



CITY OF COLUSA

PROPOSED BUDGET
FISCAL YEAR 2022-2023
JULY 19, 2022



FY 2022-23 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
- ARPA FUND update



FY 2022-23 Proposed Budget

Budget Attributes



- Estimated 3% increase in Health, Dental & Vision Insurance
- \$ 76,916.00 Increase in UAL from the previous year after applying discounts
- Grant Writer, Economic Development/Events are in one budget
- The anticipation is that 30% to 40% of Grant Writer's position will be covered through grants
- \$50K was transferred from Strike Team (221) and \$60K from SLEFS fund (214), and postponed to replace a police officer until the mid-year budget to assist with the General Fund Deficit
- In the Recreation budget, the Recreation coordinator's position is budgeted for six months and six months for the Recreation Consultant Services.



FY 2022-23 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%



FY 2022-23 Proposed Budget

General Fund



	Revenue	Expenditure	Deficit /Surplus
Proposed Budget	\$ 4,544,594	\$ 4,817,716	\$ (273,122)
Mid-Year Budget 21-22	\$ 4,325,346	\$ 4,536,391	\$ (211,045)
Total Adjustment	\$ 219,248	\$ 281,325	\$ 62,077

Proposed Budget Deficit \$281,325, more than Mid Year Budget by \$ 62,077.





FY 2022-23 Proposed Budget

General Fund – Revenue Changes

- Forecasted Revenue Increase = \$ 219,248
 - Taxes \$ 139,550
 - Franchise Tax \$ 30,942
 - License & Permits \$ 1,500
 - Interest & Rental \$ 3,000
 - Other Agencies \$ 8,000
 - Service Charges \$ 47,006
 - Other Revenue \$ 10,250
 - Other Finance Source \$ (23,000)
 - Fines & Forfeitures \$ 2,000



FY 2022-23 Proposed Budget

General Fund – Expenditure Changes



- **Fire Department** \$ 91,029
The increase is due to 35k for per diem employee, 4k personnel cost and increase in UAL
The Fire department authorize to transfer the 50 k from the Strike Team fund to General fund
- **Police** \$ 108,069
The increase is due to UAL and step increases, the department agreed to budget 50%
of a new employee out of SLESF fund, hold one vacant position until the mid-year updates
the department is going to promote one officer to the Sergeant position
- **Planning** \$ 459
- **Building** \$ 6,000
Planning to purchase IWORQ program for permits
- **Engineering** \$ 2,466
Increase due to the hourly rate increase



FY 2022-23 Proposed Budget



- Administration – City Manager \$ 55,704

\$60K included for Pirelli building lease payments

- Finance Department \$26,190

\$ 14.06 K Increased in personnel cost

\$ 15.15 K increased in supplies

These items are 100 % budgeted under

Finance department

Professional Services	\$	50,000
NCCSIF Insurance	\$	165,600
Retiree Health	\$	31,285
Recology Liens	\$	42,000
Revenue Sharing	\$	52,000





FY 2022-23 Proposed Budget

■ Grant Writer/ED/Events \$ 47,071

101K is budgeted to be offset with event revenue & Donations and

30 to 40 percent of personnel cost will be covered with the grant funds

■ Recreation Department \$ 18,238

Budgeted six months of Recreation Coordinator increase the personnel cost by 6.9K

and budgeted professional services for six months and new programs increased the

cost by 11.3K

■ CITY CLERK \$352

Increase in personnel cost due to the UAL increase but decrease in Service and Supplies

■ City Hall \$ 3,239

A slight increase in supplies





FY 2022-23 Proposed Budget

■ Street

\$(65,398)

42.5K decreased due to one vacant position,

One employee budgeted to be promoted to the superintended position

20k is a decrease in capital outlay, 2.8 K in supplies and services

■ Parks

\$ (11,982)

5.5k reduction due to salary allocation to the assessment district

6.4 K reduction in service and supplies

Total Change from Mid-Year to Proposed Budget = \$ 281,437

GENERAL FUNDS TOTAL PROJECTED RESERVES –JUNE 30,2023 \$2,694,104



The unassigned reserves level is estimated to be \$285,246 above the General Fund Policy minimum requirement level.

