



# City of Fort Bragg

416 N Franklin Street  
Fort Bragg, CA 95437  
Phone: (707) 961-2823  
Fax: (707) 961-2802

## Meeting Agenda Finance and Administration Committee

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Thursday, September 12, 2024

4:00 PM

Town Hall, 363 N. Main Street and Via Video  
Conference

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### SPECIAL MEETING

#### MEETING CALLED TO ORDER

#### ROLL CALL

#### COMMITTEE MEMBERS PLEASE TAKE NOTICE

*Committee Members are reminded that pursuant to the Council policy regarding use of electronic devices during public meetings adopted on November 28, 2022, all cell phones are to be turned off and there shall be no electronic communications during the meeting. All e-communications such as texts or emails from members of the public received during a meeting are to be forwarded to the City Clerk after the meeting is adjourned.*

#### ZOOM WEBINAR INVITATION

*This meeting is being presented in a hybrid format, both in person at Town Hall and via Zoom.*

*You are invited to a Zoom webinar.*

*When: Sep 12, 2024 04:00 PM Pacific Time (US and Canada)*

*Topic: SPECIAL FINANCE AND ADMINISTRATION COMMITTEE MEETING*

*Please click the link below to join the webinar:*

<https://us06web.zoom.us/j/81212666427>

*Or Telephone: +1 669 444 9171 US (\*6 mute/ \*9 raise hand)*

*Webinar ID: 812 1266 6427*

*International numbers available: <https://us06web.zoom.us/j/81212666427>*

*To speak during public comment portions of the agenda via zoom, please join the meeting and use the raise hand feature when the Chair or Acting Chair calls for public comment on the item you wish to address. Written public comments may be submitted to Amber Weaver, Public Information Coordinator at: [aweaver@fortbragg.com](mailto:aweaver@fortbragg.com)*

#### **1. PUBLIC COMMENTS ON NON-AGENDA ITEMS**

#### **2. CONDUCT OF BUSINESS**

- 2A. [24-948](#)** Receive Report from the City's Sales Tax Consultant of Avenue Insights & Analytics on Quarter One 2024 Sales Tax and Business Activity

**Attachments:** [Q1 2024 Sales Tax Update](#)

- 2B. [24-947](#) FY 2024 Year-End Report Regarding Asset Forfeiture Discretionary and Education Fund Expenditures

Attachments: [Staff Report FY 24](#)  
[FY24 Asset forfeiture summary](#)

- 2C. 24-950 Receive Oral Update from Staff on Departmental Activities

### **3. MATTERS FROM COMMITTEE / STAFF**

#### **ADJOURNMENT**

STATE OF CALIFORNIA     )  
  )ss.  
COUNTY OF MENDOCINO    )

I declare, under penalty of perjury, that I am employed by the City of Fort Bragg and that I caused this agenda to be posted in the City Hall notice case on September 11, 2024.

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Amber Weaver, Public Information Coordinator

#### **NOTICE TO THE PUBLIC**

#### **DISTRIBUTION OF ADDITIONAL INFORMATION FOLLOWING AGENDA PACKET DISTRIBUTION:**

- *Materials related to an item on this Agenda submitted to the Council/District/Agency after distribution of the agenda packet are available for public inspection in the lobby of City Hall at 416 N. Franklin Street during normal business hours.*
- *Such documents are also available on the City of Fort Bragg's website at <http://city.fortbragg.com> subject to staff's ability to post the documents before the meeting*

#### **ADA NOTICE AND HEARING IMPAIRED PROVISIONS:**

*It is the policy of the City of Fort Bragg to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including those with disabilities. Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities.*

*If you need assistance to ensure your full participation, please contact the City Clerk at (707) 961-2823. Notification 48 hours in advance of any need for assistance will enable the City to make reasonable arrangements to ensure accessibility.*

*This notice is in compliance with the Americans with Disabilities Act (28 CFR, 35.102-35.104 ADA Title II).*



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## Text File

**File Number: 24-948**

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**Agenda Date:** 9/12/2024

**Version:** 1

**Status:** Business

**In Control:** Finance and Administration Committee

**File Type:** Staff Report

**Agenda Number:** 2A.

Receive Report from the City's Sales Tax Consultant of Avenue Insights & Analytics on  
Quarter One 2024 Sales Tax and Business Activity

# City of Fort Bragg Q1 2024 Sales Tax Update



Tom Adams

September 12, 2024



# Sales Tax Performance & Comparisons





# Top 25 Sales Tax Producers (~ 65% of total local businesses sales tax revenue)

ARCO AM/PM MINI MARTS  
CHEVRON SERVICE STATIONS  
CVS/PHARMACY  
DAVID'S DELI  
DENNY'S RESTAURANTS  
DOLLAR TREE STORES  
EMERALD TRIANGLE CANNABIS - MMD  
GEO AGGREGATES  
HARVEST MARKET  
KEMPPE LIQUID GAS  
MCDONALD'S RESTAURANTS  
MENDO MILL & LUMBER COMPANY  
NOYO HARBOR INN

