



**CITY OF
FORT BRAGG**

Fiscal Year
2024
Proposed Budget



**STATISCAL
SECTION**

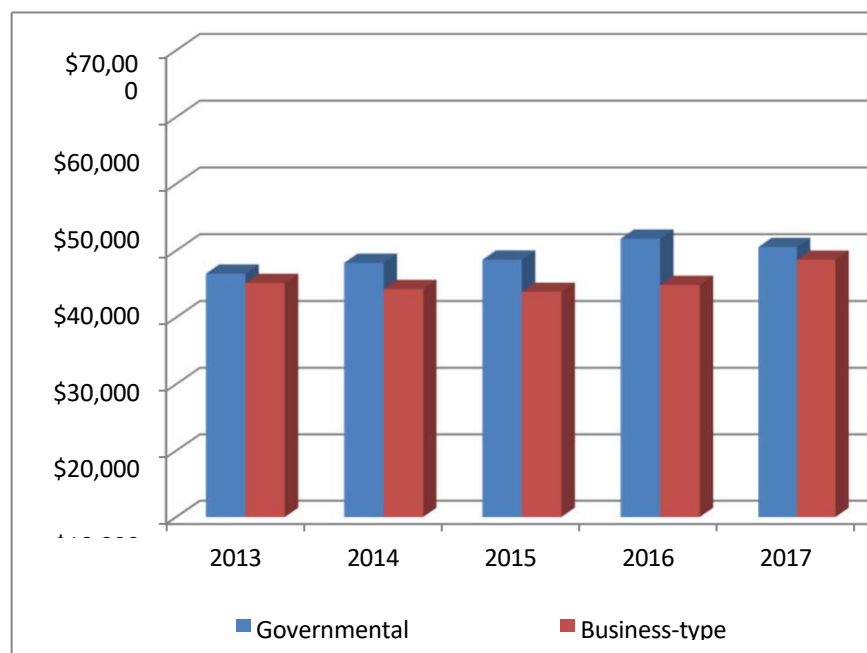
STATISTICAL SECTION

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

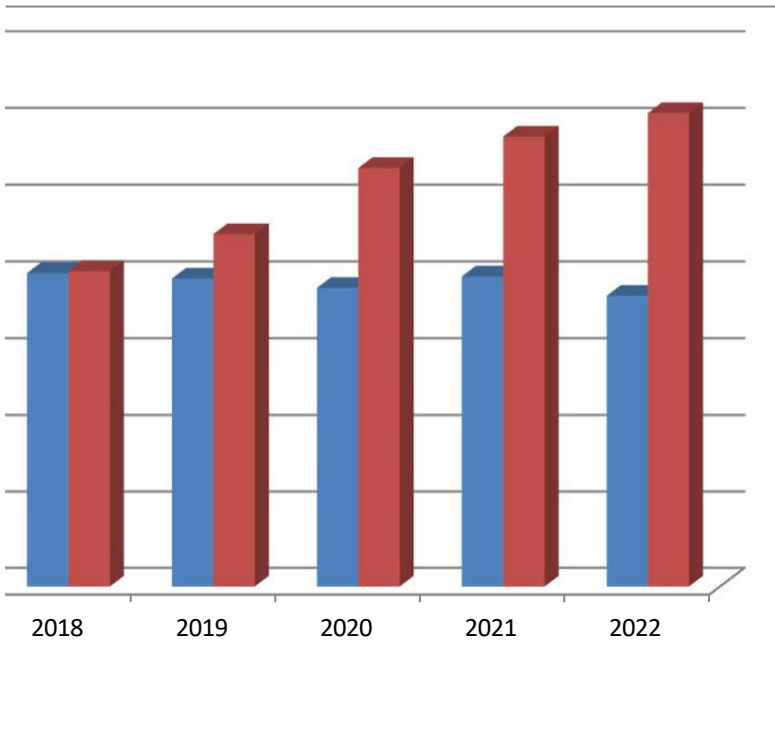
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Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	130-140
Revenue Capacity	
generate revenues. Property taxes, sales and use taxes, charges for services, licenses, permits and fees and intergovernmental revenue are the City's most significant revenue sources.	141-149
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City of Fort Bragg, California
Net Position by Component
Last Ten Fiscal Years
(Fiscal year ended June 30)
(Accrual basis of accounting)
(In Thousands)

	2013	2014	2015	2016
Governmental activities				
Net investment in capital assets	\$ 30,444	\$ 31,944	\$ 35,914	\$ 38,647
Restricted	5,671	5,987	2,289	3,536
Unrestricted (deficit)	<u>428</u>	<u>232</u>	<u>(203)</u>	<u>(399)</u>
Total governmental activities net position	<u>\$ 36,543</u>	<u>\$ 38,163</u>	<u>\$ 38,625</u>	<u>\$ 41,784</u>
Business-type activities				
Net investment in capital assets	\$ 30,764	\$ 30,531	\$ 30,047	\$ 30,503
Restricted	72	101	108	108
Unrestricted (deficit)	<u>4,294</u>	<u>3,603</u>	<u>3,649</u>	<u>4,232</u>
Total business-type activities net position	<u>\$ 35,130</u>	<u>\$ 34,235</u>	<u>\$ 33,804</u>	<u>\$ 34,843</u>
Primary government				
<u>Net investment in capital assets</u>	<u>\$ 61,208</u>	<u>\$ 62,475</u>	<u>\$ 65,961</u>	<u>\$ 69,150</u>
Restricted	5,743	6,088	3,022	3,644
Unrestricted (deficit)	<u>4,722</u>	<u>3,835</u>	<u>3,466</u>	<u>3,833</u>
Total primary government net position	<u>\$ 71,673</u>	<u>\$ 72,398</u>	<u>\$ 72,429</u>	<u>\$ 76,627</u>



2017	2018	2019	2020	2021	2022
\$ 39,523	\$ 42,293	\$ 41,400	\$ 42,102	\$ 41,686	\$ 30,092
2,513	3,758	1,279	1,922	2,947	2,578
<u>(1,518)</u>	<u>(5,115)</u>	<u>(2,456)</u>	<u>(5,026)</u>	<u>(4,140)</u>	<u>5,304</u>
<u>\$ 40,518</u>	<u>\$ 40,935</u>	<u>\$ 40,223</u>	<u>\$ 38,998</u>	<u>\$ 40,493</u>	<u>\$ 37,974</u>
\$ 31,597	\$ 33,572	\$ 37,806	\$ 45,807	\$ 46,331	\$ 48,678
108	108	108	108	108	108
<u>6,912</u>	<u>7,515</u>	<u>8,094</u>	<u>8,704</u>	<u>12,277</u>	<u>12,985</u>
<u>\$ 38,617</u>	<u>\$ 41,195</u>	<u>\$ 46,008</u>	<u>\$ 54,619</u>	<u>\$ 58,716</u>	<u>\$ 61,771</u>
\$ 71,119	\$ 75,865	\$ 79,206	\$ 87,909	\$ 88,017	\$ 78,770
2,621	3,866	1,387	2,030	3,055	2,686
<u>5,395</u>	<u>2,400</u>	<u>5,638</u>	<u>3,678</u>	<u>8,137</u>	<u>18,289</u>
<u>\$ 79,135</u>	<u>\$ 82,131</u>	<u>\$ 86,231</u>	<u>\$ 93,617</u>	<u>\$ 99,209</u>	<u>\$ 99,745</u>



City of Fort Bragg, California

Changes in Net Position

**Last Ten Fiscal Years
(Fiscal year ended June 30)**

(Accrual basis of accounting)

(In Thousands)