FY 2022-23 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
Public Works Superintendent	\$ 5,377	\$ 64,524	\$ 40,075	\$ 104,599
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	\$ 4,192	\$ 51,084	\$ 43,994	\$ 95,078
Police Officer	\$ 4,192	\$ 51,084	\$ 43,994	\$ 95,078
Total				\$ 924,152



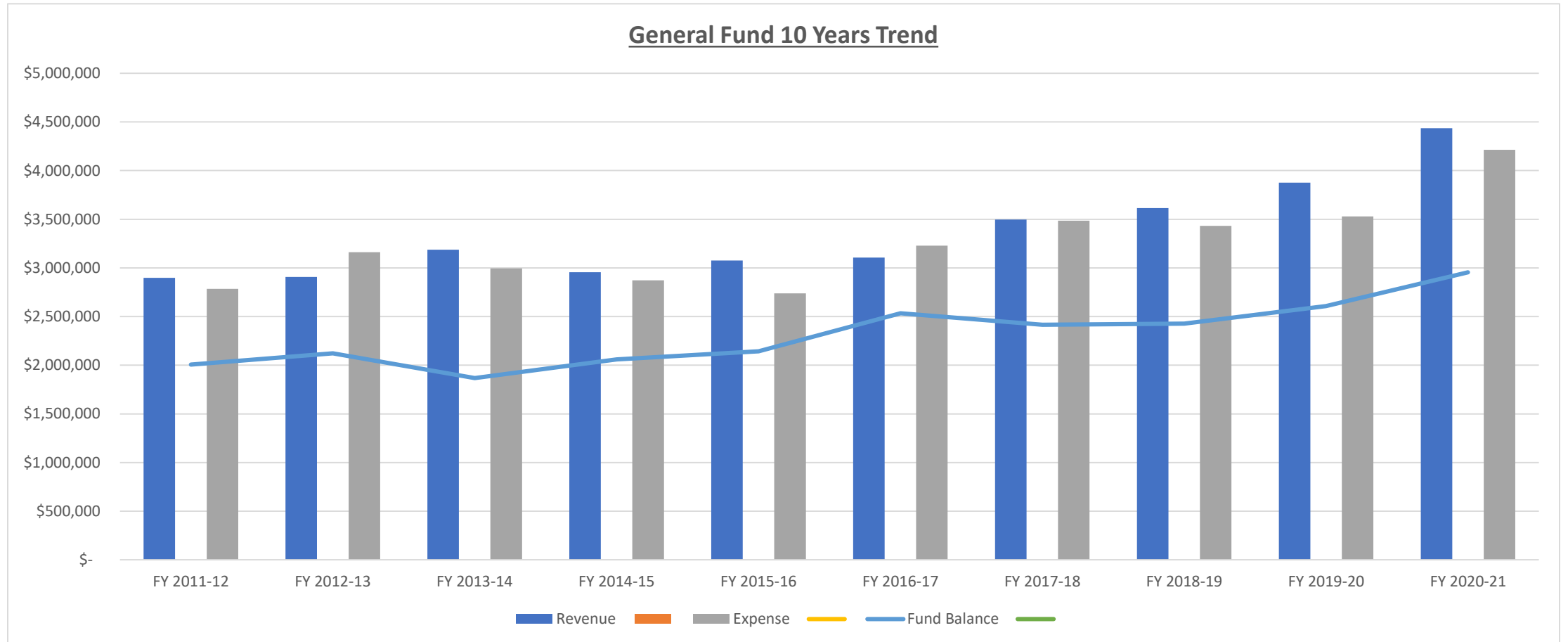
FY 2022-23 Proposed Budget General Fund Ten Years Trend

	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	
Revenue	\$ 2,897,077	\$ 2,907,079	\$ 3,187,603	\$ 2,956,519	\$ 3,075,825	\$ 3,106,817	\$ 3,497,126	\$ 3,614,507	\$ 3,875,137	\$ 4,436,870	
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	
Fund Balance	\$ 2,007,245	\$ 2,121,355	\$ 1,866,834	\$ 2,058,920	\$ 2,143,031	\$ 2,533,371	\$ 2,415,173	\$ 2,426,715	\$ 2,607,990	\$ 2,954,706	
Surplus/(Deficit)	\$ 112,672	\$ (254,263)	\$ 192,086	\$ 84,111	\$ 336,890	\$ (121,187)	\$ 11,541	\$ 181,273	\$ 346,716	\$ 223,530	
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	
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	