NOYO RIVER GRILL  
O'REILLY AUTO PARTS  
REDWOOD COAST FUELS  
RESTAURANTE LOS GALLITOS  
RINO SERVICE STATIONS  
RITE AID DRUG STORES  
ROSSI BUILDING MATERIALS  
SAFEWAY STORES  
SINCLAIR SERVICE STATIONS  
SPORT CHRYSLER-JEEP-DODGE  
TACO BELL  
THE BREWERY SHOP

# City of Fort Bragg

## Local Business Sales Tax Drivers

### Primary Drivers

- Food (Markets & Restaurants): 35%
- Transportation (Auto Sales & Gas Stations): 22%
- Retail: 19%
- Construction: 17%
- Business to Business: 6%

### Others

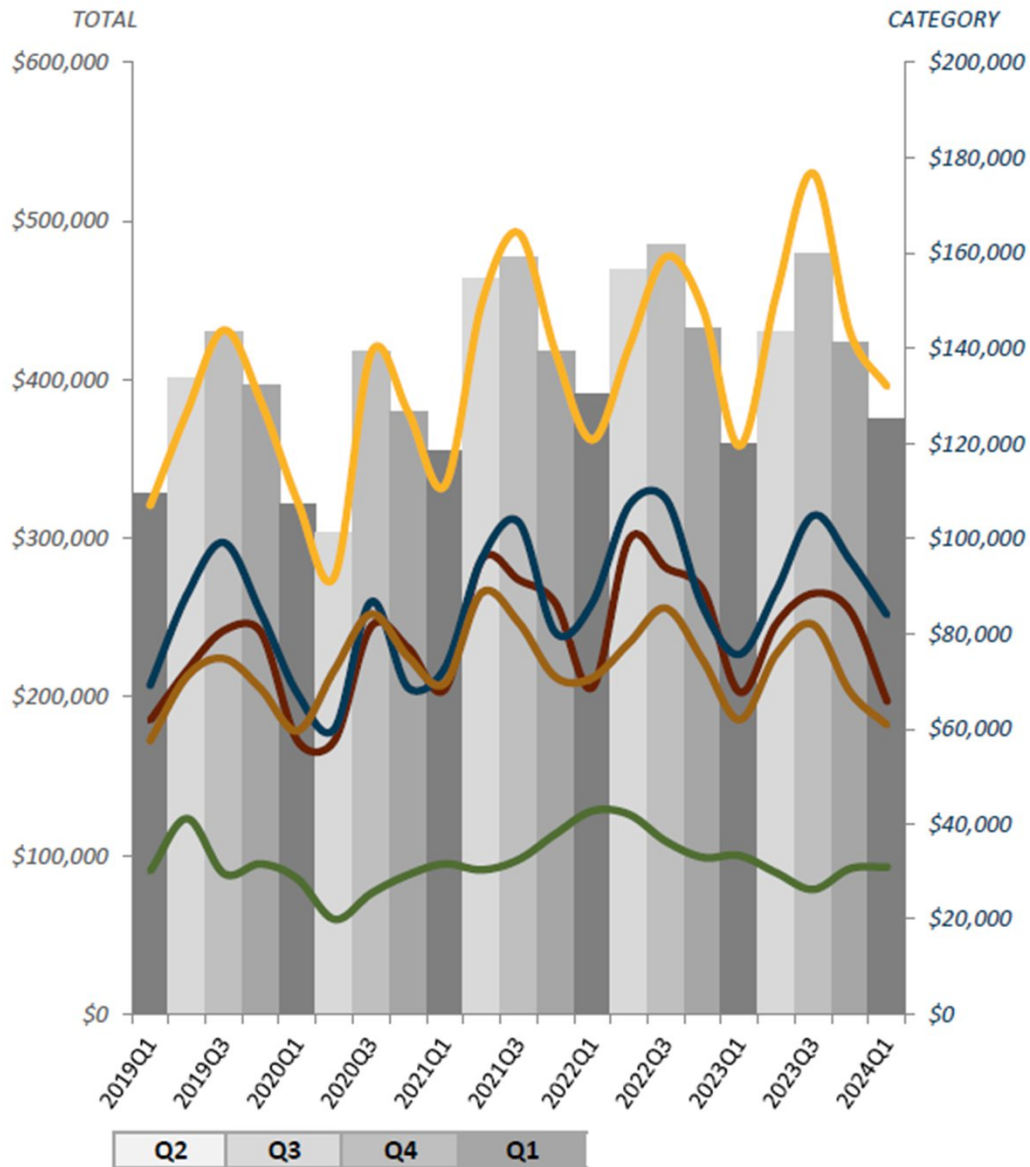
- Miscellaneous: 1%

# Fort Bragg 1% Sales Tax Performance

	YE 2019Q1	YE 2020Q1	YE 2021Q1	YE 2022Q1	YE 2023Q1	YE 2024Q1
<b>Total Receipts</b>	\$1,770,876	\$1,707,450	\$1,817,410	\$2,128,296	\$2,077,141	\$2,049,782
<b>Net Pools/Admin/Adj</b>	\$216,356	\$157,442	\$361,265	\$379,777	\$330,636	\$341,782
<b>Local Businesses</b>	\$1,554,520	\$1,550,008	\$1,456,144	\$1,748,519	\$1,746,505	\$1,707,999
<b>General Retail</b>	\$310,050	\$290,742	\$284,409	\$341,972	\$350,548	\$321,154
<b>Food Products</b>	\$506,986	\$506,984	\$468,739	\$573,522	\$567,172	\$603,315
Restaurants	275,877	267,548	219,901	319,908	308,391	<b>345,900</b>
<b>Transportation</b>	\$333,716	\$339,123	\$288,203	\$365,879	\$376,566	\$373,266
<b>Construction</b>	\$265,520	\$273,761	\$301,151	\$312,594	\$299,805	\$286,203
<b>Business To Business</b>	\$126,905	\$130,782	\$106,359	\$143,525	\$144,708	\$117,577
<b>Miscellaneous</b>	\$11,342	\$8,616	\$7,285	\$11,028	\$7,707	\$6,484



# Fort Bragg – Q1 Economic Performance



TOTAL				
2024Q1	QoQ %Δ	QoQ \$Δ	YoY %Δ	YoY \$Δ
\$374,965	4.3%	\$15,290	-2.2%	-\$37,872

GENERAL RETAIL				
2024Q1	QoQ %Δ	QoQ \$Δ	YoY %Δ	YoY \$Δ
\$65,851	-2.7%	-\$1,848	-8.4%	-\$29,393
% of 2024Q1 Total:		17.6%		

FOOD PRODUCTS				
2024Q1	QoQ %Δ	QoQ \$Δ	YoY %Δ	YoY \$Δ
\$131,908	10.4%	\$12,405	6.4%	\$36,143
% of Total:		35.2%		

TRANSPORTATION				
2024Q1	QoQ %Δ	QoQ \$Δ	YoY %Δ	YoY \$Δ
\$83,897	10.9%	\$8,229	-0.9%	-\$3,300
% of Total:		22.4%		

CONSTRUCTION				
2024Q1	QoQ %Δ	QoQ \$Δ	YoY %Δ	YoY \$Δ
\$60,774	-1.9%	-\$1,170	-4.5%	-\$13,603
% of Total:		16.2%		

BUSINESS TO BUSINESS				
2024Q1	QoQ %Δ	QoQ \$Δ	YoY %Δ	YoY \$Δ
\$30,959	-7.2%	-\$2,392	-18.7%	-\$27,131
% of Total:		8.3%		

