
0322	Allocation to Fleet Int Serv Fund	17,877	19,598	19,598	-	-100%
3499	Personnel Cost Allocation - Revenue	-	-	-	(217,232)	100%
Net Cost Allocation		237,003	270,083	270,082	(561,531)	-308%







PUBLIC SAFETY – POLICE DEPARTMENT



AUTHORIZED FTE	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Police Department	21	21	21	22	22	22	22	22	22

The Police Department renders front line emergency and non-emergency police services to the community through uniformed police officers and community service officers who provide public safety, investigate crimes and traffic accidents, arrest law violators, enforce traffic and parking regulations and provide a variety of other community-oriented policing services. The Department also provides customer service to the community and supports police operations through the administrative and business offices of the Police Department. These tasks include executive leadership, management and supervision, management of reports, telephone inquiries, statistics, employee training, property and evidence management, fingerprinting and court coordination.

DEPARTMENTAL DESCRIPTION

The Police Department currently functions with four administrative staff consisting of the Chief of Police, Administrative Supervisor and two Police Service Technicians. The operations staff is comprised of four Sergeants, 10 Police Officers, and four Community Service Officers.

The Chief, with the support of the Administrative Supervisor, provides Department personnel with strategic goals and objectives, ensuring adequate staffing and equipment, ensuring training and certification in accordance with California Peace Officers Standards and Training regulations (POST), managing the Department's budget, and providing leadership direction. They also serve as liaisons between the Police Department and other City departments and with community members.

The Police Service Technicians (PSTs) ensure that all police records are kept, filed, released and purged in accordance with applicable laws. They are responsible for numerous State reports and validations; provide Live

Scan fingerprinting services to the public; process and forward criminal reports to 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 PST is the Department's Property and Evidence Technician who assists with the intake of property for safe-keeping and property held as evidence and oversees the release and purging/destruction of Department property. She is the Department's subpoena clerk and is responsible for all criminal and civil subpoenas received by the Department. The Department's other PST is the Records Supervisor and is responsible for overseeing all records-related activities, including providing statistical data to Department personnel and members of the public.

The Department provides public safety services on a 24-hour a day, seven-day a week basis. The Police Officers and Community Service Officers, under the day-to-day supervision of the Sergeants, respond to calls for service, conduct investigations, and write police reports relating to those calls. They also respond to traffic accidents, traffic/parking complaints and animal control issues. They deliver a variety of prevention and awareness information to community members, service organizations and schools.

STRATEGIC GOALS AND OBJECTIVES

- Provide excellent public safety services, education and collaborative partnerships to safeguard both citizens and property.
- Maintain and enhance current service levels while providing continuing attention to employee and organizational development and community problem solving.
- Reach out to local youth through school presentations and youth programs.
- Continue to work with Neighborhood Watch to enhance communication and address needs in our community.
- Continue to educate the public on gang-related and criminal activity and prevention and provide support for CGAP (Coalition for Gang Awareness and Prevention).
- Provide mandated services for general law enforcement, code administration and emergency response.
- Actively participate in PAL events in partnership with the Mendocino County Sheriff's Office and community organizers.



Seagulls Annual Basketball Game



PAL Fishing Clinic

FY 2018/19 TOP ACCOMPLISHMENTS

- Promoted Officer Thomas O’Neal to Sergeant to fill a vacant position.
- Promoted Officer Wes Rafanan to Acting Sergeant while one of our Sergeants was out on long term medical.
- Piloted the use of new technology that monitors speeds on streets throughout the City to better focus traffic enforcement efforts.
- Increased our presence in the Central Business District by use of Foot Patrols and Bike Patrols.
- Utilized our Cadets for numerous community events and throughout the City representing the Department. Three Cadets received their Cadet Badges and official Department Call Sign Designations.
- Continued to provide training and expand the Community Emergency Response Team (CERT) in Fort Bragg.
- Continued to increase community awareness on a variety of issues including traffic safety and traffic enforcement in and around our schools. Identified patterns of crimes and worked with community partnerships for prevention through informational pamphlets and probation/parole gang compliance checks on local offenders.
- Collaborated with other City Departments to define effective ways to address issues related to the local homeless population which impact public safety, emergency services, personal well-being and the quality of life in our community. Worked with Code Enforcement to clean up several encampments within City limits.
- Continued to foster a relationship with the Mendocino County District Attorney’s Office which, in turn, assisted the Department with criminal prosecutions.
- Provided successful operational oversight of a multitude of special events including the Fourth of July Fireworks, the Holiday Lights Parade, Paul Bunyan Days weekend and the Whale Festival.
- Continued to work with local school district and the Coalition for Gang Awareness and Prevention (CGAP) on creative ways to prevent alcohol and drug use from impacting youth and young adults in our community.
- Partnered with CGAP and the Mendocino County Youth Project on anti-gang efforts such as Day in the Park events. Zero tolerance enforcement efforts when gang activity present.
- Revamped the Police Officer Recruitment pamphlet used by the City to attract candidates.
- Supported the Police Officer’s’ Association efforts to implement Hiring and Recruitment bonuses.
- Attended Job Fairs for applicants interested in Law Enforcement. Also visited regional Police Academies to elicit interest from non-sponsored Recruits.
- Successful Recruitment for two Police Recruits, one Police Officer and one Community Service Officer.



Figure 1 Sergeant O’Neal & Acting Sergeant Rafanan



Officer Anthony Welter



Recruit-Padraig Ferris



Recruit-Refugio Zavala

PERFORMANCE/WORKLOAD METRICS

INDICATORS	FY 16	FY 17	FY 18
PUBLIC SAFETY			
Incident Cases (I Cases)	-	-	1,505
Calls for Service	14,731	14,494	14,532
Crime Reports	1,487	1,534	1,554
Parking Citations	813	918	941
Bookings	587	732	793
DUI	42	39	49
Field Interviews	259	346	481
Traffic Accidents	183	147	145
Number of Community Interaction events	11	11	14
# of Cadets	-	9	10

FY 2019/20 TOP PRIORITIES

- Obtain the use of pole cameras to monitor both, homeless issues and gang activity within City boundaries.
- Purchase a Conex Container for “housing” our OHV’s and E-Motorcycles to protect them from the elements.
- Consider establishing a Detective position for more timely and thorough felony investigations, when fully staffed.
- Partner with Fort Bragg Unified School District to seek grant funding for re-establishing a School Resource Officer (SRO) position.
- Continue to develop the skills of support staff, officers, and supervisors through training, employee development, coaching and mentoring and continue to train Department supervisors and line officers to be future leaders within the Police Department.
- Continue proactive enforcement efforts on drug and gang-related criminal activity and continue the Department’s involvement in and support of CGAP (Coalition for Gang Awareness and Prevention).
- Continue to be proactive in addressing issues relating to transients in commercial districts and City parks.
- Continue to work collaboratively with the schools and service agencies to address crime prevention and public safety issues such as Active Shooter training.
- Continue to proactively address public safety issues on the new Coastal Trail and coordinate with other City departments on adaptive management strategies.
- Continue to explore prisoner transport service options such as contract, retired officers, reserve officers and possibly volunteers.
- Continue to work collaboratively with county-wide law enforcement agencies.

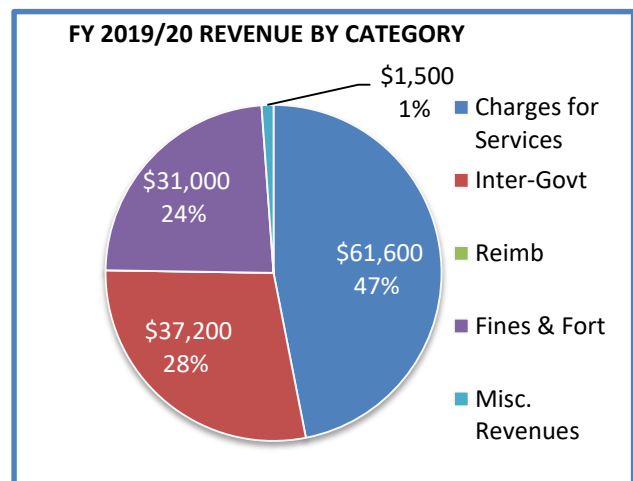
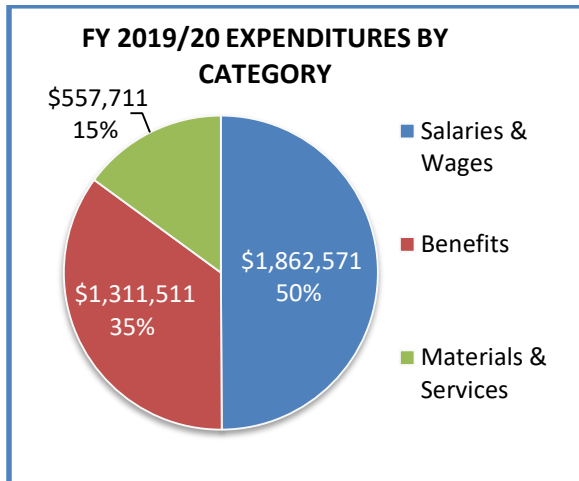
BUDGET OVERVIEW

The FY 2019/20 adopted budget for the Police Department is \$3.73M, a 11% increase from the projected FY 2018/19 total of \$3.3M primarily due to personnel costs as the department was significantly short-staffed in FY 2018/19 but is expected to be fully staffed in FY 2019/20. The elimination of the lieutenant position also contributed to the variance in estimated year end compared to budgeted amount.

Department Revenues are estimated to increase by 3% attributed to training Reimbursements and a small increase in parking fines.

POLICE DEPARTMENTAL BUDGET SUMMARY
FUND 110
DEPARTMENT: 4200

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Revenue					
Charges for services	\$ 43,986	\$ 34,997	\$ 60,232	\$ 61,600	2%
Intergovernmental	55,200	14,676	35,276	37,200	100%
Fines & Forfeitures	26,543	17,207	29,304	31,000	6%
Miscellaneous Revenue	17,566	1,502	3,004	1,500	-50%
Total Departmental Revenue	143,295	68,382	127,816	131,300	3%
Expenditure					
Personnel Services	2,934,935	2,977,206	2,818,349	3,174,082	13%
Non-Personnel Services	591,307	567,527	539,082	557,711	3%
Total Departmental Expenditure	3,526,242	3,544,733	3,357,431	3,731,793	11%
Net Expenditure	(3,382,947)	(3,476,351)	(3,229,615)	(3,600,493)	11%
Cost Allocation Summary					
Expense - Cost Allocations	181,599	220,522	220,522	1,250,534	100%
Revenue - Interfund Cost Reimb	(206,753)	(151,975)	(220,975)	(151,960)	-31%
Net Cost Allocation	(25,154)	68,547	(453)	1,098,574	
Net Expenditure	\$ (3,357,793)	\$ (3,544,898)	\$ (3,229,162)	\$ (4,699,067)	46%



BUDGET EXPENDITURE DETAIL:

Fund #110

Department: 4200

Object	Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	%
		Audited	Amended Budget	Projected	Adopted Budget	
0100	Salaries & Wages	\$ 1,796,284	\$ 1,751,634	\$ 1,728,302	\$ 1,862,571	7.8%
0200	Employee Benefits	1,138,651	1,225,572	1,090,047	1,311,511	20%
	Personnel Services	2,934,935	2,977,206	2,818,349	3,174,082	13%
0313	Laboratory	1,849	1,500	1,500	1,500	0%
0314	Animal Care & Control	34,125	31,500	32,155	31,500	-2%
0318	Investigative Medical Serv	12	3,000	1,500	1,500	0%
0319	Professional Services	369,325	370,000	370,000	31,960	-91%
0320	Dues & Memberships	526	1,000	600	700	17%
0351	Equipment Repair & Maint	5,578	8,000	8,000	8,000	0%
0356	Rental-Equip & Vehicles	1,595	2,127	2,127	2,127	0%
0357	Rentals - Space	3,068	5,600	5,600	5,600	0%
0362	Telephone & Communication	27,157	25,000	25,000	27,000	8%
0365	Copying/Printing	2,807	3,000	3,000	3,000	0%
0366	Training/Travel Reimbursement	45,951	35,000	15,000	35,000	133%
0367	PD Recruit Training	21,708	-	20,000	-	100%
0371	Meetings/City Business	517	800	600	700	17%
0372	Postage	1,757	1,800	1,800	1,800	0%
0374	Evidence Supplies	1,022	1,200	1,200	1,200	0%
0375	General Supplies	10,694	12,000	11,000	11,000	0%
0376	Medical/Safety Supplies	6,633	5,000	5,000	5,000	0%
0381	Small Tools & Equipment	51,692	30,000	25,000	30,000	20%
0383	Utilities	3,974	4,000	4,000	4,000	0%
0384	Books & Subscriptions	967	1,000	1,000	1,000	0%
0385	Outreach	350	-	-	-	0%
0619	Miscellaneous	-	26,000	5,000	5,000	100%
0386	Dispatch Services	-	-	-	350,124	100%
	Non-Personnel Services	591,307	567,527	539,082	557,711	3%
	Total Police Department	\$ 3,526,242	\$ 3,544,733	\$ 3,357,431	\$ 3,731,793	11%



Day in the Park

Line Item Detail

Fund #110 Department: 4200		Account Detail	Category Account Detail	FY 2019/20 Adopted Budget
Personnel Costs:				
	Salaries & Wages		\$	1,862,571
	Employee Benefits			<u>1,311,511</u>
Total Personnel Costs				\$ 3,174,082
Materials & Services				
110-4200-0313	Laboratory			1,500
110-4200-0314	Animal Care & Control			31,500
110-4200-0318	Investigative Medical Service			1,500
110-4200-0319	Professional Services			31,960
	Car washing	\$	300	
	DOJ Livescan		19,100	
	Evidence towing		500	
	Integrity shred		700	
	Investigative services		1,000	
	MMCTF Annual donation		4,500	
	Parking administration		3,660	
	Reporting subscriptions		1,700	
	Whispering Pines water		<u>500</u>	
110-4200-0320	Dues & Memberships			700
110-4200-0351	Equipment Repair & Maintenance			8,000
110-4200-0356	Rentals - Equipment			2,127
110-4200-0357	Rentals - Off Site Storage			5,600
110-4200-0362	Telephone & Communication			27,000
110-4200-0365	Copying/Printing			3,000
110-4200-0366	Training/Travel Reimbursement			35,000
110-4200-0371	Meetings/City Business			700
110-4200-0372	Postage			1,800
110-4200-0374	Evidence Supplies			1,200
110-4200-0375	General Supplies			11,000
110-4200-0376	Medical/Safety Supplies			5,000
110-4200-0381	Small Tools & Equipment			30,000
110-4200-0383	Utilities			4,000
110-4200-0384	Books & Subscriptions			1,000
110-4200-0386	Dispatch services			350,124
110-4200-0619	Miscellaneous			5,000
Total Material & Services				557,711
Total - Police Department				<u>\$ 3,731,793</u>

BUDGET REVENUE DETAIL:

Fund #110

Department: 4200

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% +/-
Charges for Services						
3419	Police Copies	\$ 3,995	\$ 1,982	\$ 3,982	\$ 4,000	0%
3422	Police Fingerprints	33,191	27,265	50,000	50,000	0%
3425	Stored Vehicle Release	1,900	(200)	(200)	1,500	-850%
3426	Abandoned Vehicle Abatement	4,350	5,950	5,950	5,100	-14%
3718	Police Witness Fee	550	-	500	1,000	100%
Total Charges for Services		43,986	34,997	60,232	61,600	2%
Intergovernmental						
3200	DNA Reimbursements	7,532	3,576	5,676	4,700	-17%
3719	Booking Fee Reimbursement	13,750	11,100	19,600	17,500	-11%
3201	Training Reimbursement	33,918	-	10,000	15,000	50%
Total Intergovernmental		55,200	14,676	35,276	37,200	5%
Fines & Forfeitures						
3511	Parking Fines	20,574	16,652	26,749	27,000	1%
3513	DUI Cost Recovery	5,969	555	2,555	4,000	57%
Total Fines & Forfeitures		26,543	17,207	29,304	31,000	6%
Miscellaneous						
3998	Miscellaneous revenues	17,566	1,502	3,004	1,500	100%
Total Miscellaneous		17,566	1,502	3,004	1,500	100%
Total Police Dept. Revenue		\$ 143,295	\$ 68,382	\$ 127,816	\$ 131,300	3%

COST ALLOCATION

Fund #110

Department: 4200

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% +/-
0800	Overhead Allocation	-	-	-	855,975	100%
0801	Salary/Benefit Allocation	-	-	-	60,257	100%
0802	Cost Allocation contra exp	-	-	-	(59,671)	100%
0396	Allocation to ISF-IT	-	-	-	133,868	100%
0322	Allocation to ISF-Fleet	181,599	220,522	220,522	172,431	100%
0397	Allocation to ISF-Facilities	-	-	-	87,672	100%
3497	Interfund Cost Reimbursement - Rev	(206,753)	(151,975)	(220,975)	(151,960)	-31%
Net Cost Allocation		(25,154)	68,547	(453)	1,098,574	

PUBLIC SAFETY - FIRE

PURPOSE

The City of Fort Bragg and the Fort Bragg Rural Fire Protection District (Rural Fire District) 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 both the City and the Rural Fire District. FBFPA has all of 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 it deems appropriate for its mission. Debts, liabilities or other obligations of the FBFPA do not accrue to the two agencies that entered into the JPA.

The FBFPA's budget is approved by the FBFPA Board of Directors, the Fort Bragg City Council, and the Rural Fire District Board of Directors. Funding responsibility is shared by the City and the Rural Fire District 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 FBFPA's budget.

The paid staff of the FBFPA is comprised of a Fire Chief, Fire Prevention Officer, Maintenance Engineer and Office Manager. The FBFPA has 37 volunteer firefighters who are also considered employees. Neither the Rural Fire District nor the City has employees whose job responsibilities include the provision of fire services.



PERFORMANCE/WORKLOAD METRICS

INDICATORS	FY16	FY17	FY18
PUBLIC SAFETY - FIRE			
Total Number of Calls	579	665	626
Structure Fires	29	38	10
Vehicle Fires	3	16	5
Vegetation Fires	31	33	23
Medical Aid	150	199	197
Rescue	22	16	11
Traffic Accidents	133	98	115
Service Calls	91	80	99
Mutual Aid/Agency assist	12	18	23

BUDGET OVERVIEW

The FY 2019/20 adopted budget for the Fire Department is \$430k, an increase of \$19k, or 5% compared to the FY 2018/19 projected total.

BUDGET DETAIL:

Fund #110

Department: 4220

Object	Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	%
		Audited	Amended Budget	Projected	Adopted Budget	
0220	Pers	4,716	6,119	5,905	12,827	117%
0319	Professional Services	395,327	407,724	405,724	417,896	3%
Total Fire Department		\$ 400,043	\$ 413,843	\$ 411,629	\$ 430,723	5%

Line Item Detail

Fund #110	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Department: 4220			

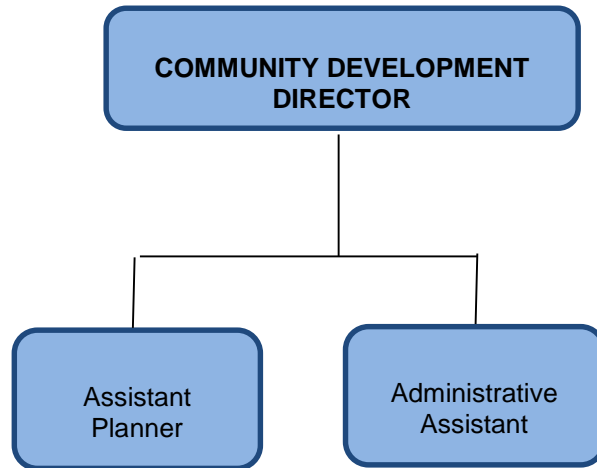
Personnel Costs

110-4220-0220	Pers	\$ 12,827	
Total Employee Benefits			\$ 12,827

Materials & Services

110-4220-0319	Professional Services	417,896	
Contribution to the Fire Protection District			
Total Material & Services			417,896
Total - Fort Bragg Fire Protection District			\$ 430,723

COMMUNITY DEVELOPMENT DEPARTMENT



AUTHORIZED FTE	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
CDD Department	3.8	3.8	3.8	4.3	4	4.3	4.8	4.8	3

Support the sustainable development of a vibrant economy, an attractive and functional built environment, and top-notch public and private development projects by providing exemplary:

- (i) Long-range planning;*
- (ii) Current project permitting;*
- (iii) Housing & economic development;*
- (iv) Code enforcement; and*
- (v) Grant writing.*

SUMMARY OF SERVICES

The Community Development Department is comprised of three staff, including: the Community Development Director, Assistant Planner and Planning Tech. The Community Development Department serves the community by planning for Fort Bragg’s future, facilitating housing and economic development, guiding and regulating development, and helping to plan and implement City projects. The Department’s work spans a wide range of activities, including:

- **Long-Range Planning:** The Department engages the community and Council to prepare and implement long-range planning projects such as: the Mill Site Reuse Rezoning and LCP Amendment, the Fort Bragg Street Safety Plan and other projects.
- **Economic Development:** The Department continued to implement the City’s Economic Development Strategy (which is focused on jobs, tourism, arts and quality of life).
- **Housing Development:** the Department raises and manages millions of dollars in grants for affordable housing projects. This effort also includes increasing market rate housing development in Fort Bragg.
- **Special Projects:** The Department seeks funding for, and oversees the planning and design process, permitting and environmental review, and engineering and construction management for special project such as the Fort Bragg Coastal Trail and other projects.

- **Current Planning:** The Department works with developers, business owners, and property owners to ensure that new development proposals comply with the City's planning and zoning regulations, through our permitting process.
- **Permitting:** CDD takes in, processes and approves for final all building permits, sign permits and Limited Term Permits.
- **Code Enforcement:** The Department investigates and initiates code compliance letters, these are followed with fees and follow up enforcement activities, which can include taking cases to Small Claims Court and Superior Court.

2018 STRATEGIC GOALS AND OBJECTIVES

- Complete the Mill Site Reuse Planning Project.
- Continue to implement the City's Economic Development Strategy.
- Process new development, building and sign permits in a timely manner and with exceptional customer service.
- Seek grants for priority City projects and activities.
- Continue to undertake and implement new City projects.

FY 2018/19 ACCOMPLISHMENTS

City Council

- 45 City Council Staff Reports on the following topics: Extreme Weather Shelter, MCHC Ad Hoc Committee Report, Danco Project Alternatives, MSRP Design Element and Design Guidelines, MRSP Circulation Element, Glass Beach Stair Alternatives, MSRP Open Space Element, MSRP Land Use Plan Alternatives, Pine Street Lien, MSRP Traffic Study Scope of Work, MSRP Utilities Element, MSRP Financing Strategy, Downtown Vacant Property Report, Danco Permanent Supportive Housing, MSRP Downtown Extension and Buildout Analysis, Bar/Tavern UP 1-18 Appeal, Skunk Train BUILD grant submittal, Mill Pond Permit Processing, ILUDC amendment for Bee Keeping, MSRP Land Use Element, Permitting process for Mobile Vending, utility analysis for Mill Site Reuse Plan, Visual Analysis and Design Review requirements for Mill Site Reuse; revisions to MSRP Land Use Plan, Noyo Headland Park bicycle park and other topics.

Long Range Planning

- Completed about 60 percent of the GP Mill Site Reuse LCP Amendment including: Including 8 elements of the Coastal General Plan and the following background Reports: 1) Low Cost Visitor Serving Accommodations Report; 2) Visual Analysis Report; 3) Sea Level Rise Report; 4) Buildout Analysis Report; 5) Utility Analysis Report;
- Revised the Citywide Design Guidelines to make them more effective and flexible
- Engaged regulatory agencies regarding Mill Pond remediation.

Current Planning

- Staff completed a wide variety of current planning projects, which included: preparation of 28 staff reports for 12 Planning Commission Meetings to consider 10 Coastal Development Permits, 1 Lot Line Adjustment, 2 Use Permits, 8 Minor Use Permits, 2 Mobile Vending Permits, 3 Design Review Permits, 28 Limited Term Permits, 15 Sign Permits, numerous new business license review; and 7 CEQA documents.
- Staff provides effective and professional customer service at the counter and over the phone;
- Processed and reviewed more than 100 building permits and 59 development permits;
- Code Enforcement: staff enforced on 45 Code enforcement cases (over \$18,000 in fines collected); took three cases to Small Claims court; organized four major encampment clean ups (over 80 yards of trash removed), worked with three property owners to fence property against future encampments and staffed the homeless Ad Hoc Committee.

Housing & Economic Development

- Worked with a variety of businesses on business expansion and relocation plans.
- Developed an ordinance to establish minimum maintenance requirements for vacant commercial buildings.
- Revised the Mobile Vending Ordinance to be more flexible.
- Staff assisted Danco with the funding and permitting for a 69 unit affordable Housing Project; assistance included: preparing a fully awarded \$3 million HEAP grant for project: completing the Coastal Development Permit, CEQA, Design Review permit process in six weeks; and assisting Danco with \$22.7 million Tax Credit Application.
- Complete the 2019 Housing Element.
- Worked with the Housing Action Team.
- Organized the very successfully Second Unit Workshop with 80+ attendees
- Updated the Second Unit plans with a 2019 Engineering Update and acquired additional free second unit designs for the Free Second Unit program.
- Farmer’s Market outreach table.

Special Projects

- Work with MCPAL to establish a **Bicycle Park at Noyo Headland Park**.
- Assisted with oversight of the **GP Mill Site Remediation** project including review and comments on the Feasibility Study.
- Staff Updated the **City’s Street Safety Plan**
- **Coastal Trail**: staff negotiated and Prepared a License Agreement for Alder Street Access; completed the design and permitting for Alder Street Access, finalized all Billing and Final Reporting for Coastal Trail grants (State Parks and ATP Grants); Finalized all artist benches & murals; and embarked on a rare plant and native plant planting efforts, weed control, final monitoring for arch resources.
- **Mill Pond Remediation**: staff respond to DTSC request for Planning Requirements (ARRAS) for remediation of the Mill Pond and prepared a Mill Pond EIR RFP in Collaboration with DTSC and the Coastal Commission.
- **Community Outreach**; staff undertook the following community outreach activities: Weekly Farmer’s Market Table; key member of Healthy Mendocino - Housing Action Team; facilitated the Second Unit Workshop; held two Street Safety Workshops; and developed and managed a number of community Surveys (Survey Monkey) for Mill Site Reuse Plan, Street Safety Plan, and Affordable Housing.

FY 2019/20 TOP PRIORITIES

- Engage the City Council and implement the Council’s vision for Community Development.
- Submit the Mill Site Reuse Local Coastal Amendment to the Coastal Commission for consideration.
- Expand housing opportunities, including apply for SB 2 grant funds (\$160,000), work to attract a market rate housing project in Fort Bragg.
- Continue to implement the City’s Economic Development Strategy.
- Provide exceptional customer service in the processing of all new development applications, planning permits, CEQA review, building permits and sign permits. Significant new development projects may include: Danco residential development, Hare Creek Center, Avalon Hotel, Mill Pond Remediation, and other assorted projects.
- Adopt 2019 Housing Element.

- Work to complete rest of Fort Bragg Coastal Trail 3.0 downtown access – property acquisition, acquire grant funding, complete design, undertake permitting & environmental review, bid project and construction management for parking lot and access road improvements.
- Seek funding for other City Council priorities.

PERFORMANCE/WORKLOAD MEASURES

INDICATORS	FY 16/18	FY 17/18	FY 18/19
Development Permits (Coastal Development Permits, Use Permits, Design Review, Subdivisions, Limited Term Permits, etc.)	40	53	59
CEQA Documents (Environmental Impact Reports, Mitigated Negative Declarations, Negative Declarations)	3 MNDs, 2 NDs	1 DEIR, 2 MNDs, 3 NDs	6 MNDs 1ND
Building Permits	141	164	104
Code Enforcement Cases	75	69	45
Ordinance Amendments	4	3	2
Grants Awarded	\$2,041,963	\$1,434,978	-
Limited Term Permits	19	27	
Sign Permits	23	23	15
Number of Planning Commission Staff Reports	14	29	22
Number of Community Development Committee Staff Reports	14	19	23
Number of City Council Staff Reports	31	55	45

BUDGET OVERVIEW

The FY 2019/20 budget for the Community Development Department is \$381k, a decrease of \$44k over the FY 2018/19 projected total of \$426k. The variance is related to personnel costs which decreased by 13% due to the reorganization of the department – with two staff members moving from Community Development to Public Works. Additionally, the decrease in overall expenditures was offset by an increase in non-personnel costs by 10% attributed to the \$12k housing plan.

Department Revenues are forecasted to decrease by \$30k or 9% relating to reduction in Staff Time reimbursements from Grants due to the restructuring. Fines & Forfeitures, Licenses and Permits was up in FY 2018/19 due to a unexpected code enforcement violation and new license permit fees.

COMMUNITY DEVELOPMENT DEPARTMENT BUDGET SUMMARY**FUND 110****DEPARTMENT: 4320**

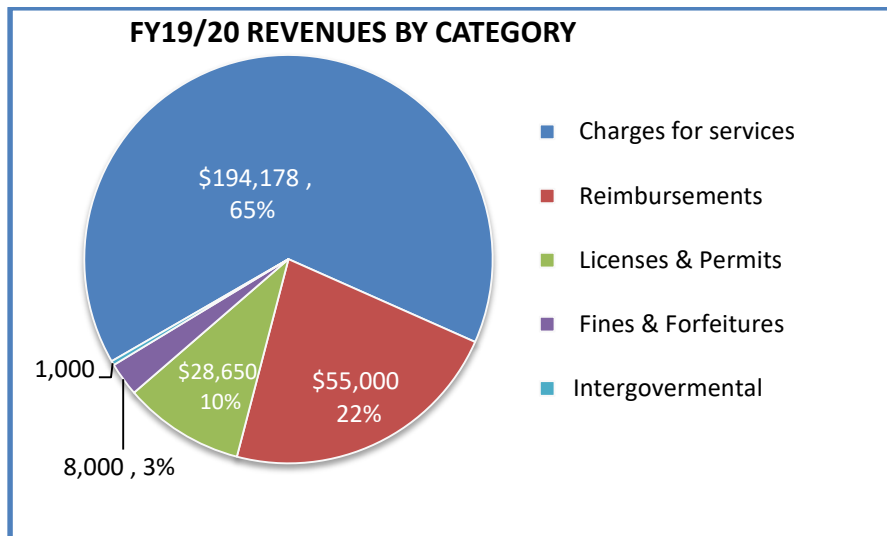
Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	% + /-
	Audited	Amended Budget	Projected	Adopted Budget	
Expenditure Summary					
Personnel Services	\$ 489,446	\$ 509,331	\$ 413,503	\$ 358,075	-13%
Non-Personnel Services	11,844	12,900	12,143	23,200	91%
Total Departmental Expenditure	501,290	522,231	425,646	381,275	-10%
Revenue Summary					
Charges for services	153,795	40,410	210,224	194,178	-8%
Fines & Forfeitures	7,645	19,021	23,021	8,000	-65%
Licenses & Permits	55,747	27,124	54,256	28,650	-47%
Intergovernmental	1,000	-	500	1,000	100%
Reimbursements	46,210	12,777	40,927	67,000	64%
Total Departmental Revenue	264,397	99,332	328,928	298,828	-9%
Net Rev/Exp	(236,893)	(422,899)	(96,718)	(82,447)	-15%
Cost Allocation Summary					
Expense - Cost Allocations	-	-	-	246,416	100%
Revenue - Personnel Allocations	(24,644)	(20,680)	(41,361)	(3,979)	-90%
Net Cost Allocation	(24,644)	(20,680)	(41,361)	242,437	-686%
Net Expenditure	\$ (212,249)	\$ (402,219)	\$ (55,358)	\$ (324,884)	487%

BUDGET REVENUE DETAIL:

Fund #110

Department: 4320

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% +/-
Charges for Services						
3318	Grant Staff Time Reimb	\$ 117,825	\$ 25,879	\$ 161,237	143,678	-11%
3415	City Exp Reimb - Developers	35,845	14,256	48,512	50,000	3%
3424	Ordinance Fees	125	275	475	500	5%
Total Charges for Services		153,795	40,410	210,224	194,178	-8%
Reimbursements						
3497	Interfund Reimb - CDD	23,171	3,924	28,924	62,000	114%
3734	Community Dev Fees	22,879	8,853	11,853	5,000	-58%
3201	Training Reimbursements	-	-	150	-	-100%
3998	Miscellaneous	160	-	-	-	0%
Total Reimbursements		46,210	12,777	40,927	67,000	64%
Licenses & Permits						
3715	Sign Application	1,175	430	860	800	-7%
3732	Grading Permits	900	-	750	750	0%
3733	Building Permit Surcharge	51,119	25,451	50,903	25,000	-51%
3702	Business License Surcharge	2,553	1,243	1,743	2,100	20%
Total Licenses & Permits		55,747	27,124	54,256	28,650	-47%
Fines & Forfeitures						
3735	Code Enforcement Fees	7,645	19,021	23,021	8,000	-65%
Total Fines & Forfeitures		7,645	19,021	23,021	8,000	-65%
Intergovernmental						
3205	Intergovernmental	1,000	-	500	1,000	100%
Total Intergovernmental		1,000	-	500	1,000	100%
Total CDD Revenue		\$ 264,397	\$ 99,332	\$ 328,928	\$ 298,828	-9%



BUDGET EXPENDITURE DETAIL:

Fund #110

Department: 4320

Object	Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	%
		Audited	Amended Budget	Projected	Adopted Budget	
0100	Salaries & Wages	\$ 343,301	\$ 350,900	\$ 282,910	\$ 239,240	-15%
0200	Employee Benefits	146,145	158,431	130,593	118,835	-9%
	Personnel Services	489,446	509,331	413,503	358,075	-13%
0320	Dues & Memberships	845	200	200	200	0%
0364	Legal Notices	7,238	3,500	2,962	3,500	18%
0366	Training/Travel Reimbursement	2,534	6,500	7,009	4,500	-36%
0371	Meetings/City Business	812	2,000	1,000	1,000	0%
0381	Small Tools & Equipment	415	500	500	1,800	260%
0384	Books & Subscriptions	-	200	472	200	-58%
	Non-Personnel Services	11,844	12,900	12,143	23,200	91%
	Total CDD Expenditure	\$ 501,290	\$ 522,231	\$ 425,646	\$ 381,275	-10%

Line Item Detail

Fund #110

Department: 4320

Account
Detail

Category
Detail

FY 2019/20
Adopted
Budget

Personnel Costs

Salaries & Wages	\$ 239,240
Employee Benefits	118,835
Total Personnel Costs	\$ 358,075

Materials & Services

110-4320-0319 Professional Services	12,000
110-4320-0320 Dues & Memberships	200
110-4320-0364 Legal Notices	3,500
110-4320-0366 Training/Travel Reimbursement	4,500
110-4320-0371 Meetings/City Business	1,000
110-4320-0381 Small Tools & Equipment	1,800
110-4320-0384 Books & Subscriptions	200
Total Material & Services	23,200

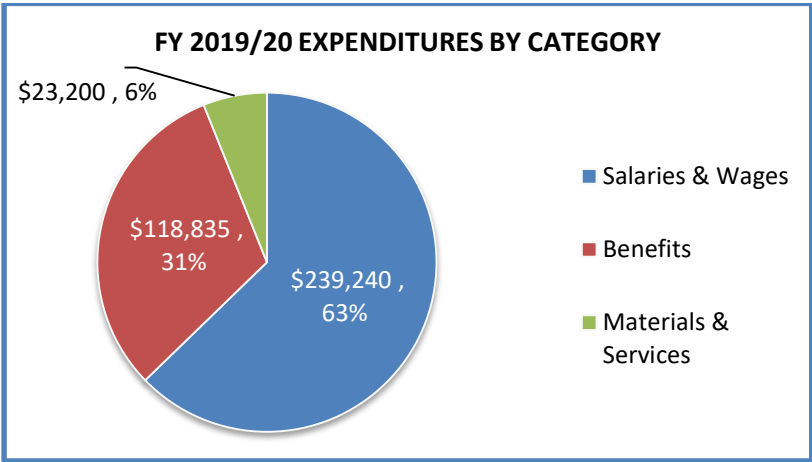
Total - Community Development Department \$ 381,275

COST ALLOCATION DETAIL

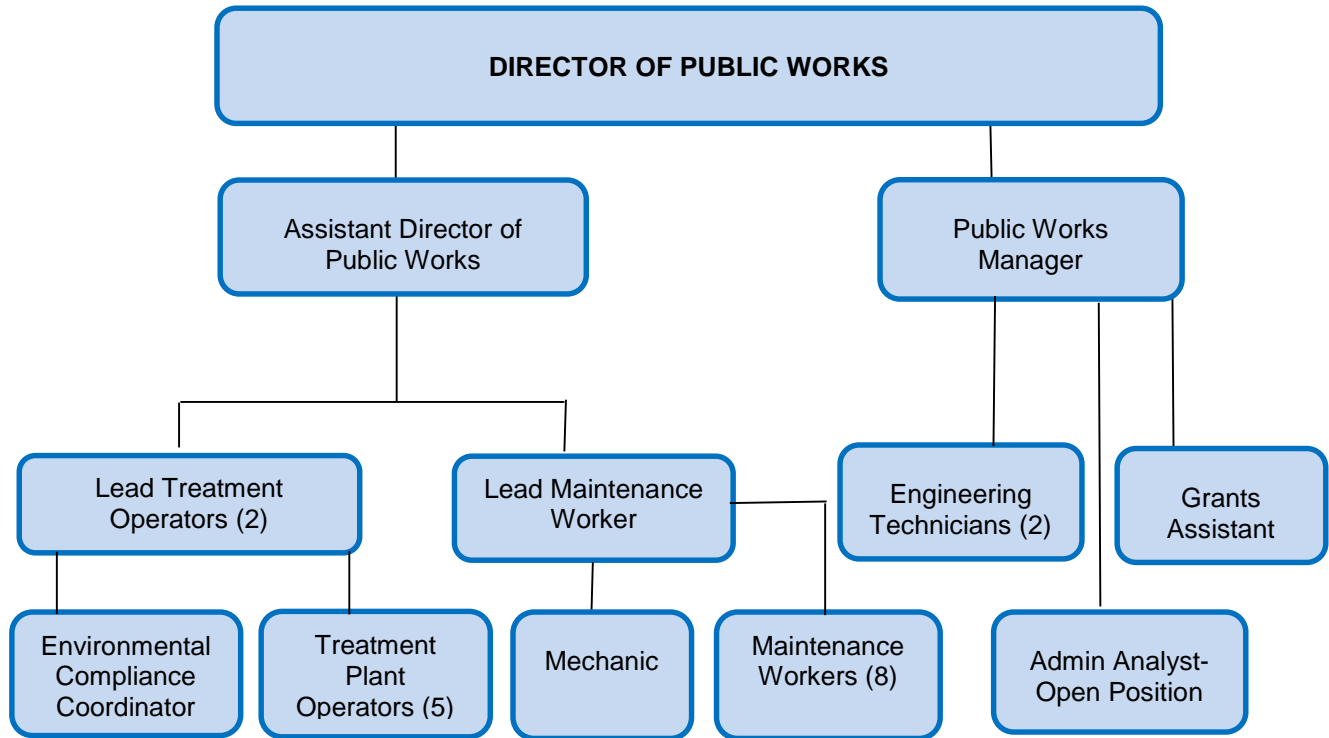
Fund #110

Department: 4320

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
0801	Salary/Benefit Allocation	-	-	-	101,856	100%
0800	Overhead Allocation	-	-	-	231,854	100%
0802	Cost Allocation contra exp	-	-	-	(120,108)	100%
0396	Allocation to ISF-IT	-	-	-	25,100	100%
0397	Allocation to ISF-Facilities	-	-	-	7,714	100%
3499	Personnel Cost Allocation - Rev	(24,644)	(20,680)	(41,361)	(3,979)	-90%
		<u>(24,644)</u>	<u>(20,680)</u>	<u>(41,361)</u>	<u>242,437</u>	<u>-686%</u>



PUBLIC WORKS DEPARTMENT



AUTHORIZED FTE	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19
Public Works Department	12.60	12.60	12.60	13.60	12	12.60	14	14	15.8
Enterprise Department	7	8	8	8	8	8	8	8	8

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

DEPARTMENTAL DESCRIPTION

The Public Works Department is organized in six divisions - Administration/Engineering, Parks & Facilities, Corporation Yard & Fleet, Street Maintenance, Water Enterprise, and Wastewater Enterprise. The Administration/Engineering Division provides administrative support, fiscal management and engineering services to the entire Public Works Department. It also is responsible for implementation of the City’s Capital Improvement Program and works closely with various regulatory agencies to maintain permit compliance. The Parks & Facilities Division provides maintenance and repairs for City facilities and grounds, parks and street trees and also assists with capital projects, as needed. The Corp Yard & Fleet Division is responsible for maintenance of city streets, including painted curbs, crosswalks, and signage; maintenance and repairs of the City’s wastewater collection lines, storm drains, water distribution system, utility meters, and fire hydrants. The Public Works crew also responds to sewage spills and water service line leaks. Fleet is responsible for the maintenance

of all City vehicles, heavy equipment, and other large pieces of equipment owned by the City. The Public Works crew also provides support for many civic and community events. The Water and Wastewater Enterprises are operated as separate enterprises and are presented in separate sections of this budget. In the past year, housing and environmental review capabilities have been added to further strengthen the Department's skills base.

STRATEGIC GOALS AND OBJECTIVES

- Provide coordinated oversight and management of six divisions within the Public Works Department.
- Ensure that employees are given 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 all federal, State, and local rules and regulations.
- Perform necessary physical and operational activities at each City-owned facility and for the City's infrastructure to stay current with constantly evolving regulatory requirements.
- Directly or through the use of consultants manage and inspect the City's capital projects to ensure quality of workmanship, timeliness, and conformance with plans and technical specifications and budgetary constraints.
- Pursue additional revenue sources, strive for cost-efficiencies, and reduce costs to the General Fund and Enterprise Funds.
- Strive for energy-efficiency in the operation of all City-owned facilities and continue innovating sustainability measures.
- Enhance public travel by providing a safe, durable, multi-modal road network that fully includes pedestrian, bicycling, transit, rail and other modes of transportation. Provide for a smooth flow of traffic throughout the City.
- Maintain customer satisfaction and continue to be responsive to citizen inquiries and concerns.

FY 2018/19 MAJOR ACCOMPLISHMENTS

- **City Hall Improvements:** In the past year, a new emergency generator has been installed.
- **Town Hall:** The Town Hall heater unexpectedly failed last winter and was replaced. Additional ducting upgrades were made at the same time.
- **Security/Fire Alarm System:** A new maintenance contract was executed with substantial cost savings.
- **Coastal Trail, Phase 2 (central segment):** Construction of Phase 2 was completed March 2018. A new connector segment from downtown to the Coastal Trail, near the mill pond, was completed and opened to the public in May 2019.
- **Streets and Alley Rehabilitation Project:** Design is underway for the rehabilitation of 14 to 17 dead end streets and similar street segments throughout own. Construction is scheduled for the summer of 2019.
- **2019 Street Maintenance:** Since the passage of SB-1, the State has created a new class of gas tax funding through the Road Maintenance and Rehabilitation Account (RMRA). In FY 18/19, \$244,000 was expended to provide street maintenance work along 10 streets and alleys as well as refreshing pavement markings in another 17 locations.
- **Street Safety Plan:** In collaboration with the Community Development Department (CDD) an updated Street Safety Plan was completed to help identify and prioritize street improvements that focus on pedestrian and cycling needs.
- **Traffic Committee:** Public Works teams up with the Police Department to consider various requests to install or modify traffic control devices throughout the City. Often these requests involve curb painting, street markings, and street signage. Twenty-Five such requests were processed during the past fiscal year.

