City of Fort Bragg General Fund Five Year Forecast As of 03/31/2020

Personal Cast Allocations S. 4,389,667 \$4,275,516			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	FY 24-25
Personal Cast Allocations S. 4,389,667 \$4,275,516			Audited	Audited	Audited	Audited	Audited	Projected	Forecast	Forecast	Forecast	Forecast	Forecast
Cont AllOcation Cont Alloc	General Fund												
All Other Revenue Sources 1,885,002 1,797,817 1,673,300 1,677,902 2,073,789 2,238,466 2,268,451 2,283,459 2,305,024 2,323,357 2,335,650 1,005,402 1,	Revenue:	Taxes	\$ 4,389,667	\$ 4,521,516	\$ 4,712,606	\$ 5,439,043	\$ 5,443,428	\$ 5,112,724	\$ 5,841,567	\$ 6,021,085	\$ 6,203,293	\$ 6,389,741	\$ 6,580,569
Personnel Revised Change in Fund Balance Revised Change in F		Cost Allocations	2,537,699	2,794,310	1,824,826	2,078,877	1,863,711	1,665,904	1,715,881	1,767,358	1,820,378	1,874,990	1,931,239
## Personnel 5,490,877 5,617,128 5,951,764 6,478,399 5,943,850 6,425,928 6,785,793 7,097,796 7,414,194 7,765,319 8,156,489 7,777 7,778 7,788 7,798 7,7		All Other Revenue Sources	1,685,502	1,797,837	1,673,300	1,677,902	2,073,789	2,238,466	2,260,851	2,283,459	2,306,294	2,329,357	2,352,650
Materials & Services 2,100,172 1,988,381 1,974,777 2,080,027 2,301,011 2,119,185 2,146,189 2,118,189 2,216,349 2,259,472 29,290,731 23,994 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731		Total Revenue	8,612,868	9,113,663	8,210,732	9,195,822	9,380,928	9,017,094	9,818,299	10,071,902	10,329,965	10,594,087	10,864,459
Materials & Services 2,100,172 1,988,381 1,974,777 2,080,027 2,301,011 2,119,185 2,146,189 2,118,189 2,216,349 2,259,472 29,290,731 23,994 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731 2,290,731		_							6 -000		=		0.175.400
Allocations to Internal Service Funds \$8,171 \$60,406 \$470,049 \$61,371 \$74,780 \$26,268 \$82,947 \$82,947 \$29,947 \$29,947 \$29,947 \$29,947 \$42,94	Expenditures:												
Debt Service Debt Service 147,569 147													
Debt Service 147,569			·	-	•	Ī	•		•	·	-	-	
Net Transfers: Net Transfers: Net Transfers: Net Transfers: Net Increase (Decrease) to Fund Balance Beginning		•		· ·	•	•		·		·	173,244	177,391	181,663
Net Transfers: Net Transfers: Net Increase (Decrease)				· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·						-	-	-
Net Increase (Decrease) to Fund Balance		Total Expenses	8,361,792	8,475,345	8,597,263	9,453,298	9,184,487	9,017,094	9,965,203	10,316,116	10,634,319	11,026,099	11,458,831
April	Net Transfers:		(112,992)	(7,614)	(1,895,028)	110,014	(14,289)	(873)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Revised change in fund balance \$ 4,757,794 \$ 5,388,498 \$ 3,106,939 \$ 2,959,478 \$ 3,141,630 \$ 3,140,758 \$ 2,981,854 \$ 2,725,640 \$ 2,409,286 \$ 1,965,274 \$ 1,358,902	Net Increase (Decrease) to F	und Balance	138,084	630,704	(2,281,559)	(147,462)	182,152	(873)	(158,904)	(256,214)	(316,354)	(444,012)	(606,372)
Revised change in fund balance assuming 37.5% of Sales Tax projection (Average \$750k/yr) 19,023 475,563 434,960 326,839 184,016 19,025 4397,143 4,581,159 19,025 4397,143 4,581,159 19,025 4397,143 4,581,159 19,025 4397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 4,397,143 4,581,159 19,025 19,	Beginning Fund Balance		4,619,710	4,757,794	5,388,498	3,106,940	2,959,478	3,141,630	3,140,758	2,981,854	2,725,640	2,409,286	1,965,274
Tax Projected Fund Balance 3,159,781 3,635,345 4,070,305 4,397,143 4,581,159	Ending Fund Balance		\$ 4,757,794	\$ 5,388,498	\$ 3,106,939	\$ 2,959,478	\$ 3,141,630	\$ 3,140,758	\$ 2,981,854	\$ 2,725,640	\$ 2,409,286	\$ 1,965,274	\$ 1,358,902
Tax Projected Fund Balance 3,159,781 3,635,345 4,070,305 4,397,143 4,581,159													
Revised change in fund balance assuming 45% of Measure AA Marketing Funds (Average \$108k/yr) (50,904) (148,214) (208,354) (336,012) (498,372)	·	Revised change	e in fund balan	ice assuming 37	.5% of Sales Ta	• •	•			·			
45% of Marketing Revenue loss (Recession Reserve) assuming recession scenario 1* (best case) Revenue loss (Recession Reserve) assuming 45% of Measure AA Marketing Funds Revised Change in Fund Balance Projected Fund Balance Projected Fund Balance Recession Scenario 2* (middle of the road) Recession Scenario 3 (worst case) Revenue loss (Recession Reserve) assuming 45% of Measure AA Marketing Funds Revised Change in Fund Balance Projected Fund Balance Projected Fund Balance Revised Change in Fund Balance Projected Fund Balance Recession Scenario 2* (middle of the road) Revenue loss (Recession Reserve) assuming recession scenario 2* (middle of the road) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* Revenue loss (Recession Reserve) assuming recession scenario 3* Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) (worst cas	Тах					Projecte	ed Fund Balance		3,159,781	3,635,345	4,070,305	4,397,143	4,581,159