QoQ = 24Q1 / 23Q1

YoY = YE 24Q1 / YE 23Q1





# Sales Tax Future?





# Fort Bragg 1% Sales Tax Forecast

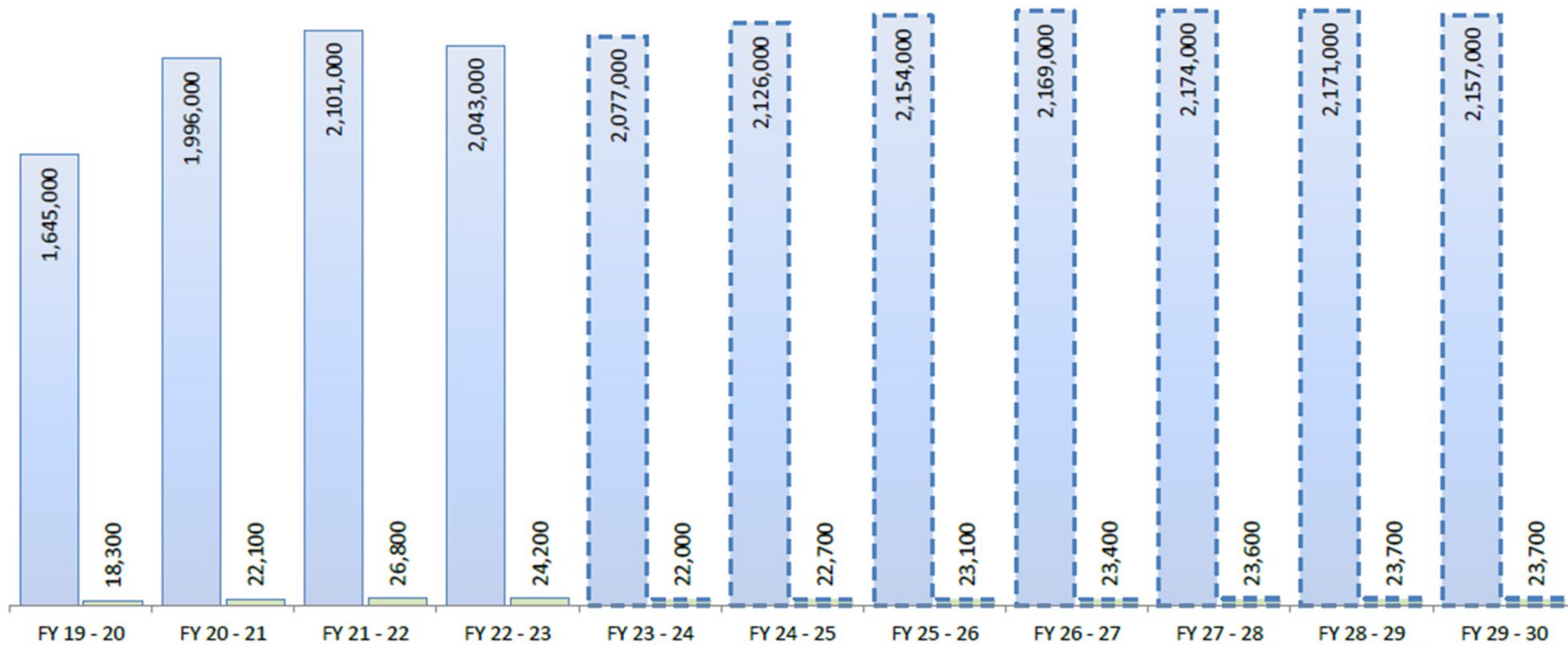
## City of Fort Bragg Sales & Use Tax Forecast Summary

Accrual through August Clean-up (Historical through Balance: September)

