Annual Operations and Fund Balance

Fiscal Year 2022-23 Proposed Budget Update

	---------------FY 2021-2022 Mid Year Budget ------------				-----------FY 2022-23 Proposed Budget-----------		
Fund - Description	**Undesignated Fund Balance 6/30/2021**	**Fiscal Year 2021-2022 Revenues**	**Expenditures**	**Undesignated Fund Balance 6/30/2021**	**Fiscal Year 2022-23 Revenues**	**Expenditures**	**Undesignated Fund Balance 6/30/2022**
101 - General Fund	$ 3,178,182	$ 4,325,346	$ 4,536,391	$ 2,967,137	$ 4,544,594	$ 4,817,716	$ 2,694,014
410 - Water Enterprise Fund	$ 5,823,425	$ 1,574,159	1,271,200	$ 6,126,384	$ 1,588,500	1,411,189	$ 6,303,695
430 / 436 - Sewer Enterprise Fund	6,977,892	3,000,600	3,366,812	$ 6,611,680	3,296,010	3,181,837	$ 6,725,853
Special Revenue Funds							
102 - Cannabis Revenue Fund	$ 869,628	$ 439,000	$ 32,000	$ 1,276,628	$ 305,500	$ -	$ 1,175,128
211 - Traffic Safety Fund	5,425	8,100	15,500	$ (1,975)	3,025	17,500	$ (16,450)
214 - State Law Enforcement Grant Fund	122,925	130,600	133,500	$ 120,025	140,300	238,000	$ 22,325
221 - Strike Team	146,918	300,300	316,120	$ 131,098	147,219	150,000	$ 128,317
241 - Gas Tax Fund	281,507	242,986	283,000	$ 241,493	245,986	283,000	$ 204,479
246 - Country Transportation Fund (LTF)	329,340	176,200	257,000	$ 248,540	180,600	257,000	$ 172,140
253 - Parks/ Tree Improvement District Fund	41,324	268,400	270,712	$ 39,012	182,900	158,194	$ 63,718
261 - CDBG Program Income Fund	229,810	85,500	85,100	$ 230,210	30,500	9,600	$ 251,110
262 - CDBG HOME Program Income Fund	14,925	510,300	510,200	$ 15,025	514,250	510,200	$ 19,075
263- Micro Enterp Devl/ COVI	(14,884)	321,500	306,616	$ -	250,050	250,116	$ (66)
271 - Street Dvlpmt Impact Fee Fund	457,732	26,000	410,000	$ 457,732	35,500	348,647	$ 144,585
272 - Police Dvlpmt Impact Fee Fund	141,829	28,100	130,000	$ 141,829	29,100	170,000	$ 929
273 - Fire Dvlpmt Impact Fee Fund	151,342	53,942	135,000	$ 151,342	56,642	135,000	$ 72,984
274 - Storm Drain Impact Fee Fund	147,464	7,400	140,000	$ 147,464	5,200	140,000	$ 12,664
275 - Park/Rec Dvlpmt Impact Fee Fund	76,516	11,300	70,000	$ 76,516	9,100	79,000	$ 6,616
276 - City Hall Dvlpmt Impact Fee Fund	101,681	22,400	88,000	$ 101,681	6,100	88,000	$ 19,781
277 - Comm Ctr Dvlpmt Impact Fee Fund	53,810	5,200	49,000	$ 53,810	4,100	49,500	$ 8,410
281 - State Recycling Fund	11,209	5,040	5,000	$ 11,209	5,040	8,000	$ 8,249
310 - State Park Fund	(59,406)	30,500	29,423	$ (59,406)	671,550	672,373	$ (60,229)
311 - Boat Launch Fund	33,395	13,100	3,800	$ 33,395	13,100	8,050	$ 38,445
422 - Corp Yard Dvlpmt Impact Fee Fund	138,706	13,200	143,000	$ 138,706	4,150	140,000	$ 2,856
610 - Colusa Meadows Assmt Dist Fund	3,165	8,470	8,450	$ 3,165	8,494	8,475	$ 3,184
620 - Hoblit Lighting Assmt Dist Fund	2,704	6,220	5,775	$ 2,704	6,260	6,275	$ 2,689
660 - Walnut Ranch Assmt Dist Fund	9,196	740	10,825	$ 9,196	740	10,825	$ (889)
Capital Projects Funds							$ -
101 - American Rescue Plan Act (ARPA)	$ -	$ 724,839	$ 229,460	$ 495,379	$ 724,839	$ 750,000	$ 470,218