Recession Scenario 1 (best case) Revenue loss (Recession Reserve) assuming recession scenario 1* Recession Scenario 1 (best case) With Measure AA Repurposing assuming 45% of Measure AA Marketing Funds Revised Change in Fund Balance Projected Fund Balance Recession Scenario 2 (Brain Scenario 2) Recession Scenario 2 (Brain Scenario 2) Recession Scenario 3 (Brain Scenario 3) Revenue loss (Recession Reserve) assuming recession scenario 2* Recession Scenario 3 (Brain Scenario 3) Revenue loss (Recession Reserve) assuming recession scenario 2* Revenue loss (Recession Reserve) assuming recession scenario 3* Revenue loss (Recession Reser	Measure AA Repurpose	Revised change in fun	d balance assu	ming 45% of M	easure AA Mar	keting Funds(A	verage \$108k/yr)		(50,904)	(148,214)	(208,354)	(336,012)	(498,372)
Recession Scenario 1 (best case) With Measure AA Repurposing assuming 45% of Measure AA Marketing Funds Revised Change in Fund Balance Projected Fund Balance P	45% of Marketing					Projecte	ed Fund Balance		3,089,854	2,941,640	2,733,286	2,397,274	1,898,902
Revised Change in Fund Balance Revenue loss (Recession Reserve) assuming recession scenario 3*			Rev	enue loss (Rece	ssion Reserve)	assuming reces	sion scenario 1*		(107,101)	(11,252)	(4,065)	3,461	11,341
Recession Scenario 2 (middle of the road) Recession Scenario 2 (middle of the road) Recession Scenario 3 (worst case) Revenue loss (Recession Reserve) assuming recession scenario 2 (worst case) Revenue loss (Recession Reserve) assuming recession scenario 2 (113,679) (220,758) (223,786) (227,271) (231,320)	Recession Scenario 1	Wi	th Measure AA	A Repurposing a	ssuming 45% c	f Measure AA N	Marketing Funds		108,000	108,000	108,000	108,000	108,000
Recession Scenario 2 (middle of the road) Recession Scenario 2 (middle of the road) Recession Scenario 3 (worst case) Recession Scenario 3 (worst case) Revenue loss (Recession Reserve) assuming recession scenario 2* (113,679) (220,758) (223,786) (227,271) (231,320) (108,000 108,000	(best case)				F	Revised Change	in Fund Balance	(873)	(158,005)	(159,466)	(212,419)	(332,551)	(487,031)
Recession Scenario 2 (middle of the road) With Measure AA Repurposing assuming 45% of Measure AA Marketing Funds Revised Change in Fund Balance Projected Fund Balance Recession Scenario 3 (Morst case) Recession Scenario 3 (Morst case) With Measure AA Repurposing assuming 45% of Measure AA Marketing Funds Revised Change in Fund Balance R						Projecte	ed Fund Balance	3,140,757	2,982,752	2,823,286	2,610,867	2,278,317	1,791,286
(middle of the road) Revised Change in Fund Balance (873) (164,583) (368,972) (432,140) (563,283) (729,692) Projected Fund Balance 3,140,757 2,976,174 2,607,203 2,175,063 1,611,780 882,087 Recession Scenario 3 (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (277,458) (476,858) (535,900) (596,900) (659,921) Revised Change in Fund Balance (873) (328,363) (625,072) (744,254) (932,912) (1,158,293)			Rev	enue loss (Rece	ession Reserve)	assuming reces	ssion scenario 2*		(113,679)	(220,758)	(223,786)	(227,271)	(231,320)
Recession Scenario 3 (worst case) With Measure AA Repurposing assuming 45% of Measure AA Marketing Funds Revised Change in Fund Balance Revenue Ioss (Recession Reserve) assuming recession scenario 3* (277,458) (476,858) (535,900) (596,900) (659,921) (1,158,293)	Recession Scenario 2	Wi	th Measure AA	A Repurposing a	ssuming 45% c	f Measure AA N	Marketing Funds	-	108,000	108,000	108,000	108,000	108,000
Recession Scenario 3 (worst case) Revenue loss (Recession Reserve) assuming recession scenario 3* (worst case) (277,458) (476,858) (535,900) (596,900) (659,921) Revised Change in Fund Balance (873) (328,363) (625,072) (744,254) (932,912) (1,158,293)	(middle of the road)				F	Revised Change	in Fund Balance	(873)	(164,583)	(368,972)	(432,140)	(563,283)	(729,692)
(worst case) With Measure AA Repurposing assuming 45% of Measure AA Marketing Funds 108,000 108,0						Projecte	ed Fund Balance	3,140,757					
(worst case) With Measure AA Repurposing assuming 45% of Measure AA Marketing Funds 108,000 108,0	Recession Scenario 3		Rev	venue loss (Rece	ession Reserve)	assuming reces	ssion scenario 3*		(277,458)	(476,858)	(535,900)	(596,900)	(659,921)
Revised Change in Fund Balance (873) (328,363) (625,072) (744,254) (932,912) (1,158,293)		Wi											
					_			(873)		·		·	
						_			2,812,395		1,443,068		(648,137)