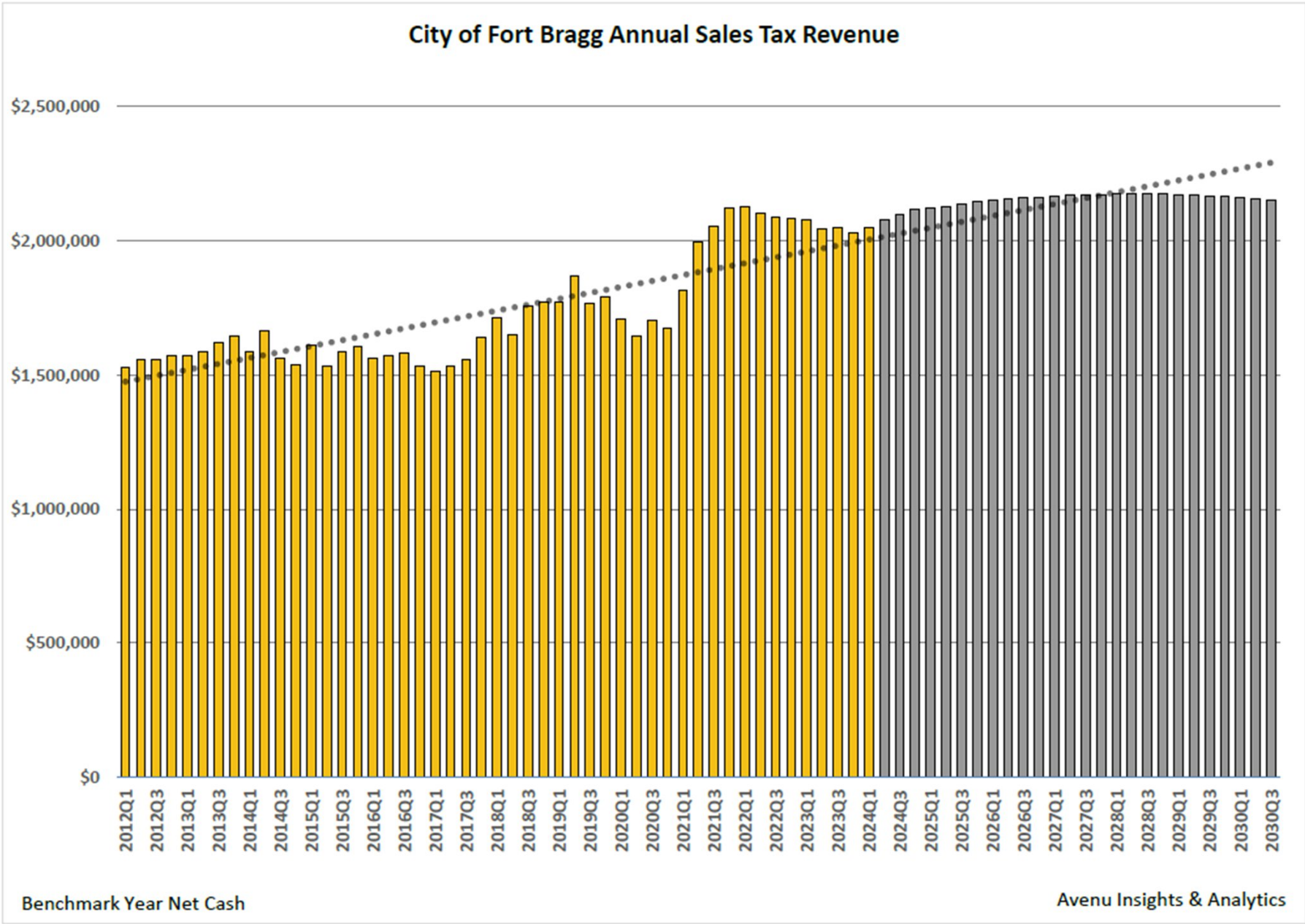
Bradley Burns	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29	FY 29 - 30
Cash Projection	2,043,000	2,077,000	2,126,000	2,154,000	2,169,000	2,174,000	2,171,000	2,157,000
Percent Change	-2.8%	1.7%	2.4%	1.3%	0.7%	0.2%	-0.1%	-0.6%