- **CV Starr – Pool Basin Resurfacing:** The lining of the main pool in the CV Starr Aquatic Center has worn out and needs to be resurfaced. A previous bid in 2018 produced a costly proposal. CV Starr staff is reexamining the project bid documents to value engineer the project. New bids will be solicited in 2019 with the intent to undertake the resurfacing by the end of the year.
- **1.5 MG Water Tank Installation:** a 1.5 million gallon, finished water tank was installed next to the existing water tank on the north side of Cedar Street next to the City's corporation yard. Construction was completed in 2018. The project was funded by a grant from the Community Development Block Grant (CDBG) program. The new tank will add a new layer of water storage stability and open up the ability to fully maintain the City's other two water storage tanks.
- **Raw Water Line Replacement, Phases II through V:** Portions of the raw water transmission main from the City's water sources to the water treatment plant have been replaced over the years. Approximately 15,000 feet of pipe is now ready for replacement. The stretch of pipe from Forest Road 450 (downstream of Waterfall Gulch) to Sherwood Road has been broken into five phases. Phase I from Highway 20 to the Summers Lane Reservoir has already been completed. For efficient work, design of the remaining four phases will be done under one contract. Construction of each phase will follow as funding and time permit. Design was started in 2019. Bid documents for the next of phase of construction will be ready in the summer of 2020.
- **Georgia Pacific Mill Site Water Availability:** Working closely with CDD, water supply modeling was undertaken to determine water availability for future development of the Mill Site
- **Waste Water Treatment Facility (WWTF) Upgrade Project:** Construction began in June 2018. A new waste water treatment module will improve the level of treatment and increase its reliability. The project is being funded through a combination of loans and grants from federal and state source as well as a significant contribution from the City's Waste Water Enterprise Fund. Construction is running ahead of schedule and may be completed as soon as the end of 2019. A six month start-up and testing period will follow to ensure the full functionality of the improvements and to train City staff to operate the new plant. Construction is expected to take two years with the new upgrades coming online during the summer of 2020.
- **Lift Station Rehabilitation:** Three sanitary sewer lift stations (pumps) are very old and overdue for rehabilitation. These are South Harbor Lift Station, North Harbor Lift Station, and the Pudding creek Lift Station. Design was completed in 2019. Construction will begin in June 2019 and be completed by the fall.
- **Sewer Main Rehabilitation – CIPP:** Nearly 4,000 feet of sewer mains throughout the City will be rehabilitated to improve their ability to reliably send sewage to the WWTF. A Cure In Place Pipe (CIPP) technology that relines the pipe will be used to improve system performance and minimize the disturbance to the overlying streets and alleys. Design was completed in 2019. Construction will begin in the summer of 2019 and be completed by the fall.
- **WWTF Report of Water Discharge (ROWD):** The Report of Water Discharge is an essential part of demonstrating Regional Water Quality Control Board permit compliance for the WWTF. This document was revised and updated in 2019.
- **Sanitary Sewer Management Plan (SSMP) Update:** The SSMP is another key document required to ensure the smooth and safe operation of the WWTF. The SSMP defines the tasks, tools, and strategies in use by District staff to properly manage and maintain the District's wastewater conveyance system. The SSMP is a living document that must be adopted every five years by the District Board. The SSMP must include the following 11 elements: Goals; Organization; Legal Authority; Operation and Maintenance Program; Design and Performance Provisions; Overflow Emergency Response Plan; Fats, Oils, and Grease (FOG) Control Program; System Evaluation and Capacity Assurance Plan; Monitoring/Measurement/Program Modifications; SSMP Program Audits; and Communication Plan.

- **Solid Waste:** Public Works staff is providing assistance to the Mendocino County Solid Waste Management Authority (MCSWMA) with project management and administration of solid waste hauler franchise agreements.
- **Cannabis Businesses:** Amendments to the City’s Municipal Code have been drafted to better spell out regulation of retail and manufacturing activities associated with the cannabis industry. Project permitting has been undertaken.

PERFORMANCE/WORKLOAD MEASURES

INDICATORS	FY16	FY17	FY18
PUBLIC WORKS			
# of Projects budgeted - CIP	\$5.5m	\$4.8m	\$22.2m
Grading Permits	-	8	2
Storm Water Permits	-	22	15
Encroachment Permits issued	-	52	46
Traffic Committee requests processed	-	22	25
MAINTENANCE			
Streets (miles)	26.4	27.5	27.5
Alleys (miles)	19	19	19
Storm drains (miles)	10	10	10
Street lights	592	592	592

FY 2019/20 TOP PRIORITIES

- **Guest House Rehabilitation:** The next phase of work will be improvement to the walkways, signage and other minor corrective measures.
- **Bainbridge Park Improvements:** Funding for phase 2 improvements are being pursued with an application for Proposition 68 funding. The goal is for a total makeover of the Wiggly Giggly playground and construction of the pavilion.
- **Glass Beach Stairs:** Design was previously completed for a replacement set of concrete stairs in the same place as the original cable stairs. The original stairs proved to be no match for demanding coastal environment. Concrete stairs appear to be the most practical replacement. This design will be out to bid for construction in the summer of 2019.
- **Noyo Marine Center:** Public Works is assisting in completing the property transfer for the Noyo Marine Sciences Center. This work includes meeting the requirements of the California Coastal Conservancy.
- **2019/20 Street Maintenance:** the next RMRA funded maintenance project will continue to include street maintenance work along streets and alleys as well as refreshing pavement. In addition street rehabilitation and storm drainage repairs along Maple Street are planned for FY 19/20.
- **Pedestrian Facility Needs Study:** the City has been partnering with the Mendocino Council of Governments (MCOG) on a regional plan to identify and provide preliminary engineering data on potential projects to benefit pedestrians and cyclists in and near the City. The final report will be completed in the summer of 2019.
- **Pudding Creek Water Main Relocation:** high flows in Pudding Creek during the storm season of 2015-2016 overtopped the Georgia Pacific dam across creek. This dam also supports a City 10-inch water main serving the northern part of Fort Bragg. To ensure water system resiliency and supply reliability, the

water main will be moved to the nearby bridge crossing the creek which carries N. Main Street (Highway 1). The original funding from disaster funds was denied. Multiple funding sources as well as partners are being pursued to accomplish this relocation.

- **Water Treatment Plant Overhaul:** The City's water treatment facilities have aged to the point that they are ready for a major overhaul. In addition, the raw water storage ponds will be rehabilitated to reduce leakage as well as an old clarifier will be demolished to open more room on-site. Design is scheduled for the summer of 2019 with construction anticipated in 2020.
- **Water Meter Replacement:** The City's water meters were last replaced in 2007. They are starting to age and their maintenance costs are steadily increasing. If funding can be secured, the replacement of these meters could begin as early as FY 19/20.
- **Storm Water:** The City's Municipal Separate Storm Sewer Systems (MS4) permit is due for an update during FY 19/20. Staff is working closely with the Regional Water Quality Control Board (RWQCB) in anticipation of significant regulatory changes.
- **Trash Capture Devices:** These facilities are a recent RWQCB mandate to intercept and remove litter at storm drain inlets to prevent trash from reaching the ocean or local waterways. An application for funding from the Integrated Regional Water Management (IRWM) program was recently denied. Staff will continue to pursue funding for this important environmental protection measure.
- **Local Development:** Public Works will continue to more closely coordinate work with CDD on land use entitlements and building permit reviews. Improving communication and streamlining permit processing continue to be primary goals. Special attention is being paid to help increase the City's housing stock.
- **Housing:** Housing tasks were recently added to the Public Works portfolio. The City is providing funding assistance to Parents and Friends for a residential care facility serving the elderly. The Glass Beach Apartments are scheduled for a lighting upgrade project during the summer of 2019. The City will continue work with local homeowners on owner-occupied rehabilitation projects. Public Works staff is supporting CDD in updating the Housing Element.

BUDGET OVERVIEW

The Public Works Department budget for FY 2019/20 totals \$2.2M which is an increase of 14% over the FY 2018/19 projected total of \$1.9M due to Personnel costs which are expected to increase by \$141k.

The increase in personnel costs is a result of two positions been added to the department as part of the department restructuring. Additionally, COLA's and increased benefits costs are also budgeted for.

Revenues are projected to increase by 80% or \$278k, attributed to the increase in cost reimbursements for work related to Street Resurfacing, traffic maintenance and HUTA.

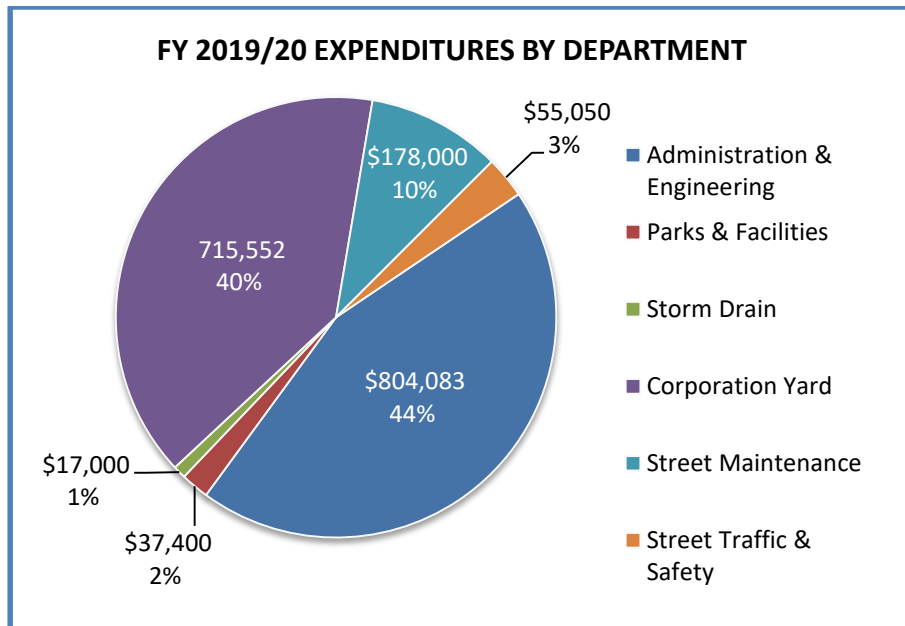


PUBLIC WORKS DEPARTMENTAL BUDGET SUMMARY

FUND 110

DEPARTMENT: 4330, 4392, 4520, 4522, 4570, 4840

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Expenditure					
Personnel Services	\$ 1,237,168	\$ 1,335,934	\$ 1,383,011	\$ 1,524,485	10%
Non-Personnel Services	254,323	305,300	291,544	282,600	-3%
Total Departmental Expenditure	1,491,491	1,641,234	1,674,555	1,807,085	8%
Revenue					
Charges for services	3,048	-	74,250	91,059	23%
Licenses and Permits	6,075	3,282	5,282	5,700	8%
Reimbursements	264,126	74,993	270,403	531,387	97%
Total Departmental Revenue	273,249	78,275	349,935	628,146	80%
Net Expenditure	(1,218,242)	(1,562,959)	(1,324,621)	(1,178,940)	-11%
Cost Allocation					
Expense - Cost Allocations	182,769	227,062	227,062	398,953	76%
Revenue - Personnel Allocations	(857,476)	(462,691)	(925,383)	(741,714)	-20%
Net Cost Allocation	(674,707)	(235,629)	(698,321)	(342,761)	-51%
Net Expenditure	\$ 543,535	\$ 1,327,330	\$ 626,300	\$ 836,179	34%



BUDGET EXPENDITURE DETAIL:

Fund #110

Department: 4330, 4392, 4520, 4522, 4570, 4840

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
0100	Salaries & Wages	\$ 822,784	\$ 852,803	\$ 884,778	\$ 991,673	12%
0200	Employee Benefits	414,384	483,132	498,233	532,812	7%
	Personnel Services	1,237,168	1,335,934	1,383,011	1,524,485	10%
Administration, Engineering, Corp Yard						
0319	Professional Services	1,242	6,700	6,700	6,700	0%
0320	Dues & Memberships	156	300	300	300	0%
0366	Training/Travel Reimbursement	7,783	5,500	4,500	5,500	22%
0373	Licenses & Permits	1,296	1,700	1,450	1,800	24%
0375	General Supplies	6,180	6,000	6,000	6,000	0%
0376	Medical/Safety Supplies	1,754	1,500	1,500	1,500	0%
0377	Boot Expense	1,281	2,100	2,100	1,900	-10%
0381	Small Tools & Equipment	1,637	2,000	2,000	1,900	-5%
0384	Books & Subscriptions	279	200	200	200	0%
	Total Administration, Engineering, Corp Yard	21,608	26,000	24,750	25,800	4%
Parks & Facilities						
0319	Professional Services	7,645	8,000	8,000	8,400	5%
0353	Park Maintenance	3,759	4,000	4,000	4,000	0%
0366	Training/Travel Reimbursement	-	1,500	1,500	1,500	0%
0375	General Supplies	40,601	22,000	22,000	22,000	0%
0381	Small Tools & Equipment	1,635	1,500	1,500	1,500	0%
	Total Parks & Facilities	53,640	37,000	37,000	37,400	1%
Street Maintenance						
0319	Professional Services	21,852	20,000	20,000	56,000	180%
0375	General Supplies	5,730	13,000	13,000	10,000	-23%
0383	Utilities	119,405	115,000	102,494	112,000	9%
	Total Street Maintenance	146,987	148,000	135,494	178,000	31%
Storm Drains						
0319	Professional Services	2,225	22,000	22,000	5,500	-75%
0373	Licenses & Permits	5,953	7,000	7,000	6,500	-7%
0375	General Supplies	2,695	4,000	4,000	5,000	25%
0751	Infrastructure	1,756	35,000	35,000	-	-100%
	Total Storm Drains	12,629	68,000	68,000	17,000	-75%
Traffic & Safety						
0319	Professional Services	439	1,000	1,000	1,000	0%
0375	General Supplies	13,442	20,000	20,000	18,000	-10%
0383	Utilities	5,578	5,300	5,300	5,400	2%
	Total Traffic & Safety	19,459	26,300	26,300	24,400	-7%
	Non-Personnel Services	254,323	305,300	291,544	282,600	-3%
	Total Public Works Department	\$ 1,491,491	\$ 1,641,234	\$ 1,674,555	\$ 1,807,085	8%

Administration & Engineering Department Expenditure

Line Item Detail

Fund #110		Account	Category	FY 2019/20
Department: 4330		Detail	Detail	Adopted Budget
Personnel Costs				
	Salaries & Wages		\$ 548,972	
	Employee Benefits		236,810	
			<u>785,783</u>	
	Total Personnel Costs			\$ 785,783
Materials & Services				
110-4330-0310	Engineering		5,000	
110-4330-0366	Training/Travel Reimbursement		4,000	
110-4330-0373	Licenses & Permits		500	
110-4330-0377	Boot Expense		500	
110-4330-0381	Small Tools & Equipment		400	
110-4330-0384	Books & Subscriptions		200	
			<u>10,600</u>	
	Total Material & Services			\$ 10,600
	Total - Admin. & Engineering Department Expenditure			<u>\$ 796,383</u>

Parks & Facilities Department Expenditure

Line Item Detail

Fund #110		Account	Category	FY 2019/20
Department: 4392		Detail	Detail	Adopted Budget
Materials & Services				
110-4392-0319	Professional Services		\$ 8,400	
	Fire extinguisher maintenance	\$ 550		
	Parlin Fork work crew	2,250		
	Porta-potty maintenance	800		
	Tree maintenance	<u>4,800</u>		
110-4392-0353	Park Maintenance		4,000	
110-4392-0366	Training/Travel Reimbursement		1,500	
110-4392-0375	General Supplies		22,000	
110-4392-0381	Small Tools & Equipment		1,500	
	Total Material & Services			\$ 37,400
	Total - Parks & Facilities Department Expenditure			<u>\$ 37,400</u>

Street Maintenance Department Expenditure
Line Item Detail

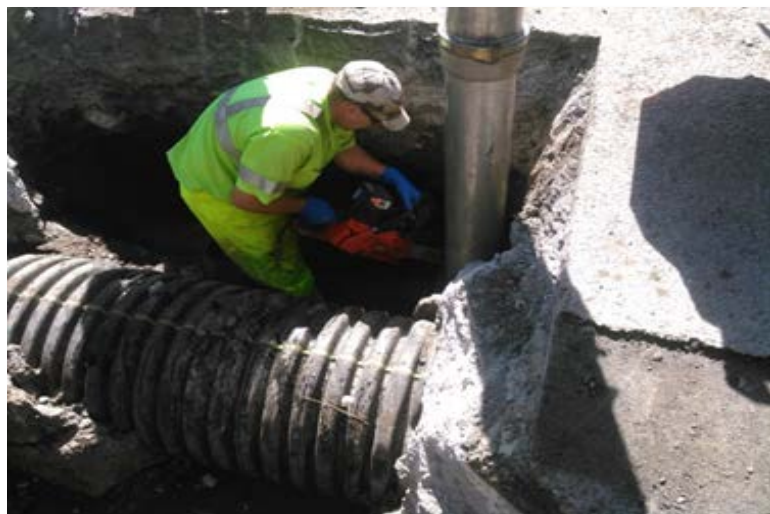
Fund #110 Department: 4520	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Materials & Services			
110-4520-0319 Professional Services		\$ 56,000	
North Summers Lane overlay	\$ 36,000		
Material disposal	10,000		
Street structural repairs	<u>10,000</u>		
110-4520-0375 General Supplies		10,000	
110-4520-0383 Utilities		112,000	
Total Material & Services			\$ 178,000
Total - Street Maintenance Department Expenditure			<u>\$ 178,000</u>

Storm Drain Department
Line Item Detail

Fund #110 Department: 4522	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Materials & Services			
110-4522-0319 Professional Services		\$ 5,500	
Engineering	\$ 4,000		
Outreach	1,500		
110-4522-0373 Licenses & Permits		6,500	
NPDES permit	<u>5,500</u>		
110-4522-0375 General Supplies		<u>5,000</u>	
Total Materials & Services			\$ 17,000
Total - Storm Drain Department			<u>\$ 17,000</u>

Corporation Yard Department
Line Item Detail

Fund #110		Account	Category	FY 2019/20
Department: 4570		Detail	Detail	Adopted Budget
Personnel Costs				
	Salaries & Wages		\$ 414,701	
	Employee Benefits		293,351	
	Total Personnel Costs			\$ 708,052
Materials & Services				
110-4570-0319	Professional Services		1,700	
	DMV Tests	\$ 700		
	Fire extinguisher maintenance	500		
	Materials disposal	500		
110-4570-0320	Dues & Memberships		300	
	USA (Underground Service Alert)	300		
110-4570-0366	Training/Travel Reimbursement		1,500	
110-4570-0373	Licenses & Permits		1,300	
110-4570-0375	General Supplies		6,000	
110-4570-0376	Medical/Safety Supplies		1,500	
110-4570-0377	Boot Expense		1,400	
110-4570-0381	Small Tools & Equipment		1,500	
	Total Material & Services			\$ 15,200
	Total - Corporation Yard Department			\$ 723,252



Street Traffic & Safety Department
Line Item Detail

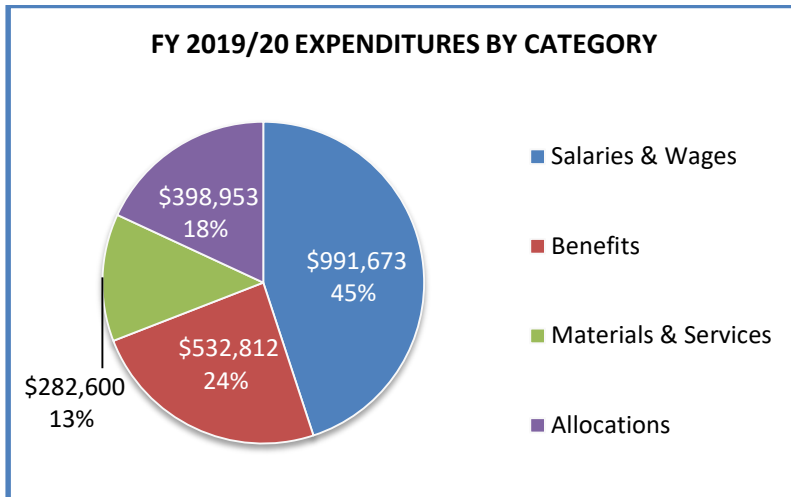
Fund #110 Department: 4840	Account Detail	Category Detail	FY 2019/20 Adopted Budget
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Personnel Costs

Salaries & Wages	\$ 28,000		
Employee Benefits	2,650		
Total Personnel Costs		\$ 30,650	

Materials & Services

110-4840-0319 Professional Services	1,000		
110-4840-0375 General Supplies	18,000		
110-4840-0383 Utilities	5,400		
Total Material & Services		\$ 24,400	
Total - Street Traffic & Safety Department		\$ 55,050	



COST ALLOCATION DETAIL BY DEPARTMENT

Fund #110

Department: 4330,4392,4520,4522,4570,4840

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Administration & Engineering						
0801	Salary/Benefit Allocation	\$ -	\$ -	\$ -	\$ (221,983)	100%
0802	Cost Allocation contra exp	-	-	-	(59,534)	100%
0396	Allocation to ISF-IT	-	-	-	66,934	100%
0397	Allocation to ISF-Facilities	-	-	-	5,785	100%
3499	Personnel Cost Allocation - Revenue	(395,977)	(227,477)	(454,955)	(490,826)	8%
Total Administration & Engineering		(395,977)	(227,477)	(454,955)	(699,624)	54%
Parks & Facilities						
0801	Salary/Benefit Allocation	-	-	-	239,978	100%
0800	Overhead Allocation	-	-	-	137,151	100%
0396	Allocation to ISF-IT	-	-	-	4,183	100%
0322	Allocation to Fleet Int Serv Fund	18,396	33,194	33,194	37,990	14%
0397	Allocation to ISF-Facilities	119,655	163,736	163,736	75,718	-54%
Total Parks & Facilities		138,051	196,930	196,930	495,021	151%
Street Maintenance						
0801	Salary/Benefit Allocation	-	-	-	63,524	100%
0322	Allocation to Fleet Int Serv Fund	22,721	14,419	14,419	14,919	3%
0800	Overhead Allocation	-	-	-	117,742	100%
Total Street Maintenance		22,721	14,419	14,419	196,184	100%
Storm Drain						
0801	Salary/Benefit Allocation	-	-	-	85,279	100%
0800	Overhead Allocation	-	-	-	72,317	100%
0322	Allocation to Fleet Int Serv Fund	15,648	8,188	8,188	3,816	-53%
Total Storm Drain		15,648	8,188	8,188	161,413	1871%
Corporation Yard						
0801	Salary/Benefit Allocation	-	-	-	1,526	100%
0800	Overhead Allocation	-	-	-	56,866	100%
0802	Cost Allocation contra exp	-	-	-	(470,114)	100%
0396	Allocation to ISF-IT	-	-	-	12,550	100%
0322	Allocation to Fleet Int Serv Fund	-	-	-	3,123	100%
0397	Allocation to ISF-Facilities	-	-	-	28,769	100%
3499	Personnel Cost Allocation - Revenue	(461,499)	(235,214)	(470,428)	(230,627)	-51%
Total Corporation Yard		(461,499)	(235,214)	(470,428)	(597,908)	100%
Street Traffic & Safety Department						
0801	Salary/Benefit Allocation	-	-	-	52,441	100%
0800	Overhead Allocation	-	-	-	66,126	100%
0802	Cost Allocation contra exp	-	-	-	(4,826)	100%
0322	Allocation to Fleet Int Serv Fund	6,349	7,525	7,525	8,674	15%
3499	Personnel Cost Allocation - Revenue	-	-	-	(20,262)	100%
Total Street Traffic & Safety Department		6,349	7,525	7,525	102,152	1258%
Total Cost Allocation		(674,707)	(235,629)	(698,321)	(342,761)	-51%

FACILITIES REPAIR & MAINTENANCE

INTERNAL SERVICE FUND

The Facilities Repair & Maintenance Internal Service Fund accounts for all costs associated with the maintenance of public buildings, including preventative maintenance and on-going maintenance. These services are primarily performed by the City's Public Works staff.

DEPARTMENTAL DESCRIPTION

The Public Works Department serves City staff and the community through the maintenance and repair of public facilities. Examples of tasks include repair and maintenance of heating and ventilation systems, repair and maintenance of plumbing systems; upgrades to ensure reliable electrical power, replacement of plumbing fixtures, light fixtures, carpentry, roofing, flooring and painting.

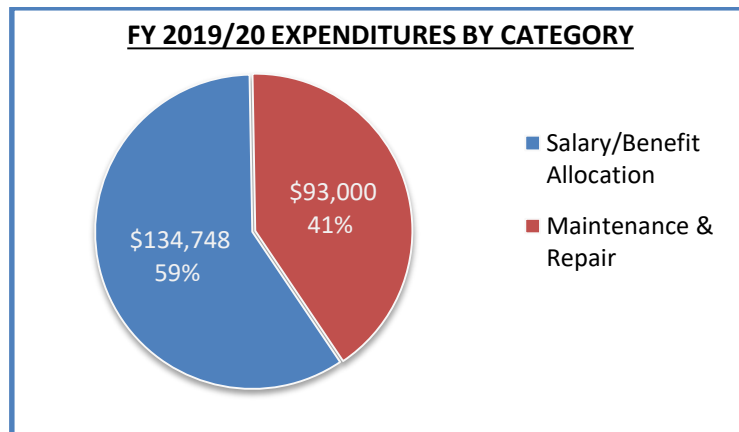
STRATEGIC GOALS AND OBJECTIVES

- The primary goal of the Public Works Department's Facilities Repair & Maintenance Internal Service Fund is to provide quality and efficient maintenance that fosters a safe and positive atmosphere for our employees and the citizens of Fort Bragg.
- Procure products and equipment that are safe to use and provide for a long-term investment at a reasonable cost.
- Identify future needs and prioritize according to safety and available funding.
- Improve internal and external communications.
- Stay current with trends in technology.

BUDGET OVERVIEW

The FY 2019/20 adopted budget for the Facilities Repair & Maintenance Internal Service Fund (including transfers from the reserve to fund capital projects) is \$388k. Major Facility Maintenance include City hall (\$92k), Guest House foundation and replacement clock (\$105k).

Pursuant to the City's Fund Balance and Reserve Policy, the unrestricted fund balance is intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs. In FY 2019/20, the ISF- Fund balance will decrease from \$521k to \$381k based on the Fund's 10-Year Financial Plan.



FACILITIES REPAIR & MAINTENANCE DEPARTMENTAL BUDGET SUMMARY**FUND 520****DEPARTMENT: 4393**

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Expenditure:					
Non-Personnel Services	23,191	62,780	38,254	254,000	564%
Total Departmental Expenditure	23,191	62,780	38,254	254,000	564%
Revenue:					
Interest Earned	2,317	3,448	6,896	-	-100%
Total Departmental Revenue	2,317	3,448	6,896	-	-100%
Net Expenditure	(20,874)	(59,332)	(31,358)	(254,000)	710%
Cost Allocation					
Expense - Cost Allocations	116,683	125,573	125,573	134,748	7%
Revenue - User Fees	(215,189)	(149,518)	(299,036)	(248,485)	100%
Net Cost Allocation	(98,506)	(23,945)	(173,463)	(113,738)	-34%
Net Expenditure	\$ 77,632	\$ (35,388)	\$ 142,105	\$ (140,262)	-199%

BUDGET DETAIL:**Fund #520****Department: 4393**

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
0801	Salary/Benefit Allocation	\$ 116,683	\$ 125,573	\$ 125,573	\$ 134,748	7%
	Personnel Services	116,683	125,573	125,573	134,748	7%
0353	Facilities Maint & Repair	22,320	62,780	38,254	93,000	143%
7999	Capital Projects - Transfer Out	-	-	-	161,000	0%
	Non-Personnel Services	23,191	62,780	38,254	254,000	564%
	Total - Facilities Maintenance	\$ 139,874	\$ 188,354	\$ 163,827	\$ 388,748	137%

PROJECTS/REPLACEMENTS FY:	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29
City Hall	\$0	\$91,500	\$25,000	\$7,000	\$10,000	\$0	\$0	\$0	\$65,000	\$0	\$0
City Hall East	\$6,143	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fort Building	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Town Hall	\$12,000	\$30,000	\$0	\$62,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Guest House	\$0	\$105,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0
Police Department	\$0	\$0	\$0	\$0	\$8,000	\$0	\$70,000	\$0	\$0	\$0	\$0
Bainbridge Park	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$30,000	\$0
Noyo Headlands Park	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	\$0
Pomo Bluffs Park	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Corp Yard	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL projects	\$18,143	\$229,000	\$87,000	\$79,000	\$68,000	\$0	\$85,000	\$14,000	\$135,000	\$30,000	\$0
General Repairs Facilities	\$20,111	\$25,000	\$25,625	\$26,266	\$26,922	\$27,595	\$28,285	\$28,992	\$29,717	\$30,460	\$31,222
TOTAL preventative maintenance	\$20,111	\$25,000	\$25,625	\$26,266	\$26,922	\$27,595	\$28,285	\$28,992	\$29,717	\$30,460	\$31,222
TOTAL PROJECT FUNDING NEED:	\$38,254	\$254,000	\$112,625	\$105,266	\$94,922	\$27,595	\$113,285	\$42,992	\$164,717	\$60,460	\$31,222

Note: CIP projects that are designated in the "Beyond CIP" category have all been placed in 6th year of the ISF, FY 2024/25

Funding Requirements and Allocation

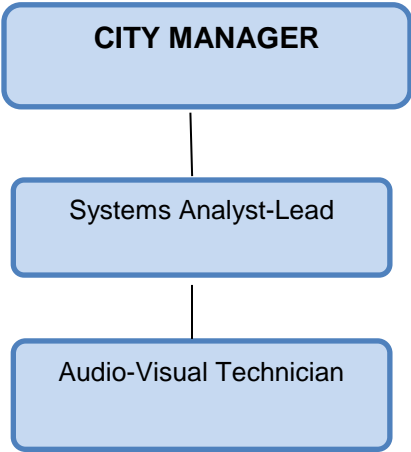
Reserve	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29
ISF project work	38,254	254,000	112,625	105,266	94,922	27,595	113,285	42,992	164,717	60,460	31,222
Overhead Allocation	15,339		-	-	-	-	-	-	-	-	-
Sal/Benefits - Direct cost allocation	125,573	134,748	148,222	163,045	179,349	197,284	207,148	217,505	228,381	239,800	263,780
Projected Total Cost	179,167	388,748	260,847	268,310	274,271	224,879	320,433	260,498	393,098	300,260	295,001
Required Funds contribution	299,036	248,485	248,485	248,485	248,485	248,485	248,485	248,485	248,485	248,485	248,485
Beginning Reserve Balance	401,624	521,493	381,231	368,869	349,044	323,258	346,864	274,916	262,903	118,291	66,516
Reserve - increase (decrease)	119,869	(140,262)	(12,362)	(19,825)	(25,786)	23,606	(71,948)	(12,013)	(144,613)	(51,775)	(46,516)
Ending Reserve Balance	521,493	381,231	368,869	349,044	323,258	346,864	274,916	262,903	118,291	66,516	20,000
Contributed Funds:											
	18/19										
General Fund	163,736										
Water	67,650										
Wastewater	67,650										

ISF- FACILITIES REPAIR & MAINTENANCE

MAJOR PROJECTS/REPLACEMENTS "Greater than \$5k' Notes		Fiscal Year										Total
		19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	
City Hall:												
Flooring	New carpet	\$13,500			\$10,000							\$23,500
Paint	Exterior							\$50,000				\$50,000
HVAC	4 units			\$7,000								\$7,000
Roofing		\$78,000										\$78,000
ADA Doors			\$25,000									\$25,000
Landscaping												\$0
Electric Vehicle facility								\$15,000				\$15,000
	TOTAL City Hall	\$91,500	\$25,000	\$7,000	\$10,000	\$0	\$0	\$0	\$65,000	\$0	\$0	\$198,500
City Hall East:												
Lighting Gym												\$1,500
Doors	Double doors/heater room											\$4,643
Flooring	Hallway carpet	\$ 2,500										\$2,500
	TOTAL City Hall East	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,643
Fort Building:												
Paint				\$10,000								\$10,000
	TOTAL Fort Building	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Town Hall:												
Paint	Exterior			\$62,000								\$62,000
Bathrooms	Flooring/Fixtures/Misc	\$20,000										\$20,000
HVAC	Move heater off roof											\$12,000
Doors/Windows		\$10,000										\$10,000
	TOTAL Town Hall	\$30,000	\$0	\$62,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,000
Guest House:												
Paint								\$70,000	\$0	\$0		\$70,000
Clock		\$22,000										\$22,000
Foundation/Stain Glass Rehab		\$ 83,000										\$83,000
Walkways and Signage	Cost Est: \$45,000		\$50,000									\$50,000
	TOTAL Guest House	\$105,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$225,000
Police Department:												
Paint	Exterior				\$8,000							\$8,000
Roofing						\$70,000						\$70,000
	TOTAL Police Department	\$0	\$0	\$0	\$8,000	\$0	\$70,000	\$0	\$0	\$0	\$0	\$78,000
Bainbridge Park:												
Fencing						\$15,000						\$15,000
Courts - Tennis/Basketball								\$30,000				\$30,000
	TOTAL Bainbridge Park	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$30,000	\$0	\$45,000
Noyo Headlands Park:												
Fencing	Fence fabric		\$12,000				\$14,000					\$26,000
	TOTAL Noyo Headlands Park	\$0	\$12,000	\$0	\$0	\$0	\$0	\$14,000	\$0	\$0	\$0	\$26,000
Pomo Bluffs Park:												
Parking Lot	Resurface				\$50,000							\$50,000
	TOTAL Pomo Bluffs Park	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
TOTAL MAJOR PROJECT FUNDING NEEDS:		\$229,000	\$87,000	\$79,000	\$68,000	\$0	\$85,000	\$14,000	\$135,000	\$30,000	\$0	\$745,143

TECHNOLOGY MAINTENANCE & REPLACEMENT

INTERNAL SERVICE FUND



The Technology Maintenance & Replacement Internal Service Fund accounts for all costs associated with the internal computing and technological resources for all departments throughout the City.

INTERNAL SERVICE FUND DESCRIPTION

The Technology Maintenance & Replacement Internal Service Fund’s costs include hardware, software and service contracts associated with the City’s computers and information technology infrastructure as well as personnel costs for the City’s Information Technology division which resides in the Administrative Services Department. The Information Technology division is responsible for the following:

- Workstation administration
- Server administration
- Network infrastructure administration
- Telecommunication administration and installations
- Cloud services support
- Software and database maintenance and backup
- Asset tracking for IT equipment
- Social media and website maintenance
- Live streaming and AV production of City meetings
- Technical support for City/PD users and presenters at public meetings
- Public Wi-Fi administration and support
- Digital file archiving and distribution
- Public Access TV hardware allocation and administration

FY 2018/19 TOP ACCOMPLISHMENTS

- Trouble shoot and isolated problem with Public Wi-Fi, repaired the network with replacement of line surge protector.
- Replaced faulty Battery Back up at Town Hall.
- Configured a Backup solution for new SCADA Workstation at Waste Water Treatment.
- Managed and maintained public Wi-Fi in the downtown area.
- Moved PEG studio to larger facility.

- Upgrades to PEG audio and video equipment.
- Provided IT support to all City staff.
- Roll out of nine new workstations with Windows 10 PR to continue the rolling upgrade to latest OS.
- Tech Refresh of five Council/Planning Commission iPads.
- Office productivity suit upgrade to version 2016 on prem.
- Live-streamed City Council and Planning Commission meetings.
- Live-streamed Council Committee meetings.
- Upgraded the City’s website by continuously updating content and overall relevancy of the site.
- Enhanced social media presence including increased Facebook activity and implementation of Instagram and Twitter as active social media channels for the public to engage with the City.
- Implemented numerous upgrades to software and hardware to enhance staff productivity.

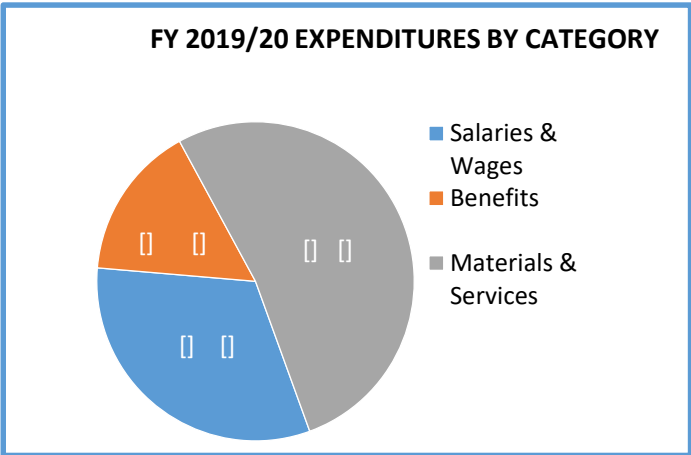
FY 2019/20 TOP PRIORITIES

- Continue to expand Downtown Wi-Fi.
- Support the PEG Channel and increase number of meetings streamed live on the website.
- Further enhance the City’s website features and relevance to the public buy updating our city app.
- Working on implementing Dude Solutions which will integrate with GIS for real-time monitoring of infrastructure.
- Implementing a Network refresh of information technology back-end appliances (e.g. routers and switches).
- Complete virtual server migration with the addition of a new VM Storage device.
- Provide professional and dependable IT support to all City departments, personnel, initiatives and programs.

BUDGET OVERVIEW

The FY 2019/20 adopted budget for the Technology Maintenance & Replacement Internal Service Fund before transfers is \$401k, an increase of \$52k or 15% compared to the FY 2018/19 projected balance. The increase is primarily due to increase in Hardware/Software support by \$88k, see page: 149-150 for details. Additionally, personnel costs is expected to increase by \$12k resulting from COLA’s and increased benefit costs.

Pursuant to the City’s Fund Balance and Reserve Policy, the unrestricted fund balance in the Technology Maintenance & Replacement Internal Service Fund is intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs. In FY 2019/20 the fund balance will be at \$186k based on the Fund’s 5-year plan.



IT DEPARTMENTAL BUDGET SUMMARY
FUND 521
DEPARTMENT: 4394

Description	FY 2017/18		FY 2018/19		FY 2019/20	% + /-
	Audited		Amended Budget	18/19 FYE Projected	Adopted Budget	
Expenditure:						
Personnel Services	\$ 172,820	\$ 185,149	\$ 172,480	\$ 184,457		7%
Non-Personnel Services	163,133	176,165	176,578	216,343		23%
Total Departmental Expenditure	335,953	361,314	349,058	400,800		15%
Net Revenue/Expenditure	\$ (335,953)	\$ (361,314)	\$ (349,058)	\$ (400,800)		15%
Cost Allocation						
Expense - Cost Allocations	67,906	62,384	62,384	1,719		-97%
Revenue - User Fees	(399,366)	(230,056)	(460,111)	(450,553)		-2%
Net Cost Allocation	(331,460)	(167,672)	(397,727)	(448,834)		13%
Net Expenditure	\$ (4,493)	\$ (193,642)	\$ 48,669	\$ 48,034		-1%

BUDGET DETAIL:

Fund #521

Department: 4394

Object	Description	FY 2017/18		FY 2018/19		FY 2019/20	% + /-
		Audited		Amended Budget	18/19 FYE Projected	Adopted Budget	
0100	Salaries & Wages	121,919	127,169	123,152	131,740		7%
0200	Employee Benefits	50,901	57,980	49,328	52,717		7%
	Personnel Services	172,820	185,149	172,480	184,457		7%
0319	Professional Services	272	-	413	-		-100%
0351	Equipment Repair & Maint	170	600	600	-		100%
0366	Training/Travel Reimbursement	3,160	4,352	4,352	5,352		23%
0381	Small Tools & Equipment	3,491	3,000	3,000	3,200		7%
0382	Hardware	12,571	51,600	51,600	11,050		-79%
0383	Software	22,500	26,200	26,200	17,240		-34%
0384	Hardware/Software Support	104,950	90,413	90,413	178,901		98%
0499	Depreciation	16,019	-	-	-		0%
0741	Machinery & Equipment	-	-	-	600		0%
	Non-Personnel Services	163,133	176,165	176,578	216,343		23%
Total Information Technology Services		\$ 335,953	\$ 361,314	\$ 349,058	\$ 400,800		15%

Information Technology Maintenance & Repair Internal Service Fund Detail					
	FY 19-20 Adopted Budget	FY 20-21 Proposed Budget	FY 21-22 Proposed Budget	FY 22-23 Proposed Budget	FY 23-24 Proposed Budget
521-4394-0384					
Software/Hardware Support					
Cisco Capital For Infrastructure	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Springbrook Maintenance Contract Due July 1	24,926	26,172	27,481	28,855	30,298
Auto CAD Subscription Due in October	3,053	3,053	3,053	3,053	2,035
Parcel Quest	3,500	5,000	5,000	5,000	5,000
PD IBM Maintenance TracNet	13,500	13,500	13,500	13,750	13,750
DLB Associates - IBM Server Maintenance	2,724	2,724	2,724	2,724	2,724
Spam Filter	1,300	1,300	1,400	1,500	1,600
Granicus/Legistar Annual Maintenance - \$700/ Month	8,700	8,700	9,000	9,600	9,600
Granicus Encoder Maintenance - Current Analog	2,640	-	-	-	-
Granicus Encoder Maintenance - Addition for new HD	1,800				
Granicus Remote Configuration of new appliance	875				
Granicus Encoder New Monthly		2,790	2,790	2,790	3,000
Schedule Anywhere - PD Maintenance	565	565	575	575	575
APBnet-TRAK-CriticalReach-Crime Bulliten Software	560	560	560	600	600
Adobie Enterprise agreement	2,742	2,742	2,742	2,742	3,000
PD - Training TMS Annual Fees	2,400	2,400	2,400	2,400	2,400
HWA UPS Maintenance and Warranty (four years)					
CivicPlus Annual Web Site Fee	13,000	13,000	14,000	15,000	15,000
Muni Code	3,500	2,000	2,000	2,500	2,500
ESRI - ARC GIS 2 concurrent 1 online (5 user)	9,345	9,600	9,700	9,800	10,000
Anti-virus Software Maintenance Due in May Yearly	2,300	2,300	2,300	2,500	2,700
Munimatrix Maintenance Due annually on July 28	1,625	1,625	1,625	1,750	1,750
Comcast For City at PD MDF	1,704	1,704	1,704	1,704	1,704
Comcast Town Hall	1,704	1,704	1,704	1,704	1,704
Comcast for City Hall (Internet Pipe for CH and TH)	2,976	2,976	2,976	2,976	2,976
Corp Yard T1 Monthly Contract	2,160	2,160	2,160	2,160	2,160
MCN - Fortbragg.com registration	240	240	240	250	240
Cisco Smart Net Contract	203	203	203	225	225
Read Center support (Water billing software) Paid in May	6,860	6,860	6,860	6,860	6,860
SOLUS Software - Fleet Maintenance				1,000	
CLIPs Annual Maintenance	774	774	774	774	774
Dude Solutions Maint Software	6,000	6,000	6,000	6,000	6,000
Next Request	4,725	4,750	4,775	4,800	4,850
TrackIT	25,000	20,000	20,000	20,000	21,500
Applicant Tracking Software	4,500	4,000	4,000	4,000	4,100
Secure Certificate for Email and WWW (GoDaddy)	-	600	-	-	-
Nor-Cal Telephone Repair Service	4,000	4,000	4,000	4,000	4,000
Sub-Total - Software/Hardware Support Maintenance	\$ 178,901	\$ 173,002	\$ 175,246	\$ 180,592	\$ 182,625
521-4394-0381					
Small Tools & Equipment					
Miscellaneous Small Tools - Cables, batteries, tools, ect.)	3,000	2,600	2,600	3,000	3,500
Network Cabling		350	1,500	500	200
Charging cables and bricks	200		200		200
Sub-Total - Small tools and Equipment	\$ 3,200	\$ 2,950	\$ 4,300	\$ 3,500	\$ 3,900
521-4394-0382					
Hardware - upgrades/infrastructure improvements					
Hardware					
User WorkStation Replacement 11 units @900 each		12,000	12,000	13,000	16,000
Managers Laptop and dock					
Shared Laptops 2 units					
IT Department Workstations/laptops					1,900
User Monitor Replacements		800	1,400	1,400	-
Plotters/Printers	700		10,000	1,000	-
iPads for Council/Management	800		1,500		1,230
Granicus HD Encoder upgrade					
HD Encoder Cables					
WFB Check Scanner					900
Tablet Computers for Public Works					3,600
55 Inch Monitor for WWTF SCADA					
Security Cameras - BBP			1,000		1,000
Laptops for Toughbook replacement			2,500		
SCADA Computer with Video Cards				2,000	
Security Camera Monitoring for PD		500		1,000	4,000
Public Use Kiosk PC		800			800
Wireless Access Points Internal Network		400	400	400	600
Mixing board Town Hall				1,000	800
Microphone Equipment		750	750	2,000	700
Environmental Controls and Racking		300	300	300	300

Information Technology Maintenance & Repair Internal Service Fund Detail (Cont.)					
	FY 19-20 Adopted Budget	FY 20-21 Proposed Budget	FY 21-22 Proposed Budget	FY 22-23 Proposed Budget	FY 22-23 Proposed Budget
521-4394-0382 - CON*TD					
Hardware - Upgrades/infrastructure improvements					
Replacement Server			9,700		
Email Server Dell R730 Hyper V					10,000
IBM Server for TracNET					
UPS Batteries	3,000				5,000
Replace switches			15,000		
Replacement Firewall			5,000		
New Backup Harddrives	500				500
Digital Camera for PW					
VPN Licensing					
PD - UPD Connction	850				1,000
New phone handsets/hands free	200				
Smart/Cell Phone update		500			1,500
General contingency	5,000	5,000			
Sub-Total - Hardware	\$ 11,050	\$ 21,050	\$ 59,550	\$ 22,100	\$ 49,830
521-4394-0383					
Software - Upgrades/infrastructure improvements					
Software					
Dude Solutions Maint Software Startup	12,000				
Additional AV Licenses 10 @ 25		100	100	100	250
Adobe Enterprize Licensing upgrade					
SQL Backup Software	400				-
Windows Server 2012r2					
Windows 10 Pro OS	4,840				
NovaStor Backup Client		1,000	1,000	1,200	1,200
Windows 10 Enterprise transferable \$\$\$ each for 100					
Office 2016 Pro 10 at 327					
Office 2016 Standard 80 @ 239		-	-	-	
Sub Total Software	\$ 17,240	\$ 1,100	\$ 1,100	\$ 1,300	\$ 1,450
521-4394-0366					
Training and Conferences					
Training Budget					
Storm Wind Distance Learning Server 2012	2,500	2,500	2,500	3,000	3,000
Training/Travel	2,500	3,000	3,000	3,500	2,000
MISAC Fee	160	160	160	175	175
Experts Exchange	192	192	192	192	192
Sub Total Training and Conferences	\$ 5,352	\$ 5,852	\$ 5,852	\$ 6,867	\$ 5,367
521-4390-0741					
Public Wi-Fi Upgrades and Maintenance					
13DB Antenna		300		300	
Wireless station		200		200	1,000
Cables and other hardware	50		50		
Equipment repair	300		300		300
Mesh Radio	250		250		
Sub Total Public WiFi	\$ 600	\$ 500	\$ 600	\$ 500	\$ 1,300
Total Information Technology	\$ 216,343	\$ 204,454	\$ 246,648	\$ 214,859	\$ 244,472

FUNDING REQUIREMENTS AND CONTRIBUTIONS

Reserve	FY 19-20 Adopted Budget	FY 20-21 Proposed Budget	FY 21-22 Proposed Budget	FY 22-23 Proposed Budget	FY 23-24 Proposed Budget
Non-Personnel Costs	216,343	204,454	246,648	214,859	244,472
Sal/Benefits	170,509	187,560	206,316	226,948	249,643
Sal/Benefits - Direct cost allocation	1,719	1,891	2,080	2,288	2,517
Overhead Allocation	-	-	-	-	-
PEG Funding	(47,550)	(17,000)	(17,000)	(16,500)	(16,500)
Projected Total Cost	341,021	376,906	438,044	427,595	480,131
Required Funds contribution	389,055	389,055	389,055	389,055	389,055
Beginning Reserve Balance	138,421	186,455	198,605	149,616	111,076
Reserve - increase (decrease)	48,034	12,150	(48,989)	(38,540)	(91,076)
Ending Reserve Balance	186,455	198,605	149,616	111,076	20,000

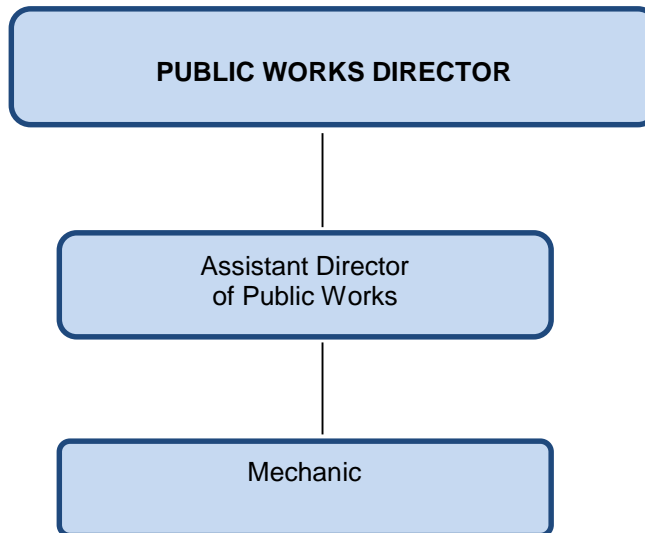
Notes:

- *Salary and Benefits assumes a 10% increase annually starting with FY20/21 over FY19/20.
- *Beginning in FY19-20, Internal Service funds are allocated as indirect cost with overhead calculated in second iteration
- *The PEG is funded with a \$30k payment from Mendocino County and \$17,550 in Cable TV franchise taxes



FLEET & EQUIPMENT SERVICES

INTERNAL SERVICE FUND



The Fleet & Equipment Services Internal Service Fund is responsible for acquisition, maintenance and repair of the City's fleet vehicles and equipment. Services include scheduled preventive maintenance, welding and fabrication, diagnostic and emissions testing and inventory functions. The City's Mechanic performs these services.