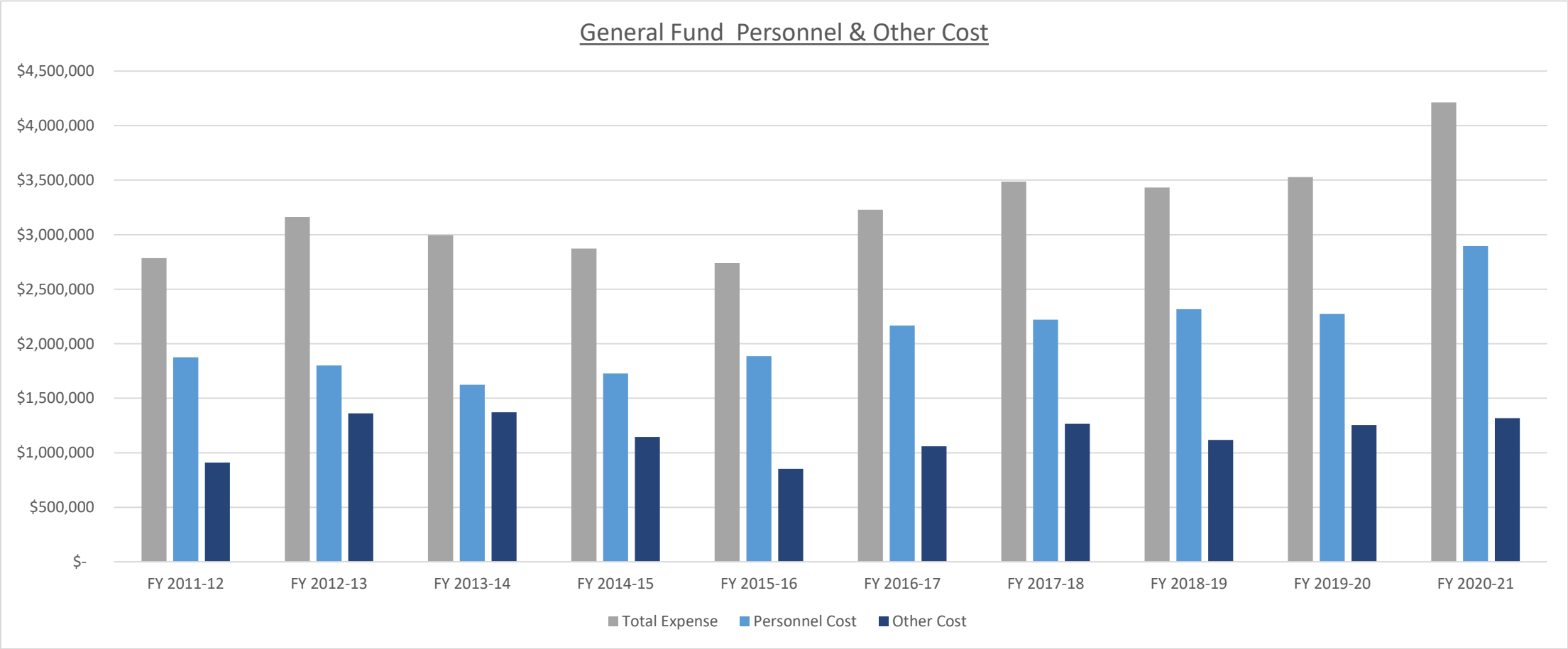
FY 2022-23 Proposed Budget

General Fund Ten Years Trend



FY 2022-23 Proposed Budget

General Fund 10 years Personnel & Other Cost



FY 2022-23 Proposed Budget

American Rescue Plan Act (ARPA)



- a) The City of Colusa is listed as a non-entitlement City – Population > 50,000
- b) The allocated amount for the City is 1.44m
- c) Expenditure period starts on March 3rd, 2021, and ends on December 2024
- d) The allocated amount needs to be assigned to projects by December 2024 and spent by December 2026.