Prop 172	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29	FY 29 - 30
Cash Projection	24,200	22,000	22,700	23,100	23,400	23,600	23,700	23,700
Percent Change	-9.7%	-9.1%	3.2%	1.8%	1.3%	0.9%	0.4%	0.0%



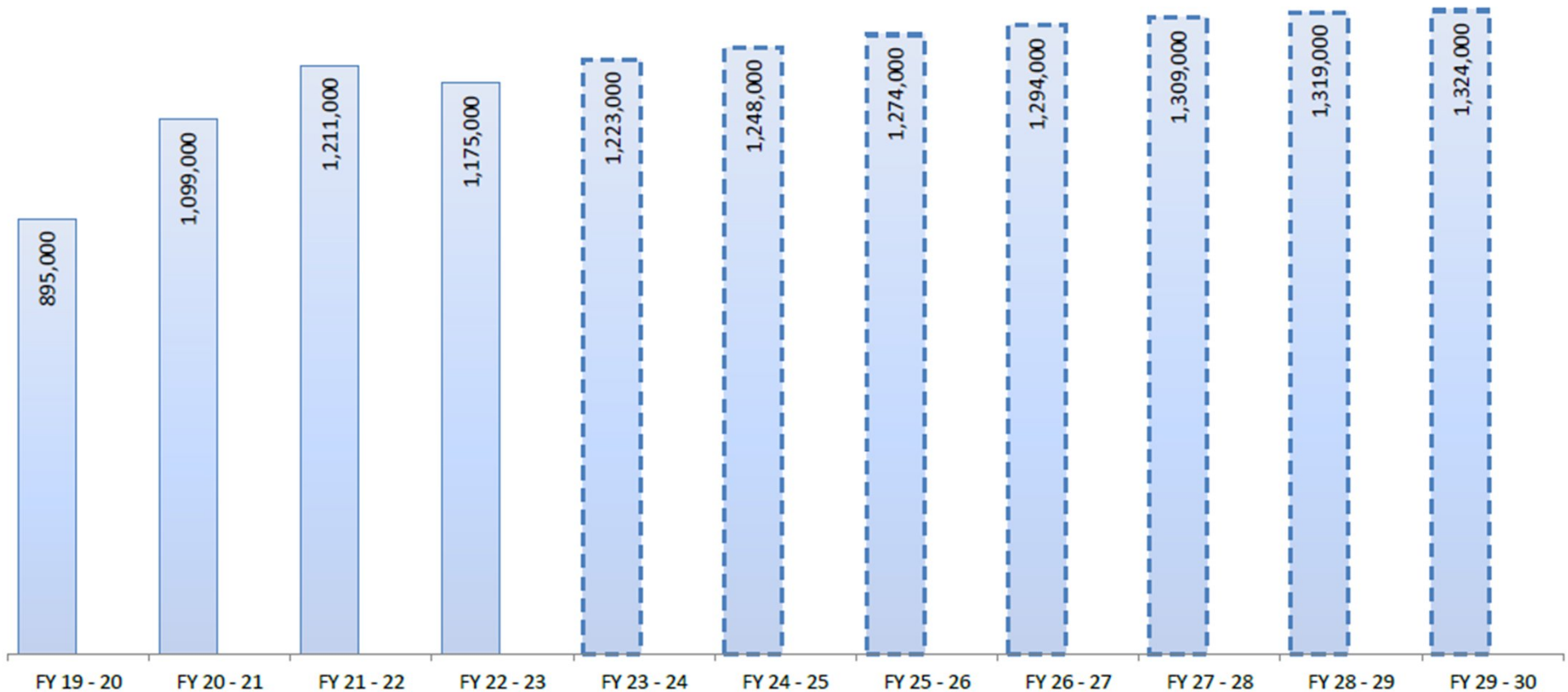
# Fort Bragg 1% Sales Tax Past & Future





# Fort Bragg 1/2% 'Add-on' Forecast

Voter Approved	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28	FY 28 - 29	FY 29 - 30
Cash Projection	1,175,000	1,223,000	1,248,000	1,274,000	1,294,000	1,309,000	1,319,000	1,324,000
Percent Change	-3.0%	4.1%	2.0%	2.1%	1.6%	1.2%	0.8%	0.4%