DEPARTMENTAL DESCRIPTION

Fleet & Equipment Services is responsible for ensuring functional, reliable and economical vehicles and equipment necessary for the conduct of City operations; providing vehicle and equipment specifications for bidding purposes, assisting with vehicle and equipment auctions, and preparing and administering the annual fleet budget. In addition, Fleet & Equipment Services coordinates the following external services: paint and body repair, engine and transmission repair/rebuild, heavy duty suspension service, air conditioning service, and glass replacement.

STRATEGIC GOALS AND OBJECTIVES

- Provide necessary maintenance and repair to City's fleet vehicles and equipment, including electrical repairs, engine tune-up, tire replacements, brake replacements and adjustments and other general maintenance work.
- Account for and track all costs and assist Finance Department with preparation of year-end cost allocations.
- Provide recommendations to reduce vehicle miles traveled, fleet vehicle emissions, use of petroleum-based fuels, including the purchase of alternative fuel vehicles and hybrids whenever possible.
- Provide regular inspection and maintenance of the City's fleet and equipment. City staff maintained 29 public work vehicles, 21 police vehicles, two city hall vehicles and six trailers. Vehicles include forklifts, backhoes, a dump truck, mobile generators, and a street sweeper. Small equipment is also included in the maintenance program such as small and large generators, mobile pumps, mowers and 30 small engines on equipment to name a few.

FY 2018/19 TOP ACCOMPLISHMENTS

- Two vehicles and one large generator was sold
- One Police transport van was purchased
- One vacuum trailer was purchased
- Acquired small vehicle storage

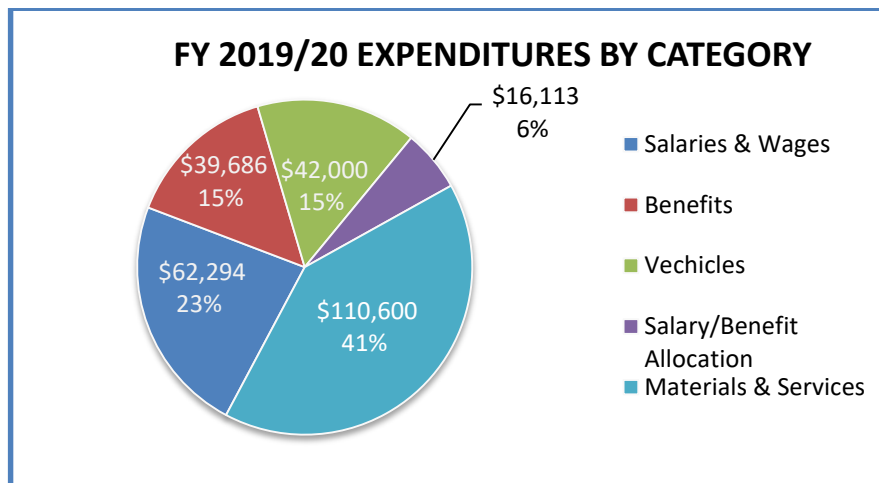
FY 2019/20 TOP PRIORITIES

- Reduce maintenance costs by removing lightly used vehicles from the fleet.
- Research alternative fuel vehicles and hybrids when replacement is necessary.
- Provide continued preventive maintenance for the fleet to facilitate timely emergency response.

BUDGET OVERVIEW

The FY 2019/20 Adopted budget for the Fleet & Equipment Services is \$255k, a decrease of \$86k or 25%, compared to the FY 2018/19 projected year end. The decrease is attributable largely to the decline in Vehicles purchased compared to last FY. According to the Fleet long term plan, year to year swings in expenditures are to be expected. In FY 2015/16 a three-year plan was developed which informed the annual funding requirement. In FY 2018/19, the long-term plan was increased to 10 years to provide better long term financial planning.

Pursuant to the City’s Fund Balance and Reserve Policy, the unrestricted fund balance in Fleet & Equipment is intended to help pre-fund large purchases and repairs and avoid big annual swings in funding needs. In FY 2019/20, the fund balance will increase by \$154k to \$236k based on the Fund’s 10-Year financial plan.



FLEET & EQUIPMENT SERVICES DEPARTMENTAL BUDGET SUMMARY
FUND 522
DEPARTMENT: 4550

Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Expenditure:					
Personnel Services	\$ 92,623	\$ 98,247	\$ 94,474	\$ 101,980	8%
Non-Personnel Services	261,581	254,614	246,484	152,600	-38%
Total Departmental Expenditure	354,204	352,861	340,958	254,580	-25%
Revenue:					
Misc Revenues	(427,238)	(251,487)	(477,124)	(425,160)	-11%
Total Departmental Revenue	(427,238)	(251,487)	(477,124)	(425,160)	-11%
Net Expenditure	(781,442)	(604,348)	(818,082)	(170,580)	-79%
Cost Allocation					
Expense - Cost Allocations	27,149	33,670	33,670	16,113	-52%
Net Cost Allocation	27,149	33,670	33,670	16,113	-52%
Net Expenditure	\$ (808,591)	\$ (638,017)	\$ (851,751)	\$ (154,467)	-82%

BUDGET DETAIL:

Fund #522

Department: 4550

Object	Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
0100	Salaries & Wages	\$ 60,175	\$ 60,856	\$ 58,624	\$ 62,294	6%
0200	Employee Benefits	32,448	37,391	35,850	39,686	11%
	Personnel Services	92,623	98,247	94,474	101,980	8%
0319	Professional Services	765	1,500	904	1,200	33%
0351	Equipment Repair & Maint	3,254	6,500	2,334	6,500	178%
0352	Vehicle Repair & Maint	43,845	35,000	35,000	35,000	0%
0366	Travel/Training Reimbursement	95	800	800	800	0%
0375	General Supplies	1,223	1,800	348	1,200	245%
0381	Small Tools & Equipment	380	900	1,053	900	-15%
0382	Fuel & Lubricants	73,187	70,000	56,042	65,000	16%
0399	Admin Cost Allocation	18,449	16,114	16,114	-	-100%
0742	Vehicles	1,120	122,000	133,889	42,000	-69%
	Non-Personnel Services	261,581	254,614	246,484	152,600	-38%
	Total Fleet Services	\$ 354,204	\$ 352,861	\$ 340,958	\$ 254,580	-25%

Vehicle Replacement Plan															
Unit No.	Make	Yr.	Model	Hours/Miles	FY 18/19 Estimated	FY 19/20 Adopted	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected
Public Works Vehicles															
Jetter/Vactor Trailer	HONDA		JETTER TRAILER		\$71,389										
PW48	FORD	2008	RANGER	70,033				\$35,000							
WWT31	NISSAN	2007	FRONTIER	64,414					\$27,000						
WWT15	TMC	1986	LIFT TRUCK	737hrs			\$15,000								
WT1	Dodge	2005	1500 Q. CAB	46,383				\$30,000							
PW8	JOHNDE	85	BACKHOE	5,516				\$50,000							
PW16	FORD	2006	F-150 X-TRA	59,826					\$30,000						
PW46	STERLING	2001	CAMEL	14,215					\$420,000						
PW1	CHEV.	2000	3500 Flatbed	46,383						\$50,000					
CHE121	FORD	2006	ESCAPE	52,091							\$36,000				
PW5	FORD	2006	F-250 SERV.	59,713							\$37,000				
PD745	FORD	2008	E150 Van	85,000	\$62,500										
PD735	FORD	2005	CROWN VIC	89,424			\$47,000								
PD747	FORD	2009	ESCAPE	101,872		\$36,000									
PD744	FORD	2008	RANGER	45,682					\$35,000						
PD1302	FORD	2011	CROWN VIC	62,090				\$47,000							
PD1301-K9	FORD	2011	CROWN VIC	62,005					\$47,000						
PD1403	FORD	2014	INTERCEPTOR	48,856						\$47,000					
PD501	FORD	2015	INTERCEPTOR	32,134						\$48,000					
PD500	FORD	2015	INTERCEPTOR	34,682							\$48,000				
PD509	FORD	2015	TAURUS	25,811							\$30,000				
PD503	FORD	2015	INTERCEPTOR	16,626								\$48,000			
PD510	FORD	2015	TAURUS	26,398								\$30,000			
PD502	FORD	2015	INTERCEPTOR	17,545									\$48,000		
PD507	FORD	2016	INTERCEPTOR	15,970		\$6,000							\$48,000		
PD508	FORD	2016	INTERCEPTOR	9,023										\$48,000	
PD513	FORD	2018	INTERCEPTOR	100											\$48,000
Subtotal PD					\$62,500	\$42,000	\$47,000	\$47,000	\$82,000	\$95,000	\$78,000	\$78,000	\$96,000	\$48,000	\$48,000
Subtotal Non-PD					\$71,389	\$0	\$15,000	\$115,000	\$477,000	\$50,000	\$73,000	\$0	\$0	\$0	\$0
Total Replacement Costs					\$133,889	\$42,000	\$62,000	\$162,000	\$559,000	\$145,000	\$151,000	\$78,000	\$96,000	\$48,000	\$48,000

Maintenance & Purchases	FY 18/19 Estimated	FY 19/20 Adopted	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected
Sal/Benefits	94,474	93,153	102,468	112,715	123,987	136,385	143,205	150,365	157,883	165,777	174,066
Sal/Benefits - Direct cost allocation**	33,670	16,113	17,725	19,497	21,447	23,591	24,771	26,010	27,310	28,675	30,109
Non-Personnel Costs	96,481	110,600	113,365	116,199	119,104	122,082	125,134	128,262	131,469	134,755	138,124
Overhead Allocation	16,114										
Vehicle Purchases	133,889	42,000	62,000	162,000	559,000	145,000	151,000	78,000	96,000	48,000	48,000
Projected Total Cost	374,628	261,866	295,558	410,411	823,538	427,059	444,109	382,637	412,662	377,208	390,300
Required Funds contribution	482,564	416,333	416,333	416,333	416,333	416,333	416,333	416,333	416,333	416,333	416,333
Beginning Reserve Balance	(25,922)	82,014	236,481	357,256	363,178	(44,026)	(54,751)	(82,527)	(48,830)	(45,159)	(6,034)
Reserve - increase (decrease)	107,936	154,467	120,775	5,922	(407,204)	(10,725)	(27,776)	33,697	3,672	39,125	26,034
Ending Reserve Balance	82,014	236,481	357,256	363,178	(44,026)	(54,751)	(82,527)	(48,830)	(45,159)	(6,034)	20,000

Notes:

Salary and Benefits assumes a 10% increase annually starting with FY19/20 over FY18/19. The rate of increase is reduced to 5% beginning with FY24/25

Non-Personnel Costs assume a 2.5% increase annually starting with FY19/20 over FY18/19

Beginning in FY19-20, Internal Service funds are allocated as indirect cost with overhead calculated in second iteration

CITY OF FORT BRAGG
DEBT MANAGEMENT POLICY

Introduction

The City of Fort Bragg and the Fort Bragg Municipal Improvement District No. 1 (collectively referred to as the “City”) have adopted the following “Debt Management Policy” which is intended to guide decisions related to debt issued by the City. Debt issuance should be evaluated on a case-by-case basis as well as within the context of the City’s overall capital structure and policy objectives. Adherence to the Debt Management Policy is necessary to ensure that the City maintains a sound debt position and that it protects the credit quality of its debt obligations.

Goals and Objectives

The Debt Management Policy formally establishes parameters for issuing debt and managing a debt portfolio which recognizes the City’s specific capital improvement needs, ability to repay financial obligations, and legal, economic, financial and capital market conditions. Specifically, the Debt Management Policy is intended to assist the City in the following:

- Promoting sound financial management through accurate and timely information on financial conditions,
- Evaluating critical debt issuance options,
- Protecting and enhancing the City's credit rating.

The policies outlined in the Debt Management Policy are a tool to help ensure that adequate financial resources are available to support the City’s long-term capital needs.

Principles of Debt Management and Debt Issuance

Factors to be considered when evaluating issuance or refunding of debt will include:

- Intergenerational equity,
 - Compliance with the City’s reserve policies,
 - Cost of on-going maintenance of new projects,
 - Forgone interest earnings from the use of cash reserves or investments,
 - Debt service requirements and affordability.
- The City will manage its debt to ensure high credit quality, access to capital markets, and financial flexibility.
 - The City will seek to fund a portion of its overall capital program from current resources (pay-as-you-go) and reserves, depending upon the specific projects, annual budgetary constraints and availability and rate of investment earnings.
 - The City will consider the use of debt in those cases where public policy, equity, and economic efficiency favor debt over cash (pay-as-you-go) financing.
 - The City will not construct or acquire a facility or capital improvement if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
 - The City will not fund working capital (general fund) reserves, or operating and maintenance costs through the issuance of debt.
 - The City will utilize a multi-year capital financing plan to determine the affordability of debt. The capital financing plan will provide a multi-year forecast which shall include, but not be limited to; description of sources of funds; availability of current revenues, timing of capital projects, and debt service requirements.

Standards for Use of Debt Financing

City Council Consideration. The City Council shall endeavor to receive sufficient information about debt financing to understand the short- and long-term ramifications of each debt issuance. The Council shall meet as necessary with the City Manager, Finance Director and other appropriate advisors, if deemed necessary, for the purpose of reviewing and making a final determination related to each debt issuance.

Long-Term Capital Projects. The City Council will consider the use of debt to finance long-term capital projects only when paying for the facilities or equipment over their useful life and concurrent with the benefits derived from the use of such facilities, and when project revenues or specific resources will be sufficient to service the long-term debt. The final maturity of the bonds shall not exceed the expected useful life of each project.

Special Circumstances for Debt Issuance. Debt may be used in special circumstances for projects other than long-term capital projects (as an example, for pension obligations) only after careful policy evaluation by the City.

Debt Financing Mechanisms. The City will seek to utilize the most cost advantageous financing alternative available, taking into consideration policy objectives. The Finance Director shall evaluate the use of all financial alternatives available, including, but not limited to long-term debt, pay-as-you-go, joint financing, reserve fund releases, lease-purchase, special districts, special assessments, state and federal aid, tax-exempt leasing, public/private partnerships, and State revolving loan programs. The recommendation of the Finance Director shall be submitted to the City Manager and a staff recommendation shall be submitted to the Council.

Methods of Issuance. The City will determine, on a case-by-case basis, whether to sell its bonds competitively or through negotiation.

Credit Quality. All City debt management activities will be conducted to receive the highest credit ratings possible, consistent with the City's financing objectives and, at a minimum, to maintain current credit ratings assigned to the City's debt by the major credit rating agencies.

Debt Capacity. The City will carefully monitor its level of general purpose debt. Because the City's general purpose debt capacity is limited, it is important that the City only use general purpose debt financing for high-priority projects where other financing methods cannot be used. In evaluating debt capacity, general purpose annual debt service payments shall not exceed 10% of General Fund revenues. The City's Enterprise Fund debt capacity will be evaluated as an integral part of the City's rate review and setting process. The City will set Enterprise Fund service rates at levels needed to fully cover debt service, operations, maintenance, administration and capital improvement requirements.

Financing Criteria

When the City determines that the use of debt is appropriate, the following criteria will be utilized to evaluate the type of debt to be issued:

Pay-As-You-Go Financing. The City will consider Pay-As-You-Go Financing if current revenues and adequate fund balances are available or project phasing can be accomplished. Other factors to be considered include: current debt levels, the effect of additional debt on the City's credit rating, anticipated difficulties in marketing debt, and stability of market conditions.

Long-Term Debt. The City may issue long-term debt, when required capital improvements cannot be financed from current revenues or reserves without having an impact on the City's financial stability and/or operating flexibility. Long-term borrowing should not be used to finance current operations or normal maintenance and repairs.

Variable Rate Debt. To maintain a predictable debt service burden and rate structure, the City may give preference to debt that carries a fixed interest rate. The City, however, may consider variable rate debt, especially in periods of high interest rates, or when the revenue stream for repayment is variable.

Interfund or Short-Term Debt. Interfund or short-term borrowing may be utilized for temporary funding of operational cash flow deficits or anticipated revenues. Short-term debt may be used when it provides an interest rate advantage or as interim financing until market conditions are more favorable.

Terms and Conditions of Bonds

The City shall establish all terms and conditions relating to the issuance of bonds, and will control, manage, and invest all bond proceeds. Unless otherwise authorized by the City Council, the following shall serve as bond requirements.

Maturity/Term. All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event will the term exceed 40 years.

Debt Service Structure. Debt issuance shall be planned to achieve relatively rapid repayment of debt while still matching debt service to the useful life of facilities. The City shall avoid the use of bullet or balloon maturities except in those instances where these maturities serve to meet aggregate debt service structuring objectives. Debt service should be structured primarily on an aggregate level annual basis, as opposed to on an escalating or deferred basis.

Coupon Structure. Debt may include par, discount, premium and capital appreciation bonds. Discount, premium, and capital appreciation bonds must be demonstrated to be advantageous relative to par bond structures.

Call Provisions. The City's securities should include an optional call feature, which typically is no later than 10 years from the date of delivery of the bonds. The City will avoid the sale of non-callable bonds absent careful evaluation by the City and its financial advisor with respect to the value of the call option.

Bond Insurance / Credit Enhancement. The City shall have the authority to purchase bond insurance or credit enhancement when such purchase is deemed prudent and advantageous. The determination shall be based on the net present value debt service cost comparison of insured/enhanced bonds versus uninsured/unenhanced bonds.

Debt Service Reserves. A reserve fund shall be funded from the proceeds of each series of bonds, subject to federal tax regulations and in accordance with the requirements of credit enhancement providers, rating agencies, and investor demands. The reserve fund shall be treated as a Restricted Reserve as defined in the City Reserve Policy. The City shall have the authority to purchase reserve equivalents (i.e., the use of a reserve fund surety) when such purchase is deemed prudent and advantageous. Such equivalents shall be evaluated in comparison to cash funding of reserves on a net present value basis, taking into account the impact of investments and arbitrage rebate considerations.

Refinancing Outstanding Debt

The Finance Director shall analyze outstanding bond issues for refunding opportunities that may be presented by underwriting firms. The City will consider the following issues when analyzing possible refunding opportunities:

Debt Service Savings. The City will refund debt when it is in the best financial interest of the City to do so. The City shall evaluate each refunding opportunity based on net present value savings, which shall take into account foregone interest earnings, all costs related to the refinancing, and arbitrage implications (i.e., net-to-net savings).

Restructuring. The City will only consider restructuring when it can be demonstrated that a proposed structure will assist the City in meeting at least one of several goals, including: meeting unanticipated revenue expectations, achieving cost savings, mitigating irregular debt service payments, releasing reserve funds or removing restrictive bond covenants.

Term of Refunding Issues. The City will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City may also consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of intergenerational equity should guide this decision.

Escrow Structuring. The City shall utilize the least costly securities available in structuring refunding escrows.

Arbitrage. The City shall take all necessary steps to optimize escrows and to minimize negative arbitrage in a refunding escrow, including evaluating the risks and benefits of an economic versus legal defeasance.

Market Relationships

Rating Agencies and Investors. The Finance Director shall be responsible for maintaining the City's relationships with rating agencies (i.e., Moody's Investors Service, Standard & Poor's and Fitch).

Continuing Disclosure. The City shall remain in compliance with Securities Exchange Commission (SEC) Rule 15c2-12 by filing its annual financial statements and other financial and operating data for the benefit of its bondholders within the deadlines imposed by Rule 15c2-12. The City shall provide this information to the Municipal Securities Rulemaking Council (MSRB) Electronic Municipal Market Access Website (www.emma.msrb.org). The City will make this information available on its website.

Record Keeping/Reporting. The City shall maintain a repository for all debt-related records, which includes: all official statements, ordinances, indentures, trustee reports, leases, etc. for all City debt in electronic format. To the extent that official transcripts incorporate these documents, possession of a transcript will suffice.

Arbitrage Rebate. The City will account for all interest earnings in debt-related funds. The use of bond proceeds and their investments shall be monitored to ensure compliance with all debt covenants, legal requirements, and IRS arbitrage regulations. The City will endeavor to make investments that maximize the amount of the interest earnings it can retain (under IRS regulations) for all bond funds. The Finance Director shall ensure that proceeds and investments are tracked in a manner which facilitates accurate calculation and timely payment of rebates, if applicable.

Procurement and Selection of Financing Team

The City shall procure professional services as required to execute financing transactions and to provide advice on non-transaction related work. The City shall establish selection criteria for selecting its financing team members, which include financial advisor, bond counsel, and underwriter. The criteria may include, but are not limited to:

- Professional excellence,
- Demonstrated competence,
- Specialized experience performing similar services for California agencies,
- Education and experience of key personnel to be assigned,
- Geographic proximity,
- Staff capability,
- Ability to meet schedules,
- Nature and quality of similar completed work of the firm or individual,
- Reliability and continuity of the firm or individual.

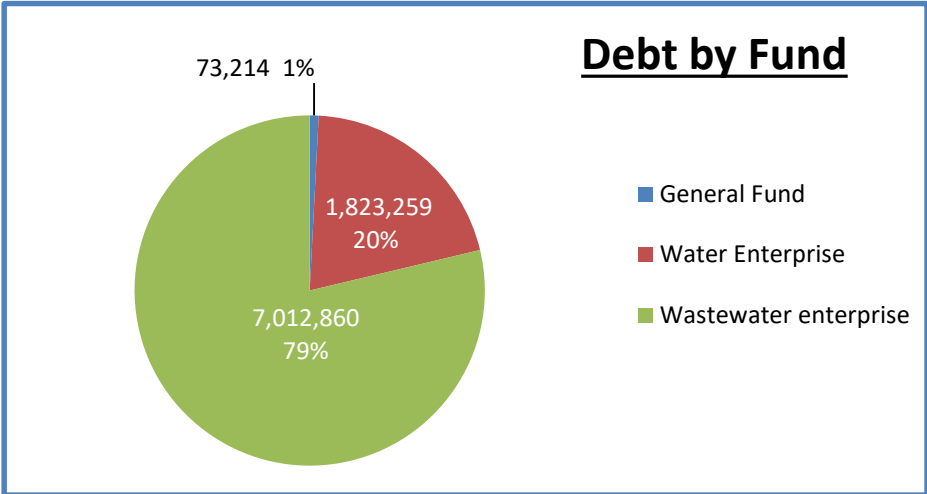
Note: Definitions to financial terms used in this policy are found in the Glossary section of the budget.

DEBT SERVICE SUMMARY

Funding Source	Issue Date	Maturity Date	Interest Rate	Balance 06/30/19	Principal Payment FY19/20	Interest Expense FY 19/20	Fees FY19/20	Total Due FY19/20	Debt Balance 06/30/20
GENERAL FUND									
Caspar Landfill Post:	2005	2020	4.15%	\$ 147,569	\$ 143,100	\$ 4,469	\$ -	\$ 147,569	\$ (0)
INTERFUND LOAN									
WasteWater to General Fund	2017	2022	0.55%	111,178	37,420	544	-	37,964	\$ 73,214
Total General Fund Debt				258,747	180,520	5,013	-	185,533	73,214
WATER ENTERPRISE									
2014 Water Revenue Refunding Bond	2014	2023	3.06%	1,451,382	300,000	43,391	3,000	346,391	1,107,991
California Department of Water Resour	2007	2027	0%	821,046	76,218	29,560	600	106,378	715,268
Total Water Enterprise Fund Debt				2,272,428	376,218	72,951	3,600	452,769	1,823,259
WASTEWATER ENTERPRISE									
2018-Certificates of Participation	2018	2057	2%	7,198,000	86,000	99,140	3,000	188,140	7,012,860
Total WasteWater Enterprise Debt				7,198,000	86,000	99,140	3,000	188,140	7,012,860
Total Debt				9,729,175	642,738	177,104	6,600	826,442	8,909,333

Required for Debt Payments:	FY18-19	FY19-20
	\$ 775,098	\$ 826,442

7%



GENERAL FUND: 2005 REFUNDING & LANDFILL CLOSURE

\$1,655,035
City of Fort Bragg
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).
Covenants*: If 45 days before the end of the then current Fiscal Year, the Rent Payments for the next Fiscal Year have not been appropriated, the Lessee, within 5 business days, shall notify in writing the Lessor of such event.
Debt Service:

	Principal	Interest	Total	Fees	Total Payment
FY 2019/20 Payments	\$ 143,100	\$ 4,469	\$ 147,569	\$ -	\$ 147,569

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	\$ 1,655,035	\$ 558,501	\$ 2,213,535

*Additional Covenants may apply. Please contact the City Finance Department for more information.

WATER ENTERPRISE : 2014 REVENUE REFUNDING BOND

\$2,962,000

City of Fort Bragg Water Enterprise
 2014 Water Revenue Refunding Bond
 610-4612

Date: June 5, 2014

Interest: Semiannual each April and October, commencing October 1, 2014. Interest rate is 3.060% per annum.

Maturity: October 1, 2023

Rating: Not available at this time.

Purpose: To refund the 2003 California Statewide Communities Development Authority Water (CSCDA) and Wastewater Revenue Bonds. The CSCDA bonds were issued to refund the 1993 Water System Certificates of Participation which were issued to fund improvements to the City's water system.

Security: The Bond is secured by revenues from the Water Enterprise Fund.

Required Coverage Ratio: 1.20

Disclosures: Upon request the City shall provide (i) Audited Financial Statements with (240) days of the end of the Fiscal Year, (ii) annual certification that the City has satisfied the 1.20x coverage ratio, (iii) the approved annual budget of the City within (30) days of the end of the Fiscal Year and (iv) any other financial or operational reports as may reasonably requested and as soon as available.

Debt Service:

Fiscal Year	Principal	Interest	Total
FY 14-15	\$ 276,000	\$ 70,301	\$ 346,301
FY 15-16	268,000	78,091	346,091
FY 16-17	276,000	69,768	345,768
FY 17-18	284,000	61,200	345,200
FY 18-19	290,000	52,418	342,418
FY 19-20	300,000	43,391	343,391
FY 20-21	304,000	34,150	338,150
FY 21-22	312,000	24,725	336,725
FY 22-23	320,000	15,055	335,055
FY 23-24	332,000	5,080	337,080
Total	\$ 2,962,000	\$ 454,179	\$ 3,416,179

	Principal	Interest	Total	Fees	Total Payment
FY 2019/20 Payments	\$ 300,000	\$ 43,391	\$ 343,391	\$ 3,000	\$ 346,391

WATER ENTERPRISE : DEPT OF WATER RESOURCE 0% LOAN

\$1,382,784

**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.
Fiscal Agent: US Bank Corporate Trust Services
Covenants*: A reserve fund equal to two semiannual payments must be maintained with the Fiscal Agent.
Disclosures: While there are no specific reporting requirements, the Fiscal Agent does request and the City does provide Financial Statements on an annual basis.
Debt Service:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Imputed Interest*</u>	<u>Total</u>
FY 06-07	\$ 21,745	\$ 31,793	\$ 53,538
FY 07-08	45,350	61,727	107,077
FY 08-09	47,447	59,630	107,077
FY 09-10	49,642	57,435	107,077
FY 10-11	51,938	55,139	107,077
FY 11-12	54,340	52,737	107,077
FY 12-13	55,540	50,238	105,778
FY 13-14	58,108	47,670	105,778
FY 14-15	60,796	44,982	105,778
FY 15-16	63,608	42,170	105,778
FY 16-17	66,550	39,228	105,778
FY 17-18	69,628	36,150	105,778
FY 18-19	72,849	32,929	105,778
FY 19-20	76,218	29,560	105,778
FY 20-21	79,743	26,035	105,778
FY 21-22	83,432	22,346	105,778
FY 22-23	87,291	18,487	105,778
FY 23-24	91,328	14,450	105,778
FY 24-25	95,552	10,226	105,778
FY 25-26	99,972	5,806	105,778
FY 26-27	51,707	1,182	52,889
	<u>\$ 1,382,784</u>	<u>\$ 739,920</u>	<u>\$ 2,122,704</u>

*Imputed interest is implied interest; no interest is charged by the Department of Water Resources

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fees</u>	<u>Total Payment</u>
FY 2019/20 Payments	\$ 76,218	\$ 29,560	\$ 105,778	\$ 600	\$ 106,378

*Additional Covenants may apply. Please contact the City’s Finance Department for more information.

WASTEWATER ENTERPRISE: TREATMENT FACILITY

\$5,000,000

**2018 Wastewater Certificates of Participation
717-4712**

Date: October, 2018
Interest: Semiannual each October and April, commencing October 1, 1998. Interest rate is 2.00% per annum.
Maturity: 2058
Rating: TBD
Purpose: To acquire and construct the District’s Wastewater Treatment Facility.
Security: The Certificates of Participation are secured by an Installment Sale agreement between the City and the City of Fort Bragg Joint Powers Financing Authority with the JPFA as Seller and the City as Purchaser. The obligation is secured and payable from net revenues of the Wastewater Enterprise.

Fiscal Agent: US Bank Corporate Trust Services
Disclosures: TBD

2018 CERTIFICATE OF PARTICIPATION
Wastewater System Improvements Project

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY 18-19	\$ -	\$ 76,111	\$ 76,111
FY 19-20	86,000	99,140	185,140
FY 20-21	87,000	97,410	184,410
FY 21-22	89,000	95,650	184,650
FY 22-23	91,000	93,850	184,850
FY 23-24	93,000	92,010	185,010
FY 24-25	95,000	90,130	185,130
FY 25-26	97,000	88,210	185,210
FY 26-27	99,000	86,250	185,250
FY 27-28	101,000	84,250	185,250
FY 28-29	103,000	82,210	185,210
FY 29-30	105,000	80,130	185,130
FY 30-31	107,000	78,010	185,010
FY 31-32	109,000	75,850	184,850
FY 32-33	111,000	73,650	184,650
FY 33-34	113,000	71,410	184,410
FY 34-35	115,000	69,130	184,130
FY 35-36	118,000	66,800	184,800
FY 36-37	120,000	64,420	184,420
FY 37-38	123,000	61,990	184,990
FY 38-39	3,038,000	647,500	3,685,500
	<u>\$ 5,000,000</u>	<u>\$ 2,274,111</u>	<u>\$ 7,274,111</u>

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Fees</u>	<u>Total Payment</u>
FY 2019/20 Payments	\$ 86,000	\$ 99,140	\$ 185,140	\$ 3,000	\$ 188,140

CITY OF FORT BRAGG
INTERFUND LOAN POLICY

The purpose of the City's 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 City's Interfund Loan Policy are as follows:

- a. The City Council shall act by resolution to approve any proposed interfund loan. All interfund loans must be documented by formal agreements that specify the terms and conditions. The loan amount shall be approved at the amount minimally necessary to ensure the completion of the project for which the funding is required.
- b. All interfund loans shall be interest bearing and the amount of interest to be paid on the loan must be at least equal to the investment earnings the fund making the loan would have received had the loan not occurred.
- c. The term of an interfund loan shall be established by the City Council and typically shall not exceed five years.
- d. All interfund loan proposals require a feasibility analysis demonstrating that:
 - The borrowing fund has the capacity to repay the debt;
 - The lending fund has the capacity to lend the funds, beyond its own operating and capital needs; and
 - The loan does not violate any debt covenants or other provisions of the borrowing and lending funds.
- e. As part of the due diligence, each loan proposal must demonstrate that the loan 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. An alternative financing recommendation may be a fund balance donation. This requirement is also intended to identify 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.
- f. There is to be no prepayment penalty, the interest is to be paid quarterly, and principle payments are subject to the feasibility analysis cash projections.
- g. 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.

GENERAL FUND: INTERFUND LOAN

WW Fund to General Fund
710→110

Date:	July 1, 2017
Loan Amount:	\$187,105
Interest Rate:	Quarterly Payments commencing September 30th 2017 Interest accrues at 0.55%
Maturity:	June 30th, 2022
Purpose:	Repayment of Prior Year Over Allocations of Overhead Costs
Resolution:	3962-2016

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
FY 17-18	\$ 37,011	\$ 953	\$ 37,964
FY 18-19	37,215	749	37,964
FY 19-20	37,420	544	37,964
FY 20-21	37,626	338	37,964
FY 21-22	37,834	130	37,964
	<u>\$ 187,106</u>	<u>\$ 2,714</u>	<u>\$ 189,820</u>

FY19/20 Payments:	Principal	Interest	Total	Fees	Total Payment
	\$ 37,420	\$ 544	\$ 37,964	\$ -	\$ 37,964





FORT BRAGG WATER DEPARTMENT

The Water Enterprise is responsible for ensuring the provision of safe, clean water at adequate pressures and volumes to serve residents, businesses and public facilities in the City of Fort Bragg.

SUMMARY OF SERVICES

The services provided by the Water Department include raw water collection, water treatment, and distribution of treated water for domestic and commercial use for Fort Bragg. The Water Enterprise meets and reports water treatment levels of regulatory agencies, provides for water conservation, provides for maintenance and construction of capital improvements, reviews new development projects, assists with public education, and engages in data collection and analysis.

STRATEGIC GOALS AND OBJECTIVES

- Ensure an adequate supply of high quality drinking water to meet existing and future customer needs.
- Manage the City’s water sources in a manner that is protective of both environmental and human health.
- Improve the reliability of the City’s water supply, treatment and distribution system through on-going maintenance and replacement of aging infrastructure.
- Seek grant funding and other low-cost financing for capital projects.
- Operate the City’s water system in an efficient and cost-effective manner and establish fair and reasonable utility rates.

FY 2018/19 TOP ACCOMPLISHMENTS

- Continued expansion of monitoring, reporting and testing procedures to meet the State Water Resources Control Board Division of Drinking Water requirements.
- Removed sediment build up from Waterfall Gulch intake.
- Installed monitoring equipment at Summers Lane Reservoir to record water flows.
- Received amended water right license allowing storage of Waterfall Gulch source water in the Summers Lane Reservoir.
- Completed construction of Summers Lane Reservoir.
- Installed flow meters at Waterfall Gulch intake to monitor and record flows.
- Installed new chlorine residual analyzer.

FY 2019/20 TOP PRIORITIES

- Continue to improve the water plant’s efficiencies in order to conserve water.
- Install flow meters at Newman Reservoir to monitor and record flows.
- Complete engineering for raw water lines, Phases II through V.
- Complete engineering for Water Treatment Plant Overhaul Project.
- Replace raw water line from Noyo River to the Water Plant.
- Complete engineering and construction of a 1.5 million gallon finished water tank.
- Continue to seek funding for replacement of key segments of the raw water line between the Waterfall Gulch water source and the Water Treatment Plant.
- Replace and install valves in the distribution system.
- Install floating cover on Summers Lane Reservoir to reduce algae growth and reduce evaporation.

PERFORMANCE/WORKLOAD MEASURES

INDICATORS	FY16	FY17	FY18
WATER			
Avg. Number of Customer Accounts billed-Monthly	2,806	2,834	2,834
Water annual demand in thousand gallons	1,895	1,976	2,102
Available supply of water in thousand gallons	20,800	21,300	21,300
Total Customer Service Calls	1,253	1,488	1,193
Meter Installs/removals/change outs	16	14	24
Meter Repairs	1	34	5
Leak Investigations	11	34	29
Service Profiles	65	31	63
Turn on/off	669	878	891
Manual Reads	416	444	126
Misc.	75	53	55

BUDGET SUMMARY

OVERVIEW

The FY 2019/20 Water Enterprise Fund budget is \$1.8M, a decrease of \$325k or 17% over the FY 2018/19 year-end projection. Revenues for the Water Enterprise Fund are primarily received in the form of rates charged to customers. Charges for Services are expected to increase by 5% or \$172k due to rate increase effective July 1, 2019.

NET POSITION (FUND BALANCE)

In an Enterprise Fund, fund balance is presented as Net Position, and a year to year analysis of Net Position can help to identify current or potential future problems that could impact the fiscal health of the Enterprise Fund. The FY 2018/19 projected year-end Net Position for the Water Enterprise is expected to be \$4.2M and the FY 2019/20 Net Position is budgeted at \$5.03M.

The following table includes the operating fund as well as the Capacity Fees fund and the Capital Reserve.

	Audited FY 2017/18	Projected FY 2018/19	Adopted FY 2019/20
Water Operating Fund Unrestricted Net Position	\$ 3,178,033	\$ 4,251,845	\$ 5,028,295

As shown above, the Net Position of the Water Enterprise operating fund is expected to increase by approximately \$776k between FY 2018/19 and FY 2019/20. This is attributable to the increase in water service rates that went into effect in 2018 and deferral of capital projects to FY 2019/20.

WATER ENTERPRISE FUND RESERVES

The Water Enterprise Fund Capital Reserve is established in accordance with the City’s Fund Balance & Reserve Policy which is intended to plan for future capital projects and unanticipated emergencies. Each year, all unrestricted fund balance in the Water Enterprise Fund in excess of 25% of the prior year’s operating expenditures is transferred to the Capital Reserve. The City Council periodically reviews and updates its reserve policies and budgeted reserve amounts to ensure that the Water Enterprise has sufficient resources to adequately provide for

emergencies and capital projects. In FY 2019/20 the threshold is projected to be \$492k. \$805k will be used to fund capital project and \$1.02M will be transferred to the capital reserve.

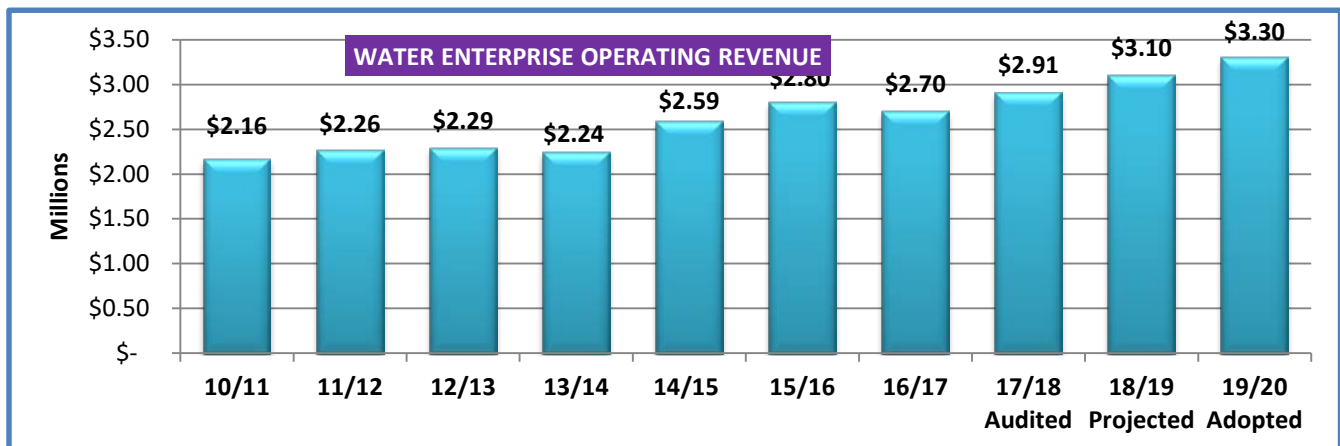
The City collects water capacity charges for new water connections. These fees are committed for improvements to facilities in existence at the time the charge is imposed or for new facilities to be constructed in the future. These fees are accounted for in the Water Enterprise Capacity Fees Fund. This accounts for the increase in the Capacity Fees Fund balance. The balance is expected to amount to \$252k at FY 2019/20 year-end. The Recession Reserve is established in FY 2019/20 in the amount of \$89k.

