



CITY OF COLUSA



Proposed BUDGET

**FISCAL YEAR
2023-2024**

July 18, 2023



PROPOSED BUDGET

Highlights

- ▶ General Fund & Attributes of General Fund Budget
- ▶ Enterprise Funds & Attributes of Enterprise Funds
- ▶ Sewer and Water
- ▶ Other Special Revenue Funds
- ▶ Future Outlooks
- ▶ Grants Update
- ▶ ARPA FUND update



PROPOSED BUDGET

Attributes

- ▶ Health Insurance increase will be added in the Mid-year budget update, the current budget includes \$800 dollars in addition to the Blue Shield access plan.
- ▶ Dental & Vision Insurance remain the same.
- ▶ \$ 28,573 Decrease in UAL from the previous year after applying discounts.
- ▶ \$110K increase in Liability Insurance including property insurance
- ▶ Grant Writer, City planner, and Code Enforcement vacant positions budgeted for twelve months at the current rate.
- ▶ Included 15% Sergeant and 10% Police officer pay increase, not any other departments.
- ▶ Code Enforcement Position will be covered through Prop 64 grant
- ▶ \$1.550 Million is budgeted to receive revenue from Measure B (transaction tax).



PROPOSED BUDGET

Salary and Overhead Allocation

		General	Water	Sewer
City Clerk	110	34%	26%	40%
City Council	120	34%	26%	40%
City Treasurer	130	34%	26%	40%
City Manager	210	34%	33%	33%
Grant Writer	215	80%	10%	10%
Finance Department	230	34%	33%	33%



Proposed Budget General Fund

	Revenue		Expenditure		Deficit /Surplus
Proposed Budget	\$ 7,255,516		\$ 6,148,917		\$ \$1,106,599
Mid-Year Budget 22-23	\$ 4,722,829		\$ 4,862,375		\$ (139,546)
Total Adjustment	\$ 2,532,687	↑	\$ 1,286,542	↑	\$ 1,246,145

- $\text{NET} = \$1,106,599 - 1,550,000 \text{ (TT/MB)} = \$ (443,401)$



PROPOSED BUDGET

▶ Forecasted Revenue Increase =	\$ 2,531,787
▶ Taxes	\$ 132,223
▶ Transaction Tax (MB)	\$1,550,000
➤ Franchise Tax	\$ 29,484
➤ License & Permits	(\$8,500)
➤ Interest & Rental	\$ 20,000
➤ Other Agencies	(\$1,000)
➤ Service Charges	(\$75,475)
➤ Other Revenue	\$ 13,350
➤ Other Finance Sources	\$ 301,415
➤ ARPA Fund	\$570,290



PROPOSED BUDGET

General Fund - Expenditure Changes

- City council (\$360)
- City Clerk \$ 526
- Fire Department \$35,204
- Police \$168,364
- Personnel cost increased in result of negotiations, Increased in dispatch contract
- Code Enforcement \$185,318
- Funded by prop 64
- Building \$31,269
Planning to purchase IWORQ program for permits, 27.5k increased in professional services
- Administration-City Manager \$ 7,841
Increase due to the hourly rate increase



PROPOSED BUDGET

■ Recreation	(\$30,227)
■ Grant Writer/Econ.Development	\$ 8,016
■ Planning	\$ 70,119
■ City Hall	\$ 9,900
■ Street	\$147,846
■ Parks	\$ 13,413
■ Finance Department	\$ 77,281

These items are 100 % budgeted under
Finance department

Professional Services	\$ 50,000
NCCSIF Insurance	\$ 249,345
Retiree Health	\$ 39,260
Recology Liens	\$ 42,000
Revenue Sharing	\$ 54,000
	\$

Total Change in expenditures Mid-Year to Proposed Budget = **\$724,510**



PROPOSED BUDGET

GENERAL FUNDS TOTAL PROJECTED RESERVES

JUNE 30, 2023 \$4,398,018

The unassigned reserves level is estimated to be **\$1,323,560** above the General Fund Policy minimum requirement level with the inclusion of Measure B/Transaction tax (estimated 1,550,000).

Without Measure B Monies, the budget would be **(\$22,640)** below the General Fund Policy minimum requirement level with **(\$443,401)** in deficit.



PROPOSED BUDGET

Fire Department's request

- Current proposed Deficit **(\$443,401)**
- Adding 30k to Fire Department Equip. Maintenance (\$473,401)
- Adding one Fire Fighter Position \$117,008 (Basic Salary 41,664 +75k (FLSA OT, on-call Holiday overtime, and overtime + benefits)
- 1. Budget Deficit increased to (\$590,409)
- 2. By adding Second Fire Fighter's position (707,417)
- 3. Adding Secretary position Basic Salary & Pay \$ 85,832
- 4. The deficit Amount increased to **(\$793,249)**



PROPOSED BUDGET

GENERAL FUNDS TOTAL PROJECTED RESERVES -JUNE 30,2023
\$4,048,170

Without Measure B Monies and adding the Fire department request the budget would be **(\$372,488)** below the General Fund Policy minimum requirement level with **(\$793,249)** in deficit.