# Sales Tax Future – Settling...

- National Economy – Inflation rates have been coming down closer to the Federal Reserve’s desired inflation rate of 2%-ish. Unemployment has been creeping up and so it is likely the Federal Reserve will begin cutting rates at its next meeting and continue cutting into 2025. This should add some energy into the economy.
- California – Population shifts appear to be ending. However, statewide costs remain high for housing, energy, and other essentials. High costs erode some of the consumer capacity for taxable sales.
- When will we Reach the ‘New Normal’?

Thank you...Questions?



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File Number: 24-947

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**Agenda Date:** 9/12/2024

**Version:** 1

**Status:** Business

**In Control:** Finance and Administration Committee

**File Type:** Staff Report

**Agenda Number:** 2B.

FY 2024 Year-End Report Regarding Asset Forfeiture Discretionary and Education Fund Expenditures





**CITY OF FORT BRAGG**

416 N. FRANKLIN, FORT BRAGG, CA 95437  
PHONE 707/961-2823 FAX 707/961-2802

**COUNCIL COMMITTEE ITEM SUMMARY REPORT**

**MEETING DATE:** 09/12/2024  
**TO:** Finance and Administration Committee  
**FROM:** Neil J. Cervenka, Chief of Police  
**AGENDA ITEM TITLE:** **FY 2024 Year-End Report Regarding Asset Forfeiture Discretionary and Education Fund Expenditures**

**ISSUE:**

The Fort Bragg City Council has adopted the following Asset Forfeiture Expenditure policy:

*Asset Forfeiture Discretionary Funds:*

- Expenditures under \$5,000 may be decided by the Police Chief.
- Expenditures of between \$5,000 and \$10,000 will require approval of the City Manager; a purchase order shall be required per the City’s Administrative Regulation on Purchasing.
- Expenditures over \$10,000 will require approval of the City Council. The Asset Forfeiture budget shall be amended at the time of approval.
- Staff reports to the City Council will be provided on significant Asset Forfeiture expenditures identified by the City Manager.

*Asset Forfeiture Education Funds:*

- Expenditures will meet the mandated education and prevention guidelines.

*Year-End Reporting:*

- Prior to the closing of each fiscal year, a report listing all Asset Forfeiture Discretionary and Education Fund expenditures will be brought forward to the City Council’s Finance & Administration Committee for review and line item budget appropriations, as necessary, will be agendized for City Council action.

This year-end report is provided in accordance with the above policy.

**SUMMARY:**

The Asset Forfeiture expenditures for FY 2023-24 were made in accordance with the established policy guidelines. Expenditures are as follows:

- General Discretionary Account (Fund 167-4215-0000): **\$263,665.22**
- Law Enforcement Administrators Association (LEAA) Education Account (Fund 167-4216-0000): **\$19,784.87**
- Federal Justice Discretionary Account (Fund 167-4218-0000): **\$5,407.89**
- Federal Treasury Discretionary Account (Fund 167-4219-0000): **\$1,484.67**

The attached reports provide a summary and line item expenditures for the past year and the remaining fund balances.

**RECOMMENDATION:**

Receive report, review, and file line item budgetary appropriations for FY2024-25.