	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	\$ 2,708	\$ 1,500	\$ 2,593	\$ 2,877
Public safety	3,399	3,851	3,663	4,187
Public works	1,874	2,176	2,435	2,108
Community development	1,529	3,485	840	1,700
Parks and recreation	-	-	-	-
Marketing and promotions	-	-	-	-
Interest and fiscal charges	49	42	30	26
Total governmental activities expenses	<u>9,559</u>	<u>11,054</u>	<u>9,561</u>	<u>10,898</u>
Business-type activities:				
Water	2,138	2,539	2,286	2,264
Sewer	3,063	3,095	2,801	2,897
C.V. Starr Center	2,236	2,262	2,382	2,292
Total business-type activities expenses	<u>7,437</u>	<u>7,896</u>	<u>7,469</u>	<u>7,453</u>
Total primary government expenses	<u>16,996</u>	<u>18,950</u>	<u>17,030</u>	<u>18,351</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	2,701	2,851	2,809	2,818
Public safety	40	72	50	289
Public works	5	34	102	344
Community development	100	58	-	30
Operating grants and contributions	1,572	1,567	4,702	725
Capital grants and contributions	303	1,818	2,383	3,762
Total governmental activities program revenues	<u>4,721</u>	<u>6,400</u>	<u>10,046</u>	<u>7,968</u>
Business-type activities:				
Charges for services:				
Water	2,404	2,229	2,496	2,624
Wastewater	3,197	3,004	3,194	3,332
C.V. Starr Center	591	635	706	722
Operating grants and contributions	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	<u>6,192</u>	<u>5,868</u>	<u>6,396</u>	<u>6,678</u>
Total primary government program revenues	<u>10,913</u>	<u>12,268</u>	<u>16,442</u>	<u>14,646</u>
Net (Expense)/Revenue				
Governmental activities	(4,838)	(4,654)	485	(2,930)
Business-type activities	(1,245)	(2,028)	(1,073)	(775)
Total primary government net expense	<u>(6,083)</u>	<u>(6,682)</u>	<u>(588)</u>	<u>(3,705)</u>

2017	2018	2019	2020	2021	2022
\$ 2,221	\$ 2,804	\$ 2,384	\$ 2,623	\$ 3,581	\$ 4,515
4,388	4,461	4,338	5,374	4,386	4,903
2,750	2,873	2,979	3,122	2,438	3,551
1,018	1,208	1,056	876	4,105	825
38	-	-	-	-	-
-	-	-	186	93	227
21	53	47	5	38	438
<u>10,434</u>	<u>11,399</u>	<u>10,804</u>	<u>12,186</u>	<u>14,641</u>	<u>14,459</u>
2,158	2,034	1,920	1,676	1,688	2,677
2,847	2,569	2,674	2,302	3,043	3,942
2,320	2,386	2,722	2,081	1,229	2,145
<u>7,325</u>	<u>6,989</u>	<u>7,316</u>	<u>6,059</u>	<u>5,960</u>	<u>8,764</u>
<u>17,760</u>	<u>18,388</u>	<u>18,120</u>	<u>18,245</u>	<u>20,601</u>	<u>23,223</u>
1,967	1,324	1,108	880	978	1,584
299	365	371	290	252	319
558	1,049	1,155	1,980	1,583	2,006
232	520	293	-	-	0
1,251	2,259	765	800	3,974	3,968
922	3,324	3,296	1,345	1,584	187
<u>5,227</u>	<u>8,840</u>	<u>6,988</u>	<u>5,295</u>	<u>8,371</u>	<u>8,062</u>
2,683	2,909	3,077	3,181	3,660	3,033
3,305	3,495	3,599	3,484	4,017	3,584
696	743	711	466	-	983
-	-	-	-	-	-
-	-	-	4,512	-	646
<u>6,683</u>	<u>7,147</u>	<u>7,387</u>	<u>11,643</u>	<u>7,677</u>	<u>8,245</u>
<u>11,911</u>	<u>15,987</u>	<u>14,375</u>	<u>16,938</u>	<u>16,048</u>	<u>16,308</u>
(5,207)	(2,558)	(3,817)	(6,891)	(6,270)	(6,397)
(642)	158	70	5,584	1,718	(519)
<u>(5,849)</u>	<u>(2,400)</u>	<u>(3,747)</u>	<u>(1,307)</u>	<u>(4,552)</u>	<u>(6,915)</u>

(continued)

City of Fort Bragg, California

Changes in Net Position

Last Ten Fiscal Years

(Fiscal year ended June 30)

(Accrual basis of accounting)

(In Thousands)

	2013	2014	2015	2016
Governmental activities:				
Taxes:				
Property taxes	924	943	909	1,007
Sales and use tax	2,390	2,490	2,523	2,458
Transient lodging tax	1,536	1,667	1,858	1,948
Franchise taxes	482	496	493	491
Other taxes	203	411	435	403
Use of money and property	103	45	87	113
Unrealized gains and losses	-	-	-	-
Other general revenues	81	222	67	120
Special Items				
Transfer in (out)	(17)	(1)	(89)	(451)
Extraordinary item: Redevelopment dissolution	-	-	-	-
Total governmental activities	<u>5,702</u>	<u>6,273</u>	<u>6,283</u>	<u>6,089</u>
Business-type activities:				
Property taxes	231	216	234	220
Sales and use tax	772	811	807	846
Use of money and property	8	33	42	27
Other revenues	98	72	161	271
Transfer in (out)	17	1	89	451
Total business-type activities	<u>1,126</u>	<u>1,133</u>	<u>1,333</u>	<u>1,815</u>
Total primary government	<u>6,828</u>	<u>7,406</u>	<u>7,616</u>	<u>7,904</u>
Changes in Net Position				
Governmental activities	864	1,619	6,768	3,159
Business-type activities	(119)	(895)	260	1,040
Total primary government	<u>\$ 745</u>	<u>\$ 724</u>	<u>\$ 7,028</u>	<u>\$ 4,199</u>

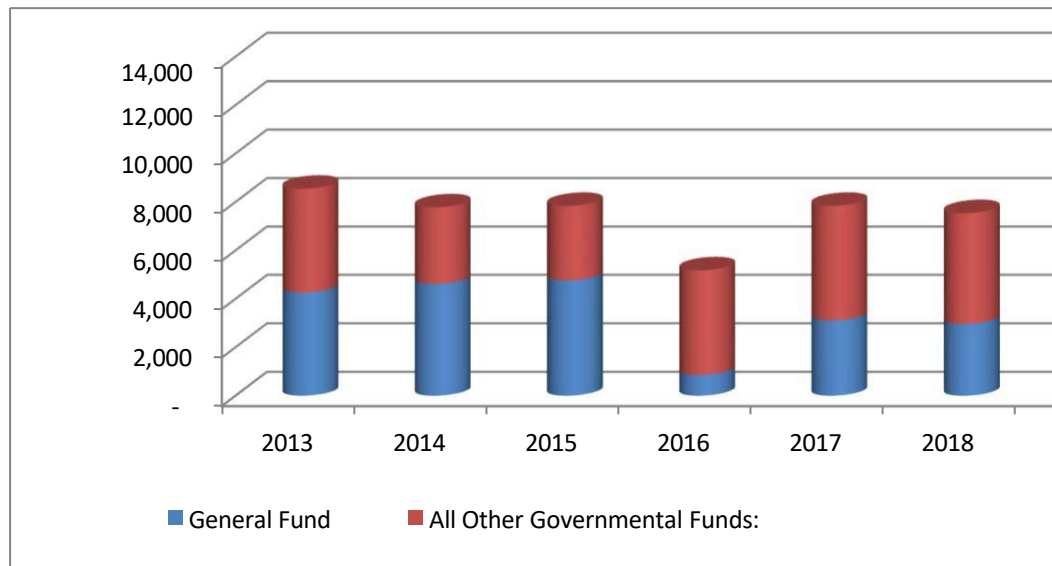
Source: City Finance Department

2017	2018	2019	2020	2021	2022
1,084	1,035	1,075	1,157	1,152	1,214
2,414	1,785	1,728	2,743	3,127	3,427
2,149	2,619	2,640	2,204	3,322	3,445
-	-	-	590	626	654
674	719	762	185	185	198
(23)	(110)	66	107	112	-
-	-	195	228	(124)	(8)
151	61	8	24	266	28
(507)	-	-	-	-	-
(2,003)	(898)	(1,029)	(1,573)	(901)	(1,939)
-	-	-	-	-	-
<u>3,940</u>	<u>5,210</u>	<u>5,445</u>	<u>5,665</u>	<u>7,765</u>	<u>7,018</u>
234	236	249	236	263	269
881	915	879	945	1,100	1,211
56	98	168	178	115	104
1,242	272	77	95	-	50
<u>2,003</u>	<u>898</u>	<u>1,029</u>	<u>1,573</u>	<u>901</u>	<u>1,939</u>
<u>4,416</u>	<u>2,420</u>	<u>2,402</u>	<u>3,027</u>	<u>2,379</u>	<u>3,573</u>
<u>8,356</u>	<u>7,630</u>	<u>7,847</u>	<u>8,692</u>	<u>10,144</u>	<u>10,592</u>
(1,267)	2,652	1,628	(1,226)	1,495	622
<u>3,774</u>	<u>2,578</u>	<u>2,472</u>	<u>8,611</u>	<u>4,097</u>	<u>3,055</u>
<u>\$ 2,507</u>	<u>\$ 5,230</u>	<u>\$ 4,100</u>	<u>\$ 7,385</u>	<u>\$ 5,592</u>	<u>\$ 3,676</u>