City of Colusa
Fiscal Year 2022-23 Proposed Budget
General Fund Revenue and Expenditure Detail

REVENUES	Actual FY 2019-20	Actual FY 2020-21	Proposed Budget FY 2021-22	Mid Year Update FY 2021-22	Proposed Budget FY 2022-23
Taxes					
Franchises	3,190,946	3,443,229	3,278,227	3,378,227	3,517,777
Licenses & Permits	241,254	254,714	249,000	249,000	279,942
Fines & Forfietures	154,639	248,555	224,100	224,100	225,600
Interest Income	8,815	18,188	6,500	6,500	8,500
Property Rents & Leases	23,883	3,915	10,000	10,000	7,000
Other Government Agencies	2,673	4,092	4,000	4,000	10,000
Service Charges	46,738	40,767	46,500	46,500	54,500
Other Revenues	172,381	162,964	210,769	210,769	257,775
Other Financing Sources	33,807	45,559	2,750	3,250	13,500
American Relief American Act (ARPA)	-	214,888	193,000	193,000	170,000
	-	-	-	724,839	724,839
Total Revenues	3,875,137	4,436,870	4,224,846	5,050,185	4,544,594
EXPENDITURES					
City Council	6,656	14,434	7,081	7,081	7,081
City Clerk	25,469	30,645	24,109	24,193	24,439
City Treasurer	3,097	3,484	3,129	3,129	3,129
Fire Department	710,915	772,521	788,263	822,434	913,463
Police Department	1,240,186	1,479,585	1,483,435	1,507,716	1,621,880
Administrative Services - Administration	112,063	223,307	171,341	114,920	169,187
Administrative Services - Finance	422,942	554,755	511,660	516,195	540,105
Administrative Services - Attorney	39,552	41,281	40,000	40,000	40,000
Administrative Services - Recreation	28,137	35,451	69,579	108,408	126,646
Community Development -Economic Devlp.	-	100,474	253,105	187,894	234,480
Community Development - Planning	148,260	175,750	286,337	289,355	289,814
Community Development - Building	74,972	30,251	38,631	49,131	55,131
Community Development - Engineering	171,520	102,087	60,000	60,000	62,466
Public Works - City Hall	9,432	26,855	10,363	10,403	13,642
Public Works - Streets	322,987	404,567	493,158	545,651	478,354
Public Works - Administration	15,421	-	-	-	-
Public Works - Parks	196,812	217,894	236,119	249,881	237,899
American Relief Program Act (ARPA)	-			271,070	-
Total Expenditures	$ 3,528,421	$ 4,213,341	$ 4,476,310	$ 4,536,391	$ 4,817,716
Excess / (Deficit) of Revenues over Expenditures	346,716	223,530	(251,464)	513,794	(273,122)
Non-Budgetary Gen. Liability / Work. Comp. Adj.					
One-time Transfers (to)/ from Reserves	-	-	-	-	-
Annual Net Excess / (Deficit)	346,716	223,476	(251,464)	513,794	(273,122)
Beginning Fund Balance	2,593,603	2,954,706	3,178,182	3,178,182	2,926,718
Ending Fund Balance	2,954,706	3,178,182	2,926,718	3,691,976	2,653,595

City of Colusa
Fiscal Year 2022-23 Proposed Budget
General Fund Revenue Account Detail