	Audited FY 2017/18	Projected FY 2018/19	Adopted FY 2019/20
Water Enterprise Capacity Fees Fund	\$ 164,300	\$ 198,617	\$ 252,153
Water Enterprise Capital Reserve	2,387,604	3,172,957	4,194,732
Recession Reserve		-	89,168
Unrestricted Balance	626,129	880,271	492,242
	<u>\$ 3,178,033</u>	<u>\$ 4,251,845</u>	<u>\$ 5,028,295</u>

DISCUSSION OF WATER ENTERPRISE FUND REVENUE TRENDS

FY 2019/20 Water Enterprise Fund revenues (before transfers in) are projected to total \$3.3M, an increase of 5% from the \$3.2M projected in FY 2018/19. Revenues in FY 2016/17 saw a decline due to the suspension of rate increases and reduction in water consumption per the Stage three water emergency declaration enacted by the City. In 2006, the California Supreme Court ruled that utility rates charged by governmental entities are considered property-related fees and therefore are subject to the procedural requirements of Proposition 218, Article 130 of the California Constitution. Prop 218 requires governmental agencies that charge for utility services to conduct a majority protest hearing prior to adopting any changes in utility rates. The legislation provided for future rate increases within prescribed limits to be approved without holding a hearing each year for up to an additional four years. In June 2014, the City Council adopted a four -year schedule of rate increases based on a Utility Rate Study. In FY 2016/17, the adopted rate schedule establishes a water rate increase of 10% which was scheduled to take effect on July 1, 2016. Due to the City’s new Cost Allocation Plan, the Water Enterprise received a lower allocation of administrative shared costs and Council therefore authorized a suspension of the July 1, 2016 rate increase. A new utility rate study was conducted in FY 2016/17 and presented to the Council’s Finance & Administration Committee. The rate study indicated that, due to the expectation of lower operating costs, it would be prudent to roll out the remaining two rate increases over a four-year period, thus the original four-year roll out becomes a seven-year roll out. The Committee recommended resumption of the previously adopted rate schedule according to the following updated schedule:

A 10-year comparison of the Water Enterprise Fund’s revenues:



Adopted Water Rates as of September 1, 2014

Customer Classes/Meter Sizes	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017-2018	FY 2018/2019	FY 2019/2020	FY 2020/2021
Fixed Charges for Residential Customers:							
5/8 & 3/4 inch	\$ 29.00	\$ 31.90	\$ 31.90	\$ 33.50	\$ 35.10	\$ 36.86	\$ 38.61
1 inch	\$ 41.25	\$ 45.38	\$ 45.38	\$ 47.65	\$ 49.92	\$ 52.42	\$ 54.92
1.5 inch	\$ 49.42	\$ 54.36	\$ 54.36	\$ 57.09	\$ 59.81	\$ 62.80	\$ 65.79
2 inch	\$ 85.92	\$ 94.51	\$ 94.51	\$ 99.24	\$ 103.96	\$ 109.16	\$ 114.36
3 inch	\$ 124.17	\$ 136.59	\$ 136.59	\$ 143.42	\$ 150.25	\$ 157.76	\$ 165.27
4 inch	\$ 162.44	\$ 178.68	\$ 178.68	\$ 187.62	\$ 196.55	\$ 206.38	\$ 216.20
6 inch	\$ 391.98	\$ 431.18	\$ 431.18	\$ 452.74	\$ 474.30	\$ 498.01	\$ 521.72
Fixed Charges for Non-Residential Customers:							
5/8 & 3/4 inch	\$ 59.00	\$ 64.91	\$ 64.91	\$ 68.16	\$ 71.40	\$ 74.98	\$ 78.55
1 inch	\$ 90.56	\$ 99.63	\$ 99.63	\$ 104.62	\$ 109.60	\$ 115.09	\$ 120.57
1.5 inch	\$ 111.61	\$ 122.78	\$ 122.78	\$ 128.93	\$ 135.07	\$ 141.83	\$ 148.59
2 inch	\$ 216.82	\$ 238.52	\$ 238.52	\$ 250.46	\$ 262.40	\$ 275.53	\$ 288.66
3 inch	\$ 322.03	\$ 354.27	\$ 354.27	\$ 372.00	\$ 389.73	\$ 409.24	\$ 428.74
4 inch	\$ 427.25	\$ 470.01	\$ 470.01	\$ 493.54	\$ 517.06	\$ 542.94	\$ 568.82
6 inch	\$ 971.75	\$ 1,068.93	\$ 1,068.93	\$ 1,122.38	\$ 1,175.82	\$ 1,234.61	\$ 1,293.40
Commercial Low-Usage Customers:							
5/8 & 3/4 inch	\$ 29.00	\$ 31.90	\$ 31.90	\$ 33.50	\$ 35.10	\$ 36.86	\$ 38.61
Variable Charges:							
<u>Single Family Residential Rates per HCF</u>							
Tier 1: 1-5 HCF	\$ 2.74	\$ 3.02	\$ 3.02	\$ 3.17	\$ 3.32	\$ 3.49	\$ 3.65
Tier 2: 6-10 HCF	\$ 4.11	\$ 4.52	\$ 4.52	\$ 4.75	\$ 4.98	\$ 5.23	\$ 5.47
Tier 3: 11+ HCF	\$ 6.17	\$ 6.78	\$ 6.78	\$ 7.12	\$ 7.46	\$ 7.84	\$ 8.21
<u>Non-Single Family Residential</u>							
Rate per HCF	\$ 4.73	\$ 5.20	\$ 5.20	\$ 5.46	\$ 5.72	\$ 6.01	\$ 6.30

DISCUSSION OF WATER ENTERPRISE FUND EXPENDITURE TRENDS

Water Enterprise Fund expenditures are expected to decrease by \$323k year over year.

Operating expenses of \$504k are the Fund’s largest expense representing 28% of total expenses in FY 2019/20, followed by Debt Service of \$453k and Salary and Benefit allocations of \$440k paid to the General Fund and the Wastewater Enterprise Fund per the City’s cost allocation plan.

	Audited FY 2017/18	Projected FY 2018/19	Adopted FY 2019/20
Salary/Benefit Allocation	\$ 788,551	\$ 813,356	\$ 440,502
Facilities, Fleet, and Administration Allocations	319,652	336,801	503,752
Materials and Services	466,923	377,000	386,330
Miscellaneous	-	-	-
Non-Routine Maintenance	16,423	139,788	12,250
Debt Service	118,537	451,796	452,769
	<u>\$ 1,710,086</u>	<u>\$ 2,118,741</u>	<u>\$ 1,795,603</u>

Personnel Services

The Salary/Benefit Allocation includes wages and the City's contributions to health benefits and retirement costs for those employees who perform services on behalf of the Water Enterprise Fund. This allocation is expected to decrease by 46% in FY 2019/20 when compared to FY 2018/19 due to the new cost allocations, however, these savings are offset by increases in Facilities, Fleet and Administration Allocation by 50%.

Non-Personnel Services

Water Enterprise Fund Materials and Services are budgeted to decrease by \$21k. The decrease is attributed to the equipment repair and maintenance that was not undertaken in FY 2018/19.

Non-routine maintenance decreased by \$128k due to Non-routine maintenance projects undertaken in FY 2018/19 which includes Waterfall Gulch, Madsen Hole Pump and Treatment units clarifiers, these have been completed and are not budgeted for in FY 2019/20.



WATER ENTERPRISE BUDGET SUMMARY

Fund 610

Department: 4610,4611 & 4612

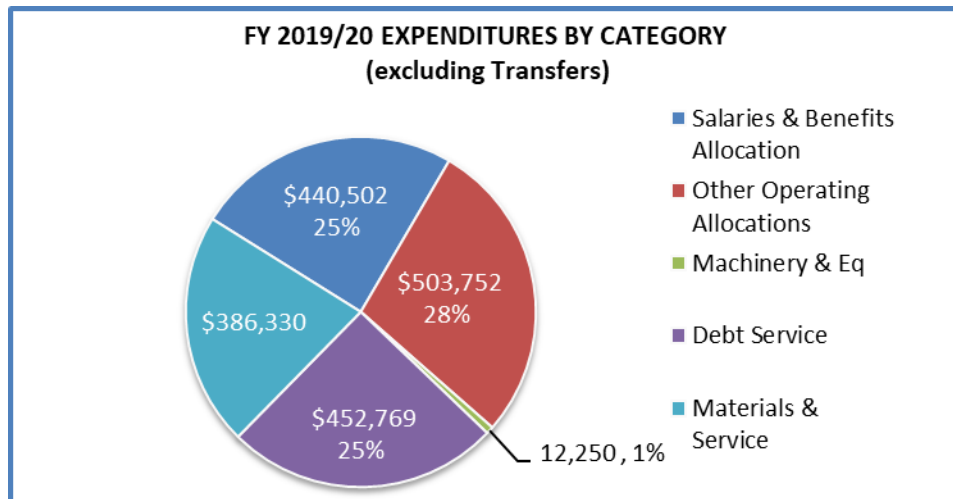
Description	FY 2017/18 Audited	FY 2018/19 Amended Budget	18/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
Salary/Benefit Allocation	\$ 788,551	\$ 813,356	\$ 813,356	\$ 440,502	-46%
Other Operating Allocations	319,652	336,801	336,801	503,752	50%
Non-Personnel Services	601,883	1,046,344	968,584	851,349	-12%
Total Expenditure	1,710,086	2,196,501	2,118,741	1,795,603	-15%
Charges for Services	2,927,816	1,612,652	3,134,904	3,307,574	6%
Use of Money & Property	35,928	9,030	18,060	18,060	0%
Miscellaneous	278	472	5,472	5,000	-9%
Total Revenue	2,964,022	1,622,154	3,158,436	3,330,634	5%

NET EXCESS/(DEFICIENCY) OF REVENUES

OVER/(UNDER) EXPENDITURES	1,253,936	(574,347)	1,039,695	1,535,030	48%
Transfers In	5,752,064	1,348,169	2,820,367	1,843,630	-35%
Transfers Out	(4,767,246)	(1,143,169)	(1,805,193)	(1,843,630)	2%
CHANGE IN NET POSITION	\$ 2,238,753	\$ (369,347)	\$ 2,054,869	\$ 1,535,030	-25%

* To arrive at audited change in net position on the full accrual basis subtract depreciation expense .

\$2,241,401 Less \$323,902 (depreciation) equals \$1,917,498 as published in the FY2017/18 CAFR)



BUDGET EXPENDITURE DETAIL:

Fund #610

Department: 4610, 4611, 4612

Object	Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	% +/-
		Audited	Amended Budget	Projected	Adopted Budget	
0801	Salary/Benefits Allocation	\$ 788,551	\$ 813,356	\$ 813,356	\$ 440,502	-46%
	Personnel Services	788,551	813,356	813,356	440,502	-46%
0311	Legal	81,771	20,000	1,000	10,000	900%
0312	Auditing & Accounting	6,625	8,400	5,166	-	-100%
0313	Laboratory	12,683	15,000	13,000	13,200	2%
0319	Professional Services	76,075	102,460	65,706	48,880	-26%
0320	Dues & Memberships	891	800	800	800	0%
0342	Laboratory Supplies	12,033	12,000	10,000	12,000	20%
0343	Chemicals	38,695	40,000	40,000	40,000	0%
0351	Equipment Repair & Maint	25,832	37,500	25,000	35,000	40%
0353	Building Repair & Maint	6,060	6,000	6,000	6,000	0%
0354	Laundry/Cleaning/Janitorial	1,035	600	600	700	17%
0360	Property Premium	14,470	16,000	14,646	16,000	9%
0362	Telephone & Communication	2,953	2,740	2,582	2,800	8%
0366	Training/Travel Reimbursement	3,304	9,500	9,500	9,500	0%
0372	Postage	6,758	8,700	8,000	8,000	0%
0373	Licenses & Permits	8,256	8,500	8,500	8,700	2%
0375	General Supplies	28,343	28,500	28,500	32,750	15%
0376	Medical/Safety Supplies	1,159	1,500	1,500	1,500	0%
0381	Small Tools & Equipment	7,219	6,500	6,500	5,500	-15%
0382	Fuels & Lubricants	61	-	-	-	0%
0383	Utilities	129,933	130,000	130,000	135,000	4%
0384	Books & Subscriptions	-	200	-	-	0%
	Materials & Services	466,923	454,900	377,000	386,330	2%
0911	Principal	-	362,849	362,849	376,218	4%
0912	Interest	118,124	85,347	85,347	72,951	-15%
0913	Fees	413	3,600	3,600	3,600	0%
	Debt Service	118,537	451,796	451,796	452,769	0%
0741	Machinery & Equipment	16,423	139,648	139,788	12,250	-91%
	Non-Routine Maintenance	16,423	139,648	139,788	12,250	-91%
	Total Non-Personnel Services	601,883	1,046,344	968,584	851,349	-12%
0322	Fleet Services	60,422	64,982	64,982	46,317	-29%
0396	Allocation to IT Int Serv Fund	90,120	104,814	104,814	12,550	-88%
0397	Alloc to Facilities Maint	47,783	67,650	67,650	-	-100%
0399	Admin Costs Allocation	121,327	99,355	99,355	444,885	348%
	Other Operating Allocations	319,652	336,801	336,801	503,752	50%
	Total Water Enterprise Before Transfers	1,710,086	2,196,501	2,118,741	1,795,603	-15%
0799	Transfer to Other Funds	4,767,246	1,143,169	1,805,193	1,843,630	2%
	Total Water Enterprise	\$ 6,477,332	\$ 3,339,670	\$ 3,923,934	\$ 3,639,233	-7%

Water Enterprise Administration Division
Line Item Detail

Fund #610		Account	Category	FY 2019/20
Department: 4610		Detail	Detail	Adopted Budget
Materials & Services				
610-4610-0311	Legal		\$ 10,000	
610-4610-0319	Utility Billing Professional Services		30,430	
	Shut off notification calls	\$ 430		
	Bank Fees; lockbox, credit card, ACH, print services	30,000		
610-4610-0360	Property Insurance		16,000	
610-4610-0362	Telephone & Communication		2,800	
610-4610-0372	Postage		8,000	
Total Material & Services			\$ 67,230	
Allocations				
610-4610-0396	IT Internal Service Fund		12,550	
610-4610-0399	Admin Costs		444,885	
610-4610-0801	Salary/Benefits		440,502	
Total Allocations			\$ 897,937	
Total - Water Enterprise Administration Division			\$ 965,167	

Water Enterprise Maintenance Division
Line Item Detail

Fund #610		Account	Category	FY 2019/20
Department: 4611		Detail	Detail	Adopted Budget
Materials & Services				
610-4611-0366	Training/Travel Reimbursement		\$ 3,500	
610-4611-0375	General Supplies		29,250	
610-4611-0381	Small Tools & Equipment		2,500	
Total Material & Services			\$ 35,250	
Total - Water Enterprise Maintenance Division			\$ 35,250	

Water Enterprise Treatment Division
Line Item Detail

Fund #610		Account	Category	FY 2019/20
Department: 4612		Detail	Detail	Adopted Budget
Materials & Services				
610-4612-0313	Laboratory		\$	13,200
		Analysis	\$ 8,500	
		License	1,700	
		Supplies	<u>3,000</u>	
610-4612-0319	Professional Services			18,450
		PLC support	10,000	
		Backflow	4,500	
		Cathodic protection maintenance	3,500	
		Fire extinguisher maintenance	<u>450</u>	
610-4612-0320	Dues & Memberships			800
		Operator/lab certification	<u>800</u>	
610-4612-0342	Laboratory Supplies			12,000
		Backflow	4,500	
		Cathodic protection maintenance	3,500	
		Fire extinguisher maintenance	<u>450</u>	
610-4612-0343	Chemicals			40,000
610-4612-0351	Equipment Repair & Maintenance			35,000
		Pumps and controls	15,000	
		Equipment replacement	7,500	
		Treatment unit parts	7,500	
		Electrical parts	<u>5,000</u>	
610-4612-0353	Building Repair & Maintenance			6,000
610-4612-0354	Laundry/Cleaning/Janitorial			700
610-4612-0366	Training/Travel Reimbursement			6,000
		Safety Training	15,000	
		Technical Training	<u>7,500</u>	
610-4612-0373	Licenses & Permits			8,700
		SWRCB fees	6,500	
		County hazmat fees	1,200	
		AQMD	<u>1,000</u>	
610-4612-0375	General Supplies			3,500
610-4612-0376	Medical/Safety Supplies			1,500
610-4612-0381	Small Tools & Equipment			3,000
610-4612-0383	Utilities			<u>135,000</u>
Total Material & Services				\$ 283,850

(continued on next page)

Water Enterprise Treatment Division Cont'd

Fund #610 Department: 4612: Continued	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Allocations			
610-4612-0322	Fleet Services	46,317	
Total Allocations		<u>46,317</u>	\$ 46,317
Debt Service			
610-4612-0911	Principal	376,218	
610-4612-0912	Interest	72,951	
610-4612-0913	Fees	3,600	
Total Debt Service		<u>3,600</u>	452,769
Transfers Out			
610-7999-0799		1,843,630	
	To 614, Non-routine maintenance	33,445	
	To 615, True up Operating Reserve	1,460,222	
	To 651, Sweep Excess Fund Balance to Capital Reserve	<u>349,963</u>	
			1,843,630
Total - Water Enterprise Treatment Division			<u>\$ 2,626,566</u>

**Water Enterprise Non-Routine Maintenance
Line Item Detail**

Fund #614 Department: 4614	Account Detail	Category Detail	FY 2019/20 Adopted Budget
Materials & Services			
614-4614-0741	Machinery & Equipment	12,250	
Total Material & Services		<u>12,250</u>	12,250
Total - Water Enterprise Non-Routine Maintenance			<u>\$ 12,250</u>

FORT BRAGG WASTEWATER DEPARTMENT

The Wastewater Enterprise is operated by the Municipal Improvement District No. 1 and is responsible for ensuring the provision of a safe and effective sanitary sewer system to serve residents, businesses and public facilities in the City of Fort Bragg. It also is responsible for operation of a wastewater treatment facility in compliance with state and federal regulations.

SUMMARY OF SERVICES

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 wastewater as well as treatment and conditioning of the solids removed at the treatment facility resulting in a high quality effluent that can be discharged to the ocean.

STRATEGIC GOALS AND OBJECTIVES

- Operate, maintain, and upgrade the City’s wastewater collection system and treatment facilities.
- Ensure compliance with all regulatory requirements, including discharge limitations, monitoring and reporting, and safety procedures.
- Seek grant funding and other low-cost financing for capital projects.
- Manage the City’s wastewater system in a cost-effective and efficient manner.

FY 2018/19 TOP ACCOMPLISHMENTS

- Purchased and installed a dump station to receive discharge from suction equipment conducting maintenance and repairs to the collection system.
- Made prescribed modifications to the influent flow meter parshall flume.
- Entered into a three-year contract with Synagro to continuously haul biosolids generated by the facility.
- Biosolids were transported to Synagro & Redwood Landfill.
- Principally completed the rehabilitation of the electrical control system at North Noyo Point Lift Station.
- Contracted with Applied Marine Sciences to complete the receiving water monitoring report.
- Purchased a second towable generator for emergency use at lift stations at the end of 2017 and finished modifications to the unit early 2018. The district now has emergency power for all of its facilities.
- Hired a contractor to inspect and repair the wastewater outfall.
- Completed the installation and implementation of SCADA controls to five of the six lift stations.

FY 2019/20 TOP PRIORITIES

- Rehabilitation of four lift stations.
- Complete wastewater plant upgrade.
- Maintain plant running efficiently and safely amidst construction.
- Prepare for plant changes.
- Procurement of emergency bypass towable pump.
- Design & implementation of modifications to effluent flow meter.

PERFORMANCE/WORKLOAD MEASURES

INDICATORS	FY17	FY18
WASTEWATER DEPARTMENT		
Customer Service calls, wastewater	43	33
New customer sewer lines installed	4	0
Sewer mains cleaned/flushed in miles	17.38	16
Sewer mains and laterals repaired in number of jobs	12	9
Sewer manholes inspected	374	374
Sewer spill responses	1	1

BUDGET SUMMARY

OVERVIEW

The FY 2019/20 Wastewater Enterprise Fund appropriations budget is \$2.2M, a decrease of 18% or \$475k over the previous fiscal year. Revenues for the Wastewater Enterprise Fund are primarily received in the form of rates charged to customers. Charges for Services revenues are expected to tick up 3% or \$107k.

NET POSITION (FUND BALANCE)

In an Enterprise Fund, fund balance is presented as Net Position. Over time, Net Position trends can help identify current and potential future problems that could undermine the fiscal health of an enterprise fund. The FY 2018/19 projected year-end Net Position is expected to be \$200k and the FY 2019/20 year-end Net Position is budgeted at \$1.4M.

The following table includes the operating fund as well as the Capacity Fees fund and the Capital Reserve:

	Audited	Projected	Adopted
	FY 2017/18	FY 2018/19	FY 2019/20
Wastewater Fund Unrestricted Net Position	\$ 3,462,700	\$ 198,100	\$ 1,406,720

As shown above, the unrestricted net position of the Wastewater Enterprise operating fund is expected to decrease by approximately \$3.3M between FY 2017/18 and FY 2018/19. This is due to spend down of capital reserves related to the wastewater treatment plant overhaul. With most of the planned enterprise capital expenditures completed by FY 2019/20 the net position is expected to stabilize. In FY 2019/20, funding for the Enterprise Capital Improvement Program consists of \$1.5M from the Capital Reserve, \$5M in bond proceeds as well as \$3.8M in grant funding.

WASTEWATER ENTERPRISE RESERVES

The Wastewater Enterprise Fund Capital Reserve is established in accordance with the Fund Balance & Reserve Policy which is intended to ensure the continued financial well-being of the City by planning for unanticipated emergency and contingency needs as well as future capital projects. Each year, all unrestricted fund balance in the Wastewater Enterprise Fund in excess of 25% of the prior year’s operating expenditures is transferred to the Capital Reserve. The Improvement District Board periodically reviews and updates its reserve policy and budgeted reserve amounts to ensure that the Wastewater Enterprise has sufficient resources to adequately provide for capital projects and unforeseen emergencies. In FY 2019/20, the 25% threshold is projected to be \$600k. Excess fund balance in the amount of \$1.5M is expected to be transferred to the capital reserve. The Recession Reserve is established in FY 2019/20 in the amount of \$96k.

The City collects capacity charges for new wastewater connections. These fees are committed for improvements to facilities in existence at the time the charge is imposed or for new facilities to be constructed in the future. These fees are accounted for in the Wastewater Enterprise Capacity Fees fund. The balance of the Capacity Fees fund has grown steadily over the years and is expected to reach \$391k in FY 2019/20.

	Audited	Projected	Adopted
	FY 2017/18	FY 2018/19	FY 2019/20
Wastewater Capacity Fees Fund (committed)	\$ 319,573	\$ 355,782	\$ 390,840
Wastewater Education Fund (committed)	5,095	2,795	2,795
Wastewater Enterprise Capital Reserve (committed)	2,562,659	(760,419)	317,212
Restricted for Debt Service	-	83,923	102,513
Recession Reserve	-	-	95,931
Uncommitted/Operating Reserve	575,373	599,942	599,942
Balance	<u>\$ 3,462,700</u>	<u>\$ 282,023</u>	<u>\$ 1,509,233</u>

DISCUSSION OF WASTEWATER ENTERPRISE FUND REVENUE TRENDS

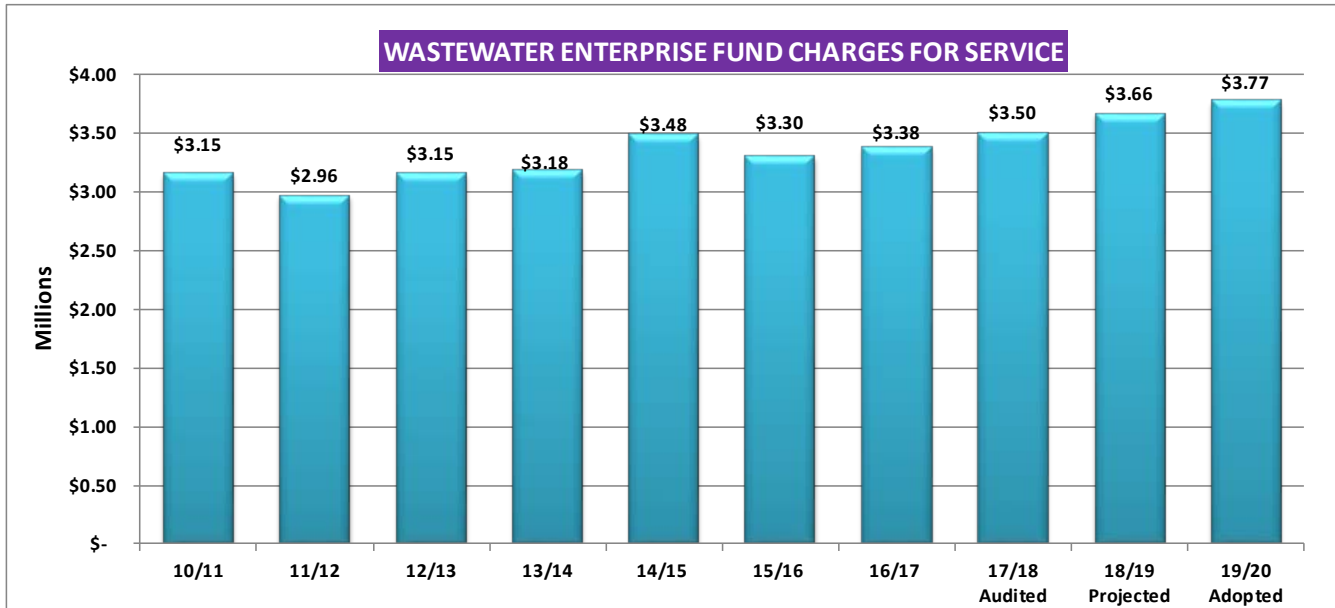
FY 2019/20 Wastewater Enterprise Fund revenues (before transfers in and bond proceeds) are projected to total \$3.92M, an increase of 2.77% from the \$3.81M projected in FY 2018/19. Charges for Services will see a 3% increase or \$107k while Other Revenue will remain essentially flat.

In 2006, the California Supreme Court ruled that utility rates charged by governmental entities are considered property-related fees and therefore are subject to the procedural requirements of Proposition 218, Article 130 of the California Constitution. Prop 218 requires governmental agencies that charge for utility services to conduct a majority protest hearing prior to adopting any changes in utility rates. The legislation provided for future rate increases within prescribed limits to be approved without holding a hearing each year for up to an additional four years. In June 2014, the City Council adopted a four-year schedule of rate increases based on a Utility Rate Study. In FY 2016/17, the adopted rate schedule establishes a wastewater rate increase of 6% which was scheduled to take effect on July 1, 2016. Due to the City’s new Cost Allocation Plan, the Wastewater Enterprise received a lower allocation of administrative shared costs and Council therefore authorized a suspension of the July 1 rate increase. A new utility rate study was conducted in FY 2016/17 which was presented to the Council’s Finance & Administration Committee. The rate study indicated that, due to the expectation of lower operating costs, it would be prudent to roll out the remaining two rate increases over a four-year period. Thus the original four-year roll out becomes a seven-year roll out. The Committee recommended resumption of the previously adopted rate schedule according to the following updated schedule:

Adopted Sewer Rates as of July 1, 2014

Customer Class	FY 2014/2015	FY 2015/2016	FY 2016/2017	FY 2017-2018	FY 2018/2019	FY 2019/2020	FY 2020/2021
Fixed Charges:							
<i>Residential</i>							
Single Family Residential	\$ 24.50	\$ 26.46	\$ 26.46	\$ 27.26	\$ 28.05	\$ 28.89	\$ 29.73
Multifamily Residential	\$ 24.50	\$ 26.46	\$ 26.46	\$ 27.26	\$ 28.05	\$ 28.89	\$ 29.73
Mobile Home Parks	\$ 24.50	\$ 26.46	\$ 26.46	\$ 27.26	\$ 28.05	\$ 28.89	\$ 29.73
<i>Commercial:</i>							
Low Strength	\$ 24.50	\$ 26.46	\$ 26.46	\$ 27.26	\$ 28.05	\$ 28.89	\$ 29.73
Medium Strength	\$ 24.50	\$ 26.46	\$ 26.46	\$ 27.26	\$ 28.05	\$ 28.89	\$ 29.73
High Strength	\$ 24.50	\$ 26.46	\$ 26.46	\$ 27.26	\$ 28.05	\$ 28.89	\$ 29.73
Variable Charges:							
<i>Residential:</i>							
Single Family Residential	\$ 6.19	\$ 6.69	\$ 6.69	\$ 6.89	\$ 7.09	\$ 7.31	\$ 7.52
Multifamily Residential	\$ 2.78	\$ 3.00	\$ 3.00	\$ 3.09	\$ 3.18	\$ 3.28	\$ 3.38
Mobile Home Parks	\$ 0.20	\$ 0.21	\$ 0.21	\$ 0.22	\$ 0.22	\$ 0.23	\$ 0.24
<i>Commercial:</i>							
Low Strength	\$ 8.40	\$ 9.07	\$ 9.07	\$ 9.34	\$ 9.61	\$ 9.90	\$ 10.19
Medium Strength	\$ 8.63	\$ 9.33	\$ 9.33	\$ 9.61	\$ 9.89	\$ 10.19	\$ 10.48
High Strength	\$ 21.52	\$ 23.24	\$ 23.24	\$ 23.94	\$ 24.64	\$ 25.38	\$ 26.12

A 10-year comparison of the Wastewater Enterprise Fund’s operating revenue follows:



DISCUSSION OF WASTEWATER ENTERPRISE FUND EXPENDITURE TRENDS

Wastewater Enterprise Fund expenditures are budgeted for FY 2019/20 at \$2.2M, a decrease of 18% or \$475k from FY 2018/19 projections. Retirements in the department have led to lower personnel cost (\$112k) while the City’s new cost allocation plan results in a \$200k savings. Materials and Services as well as non-routine maintenance are each down just over \$100k as the enterprise has substantially caught up on deferred maintenance projects.

	Audited	Projected	Adopted
	FY 2017/18	FY 2018/19	FY 2019/20
Salaries/Wages/Benefits	\$ 909,509	\$ 947,531	\$ 835,051
Salary/Benefit Allocation	401,215	368,674	(52,714)
Fleet, IT and Administration Allocations	441,726	461,843	685,051
Materials and Services	467,387	563,062	451,230
Non-Routine Maintenance	50,271	193,820	90,750
Debt Service	5,469	137,769	188,140
	\$ 2,275,577	\$ 2,672,699	\$ 2,197,508

Personnel Services

Salaries/Wages/Benefits decreased \$112k or 12% primarily due to retirements in the department. Vacant positions have been filled with new employees at lower steps in the pay grade. Newer employees also tend to participate in the PEPRA pension plan which has a significantly lower cost from the classic plan. The Wastewater Enterprise also allocates personnel costs to the Water Enterprise for employees that are shared between the two.

Non-Personnel Services

Wastewater Enterprise Fund Materials and Services are budgeted to decrease approximately 20% or \$112k. The lower cost is due to a lower expected cost for bio-solids removal as well as receiving water monitoring.

The Wastewater Enterprise Fund has embarked on an upgrade to the City’s aging Wastewater Treatment Facility in FY 2018/19 and FY2019/20. The Capital project is budgeted at over \$17.6M with a significant portion of the funding expected to come from State and federal grants (\$9.4M). The Wastewater Enterprise Fund balance is anticipated to provide \$3.2M of the funding. Additional funding will be contributed via a low interest USDA loan in the amount of \$5M. The project is expected to be completed in FY 2019/20. In addition to the \$3.2M contributed to the Wastewater Treatment Facility project, the Enterprise will also fund \$1.4M for the rehabilitation of three lift stations as well as \$120k for Sewer Main Rehabilitation. For more detail on the Wastewater Enterprise Capital Improvement Program see pages 209 thru 250.

Debt Service is budgeted to increase \$51k due to the Enterprise issuing Certificates of Participation (a type of bond funding) in connection with the Wastewater Treatment Facility upgrade project. The City’s Joint Powers Financing Authority (JPFA) will sell a revenue bond for which the sole purchaser will be USDA. The JPFA will use the funds to construct the wastewater treatment plant and then sell the project to the City via an Installment Sales agreement. The City will purchase the project from the JPFA with periodic payments made from the operating revenue of the wastewater enterprise (MID). The bonds will be issued at \$5M with a 40 year term and an interest rate of 2%. Annual debt including principal and interest is expected to be approximately \$188k. For more detail on the Wastewater Enterprise Debt Service requirements see pages 157 thru 167.

Other Operating Allocations

Allocations to Internal Service Funds are budgeted \$154k lower in FY 2019/20 than in the previous year. Overhead allocations are budgeted \$377k higher than the previous years. In both instances the year over year variance is due to the new allocation methodology employed by the City beginning in FY 2019/20. For full details of the allocation plan see pages 65 thru 72.

Municipal Improvement District #1; Wastewater Enterprise

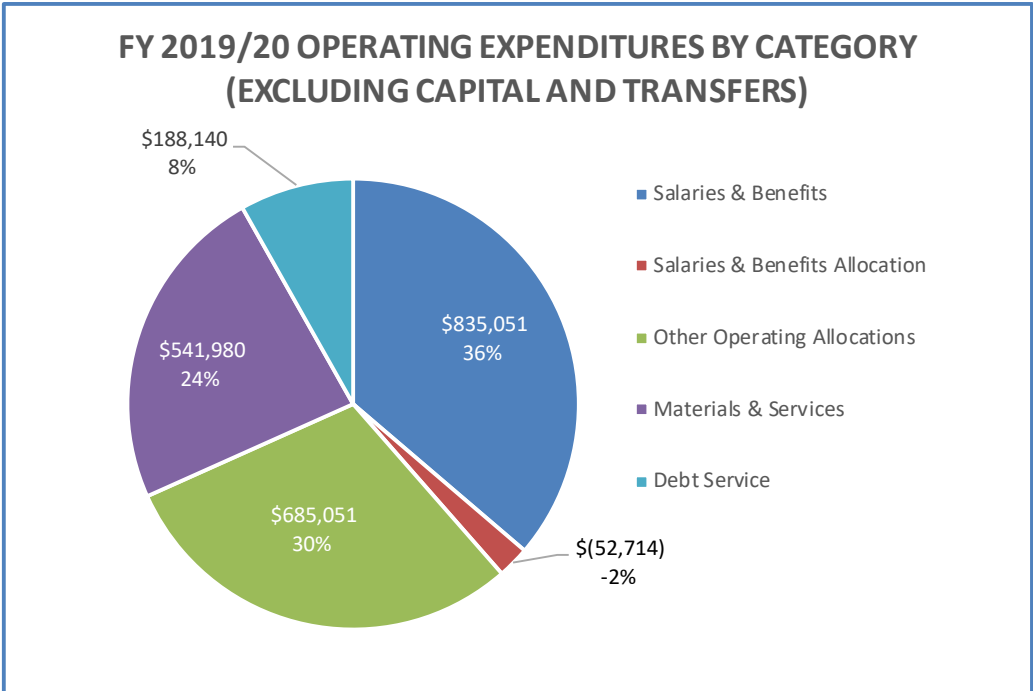
Fund 710

Department: 4710, 4711 & 4712

Appropriations & Revenue

Description	FY 2018/19				% +/-
	FY 2017/18 Audited	Amended Budget	FY 2018/19 FYE Projected	FY 2019/20 Adopted Budget	
Salaries & Benefits	\$ 909,509	\$ 959,097	\$ 947,531	\$ 835,051	-12%
Salary/Benefit Allocation	401,215	368,674	368,674	(52,714)	-114%
Other Operating Allocations	441,726	461,843	461,843	685,051	48%
Non-Personnel Services	523,127	953,253	894,651	730,120	-18%
Total Appropriations	2,275,577	2,742,867	2,672,699	2,197,508	-18%
Charges for Services	3,495,429	3,518,411	3,662,502	3,769,609	3%
Other Revenue	307,343	96,199	150,840	149,366	-1%
Total Operating Revenue	3,802,772	3,614,610	3,813,341	3,918,975	3%
NET EXCESS/(DEFICIENCY) OF REVENUES					
OVER/(UNDER) EXPENSES	1,527,195	871,743	1,140,642	1,721,467	51%
Transfers In	5,717,558	18,435,134	10,351,531	11,437,806	10%
Transfers Out	(5,803,876)	(9,049,434)	(6,295,110)	(5,958,527)	-5%
NET CHANGE IN FUND BALANCE	\$ 1,440,877	\$ 10,257,443	\$ 5,197,063	\$ 7,200,747	39%

* To arrive at audited change in net position on the full accrual basis subtract depreciation expense. \$1,440,877 less \$293,317 (depreciation) equals \$1,147,560 (as published in the FY2017/18 CAFR)



BUDGET EXPENDITURE DETAIL:

Municipal Improvement District #1; Wastewater Enterprise

Fund #710

Department: 4710,4711,4712

Object	Description	FY 2018/19		FY 2018/19 FYE Projected	FY 2019/20 Adopted Budget	% + /-
		FY 2017/18 Audited	Amended Budget			
0101	Salaries & Wages	\$ 551,035	\$ 598,449	\$ 585,987	\$ 512,540	-13%
0200	Employee Benefits	358,474	360,649	361,544	322,511	-11%
	Salaries & Benefits	909,509	959,097	947,531	835,051	-12%
0801	Salary/Benefits Allocation	401,215	368,674	368,674	(52,714)	-114%
	Salary/Benefits Allocation	401,215	368,674	368,674	(52,714)	-114%
	Personnel Services	1,310,724	1,327,771	1,316,205	782,337	-41%
0312	Auditing & Accounting	8,942	11,734	11,734	2,350	-80%
0313	Laboratory	20,666	27,000	27,000	24,000	-11%
0319	Professional Services	122,384	210,241	163,417	85,930	0%
0320	Dues & Memberships	1,963	2,300	2,300	1,300	-43%
0343	Chemicals	42,055	67,984	57,000	55,000	-4%
0351	Equipment Repair & Maint	62,517	84,345	84,345	60,000	0%
0353	Building Repair & Maint	2,072	5,000	5,000	5,000	0%
0354	Laundry/Cleaning/Janitorial	734	1,000	1,000	1,000	0%
0359	Liability Deductible	-	2,000	2,000	2,000	0%
0360	Property Premium	14,004	16,000	16,000	16,000	0%
0361	Property Deductible	-	1,000	1,000	1,000	0%
0362	Telephone & Communication	873	760	766	900	17%
0366	Training/Travel Reimbursement	700	8,500	8,500	9,500	12%
0372	Postage	6,758	13,200	12,700	8,200	-35%
0375	General Supplies	10,350	9,500	9,500	10,550	11%
0376	Medical/Safety Supplies	4,946	6,000	6,000	6,000	0%
0377	Boot Expense	1,232	1,800	1,800	1,800	0%
0381	Small Tools & Equipment	5,489	8,000	8,000	7,000	-13%
0383	Utilities	148,636	130,000	130,000	140,000	8%
0384	Books & Subscriptions	-	300	-	-	n/a
	Materials & Services	467,387	621,664	563,062	451,230	-20%
0741	Machinery & Equipment	9,178	67,820	67,820	90,750	34%
0751	Infrastructure	209	-	-	-	n/a
0751	Infrastructure	40,884	126,000	126,000	-	-100%
0751	Infrastructure	41,093	126,000	126,000	-	-100%
	Capital Expenditures	50,271	193,820	193,820	90,750	-53%
0911	Principal	-	55,000	55,000	86,000	56%
0912	Interest	1,456	77,569	77,569	99,140	28%
0913	Fees	4,013	5,200	5,200	3,000	-42%
	Debt Service	5,469	137,769	137,769	188,140	37%
	Non-Personnel Services	523,127	953,253	894,651	730,120	-18%
0322	Fleet Services	104,231	134,545	134,545	115,186	-14%
0396	Allocation to IT Int Serv Fund	90,120	104,814	104,814	37,651	-64%
0397	Alloc to Facilities Maint	47,783	67,650	67,650	-	-100%
0399	Admin Costs Allocation	199,592	154,834	154,834	532,215	244%
	Other Operating Allocations	441,726	461,843	461,843	685,051	48%
0799	Transfer to Other Funds	5,803,876	9,049,434	6,295,110	5,958,527	n/a
	Total Wastewater Enterprise	\$ 8,079,453	\$ 11,792,301	\$ 8,967,809	\$ 8,156,035	-9%

Municipal Improvement District #1
Wastewater Enterprise Administration Division
 Line Item Detail

Fund #710	Account	Category	FY 2019/20
Department: 4710	Detail	Detail	Adopted Budget
Materials & Services			
710-4710-0312	Auditing & Accounting	\$ 2,350	
710-4710-0319	Professional Services	30,430	
710-4710-0359	Liability Deductible	2,000	
710-4710-0360	Property Premium	16,000	
710-4710-0361	Property Deductible	1,000	
710-4710-0362	Telephone & Communication	900	
710-4710-0372	Postage	8,200	
Total Material & Services			\$ 60,880
Allocations			
710-4710-0396	IT Internal Service Fund	37,651	
710-4710-0399	Admin Costs	532,215	
Total Allocations			569,865
Operating Transfers			
710-7999-0799	Transfers to Other Funds		
	To 714 - Non-Routine Maintenance	74,939	
	To 717 - Debt Service Reserve	18,590	
	To 717- Debt Service	188,140	
	To 715 - Sweep Excess Fund Balance to Capital Reserve	1,541,921	
	To 716 - WW Capital Projects	768,481	
	To 716- Proceeds of Loan	3,366,456	
Total Operating Transfers			5,958,527
Total - Wastewater Enterprise Administration Division			\$ 6,589,272

Municipal Improvement District #1
Wastewater Enterprise Maintenance Division
 Line Item Detail

Fund #710	Account	Category	FY 2019/20
Department: 4711	Detail	Detail	Adopted Budget
Materials & Services			
710-4711-0366	Training/Travel Reimbursement	\$ 3,500	
710-4711-0375	General Supplies	6,250	
710-4711-0381	Small Tools & Equipment	2,500	
Total Material & Services			\$ 12,250
Total - Wastewater Enterprise Maintenance Division			\$ 12,250

Municipal Improvement District #1
Wastewater Enterprise Treatment Division
Line Item Detail

Fund #710		Account	Category	FY 2019/20
Department: 4712		Detail	Detail	Adopted Budget
Personnel Costs				
	Salaries & Wages		\$ 512,540	
	Employee Benefits		322,511	
710-4710-0801	Salary/Benefits Allocation from General Fund		254,896	
710-0000-3499	Salary/Benefits Allocation to Water Enterprise		<u>(307,610)</u>	
Total Personnel Costs				\$ 782,337
Materials & Services				
710-4712-0313	Laboratory		24,000	
710-4712-0319	Professional Services		55,500	
	Biosolids (3yr contrac	\$ 50,000		
	Backflow testing	1,500		
	Fire extinguisher mai	1,000		
	Flow meter calibratic	<u>3,000</u>		
		55,500		
710-4712-0320	Dues & Memberships		1,300	
710-4712-0343	Chemicals		55,000	
710-4712-0351	Equipment Repair & Maintenance		60,000	
	Lift station fittings	5,000		
	Pump repair	12,000		
	Electrical hardware &	15,000		
	Small projects and irr	15,000		
	Stainless steel/PVC h	1,500		
	Boiler Maintenance	1,500		
	New plant startup	<u>10,000</u>		
		60,000		
710-4712-0353	Building Repair & Maintenance		5,000	
710-4712-0354	Laundry/Cleaning/Janitorial		1,000	
710-4712-0366	Training/Travel Reimbursement		6,000	
710-4712-0372	Postage		-	

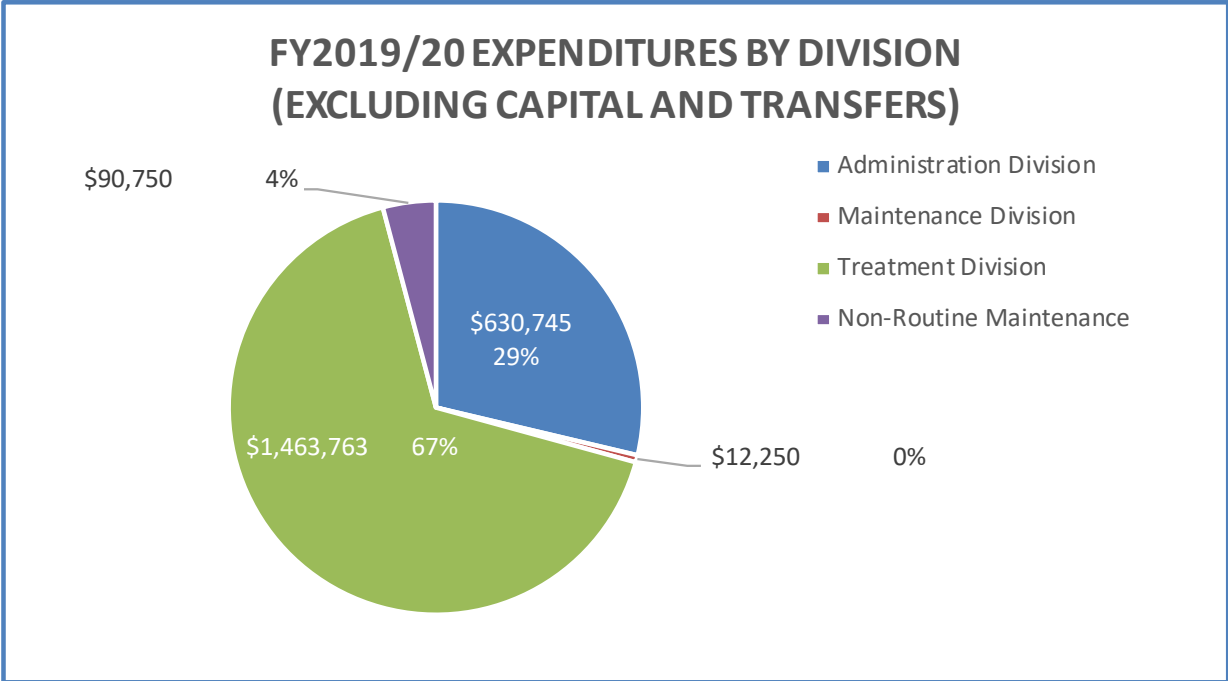
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Municipal Improvement District #1 Cont'd

Fund #710	Account	Category	FY 2019/20
Department: 4712	Detail	Detail	Adopted Budget
Materials & Services, Continued			
710-4712-0373 Licenses & Permits			13,700
	Annual fees	9,500	
	AQMD	3,000	
	County hazmat	1,200	
		13,700	
710-4712-0375 General Supplies			4,300
710-4712-0376 Medical/Safety Supplies			6,000
710-4712-0377 Boot Expense			1,800
710-4712-0381 Small Tools & Equipment			4,500
710-4712-0383 Utilities			140,000
	Total Material & Services		378,100
Allocations			
710-4712-0322 Fleet Services		115,186	
	Total Allocations		115,186
Debt Service			
710-4712-0911 Principal		86,000	
710-4712-0912 Interest		99,140	
710-4712-0913 Fees		3,000	
	Total Debt Service		188,140
	Total - Wastewater Enterprise Treatment Division		\$ 1,463,763

**Municipal Improvement District #1
Wastewater Enterprise Non-Routine Maintenance
Line Item Detail**

Fund # 714	Account	Category	FY 2019/20
Department: 4713	Detail	Detail	Adopted Budget
Materials & Services			
714-4713-0741 Machinery & Equipment			90,750
	Total Material & Services		90,750
	Total - Wastewater Enterprise Non-Routine Maintenance		\$ 90,750





C.V. STARR COMMUNITY CENTER

OVERVIEW

The C.V. Starr Community Center and Sigrid & Harry Spath Aquatic Facility (C.V. Starr 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 C.V. Starr Center. These restricted sales and property tax funds are held in the C.V. Starr Enterprise Fund.

