

---

# 2023-24 Proposed Budget

City Council  
June 20, 2023





# BACKGROUND

- The City of Tulare maintains 67 separate funds, with a total current balance of \$184,082,670 (as of 6/30/22).
- The General Fund is the primary “unrestricted” fund, meaning the City can use General Fund monies for multiple obligations such as Public Safety, City Administration, and Parks and Rec.
- The City also has Special Revenue Funds (ARPA, Senior Services), Internal Service Funds (Fleet, Workers Comp), Enterprise Funds, and Impact Fees, these funds are “restricted” and can only be used for the purpose for which they were collected.



# Preliminary 2023/24 Budget Workshop

## General Fund Only

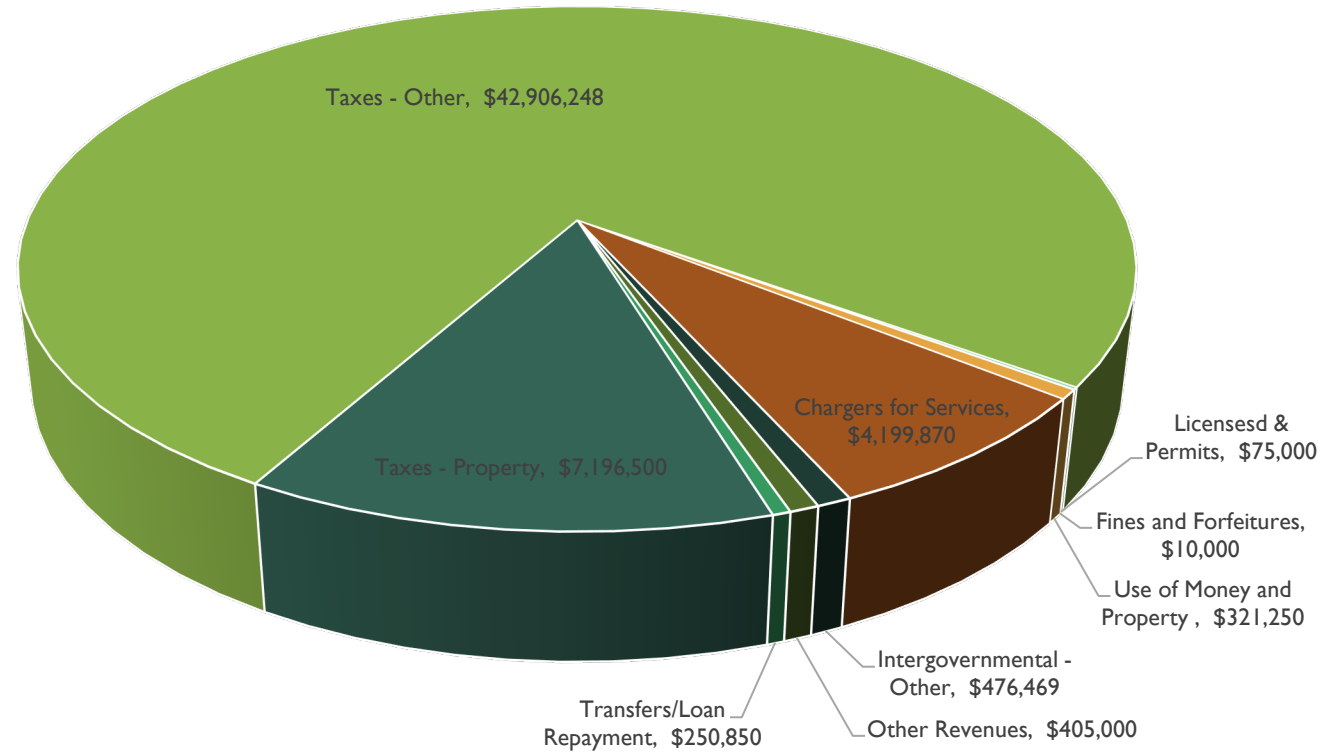
Anticipated General Fund Reserve	\$55,841,187
<u>Estimated Expenditures</u>	<u>\$54,624,922</u>
Revenues in Excess of Expenditures	\$1,216,265

1. The expenditures include an appropriation of \$15K to the Tulare Baseball Association and Tulare Youth Softball Association for Utilities Assistance.
2. Per Council's request, a \$50K appropriation has been set aside for Council discussion for Arts programs.
3. The ENGIE project has increased the City's debt by \$12.9M with the first payment of \$1.88M due on 6/29/24



# Budgeted Revenues for General Fund

Forecasted Revenues for City of Tulare FY 23-24



Forecasted Revenues: \$55,841,187



# OVERALL FUND SUMMARY

<b>Fund Type</b>	<b>Total</b>	<b>% of Total</b>
General Fund	\$28,012,279	15.22%
Special Revenue Funds – All Purpose	-\$8,455,250	-4.59%
Special Revenue Funds - Transportation	\$7,933,677	4.31%
Special Revenue Funds - Other	\$11,939,443	6.49%
Enterprise Funds	\$98,204,876	53.35%
Impact Fees	\$26,585,174	14.44%
Internal Services Funds	\$21,306,406	11.57%
CDBG/Housing	-\$274,711	-0.15%
General Debt Service	\$47,041	0.03%
Change in Fund Balance	<u>-\$1,216,265</u>	<u>-0.66%</u>
<b>Total</b>	<b>\$184,082,670</b>	<b>100%</b>