## Asset Forfeiture Expenditures Detail Summary 2024

Fund Dept	Accoun	Description	Amount
<b>Professional Services</b>			
167	4215 0319	Vehicle Graphic, doors, quarter panels, rear Code E	\$3,398.06
		Fort F150 Lightning Vinyl Wrap-	
		Truck#1 Cast Wrapping film, gl	\$5,033.13
		ASSES FOR NEW DECALS FOR #500	\$1,132.69
		FULL WRAP COLOR CHANGE MATTE INDIGO BI	\$3,485.00
		Move all misapplied expenses to acct #0319 to 037	\$0.00
		Rossi Building Material- Paint & Tape for "Police	
		Vehicle Only" Signage in parking lot	
			\$44.60
		Bay Photo- Lobby photos for De Leon, Arellano,	
		Pacheco	
			\$39.18
		Bay Photo- Farris' Lobby Photo	
			\$18.05
		Consultant PD Lic Plate Reading Cameras	\$1,050.00
<b>167</b>	<b>4215 0319</b>	<b>Total</b>	<b><u>\$14,200.71</u></b>
167	4215 0375	Move all misapplied expenses to acct #0319 to 037	\$13,048.88
		Move Small Tools expense to asset forfeiture fund	\$30,485.78
		VECHICLE GRAPHICS, DOORS, QUARTER PANI	\$1,132.69
		VEHICLE GRAPHICS, DOORS, QUARTER PANEL	\$1,132.69
		COMPUTER INSTALATION	\$4,468.20
		COMPUTER INSTALATION	\$1,500.00
		COMPUTER INSTALATION-TECH SERVICES	\$2,850.00
		PD-COMPUTER SERVICES	\$1,500.00
		TECH LABOR & MODEN INSTALLED	\$1,500.00
<b>167</b>	<b>4215 0375</b>	<b>Total</b>	<b><u>\$57,618.24</u></b>
<b>Small Tools &amp; Equipment</b>			
<b>167</b>	<b>4215 0381</b>	<b>STEPS FOR NEW PATROL TRUCKS</b>	<b>\$1,188.87</b>
		PD VisionMOBILE Software for Patrol Vehicles: Lav	<b>\$12,316.97</b>
		Year 4- Quote 268546 (previously under quote #311	\$14,110.20
		Year 2- Quote 394788 for Body CAM & Evidence.ca	\$14,342.47
		DESK	\$874.28
		Galls- 2 Duty Belts	
			\$166.10
		Badge & Wallet- Arellano's Name Tag	
			\$21.00
		Quartermaster- Refund from the return of	
		Steamlights	
			\$0.00
		Move Small Tools expense to asset forfeiture fund	\$2,042.55

Hard Drive Graphics- Adjustable hats for female officers	
<b>Asset Forfeiture Expenditures Detail Summary</b>	
	<b>2024</b>
Idville- Name Plate for De Leon	\$190.53
	\$16.24
BADGES FOR FARRIS, G	\$22.97
Officer Safety Plan 10 (\$25,472.73).	
AB4 Multi Bay Dock Bundle	\$37,428.59
CopQuest- Embroidered Name Tape- Pacheco	
	\$16.14
Galls- Rain Jacket for Pacheco	
	\$228.64
Second Payment for th first year of the contract:	
Transfer Cred	\$16,880.49
LUGER & HORN	\$4,118.71
Napa Auto Parts- Replacement door panel pin for Victim's car	
	\$10.33
Amzn- Commercial Microwave for PD	
	\$348.40
BADGES FOR MILLER	\$22.97
WALL FOR ACADEMY TRAINING-PD	\$56.47
WALL FOR ACADEMY TRAINING-PD	\$654.23
TOOLS & EQUIP- WALLS FOR ACADEMY TRAIN	\$123.36
WALL FOR ACADEMY TRAINING-PD	\$126.13
WALL FOR ACADEMY TRAINING-PD	\$78.22
Walmart- Hard Drive for FG2400361	
	\$151.34
Littlite.com- Red Color Filters	
	\$16.20
Rossi Building Material- Cordless Chain Saw	
	\$1,154.04
Amzn- Rubber rear mat for CSO Truck	
	\$28.20
Amzn- SB Drives for digital evidence	
	\$69.67
Amzn- iPhone case	
	\$8.70
Rossi Building Material- Chain Oil	
	\$10.88
Amzn- Triangle Socket	
	\$9.73
Uline- Markal B Paintstik Red Markers	
	\$65.85
SLR- Wall	\$126.13
SLR- Wall	\$78.22

Harbor Freight - Bolt Cutters for Patrol Vehicles  
**Asset Forfeiture Expenditures Detail Summary**

2024

			Harbor Freight - Bolt Cutters for Patrol Vehicles	\$268.21
			FB PD BADGE CA, SIDE OPENING BADGE CASE	\$161.54
			ID CARD	\$22.97
			ID CARD/BADGE PRODUCTION	\$22.97
			BADGE TIN	\$134.32
			Contact adhesive	\$18.61
			STRETCH FLEECE HEADBAND	\$229.06
			Franco Plaque for Lopez	\$120.00
			ID CARD	\$22.97
			ASSET FORFEITURE	\$22.97
			Cust #407289- Wall Supplies	\$37.14
			SLR- WALL Supplies	\$115.59
<b>167</b>	<b>4215</b>	<b>0375</b>	<b>Total</b>	<b><u>\$108,280.17</u></b>
<b>167</b>	<b>4215</b>	<b>0619</b>	Correct misapplied expense (Precision)	\$3,859.04
			Walgreens- Christmas Cards	\$123.45
			DUI Educaiton	\$30.00
			DUI Educaiton	\$55.00
			Walgreens- PD Christmas Cards	\$53.29
			Amzn- Chief's New Chair	\$157.86
			03/31/2024 Petty Cash Reconciliation- PD	\$55.00
<b>167</b>	<b>7999</b>	<b>0799</b>	Transfer to other Funds - PD Vehicle Upfit Costs	<b>83,566.10</b>
			<b>4215 GRAND TOTAL (State General Funds)</b>	<b><u>\$ 263,665.22</u></b>