SUMMARY OF SERVICES

The City contracts with the Mendocino Coast Recreation and Parks District (MCRPD) for day-to-day operation and maintenance of the C.V. Starr Center.

GOALS AND OBJECTIVES

- Continue to coordinate with the MCRPD to ensure efficient and effective operation of the C.V. Starr Center in accordance with the Operating Agreement between the City and the MCRPD.
- Continue to ensure that financial procedures and fiscal controls are effectively implemented to address accounting, cash handling, payroll processing, purchasing and procurement, inventory controls, record-keeping, auditing and reporting.
- Coordinate closely with the MCRPD District Administrator to ensure completion of necessary maintenance and repairs and implementation of capital improvement projects.



BUDGET OVERVIEW

The C.V. Starr Center’s annual operating budget is adopted as a stand-alone budget for the facility. In FY 2019/20 the Center is expected to run an operating deficit of over \$1M. The C.V. Starr Enterprise Fund however receives special sales tax revenues and property tax revenues that are restricted and used to help offset the costs of operation, maintenance and capital improvements at the Center. Revenue generated from operating the C.V. Starr Center is collected through user fees, the sale of merchandise, and other miscellaneous sources.

Operating revenues for FY 2019/20 are budgeted at \$751k which represents a 5% increase compared to the FY 2018/19 projected result of \$711k. Following the City’s lead, the CV Starr Center budget was developed using less conservative revenue forecasting. The FY2019/20 budget is based upon a rate increase that was implemented at the start of calendar year 2019. The increase is modest and will bring the rates back to levels that were previously decreased. MCRPD Staff presented the rate increases to the MCRPD Board as well as the City of Fort Bragg City Council for approval. The FY 2019/20 budget shows revenues from operations covering approximately 43% of operating expenses. Tax revenues cover the remaining 57% of operations plus all capital spending.

Operating expenditures are costs directly related to the operation of the C.V. Starr Center, such as wages, benefits, utilities, services, and supplies. These expenses are budgeted for FY 2019/20 at \$2.2 million, which represents a 21% increase over the projected year end 2018/19. The increase is attributable to the pool basin resurfacing project which was

not undertaken in FY 2018/19 as originally planned. The project has been rolled forward to FY 2019/20 and the project budget increased from \$180k to \$350k. It has become apparent that due to Fort Bragg’s remote location a limited number of contractors are likely to bid on the project and it is probable that the cost will be significantly higher than first anticipated.

For FY 2019/20, multiple capital projects are scheduled to address some deferred maintenance items. Smaller projects totaling \$46k will be undertaken by the Center’s staff including an IT system update, purchase of a matrix ascent trainer, emergency lighting system battery replacement and purchase of a floor cleaning machine. The Pool Basin Resurfacing project is budgeted at \$350k and will be managed by the City’s Public Works department and administered by the City’s Finance department.

	FY 2018/19 FYE Projected	FY 2019/20 Adopted Budget
Beginning Unrestricted Net Position	\$ 874,690	\$ 993,659
Operating Revenue	710,839	750,857
Sales Tax Revenue	932,336	955,175
Property Tax Revenue	253,162	261,770
Non-operating Revenue	10,000	10,000
Operating Expense	1,736,848	1,774,630
Non-operating Expense		
Capital Assets - Net of Debt Payments	50,521	396,117
Net Assets	<u>\$ 993,658</u>	<u>\$ 800,713</u>

	FY 2018/19 FYE Projected	FY 2019/20 Adopted Budget
Operating Reserve	\$ 434,212	\$ 434,212
Capital Repair & Equip Reserve	559,446	366,501
Total Reserves	<u>\$ 993,658</u>	<u>\$ 800,713</u>

As can be seen in the table above, The Center is maintaining an Operating Reserve at 25% of the previous year’s operating expenditures as well as a Capital Repair and Equipment Reserve. In FY2018/19 the Capital Reserve balance will decrease as a result of a robust capital work plan.

FY 2018/19 TOP ACCOMPLISHMENTS

- Continued to coordinate with the MCRPD to ensure the provision of excellent services at the C.V. Starr Center.
- Continued to provide financial oversight to ensure that financial procedures and fiscal controls are effectively implemented and to ensure adherence to the approved budget.
- Began preparation of a multi-year capital improvement plan and budget for the facility.

FY 2019/20 TOP PRIORITIES

- Continue to coordinate with the MCRPD to ensure the provision of excellent services at the C.V. Starr Center.
- Continue to provide financial oversight to ensure that financial procedures and fiscal controls are effectively implemented and to ensure adherence to the FY 2019/20 budget.
- Assist MCRPD as needed with implementation of FY 2019/20 capital improvements.

- Complete the Pool Basin Resurfacing project.
- Complete a multi-year capital improvement plan and budget for the facility.
- Prepare an equipment repair and maintenance plan and budget for the facility.

C.V. STARR CENTER ENTERPRISE BUDGET SUMMARY

Fund 810

Department: 4812

Appropriations & Revenue

Description	FY 2017/18	FY 2018/19	FY 2018/19	FY 2019/20	% + /-
	Audited	Amended Budget	FYE Projected	Adopted Budget	
Personnel Services	\$ 1,064,034	\$ 1,068,238	\$ 1,059,601	\$ 1,047,362	-1%
Non-Personnel Services	580,693	888,995	727,768	1,123,385	54%
Total Appropriations	1,644,726	1,957,233	1,787,369	2,170,747	21%
Revenue from Operations	718,663	682,300	703,339	743,174	6%
Property Tax	236,035	246,376	253,162	261,770	3%
Sales & Use Tax	915,239	928,120	932,336	955,175	2%
Other Revenue	29,089	9,500	17,500	17,683	1%
Total Revenue	1,899,025	1,866,296	1,906,337	1,977,802	4%
NET EXCESS/(DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENSES	\$ 254,299	\$ (90,937)	\$ 118,968	\$ (192,945)	-262%
Transfers In	-	-	-	-	
Transfers Out	-	-	-	-	
NET CHANGE IN FUND BALANCE	\$ 254,299	\$ (90,937)	\$ 118,968	\$ (192,945)	-262%

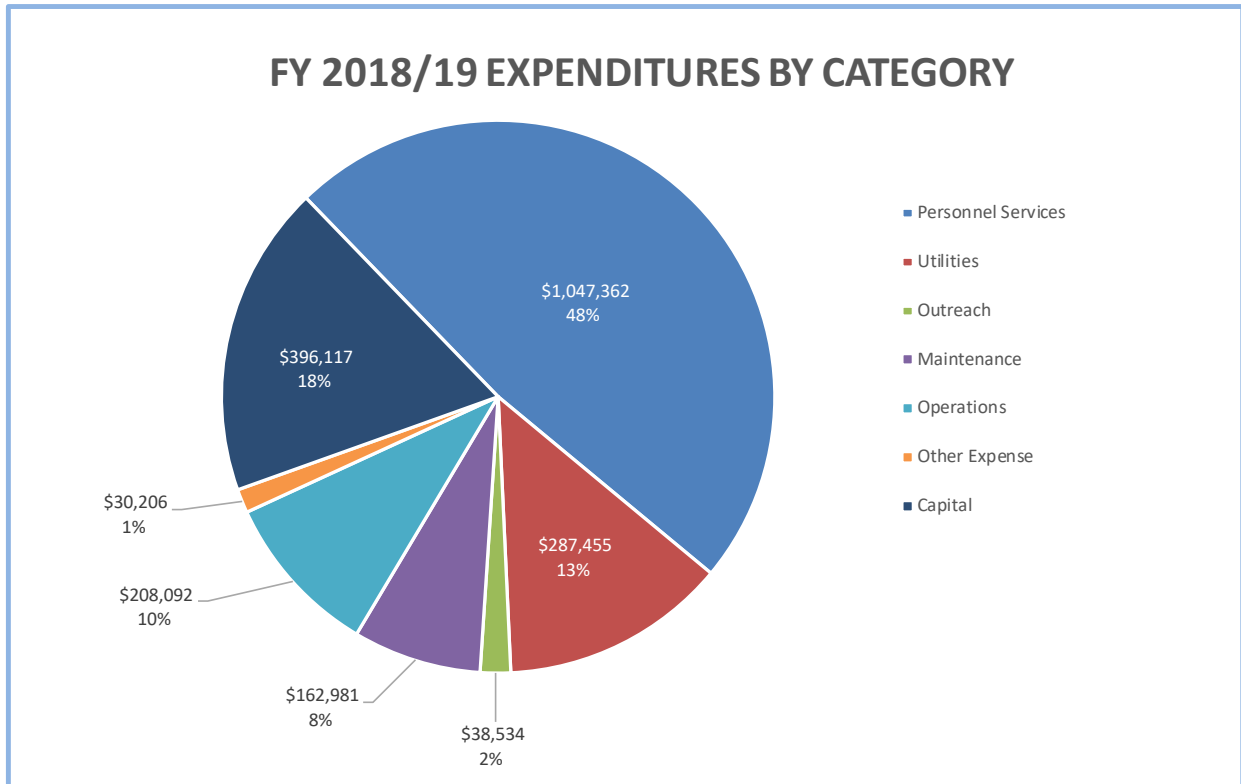
* To arrive at audited change in net position on the full accrual basis subtract depreciation expense.
 \$ 254,299 less \$741,200(depreciation) equals <\$486,901>.
 (as published in the FY2017/18 CAFR)

BUDGET DETAIL:

Fund #810

Department: 4812

Description	FY 2017/18	FY 2018/19	FY 2018/19	FY 2019/20	% +/-
	Audited	Amended Budget	FYE Projected	Adopted Budget	
0101 Salaries, Wages & Benefits	\$ 1,064,033	\$ 1,068,238	\$ 1,059,601	\$ 1,047,362	-1%
Personnel Services	1,064,033	1,068,238	1,059,601	1,047,362	-1%
0351 Equipment Repair & Maint	93,673	127,160	131,580	162,981	24%
0383 Utilities	244,671	256,488	286,082	287,455	0%
0319 Utilities	8,044				
0386 Operations	209,713	203,331	198,569	208,092	5%
0385 Outreach	-	37,134	31,634	38,534	22%
0619 Other	24,400	29,382	29,382	30,206	3%
Materials & Services	580,501	653,495	677,247	727,268	7%
0751 Capital	24	235,500	50,521	396,117	684%
Capital	24	235,500	50,521	396,117	
0912 Loan Expense	169	-	-	-	n/a
Debt Service	169	-	-	-	
Total Non-Personnel Services	580,694	888,995	727,768	1,123,385	54%
Total C.V. Starr Enterprise	\$ 1,644,727	\$ 1,957,233	\$ 1,787,369	\$ 2,170,747	21%



GRANT SPECIAL REVENUE FUNDS

The City of Fort Bragg actively seeks grants to augment ongoing revenue sources. Over the years, the City has been very successful in obtaining grant funding for a wide variety of projects, ranging from planning activities to community services and capital projects. All City departments are involved in seeking and administering grants and the City has invested considerable resources to ensure sufficient staffing and training to write successful grant applications, implement grant-funded activities, and meet fiscal monitoring and reporting requirements.

The City expects to apply for additional grants for which awards have not yet been announced, and any awards could provide additional funding for activities in the FY 2019/20 budget year. If additional funds are awarded, budget amendments will be processed, as needed, to reflect grant revenues and expenditures.


The following categories describe the grant programs and projects that are funded in FY 2019/20.

SPECIAL REVENUE FUNDS - GRANTS FY 2019/20 GRANTS IN PROGRESS


Fund	Description	GRANT AMOUNT AWARDED	PRIOR YEAR(S) ACTIVITY	FY 2019/20 ADOPTED BUDGET
314	MCOG OWP			
	2018 City-Wide Street Safety Plan	\$ 64,978	\$ 64,978	\$ -
	Mill Site Reuse Plan - Traffic Study	48,125	6,764	41,361
	Total MCOG OWP	<u>113,103</u>	<u>71,742</u>	<u>41,361</u>
320	State Parks Proposition 84			
	Coastal Trail Phase II	450,000	450,000	-
		<u>450,000</u>	<u>450,000</u>	<u>-</u>
323	Caltrans Federal Funding			
	Coastal Trail Phase:II ATP	770,000	770,000	-
	South Main St.Bike & Ped Improvements	800,000	-	45,000
	Total Caltrans Federal Funding	<u>1,570,000</u>	<u>770,000</u>	<u>45,000</u>
326	HCD HOME			
	2016 Home Program	500,000	-	500,000
		<u>500,000</u>	<u>-</u>	<u>500,000</u>
327	State Water Revolving Fund			
	WW Treatment Facility upgrade	6,000,000	4,058,721	1,941,279
		<u>6,000,000</u>	<u>4,058,721</u>	<u>1,941,279</u>
329	Other State Grants			
	California Coastal Commission - Mill Site Re	\$ 100,000	\$ 80,000	20,000
		<u>100,000</u>	<u>80,000</u>	<u>20,000</u>

Fund	Description	GRANT AMOUNT AWARDED	PRIOR YEAR(S) ACTIVITY	FY 2019/20 ADOPTED BUDGET
330	Other Federal Grants			
	U.S. Department of Agriculture			
	USDA - WW Treatment Plant	3,388,000	-	3,388,000
	USDA - PD Vehicle	34,375	34,375	16,500
		<u>3,422,375</u>	<u>34,375</u>	<u>3,404,500</u>
331	CDBG 2016 Grant			
	2016 Super NOFA:			
	Water Tank Installation	1,395,349	1,395,349	-
	Business Assistance Loan Prog.	155,349	155,349	-
	Microenterprise Technical Assistance & Support Services	193,488	128,000	52,660
	Microenterprise Financial Assistance	23,255	11,627	-
	Mill Site Specific Planning	46,512	46,512	-
	Economic Development Strategy Planning	46,512	18,137	28,375
	General Administration	139,535	137,535	2,000
	Total 2016 Super NOFA	<u>2,000,000</u>	<u>1,892,509</u>	<u>83,035</u>
	2016 Supplemental Activities:			
	CDC Housing Rehabilitation	23,912	23,912	-
	Slip Line Project	150,000	-	150,000
	Total 2016 Supplemental	<u>173,912</u>	<u>23,912</u>	<u>150,000</u>
332	Other Grants			
	HEAP - Homeward Bound Program	12,686		12,686
		<u>12,686</u>	<u>-</u>	<u>12,686</u>
333	CDBG 2017 Grant			
	2017 NOFA:			
	Cypress Street Parents & Friends Housing f	2,826,880	-	2,826,880
	General Administration	212,016	-	50,600
	Total 2017 NOFA	<u>3,038,896</u>	<u>-</u>	<u>2,877,480</u>
	Total FY 19/20 Grant Activity	<u>\$ 17,680,972</u>	<u>\$ 7,381,259</u>	<u>\$ 9,075,341</u>
	<u>Grant(s) not Awarded</u>			
	PROP 68 - Application due in August			
	Bainbridge Park Improvements	800,000	-	130,000
	Total	<u>800,000</u>	<u>-</u>	<u>130,000</u>

GRANT DETAIL

Fund No.	Grant Special Revenue	Description
314	Mendocino Council of Governments (MCOG) Overall Work Program	MCOG allocates funds to local agencies in Mendocino County for transportation planning and technical assistance through its Overall Work Program (OWP). In FY 2019/20, the City will have one active MCOG OWP Mill Site Reuse Plan Traffic Study: Grant Award is \$48,125
		
323	Caltrans Federal Funding	<ul style="list-style-type: none"> ● South Main St. Bike Improvements: \$800k The \$800,000 grant is from the State Transportation improvement Program (STIP) which was revived by the recent passage of SB-1. The funding is administered by Caltrans and the California Transportation commission(CTC). The funds are committed to the S. Main Street Pedestrian and Bike Improvements project which will build or upgrade pedestrian and/or cycling facilities along the west side of S. Main Street (Highway 1) from approximately South Street to N. Noyo Point Road.
326	HCD HOME	<ul style="list-style-type: none"> ● 2016 Home Program: \$500,000 The HOME Program was created under Title II (the HOME Investment Partnerships Act) of the National Affordable Housing Act of 1990. The objectives and intent of the HOME Program are to provide decent affordable housing to lower-income households. In 2017, the City was awarded a \$500,000 HOME Grant to fund a Housing Rehabilitation Loan program for qualified low- and moderate-income homeowners Housing rehabilitation activities will continue until July 2020, or until all loan funds are expended, whichever date comes first.
327	State Water Resources Control Board (SWRCB)	<ul style="list-style-type: none"> ● State Revolving Fund: \$6,000,000 The City has been awarded \$6,000,000 in grant funding for the Wastewater Treatment Facility Upgrade Project from the State Revolving Fund.

GRANT DETAIL

Fund No.	Grant Special Revenue	Description
329	Other State Grants	<ul style="list-style-type: none"> ● California Coastal Commission \$100k for Mill-Site Re-use plan.
330	Other Federal Grants	<ul style="list-style-type: none"> ● U.S Department of Agriculture(USDA) - \$3,388,000 This is a rural assistance grant provided by the United States Department of Agriculture (USDA). Part of the funding package for the Waste Water Treatment Plant Upgrade project awarding \$3,388,000.
331	Community Development Block Grant Funds 2016	<div style="display: flex; align-items: flex-start;"> <div style="flex: 1;">  </div> <div style="flex: 2; padding-left: 10px;"> <ul style="list-style-type: none"> ● 2016 Super NOFA Awarded at \$2,000,000 in October 2016. Activities expected to commence and be completed in FY2017/18 include the Water Tank Installation Project, the Mill Site Specific Planning activity, and the Economic Development Strategy Planning activity. A Business Assistance Loan Program, Microenterprise Technical Assistance and Support Services Programs, and Microenterprise Financial Assistance Program are expected to commence in FY2017-18 and continue until October 2019 or until funds are fully expended. All grant expenditures for these activities must be completed by October 25, 2019. ● 2016 Super NOFA Supplemental Activities Added to the 2016 grant application in order to expend future CDBG Program Income that is projected to be received during the 2016 grant term. Two Supplemental Activities expected to be completed within the grant term are the Community Development Commission (CDC) Housing Rehabilitation Project at CDC's Glass Beach housing facility, and a Sewer Slip Line Project. These activities must be completed by October 25, 2019. </div> </div>

GRANT DETAIL

Fund No.	Grant Special Revenue	Description
332	OTHER GRANTS	<ul style="list-style-type: none"> ● HEAP - Homeward Bound Program Grant: \$12,686 <p>The program will fund Police Department assistance by our Community Service Officers to assist non-local homeless adults, youths and families return to their community of origin. This program will be implemented on the streets by our community service officers and other members of the police force will actively reach out to homeless families, youth and adults to identify their community of origin. Police officers will: 1) assist the person or family to reconnect with their family and friends in their community of origin and identify a person or situation in which the homeless person can safely land in their community of origin; and 2) provide transportation assistance (gas cards, bus tickets, other transport) to return to their place of origin.</p>
332	Community Development Block Grant Funds 2017	<ul style="list-style-type: none"> ● 2017 Super NOFA: \$3,038,896 <p>Awarded at \$3,038,869 in July 2018. The Project expected to commence and be near completion in FY19/20 is the construction of the Cypress Street Residential Care Facility for the Elderly Project. The proposed facility will be comprised of three, four-bedroom, three-bath residential units that will be constructed to be full accessible and equipped for aging, disabled clients. All grant expenditures related to the project must be expended by July 31, 2021.</p>



SPECIAL REVENUE FUNDS SUMMARY

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

Fund No.	Fund Type	Description
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.
117	Housing Trust	To account for Inclusionary Housing In-Lieu fee revenue which is required to be used for affordable housing activities.
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. The requirement for payment of parking in-lieu fees was temporarily suspended by the City Council through December 31, 2017.
122	Parkland Monitoring and Reporting	To account for payments made by Georgia Pacific in connection with the City's acquisition of Noyo Headlands Park property to cover costs associated with on-going monitoring and reporting requirements related to the environmental remediation of the property.
124	State Tobacco License Fee	To account for fees and fines associated with the City's Tobacco Retailer licensing program.
125	State Disability Access Fee	To account for funds received under California SB-1186 which mandates a State fee of \$4 on any applicant for or renewal of a local business license, permit or similar instrument when it is issued or renewed. 30% of the collected fees are remitted to the California Division of the State Architect while 70% are retained to help increase the number of Certified Access Specialists in the City and to facilitate compliance with construction-related accessibility requirements.
139	COPS AB1913	To account for monies received from the State for law enforcement services under the Citizens Option for Public Safety (COPS) Program established by AB 1913.
146	OJP Bulletproof Vest Partnership Grant	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.

(continued)

SPECIAL REVENUE FUNDS, Cont'd

Fund No.	Fund Type	Description
167	Asset Forfeiture	To account for monies obtained from seized assets of criminal activities. The funds are used solely to support law enforcement purposes.
176	RDA Housing Successor	To account for revenues retained by the Fort Bragg Redevelopment Agency Successor Agency in connection with the winding-down of the former Redevelopment Agency. Funds must be expended on activities related to the development, retention or rehabilitation of affordable housing in Fort Bragg.
190	Construction/Demolition Ordinance Revenue	To account for deposits that are made in accordance with the City's Construction & Demolition Ordinance. Deposits are refunded if recycling goals are met. Otherwise, the deposits are forfeited and retained in the special revenue fund. The funds may used to improve solid waste recycling facilities, and to provide other related education and programs within the City.
220	Waste Management Community Benefit Revenue	To account for a one-time payment received from Waste Management at the time its franchise agreement for solid waste collection services within the City was extended. The City Council may designate the funds for community benefit purposes. To date, this fund has been used to help offset costs associated with the Noyo Center for Marine Science initiative, the Town Hall Remodel Project and the Downtown Wifi Project.
221	Gas Tax	To account for the City's share of State of California's Highway User Tax collected by the State. These revenues are legally restricted to the maintenance and improvement of City roads and streets.
222	RMRA-Gas Tax	To account for the City's share of California's Highway User Tax collected by the State. These revenues are legally restricted to the maintenance and improvements of City roads and streets.

Fund No.	Fund Type	Description
223	Regional Surface Transportation Program (RSTP) D1	To account for Regional Surface Program (RSTP) D1 funds. The purpose of the program is to provide funding to local jurisdiction for a wide variety of transportation planning and improvements projects, such as research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic.)The City currently has D1 funds available to claim from MCOG in the amount of \$283k; it is anticipated that this balance will increase in FY 2017/18 by approximately \$98k.
230	Traffic & Safety	To account for revenue received from traffic fines which is restricted to City street repairs and traffic safety.
250	Street and Alley Repairs	To account for revenue received from a special half-cent sales tax which is restricted to City street and alley repairs.
280	Parcel Tax, Fire Equipment	To account for monies received from a parcel tax which is restricted to the purchase of Fire Equipment. The parcel tax was renewed by the voters in 2015.
285	OJ Park Maintenance	This fund accounts for revenues from a one-time gift to the City by the heirs of Otis Johnson for use on special projects and/or maintenance activities at Otis Johnson Wilderness Park.



SPECIAL REVENUE FUNDS - RESTRICTED

Fund	Fund Description	FY 2017/18	FY 2018/19	FY 2018/19	FY 2019/20
		AUDITED	AMENDED BUDGET	FYE PROJECTED	ADOPTED BUDGET
116	General Plan Maintenance Fee	\$ 23,171	\$ 50,000	\$ 20,000	60,000
117	Housing Trust Funds	8,275	-	-	12,000
120	Parking	-	-	-	-
121	Parking In-Lieu	8,208	-	8,300	8,300
122	Parkland Monitoring and Reporting	2,269	-	149	-
124	Tobacco License Fee	1,100	1,100	1,100	-
125	State Disability Access Fee	120	60	60	60
139	COPS AB1913 Allocation	100,000	115,000	190,000	130,000
146	OJP Bulletproof Vest	-	-	-	705
167	Asset Forfeiture	135,887	50,000	22,567	5,460
176	RDA Housing Successor	-	250,000	250,000	-
190	Construction/Demolition Ord Fees	5,000	-	-	-
220	Waste Mgt Community Benefit	7,500	-	-	-
221	Highway User Tax (Gas Tax)	190,320	267,108	107,226	224,155
222	RMRA-Gas Tax	45,540	-	119,118	124,336
223	STP D1 MCOG Streets/Hwy	-	-	-	-
230	Traffic & Safety	5,825	5,900	5,900	-
250	Street/Alley Repair Sales Tax	16,797	-	-	179,155
280	Fire Equipment Fund	38,002	-	-	216,000
285	OJ Park Maintenance Fund	-	-	2,931	-
Total - Restricted Funds		\$ 588,014	\$ 739,168	\$ 727,351	\$ 960,171

FORT BRAGG REDEVELOPMENT SUCCESSOR AGENCY

OVERVIEW

The Fort Bragg Redevelopment Successor Agency and its Oversight Board are responsible for winding down the functions of the former Fort Bragg Redevelopment Agency. As a result of legislation enacted in 2011, all Redevelopment Agencies (RDAs) in California were dissolved and the assets, liabilities and costs associated with the dissolution are now administered by Successor Agencies. Property tax revenues previously allocated to the RDAs are now used to pay required payments on existing bonds, other obligations, and pass-through payments to local governments (defined as enforceable obligations). The remaining property tax revenues (amounts exceeding the enforceable obligations) are retained by the County and allocated back to cities, counties and special districts.

Each Successor Agency (SA) has an Oversight Board that supervises its work. The Oversight Board is comprised of representatives of the local agencies that serve the redevelopment project area: the city, county, special districts, and K-14 educational agencies. Oversight Board members have a fiduciary responsibility to holders of enforceable obligations, as well as to the local agencies that would benefit from property tax distributions from the former redevelopment project area.

The SA reports enforceable obligations to the California Department of Finance (DOF) on an annual basis (starting in FY 2016/17). The enforceable obligations are subject to approval by the DOF. The City can report costs each year for administration of the SA and winding down of enforceable obligations, subject to approval by the Oversight Board and DOF. If SA activities are reduced by the Oversight Board or by the DOF, through the disallowance of enforceable obligations, the administrative costs may be reduced accordingly. In FY 2016/17, the State of California began reducing the Fort Bragg Redevelopment Successor Agency’s allowable administrative costs. The City received approval for \$124,875 of administrative costs for the period July 1, 2019 through June 30, 2020.

Fort Bragg Redevelopment Successor Agency

Fund 175

Department: 4810

Expense & Revenue

Description	FY 2017/18	FY 2018/19		FY 2019/20	%
	Audited	Amended Budget	18/19 FYE Projected	Adopted Budget	
Expense	\$ 258,665	\$ 375,278	\$ 375,509	\$ 380,975	1%
Total Expense	258,665	375,278	375,509	380,975	1%
Redevelopment Property Tax Trust	385,066	265,089	375,278	380,975	2%
Use of Money & Property	-	-	-	-	
Total Revenue	385,066	265,089	375,278	380,975	2%
NET EXCESS/(DEFICIENCY) OF REVENUES					
OVER/(UNDER) EXPENSES	\$ 126,401	\$ (110,189)	\$ (231)	\$ -	

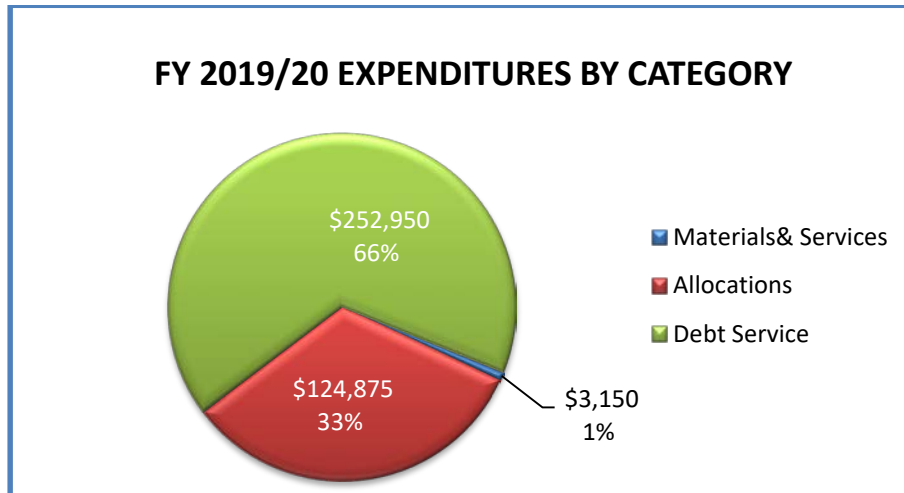
FORT BRAGG REDEVELOPMENT SUCCESSOR AGENCY

BUDGET DETAIL:

Fund #175

Department: 4810

Object	Description	FY 2017/18	FY 2018/19	18/19 FYE	FY 2019/20	% + /-
		Audited	Amended Budget	Projected	Adopted Budget	
0312	Auditing & Accounting	\$ 1,629	\$ 3,949	\$ 2,530	\$ 3,150	25%
	Materials& Services	1,629	3,949	2,530	3,150	25%
0399	Successor Agency-RDA Admin All	146,609	115,279	115,279	124,875	8%
	Allocations	146,609	115,279	115,279	124,875	8%
0911	Principal	-	155,000	155,000	155,000	0%
0912	Interest Expense	108,777	99,400	99,400	96,300	-3%
0913	Fees	1,650	1,650	3,300	1,650	-50%
	Debt Service	110,427	256,050	257,700	252,950	-2%
	Total Sucessor Agency	\$ 258,665	\$ 375,278	\$ 375,509	\$ 380,975	1%



FORT BRAGG REDEVELOPMENT SUCCESSOR AGENCY

\$4,040,000

**Fort Bragg Redevelopment Successor Agency
Tax Allocation Bonds – Series 2015 Refunding**

Date: February 1, 2015
Interest: Semiannual each September and March, commencing September 1, 2015. Interest rates range from 2.0% to 3.25%.
Maturity: September 1, 2036
Rating: Standard and Poor’s A-
Purpose: To refinance 1993 and 2004 Redevelopment Agency (RDA) Bonds and finance certain Redevelopment Activities in the Project Area
Coverage Ratio: 1.25
Continuing Disclosure: Annual report due to the Municipal Securities Rulemaking Board by April 1st
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.

RDA 2015 Refunding Tax Allocation Bonds

Fiscal Year	Principal	Interest	Total
FY 15 -16	\$ 90,000	\$ 111,475	\$ 201,475
FY 16 -17	150,000	105,450	255,450
FY 17 -18	150,000	102,450	252,450
FY 18 -19	155,000	99,400	254,400
FY 19 -20	155,000	96,300	251,300
FY 20 -21	160,000	93,150	253,150
FY 21 -22	165,000	89,900	254,900
FY 22 -23	170,000	86,550	256,550
FY 23 -24	165,000	83,200	248,200
FY 24 -25	175,000	79,800	254,800
FY 25 -26	175,000	75,425	250,425
FY 26 -27	180,000	70,100	250,100
FY 27 -28	190,000	64,550	254,550
FY 28 -29	190,000	58,850	248,850
FY 29 -30	195,000	53,075	248,075
FY 30 -31	205,000	47,075	252,075
FY 31 -32	210,000	40,850	250,850
FY 32 -33	215,000	34,206	249,206
FY 33 -34	225,000	27,056	252,056
FY 34 -35	230,000	19,663	249,663
FY 35 -36	240,000	12,025	252,025
FY 36 -37	250,000	4,063	254,063
	<u>\$ 4,040,000</u>	<u>\$ 1,454,613</u>	<u>\$ 5,494,613</u>

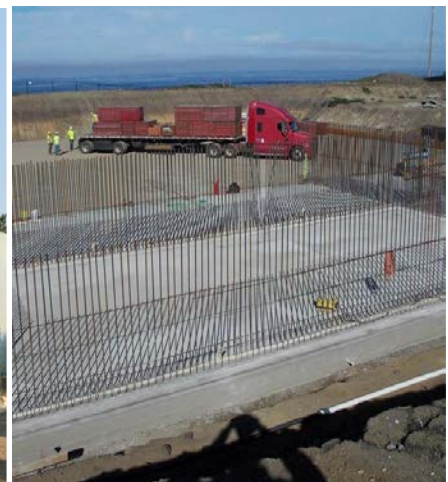
	Principal	Interest	Total	Fees	Total Payment
FY 2019/20 Payments	\$ 155,000	\$ 96,300	\$ 251,300	\$ 1,650	\$ 252,950

Interest rates and terms on the following loans were revised by the Successor Agency Oversight Board on February 27, 2014 pursuant to Section 34176(e)(6)(B) of the California Health & Safety Code.





**City of Fort Bragg
Capital Improvement Program
Adopted Budget
Fiscal Year 2019/20**



CAPITAL IMPROVEMENT PROGRAM OVERVIEW

INTRODUCTION

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

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

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

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

The CIP shows detailed expenditures and funding for capital projects over the next five years, covering FY 2019/20 through FY 2023/24. "Prior Year" funding for projects which span multiple years is also shown. The CIP also includes a "Beyond CIP" category that recognizes the importance of planning for future significant capital projects beyond the five-year CIP timeframe.

The projects planned for FY 2019/20 include expenditures that will be appropriated through the FY 2019/20 Budget adoption process. Projected expenditures shown for FY 2020/21 through FY 2023/24 and Beyond CIP are provided primarily for project planning and long-range financial planning purposes and do not reflect a commitment of funds. Expenditure approval will be sought for these projects during the appropriate fiscal year.

The CIP is comprised of 31 projects with a total cost of approximately \$47 million. For FY 2019/20, 6 projects totaling approximately \$13 million are recommended for appropriation. The FY 2019/20 priorities will focus largely on waste water facilities for a two year construction project to upgrade the Waste Water Treatment Plant (WWTP) with a new anaerobic digester and the rehabilitation/replacement of other essential elements. Up to three aging sewer lift stations will be rehabilitated. Important priorities for the system include the design of the remaining portions of the raw water transmission main that are overdue for replacement. In addition, the raw water pond is ready for rehabilitation. Other street and storm drain projects will be included as time and resources permit.

The CIP is organized as follows:

1. FY 2018/19 Capital Projects Status Report
2. FY 2019/20 Adopted Capital Budget
3. FY 2019/20-2023/24 Five Year Capital Improvement Program – Expenditures by Category
4. FY 2019/20-2023/24 Five Year Capital Improvement Program – Expenditures by Source
5. FY 2019/20-2023/24 Capital Improvement Program Projects Detail

FY 2018/19 CAPITAL PROJECTS STATUS REPORT

The following projects and appropriations were adopted in the FY 2018/19 Capital Projects Budget.

Project Name	Total Project	Prior Year(s)	FY 18/19 Budget	% of Capital Budget
Guest House Rehabilitation	\$ 363,730	\$ 283,730	\$ -	
City Hall Maintenance - Painting	166,733	93,233	-	
East City Hall - Roof	69,695	69,695	-	
TOTAL MUNICIPAL FACILITIES			-	0%
Coastal Restoration & Trail Project - Phase II	1,220,000	1,190,000	30,000	
Bainbridge Park Improvements	125,470	125,470	-	
Glass Beach Stairs	33,856	33,856	-	
TOTAL PARKS & FACILITIES			30,000	0.1%
Chestnut Street Multi Use Trail	1,380,000	1,380,000	-	
Annual Alley Rehab	2,550,000	1,050,000	-	
Downtown Crosswalk Rehab	62,300	62,300	-	
Street Resurfacing & Structural Repairs	5,084,879	1,084,879	2,000,000	
TOTAL STREET & MAINTENANCE			2,000,000	9%
Pool Basin Resurfacing	180,000	-	180,000	
Total CV STARR ENTERPRISE			180,000	
Summers Lane Reservoir Cover	450,000	450,000	-	
Pudding Creek Water Main Relocation	1,700,000	-	205,000	
Madsen Hole Rainey Design	175,000	-	175,000	
Water Tank Installation	1,762,549	1,762,549	-	
Water Treatment Plant Overhaul	50,000	50,000	-	
Raw Water Pond Rehabilitation	200,000	-	200,000	
Raw Water Line Engineering	400,000	400,000	-	
Raw Water Line Replacement II - Road 450 to Hare Creek	682,000	-	682,000	
TOTAL WATER ENTERPRISE			1,262,000	6%
WW Treatment Facility Upgrade	18,552,400	949,000	17,603,400	
Lift Station Rehab	1,000,000	-	1,000,000	
Sewer Main Rehabilitation	360,000	-	120,000	
TOTAL WATER ENTERPRISE			18,723,400	84%
TOTAL FY 2018-19 CAPITAL BUDGET			\$ 22,195,400	

FY 2018-2019 CAPITAL PROJECTS STATUS REPORT

The status of the projects from the adopted in the FY 2018/19 Capital Improvements Projects is:

- **Guest House Rehabilitation:** The Guest House was donated to the City of Fort Bragg in 1985. Extensive rehabilitation and improvement have been accomplished in recent years including a new roof, repairs to the siding and fresh exterior paint. The next phase of work will be improvement to the walkways, signage and other minor corrective measures.
- **City Hall Improvements:** In the past year, a new emergency generator has been installed. The next phase of rehabilitation work for City Hall be roof repairs.
- **Coastal Trail, Phase 2 (central segment):** Construction of Phase 2 was completed March 2018. A new connector segment from downtown to the Coastal Trail, near the mill pond, was completed and opened to the public in May 2019.
- **Bainbridge Park Improvements:** Funding for phase 2 improvements are being pursued with an application for Proposition 68 funding. The goal is for a total makeover of the Wiggly Giggly playground and construction of the pavilion.
- **Glass Beach Stairs:** Design was previously completed for a replacement set of concrete stairs in the same place as the original cable stairs. The original stairs proved to be no match for demanding coastal environment. Concrete stairs appear to be the most practical replacement. This design will be out to bid for construction in the summer of 2019 if council chooses to fund the project.
- **Streets and Alley Rehabilitation Project:** The previous pattern of alternating street rehabilitation projects with alley rehabilitation projects has run its course. Future projects will address street and alley needs based on their own merits and in conformance with the City's priority program for street and alley improvements. The next project will be the rehabilitation of 14 to 17 dead end streets and similar street segments throughout town. Construction is scheduled for the summer of 2019.
- **CV Starr – Pool Basin Resurfacing:** The lining of the main pool in the CV Starr Aquatic Center has worn out and needs to be resurfaced. A previous bid in 2018 produced a costly proposal. CV Starr staff is reexamining the project bid documents to value engineer the project. New bids will be solicited in 2019 with the intent to undertake the resurfacing by the end of the year.
- **Pudding Creek Water Main Relocation:** high flows in Pudding Creek during the storm season of 2015-2016 overtopped the Georgia Pacific dam across creek. This dam also supports a City 10-inch water main serving the northern part of Fort Bragg. To ensure water system resiliency and supply reliability, the water main will be moved to the nearby bridge crossing the creek which

carries N. Main Street (Highway 1). The original funding from disaster funds was denied. Multiple funding sources as well as partners are being pursued to accomplish this relocation.