Description	Actual FY 2019-20	Actual FY 2020-21	Proposed Budget FY 2021-22	Mid Year Update FY 2021-22	Proposed Budget FY 2022-23
Property Taxes	941,855	975,223	973,450	973,450	1,059,000
Property Tax in Lieu of Vehicle License Fee	565,554	601,969	602,000	602,000	655,000
Sales Taxes	1,635,777	1,805,850	1,650,777	1,750,777	1,750,777
ERAF in Lieu of Sales Tax	-	-	-	-	-
Transient Occupancy Taxes	25,943	35,391	35,000	35,000	35,000
Documentary Stamps	21,818	24,796	17,000	17,000	18,000
TOTAL TAXES	**3,190,946**	**3,443,229**	**3,278,227**	**3,378,227**	**3,517,777**
Franchise - Gas & Electric	51,154	56,818	58,000	58,000	85,000
Franchise - Solid Waste	137,816	142,942	139,000	139,000	142,942
Franchise - Cable TV	52,284	54,954	52,000	52,000	52,000
TOTAL FRANCHISES	**241,254**	**254,714**	**249,000**	**249,000**	**279,942**
Business Licenses	54,506	53,498	53,000	53,000	54,000
TOTAL LICENSES	**54,506**	**53,498**	**53,000**	**53,000**	**54,000**
Other Permits	8,904	9,472	21,100	21,100	21,600
Building Permits	91,228	185,585	150,000	150,000	150,000
TOTAL PERMITS	**100,132**	**195,057**	**171,100**	**171,100**	**171,600**
Civil Fines	7,840	16,668	5,000	5,000	7,000
Other Fines	-	-	-	-	-
Parking Tickets	975	1,520	1,500	1,500	1,500
TOTAL FINES & FORFEITURES	**8,815**	**18,188**	**6,500**	**6,500**	**8,500**
Building Rents and Leases	2,673	4,092	4,000	4,000	10,000
Interest Earnings	23,883	3,915	10,000	10,000	7,000
TOTAL INTEREST & RENTALS	**26,556**	**8,007**	**14,000**	**14,000**	**17,000**
Motor Vehicle In-Lieu	4,951	4,529	4,500	4,500	7,500
Public Safety - Proposition 172	20,895	24,216	20,000	20,000	25,000
State Highway Maintenance Reimbursement	17,575	12,022	20,000	20,000	20,000
State Mandate Reimbursements	-	-	-	-	-
POST Training Reimbursement	3,318	-	2,000	2,000	2,000
TOTAL FROM OTHER AGENCIES	**46,738**	**40,767**	**46,500**	**46,500**	**54,500**
Police Department Fees and Charges	5,784	5,126	5,175	5,175	3,175
Police Department DHHS Grant		-	38,000	38,000	46,000
Fire Department Fees and Charges	700	750	700	700	1,000
Plan Check Fees	8,909	72,381	65,000	65,000	55,000
Planning & Zoning Fees	127,866	60,910	38,080	38,080	55,000
Recreation Fees and Charges	29,122	14,031	27,000	27,000	27,600
Economic Fees and Charges	-	9,767	36,814	36,814	70,000
ARPA Fund				724,839	724,839
TOTAL SERVICE CHARGES	**172,381**	**162,964**	**210,769**	**935,608**	**257,775**
TOTAL OTHER REVENUES	**33,807**	**45,559**	**2,750**	**3,250**	**13,500**
TOTAL OTHER FINANCING SOURCES	**-**	**214,888**	**193,000**	**193,000**	**120,000**
TOTAL TRANSFERS IN	**-**	**-**	**-**	**-**	**50,000**
TOTAL GENERAL FUND	**3,875,137**	**4,436,870**	**4,224,846**	**5,050,185**	**4,544,594**

Notes:
The Total Revnue also included
$ 724,839 for ARPA Fund
$ 70 K Economic Development has 40K donation budgeted
$ 120k for HCD grant