PROPOSED BUDGET

Vacant Positions Estimated Cost

The calculation is based on basic pay and benefits only, no overtime, no shift differential, no certificate, no stipend pay, and Workers Comp included.

Job Title	Monthly Salary	Annual Salary including FICA and Medicare	Benefits	Total
Water/Sewer Utilities Superintendent	\$ 5,866	\$ 70,632	\$ 48,506	\$ 119,138
Building Maintenance Janitor	\$ 2,910	\$ 34,920	\$ 40,075	\$ 74,995
Building /Code Inspector	\$ 4,947	\$ 59,364	\$ 41,901	\$ 101,265
Senior Maintenance Worker	\$ 3,714	\$ 44,568	\$ 40,796	\$ 85,364
Administrator Secretary	\$ 3,802	\$ 45,624	\$ 40,875	\$ 86,499
Public Works Administrator	\$ 9,667	\$ 116,004	\$ 46,132	\$ 162,136
Police Officer	\$ 4,485	\$ 51,084	\$ 43,994	\$ 95,078
Police Officer	\$ 4,485	\$ 51,084	\$ 43,994	\$ 95,078
Total				\$ 819,553



PROPOSED BUDGET

General Fund Historical Trend

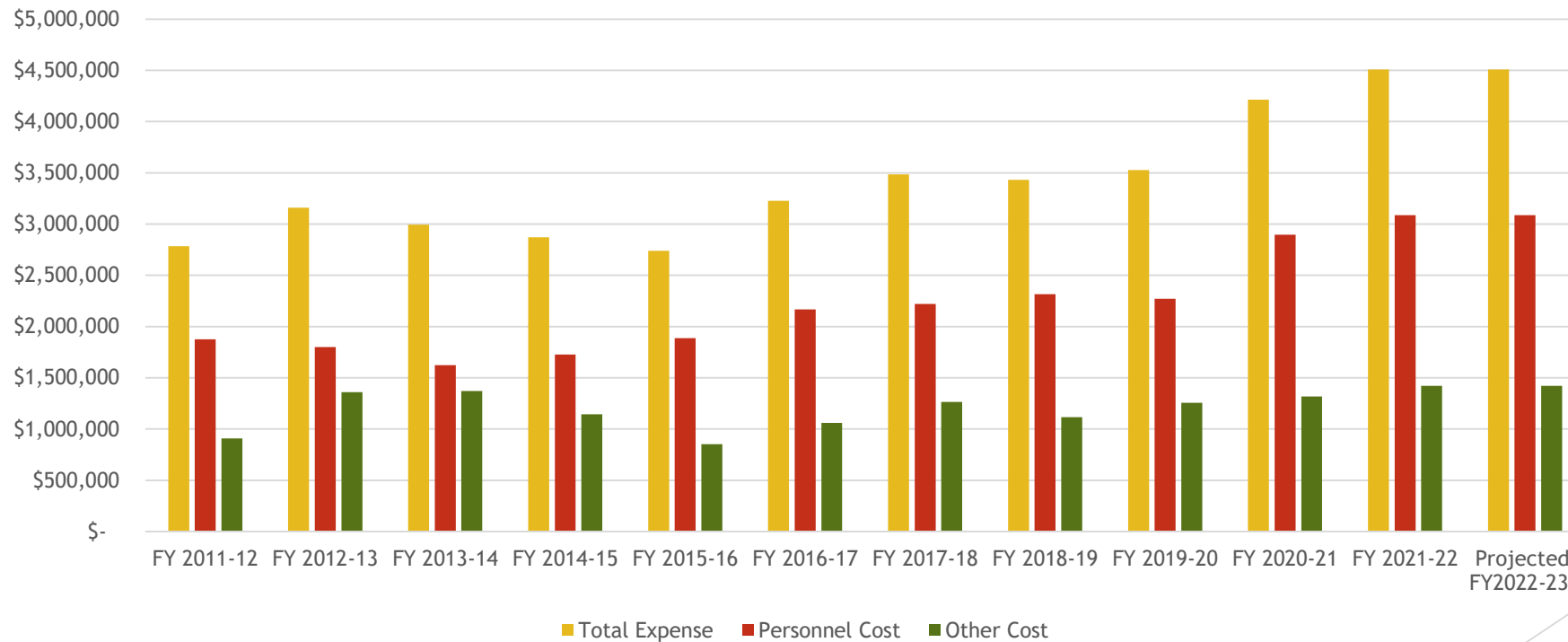
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Adopted FY2022-23
Total Expense	\$ 2,784,405	\$ 3,161,342	\$ 2,995,517	\$ 2,872,408	\$ 2,738,935	\$ 3,228,004	\$ 3,485,585	\$ 3,433,234	\$ 3,528,421	\$ 4,213,341	\$ 4,510,201	\$ 4,510,201
Personnel Cost	\$ 1,875,205	\$ 1,800,645	\$ 1,622,816	\$ 1,728,243	\$ 1,886,080	\$ 2,167,538	\$ 2,220,255	\$ 2,316,119	\$ 2,272,580	\$ 2,896,198	\$ 3,088,108	\$ 3,088,108
Other Cost	\$ 909,200	\$ 1,360,697	\$ 1,372,701	\$ 1,144,165	\$ 852,855	\$ 1,060,466	\$ 1,265,330	\$ 1,117,115	\$ 1,255,841	\$ 1,317,143	\$ 1,422,093	\$ 1,422,093