(concluded)

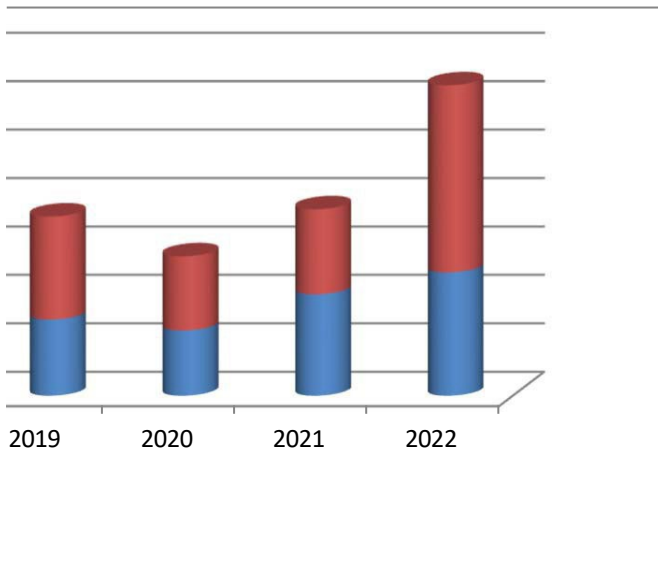
City of Fort Bragg, California
Fund Balances of Governmental
Last Ten Fiscal Years
(Fiscal year ended June 30)
(Modified accrual basis of accounting)
(In Thousands)

	2013	2014	2015	2016	2017
General Fund:					
Nonspendable	\$ 248	\$ 185	\$ 205	\$ 66	\$ 4
Committed				-	2,135
Unassigned	4,007	4,434	4,553	790	968
Total general fund	4,255	4,619	4,758	856	3,107
All Other Governmental Funds:					
Restricted	4,590	4,598	2,914	3,536	2,530
Assigned	-	-	1,322	1,116	1,472
Unassigned (deficit)	(299)	(1,441)	(1,157)	(331)	731
Total all other governmental funds	4,291	3,157	3,079	4,321	4,733
Total all governmental funds	\$ 8,546	\$ 7,776	\$ 7,837	\$ 5,177	\$ 7,839



Source: City Finance Department

2018	2019	2020	2021	2022
\$ 94	\$ 9	\$ 3	\$ 7	\$ 12
1,694	1,682	2,160	2,679	2,679
1,172	1,451	529	1,498	2,401
2,959	3,142	2,692	4,184	5,092
3,758	1,267	1,922	2,947	6,078
1,292	3,005	1,426	814	1,790
(470)	(16)	(284)	(248)	(144)
4,580	4,256	3,064	3,513	7,724
\$ 7,539	\$ 7,398	\$ 5,756	\$ 7,697	\$ 12,816



City of Fort Bragg, California
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Fiscal year ended June 30)
(Modified accrual basis of accounting)
(In Thousands)

Revenues:	2013	2014	2015	2016	2017
Taxes and assessments	\$ 5,579	\$ 5,810	\$ 4,949	\$ 5,067	\$ 6,486
Intergovernmental	1,897	2,946	7,463	5,219	1,847
Charges for services	2,564	2,907	457	242	203
Fines, forfeitures and penalties	23	28	178	162	211
Licenses and permits	260	234	254	273	97
Use of money and property	103	84	120	174	55
Unrealized gains and losses	-	-	-	-	-
Reimbursements	-	-	2,930	3,413	2,345
Other	80	240	59	127	210
Total revenues	10,506	12,249	16,410	14,677	11,454

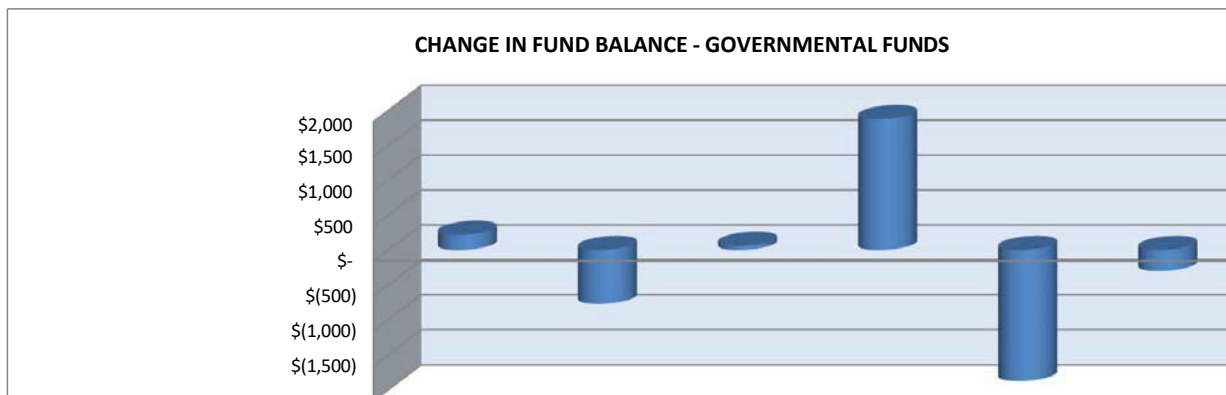
Expenditures:

Current:

General government	2,179	1,549	2,875	2,685	2,548
Public safety	3,410	3,829	3,581	4,100	4,233
Public works	1,472	1,594	3,469	1,874	1,902
Community development	2,191	3,460	834	1,693	1,011
Marketing and promotions	-	-	-	-	-
Cost allocations	-	-	-	-	-
Capital outlay	874	2,431	5,058	1,725	1,992
Debt Service:					
Principal Retirement	107	112	116	120	127
Interest and fiscal charges	40	36	31	26	21
Total expenditures	10,273	13,011	15,964	12,223	11,834

Reconciliation of Governmental Revenues

Less Expenditures to Fund Equity:					
Revenues over (under) expenditures	\$ 233	\$ (762)	\$ 446	\$ 2,454	\$ (380)
Other financing sources (uses):					
Proceeds from sales of assets	-	-	-	-	-
Extraordinary loss on dissolution of redevelopment	-	-	-	-	-
Transfers in	1,950	1,091	5,683	2,714	3,775
Transfers out	(1,966)	(1,099)	(6,069)	(3,292)	(5,266)
Total other financing sources (uses)	(16)	(8)	(386)	(578)	(1,491)
Net change in fund balances	\$ 217	\$ (770)	\$ 60	\$ 1,876	\$ (1,871)
Debt service as a percentage of noncapital expenditures	1.56%	1.40%	1.35%	1.39%	1.50%