➤ Received \$ 724,839 in July 2021 and scheduled to receive \$728,839 in July 2023

➤ Spent \$106,202 for employee premium pay and 164,869 in Capital improvement

For Councils discussion in regular meetings:

Finance: Phone system upgrade, Server upgrade, and Accounting Software upgrade

Water: Water Management plan upgrade, and equipment upgrade

Police: Equipment upgrade

Fire: Equipment upgrade



FY 2022-23 Proposed Budget

Enterprise Funds



Water Fund (Fund 410)

	Revenue	Expenditures	Surplus/Deficit
Proposed Budget	\$1,588,500	\$1,412,658	\$175,842
Mid-Year Budget	\$1,574,159	\$1,271,200	\$302,959
Total Adjustment	<u>\$ 14,341</u>	<u>\$141,458</u>	<u>\$(127,117)</u>
Projected Fund Balance @ 6/30/2023:	\$ 6,302,225		

Budget Updates:

Revenue increased by 14k but expenditure increased by 141K

Due to increase in UAL, and operational cost

Operational cost increased due to inflation



FY 2022-23 Proposed Budget

Enterprise Funds



Sewer Fund (Fund 430 & 436)

	Revenue	Expenditures
Proposed Budget	\$ 3,296,010	\$ 3,183,271
Mid-Year Budget	\$ 3,000,600	\$ 3,366,812
Total Adjustment	<u>\$ 295,410</u>	<u>\$(183,073)</u>
Projected Fund Balance @ 6/30/2023:	\$ 5,753,656	

Anticipated to receive 1.14M grant money in fy 22/23

Budget Updates:

\$6.025 M in Reserves

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

Collection System Reserve \$ 1,892,300

WWTP upgrade Reserve \$ 2,796,500

USDA Reserve \$ 25,883

New SRF loan reserve requirement \$ 185,574



FY 2022-23 Proposed Budget

Other Special Revenue Funds



Cannabis Revenue Fund (Fund 102)

	Revenue	Expenditure
Proposed Budget	\$ 290,000	\$ 0.00
Mid Year Budget	\$ 425,000	\$ 32,000
Total adjustment	<u>\$ (135,000)</u>	<u>\$ (32,000)</u>

Projected fund balance: \$ 1,582,128

Budget Update:

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



FY 2022-23 Proposed Budget

Other Special Revenue Funds



State Law Enforcement Grant Fund (SLESF – Fund 214)

	Revenue	Expenditure
Proposed Budget	\$ 140,000	\$ 238,000
Mid Year Budget	\$ 130,000	\$ 133,500
Total adjustment	<u>\$ 10,000</u>	<u>\$ 104,500</u>

Projected fund balance: \$ 24,825

Budget Update:

60K is budgeted to cover the 50% of one police officer's position

50k for one vehicle, 44.5k increase for operational cost



FY 2022-23 Proposed Budget

Other Special Revenue Funds



Strike Team Fund (Fund 221)

	Revenue	Expenditure
Proposed Budget	\$ 147,219	\$ 150,000
Mid Year Budget	\$ 300,300	\$ 316,120
Total adjustment	<u>\$(153,082)</u>	<u>\$ (166,120)</u>

Projected fund balance: \$ 144,137

Budget Update:

More accurate numbers will be updated in Mid-year budget

50k transfer to general fund to cover the deficit



FY 2022-23 Proposed Budget

Other Special Revenue Funds



Gas Tax Fund (Fund 241)

	Revenue	Expenditure
Proposed Budget	\$ 245,986	\$ 283,000
Mid Year Budget	\$ 242,986	\$ 283,000
Total adjustment	<u>\$ 3,000</u>	<u>\$ 0.00</u>

Projected fund balance: \$ 204,479

Budget Update:

Street Sweeper with SB1 money - lease to purchase agreement

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



FY 2022-23 Proposed Budget

Other Special Revenue Funds



LTF Fund (Fund 246)