PROPOSED BUDGET

General Fund Historical Trend

General Fund Personnel & Other Cost





PROPOSED BUDGET

American Rescue Plan Act (ARPA)

- a) The City of Colusa is listed as a non-entitlement City - Population > 50,000
- b) Expenditure period starts on March 3rd, 2021, and ends on December 2024
- c) The allocated amount needs to be assigned to projects by December 2024 and spent by December 2026.

Amount Received:	\$1,449,678
Expenditures approved by the council:	\$1,449,678
Spent Amount:	\$ 289,847
Budgeted in FY 2023-24	\$ 570,290



PROPOSED BUDGET

Enterprise Funds

Water Fund (Fund 410)

	Revenue	Expenditures	Surplus/Deficit
Proposed Budget	\$1,601,000	\$1,891,278	(\$290,278)
Mid-Year Budget	\$1,592,500	\$1,500,253	\$92,247
Total Adjustment	<u>\$ 8,500</u>	<u>\$391,025</u>	<u>(\$198,031)</u>
Projected Fund Balance @ 6/30/2023:	\$ 6,011,41		

Budget Updates:

Revenue increased by 8.5k but expenditure increased by 391K

Operational costs increased due to direct and indirect personnel cost

120 k Water Management and 223k for Scada program.



PROPOSED BUDGET

Enterprise Funds

Sewer Fund (Fund 430 & 436)

	Revenue	Expenditures	Surplus/Deficit
Proposed Budget	\$ 3,512,335	\$ 3,487,041	\$25,294
Mid-Year Budget	\$ 3,311,010	\$3,047,363	\$263,647
Total Adjustment	<u>\$201,325</u>	<u>\$439,678</u>	<u>(\$283,353)</u>

Projected Fund Balance @ 6/30/2023: \$ 6,300,822

Budget Updates:

Capital Reserve (Fund 436) \$ 1,125,050

USDA Reserve \$ 25,883

New SRF loan reserve requirement of \$ 185,574

Budgeted Revenue includes a 6% increase in sewer rates, without the increase the revenue will decrease by 200K which could impact the Walnut grant project.



PROPOSED BUDGET

Other Special Revenue Funds

Cannabis Revenue Fund (Fund 102)

	Revenue	Expenditure
Proposed Budget	\$ 246,000	\$ 1,000
Mid Year Budget	\$ 310,000	\$ 0.00
Total adjustment	<u>\$ (135,000)</u>	<u>\$ (1,000)</u>

Projected fund balance: \$ 1,714,333

Budget Update:

This money will be used towards the 20% of the match for the street grant once the application is approved.



PROPOSED BUDGET

Other Special Revenue Funds

State Law Enforcement Grant Fund (SLESF - Fund 214)

	Revenue	Expenditure
Proposed Budget	\$ 170,800	\$ 165,000
Mid Year Budget	\$ 140,800	\$ 133,500
Total adjustment	<u>\$ 500</u>	<u>\$ 31,500</u>

Projected fund balance: \$ 210,363

Budget Update:



PROPOSED BUDGET

Other Special Revenue Funds

Strike Team Fund (Fund 221)

	Revenue	Expenditure
Proposed Budget	\$ 200,500	\$ 265,830
Mid Year Budget	\$ 200,500	\$ 265,430
Total adjustment	<u>\$53,285</u>	<u>\$ 0.00</u>

Projected fund balance: \$ 155,213

Budget Update:



PROPOSED BUDGET

Other Special Revenue Funds

Gas Tax Fund (Fund 241)