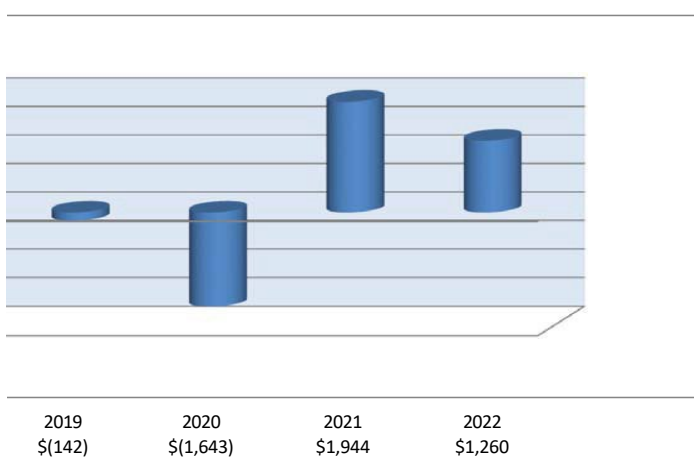
STATISTICAL DETAIL

	2013	2014	2015	2016	2017	2018
Net change in fund balances	\$217	\$(770)	\$60	\$1,876	\$(1,871)	\$(300)

	2018	2019	2020	2021	2022
\$	7,131	\$ 7,138	\$ 6,878	\$ 8,412	\$ 8,937
	4,592	772	2,702	5,883	4,487
	139	128	61	47	65
	84	118	112	103	146
	132	128	97	92	86
	126	213	409	13	(34)
	-	195	-	-	-
	2,691	2,453	2,335	2,247	3,278
	82	37	22	264	23
	14,976	11,182	12,616	17,061	16,989

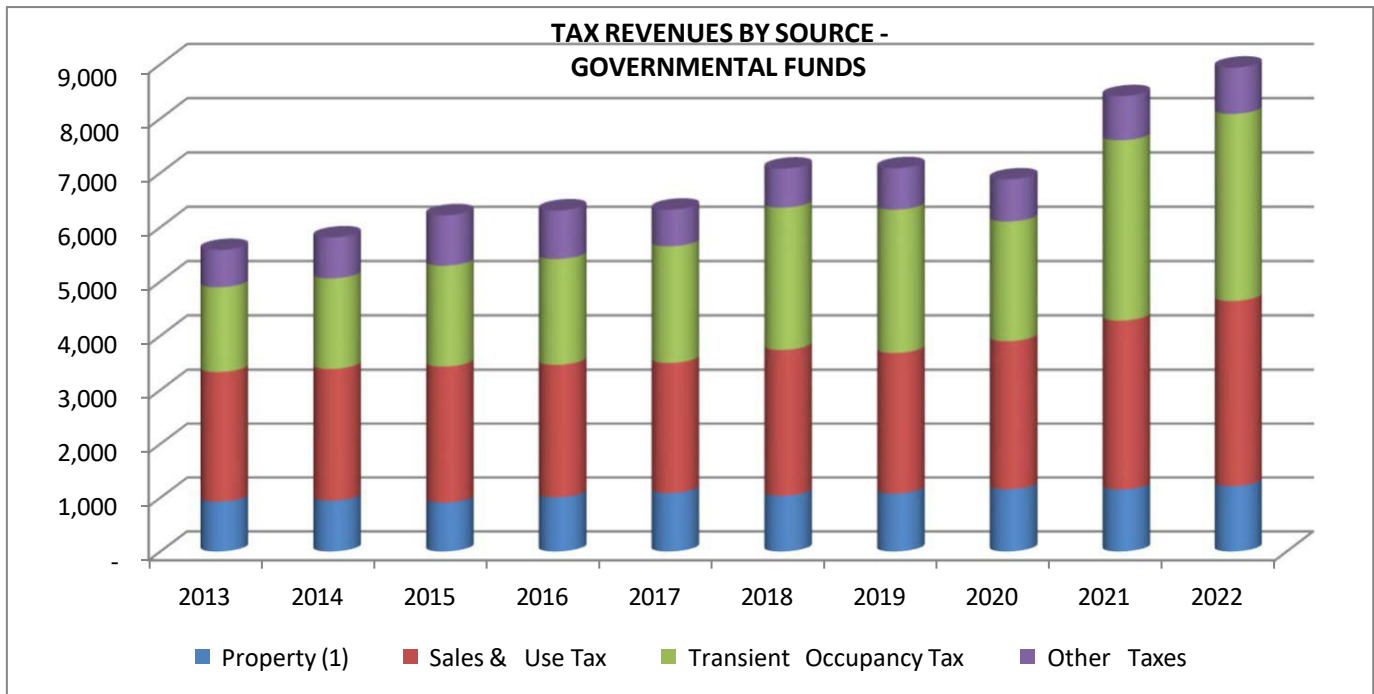
	2,881	2,522	2,094	2,256	3,319
	4,383	4,189	5,029	4,094	4,507
	1,947	1,968	1,901	1,847	1,966
	1,201	1,050	846	4,368	1,134
	-	-	186	93	227
	-	-	475	478	789
	3,780	282	1,975	415	1,504
	169	169	180	38	-
	17	17	5	-	358
	14,378	10,197	12,691	13,589	13,806

\$	598	\$ 985	\$ (75)	\$ 3,472	\$ 3,184
	-	-	6	9	16
	-	-	-	-	-
	2,944	2,830	616	866	1,788
	(3,843)	(3,957)	(2,190)	(2,403)	(3,727)
	(898)	(1,127)	(1,568)	(1,528)	(1,924)
\$	(300)	\$ (142)	\$ (1,643)	\$ 1,944	\$ 1,260
	1.75%	1.88%	1.73%	0.29%	2.91%



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
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
2019	1,075	2,607	2,640	762	7,085
2020	1,157	2,743	2,204	775	6,879
2021	1,152	3,127	3,322	811	6,879
2022	1,214	3,427	3,445	852	8,937



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

Source: City Finance Department

**Principal Sales Tax Producers
Last Fiscal Year and Nine Years Ago**

2021-22		2012-13	
Taxpayer	Business Type	Taxpayer	Business Type
Arco AM/PM Mini Marts	Service Stations	Amerigas Propane	Energy Sales
Boatyard Tobacco	Miscellaneous Retail	Canclini TV & Appliance	Furniture/Appliance
Canclini TV & Appliance	Furniture/Appliance	Chevron Service Stations	Service Stations
Chevron Service Stations	Service Stations	Coast to Coast Hardware	Bldg.Matls-Retail
CVS Pharmacy	Drug Stores	CVS Pharmacy	Drug Stores
Denny's Restaurants	Restaurants	Denny's Restaurant	Restaurants
Dollar Tree Stores	Department Stores	Fort Bragg Feed & Pet	Miscellaneous Retail
Geo Aggregates	Bldg.Matls-Whsle	Harvest Market	Food Markets
Harvest Market	Food Markets	Kemppe Liquid Gas	Energy Sales
Kemppe Liquid Gas	Energy Sales	Mcdonald's Restaurants	Restaurants
Mcdonald's Restaurants	Restaurants	Mendo Mill & Lumber Company	Bldg.Matls-Retail
Mendo Mill & Lumber Company	Bldg.Matls-Retail	Mendocino Coast Petroleum	Energy Sales
Noyo Harbor Inn	Restaurants	Mendocino County Hydrogarden	Florist/Nursery
O'Reilly Auto Parts	Auto Parts/Repair	O'Reilly Auto Parts	Auto Parts/Repair
Redwood Coast Fuels	Energy Sales	Rhoads Auto Parts	Auto Parts/Repair
Restaurante Los Gallitos	Restaurants	Rite Aid Drug Stores	Drug Stores
Rino Service Stations	Service Stations	Rossi's Building Materials	Bldg.Matls-Retail
Rite Aid Drug Stores	Drug Stores	Safeway Stores	Food Markets
Rossi Building Materials	Bldg.Matls-Retail	Sears Hometown Stores	Furniture/Appliance
Safeway Stores	Food Markets	Speedex Service Station	Service Stations
Sinclair Service Stations	Service Stations	Sport Chrysler Jeep Dodge	Auto Sales - New
Sport Chrysler-Jeep-Dodge	Auto Sales - New	The Brewery Shop	Restaurants
Taco Bell	Restaurants	Two Short Sales	Bldg.Matls-Whsle
The Brewery Shop	Restaurants	Union 76 Service Stations	Service Stations
True Value Hardware	Bldg.Matls-Retail	Walsh Oil Company	Energy Sales