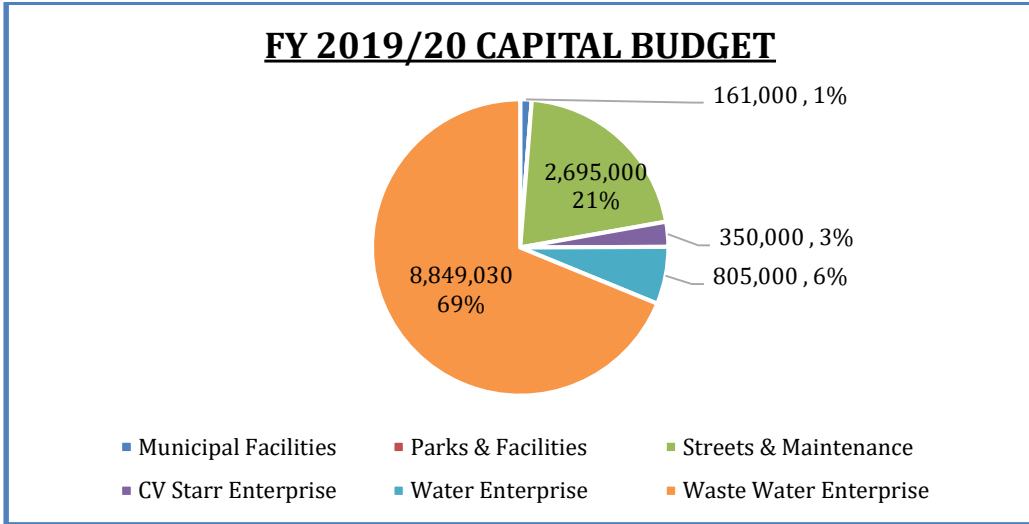
- **Madsen Hole Ranney Filter:** This is a device buried under the Noyo River and acts as the intake for the Noyo River water pump which supplies approximately half of the City's water. High river flows over the past few years has damaged this intake. Design for the replacement or rehabilitation of this device is scheduled for FY 20/21. The goal is to develop a design the restores the intake's usefulness while minimizing impacts to the river stream bed.
- **1.5 MG Water Tank Installation:** a 1.5 million gallon, finished water tank was installed next to the existing water tank on the north side of Cedar Street next to the City's corporation yard. Construction was completed in 2018. The project was funded by a grant from the Community Development Block Grant (CDBG) program. The new tank will add a new layer of water storage stability and open up the ability to fully maintain the City's other two water storage tanks.
- **Water Treatment Plant Overhaul:** The City's water treatment facilities have aged enough that they are ready for a major overhaul. In addition, the raw water storage ponds will be rehabilitated to reduce leakage as well as an old clarifier will be demolished to open more room on-site. Design is scheduled for the summer of 2019 with construction anticipated in 2020.
- **Raw Water Line Replacement, Phases II through V:** Portions of the raw water transmission main from the City's water sources to the water treatment plant have been replaced over the years. Approximately 15,000 feet of pipe is read for replacement. The stretch of pipe from Forest Road 450 (downstream of Waterfall Gulch) to Sherwood Road has been broken into five phases. Phase I from Highway 20 to the Summers Lane Reservoir has already been completed. For efficient work, design of the remaining four phases will be done under one contract. Construction of each phase will follow as funding and time permit. Design was started in 2019. Bid documents for the next of phase of construction will be ready in the summer of 2020.
- **Waste Water Treatment Facility (WWTF) Upgrade Project:** Construction began in June 2018. A new waste water treatment module will improve the level of treatment and increase its reliability. The project is being funded through a combination of loans and grants from federal and state source as well as a significant contribution from the City's Waste Water Enterprise Fund. Construction is running ahead of schedule and may be completed as soon as the end of 2019. A six month start-up and testing period will follow to ensure the full functionality of the improvements and to train City staff to operate the new plant. Construction is expected to take two years with the new upgrades coming online during the summer of 2020.
- **Lift Station Rehabilitation:** Three sanitary sewer lift stations (pumps) are very old and overdue for rehabilitation. These are South Harbor Lift Station, North Harbor Lift Station, and the Pudding creek Lift Station. Construction will begin in June 2019 and be completed by the fall.

- **Sewer Main Rehabilitation – CIPP:** Nearly 4,000 feet of sewer mains throughout the City will be rehabilitated to improve their ability to reliability send sewage to the WWTF. A Cure In Place Pipe (CIPP) technology that relines the pipe will be used to improve system performance and minimize the disturbance to the overlying streets and alleys. Construction will begin in the summer of 2019 and be completed by the fall.

The City, its staff and consultants continue to be challenged with the most aggressive construction schedule seen in many years. Construction on the largest capital project in the city's history, the Waste Water Facility (WWTF) is already underway and is expected to be completed in 2020. This two year project will require the attention and focus of the Engineering division to ensure a successful project that will operate reliably for the upcoming decades.

FY 2019/20 CAPITAL PROJECTS & APPROPRIATIONS

Project Name	Total Project	Prior Year(s)	FY 19/20 Adopted Budget	% of Capital Budget
Guest House Rehabilitation	\$ 396,625	\$ 263,625	\$ 83,000	
City Hall Rehabilitation	171,233	93,233	78,000	
East City Hall - Roof	60,750	60,750	-	
TOTAL MUNICIPAL FACILITIES			161,000	1%
Coastal Restoration & Trail Project - Phase II	1,213,520	1,213,520	-	
Bainbridge Park Improvements	670,000	-	-	
Glass Beach Stairs	33,856	33,856	-	
TOTAL PARKS & FACILITIES			-	0%
Downtown Crosswalk Rehab	62,300	62,300	-	
South Main St Bike & Ped Improvements	800,000	-	45,000	
2019 Street Rehab	2,150,000	150,000	2,000,000	
Maple Street & SD Rehabilitation	650,000	-	650,000	
TOTAL STREET & MAINTENANCE			2,695,000	21%
Pool Basin Resurfacing	350,000	-	350,000	
Total CV STARR ENTERPRISE			350,000	3%
Water Treatment Plant Overhaul	1,900,000	-	100,000	
Water Tank Replacement	1,638,437	1,638,437	-	
Raw Water Line Engineering	680,000	680,000	-	
Raw Water Line Replacement II - Road 450 to Hare Creek	705,000	-	705,000	
TOTAL WATER ENTERPRISE			805,000	6%
WW Treatment Facility Upgrade	18,552,400	11,164,400	7,388,000	
Lift Station Rehab (3 stations)	1,461,030	-	1,461,030	
Sewer Main Rehabilitation	515,000	265,000	-	
TOTAL WASTEWATER ENTERPRISE			8,849,030	69%
TOTAL FY 2019-20 CAPITAL BUDGET			<u>\$ 12,860,030</u>	



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

FY 2020-2024 CAPITAL IMPROVEMENT PROGRAM BY CATEGORY											
Fund	Project	Funding Source	Prior FY(s)	FY 19/20 Adopted Budget	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	5 year CIP Total	Beyond CIP	Total Project Costs
MUNICIPAL FACILITIES											
416	Guest House Rehabilitation	ISF	\$ 263,625	\$ 83,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 396,625	\$ 70,000	\$ 466,625
417	City Hall Rehabilitation	ISF	93,233	78,000					171,233	50,000	221,233
418	E. City Hall, Rehabilitation & Stabilization	ISF	60,750						60,750		60,750
	Town Hall Exterior Painting	ISF				62,000			62,000		62,000
	Main St Fire Station Rehab	U/I						2,015,000	2,015,000		2,015,000
	Highway 20 Fire Station	U/I								515,000	515,000
	Police Department Roof Replacement	U/I								70,000	70,000
	Total Municipal Facilities		417,608	161,000	50,000	62,000	-	2,015,000	2,705,608	705,000	3,410,608
PARKS & COMMUNITY SERVICES											
407	Glass Beach Staircase	122/GF	33,856						33,856		33,856
415	Coastal Trail - Phase:II (central segment)	Grant	1,213,520						1,213,520		1,213,520
419	Bainbridge Park Improvements, Phase:II	Prop 68 Funding(P)			670,000				670,000		670,000
	Pomo Bluffs Park	U/I					50,000		50,000		50,000
	Total Parks & Community Services		1,247,376	-	670,000	-	50,000	-	1,967,376	-	1,967,376
STREET MAINTENANCE & TRAFFIC SAFETY											
420	Downtown Crosswalk Rehabilitation	SST	-						-	62,300	62,300
-	South Main St Bike & Ped Improvements	STIP		45,000	50,000	450,000	255,000		800,000		800,000
	Route 20 Project (undergrounding utilities)	Grant						1,240,000	1,240,000		1,240,000
	2019 Street Rehab	LPP & 250	150,000	2,000,000					2,150,000		2,150,000
	Maple Street & SD Rehabilitation	LPP & 250		650,000					650,000		650,000
	Total Street Maint. & Traffic Safety		150,000	2,695,000	50,000	450,000	255,000	1,240,000	4,840,000	62,300	4,902,300
CV STARR ENTERPRISE											
810	Pool Basin Resurfacing	CV Starr		350,000					350,000		350,000
	Total CV Starr Enterprise		-	350,000	-	-	-	-	350,000	-	350,000
WATER ENTERPRISE											
	Madsen Hole Ranney - Design	Water Ent		-	175,000				175,000		175,000
	Water Treatment Plant Overhaul	Water Ent		100,000	1,800,000				1,900,000		1,900,000
	Putding Creek Water Main Relocation	U/I		-	1,669,000				1,669,000		1,669,000
	Raw Water Line Engineering, Phases II through V	Water Ent	680,000						680,000		680,000
	Raw Water Line Replacement: Phase II Noyo River to Water Treatment Facility	Water Ent		705,000					705,000		705,000
	Raw Water Line Replacement: Phase III - Newman Reservoir to Noyo River	U/I			935,000				935,000		935,000
	Raw Water Line Replacement: Phase IV - Hare Creek to SR 20	U/I				435,000			435,000		435,000
	Raw Water Line Replacement: Phase V - Forest Road 450 to Hare Creek	U/I					250,000		250,000		250,000
	Water Meter Replacement	U/I					2,100,000		2,100,000		2,100,000
	Cedar Street Water Distribution Line Replacement	U/I			206,000				206,000		206,000
	Water Tank Replacement	Grant	1,638,437						1,638,437	2,000,000	3,638,437
	East FB Pressure Zone (EFBPZ), Ph:1	U/I						545,000	545,000		545,000
	EFBPZ - Phase 2	U/I								330,000	330,000
	EFBPZ - Phase 3	U/I								580,000	580,000
	Total Water Enterprise		2,318,437	805,000	4,785,000	435,000	2,350,000	545,000	11,238,437	2,910,000	14,148,437
WASTEWATER ENTERPRISE											
716	WW Treatment Facility Upgrade- Activated Sludge	Grant/WW	11,164,400	7,388,000					18,552,400		18,552,400
	Lift Station Rehab (3 Stations)	IL		1,461,030					1,461,030		1,461,030
	Collection System Condition Assessment	WW			300,000				300,000		300,000
	Sewer Main Rehabilitation - CIPP	WW/CDBG PI	265,000		120,000		130,000		515,000		515,000
	Sanderson Way Sewer Main Replacement - Oak to Cedar	U/I			222,000				222,000		222,000
	Total Wastewater Enterprise		11,429,400	8,849,030	642,000	-	130,000	-	21,050,430	-	21,050,430
STORM WATER											
	Trash Capture Devices	U/I									
	Total Storm Water		-	-	-	-	-	-	-	-	-
Grand Total			\$ 15,562,821	\$ 12,860,030	\$ 6,197,000	\$ 947,000	\$ 2,785,000	\$ 3,800,000	\$ 42,151,851	\$ 3,677,300	\$ 45,829,151

TOTAL CIP PROJECT: \$ 12,860,30

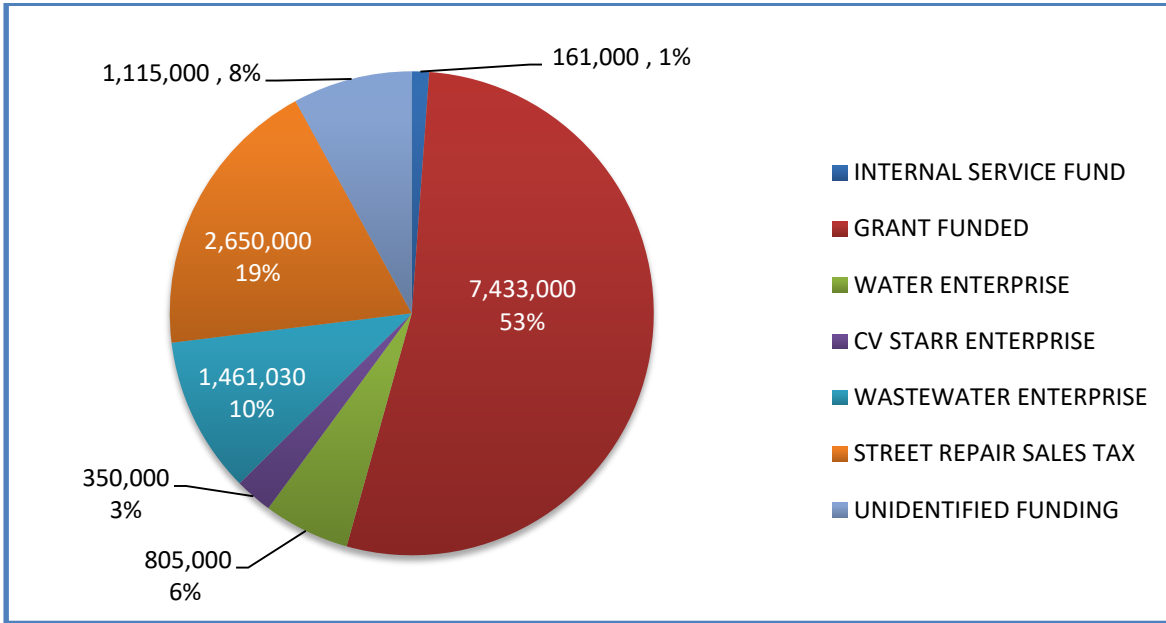
CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

CIP: FUNDING SOURCE FY 2020-2024										
Fund No.	Funding Source/ Project Name	Prior FY(s)	FY 19/20 Adopted Budget	FY 20/21 Projected	FY 21/22 Projected	FY 22/23 Projected	FY 23/24 Projected	Est. 5 year Total	Beyond CIP	Estimated Total Funding
SPECIAL REVENUE FUNDS										
122	Glass Beach Staircase (Parkland Monitoring Fund)	\$ 33,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,856	\$ -	\$ 33,856
	Total GF	33,856	-	-	-	-	-	33,856	-	33,856
INTERNAL SERVICE FUNDS										
530	Guest House Rehabilitation	263,625	83,000	50,000	-	-	-	396,625	70,000	466,625
530	City Hall - Painting, Roofing & Generator	93,233	78,000	-	-	-	-	171,233	50,000	221,233
530	East City Hall, Structural, Pool Bldg. & Other	60,750	-	-	-	-	-	60,750	-	60,750
	Pomo Bluffs Park	-	-	-	-	50,000	-	50,000	-	50,000
N/A	Town Hall Exterior Painting	-	-	-	62,000	-	-	62,000	-	62,000
	Total ISF	417,608	161,000	50,000	62,000	50,000	-	740,608	120,000	860,608
GRANT FUNDED										
320	Coastal Restoration & Trail Project Ph 2	1,213,520	-	-	-	-	-	1,213,520	-	1,213,520
N/A	Rule 20 Project (undergrounding utilities)	-	-	-	-	-	1,240,000	1,240,000	-	1,240,000
331	Water Tank Installation	1,638,437	-	-	-	-	-	1,638,437	-	1,638,437
	South Main St Bike & Ped Improvements	-	45,000	50,000	450,000	255,000	-	800,000	-	800,000
330	WW Treatment Facility Upgrade	-	3,388,000	-	-	-	-	3,388,000	-	3,388,000
327	WW Treatment Facility Upgrade	2,000,000	4,000,000	-	-	-	-	6,000,000	-	6,000,000
	Total Grants	4,851,957	7,433,000	50,000	450,000	255,000	1,240,000	14,279,957	-	14,279,957
CV STARR ENTERPRISE										
	Pool Basin Resurfacing	-	350,000	-	-	-	-	350,000	-	350,000
	Total CV Starr Enterprise	-	350,000	-	-	-	-	350,000	-	350,000
WATER ENTERPRISE										
615	Raw Water Line Engineering, Phases II through V	680,000	-	-	-	-	-	680,000	-	680,000
615	Water Treatment Plant Overhaul	-	100,000	1,800,000	-	-	-	1,900,000	-	1,900,000
	Raw Water Line Replacement: Phase II - Noyo River to Water Treatment Facility	-	705,000	-	-	-	-	705,000	-	705,000
615	Madsen Hole Rainey-Design	-	-	175,000	-	-	-	175,000	-	175,000
	Total Water Enterprise	680,000	805,000	1,975,000	-	-	-	3,460,000	-	3,460,000
WASTEWATER ENTERPRISE										
715	WW Treatment Facility Upgrade	4,164,400	-	-	-	-	-	4,164,400	-	4,164,400
710	WW Treatment Facility Upgrade (Debt Funded)	5,000,000	-	-	-	-	-	5,000,000	-	5,000,000
715	Lift Station Rehab:(3 Stations)	-	1,461,030	-	-	-	-	1,461,030	-	1,461,030
	Collection System Condition Assessment	-	-	300,000	-	-	-	300,000	-	300,000
715	Sewer Main Rehabilitation	265,000	-	120,000	-	130,000	-	515,000	-	515,000
715	Sanderson Way Sewer Main Replacement - Oak to Cedar	-	-	222,000	-	-	-	222,000	-	222,000
	Total Wastewater Enterprise Funds	9,429,400	1,461,030	642,000	-	130,000	-	11,662,430	-	11,662,430
STREET REPAIR SALES TAX										
	Maple Street & SD Rehabilitation	-	650,000	-	-	-	-	650,000	-	650,000
	2019 Street Rehab	150,000	2,000,000	-	-	-	-	2,150,000	-	2,150,000
250	Downtown Crosswalk Rehabilitation	-	-	-	-	-	-	-	62,300	62,300
	Total Street Repair Tax Funds	150,000	2,650,000	-	-	-	-	2,800,000	62,300	2,862,300
UNIDENTIFIED FUNDING										
110	Glass Beach Staircase	-	200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
329	Putding Creek Water Main Relocation	-	210,000	\$ 1,669,000	-	-	-	1,879,000	\$ -	1,879,000
	Cedar Street Water Distribution Line Replacement	-	-	206,000	-	-	-	206,000	-	206,000
	Trash Capture Devices	-	705,000	-	-	-	-	705,000	-	705,000
315	Bainbridge Park Improvements	-	-	670,000	-	-	-	670,000	-	670,000
	Water Treatment Plant Overhaul	-	-	-	-	-	-	-	-	-
	Raw Water Line Replacement - Phase III	-	-	935,000	-	-	-	935,000	-	935,000
	Raw Water Line Replacement - Phase IV	-	-	-	435,000	-	-	435,000	-	435,000
	Raw Water Line Replacement - Phase V	-	-	-	-	250,000	-	250,000	-	250,000
	Water Meter Replacement	-	-	-	-	2,100,000	-	2,100,000	-	2,100,000
	Water Tank Replacement	-	-	-	-	-	-	-	2,000,000	2,000,000
	Water - East FB Pressure Zone - Phase 1 Improvements	-	-	-	-	-	545,000	545,000	-	545,000
	Police Department Roof Replacement	-	-	-	-	-	-	-	70,000	70,000
	Water - EFBPZ - Phase 2	-	-	-	-	-	-	-	330,000	330,000
	Water - EFBPZ - Phase 3	-	-	-	-	-	-	-	580,000	580,000
	Main St Fire Station Rehab	-	-	-	-	-	2,015,000	2,015,000	-	2,015,000
	Hwy 20 Fire Station	-	-	-	-	-	-	-	515,000	515,000
	Total Unidentified Funding	-	1,115,000	3,480,000	435,000	2,350,000	2,560,000	9,940,000	3,495,000	13,435,000
TOTALS		\$ 15,562,821	\$ 13,975,030	\$ 6,197,000	\$ 947,000	\$ 2,785,000	\$ 3,800,000	\$ 43,266,851	\$ 3,677,300	\$ 46,944,151

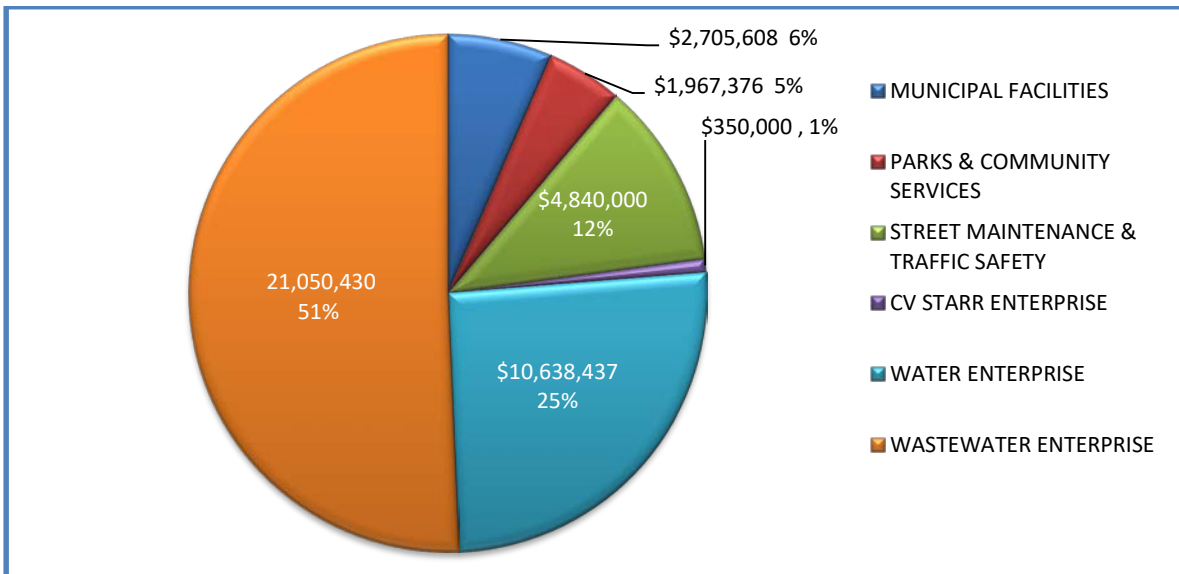
SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

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

FY 2019/20- 23/24 CIP PROJECT FUNDING



FY 2019/20- 23/24 CIP BY CATEGORY



CAPITAL IMPROVEMENT PROGRAM DETAIL

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: GUEST HOUSE REHABILITATION

Category:	Municipal Facilities
Fund/Task Code:	416/PW 94
Department:	Public Works
Priority:	
Funding Source(s):	<i>Internal Service Funds</i>
Est. Projected Costs	\$ 396,625
Expected Completion Date:	FY 2019/20
Cumulative Prior Year Funding:	\$ 263,625
FY 19/20 Funding:	\$ 83,000



Project Description

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

The 2012 Guest House Master Plan recommends other upgrades as well, including: upgrade of windows for ultraviolet light protection, improved pedestrian facilities, and updated exterior signage and lighting. This project will be phased over two fiscal years and have a total cost of \$397k. Other smaller projects planned for the four years are detailed in the Internal Service Funds table for facilities.

For Continuing Projects

Original Project Adopted Budget	\$ 396,625	Project Status :
Budget FY 19/20	(83,000)	
Total Approved Project Budget :	\$ 313,625	
Estimated Expenditures: June	(263,625)	
Remaining Budget Balance:	\$ 50,000	

A23:A24 Project Cost Details

Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	263,625	83,000	50,000					396,625
Equipment/Machinery								-
Other								-
Total Project Cost	\$ 263,625	\$ 83,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 396,625

Funding Source(s)

Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund: 530								-
Internal Service funds	263,625	83,000	50,000					396,625
Total Funding	\$ 263,625	\$ 83,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 396,625

Operating Impact of Project

Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Maintenance & Repair	-	-	-	45,000	-	-	50,000	95,000
Other			310	550	568	587		2,015
Total Operating Impact	\$ -	\$ -	\$ 310	\$ 45,550	\$ 568	\$ 587	\$ 50,000	\$ 97,015

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: CITY HALL IMPROVEMENTS									
Category:	Municipal Facilities								
Fund/Task Code:	417/PW 95								
Department:	Public Works								
Priority:									
Funding Source(s):	Internal Service Fund								
Est. Projected Costs	\$171,233								
Expected Completion Date:	FY 2019/20								
Cumulative Prior Year Funding:	\$ 93,233								
FY 19/20 Funding:	\$ 78,000								
Project Description									
Rehabilitation from deferred maintenance has been on-going for several years. The remaining large capital project is to repair the roof over City Hall. Other smaller projects planned for the four years are detailed in the Internal Service Funds table for facilities.									
For Continuing Projects									
Original Project Adopted Budget	\$ 171,233	Project Status :							
Budget FY 19/20	(78,000)	As part of a consolidated contract with the Guest House, City Hall was painted during FY 17/18. In addition, an electric vehicle charging station was installed in the adjacent parking lot. This work was done in partnership with the Mendocino Land Trust using funding from PG&E. It is a single charging station that can accommodate two electric vehicles simultaneously.							
Total Approved Project Budget :	\$ 93,233								
Expenditures:	(93,233)								
Remaining Budget Balance:	\$ -								
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services								-	
Construction	93,233	78,000						171,233	
Equipment/Machinery								-	
Other								-	
Total Project Cost	\$ 93,233	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,233	
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund: 530								-	
Internal Service funds	93,233	78,000						171,233	
Total Funding	\$ 93,233	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,233	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Maintenance & Repair	7,000	-	-	25,000	5,000	10,000	65,000	112,000	
Other		200	207	213	300	310		1,230	
Total Operating Impact	\$ 7,000	\$ 200	\$ 207	\$ 25,213	\$ 5,300	\$ 10,310	\$ 65,000	\$ 113,230	



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: EAST CITY HALL, STRUCTURAL & POOL BLD.STABILIZATION								
Category:	Municipal Facilities							
Fund/Task Code:	418/PW 102							
Department:	Public Works							
Priority:								
Funding Source(s):	Internal Service Fund							
Est. Projected Costs	\$ 60,750							
Expected Completion Date:								
Cumulative Prior Year Funding:	\$ 60,750							
FY 19/20 Funding:	\$ -							
Project Description								
<p>In 2010, Indigo Hammond + Playle Architects in association with Point 2 Structural Engineers produced the "Structural and Use Study of City Hall East." Various recommendations were made to repair parts of the gymnasium and the old indoor pool. The first priority was to save the structure if feasible. Substantial structural repairs are necessary to accomplish this. The loft/mezzanine structures should be removed. The gymnasium needs some structural work as well.</p> <p>Initial stabilization of the old pool building is proposed at estimated cost of \$160,000. This work will trigger the requirement to install a fire sprinkler system at an additional cost estimated to be \$40,000. This portion of the project has been postponed until direction from the City Council has been provided.</p> <p>Structure stabilization and fire sprinklers are being planned for FY 21/22.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ 60,750	Project Status :						
Budget FY 19/20	-							
Total Approved Project Budget :	\$ 60,750							
Expenditures:	(60,750)							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	60,750	-	-					60,750
Equipment/Machinery								-
Other								-
Total Project Cost	\$ 60,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,750
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund: 530								-
Internal Service funds	60,750							60,750
Total Funding	\$ 60,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,750
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Maintenance & Repair		200	207	213	220	228		1,068
Other								-
Total Operating Impact	\$ -	\$ 200	\$ 207	\$ 213	\$ 220	\$ 228	\$ -	\$ 1,068



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: HWY 20 FIRE STATION								
Category:	Municipal Facilities							
Fund/Task Code:	N/a							
Department:	Public Works							
Priority:								
Funding Source(s):	No Construction Funding Secured							
Est. Projected Costs	\$ 515,000							
Expected Completion Date:	Beyond CIP							
Cumulative Prior Year Funding:	\$ -							
FY 19/20 Funding:	\$ -							
No Picture available.								
Project Description								
<p>The City of Fort Bragg owns property at the northeast corner of State Hwy 20 and Babcock Lane that contains a 300,000 gallon water storage tank, and a large storage facility that houses fire equipment for the Fire Joint Powers Authority. Old structures have been replaced.</p> <p>The site has City water service. City sewer service from the Old Willits Road has not been extended to this location yet. The remaining goal is to construct an apartment and extend sewer service to the area.</p> <p>This project is presently beyond the current five year CIP. A funding source has not been identified at this time.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ -	Project Status :						
Budget FY 19/20	-	N/A						
Total Approved Project Budget :	\$ -							
Expenditures:	-							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	-	-	-				515,000	515,000
Equipment/Machinery								-
Other								-
Total Project Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ 515,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund: N/A								-
Unidentified Funding:	-						515,000	515,000
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,000	\$ 515,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: MAIN ST, FIRE STATION REHABILITATION									
Category:	Municipal Facilities								
Fund/Task Code:	N/a								
Department:	Public Works								
Priority:									
Funding Source(s):	No Construction Funding Secured								
Est. Projected Costs	\$ 2,015,000								
Expected Completion Date:	FY 2023/24								
Cumulative Prior Year Funding:	\$ -								
FY 19/20 Funding:	\$ -								
Project Description									
<p>In March 2007, the City completed a Public Facilities Master Plan. As a part of the master plan, a preliminary structural analysis of the Main Street Fire Station was completed, with findings and recommendations incorporated into the report. This analysis identified numerous deficiencies in the Fire Station and the risk of structural damage in the event of a major earthquake. The report estimated that making necessary seismic upgrades to the north wing would cost about \$175 per square foot; the south wing would cost about \$50 per square foot and the newer middle section costs would be about \$20 per square foot. As a follow up to the Facilities Master Plan, the City secured a Community Development Block Grant to complete a more extensive evaluation of the structure and foundation to more specifically identify structural fixes to bring the building to current standards. I.L. Welty & Associates completed the structural review and provided recommendations as well as estimates for repair. This work was completed in March 2009 and includes recommendations and estimates. Under a separate contract with I.L. Welty & Associates, the Fire JPA authorized preparation of plans and specifications for construction of Fire Station improvements as outlined within the master plan and follow up structural evaluation. This project is presently beyond the current five year CIP. A funding source is yet to be identified.</p>									
For Continuing Projects									
Original Project Adopted Budget	\$ -	Project Status :							
Budget FY 19/20	-	N/A							
Total Approved Project Budget :	\$ -								
Expenditures:	-								
Remaining Budget Balance:	\$ -								
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services								-	
Construction	-	-	-			2,015,000		2,015,000	
Equipment/Machinery								-	
Other								-	
Total Project Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,015,000	\$ -	\$ 2,015,000	
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund: N/A								-	
Unidentified Funding:	-					2,015,000		2,015,000	
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,015,000	\$ -	\$ 2,015,000	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Personnel Costs								-	
Supplies and Materials								-	
Maintenance & Repair								-	
Other								-	
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

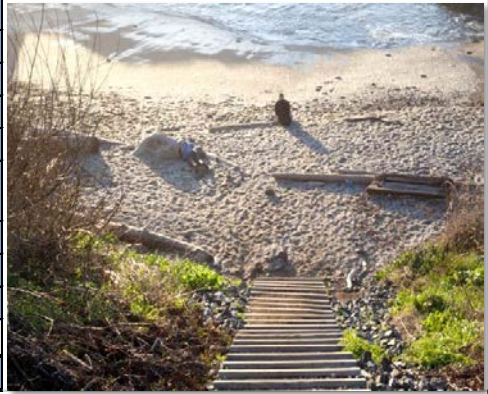
Project: TOWN HALL EXTERIOR PAINTING									
Category:	Municipal Facilities								
Fund/Task Code:	N/a								
Department:	Public Works								
Priority:									
Funding Source(s):	Internal Service Funds								
Est. Projected Costs	\$	62,000							
Expected Completion Date:	FY 2021/22								
Cumulative Prior Year Funding:	\$	-							
FY 19/20 Funding:	\$	-							
Picture									
Project Description									
Project Description: Based on an expected 10 year life-cycle for exterior paint, the outside of Town Hall will be ready to be repainted in FY 21/22.									
For Continuing Projects									
Original Project Adopted Budget	\$	-	Project Status :						
Budget FY 19/20		-	N/A						
Total Approved Project Budget :	\$	-							
Expenditures:		-							
Remaining Budget Balance:	\$	-							
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services				62,000				62,000	
Construction	-	-	-					-	
Equipment/Machinery								-	
Other								-	
Total Project Cost	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ -	\$ -	\$ 62,000	
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund: 520								-	
Internal Service Funds	-			62,000				62,000	
Total Funding	\$ -	\$ -	\$ -	\$ 62,000	\$ -	\$ -	\$ -	\$ 62,000	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Personnel Costs								-	
Supplies and Materials								-	
Maintenance & Repair								-	
Other								-	
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS


Project: POLICE DEPARTMENT ROOF REPLACEMENT									
Category:	Municipal Facilities								
Fund/Task Code:	N/a								
Department:	Public Works								
Priority:									
Funding Source(s):	ISF - Facilities								
Est. Projected Costs	\$ 70,000								
Expected Completion Date:	N/A								
Cumulative Prior Year Funding:	\$ -								
FY 19/20 Funding:	\$ -								
Project Description									
Based on an expected 30 year life-cycle for roofs, the Police Department roof will be ready for replacement approximately in FY 24/25.									
For Continuing Projects									
Original Project Adopted Budget	\$ -	Project Status :							
Budget FY 19/20	-	N/A							
Total Approved Project Budget :	\$ -								
Expenditures:	-								
Remaining Budget Balance:	\$ -								
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services								-	
Construction	-	-	-				70,000	70,000	
Equipment/Machinery								-	
Other								-	
Total Project Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund: 520								-	
Internal Service Funds	-					-	70,000	70,000	
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Personnel Costs								-	
Supplies and Materials								-	
Maintenance & Repair								-	
Other								-	
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: GLASS BEACH STAIRCASE								
Category:	Parks & Community Services							
Fund/Task Code:	407/CDD 20							
Department:	CDD/PW							
Priority:								
Funding Source(s):	(i) General Fund (ii) Unidentified Funding							
Est. Projected Costs	\$ 233,856							
Expected Completion Date:								
Cumulative Prior Year Funding:	\$ 33,856							
FY 19/20 Funding:	\$ -							
Project Description								
<p>The design of the replacement staircase has been completed after evaluation of construction alternatives. The original Coastal Trail staircase to Glass Beach was damaged by winter weather and accompanying heavy surf. A substantial concrete staircase with heavy fenders at the beach landing is being designed. Construction has been estimated at \$200,000.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ 33,856							
Approved Budget	-							
Total Approved Project Budget :	33,856							
Expenditures:	(33,856)							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	33,856		-					33,856
Equipment/Machinery								-
Other								-
Total Project Cost	\$ 33,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,856
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								-
110 - Measure AA/AB	32,807						-	32,807
122 - Parkland Monitoring								-
Total Funding	\$ 32,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,807
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total
Maintenance & Repair		700	723	747	771	797	823	4,561
Other								-
Total Operating Impact	\$ -	\$ 700	\$ 723	\$ 747	\$ 771	\$ 797	\$ 823	\$ 4,561



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: BAINBRIDGE PARK IMPROVEMENTS																
Category:	Parks & Community Services															
Fund/Task Code:	419/PW 96															
Department:	PW/CDD/PD															
Priority:																
Funding Source(s):	Prop: 68 Grant															
Est. Projected Costs	\$	800,000														
Expected Completion Date:	FY 2020/21															
Cumulative Prior Year Funding:	\$	-														
FY 19/20 Funding:	\$	-														
																
Project Description																
<p>This is a collaborative project for Public Works with support from Community Development and Police Departments. The project's purpose is to restore the "family friendly" environment at Bainbridge Park. Previously, the following improvements were accomplished: restoring the tennis court, restore the basketball court, and add decorative fencing. The next phase will be the full rehabilitation of the Wiggly Giggly playground and the construction of a pavilion. Creation of bid documents, construction, and construction management is pending securing grant funding. Proposition 68 funds are being pursued. \$270k- Wigly Giggly, \$400k - Pavilion and Non-Construction \$130k</p>																
For Continuing Projects																
Original Project Adopted Budget	\$	-							Project Status :							
Approved Budget Increases/Decreases		-							The first portion of the Master Plan improvements was completed in late 2017. Improvements included: an expanded basketball court, re-surfaced tennis court, a new perimeter fence and landscaping upgrades.							
Total Approved Project Budget :	\$	-														
Expenditures:		-														
Remaining Budget Balance:	\$	-														
Project Cost Details																
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total								
Professional Services								-								
Construction			670,000				-	670,000								
Equipment/Machinery								-								
Other								-								
Total Project Cost	\$	-	\$	670,000	\$	-	\$	670,000								
Funding Source(s)																
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total								
Fund:								-								
Unidentified Funding	-		670,000				-	670,000								
								-								
Total Funding	\$	-	\$	670,000	\$	-	\$	670,000								
Operating Impact of Project																
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total								
Personnel Costs		4,000	4,156	4,312	4,468	4,624		21,560								
Maintenance & Repair		400	416	431	447	462		2,156								
Other								-								
Total Operating Impact	\$	-	\$	4,400	\$	4,572	\$	4,743	\$	4,915	\$	5,086	\$	-	\$	23,716

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: POMO BLUFFS PARK									
Category:	Parks & Community Services								
Fund/Task Code:									
Department:	PW								
Priority:									
Funding Source(s):	ISF								
Est. Projected Costs	\$ 50,000								
Expected Completion Date:	FY 2022/23								
Cumulative Prior Year Funding:	\$ -								
FY 19/20 Funding:	\$ -								
Project Description									
Based on an expected 20 year life-cycle for paving, the Pomo Bluffs parking lot will be ready to be repaved in FY 22/23. Other minor park rehabilitation work may be added to the project as needed.									
For Continuing Projects									
Original Project Adopted Budget	\$ -	Project Status :							
Approved Budget Increases/Decreases	-								
Total Approved Project Budget :	\$ -								
Expenditures:	-								
Remaining Budget Balance:	\$ -								
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services									-
Construction					50,000		-		50,000
Equipment/Machinery									-
Other									-
Total Project Cost	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -		\$ 50,000
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund:									-
ISF	-				50,000		-		50,000
									-
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -		\$ 50,000
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel Costs									-
Maintenance & Repair									-
Other									-
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: DOWNTOWN CROSSWALK REHAB										
Category:	Street Maintenance & Traffic									
Fund/Task Code:	420/PW 98									
Department:	Public Works									
Priority:										
Funding Source(s):	Street Sales Tax									
Est. Projected Costs	\$	62,300								
Expected Completion Date:	Beyond CIP									
Cumulative Prior Year Funding:	\$	-								
FY 19/20 Funding:	\$	-								
Project Description										
Rehabilitating the stamped asphalt crosswalks in downtown will ensure their long-term viability. Many of the cross walks were rehabilitated in 2012. They are showing signs of wear and are ready for another round of rehabilitation. This project is consistent with the City's priority of keeping the downtown looking fresh and clean to maximize its economic strength and to help ensure Fort Bragg's success as a visitor destination.										
For Continuing Projects										
Original Project Adopted Budget		Project Status :								
Approved Budget:Increases/ Decreases		-								
Total Approved Project Budget :		-								
Expenditures:		-								
Remaining Budget Balance:	\$	-								
Project Cost Details										
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total		
Professional Services								-		
Construction		-	-	-	-	-	62,300	62,300		
Equipment/Machinery								-		
Other								-		
Total Project Cost	\$	-	\$	-	\$	-	\$	-	\$	62,300
Funding Source(s)										
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total		
Fund:								-		
250 - Special Sales Tax		-		-		-	62,300	62,300		
								-		
Total Funding	\$	-	\$	-	\$	-	\$	-	\$	62,300
Operating Impact of Project										
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total		
Maintenance & Repair		650	650	650	650	650	-	3,250		
Other								-		
Total Operating Impact	\$	-	\$	1,250	\$	1,250	\$	1,250	\$	1,250



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: PUC RULE 20 PROJECT (UTILITY UNDERGROUND)

Category:	Municipal Facilities
Fund/Task Code:	N/a
Department:	Public Works
Priority:	
Funding Source(s):	No Construction Funding Secured
Est. Projected Costs	\$ 1,240,000
Expected Completion Date:	FY 23/24
Cumulative Prior Year Funding:	\$ -
FY 19/20 Funding:	\$ -

No Picture available.

Project Description

Public Utilities Commission (PUC) Rule 20A requires PG&E to annually set aside monies for the purpose of undergrounding electric utility infrastructure. As of March 31, 2018, the City's account balance is \$1,215,827. The City receives an additional \$36,000 each year to build up this account. Undergrounding of utilities are normally coordinated with street construction projects to ensure a new pavement surface over extensive utility trenching. For a typical 400 foot City block, the undergrounding cost is approximately \$250,000. Coordinating with PG&E for design and utility undergrounding can take from two to three years before street construction can follow.

For Continuing Projects

Original Project Adopted Budget	\$ -	Project Status : N/A
Approved Budget	-	
Total Approved Project Budget :	\$ -	
Expenditures:	-	
Remaining Budget Balance:	\$ -	

Project Cost Details

Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	-	-	-			1,240,000		1,240,000
Equipment/Machinery								-
Other								-
Total Project Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000		\$ 1,240,000

Funding Source(s)

Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund: N/A								-
Unidentified Funding:	-					1,240,000	-	1,240,000
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000	\$ -	\$ 1,240,000

Operating Impact of Project

Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: SOUTH MAIN ST. BIKE & PED IMPROVEMENTS								
Category:	Street Maintenance & Traffic							
Fund/Task Code:	N/A							
Department:	PW							
Priority:								
Funding Source(s):	STIP							
Est. Projected Costs	\$ 800,000							
Expected Completion Date:	FY 2021/22							
Cumulative Prior Year Funding:	Nil							
FY 19/20 Funding:	\$ 45,000							
Project Description								
Install pedestrian and bicycle improvements along the west frontage of S. Main Street (State Highway 1) from N. Noyo Point Rd. to Cypress Street. Upgrade pedestrian facilities in affected intersections. Since the passage of SB-1, funding has been restored by the State through its State Transportation Improvement Program (STIP).								
For Continuing Projects								
Original Project Adopted Budget	\$ -	Project Status : N/A						
Approved Budget Increases/Decreases	-							
Total Approved Project Budget :	-							
Expenditures:	-							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services		45,000	50,000					95,000
Construction	-			450,000	255,000	-		705,000
Equipment/Machinery								-
Other								-
Total Project Cost	\$ -	\$ 45,000	\$ 50,000	\$ 450,000	\$ 255,000	\$ -	\$ -	\$ 800,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								-
STIP	-	45,000	50,000	450,000	255,000	-		800,000
								-
								-
Total Funding	\$ -	\$ 45,000	\$ 50,000	\$ 450,000	\$ 255,000	\$ -	\$ -	\$ 800,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair				1,000	1,033	1,067		3,100
Other								-
Total Operating Impact	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,033	\$ 1,067	\$ -	\$ 3,100



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: 2019 STREET REHAB	
Category:	Street Maintenance & Traffic
Fund/Task Code:	
Department:	Public Works
Priority:	
Funding Source(s):	Street Sales Tax & LPP
Est. Projected Costs	\$ 2,150,000
Expected Completion Date:	FY 2019/20
Cumulative Prior Year Funding:	\$ 150,000
FY 19/20 Funding:	\$ 2,000,000

Project Description	
This project will rehabilitate from 14 to 17 dead end streets and other short segments throughout the City. It is funded with a combination of monies from the FY 17/18 and FY 18/19 cycles of the Local Partnership Program (LPP) of SB-1 (\$200,000) and Street Sales Tax (\$1,800,000).	