City of Colusa
Fiscal Year 2022-23 Proposed Budget
General Fund

epartmental Expenditure Account Detail

	Actual FY 2019-20	Actual FY 2020-21	Proposed Budget FY 2021-22	Mid Year Update FY 2021-22	Proposed Budget FY 2022-23
Elected Officials					
City Council					
Personal Services	6,588	7,720	6,588	6,588	6,588
Services and Supplies	68	282	493	493	493
Capital Outlay	-	6,431	-	-	-
Total:	**6,656**	**14,434**	**7,081**	**7,081**	**7,081**
City Clerk					
Personal Services	22,241	27,137	20,654	20,563	21,510
Services and Supplies	2,186	3,508	3,455	3,630	2,929
Capital Outlay	1,042	-	-	-	-
Total:	**25,469**	**30,645**	**24,109**	**24,193**	**24,439**
City Treasurer					
Personal Services	3,097	3,484	3,075	3,075	3,075
Services and Supplies	-	-	54	54	54
Capital Outlay	-	-	-	-	-
Total:	**3,097**	**3,484**	**3,129**	**3,129**	**3,129**
Public Safety					
Fire					
Personal Services	556,399	650,852	651,586	677,966	766,665
Services and Supplies	153,624	103,921	134,677	141,468	143,798
Capital Outlay	892	17,748	2,000	3,000	3,000
Total:	**710,915**	**772,521**	**788,263**	**822,434**	**913,463**
Police					
Personal Services	987,002	1,296,852	1,178,521	1,190,122	1,307,187
Services and Supplies	252,387	178,118	304,914	317,594	314,693
Capital Outlay	796	4,615	-	-	-
Total:	**1,240,185**	**1,479,585**	**1,483,435**	**1,507,716**	**1,621,880**
Administrative Services Department					
Administration					
Personal Services	51,103	182,376	93,836	93,918	99,655
Services and Supplies	60,961	40,931	27,505	21,002	69,532
Capital Outlay	-	-	50,000	-	-
Total:	**112,064**	**223,307**	**171,341**	**114,920**	**169,187**
Administrative Services Department, cont.					
Finance					
Personal Services	62,781	159,838	118,121	118,257	132,317
Services and Supplies	357,302	394,917	390,039	394,438	407,788
Capital Outlay	2,859	-	3,500	3,500	-
Total:	**422,942**	**554,755**	**511,660**	**516,195**	**540,105**
Attorney					
Personal Services	-	-	-	-	-
Services and Supplies	39,552	35,787	40,000	40,000	40,000
Capital Outlay	-	5,494	-	-	-
Total:	**39,552**	**41,281**	**40,000**	**40,000**	**40,000**
Recreation					
Personal Services	-	1,431	8,124	46,641	53,536
Services and Supplies	28,137	34,020	61,455	61,767	73,110
Capital Outlay	-	-	-	-	-
Total:	**28,137**	**35,451**	**69,579**	**108,408**	**126,646**
Community Development Department					
Grant Writer/Toursim Development					
Personal Services	-	-	123,379	75,182	109,533
Services and Supplies	-	100,474	129,726	112,712	124,947
Capital Outlay	-	-	-	-	-

City of Colusa
Fiscal Year 2022-23 Proposed Budget
General Fund

epartmental Expenditure Account Detail

	Actual FY 2019-20	Actual FY 2020-21	Proposed Budget FY 2021-22	Mid Year Update FY 2021-22	Proposed Budget FY 2022-23
Total:	**-**	**100,474**	**253,105**	**187,894**	**234,480**
Planning					
Personal Services	130,808	133,935	144,262	144,156	150,014
Services and Supplies	17,454	41,815	142,075	145,199	139,800
Capital Outlay	-	-	-	-	-
Total:	**148,262**	**175,750**	**286,337**	**289,355**	**289,814**
Building		-	-	-	-
Personal Services	43,686		-	-	-
Services and Supplies	31,286	30,251	38,631	49,131	55,131
Capital Outlay	-	-	-	-	-
Total:	**74,972**	**30,251**	**38,631**	**49,131**	**55,131**
Engineering					
Personal Services					
Services and Supplies	-	93,394	-	-	-
Capital Outlay	171,520	8,693	60,000	60,000	62,466
	-	-	-	-	-
Total:	**171,520**	**102,087**	**60,000**	**60,000**	**62,466**
Public Works Department					
City Hall					
Personal Services					
Services and Supplies	-	25,013	-	-	-
Capital Outlay	9,432	1,842	10,363	10,403	13,642
Total:	-	-	-	-	-
Streets	**9,432**	**26,855**	**10,363**	**10,403**	**13,642**
Personal Services	232,967	259,975	308,530	355,076	312,540
Services and Supplies	90,020	82,173	114,628	120,575	115,814
Capital Outlay	-	62,419	70,000	70,000	50,000
Total:	**322,987**	**404,567**	**493,158**	**545,651**	**478,354**
Public Works Administration					
Personal Services	15,421	-	-	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total:	**15,421**	**-**	**-**	**-**	**-**
Parks					
Personal Services	160,488	172,598	182,705	193,742	188,290
Services and Supplies	36,324	45,296	53,414	56,139	49,609
Capital Outlay					
Total:	**196,812**	**217,894**	**236,119**	**249,881**	**237,899**
ARPA					
Personal Services				**106,201**	-
Services and Supplies				-	-
Capital Outlay				**164,869**	**225,000**
Total:				**271,070**	**225,000**
Total Appropriations - General Fund	**3,528,422**	**4,213,341**	**4,476,310**	**4,536,391**	**4,817,716**
Total Personal Services:	2,272,580	2,896,198	2,839,381	3,031,487	3,150,911
Total Services and Supplies:	1,250,253	1,209,900	1,511,429	1,534,605	1,613,805
Total Capital Outlay:	5,589	107,242	125,500	241,369	278,000