Source: MuniServices, LLC / Avenu Insights & Analytics

Historical Sales Tax Amounts by Benchmark Year Last Ten Fiscal Years

CDTFA NAICS SECTOR	2022Q1	2021Q1	2020Q1	2019Q1
Accommodation and Food Services	309,030	219,572	261,579	270,483
Agriculture, Forestry, Fishing and Hunting	9,847	6,929	11,023	9,978
Arts, Entertainment, and Recreation	8,183	189	5,903	5,394
Educational Services	617	866	1,331	2,082
Information	12,475	7,167	7,675	9,327
Manufacturing	4,092	5,144	8,677	8,236
Mining, Quarrying, and Oil and Gas Extraction	92,471	68,020	82,665	86,275
Other Services (except Public Administration)	31,829	27,773	31,619	31,125
Professional, Scientific, and Technical Services	4,799	4,443	5,929	5,892
Real Estate and Rental and Leasing	3,276	4,114	2,239	2,712
Retail Trade	1,180,435	1,044,381	1,051,144	1,044,560
Utilities	55,570	45,615	52,631	56,094
All Other NAICS Sectors	27,830	23,324	21,707	21,418
TOTAL	1,740,455	1,457,538	1,544,122	1,553,576

Source: MuniServices, LLC / Avenu Insights & Analytics

2018Q1	2017Q1	2016Q1	2015Q1	2014Q1	2013Q1
282,205	261,139	233,034	218,376	201,158	200,023
3,547	7,404	11,516	6,866	2,625	2,972
3,516	3,469	3,454	4,002	4,407	3,829
7,876	7,499	8,318	6,932	7,927	3,006
5,569	4,825	4,031	6,163	7,182	7,828
7,106	6,312	4,704	4,951	4,444	6,102
73,796	56,363	62,526	80,000	113,954	112,609
30,343	31,197	31,897	31,049	27,496	27,573
7,944	7,989	8,627	8,693	7,599	7,836
2,455	2,525	2,525	2,944	2,893	3,394
1,055,670	987,423	990,177	983,868	980,587	989,808
39,654	39,438	40,014	37,326	32,788	30,289
21,025	18,791	18,414	8,834	5,016	4,953
1,540,707	1,434,374	1,419,237	1,400,004	1,398,075	1,400,221

City of Fort Bragg, California

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

Last Ten Fiscal Years

(In Thousands)

Fiscal Year	Secured Property*		Unsecured Property		Taxable		Total	Estimated Actual	Factor of Taxable
	End	Assessed Value	% Change	Rate (1)	Taxable Value (2)	Assessed Value (2)			
2012-13	\$ 579,450	\$ 31,513	\$ 610,963	-3.4%	1.113100	611,333	1.000606		
2013-14	\$ 585,992	\$ 29,641	\$ 615,633	0.8%	1.125000	624,469	1.014352		
2014-15	\$ 590,079	\$ 31,347	\$ 621,426	0.9%	1.127000	689,061	1.108838		
2015-16	\$ 607,137	\$ 31,275	\$ 638,412	2.7%	1.132000	702,975	1.101131		
2016-17	\$ 626,121	\$ 32,889	\$ 659,009	3.2%	1.133000	852,603	1.293765		
2017-18	\$ 646,586	\$ 32,288	\$ 678,874	6.3%	1.133000	902,380	1.329231		
2018-19	\$ 671,692	\$ 31,556	\$ 703,249	6.7%	1.138000	918,610	1.306238		
2019-20	\$ 695,389	\$ 33,240	\$ 728,629	7.3%	1.131000	1,021,566	1.402039		
2020-21	\$ 715,581	\$ 33,149	\$ 748,730	6.5%	1.124000	805,819	1.076248		
2021-22	\$ 720,807	\$ 32,899	\$ 753,706	3.4%	1.137000	886,049	1.175590		



Source: Mendocino County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

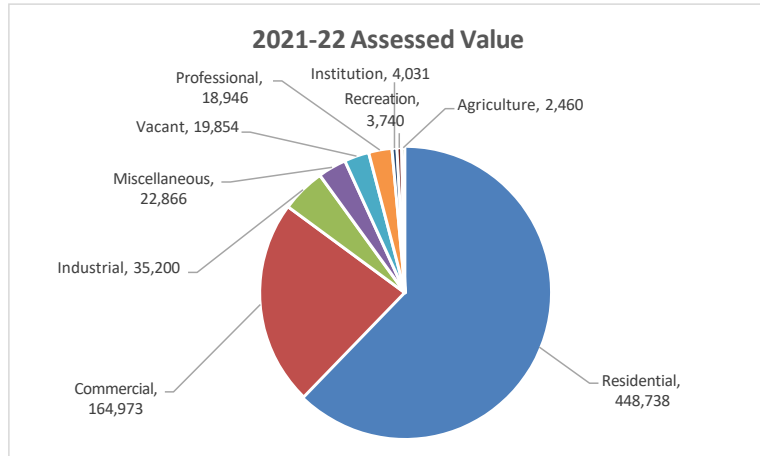
*Secured Property is net of all exemptions and includes Unitary value.

(1.) Total tax rate is represented by TRA 001-001.

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

City of Fort Bragg, California
Assessed Value of Property by Use Code, City Wide
Last Nine Fiscal Years
(In Thousands)

Category	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Residential	347,694	351,259	357,224	369,852	393,470	375,474	395,888	410,229	428,620	448,738
Commercial	164,165	165,103	163,032	167,141	150,666	153,767	156,832	160,042	163,238	164,973
Industrial	30,593	36,342	36,807	37,595	37,908	38,037	39,021	40,900	39,219	35,200
Miscellaneous	689	698	701	735	1,120	31,285	31,187	33,043	33,941	22,866
Vacant	21,552	18,931	18,682	18,963	21,162	21,817	23,423	24,116	22,554	19,854
Professional	0	0	0	179	9,804	19,769	20,036	20,413	20,817	18,946
Institution	3,931	4,024	4,285	4,513	4,515	3,761	2,691	3,926	4,429	4,031
Recreation	9,119	7,905	7,593	6,391	7,101	2,676	2,613	2,719	2,762	3,740
Agriculture	34	33	34	34	34	0	0	0	0	2,460
Unitary	543	542	543	543	340	0	0	0	0	0
Unknown	1,130	1,149	1,178	1,192	0	0	0	0	0	0
Net Secured Value	230,626	233,578	590,079	607,137	626,121	646,586	671,692	695,389	715,581	720,807
Unsecured	31,513	29,641	31,347	31,275	32,889	32,288	31,556	33,240	33,149	32,899
Net Taxable Value	262,139	263,219	621,426	638,412	659,009	678,874	703,249	728,629	748,730	753,706



Source: Mendocino County Assessor data, MuniServices, LLC / Avenu Insights & Analytics
Use code categories are based on Mendocino County Assessor's data

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

	2012-13	2013-14	2014-15	2015-16	2016-17
COUNTY GENERAL FUND	0.745000	0.745000	0.745000	0.745000	0.745000
CITY OF FORT BRAGG	0.255000	0.255000	0.255000	0.255000	0.255000
TOTAL	1.000000	1.000000	1.000000	1.000000	1.000000
Override Assessments					
LOCAL SPECIAL DISTRICTS	0.012000	0.011000	0.026000	0.025000	0.018000
SCHOOLS	0.119000	0.114000	0.101000	0.107000	0.115000
TOTAL	0.131000	0.125000	0.127000	0.132000	0.133000
TOTAL TAX RATE	1.131000	1.125000	1.127000	1.132000	1.133000

Source: Mendocino County Auditor/Controller data, MuniServices, LLC / Avenu Insights & Analytics
 TRA 001-001 is represented for this report
 Rates are not adjusted for ERAF