For Continuing Projects	
Original Project Adopted Budget	\$ 2,150,000
Approved Budget: Increases/ Decreases	(2,000,000)
Total Approved Project Budget :	150,000
Expenditures:	(150,000)
Remaining Budget Balance:	\$ -

Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	150,000	2,000,000	-		-	-	-	2,150,000
Equipment/Machinery								-
Other								-
Total Project Cost	\$ 150,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,150,000

Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								-
250 - Special Sales Tax	150,000	1,800,000				-		1,950,000
LPP - Grant		200,000						200,000
Total Funding	\$ 150,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,150,000

Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs			2,800	2,800	2,800	2,800		11,200
Supplies and Materials			500	500	500	500		2,000
Maintenance & Repair			200	200	200	200		800
Other								-
Total Operating Impact	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 14,000

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: MAPLE STREET & SD REHABILITATION								
Category:	Street Maintenance & Traffic							
Fund/Task Code:								
Department:	Public Works							
Priority:								
Funding Source(s):	Street Sales Tax & LPP							
Est. Projected Costs	\$	650,000						
Expected Completion Date:	FY 2019/20							
Cumulative Prior Year Funding:								
FY 19/20 Funding:	\$	650,000						
Project Description								
This project will rehabilitate a portion of Maple Street in the vicinity of Park Street due to a failed storm drain pipe. It is funded with a combination of monies from the FY 19/20 cycle Local Partnership Program (LPP) of SB-1 (\$100,000) and Street Sales Tax (\$550,000).								
For Continuing Projects								
Original Project Adopted Budget	\$	650,000	Project Status :					
Approved Budget: Increases/ Decreases		(650,000)						
Total Approved Project Budget :		-						
Expenditures:								
Remaining Budget Balance:	\$	-						
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction		650,000	-		-	-	-	650,000
Equipment/Machinery								-
Other								-
Total Project Cost	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								-
250 - Special Sales Tax	-	550,000				-		550,000
LPP - Grant		100,000						100,000
								-
Total Funding	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs			2,800	2,800	2,800	2,800		11,200
Supplies and Materials			500	500	500	500		2,000
Maintenance & Repair			200	200	200	200		800
Other								-
Total Operating Impact	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	\$ 14,000



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: CV STARR POOL BASIN									
Category:	Street Maintenance & Traffic								
Fund/Task Code:									
Department:	Public Works								
Priority:									
Funding Source(s):	CV Starr Enterprise								
Est. Projected Costs	\$	350,000							
Expected Completion Date:	FY 2019/20								
Cumulative Prior Year Funding:									
FY 19/20 Funding:	\$	350,000							
Project Description									
<p>The pools were originally constructed in 2009. Staff have been patching holes in the plaster pool surface in order to continue offering aquatic programs. The surfaces are rapidly deteriorating. The pools will be re-lined in accordance to specifications of a Bid Document that shall include providing all materials, labor equipment and services necessary to furnish and install Pool interior. Surface preparation shall be dictated by prevailing substrate conditions of each pool. Expansion joints encountered shall be restored and re-sealed. The intention of the specifications is to require work, which will result in a fully renewed interior surface of the pools, in essentially like-new condition. The interior lining, and all related work should be expected to perform without failure for well beyond a decade.</p>									
For Continuing Projects									
Original Project Adopted Budget		Project Status :							
Approved Budget: Increases/ Decreases									
Total Approved Project Budget :		-							
Expenditures:									
Remaining Budget Balance:	\$	-							
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services								-	
Construction		350,000	-		-	-	-	350,000	
Equipment/Machinery								-	
Other								-	
Total Project Cost	\$	-	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund:								-	
CV Starr Enterprise	-	350,000				-		350,000	
								-	
Total Funding	\$	-	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel Costs								-	
Supplies and Materials			300	400	400	400		1,500	
Maintenance & Repair					200	400		600	
Other								-	
Total Operating Impact	\$	-	\$ 300	\$ 400	\$ 600	\$ 800	\$ -	\$ 2,100	



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: RAW WATER LINE REPLACEMENT	
Category:	Water Enterprise
Fund/Task Code:	651/WTR 0016
Department:	Public Works
Priority:	
Funding Source(s):	Water Enterprise Funds
Est. Projected Costs	\$ 2,649,000
Expected Completion Date:	FY 21/22
Cumulative Prior Year Funding:	\$ 680,000
FY 19/20 Funding:	\$ 705,000

Project Description	
<p>Past CIPs identified a series of raw water line replacement projects. These are now consolidated into one project with five phases. Phase I of the raw water replacement project was completed with the Summers Lane Reservoir project. The City of Fort Bragg receives water from three sources: Waterfall Gulch, Newman Gulch, and the Noyo River. The raw water from Waterfall Gulch and Newman Gulch gravity flows through a transmission system of PVC, asbestos cement, ductile iron and steel pipe. Much of this water transmission line has been in place for decades and failures are more and more common. It is essential that all of the City's transmission lines remain operational. Replacement of the entire length will be undertaken in five phases.</p> <p><u>Raw Water Line Engineering - \$400,000:</u> The most efficient design process is to do the entire length of all four remaining phases under one contract. Engineering and design costs used construction costs as an estimating guide. Steep and unstable canyon sides for much of the pipe alignment will require in depth geotechnical analysis. Surveying will be more difficult with heavy timber and brush along the pipe alignment. Timber harvest and the expected Timber Harvest Plan costs have been incorporated into the construction costs for each phase.</p> <p><u>Phase II, Noyo River to Water Treatment Facility - \$682,000:</u> This raw water transmission line is approximately 3,000 feet long and runs between the Noyo River crossing and the Water Treatment ponds just north of Sherwood Road. It lies within the Noyo River canyon which is geologically unstable. The alignment is heavily timbered and will require a timber harvest plan. Shifting, shallow soil regularly creates leaks in this section of the raw water main. It is the highest priority because it is the last portion of raw water main closest to the treatment plant and carries water from Waterfall Gulch, Newman Reservoir.</p>	

For Continuing Projects	
Original Project Adopted Budget	\$ 680,000
Approved Budget Increases/Decreases	705,000.00
Total Approved Project Budget :	1,385,000
Expenditures:	(1,385,000)
Remaining Budget Balance:	\$ -

Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	682,000	705,000	-	-	-	-	-	1,387,000
Other								-
Total Project Cost	\$ 682,000	\$ 705,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,387,000

Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
651 - Water Enterprise	682,000	705,000	-	-	-	-	-	1,387,000
Total Funding	\$ 682,000	\$ 705,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,387,000

Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs			1,000	1,500	1,200	1,200		4,900
Maintenance & Repair			250	500	700	1,000		2,450
Total Operating Impact	\$ -	\$ -	\$ 1,250	\$ 2,000	\$ 1,900	\$ 2,200	\$ -	\$ 7,350

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: MADSEN HOLE RAINEY -DESIGN								
Category:	Water Enterprise							
Fund/Task Code:	651/WTR 0015							
Department:	Public Works							
Priority:								
Funding Source(s):	Water Enterprise Funds							
Est. Projected Costs	\$ 175,000							
Expected Completion Date:	FY 2020/21							
Cumulative Prior Year Funding:	\$ -							
FY 19/20 Funding:	\$ -							
Project Description								
<p>The City's raw water source at Madsen Hole in the Noyo River currently used a Ranney Collector to provide some preliminary treatment at the source prior to pumping the water to the treatment plant. This is especially important during rain events to allow some filtration when turbidity has increased. This type of system is placed below ground to extract water from an aquifer with direct connection to a surface water source. This system has failed and is in need of replacement. This portion of the project includes design services only.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ 175,000	Project Status :						
Approved Budget Increases/Decreases	-							
Total Approved Project Budget :	175,000							
Expenditures:								
Remaining Budget Balance:	\$ 175,000							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction			175,000	-	-	-	-	175,000
Other								-
Total Project Cost	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
615- Water Enterprise	-		175,000	-	-	-	-	175,000
Total Funding	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Maintenance & Repair		-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: WATER TREATMENT PLANT OVERHAUL									
Category:	Water Enterprise								
Fund/Task Code:	651/0092								
Department:	Public Works								
Priority:									
Funding Source(s):	Water Enterprise Funds								
Est. Projected Costs	\$	1,900,000							
Expected Completion Date:	FY 20/21								
Cumulative Prior Year Funding:	\$	50,000							
FY 19/20 Funding:	\$	100,000							
Project Description									
<p>For the past 30 years, two Microfloc Trident 420c units have clarified and filtered the City's water. In 1998, the filter media was replaced and in 2006 clarifier media was added. The units are worn and in need of replacement. Over the years, Microfloc has made several improvements to the design, to make the units more efficient and capable of achieving better filtration, as well as to conserve water. Items included in this overhaul are: increase the filter to waste pipe size (this will allow filters to stay in compliance during operational problems), replace filter media, replace-upgrade filter underdrain, filter wash system, replace clarifier media, replace air manifold, water inlet headers, and sandblast and paint the units.</p> <p>Design is scheduled for FY 19/20. Construction will follow in FY 20/21. In addition to rehabilitating the water plant, the raw water ponds will be lined to eliminate seepage and an old clarifier will be demolished to open up some space on the site."</p>									
For Continuing Projects									
Original Project Adopted Budget	\$	1,900,000							Project Status :
Approved Budget Increases/Decreases		(100,000)							
Total Approved Project Budget :		1,800,000							
Expenditures:									
Remaining Budget Balance:	\$	1,800,000							
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services								-	
Construction	-	100,000	1,800,000		-	-	-	1,900,000	
Equipment/Machinery								-	
Other								-	
Total Project Cost	\$ -	\$ 100,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund:									
651- Water Enterprise		100,000	1,800,000		-	-	-	1,900,000	
Unidentified Funding:	-	-	-		-	-	-	-	
Total Funding	\$ -	\$ 100,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel Costs		-	2,000	4,000	3,000	4,000	-	13,000	
Supplies and Materials		-	750	1,000	1,033	1,067	-	3,850	
Maintenance & Repair		-	500	1,200	1,239	1,280	-	4,219	
Other								-	
Total Operating Impact	\$ -	\$ -	\$ 3,250	\$ 6,200	\$ 5,272	\$ 6,347	\$ -	\$ 21,069	

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: CEDAR STREET WATER DISTRIBUTION LINE PROJECT								
Category:	Water Enterprise							
Fund/Task Code:	N/A							
Department:	Public Works							
Priority:								
Funding Source(s):	No Construction Funding secured yet							
Est. Projected Costs	\$	206,000						
Expected Completion Date:	FY 21/22							
Cumulative Prior Year Funding:	\$	-						
FY 19/20 Funding:	\$	-						
Project Description								
<p>The City of Fort Bragg has two water transmission lines from the Water Treatment storage tanks that provide water for the entire City. A 20-inch water line runs south from the tanks to Sherwood Road, then west along Sherwood Road/Oak Street to feed the City. The second line runs off of the transmission line to Sherwood Road/Oak Street on the City Water treatment facility site then northeast across private property to Cedar Street. City mapping indicates that the 8 inch transmission line feeding the City from Cedar Street runs directly from the tanks to Cedar Street, Public Works personnel located the line as part of the Water Treatment Plant improvements and traced it across private property. Staff has been unable to locate any easement for the pipe's current location; The City plans to move the line, as the current location impacts any future development of the site. Staff will be conducting additional investigations to determine the options available.</p> <p>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.</p> <p>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.</p>								
For Continuing Projects								
Original Project Adopted Budget		Project Status :						
Approved Budget Increases/Decreases		-						
Total Approved Project Budget :		-						
Expenditures:		-						
Remaining Budget Balance:	\$	-						
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	-	-	206,000		-	-	-	206,000
Other								-
Total Project Cost	\$ -	\$ -	\$ 206,000	\$ -	\$ -	\$ -	\$ -	\$ 206,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
Unidentified Funding:	-	-	206,000		-	-	-	206,000
Total Funding	\$ -	\$ -	\$ 206,000	\$ -	\$ -	\$ -	\$ -	\$ 206,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials				200	207	213		620
Maintenance & Repair				100	103	107		310
Other								-
Total Operating Impact	\$ -	\$ -	\$ -	\$ 300	\$ 310	\$ 320	\$ -	\$ 930

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: PUDDING CREEK MAIN RELOCATION								
Category:	Water Enterprise							
Fund/Task Code:	651/							
Department:	Public Works							
Priority:								
Funding Source(s):	California Office of Emergency Services Grant & Unidentified Funding							
Est. Projected Costs	\$	1,879,000						
Expected Completion Date:								
Cumulative Prior Year Funding:	\$	-						
FY 19/20 Funding:								
Project Description								
<p>The City has previously received approximately \$6,000 from the California Governor's Office of Emergency service (Cal-OES) for immediate disaster relief. To eliminate the on-going risk to the water main laying on the dam across Pudding Creek presented by a compromised dam, the water main will be relocated to the nearby Highway 1 (N. Main Street) bridge over Pudding Creek. The City is working with Caltrans to accommodate the relocation as part of the future widening of the bridge. Cal-OES did not approve the City's application for disaster relief to relocate the water main. Staff is now working with several potential partners to secure funding as part of possible Pudding Creek restoration project(s) and/or future development in north Fort Bragg. The City may need to provide a portion of the funding from the Water Enterprise Fund.</p>								
For Continuing Projects								
Original Project Adopted Budget		Project Status :						
Approved Budget								
Increases/Decreases								
Total Approved Project Budget :								
Estimated Expenditures: June 30,2018								
Remaining Budget Balance:								
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	-	210,000	1,669,000		-	-	-	1,879,000
Total Project Cost	\$ -	\$ 210,000	\$ 1,669,000	\$ -	\$ -	\$ -	\$ -	\$ 1,879,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
Unidentified Funding	-	210,000	1,669,000	-	-	-	-	1,879,000
Total Funding	\$ -	\$ 210,000	\$ 1,669,000	\$ -	\$ -	\$ -	\$ -	\$ 1,879,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs			5,000	5,000	5,000	5,000		20,000
Supplies and Materials			200	200	200	200		800
Other								-
Total Operating Impact	\$ -	\$ -	\$ 5,200	\$ 5,200	\$ 5,200	\$ 5,200	\$ -	\$ 20,800




CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

EAST FORT BRAGG PRESSURE ZONE (EFPZ) PHASE:1-3								
Category:	Water Enterprise							
Fund/Task Code:	N/A							
Department:	Public Works							
Priority:								
Funding Source(s):	Water Enterprise Funds							
Est. Projected Costs	\$	1,455,000						
Expected Completion Date:	Beyond CIP							
Cumulative Prior Year Funding:	\$	-						
FY 19/20 Funding:	\$	-						
Project Description								
Phase 1 - \$545,000 Phase 2 - \$330,000 Phase 3 - \$580,000 The three phases of this capital project are intended to increase the service levels within the water pressure zone serving a portion of east Fort Bragg. The most significant beneficiary of this service enhancement is Fort Bragg High School. The Fort Bragg Unified School District (FBUSD) originally intended to share in the cost of this project. Since the original proposal was made, FBUSD has reprioritized its expenditures and this project is not a high priority. This project has been moved to the "Beyond CIP" category.								
For Continuing Projects								
Original Project Adopted Budget	\$	-	Project Status :					
Approved Budget Increases/Decreases		-	N/A					
Total Approved Project Budget :		-						
Expenditures:		-						
Remaining Budget Balance:	\$	-						
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction		-	-			-	545,000	545,000
Other							910,000	910,000
Total Project Cost	\$	-	\$	-	\$	-	\$	1,455,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
U/I		-	-			-	545,000	545,000
U/I							910,000	910,000
Total Funding	\$	-	\$	-	\$	-	\$	1,455,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
Total Operating Impact	\$	-	\$	-	\$	-	\$	-

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

WATER METER REPLACEMENT								
Category:	Water Enterprise							
Fund/Task Code:	N/A							
Department:	Public Works							
Priority:								
Funding Source(s):	Water Enterprise Funds							
Est. Projected Costs	\$ 2,100,000							
Expected Completion Date:	FY 2022/23							
Cumulative Prior Year Funding:	\$ -							
FY 19/20 Funding:	\$ -							
Project Description								
<p>This project will replace and upgrade water meters throughout town. The current water meters were installed in 2007 with a 10 to 15 year lifespan. Replacement meters will measure water more precisely allowing for improved leak detection. Remote control of the meters will permit more timely response to water service turn-on and turn-offs.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ -	Project Status :						
Approved Budget Increases/Decreases	-	N/A						
Total Approved Project Budget :	-							
Expenditures:	-							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services					2,100,000			2,100,000
Construction	-	-						-
Other								-
Total Project Cost	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ 2,100,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
Unidentified Funding	-	-	-	-	2,100,000			2,100,000
Total Funding	\$ -	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ 2,100,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials								-
Maintenance & Repair								-
Other								-
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: WATER TANK INSTALLATION								
Category:	Water Enterprise							
Fund/Task Code:	651/WTR 0015							
Department:	Public Works							
Priority:								
Funding Source(s):	Unidentified Funding							
Est. Projected Costs	\$ 3,638,437							
Expected Completion Date:	Beyond CPI							
Cumulative Prior Year Funding:								
FY 19/20 Funding:	\$ -							
Project Description								
<p>This project will replace the remaining water tank that has reached the end of its useful life. In addition to providing valuable storage of finished water, it will also allow for the periodic drainage of each of the three tanks in the City's water treatment system for regular maintenance of each tank's interior.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ 1,638,437	Project Status :						
Approved Budget Increases/Decreases	-							
Total Approved Project Budget :	1,638,437							
Expenditures:	(1,638,437)							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction	1,638,437	-	-	-	-	-	2,000,000	3,638,437
Equipment/Machinery								-
Other								-
Total Project Cost	\$ 1,638,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 3,638,437
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
331 - CDBG 16	1,638,437	-	-	-	-	-	-	1,638,437
Unidentified Funding							2,000,000	2,000,000
Total Funding	\$ 1,638,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 3,638,437
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs			1,000	1,000	1,000	1,000		4,000
Supplies and Materials			500	500	500	500		2,000
Maintenance & Repair			4,000	4,000	4,000	4,000		16,000
Other								-
Total Operating Impact	\$ -	\$ -	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ 22,000

CAPITAL IMPROVEMENT PROGRAM PROJECT DETAILS

Project: SEWER MAIN REHABILITATION									
Category:	Wastewater Enterprise								
Fund/Task Code:	716/WWP 0016								
Department:	Public Works								
Priority:									
Funding Source(s):	WW/CDBG								
Est. Projected Costs	\$	515,000							
Expected Completion Date:	FY 2022/23								
Cumulative Prior Year Funding:	\$	-							
FY 19/20 Funding:	\$	-							
Project Description									
<p>The City has an on-going program to rehabilitate or repair sewer mains that are failing when leak repairs have become chronic or a significant source of infiltration and inflow (I & I) has been identified. These projects involve the replacement of major portions of failing infrastructure and are considered capital projects rather than ordinary repair or maintenance activities. These projects are generally performed every two years. They utilize technologies that reline the interior of the sewer pipe with minimum disturbance to the surface of overlying streets and alleys.</p>									
For Continuing Projects									
Original Project Adopted Budget	\$	515,000	Project Status :						
Approved Budget Increases/Decreases		-							
Total Approved Project Budget :		515,000							
Expenditures:		(265,000)							
Remaining Budget Balance:	\$	250,000							
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services								-	
Construction	265,000	-	120,000	-	130,000			515,000	
Other			-				-	-	
Total Project Cost	\$ 265,000	\$ -	\$ 120,000	\$ -	\$ 130,000	\$ -	\$ -	\$ 515,000	
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund:									
715- WW Enterprise	265,000	-	120,000	-	130,000	-		515,000	
Total Funding	\$ 265,000	\$ -	\$ 120,000	\$ -	\$ 130,000	\$ -	\$ -	\$ 515,000	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel Costs			25,000	25,000	25,000	25,000		100,000	
Supplies and Materials			1,000	1,000	1,000	1,000		4,000	
Maintenance & Repair		-	-	-	-	-		-	
Other								-	
Total Operating Impact	\$ -	\$ -	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	\$ 104,000	

CIP PROJECT DETAILS: WASTEWATER ENTERPRISE

Project:SANDERSON WAY SEWER MAIN REPLACEMENT, Oak to Cedar.									
Category:	Wastewater Enterprise								
Fund/Task Code:	716/WWP 0016								
Department:	Public Works								
Priority:									
Funding Source(s):	Unidentified Funding								
Est. Projected Costs	\$	222,000							
Expected Completion Date:	FY 21-22								
Cumulative Prior Year Funding:	\$	-							
FY 19/20 Funding:									
Project Description									
<p>The main sewer line running north/south on North Sanderson Way between Oak and Cedar Streets is in need of replacement. Not only does the line have high inflow and infiltration (I&I), but it has areas of high grease build up and it is undersized for the area being serviced. When the line was originally installed, there was limited development east of Sanderson Way, but since that additional development has tied into the existing main line.</p> <p>The line currently runs at full capacity much of the time and continues to be a maintenance issue for Public Works personnel. This project will consist of designing a new main line sewer utilizing either a 10" or 12" main line to replace the existing 6" running between the manhole at Oak Street on the south to the manhole in Cedar Street to the north, and connecting and replacing all laterals within the right of way. This will address both the I&I issues as well as capacity issues.</p>									
For Continuing Projects									
Original Project Adopted Budget	\$	-	Project Status :						
Approved Budget Increases/Decreases		-							
Total Approved Project Budget :		-							
Estimated Expenditures: June 30,2018		-							
Remaining Budget Balance:	\$	-							
Project Cost Details									
Activity	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Professional Services								-	
Construction				222,000				222,000	
Other			-		-		-	-	
Total Project Cost	\$ -	\$ -	\$ -	\$ 222,000	\$ -	\$ -	\$ -	\$ 222,000	
Funding Source(s)									
Source(s)	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Fund:									
U/I	-		-	222,000	-	-		222,000	
								-	
								-	
Total Funding	\$ -	\$ -	\$ -	\$ 222,000	\$ -	\$ -	\$ -	\$ 222,000	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Future	Total	
Personnel Costs								-	
Supplies and Materials									
Maintenance & Repair									
Other								-	
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

CIP PROJECT DETAILS: WASTEWATER ENTERPRISE

Project:LIFT STATION REHAB (3 Stations)								
Category:	Wastewater Enterprise							
Fund/Task Code:	716/WWP 0016							
Department:	Public Works							
Priority:								
Funding Source(s):	WW							
Est. Projected Costs	\$	1,461,030						
Expected Completion Date:	FY 21-22							
Cumulative Prior Year Funding:	\$	-						
FY 19/20 Funding:	\$	1,461,030						
Project Description								
<p>Three sanitary sewer lift stations (pumps) are very old and overdue for rehabilitation. These are South Harbor Lift Station, North Harbor Lift Station, and the Pudding creek Lift Station. Construction will begin in June 2019 and be completed by the fall.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$	-	Project Status :					
Approved Budget Increases/Decreases		-						
Total Approved Project Budget :		-						
Expenditures:		-						
Remaining Budget Balance:	\$	-						
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services		1,461,030						1,461,030
Construction								-
Other			-	-	-	-	-	-
Total Project Cost	\$ -	\$ 1,461,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,461,030
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
WW	-	1,461,030	-	-	-	-	-	1,461,030
								-
								-
Total Funding	\$ -	\$ 1,461,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,461,030
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials			400	413	427	441		1,681
Maintenance & Repair			100	200	300	310		910
Other								-
Total Operating Impact	\$ -	\$ -	\$ 500	\$ 613	\$ 727	\$ 751	\$ -	\$ 2,591

CIP PROJECT DETAILS: WASTEWATER ENTERPRISE

Project: COLLECTION SYSTEM CONDITION ASSESSMENT								
Category:	Wastewater Enterprise							
Fund/Task Code:	716/WWP 0016							
Department:	Public Works							
Priority:								
Funding Source(s):	WW							
Est. Projected Costs	\$ 300,000							
Expected Completion Date:	FY 2020/21							
Cumulative Prior Year Funding:	\$ -							
FY 19/20 Funding:	\$ -							
Project Description								
<p>This project is a master planning document that will determine the current condition of the City's waste water collection system. The document will also identify places that need rehabilitation, replacement, or upgrades. This will allow the City to systematically prioritize and plan future collection system capital projects.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ -	Project Status :						
Approved Budget Increases/Decreases	-							
Total Approved Project Budget :	-							
Estimated Expenditures: June 30,2018	-							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services			300,000					300,000
Construction								-
Other			-		-		-	-
Total Project Cost	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
WW	-	-	300,000	-	-	-		300,000
								-
								-
Total Funding	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials								
Maintenance & Repair								
Other								-
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CIP PROJECT DETAILS: WASTEWATER ENTERPRISE

Project: WW TREATMENT FACILITY UPGRADE-ACTIVITY SLUDGE									
Category:	Wastewater Enterprise								
Fund/Task Code:	716								
Department:	Public Works								
Priority:									
Funding Source(s):	(i) USDA (ii) SWRCB (iii) Debt (iv) WW								
Est. Projected Costs	\$	18,552,400							
Expected Completion Date:	FY 20-21								
Cumulative Prior Year Funding:	\$	949,000							
FY 19/20 Funding:	\$	7,388,000							
Project Description									
<p>While repairs and upgrades have been performed over the years, much of the WWTP's equipment is reaching the end of a normal 25-30 year service life. Key parts of the project include:</p> <p>(1) Replacing the existing trickling filters with an activated sludge system, (2) Re-purposing the clarifiers into emergency/surge storage, (3) Increased system redundancy, (4) On-site treatment of storm water.</p> <p>In addition to the conversion of waste water treatment to an activated sludge system, the design will include: high levels of energy efficiency, alternate energy sources to power the treatment train, and alternate use of treated effluents as well as sludge. Design is complete. Funding for the project has been secured. A \$6 million grant has been provided by the State Revolving Fund administered by the State Water Quality Control Board (SWRCB). The United States Department of Agriculture (USDA) Rural Assistance Program has contributed \$3.3 million in grant funds and provided a \$5 million low interest loan. The remaining \$2.48 million will come from the Waste Water Enterprise Fund.</p>									
For Continuing Projects									
Original Project Adopted Budget	\$	18,552,400							Project Status :
Approved Budget Increases/Decreases		-							Design to upgrade the WWTF was completed in FY 2016/17. Primary improvements will be the replacement of the open air aerobic digesters with an up-to-date, enclosed digesters. Other parts of the 40 year old treatment will be replaced and/or upgraded as necessary. Staff successfully secured grants for construction, construction management, and engineering support during the past fiscal year. Bids were opened on April 17, 2018. Once bids have been reviewed by the funding sources, construction is scheduled to begin in late 2018. Construction is expected to take two years with the new upgrades coming online during the summer of 2020. is seeking grants and other low cost financing for construction.
Total Approved Project Budget :		18,552,400							
Estimated Expenditures: June 30,2018		(11,164,400)							
Remaining Budget Balance:	\$	7,388,000							
Project Cost Details									
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Professional Services	949,000							949,000	
Construction	10,215,400	7,388,000	-					17,603,400	
Total Project Cost	\$ 11,164,400	\$ 7,388,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,552,400	
Funding Source(s)									
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Fund:									
329- USDA	-	3,388,000						3,388,000	
330- State Park(Prop 84)	2,000,000	4,000,000						6,000,000	
710- Debt Funded	5,000,000							5,000,000	
715- WW Enterprise	4,164,400	-						4,164,400	
Total Funding	\$ 11,164,400	\$ 7,388,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,552,400	
Operating Impact of Project									
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total	
Personnel Costs								-	
Maintenance & Repair			60,000	61,974	64,013	66,119		252,106	
Total Operating Impact	\$ -	\$ -	\$ 60,000	\$ 61,974	\$ 64,013	\$ 66,119	\$ -	\$ 252,106	



CIP PROJECT DETAILS: WASTEWATER ENTERPRISE

Project:TRASH CAPTURE								
Category:	Storm Drain							
Fund/Task Code:								
Department:	Public Works							
Priority:								
Funding Source(s):	Unidentified							
Est. Projected Costs	\$ 705,000							
Expected Completion Date:	FY 2020/21							
Cumulative Prior Year Funding:	\$ -							
FY 19/20 Funding:	\$ -							
Project Description								
<p>This project is in response to new State mandates that public storm water systems capture and divert litter/trash from entering the storm drain system to prevent the pollution of receiving waters in streams or the ocean. Specialized, retrofitted storm drain inlets are used to meet these mandates.</p>								
For Continuing Projects								
Original Project Adopted Budget	\$ -	Project Status :						
Approved Budget Increases/Decreases	-							
Total Approved Project Budget :	-							
Estimated Expenditures: June 30,2018	-							
Remaining Budget Balance:	\$ -							
Project Cost Details								
Activity	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Professional Services								-
Construction			705,000					705,000
Other			-		-		-	-
Total Project Cost	\$ -	\$ -	\$ 705,000	\$ -	\$ -	\$ -	\$ -	\$ 705,000
Funding Source(s)								
Source(s)	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Fund:								
U/I	-	-	705,000	-	-	-		705,000
								-
								-
Total Funding	\$ -	\$ -	\$ 705,000	\$ -	\$ -	\$ -	\$ -	\$ 705,000
Operating Impact of Project								
Expenditure Line Item	Prior Year	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Future	Total
Personnel Costs								-
Supplies and Materials				2,000	2,066	2,134		6,200
Maintenance & Repair				3,000	3,099	3,201		9,300
Other								-
Total Operating Impact	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,165	\$ 5,335	\$ -	\$ 15,500



City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

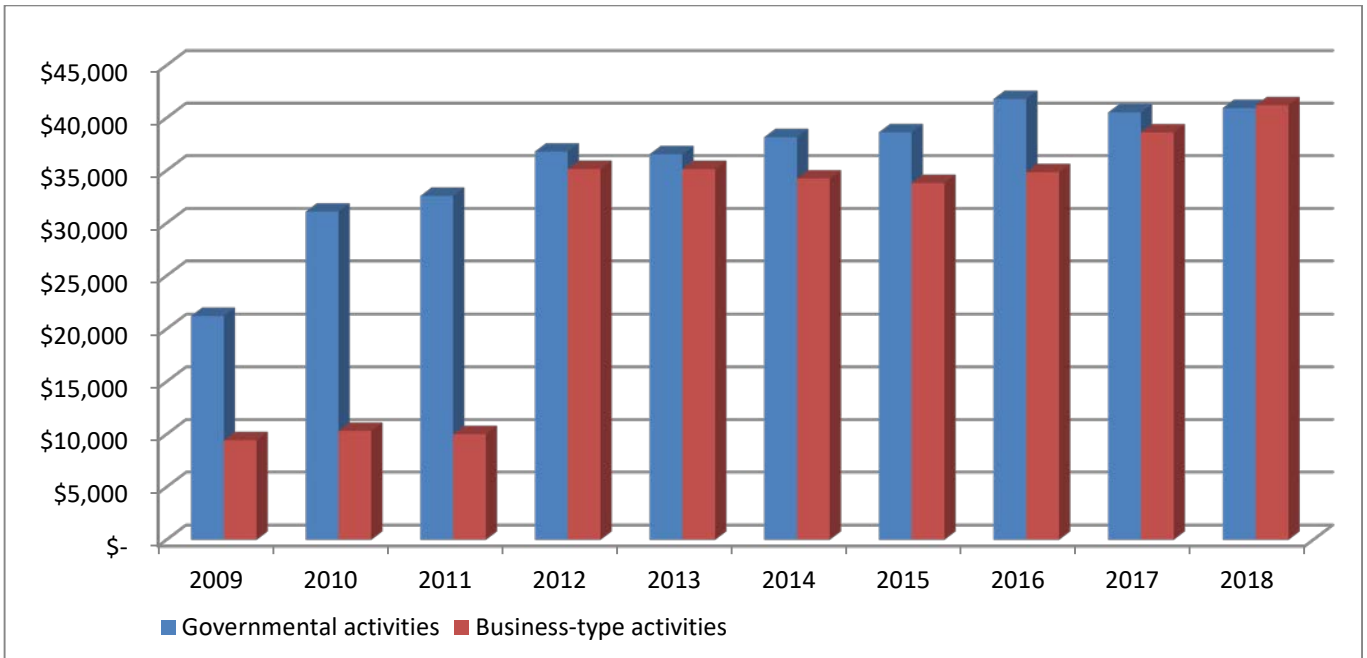
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City of Fort Bragg, California
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CITY OF FORT BRAGG
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual basis of Accounting) In thousands

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities										
Net investment in capital assets	\$ 13,862	\$ 24,795	\$ 25,801	\$ 30,664	\$ 30,444	\$ 31,944	\$ 35,914	\$ 38,647	\$ 39,523	\$ 42,293
Restricted	3,822	4,450	4,825	4,776	5,671	5,987	2,289	3,536	2,513	3,758
Unrestricted	3,552	1,843	1,953	1,356	428	232	(203)	(399)	(1,518)	(5,115)
Total governmental activities net position	\$ 21,236	\$ 31,088	\$ 32,579	\$ 36,796	\$ 36,543	\$ 38,163	\$ 38,625	\$ 41,784	\$ 40,518	\$ 40,935
Business-type activities										
Net investment in capital assets	\$ 7,170	7,255	\$ 7,121	\$ 31,319	\$ 30,764	\$ 30,531	\$ 30,047	\$ 30,503	\$ 31,597	\$ 33,572
Restricted	35	64	108	108	72	101	108	108	108	108
Unrestricted	2,223	2,997	2,775	3,709	4,294	3,603	3,649	4,232	6,912	7,515
Total business-type activities net position	\$ 9,428	\$ 10,316	\$ 10,004	\$ 35,136	\$ 35,130	\$ 34,235	\$ 33,804	\$ 34,843	\$ 38,617	\$ 41,195
Primary government										
Net investment in capital assets	\$ 21,032	\$ 32,050	\$ 32,922	\$ 61,983	\$ 61,208	\$ 62,475	\$ 65,961	\$ 69,150	\$ 71,119	\$ 75,865
Restricted	3,857	4,514	4,933	4,884	5,743	6,088	3,022	3,644	2,621	3,866
Unrestricted	5,775	4,840	4,728	5,065	4,722	3,835	3,466	3,833	5,395	2,400
Total primary government net position	\$ 30,664	\$ 41,404	\$ 42,583	\$ 71,932	\$ 71,673	\$ 72,398	\$ 72,429	\$ 76,627	\$ 79,135	\$ 82,131



City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

CITY OF FORT BRAGG
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

Accrual basis of accounting (in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental activities:										
General government	\$ 2,013	\$ 2,518	\$ 2,591	\$ 2,540	\$ 2,708	\$ 1,500	\$ 2,593	\$ 2,877	\$ 2,221	\$ 2,804
Public safety	3,387	4,011	3,596	3,493	3,399	3,851	3,663	4,187	4,388	4,461
Public works	1,846	2,286	1,532	1,532	1,874	2,176	2,435	2,108	2,750	2,873
Community development	2,922	2,489	3,361	1,877	1,529	3,485	840	1,700	1,018	1,208
Parks and recreation									38	-
Interest and fiscal charges	323	311	296	177	49	42	30	26	21	53
Total governmental activities expenses	10,491	11,615	11,376	9,619	9,559	11,054	9,561	10,898	10,434	11,398
Business-type activities:										
Water	2,050	2,401	2,179	2,107	2,138	2,539	2,286	2,264	2,158	2,034
Sewer	2,233	2,465	2,425	2,983	3,063	3,095	2,801	2,897	2,847	2,569
C.V. Starr Center	-	-	-	183	2,236	2,262	2,382	2,292	2,320	2,386
Total business-type activities expenses	4,283	4,866	4,604	5,273	7,437	7,896	7,469	7,453	7,325	6,989
Total primary government expenses	14,774	16,481	15,980	14,892	16,996	18,950	17,030	18,351	17,760	18,386
Program revenues										
Governmental activities:										
Charges for services:										
General government	2,306	3,193	3,087	2,718	2,701	2,851	2,809	2,818	1,967	1,324
Public safety	133	30	30	29	40	72	50	289	299	365
Public works	50	13	5	4	5	34	102	344	558	1,049
Community development	188	5	9	349	100	58	-	30	232	520
Operating grants and contributions	1,101	10,622	2,138	684	1,572	1,567	4,702	725	1,251	2,259
Capital grants and contributions	3,673	2,108	602	1,096	303	1,818	2,383	3,762	922	3,324
Total governmental activities program revenues	7,451	15,971	5,871	4,880	4,721	6,400	10,046	7,968	5,227	8,840
Business-type activities:										
Charges for services:										
Water	2,042	2,017	2,108	2,194	2,404	2,229	2,496	2,624	2,683	2,909
Wastewater	1,930	2,216	2,773	2,945	3,197	3,004	3,194	3,332	3,305	3,495
C.V. Starr Center	-	-	-	-	591	635	706	722	696	743
Operating grants and contributions	288	-	-	-	-	-	-	-	-	-
Capital grants and contributions	1,239	85	-	25,132	-	-	-	-	-	-
Total business-type activities program revenues	5,499	4,318	4,881	30,271	6,192	5,868	6,396	6,678	6,683	7,147
Total primary government program revenues	12,950	20,289	10,752	35,151	10,913	12,268	16,442	14,646	11,911	15,987
Net (Expense)/Revenue										
Governmental activities	(3,040)	4,356	(5,505)	(4,739)	(4,838)	(4,654)	485	(2,930)	(5,207)	(2,558)
Business-type activities	1,216	(548)	277	24,998	(1,245)	(2,028)	(1,073)	(775)	(642)	158
Total primary government net expense	(1,824)	3,808	(5,228)	20,259	(6,083)	(6,682)	(588)	(3,705)	(5,849)	(2,400)

(continued)

City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

City of Fort Bragg
Changes in Net Position
Last Ten Fiscal Years
 Accrual basis of Accounting
 (In thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental activities:										
Taxes:										
Property taxes	2,249	1,988	2,075	1,413	924	943	909	1,007	1,084	1,034.55
Sales and use tax	2,657	2,154	2,147	2,271	2,390	2,490	2,523	2,458	2,414	1,785
Transient lodging tax	1,492	1,379	1,341	1,411	1,536	1,667	1,858	1,948	2,149	2,619
Franchise taxes	495	457	469	470	482	496	493	491	-	-
Other taxes	274	26	-	225	203	411	435	403	674	719
Use of money and property	41	58	51	91	103	45	87	113	(23)	(110)
Other general revenues	-	424	71	399	81	222	67	120	151	61
Special Items									(507)	-
Transfer in (out)	49	(2)	(55)	(2)	(17)	(1)	(89)	(451)	(2,003)	(898)
Extraordinary item: Redevelopment dissolution	-	-	-	3,070	-	-	-	-	-	-
Total governmental activities	<u>7,257</u>	<u>6,484</u>	<u>6,099</u>	<u>9,348</u>	<u>5,702</u>	<u>6,273</u>	<u>6,283</u>	<u>6,089</u>	<u>3,940</u>	<u>5,210</u>
Business-type activities:										
Property taxes	3			19	231	216	234	220	234	236
Sales and use tax					772	811	807	846	881	915
Use of money and property	72	21	21	16	8	33	42	27	56	98
Other revenues	-	322	407	97	98	72	161	271	1,242	272
Transfer in (out)	(49)	2	55	2	17	1	89	451	2,003	898
Total business-type activities	<u>26</u>	<u>345</u>	<u>483</u>	<u>134</u>	<u>1,126</u>	<u>1,133</u>	<u>1,333</u>	<u>1,815</u>	<u>4,416</u>	<u>2,420</u>
Total primary government	<u>7,283</u>	<u>6,829</u>	<u>6,582</u>	<u>9,482</u>	<u>6,828</u>	<u>7,406</u>	<u>7,616</u>	<u>7,904</u>	<u>8,356</u>	<u>7,630</u>
Changes in Net Position										
Governmental activities	4,217	10,840	594	4,609	864	1,619	6,768	3,159	(1,267)	2,652
Business-type activities	<u>1,242</u>	<u>(203)</u>	<u>760</u>	<u>25,132</u>	<u>(119)</u>	<u>(895)</u>	<u>260</u>	<u>1,040</u>	<u>3,774</u>	<u>2,578</u>
Total primary government	<u>\$ 5,459</u>	<u>\$ 10,637</u>	<u>\$ 1,354</u>	<u>\$ 29,741</u>	<u>\$ 745</u>	<u>\$ 724</u>	<u>\$ 7,028</u>	<u>\$ 4,199</u>	<u>\$ 2,507</u>	<u>\$ 5,230</u>

Note: The City implemented Governmental Accounting Standards Board Statement No. 75 for fiscal year ended June 30, 2018. The implementation resulted in a prior period adjustment of \$2,234,001 for Governmental activities.