**Professional Services (Education \$\$)**

167	4216	0319	STICKER BADGES FOR GIVING AWAY	\$463.86
			NATIONAL NIGHT OUT	\$2,000.00
			Bay Photo- New Professional Photographs of PD Staff for Lobby	\$216.20
			Myron- FBPD Pens	\$910.23
			Myron Corp- FBPD Pencils	\$261.09
			100 FBPD PATCH STICKERS	\$463.86
			ASSET FORFEITURE EDUCATION	\$1,032.54
			Epic Graphics - New Sign	64.72



## Asset Forfeiture Expenditures Detail Summary

167	4216	0319	<b>Total</b>	<b>2024</b>	<b>5,412.50</b>
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### General Supplies (Education \$\$)

167	4216	0375	NNO BOUCE HOUSE- RAINBOW		\$48.54
			PARTY FAVORS AND ERASERS FOR NNO-MAR		\$87.21
			FOAM CUPS AND LUNCH BAGS FOR NNO		\$7.01
			RAFFLE TICKETS FOR NNO		\$9.74
			POPCORN BAGS, SNOW CONE CUPS, SYRUP, I		\$411.24
			SNO-CONE STRAWS AND SYRUP POURERS		\$16.83
			Oriental Trading Co.- Christmas Crafts for PAL		
			Christmas Party		\$157.15
			WIGGLY GIGGLY PLAYGROUND GRAND OPENI		\$838.19
			ADDITIONAL T SHIRTS		\$533.98

167	4216	0375	<b>Total</b>		<b>\$2,109.89</b>
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### Small Tools and Equipment (Education \$\$)

167	4216	0381	State of CA - Tax and Fee Admin		86.40
			ASSET FORFEITURE EDUCATION FUND-HELME		\$865.80

167	4216	0381	<b>Total</b>		<b>952.20</b>
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### Miscellaneous (Education \$\$)

			Walmart- Kids Bicycle for Kiddie Parade Donation		
167	4216	0619			\$195.96
			Soccer Teams donation for pop up tents		\$3,136.06
			Amzn- Supplies/toys for Trunk or Treat		\$364.57
			Costco- Candy for Trunk or Treat		\$131.94
			Costco- Candy for Trunk or Treat		\$317.86
			Amzn- Supplies/toys for Trunk or Treat		\$119.70
			Costco- Candy for Truck or Treat		\$160.93
			Epic Graphics- Fort Bragg Stickers		\$485.44
			Costco- Truck or Treat Event		\$377.82
			AQUATHON DONATION 2023		\$1,000.00

Sponsorship Donation	\$2,500.00
Mendocino Coast Mock Trial Team	\$2,000.00
FORT BRAGG HIGH SCHOOL - BASEBALL (DON	\$520.00

**Asset Forfeiture Expenditures Detail Summary**  
**2024**

<b>167</b>	<b>4216</b>	<b>0619</b>	<b>Total</b>	<b><u>11,310.28</u></b>
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<b>4216 GRAND TOTAL (State Education Funds)</b>	<b><u>\$ 19,784.87</u></b>
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**Justice Funds**

167	4218	CPOA - PSLs Anaheim - Cervenka	450.00
		CPOA - PSLs Anaheim - O'Neal	\$ 450.00
		Alaska Airlines - Flight - O'Neal	\$ 296.31
		E Police Supply - O.O.T.Y. Bar	\$ 32.95
		Alaska Airlines - Flight - Cervenka	386.29
		Amazon.com - Certificate Holders	69.66
		CPOA - CM & Chief Training	890
		Crystal Buy the Best - Award	155.76
		Alaska Airlines - Baggage	\$ 35.00
		Parking Santa Rosa Airport	\$ 75.00
		Alaska Airlines - Baggage	\$ 35.00
		Badge & Wallet - Annual Awards	1723
		T. O'Neal Reimb for Conference	323.44
		Hilton Monterey - CM & Chief Meeting	293.48
		Badge & Wallet - Oak Leaf bar	192

<b>4218 GRAND TOTAL (Federal Justice Funds)</b>	<b><u>5,407.89</u></b>
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**Treasury Funds**

167	4219	Safe Restraints - WRAP Devices	\$ 1,484.67
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<b>4219 GRAND TOTAL (Federal Treasury Funds)</b>	<b><u>\$ 1,484.67</u></b>
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**Agenda Date:** 9/12/2024

**Version:** 1

**Status:** Draft

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**File Type:** Staff Report

**Agenda Number:** 2C.

Receive Oral Update from Staff on Departmental Activities