2017-18	2018-19	2019-20	2020-21	2021-22
0.745000	0.745000	0.745000	0.745000	0.745000
0.255000	0.255000	0.255000	0.255000	0.255000
1.000000	1.000000	1.000000	1.000000	1.000000
0.026000	0.024000	0.024000	0.023000	0.023000
0.107000	0.114000	0.107000	0.101000	0.114000
0.133000	0.138000	0.131000	0.124000	0.137000
1.133000	1.138000	1.131000	1.124000	1.137000

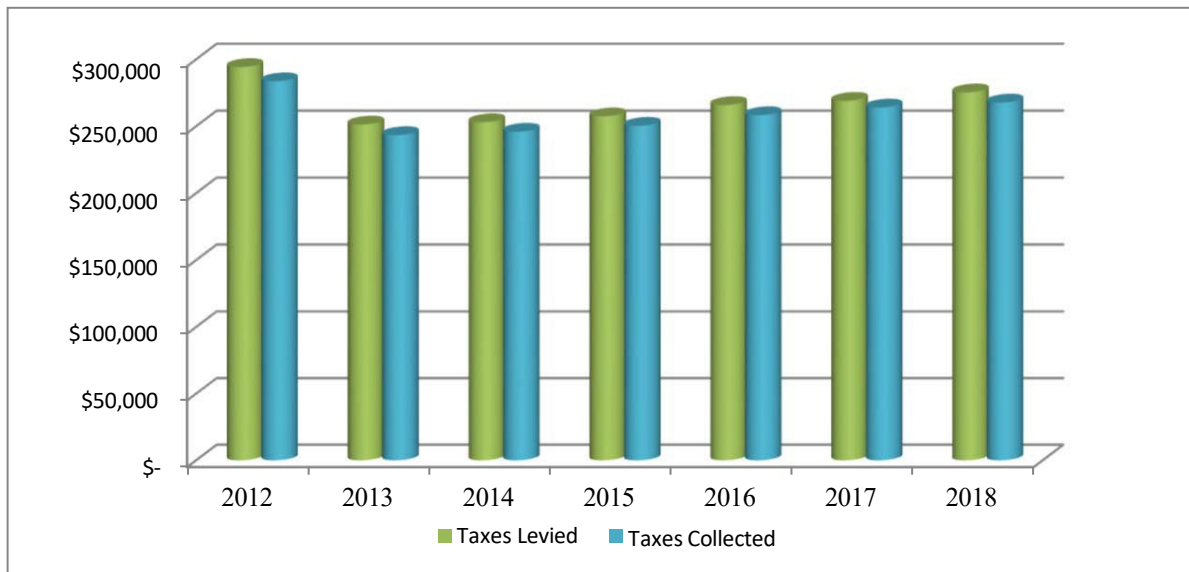
**Principal Property Tax Payers
Last Fiscal Year and Nine Years Ago**

Taxpayer	2021-22*		2012-13	
	Taxable Value (\$)	Percent of Total City Taxable Value (%)	Taxable Value (\$)	Percent of Total City Taxable Value (%)
Rap Investors Lp	11,843,301	1.57%	8,284,562	1.36%
Boatyard Associates Phase	10,775,144	1.43%	9,287,877	1.52%
Safeway Inc	7,245,159	0.96%	7,143,415	1.17%
Colombi Jeanette Succttee	5,221,623	0.69%	4,834,956	0.79%
Hurst Jason S Ttee	5,037,971	0.67%	4,412,754	0.72%
Georgia Pacific Corporation	4,778,965	0.63%	25,132,882	4.11%
Tanti Family li Llc	4,774,830	0.63%		
Kao Kuami	4,750,608	0.63%	4,135,783	0.68%
Ansari Ghulam Murtaza & Te	4,717,607	0.63%		
Kashi Keshav Investments L	4,640,047	0.62%	4,165,017	0.68%
Grosvenor Van Ness Associa	4,412,736	0.59%	3,805,392	0.62%
Longs Drug Stores Californ	4,096,114	0.54%	3,816,173	0.62%
Ray Ronald R Ttee	4,065,101	0.54%		
Fort Bragg Hotel Llc	3,747,141	0.50%		
Snb Govind Corporation	3,412,886	0.45%		
Fort Bragg Investments Llc	3,262,530	0.43%		
Mendocino Railway	3,141,922	0.42%		
Noyo Harbor Inn Llc	3,002,229	0.40%		
Moura Senior Housing	2,868,570	0.38%	3,333,408	0.55%
Rbj & Associates Llc	2,792,955	0.37%	2,483,104	0.41%
Kemppe Liquid Gas Corporat	2,727,353	0.36%	2,427,248	0.40%
Taubold Timothy E Ttee	2,722,713	0.36%		
Miller Helen Ttee	2,706,046	0.36%	2,409,977	0.39%
Communities Moving Forward	2,673,967	0.35%		
I Lodge Properties Group L	2,606,158	0.35%		
Tradewinds Lodge			7,330,660	1.20%
Feil Scott E Diana E			5,955,220	0.97%
Comcast			3,880,723	0.64%
Affinito Dominic J Juliette C			3,547,598	0.58%
North Otown Industrial Center			3,503,576	0.57%
Braxton Senior Living Property			3,418,263	0.56%
North Coast Brewery			3,151,272	0.52%
Anderson Logging Inc.			3,076,905	0.50%
Keaton Richard J Julie			2,948,159	0.48%
Noyo Vista Inc.			2,903,543	0.48%
De Lage Landen Operational Ser			2,529,981	0.41%
Total Top 25 Taxpayers	112,023,676	14.86%	127,918,448	20.94%
Total Taxable Value	753,705,828	100.00%	610,963,006	100.00%

Source: Mendocino County Assessor data, MuniServices, LLC / Avenu Insights & Analytics

**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
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%
2018	275,316	267,695	97.2%
2019	N/A	N/A	N/A
2020	N/A	N/A	N/A
2021	N/A	N/A	N/A



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

Source: Mendocino County Auditor-Controller's Office

City of Fort Bragg, California
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(In Thousands, Except Per Capita Amount)

Fiscal Year Ended June 30,	Governmental Activities			Business-type Activities		
	Certificates of Participation	Lease Revenue Bond	Total Governmental Activities	Certificates of Participation	Notes Payable	Capital Leases
2013	\$ 842	\$ -	\$ 842	\$ 3,013	\$ 1,375	\$ 457
2014	777	-	777	3,217	1,314	367
2015	660	-	660	2,896	1,207	240
2016	539	-	539	2,578	1,102	123
2017	412	-	412	2,252	975	-
2018	280	-	280	1,913	846	-
2019	143	-	143	6,568	741	-
2020	-	-	-	6,182	633	-
2021	-	-	-	5,791	529	-
2022	-	11,399	11,399	5,392	423	-

N/A indicates information is not available

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

Source: City Finance Department

	Total Business-type Activities	Total Primary Government	Percentage of Personal Income ⁽¹⁾	Per Capita ⁽¹⁾
\$	4,845	\$ 5,687	3.9%	\$ 778
	4,898	5,675	3.7%	772
	4,343	5,003	3.2%	681
	3,803	4,342	2.7%	566
	3,227	3,639	2.1%	474
	2,759	3,039	1.7%	405
	7,309	7,452	4.2%	992
	6,815	6,815	3.6%	918
	6,320	6,320	3.1%	853
	5,815	17,214	7.6%	2,407

City of Fort Bragg, California

Legal Debt Margin Information

Last Ten Fiscal Years

(Fiscal year ended June 30)

(Dollars in thousands)

	2013	2014	2015	2016
Assessed Value	\$ 579,450	\$ 585,992	\$ 590,079	\$ 607,137
Conversion Percentage	25%	25%	25%	25%
Adjusted Assessed Value	144,863	146,498	147,520	151,784
Debt Limit Percentage	15%	15%	15%	15%
Debt limit	21,729	21,975	22,128	22,768
Total net debt applicable to limit	-	-	-	-
Legal debt margin	\$ 21,729	\$ 21,975	\$ 22,128	\$ 22,768
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%