Source: City Finance Department

(concluded)

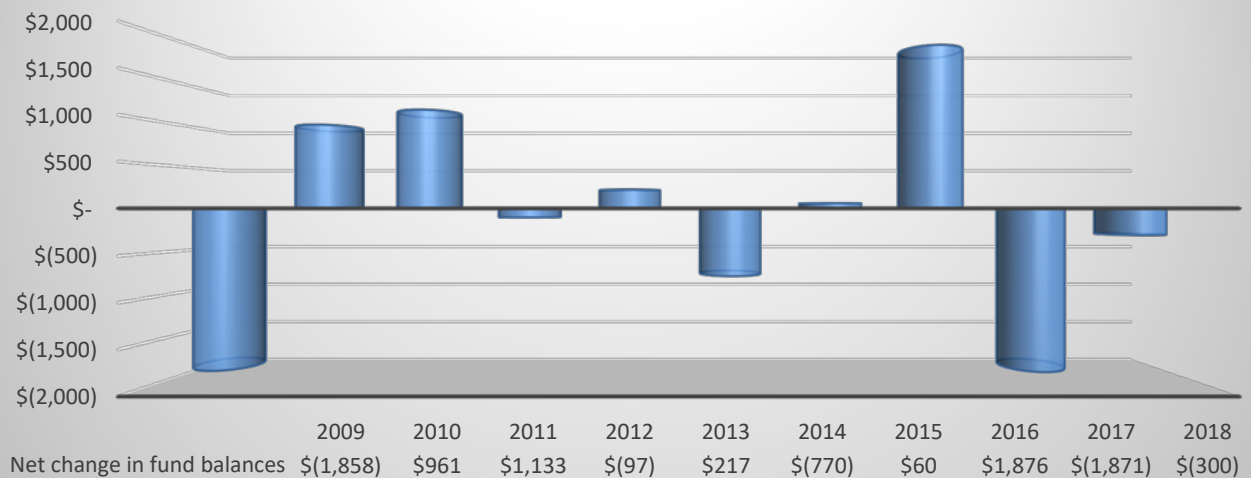
City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

CITY OF FORT BRAGG
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

Accrual basis of accounting (in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Revenues:										
Taxes and assessments	\$ 6,939	\$ 6,052	\$ 6,032	\$ 5,790	\$ 5,579	\$ 5,810	\$ 4,949	\$ 5,067	\$ 6,486	\$ 7,131
Intergovernmental	4,162	7,760	2,692	1,773	1,897	2,946	7,463	5,219	1,847	4,592
Charges for services	2,170	2,726	2,463	2,854	2,564	2,907	457	242	203	139
Fines, forfeitures and penalties	109	14	17	13	23	28	178	162	211	84
Licenses and permits	272	307	252	241	260	234	254	273	97	132
Use of money and property	158	52	51	84	103	84	120	174	55	126
Reimbursements							2,930	3,413	2,345	2,691
Other	209	377	118	410	80	240	59	127	210	82
Total revenues	14,019	17,288	11,625	11,165	10,506	12,249	16,410	14,677	11,454	14,976
Expenditures:										
Current:-										
General government	2,100	1,742	1,178	1,252	2,179	1,549	2,875	2,685	2,548	2,881
Public safety	3,217	3,535	3,237	3,351	3,410	3,829	3,581	4,100	4,233	4,383
Public works	1,540	1,519	1,332	1,386	1,472	1,594	3,469	1,874	1,902	1,947
Community development	2,893	2,434	3,009	1,975	2,191	3,460	834	1,693	1,011	1,201
Capital outlay	5,648	6,513	1,286	1,983	874	2,431	5,058	1,725	1,992	3,780
Debt Service:-										
Principal Retirement	224	308	107	113	107	112	116	120	127	169
Interest and fiscal charges	304	297	282	161	40	36	31	26	21	17
Total expenditures	15,926	16,348	10,431	10,221	10,273	13,011	15,964	12,223	11,834	14,378
Reconciliation of Governmental Revenues										
Less Expenditures to Fund Equity:										
Revenues over (under) expenditures	\$ (1,907)	\$ 940	\$ 1,194	\$ 944	\$ 233	\$ (762)	\$ 446	\$ 2,454	\$ (380)	\$ 598
Other financing sources (uses):										
Proceeds from capital lease										
Proceeds from issuance of debt										
Extraordinary loss on dissolution of redevelopment	-	-	-	(1,039)	-	-	-	-	-	-
Transfers in	1,623	2,287	1,122	1,910	1,950	1,091	5,683	2,714	3,775.00	2,944.07
Transfers out	(1,574)	(2,266)	(1,183)	(1,912)	(1,966)	(1,099)	(6,069)	(3,292)	(5,266)	(3,843)
Total other financing sources (uses)	49	21	(61)	(1,041)	(16)	(8)	(386)	(578)	(1,491)	(898)
Net change in fund balances	\$ (1,858)	\$ 961	\$ 1,133	\$ (97)	\$ 217	\$ (770)	\$ 60	\$ 1,876	\$ (1,871)	\$ (300)
Debt service as a percentage of noncapital expenditures	5.14%	6.15%	4.25%	3.33%	1.56%	1.40%	1.35%	1.39%	1.50%	1.75%

CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS

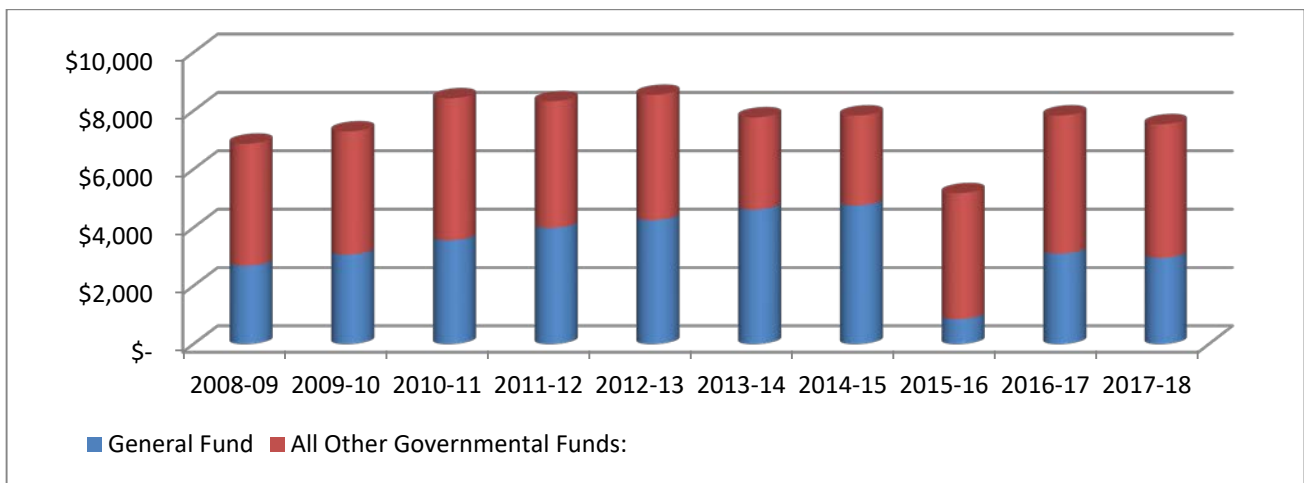


City of Fort Bragg, California
Statistical Section
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CITY OF FORT BRAGG
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
General Fund										
Reserved	\$ 80	\$ 707								
Unreserved	2,613	2,364								
Total general fund	\$ 2,693	\$ 3,071								
All Other Governmental Funds:										
Reserved	\$ 2,020	\$ 3,789								
Unreserved (deficit) reported in:										
Special revenue funds	2,671	1,088								
Capital projects funds	(513)	(654)								
Total all other governmental funds	4,178	4,223								
Total all governmental funds	\$ 6,871	\$ 7,294								
General Fund:										
Nonspendable			\$ 1	\$ 211	\$ 248	\$ 185	\$ 205	\$ 66	\$ 4	\$ 94
Restricted								-	-	-
Committed								-	2,135	1,694
Assigned								-	-	-
Unassigned			3,560	3,775	4,007	4,434	4,553	790	968	1,172
Total general fund			3,561	3,986	4,255	4,619	4,758	856	3,107	2,959
All Other Governmental Funds:										
Restricted			4,865	4,530	4,590	4,598	2,914	3,536	2,530	3,758
Assigned			-	-	-	-	1,322	1,116	1,472	1,292
Unassigned (deficit)			-	(187)	(299)	(1,441)	(1,157)	(331)	731	(470)
Total all other governmental funds			4,865	4,343	4,291	3,157	3,079	4,321	4,733	4,580
Total all governmental funds			\$ 8,426	\$ 8,329	\$ 8,546	\$ 7,776	\$ 7,837	\$ 5,177	\$ 7,839	\$ 7,539

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



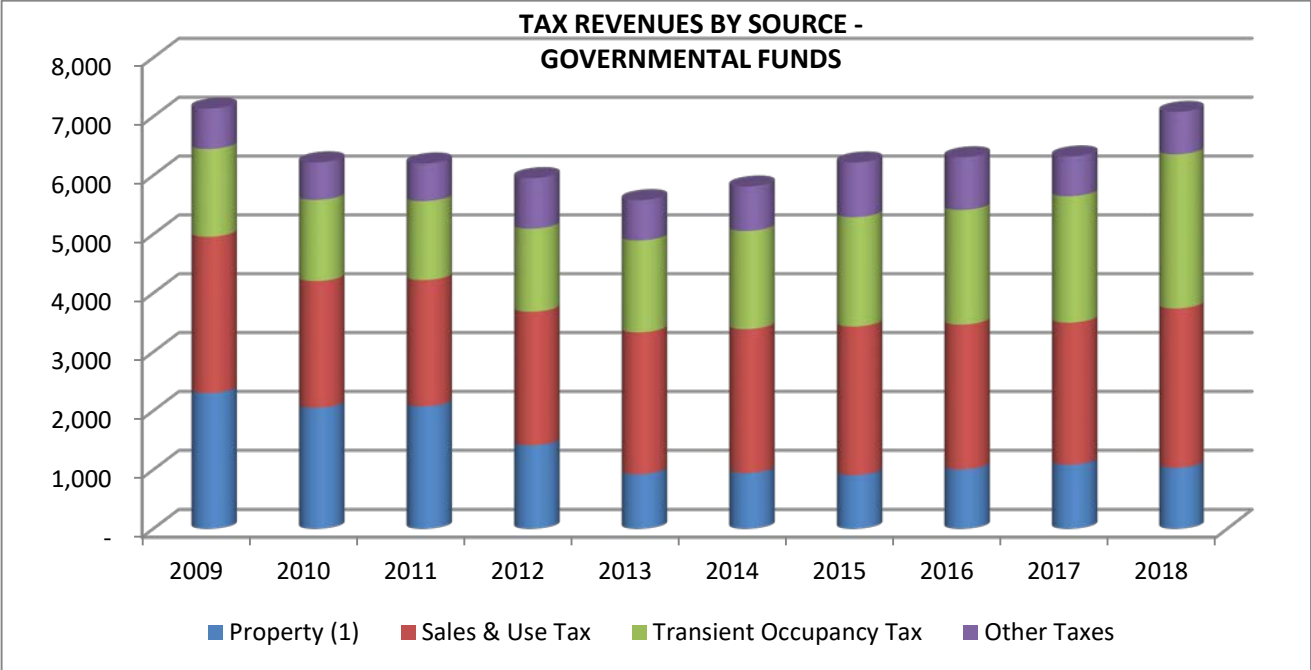
GOVERNMENTAL FUND TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS

Modified accrual basis of accounting
(In thousands)

Fiscal Year Ended June 30,	Property (1)	Sales & Use Tax	Transient Occupancy Tax	Other Taxes	Total
2009	2,301	2,657	1,492	686	7,136
2010	2,050	2,155	1,379	637	6,221
2011	2,075	2,147	1,341	639	6,202
2012	1,413	2,271	1,411	859	5,954
2013	924	2,409	1,561	685	5,579
2014	943	2,445	1,668	754	5,810
2015	909	2,523	1,858	928	6,218
2016	1,007	2,458	1,948	894	6,307
2017	1,084	2,414	2,149	674	6,321
2018	1,035	2,705	2,619	719	7,078

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

City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20



City of Fort Bragg, California
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City of Fort Bragg

Principal Sales Tax Producers
 Last Fiscal Year and Nine Years Ago

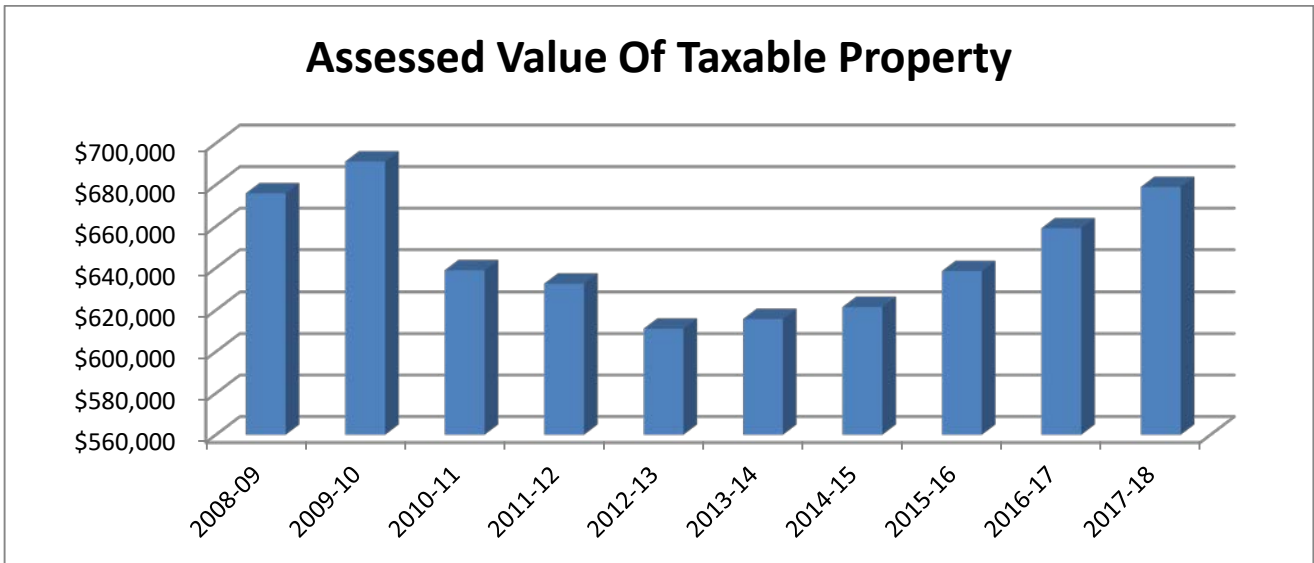
2017-18		2008-09	
Taxpayer	Business Type	Taxpayer	Business Type
ARCO AM/PM MINI MARTS	SERVICE STATIONS	AMERIGAS PROPANE	ENERGY SALES
BOATYARD TOBACCO	MISCELLANEOUS RETAIL	BAXMAN GRAVEL	BLDG.MATLS-WHSLE
CANCLINI TV & APPLIANCE	FURNITURE/APPLIANCE	BRANESKY SHEET METAL	BLDG.MATLS-WHSLE
CHEVRON SERVICE STATIONS	SERVICE STATIONS	CANCLINI TV & APPLIANCE	FURNITURE/APPLIAN
COAST TO COAST HARDWARE	BLDG.MATLS-RETAIL	CHEVRON SERVICE STATIONS	SERVICE STATIONS
CVS PHARMACY	DRUG STORES	CIRCLE K SERVICE STATIONS	SERVICE STATIONS
DENNY'S RESTAURANT	RESTAURANTS	COAST TO COAST HARDWARE	BLDG.MATLS-RETAIL
DOLLAR TREE STORES	DEPARTMENT STORES	CVS/PHARMACY	DRUG STORES
GEO AGGREGATES	BLDG.MATLS-WHSLE	DENNY'S RESTAURANT	RESTAURANTS
HARVEST MARKET	FOOD MARKETS	EXXON SERVICE STATIONS	SERVICE STATIONS
MCDONALD'S RESTAURANTS	RESTAURANTS	FRED HOLMES LUMBER	BLDG.MATLS-WHSLE
MENDO MILL & LUMBER COMPANY	BLDG.MATLS-RETAIL	HARVEST MARKET	FOOD MARKETS
MENDOCINO COUNTY HYDROGARE	FLORIST/NURSERY	KEMPPE LIQUID GAS	ENERGY SALES
NEW TREND WIRELESS	MISCELLANEOUS RETAIL	MCDONALD'S RESTAURANTS	RESTAURANTS
O'REILLY AUTO PARTS	AUTO PARTS/REPAIR	MENDO MILL & LUMBER COMPANY	BLDG.MATLS-RETAIL
REDWOOD COAST FUELS	SERVICE STATIONS	MENDOCINO COAST PETROLEUM	ENERGY SALES
RITE AID DRUG STORES	DRUG STORES	MENDOCINO COUNTY HYDROGARE	FLORIST/NURSERY
ROSSI'S BUILDING MATERIALS	BLDG.MATLS-RETAIL	NORTH COAST BREWING COMPAN'	RESTAURANTS
ROUND TABLE PIZZA	RESTAURANTS	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	SPEEDEX SERVICE STATION	SERVICE STATIONS
SPORT CHRYSLER JEEP DODGE	AUTO SALES - NEW	SPORT CHRYSLER JEEP DODGE	AUTO SALES - NEW
TACO BELL	RESTAURANTS	TWO SHORT SALES	BLDG.MATLS-WHSLE
UNION 76 SERVICE STATIONS	SERVICE STATIONS	WALSH OIL COMPANY	ENERGY SALES

Source: MuniServices, LLC

City of Fort Bragg

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

Fiscal Year End	Taxable Assessed		% Change	Total Direct Tax Rate (1)	Estimated Actual Taxable Value (2)	Factor of Taxable Assessed Value (2)
	Secured Property*	Unsecured Property				
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
2012-13	\$ 579,450	\$ 31,513	\$ 610,963	-3.4%	1.113100	611,333
2013-14	\$ 585,992	\$ 29,641	\$ 615,633	0.8%	1.125000	624,469
2014-15	\$ 590,079	\$ 31,347	\$ 621,426	0.9%	1.127000	689,061
2015-16	\$ 607,137	\$ 31,275	\$ 638,412	2.7%	1.132000	702,975
2016-17	\$ 626,121	\$ 32,889	\$ 659,009	3.2%	1.133000	852,603
2017-18	\$ 646,586	\$ 32,288	\$ 678,874	3.0%	1.133000	902,380



Source: Mendocino County Assessor data, MuniServices, LLC.

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

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

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

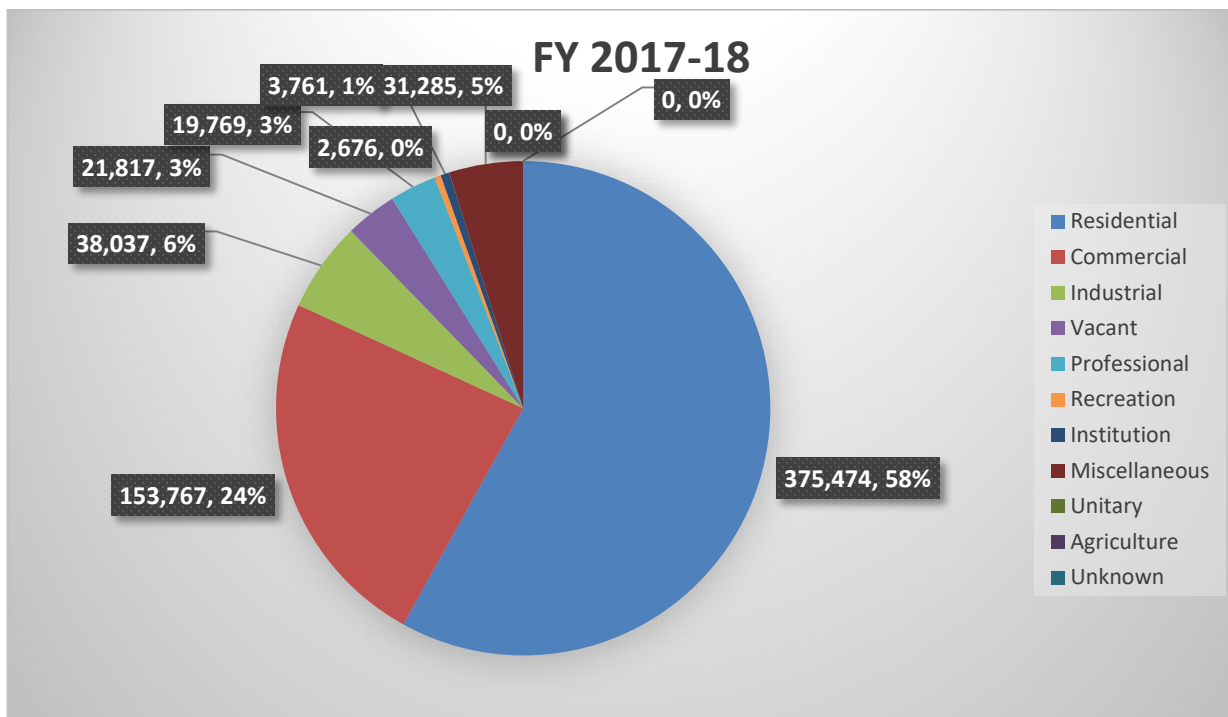
(-) Indicates Data unavailable.

City of Fort Bragg

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

(In Thousands)

Category	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Residential	361,278	347,694	351,259	357,224	369,852	393,470	375,474
Commercial	161,784	164,165	165,103	163,032	167,141	150,666	153,767
Industrial	43,763	30,593	36,342	36,807	37,595	37,908	38,037
Vacant	21,468	21,552	18,931	18,682	18,963	21,162	21,817
Professional	0	0	0	0	179	9,804	19,769
Recreation	8,962	9,119	7,905	7,593	6,391	7,101	2,676
Institution	3,826	3,931	4,024	4,285	4,513	4,515	3,761
Miscellaneous	477	689	698	701	735	1,120	31,285
Unitary	670	543	542	543	543	340	0
Agriculture	0	34	33	34	34	34	0
Unknown	1,044	1,130	1,149	1,178	1,192	0	0
Net Secured Value	240,950	230,626	233,578	590,079	607,137	626,121	646,586
Unsecured	29,066	31,513	29,641	31,347	31,275	32,889	32,288
Net Taxable Value	270,016	262,139	263,219	621,426	638,412	659,009	678,874



City of Fort Bragg
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
COUNTY GENERAL FUND	0.000000	0.000000	0.000000	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000	0.745000
CITY OF FORT BRAGG	0.000000	0.000000	0.000000	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000	0.255000
TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments										
LOCAL SPECIAL DISTRICTS	0.011000	0.010000	0.013000	0.012000	0.012000	0.011000	0.026000	0.025000	0.018000	0.026000
SCHOOLS	0.077000	0.072000	0.089000	0.111000	0.119000	0.114000	0.101000	0.107000	0.115000	0.107000
TOTAL	0.088000	0.082000	0.102000	0.123000	0.131000	0.125000	0.127000	0.132000	0.133000	0.133000
TOTAL TAX RATE	1.088000	1.082000	1.102000	1.123000	1.131000	1.125000	1.127000	1.132000	1.133000	1.133000

Source: Mendocino County Auditor/Controller data, MuniServices, LLC
 Source: 2010-11 and prior, previously published CAFR Report
 TRA 001-001 is represented for this report
 Rates are not adjusted for ERAF

City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

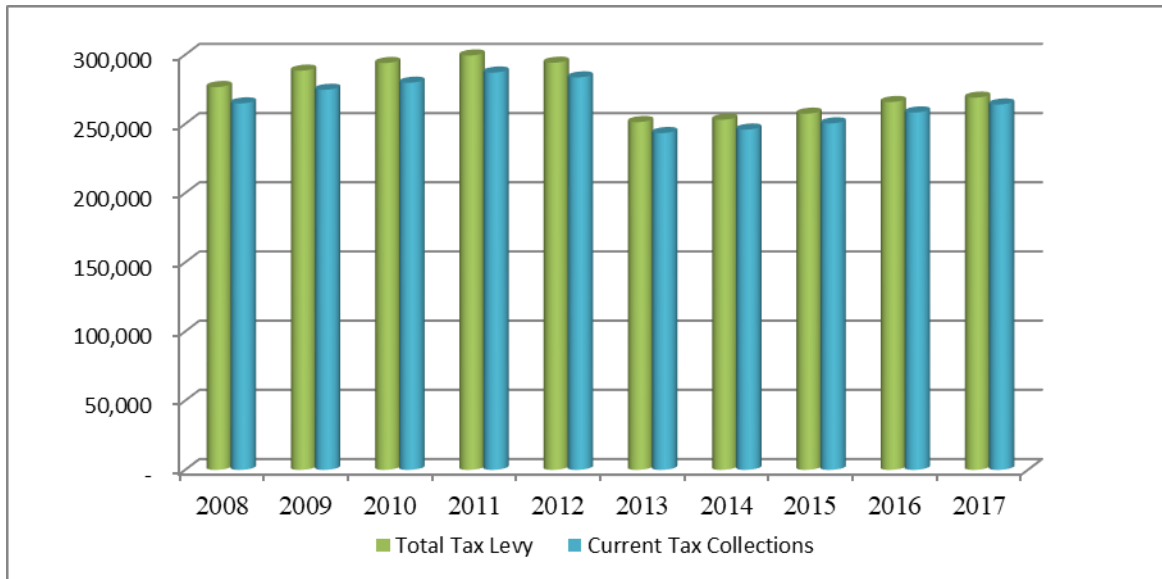
City of Fort Bragg

Principal Property Tax Payers
 Last Fiscal Year and Nine Years Ago

Taxpayer	2017-18		2008-09	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Georgia Pacific Corp	32,142,594	4.73%	76,860,330	11.41%
Rap Investors Lp	11,075,043	1.63%	5,186,075	0.77%
Boatyard Assoc Phase Ii	10,051,645	1.48%	8,881,619	1.32%
North Coast Brewery	7,106,028	1.05%		
Safeway Inc.	6,948,276	1.02%	7,258,286	1.08%
Tanti Family Ii LLC	5,364,966	0.79%		
Colombi Jeanette Succttee	4,819,399	0.71%		
Hurst Jason S	4,709,358	0.69%		
Kao Kuami	4,439,756	0.65%	3,919,134	0.58%
Ansari Ghulam Murtaza Tenzila	4,295,057	0.63%		
Kashi Keshav Investments LLC	4,227,115	0.62%	4,257,242	0.63%
Grosvenor Van Ness Assoc	4,118,352	0.61%	3,638,976	0.54%
Longs Drug Stores California L	3,938,526	0.58%	3,821,576	0.57%
Ray Ronald R Ttee	3,791,712	0.56%		
Fort Bragg Hotel LLC	3,584,413	0.53%		
Emerald Dolphin Inn Inc.	3,334,793	0.49%		
Keaton Richard J Julie	3,189,773	0.47%	2,806,065	0.42%
Noyo Vista Inc.	3,150,880	0.46%	2,773,557	0.41%
Moura Senior Housing	2,672,316	0.39%	3,183,929	0.47%
Rbj Assoc LLC	2,604,855	0.38%	2,374,499	0.35%
Miller Helen Centeno	2,539,344	0.37%		
Taubold Timothy E Ttee	2,538,598	0.37%		
Anderson Logging Inc.	2,532,089	0.37%	4,705,623	0.70%
Mendocino Coast Hotel LLC	2,447,602	0.36%		
Lee Michael V Dona H Ttees	2,428,879	0.36%		
Tradewinds Lodge			6,986,971	1.04%
Feil Scott E & Diana E			5,498,310	0.82%
Colombi Robert Ttee			4,483,294	0.67%
Hurst James C & Barbara J Ttee			4,253,601	0.63%
Kemppe Liquid Gas Corporation			4,219,613	0.63%
Bell Charles H & Ila Lynn Ttee			4,146,731	0.62%
Baxman Land Partnership			4,088,931	0.61%
Affinito Dominic J & Juliette			3,392,426	0.50%
North Otown Industrial Center			3,379,830	0.50%
Braxton Senior Living Property			3,268,750	0.49%
Reddy Govind & Sarojini			2,987,000	0.44%
Adelphia Communications			2,382,300	0.35%
Total Top 25 Taxpayers	138,051,369	20.34%	178,754,668	26.53%
Total Taxable Value	678,873,679	100.00%	673,832,823	100.00%

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

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2008	276,668	264,845	95.7%
2009	288,495	274,649	95.2%
2010	293,999	279,753	95.2%
2011	299,429	287,121	95.9%
2012	294,235	283,594	96.4%
2013	251,307	243,397	96.9%
2014	253,017	245,915	97.2%
2015	257,387	250,358	97.3%
2016	265,826	258,276	97.2%
2017	268,987	264,012	98.2%



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

Source: Mendocino County Auditor-Controller's

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

(In Thousands, Except Per Capita Amount)

Fiscal Year Ended June 30,	Governmental Activities			Business-type Activities			Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽¹⁾	
	Certificates of Participation	Capital Leases	Total Governmental Activities	Certificates of Participation	Notes Payable	Capital Leases				Total Business-type Activities
2009	5,864	160	6,024	4,590	2,151	982	7,723	13,747	9.8%	2,007
2010	5,702	98	5,800	4,360	1,874	878	7,112	12,912	8.9%	1,884
2011	5,533	32	5,565	4,130	1,767	769	6,666	12,231	N/A	1,779
2012 ⁽²⁾	943	-	943	3,237	1,481	626	5,344	6,287	4.4%	867
2013	842	-	842	3,013	1,375	457	4,845	5,687	3.9%	778
2014	777	-	777	3,217	1,314	367	4,898	5,675	3.7%	772
2015	660	-	660	2,896	1,207	240	4,343	5,003	3.2%	681
2016	539	-	539	2,578	1,102	123	3,803	4,342	2.7%	566
2017	412	-	412	2,252	975	-	3,227	3,639	2.1%	474
2018	280	-	280	1,913	846	-	2,759	3,039	1.7%	405

N/A indicates information is not available

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

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

Source: City Finance Department

CITY OF FORT BRAGG
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS (dollars in thousands)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Assessed Value	\$ 645,784	\$ 660,917	\$ 609,153	\$ 603,272	\$ 579,450	\$ 585,992	\$ 590,079	\$ 607,137	\$ 626,121	\$ 646,586
Conversion Percentage	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%
Adjusted Assessed Value	161,446	165,229	152,288	150,818	144,863	146,498	147,520	151,784	156,530	161,646
Debt Limit Percentage	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%
Debt limit	24,217	24,784	22,843	22,623	21,729	21,975	22,128	22,768	23,480	24,247
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	\$ 24,217	\$ 24,784	\$ 22,843	\$ 22,623	\$ 21,729	\$ 21,975	\$ 22,128	\$ 22,768	\$ 23,480	\$ 24,247
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Notes: The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed secured tax valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of the assessed value for each fiscal year from the current full valuation

The City does not have any outstanding general obligation debt subject to the limit.

City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

2017-18 Assessed Valuation: \$678,989,819

<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	Total Debt <u>6/30/18</u>	<u>% Applicable (1)</u>	City's Share of <u>Debt 6/30/18</u>
Redwoods Joint Community College District	\$28,440,000	3.762%	\$ 1,069,913
Fort Bragg Unified School District	31,630,267	37.938	11,999,891
Mendocino Coast Hospital District	4,518,773	20.694	935,115
City of Fort Bragg	280,348	100.	280,348
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$14,285,267
<u>OVERLAPPING GENERAL FUND DEBT:</u>			
Mendocino County Certificates of Participation	\$18,280,000	5.971%	\$1,091,499
Mendocino County Pension Obligation Bonds	55,135,000	5.971	<u>3,292,111</u>
TOTAL OVERLAPPING GENERAL FUND DEBT			\$4,383,610
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$3,650,000	100. %	\$3,650,000
DIRECT DEBT			\$280,348
TOTAL OVERLAPPING DEBT			\$22,038,529
COMBINED TOTAL DEBT			\$22,318,877 (2)

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

Ratios to 2017-18 Assessed Valuation:

Direct Debt0.04%
 Total Direct and Overlapping Tax and Assessment Debt 2.10%
 Combined Total Debt3.29%

Ratios to Redevelopment Successor Agency Incremental Valuation (\$204,104,752):

Total Overlapping Tax Increment Debt1.79%

AB :(\$500)

City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

Fiscal Year Ended June 30,	Business-type Activities Water Fund Debt						Coverage Ratio
	Operating Revenues	Less:	Net Available Revenue	Debt Service		Total Debt Service	
		Operating Expenses ¹		Principal	Interest		
2009	2,113	2,078	35	387	265	652	0.1
2010	2,058	1,792	266	322	293	615	0.4
2011	2,159	1,632	527	365	245	610	0.9
2012	2,044	1,585	459	360	158	518	0.9
2013	2,420	1,623	797	327	151	478	1.7
2014	2,172	1,953	219	369	171	540	0.4
2015	2,595	1,806	789	493	147	640	1.2
2016	3,085	1,834	1,251	490	132	622	2.0
2017	3,534	1,378	2,156	505	75	580	3.7
2018	2,909	1,592	1,317	390	62	452	2.9

¹ Operating expenses exclude depreciation

Source: City Finance Department

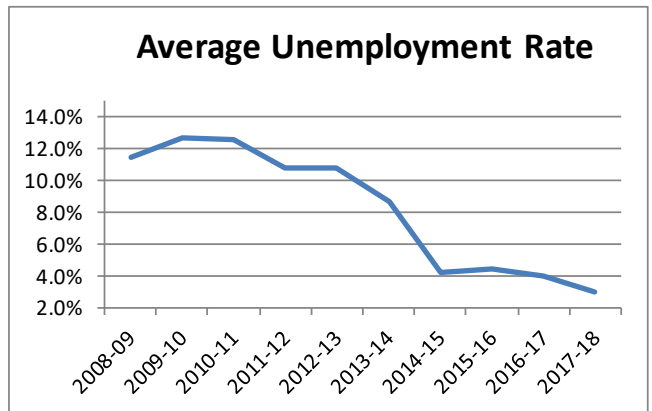
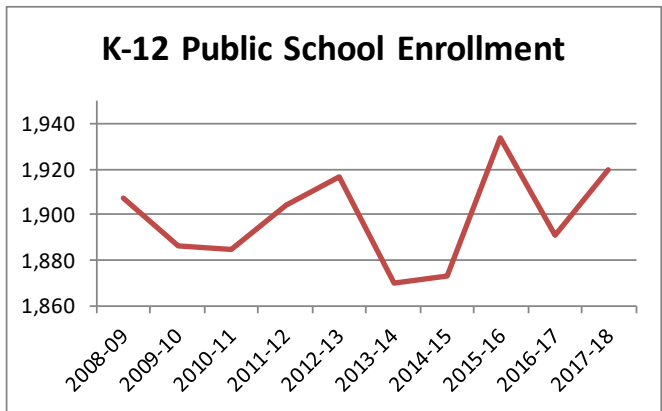
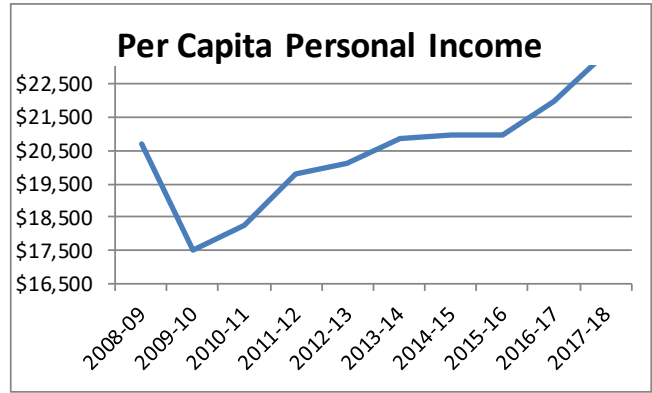
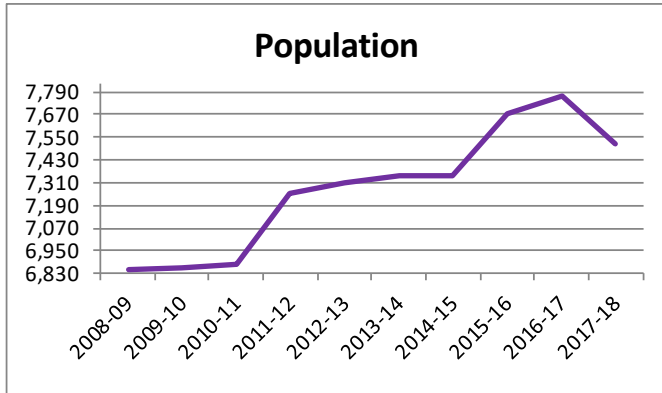
City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

Business-type Activities
Sewer Fund Debt

Operating Revenues	Less: Operating Expenses ¹	Net Available Revenue	Debt Service		Total Debt Service	Coverage Ratio
			Principal	Interest		
2,160	1,908	252	53	32	85	3.0
2,517	2,116	401	35	12	47	8.5
3,152	2,078	1,074	40	21	61	17.6
2,943	2,637	306	40	19	59	5.2
3,263	2,733	530	40	17	57	9.3
2,985	2,633	352	45	17	62	5.7
3,184	2,470	714	45	16	61	11.7
3,322	2,568	754	50	12	62	12.2
4,457	2,189	2,268	50	9	59	38.4
3,495	2,270	1,225	55	6	61	20.1

City of Fort Bragg
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (in thousands)	Per Capita Personal Income (2)	Median Age (3)	Public School Enrollment	City Unemployment Rate (%) (4)
2008-09	6,848	140,416	20,685	38.3	1,907	11.5%
2009-10	6,855	144,629	17,513	38.4	1,886	12.7%
2010-11	6,875	-	18,247	40.9	1,885	12.6%
2011-12	7,255	143,775	19,817	40.5	1,904	10.8%
2012-13	7,311	146,997	20,106	37.4	1,917	10.8%
2013-14	7,350	153,410	20,872	36.8	1,870	8.7%
2014-15	7,343	154,002	20,973	38.2	1,873	4.2%
2015-16	7,672	160,798	20,959	38.5	1,934	4.5%
2016-17	7,772	170,733	21,968	36.6	1,891	4.0%
2017-18	7,512	175,523	23,366	40.0	1,920	3.0%



Source: MuniServices, LLC

2010-11 and prior, previously published CAFR Report

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

(-) Indicates data unavailable

- 1.) Population Projections are provided by the California Department of Finance Projections.
- 2.) Income Data is provided by the U.S. Census Bureau, 2010 American Community Survey.
- 3.) Public School Enrollment is for the .
- 4.) Unemployment Data are provided by the EDD's Bureau of Labor Statistics Department.

City of Fort Bragg

Principal Employers
 Last Fiscal Year and Seven Years Ago

Business Name	2017-18		2010-11	
	Number of Employees	Percent of Total Employment (%)	Number of Employees	Percent of Total Employment (%)
Mendocino Coast District Hosp	315	9.16%	350	-
Fort Bragg Unified School District*	267	7.76%		
Parents & Friends Inc	160	4.65%		
North Coast Brewing CO Inc (1)	142	4.13%	85	-
Safeway	127	3.69%		
Mendocino County**	119	3.46%		
Mendocino Coast Clinics Inc	117	3.40%	114	-
Anderson Logging Inc	88	2.56%	87	-
Sherwood Oaks Health Ctr	82	2.38%	92	-
Silvers At the Wharf (Anchor Lodge)	75	2.18%	55	-
Caito Fisheries			90	-
Ocean Fresh Seafood Products			90	-
City of Fort Bragg			53	-
Skunk Train			44	-
Total Top Employers	1,492	43.37%	1,060	-
Total City Employment (2)	3,440		-	

Source: MuniServices, LLC

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

(1) Includes summer and seasonal employees

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

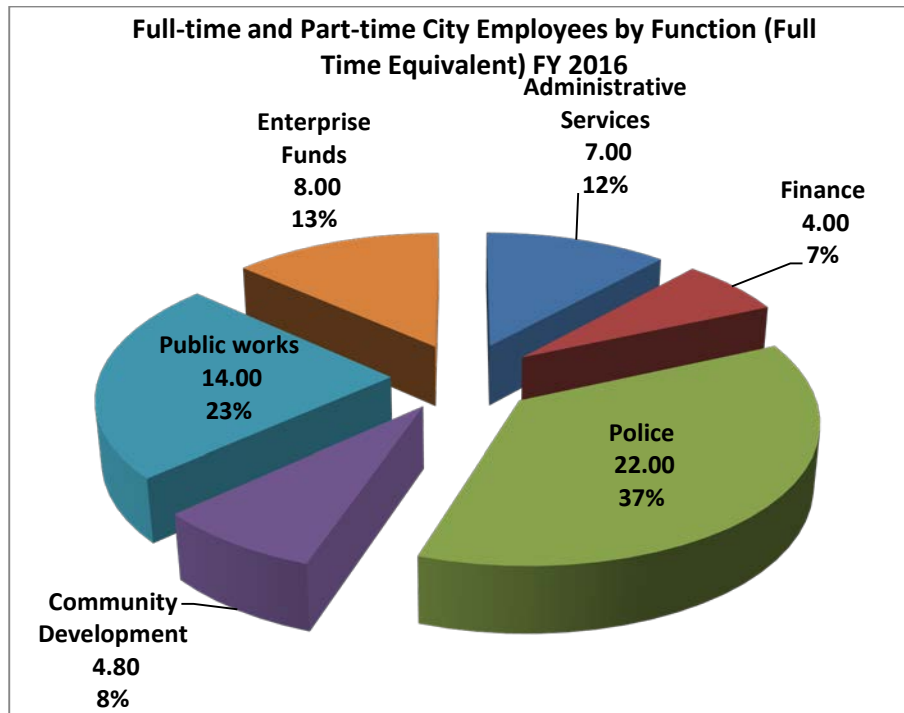
*Excludes non bargaining on call subs or sports coaches

**Includes satellite offices of county departments

(-) Data not available.

City of Fort Bragg
Full-time and Part-time City Employees by Function (Full-time equivalent)
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Administrative Services	5.00	5.00	4.80	4.80	6.00	6.00	6.00	6.50	6.50	7.00
Finance	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Public Safety										
Police	23.00	23.00	21.00	21.00	21.00	22.00	22.00	22.00	22.00	22.00
Community Services										
Community Development	5.75	4.75	3.80	3.80	3.80	4.30	4.00	4.30	4.50	4.80
Public works	13.00	14.50	12.60	12.60	12.60	13.60	12.60	12.80	12.80	14.00
Enterprise Funds	9.00	8.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Total	60.75	60.25	53.20	54.20	55.40	57.90	56.60	57.60	57.80	59.80



Source: City Finance Department

City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

Function/Program	Operating Indicators br Function									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Building Permits Issued	174	204	204	210	125	272	192	141	122	162
New Construction	5	5	6	3	27	2	7	6	4	9
Single Family Residential	1	2	3	2	0	0	0	2	0	5
Second Unit	3	2	1	1	1	1	1	3	4	4
Mixed Use, Commercial & Residential	0	1	0	0	0	0	2	1	0	0
Multi-Family Residential				0	0	1	0	0	0	0
Low Income Residential	1		2	0	26	0	4	0	0	0
City Clerk										
Council/Agency Resolutions Passed	148	112	93	108	93	87	127	98	122	121
Number of Ordinances Passed	13	3	9	9	2	4	3	5	6	8
Number of Contracts Approved	11	9	13	32	29	31	30	69	74	105
Number of PRA Requests Processed	47	40	28	33	26	35	74	73	79	146
Public Safety										
Traffic Accidents	111	116	112	139	163	174	172	221	160	145
Traffic Violations - DUI	53	42	37	33	62	45	26	28	45	49
Bookings	521	501	621	608	744	689	737	668	619	795
Moving Cites	852	550	514	841	1,001	1,614	949	498	344	428
Parking Cites			405	374	355	833	484	835	842	941
Field Interviews and Information Cases					1,450	2,211	1,301	1,217	1,403	1,936
Crime Reports	1,288	1,150	1,274	1,454	1,610	1,576	1,317	1,501	1,496	1,554
Fire ¹										
Total Number of Calls	640	504	631	632	500	525	617	579	665	626
Structure Fires	38	35	30	27	29	29	21	29	38	10
Vehicle Fires	6	7	9	9	9	17	9	3	16	5
Vegetation Fires	55	33	15	29	25	41	40	31	33	23
Misc Fires (Chimney, Debris, Electronically, etc.)					17	24	17	36	18	81
Medical Aid	110	102	186	209	110	142	163	150	199	197
Rescue	135	114	112	129	11	13	10	22	16	11
Hazardous Condition/Materials Calls	62	53	37	46	73	48	41	70	75	58
Mutual Aid/Agency Assist					6	3	9	12	18	23
Traffic Accidents					88	89	98	133	98	115
Services Call	120	100	161	115	128	117	96	91	80	99
Other Calls & Incidents	114	60	81	68	4	2	113	2	74	4
Water										
Number of customer accounts billed	33,965	33,771	33,521	32,523	33,924	32,300	33,716	33,671	33,873	34,146
Water annual demand in thousand gallons	2,401	2,233	2,176	2,312	2,255	2,245	2,044	1,895	1,976	2,102
Available supply of water in thousand gallons	2,688	2,524	2,442	3,066	2,574	2,490	2,398	20,800	21,300	21,300
total Customer service calls	1,451	1,421	1,531	1,448	1,439	1,254	1,177	1,253	1,253	1,193
Meter installs/removals/change outs	38	36	49	40	2	11	14	16	14	24
Meter repairs	4	1	3	2	44	1	8	1	34	5
Leak investigations	24	15	15	16	21	3	6	11	34	29
Service profiles	180	98	131	81	93	52	57	65	31	63
Turn on/off	1,120	1,244	1,255	1,267	1,248	139	508	669	878	891
Manual Reads	522	556	555	565	527	513	453	416	444	126
Misc.	78	26	27	36	33	49	60	75	53	55
Wastewater										
Customer service calls, wastewater		38	39	37	52	71	41	52	43	33
New customer sewer lines installed		2	2	0	2	2	3	1	4	-
Sewer mains cleaned/flushed in miles		15	19	19	18	14	15.5	15	17.38	16
Sewer mains and laterals repaired in number of jobs		38	39	34	0	8	16	11	12	9
Sewer manholes inspected		370	371	373	371	362	363	363	374	374
Sewer manholes installed		1	3	1	0	0	0	0	0	-
Sewer spill responses		3	4	1	3	7	7	5	1	1

¹ In some categories historical information is not available

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

City of Fort Bragg, California
Statistical Section
Adopted Budget FY 2019/20

City of Fort Bragg
Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Police :										
Stations	1	1	1	1	1	1	1	1	1	1
Public works										
Streets (miles)	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	26.4	27.2
Alleys (miles)	19	19	19	19	19	19	19	19	19	19
Storm drains (miles)	10	10	10	10	10	10	10	10	10	10
Streetlights	725	725	725	725	725	725	725	725	725	744
Sidewalks	40	40	40	40	40	40	40	40	40	40
Water										
Water treatment plant	1	1	1	1	1	1	1	1	1	1
Water mains (miles)	30	30	30	30	30	30	30	30	30	30.5
Raw water transmission line (miles)	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.85
Wastewater										
Wastewater treatment plant	1	1	1	1	1	1	1	1	1	1
Sanitary sewers (miles)	27	27	27	27	27	27	27	27	27	27
Parks and Facilities										
Parks	3	3	3	3	3	3	4	4	4	5
Recreational/Guest Facilities	2	2	2	3	3	3	3	3	3	3
Government Facilities	2	2	2	2	2	2	2	2	2	2

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

Competitive Sale - A sale of securities by an issuer in which underwriters or syndicates of

underwriters submit sealed bids to purchase the securities in contrast to a negotiated sale.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Expenditure - The actual payment for goods and services.

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

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

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

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

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

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

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

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

Fund Balance – Net position of a governmental fund (difference between assets, liabilities, deferred outflows of resources, and deferred inflows of resources).

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

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

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

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

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

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

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

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).

Governmental funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mandates - A legal obligation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Revenue - Sources of income financing the operations of government.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Utility Fund - See Enterprise Fund.

Variable Rate Debt - An interest rate on a security, which changes at intervals according to an index

or a formula or other standard of measurement, as stated in the bond contract.

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