	Revenue	Expenditure
Proposed Budget	\$ 245,986	\$ 262,386
Mid Year Budget	\$ 246,586	\$ 573,770
Total adjustment	<u>\$ 3,000</u>	<u>\$311,384</u>

Projected fund balance: \$ 58,096

Budget Update:

Street Sweeper with SB1 money - \$285,770 was purchase in Fy 2022-23

Road Saver with SBI money - purchase after approval by the SBI board



PROPOSED BUDGET

Other Special Revenue Funds

LTF Fund (Fund 246)

	Revenue	Expenditure
Proposed Budget	\$ 201,500	\$ 242,000
Mid Year Budget	\$ 176,200	\$ 257,000
Total adjustment	<u>\$ 20,000</u>	<u>\$ 15,000</u>

Projected fund balance: \$

Budget Update:

More update in Mid year budget



PROPOSED BUDGET

Other Special Revenue Funds

Pools/Trees/Parks Improvement District (Fund 253)

	Revenue	Expenditure
Proposed Budget	\$ 116,300	\$ 116,396
Mid Year Budget	\$ 182,800	\$ 270,712
Total adjustment	<u>\$ 66,500</u>	<u>(\$154,316)</u>

Projected fund balance: (\$51,604)

Budget Update:

\$ 83k was budgeted for splash pad in FY 2022-23.



PROPOSED BUDGET

Other Special Revenue Funds

Community Development Block Grant (CDBG - Fund 261)

	Revenue	Expenditure
Proposed Budget	\$ 10,750	\$ 177,082
Mid Year Budget	\$ 10,750	\$ 9,600
Total adjustment	<u>\$ (19,750)</u>	<u>(\$167,482)</u>

Projected fund balance: \$ 84,153

Budget Update:

166k is committed to Micro - Enterprise grant



PROPOSED BUDGET

Other Special Revenue Funds

CDBG Home Fund (CDBG - Fun262)

	Revenue	Expenditure
Proposed Budget	\$ 514,700	\$ 510,200
Mid-Year Budget	\$ 514,250	\$ 510,200
Total adjustment	<u>\$ 450</u>	<u>\$ 0.00</u>

Projected fund balance: \$ 90,285

Budget Update:

The Assessed house Value limit has increased to 299k for qualified applicants



PROPOSED BUDGET

Other Special Revenue Funds

CDBG Home Fund (CDBG - Fund263)

	Revenue	Expenditure
Proposed Budget	\$ 432,482	\$ 420,000
Mid Year Budget	\$ 321,800	\$ 250,000
Total adjustment	<u>\$ 110,682</u>	\$170,000

Projected fund balance: \$ 12,882

Budget Update:

Micro Enterprise Grant, COV,1 grant already spent and received the reimbursement 71k.

Micro Enterprise loan 166K from P1 and 250K grant expire Oct. 2024



PROPOSED BUDGET

Other Special Revenue Funds

State Park Management (Fund 310)

	Revenue	Expenditure
Proposed Budget	\$ 671,550	\$ 672,473
Mid Year Budget	\$ 671,550	\$ 674,873
Total adjustment	<u>\$ (0.00)</u>	<u>(\$ 2,400)</u>

Projected fund balance: \$ (54,826)

Budget Update:

LOSPP Grant For \$642,950



PROPOSED BUDGET

Other Special Revenue Funds

Boat Launch Project (Fund 311)

	Revenue	Expenditure
Proposed Budget	\$ 13,700	\$ 8,050
Mid Year Budget	\$ 13,100	\$ 8,050
Total adjustment	<u>\$ 600</u>	<u>\$ 0.00</u>

Projected fund balance: \$ 56,659

Budget Update:

5K for Robert's Ditch Fee



PROPOSED BUDGET

Development Impact Fee

Development Impact Fee Funds:

- Fund 271 (Street Impact Fee) - \$ 419,373 also includes Bridge Street light reimbursement.
- Fund 272 (Law Enforcement Fee) - \$178,261 Police department building improvement.
- Fund 273 (Fire Development Fee) - \$ 200,782 Fire department building improvement.
- Fund 274 (Storm Drain Impact Fee) - \$147,896 for storm drain improvement.
- Fund 275 (Park/Recreation Impact Fee) - \$ 84,719 for parks improvement.
- Fund 276 (City Hall Impact Fee) - \$ 107,134 For City Hall building and bathroom
- Fund 277 (Community Center Fee) - \$58,147 for community centers.
- Fund 422 (Corp. Yard Impact Fee) - \$142,509 for building upgrades.



PROPOSED BUDGET

Future Outlooks

- Grants - Reporting
- Calpers Unfunded liability
- Other Post Employment Benefits (OPEB)
- Health Care Benefits
- Collection of Outstanding Bills