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

Source: City Finance Department

2017	2018	2019	2020	2021	2022
\$ 626,121	\$ 646,586	\$ 671,692	\$ 695,389	\$ 715,581	\$ 720,807
25%	25%	25%	25%	25%	25%
156,530	161,647	147,520	173,847	178,895	180,202
15%	15%	15%	15%	15%	15%
23,480	24,247	22,128	26,077	26,834	27,030
-	-	-	-	-	11,440
\$ 23,480	\$ 24,247	\$ 22,128	\$ 26,077	\$ 26,834	\$ 15,590
0%	0%	0%	0%	0%	73%

City of Fort Bragg, California
Direct and Overlapping Debt
Current Year
 June 30, 2022

<u>2021-22 Assessed Valuation:</u>	\$	759,543,386	
		Total Debt	City's Share of
OVERLAPPING TAX AND ASSESSMENT DEBT:		6/30/2022	% Applicable ⁽¹⁾
Redwoods Joint Community College District	\$	22,115,000	3.608%
Fort Bragg Unified School District		38,821,009	37.301%
Mendocino Coast Hospital District		4,002,424	20.458%
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT	\$		16,097,350
OVERLAPPING GENERAL FUND DEBT:			
Mendocino County Certificates of Participation		13,430,000	5.860%
Mendocino County Pension Obligation Bonds		33,915,000	5.860%
City of Fort Bragg General Fund Obligations		11,440,000	100.000%
TOTAL OVERLAPPING GENERAL FUND DEBT	\$		14,214,417
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>		3,015,000	100.000%
DIRECT DEBT	\$		11,440,000
TOTAL OVERLAPPING DEBT	\$		21,886,767
COMBINED TOTAL DEBT	\$		33,326,767 ⁽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 2021-22 Assessed Valuation:

Direct Debt	2.12%
Total Overlapping Tax and Assessment Debt	1.51%
Combined Total Debt	4.39%

Ratios to Redevelopment Successor Agency Incremental Valuation (\$214,357,696):

Total Overlapping Tax Increment Debt	1.41%
--------------------------------------	-------

Source: Avenu Insights & Analytics
 California Municipal Statistics, Inc.

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**Pledged Revenue Coverage
For the Last Ten Fiscal Years
(Dollars in Thousands)**

Fiscal Year Ended June 30,	Business-type Activities Water Fund Debt						Total Debt Service	Coverage
	Revenues & Transfers	Less: Operating Expenses ¹	Net Available Revenue	Debt Service		Total Debt		
				Principal	Interest			
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	
2019	3,077	1,480	1,597	395	53	449	3.6	
2020	3,181	1,275	1,905	406	74	480	4.0	
2021	3,660	1,303	2,357	410	65	475	5.0	
2022	3,033	2,256	777	418	55	473	1.6	

¹ Operating expenses exclude depreciation

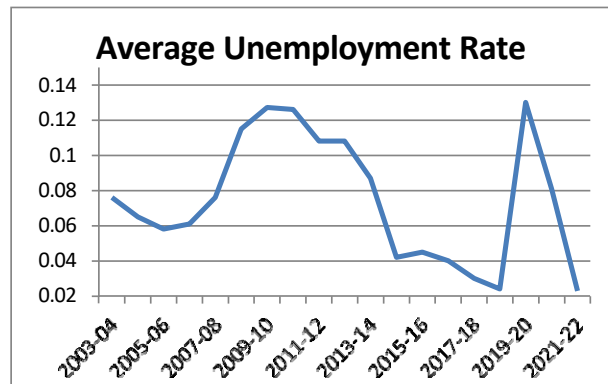
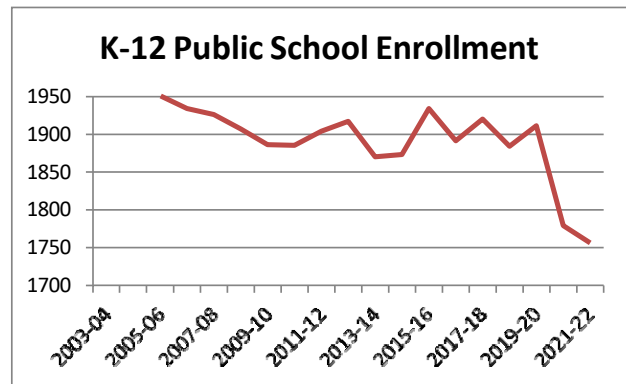
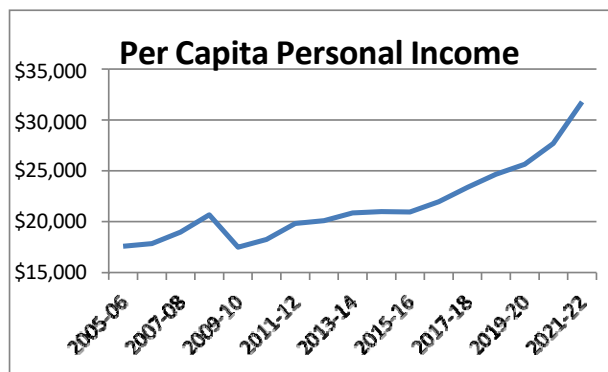
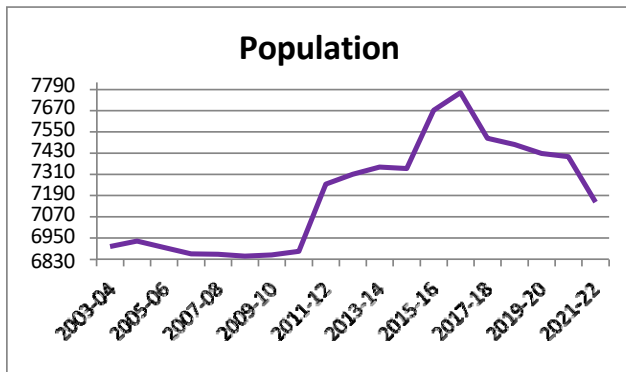
Source: City Finance Department

**Business-type Activities
Sewer Fund Debt**

	Revenues & Transfers	Less: Operating Expenses ¹	Net Available Revenue	Debt Service		Total Debt Service	Coverage
				Principal	Interest		
\$	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
	5,938	2,321	3,617	55	13	68	53.2
	8,128	1,913	6,215	86	85	181	36.3
	4,017	2,129	1,888	87	98	185	10.2
	3,584	3,015	569	87	98	185	3.1

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)
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%
2018-19	7,478	184,300	24,646	39.2	1,884	2.4%
2019-20	7,427	190,379	25,633	39.8	1,911	13.0%
2020-21	7,409	204,996	27,668	39.0	1,779	8.1%
2021-22	7,153	227,323	31,780	43.0	1,756	2.3%



Source: MuniServices, LLC / Avenu Insights & Analytics

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

- 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 Fort Bragg Unified School District.
- 4.) Unemployment Data are provided by the EDD's Bureau of Labor Statistics Department.

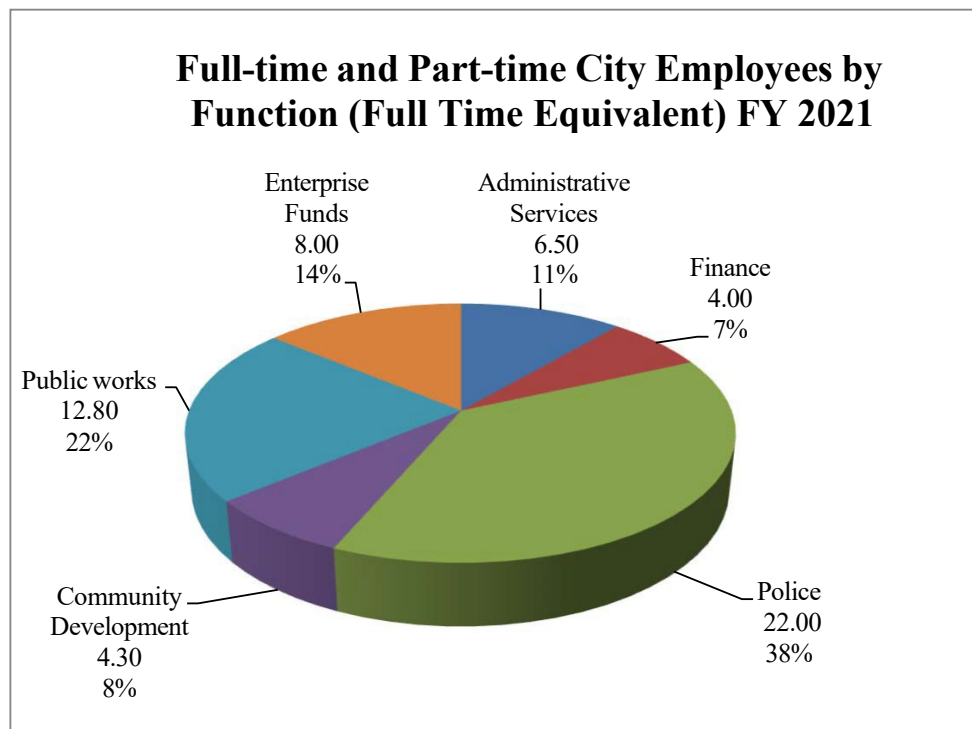
**Principal Employers
Last Fiscal Year and Seven Years Ago**