	Revenue	Expenditure
Proposed Budget	\$ 180,000	\$ 257,000
Mid Year Budget	\$ 176,200	\$ 257,000
Total adjustment	<u>\$ 4,400</u>	<u>\$ 0.00</u>

Projected fund balance: \$ 172,340

Budget Update:

More update in Mid year budget



FY 2022-23 Proposed Budget

Other Special Revenue Funds



Pools/Trees/Parks Improvement District (Fund 253)

	Revenue	Expenditure
Proposed Budget	\$ 182,900	\$ 158,194
Mid Year Budget	\$ 268,400	\$ 270,712
Total adjustment	<u>\$ (85,500)</u>	<u>\$(112,518)</u>
Projected fund balance:	\$ 63,418	

Budget Update:

\$ 83k state grant is added for the splash pad in Revenue and expenditures, 94K already spent



FY 2022-23 Proposed Budget

Other Special Revenue Funds



Community Development Block Grant (CDBG – Fund 261)

	Revenue	Expenditure
Proposed Budget	\$ 30,000	\$ 9,600
Mid Year Budget	\$ 85,500	\$ 85,100
Total adjustment	<u>\$ (55,000)</u>	<u>\$ (75,500)</u>
Projected fund balance:	\$ 251,110	

Budget Update:

166k is committed to Micro - Enterprise grant



FY 2022-23 Proposed Budget

Other Special Revenue Funds



CDBG Home Fund (CDBG – Fun262)

	Revenue	Expenditure
Proposed Budget	\$ 514,250	\$ 510,200
Mid Year Budget	\$ 510,300	\$ 510,000
Total adjustment	<u>\$ (3,950)</u>	<u>\$ 0.00</u>

Projected fund balance: \$ 19,175

Budget Update:



FY 2022-23 Proposed Budget

Other Special Revenue Funds



CDBG Home Fund (CDBG – Fund263)

	Revenue	Expenditure
Proposed Budget	\$ 250,000	\$ 250,000
Mid Year Budget	\$ 321,500	\$ 306,616
Total adjustment	<u>\$ (321,500)</u>	<u>\$ (56,616)</u>
Projected fund balance:	\$ (66)	

Budget Update:

Micro Enterprise Grant, COV,1 grant already spent



FY 2022-23 Proposed Budget

Other Special Revenue Funds



State Park Management (Fund 310)

	Revenue	Expenditure
Proposed Budget	\$ 671,550	\$ 672,373
Mid Year Budget	\$ 30,500	\$ 29,423
Total adjustment	<u>\$ (1,900)</u>	<u>\$ 642,950</u>
Projected fund balance:	\$ (59,152)	

Budget Update:

LOSPP Grant For \$642,950



FY 2022-23 Proposed Budget

Other Special Revenue Funds



Boat Launch Project (Fund 311)

	Revenue	Expenditure
Proposed Budget	\$ 13,100	\$ 8,050
Mid Year Budget	\$ 13,100	\$ 3,800
Total adjustment	<u>\$ 0.00</u>	<u>\$ 4,250</u>

Projected fund balance: \$ 20,970

Budget Update:

5K for Robert's Ditch Fee



FY 2022-23 Proposed Budget

Development Impact Fee



Development Impact Fee Funds:

- Fund 271 (Street Impact Fee) - \$ 348,000 also includes Bridge Street light reimbursement.
- Fund 272 (Law Enforcement Fee) - \$170,000 Police department building improvement.
- Fund 273 (Fire Development Fee) - \$ 135,000 Fire department building improvement.
- Fund 274 (Storm Drain Impact Fee) - \$140,000 for storm drain improvement.
- Fund 275 (Park/Recreation Impact Fee) - \$ 79,000 for parks improvement.
- Fund 276 (City Hall Impact Fee) - \$ 88,000 For City Hall building and bathroom
- Fund 277 (Community Center Fee) - \$49,500 for community centers.
- Fund 422 (Corp. Yard Impact Fee) - \$140,000 for building upgrades.



FY 2022-23 Proposed Budget

Future Outlooks



- American Rescue Plan ACT (ARPA)
- Grant reporting
- Calpers Unfunded liability
- Other Post Employment Benefits (OPEB)
- Health Care Benefits
- Collection of Outstanding Bills