Business Name	2022		2013	
	Number of Employees	Percent of Total Employment (%)	Number of Employees	Percent of Total Employment (%)
Mendocino Coast District Hospital	294	10.54%	296	8.78%
Fort Bragg Unified School District*	263	9.43%	268	7.95%
Parents & Friends Inc	152	5.45%		
Safeway	131	4.70%	120	3.56%
Mendocino Coast Clinics Inc	122	4.37%	110	3.26%
Mendocino County**	110	3.94%	51	1.51%
North Coast Brewing CO Inc (1)	97	3.48%	106	3.15%
Anderson Logging Inc	81	2.90%	87	2.58%
Sherwood Oaks Health Center	79	2.83%	100	2.97%
Silver At The Wharf (Anchor Lodge)	70	2.51%		
Fort Bragg Recreation Center			68	2.02%
City of Fort Bragg			60	1.78%
Total Top Employers	1,399	50.14%	1,266	37.57%
Total City Employment (2)	2,790		3,370	

Source: MuniServices, LLC / Avenu Insights & Analytics
 Source: 2013, previously published ACFR
 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.

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Administrative Services	6.00	6.00	6.00	6.50	6.50	7.00	7.00	6.50	6.00	6.00
Finance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
Public Safety										
Police	21.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Community Services										
Community Development	3.80	4.30	4.00	4.30	4.50	4.80	4.80	4.30	4.00	4.00
Public works	12.60	13.60	12.60	12.80	12.80	14.00	14.00	12.80	13.00	13.00
Enterprise Funds	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
Total	55.40	57.90	56.60	57.60	57.80	59.80	59.80	57.60	57.00	57.00



Source: City Finance Department

Operating Indicators by Function
Last Ten Fiscal Years
(Fiscal year ended June 30)

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Building Permits Issued	125	272	192	141	122	162	194	141	99	146
New Construction	27	2	7	6	4	9	12	N/A	8	8
Single Family Residential	0	0	0	2	0	5	4	2	6	6
Second Unit	1	1	1	3	4	4	8	3	8	8
Mixed Use, Commercial & Residential	0	0	2	1	0	0	4	1	0	0
Multi-Family Residential	0	1	0	0	0	0	2	0	1	1
Low Income Residential	0	0	4	0	0	0	0	0	1	1
City Clerk										
Council/Agency Resolutions Passed	93	87	127	98	122	121	92	98	134	148
Number of Ordinances Passed	2	4	3	5	6	8	9	5	6	13
Number of Contracts Approved	29	31	30	69	74	105	71	69	45	97
Number of PRA Requests Processed	26	35	74	73	79	146	145	N/A	280	294
Public Safety										
Traffic Accidents	163	174	172	221	160	145	147	221	146	122
Traffic Violations - DUI	62	45	26	28	45	49	40	28	26	48
Bookings	744	689	737	668	619	795	625	668	523	162
Moving Cites	1,001	1,614	949	498	344	428	368	498	429	122
Parking Cites	355	833	484	835	842	941	869	835	416	416
Field Interviews and Information Cases	1,450	2,211	1,301	1,217	1,403	1,936	1,289	1,217	4,065	3,191
Crime Reports	1,610	1,576	1,317	1,501	1,496	1,554	1,262	1,501	1,193	1,098
Fire ¹										
Total Number of Calls	500	525	617	579	665	626	752	579	579	579
Structure Fires	29	29	21	29	38	10	37	29	29	29
Vehicle Fires	9	17	9	3	16	5	4	3	3	3
Vegetation Fires	25	41	40	31	33	23	40	31	31	31
Misc Fires (Chimney, Debris, Electronically, etc.)	17	24	17	36	18	81	80	36	36	36
Medical Aid	110	142	163	150	199	197	248	150	150	150
Rescue	11	13	10	22	16	11	7	22	22	22
Hazardous Condition/Materials Calls	73	48	41	70	75	58	73	70	70	70
Mutual Aid/Agency Assist	6	3	9	12	18	23	18	12	12	12
Traffic Accidents	88	89	98	133	98	115	100	133	133	133
Services Call	128	117	96	91	80	99	126	91	91	91
Other Calls & Incidents	4	2	113	2	74	4	19	2	2	2
Water										
Number of customer accounts billed	33,924	32,300	33,716	33,671	33,873	34,146	33,339	33,671	33,508	33,508
Water annual demand in thousand gallons	2,255	2,245	2,044	189,500	197,600	210,200	208,015	1,895	23,055	23,055
Available supply of water in thousand gallons	2,574	2,490	2,398	2,080	21,300	21,300	22,400	20,800	25,877	25,877
total Customer service calls	1,439	1,254	1,177	1,253	1,253	1,193	1,488	1,253	785	785
Meter installs/removals/change outs	2	11	14	16	14	24	13	16	51	51
Meter repairs	44	1	8	1	34	5	23	1	-	-
Leak investigations	21	3	6	11	34	29	61	11	36	36
Service profiles	93	52	57	65	31	63	61	65	48	48
Turn on/off	1,248	139	508	669	878	891	1,099	669	545	545
Manual Reads	527	513	453	416	444	126	111	416	592	592
Misc.	33	49	60	75	53	55	68	75	100	100
Wastewater										
Customer service calls, wastewater	52	71	41	52	43	33	36	52	44.2	44.2
New customer sewer lines installed	2	2	3	1	4	0	2	1	1.8	1.8
Sewer mains cleaned/flushed in miles	18	14	15.5	15	17.38	16	18	15	16.688	16.688
Sewer mains and laterals repaired in number of jobs	0	8	16	11	12	9	8	11	17.5	17.5
Sewer manholes inspected	371	362	363	363	374	374	374	363	369.5	369.5
Sewer manholes installed	0	0	0	0	0	0	0	0	0	0
Sewer spill responses	3	7	7	5	1	1	2	5	3.4	3.4

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

² In some categories historical information is not available

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

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	27.2	27.2	26.4	26.4	26.4
Alleys (miles)	19	19	19	19	19	19	19	19	19	19
Storm drains (miles)	10	10	10	10	10	10	10	10	10	10
Streetlights	725	725	725	725	725	744	744	725	725	725
Sidewalks	40	40	40	40	40	40	40	40	40	40
Water										
Water treatment plant	1	1	1	1	1	1	1	1	1	1
Water mains (miles)	30	30	30	30	30	30.5	30.5	30	30	30
Raw water transmission line (miles)	5.75	5.75	5.75	5.75	5.75	5.85	5.85	5.75	5.75	5.75
Wastewater										
Wastewater treatment plant	1	1	1	1	1	1	1	1	1	1
Sanitary sewers (miles)	27	27	27	27	27	27	27	27	27	27
Parks and Facilities										
Parks	3	3	4	4	4	5	2	4	4	4
Recreational/Guest Facilities	3	3	3	3	3	3	3	3	3	3
Government Facilities	2	2	2	2	2	2	2	2	2	2

Source: City Finance, Public Works and Planning Departments