# Budgeted Revenues/Expenditures/Fund Balance Fiscal Year 2023-24 Proposed Budget

	ESTIMATED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE / WORKING CAPITAL	Excess / (Deficit) of Revenues over Expenses
<b>General Fund</b>	\$ 26,796,014	\$ 55,841,187	\$ 54,624,922	\$ 28,012,279	\$ 1,216,265
<b>Special Revenue Funds - General Purpose</b>					
018 - Downtown Parking	\$ 3,837	\$ 113,500	\$ 117,050	\$ 287	\$ (3,550)
019 - Parking & Business Improvement	6,314	80,300	86,100	514	(5,800)
048 - Property Management	(814,548)	2,129,989	2,270,571	(955,130)	(140,582)
049 - Dangerous Building Abatement	652,178	2,500	31,460	623,218	(28,960)
600 - General CIP Administration	197,644	675,000	815,989	56,655	(140,989)
601 - General Fund CIP	515,813	6,849,236	15,545,843	(8,180,794)	(8,696,607)
<b>Special Revenue Funds - Transportation</b>					
021 - Measure R	\$ 3,443,875	\$ 1,200,000	\$ 1,544,412	\$ 3,099,463	\$ (344,412)
022 - Gas Tax / RMRA	3,397,531	3,552,197	4,931,375	2,018,353	(1,379,178)
023 - Traffic Safety	26,573	60,100	50,000	36,673	10,100
643 - Transportation CIP	3,090,633	20,414,269	20,725,714	2,779,188	(311,445)
<b>Special Revenue Funds - Other</b>					
007 - Senior Services	\$ (357,751)	\$ 668,751	\$ 716,771	\$ (405,771)	\$ (48,020)
028 - American Rescue Plan Act (ARPA)	11,787,206	-	11,498,581	288,625	(11,498,581)
031 - Office of Traffic Safety Grant	3,159	7,000	10,000	159	(3,000)
033 - COPS State Grant	161,499	108,000	148,815	120,684	(40,815)
034 - Local Law Enforcement Block Grant	(30,123)	-	-	(30,123)	-
037 - DMV Auto Theft Deterrence	(9,339)	-	-	(9,339)	-
038 - Police Asset Forfeiture	44,560	-	-	44,560	-
039 - Vehicle Abatement	118,086	450	46,803	71,733	(46,353)
045 - COVID 19 Grants	113,903	-	-	113,903	-
050 - Lighting & Landscape Districts	1,293,470	10,000	160,772	1,142,698	(150,772)
067 - Surface Water Management	4,649,477	1,465,800	2,405,784	3,709,493	(939,984)
647 - Surface Water CIP	(917,507)	1,450,000	514,802	17,691	935,198
071 - Encampment Resolution Funding	1,425,668	4,822,586	4,499,630	1,748,624	322,956
602 - Economic Incentives	12,357	-	-	12,357	-
603 - Technology CIP	858,955	127,810	185,000	801,765	(57,190)
623 - Equipment Replacement	2,821,450	1,424,279	933,345	3,312,384	490,934
690 - Catastrophic Reserve	600,000	150,000	-	750,000	150,000
695 - Personnel Reserve	200,000	50,000	-	250,000	50,000



# Budgeted Revenues/Expenditures/Fund Balance Fiscal Year 2023-24 Proposed Budget

	ESTIMATED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE / WORKING CAPITAL	Excess / (Deficit) of Revenues over Expenses
<b>Enterprise Funds</b>					
005 - Aviation	\$ 149,401	175,828	\$ 278,828	\$ 46,401	\$ (103,000)
605 - Aviation CIP	(202,930)	50,000	-	(152,930)	50,000
008 - Development	717,454	3,142,266	3,845,665	14,055	(703,399)
009 - Transit	1,191,083	-	1,191,083	-	(1,191,083)
010 - Water	8,481,327	10,469,750	12,380,745	6,570,332	(1,910,995)
610 - Water CIP	7,272,792	3,150,000	7,582,806	2,839,986	(4,432,806)
680 - Water Reserve	8,628,567	1,450,000	-	10,078,567	1,450,000
015 - Sewer / Wastewater	22,956,306	27,156,600	26,431,135	23,681,771	725,465
615 - Sewer / Wastewater CIP	28,778,936	8,300,000	7,415,540	29,663,396	884,460
685 - Sewer / Wastewater Reserve	11,340,000	1,680,000	-	13,020,000	1,680,000
012 - Solid Waste / Sweeping	9,315,092	12,125,890	12,669,193	8,771,789	(543,303)
612 - Solid Waste / Sweeping CIP	3,246,509	500,000	75,000	3,671,509	425,000



# Budgeted Revenues/Expenditures/Fund Balance Fiscal Year 2023-24 Proposed Budget

	ESTIMATED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE / WORKING CAPITAL	Excess / (Deficit) of Revenues over Expenses
<b>Impact Fees</b>					
200 - Law Enforcement Impact Fee	\$ -	\$ -	\$ -	\$ -	\$ -
210 - Fire Facility / Equipment Impact Fee	1,410,684	14,000	-	1,424,684	14,000
215 - Library Impact Fee	854,273	8,500	-	862,773	8,500
220 - General Facility / Equipment Impact Fee	1,334,677	13,000	-	1,347,677	13,000
225 - General Plan Maintenance Impact Fee	-	-	-	-	-
230 - Streets / Traffic Signals Impact Fee	6,171,818	55,000	-	6,226,818	55,000
235 - Grade Separation Impact Fee	828,683	8,000	-	836,683	8,000
240 - Bridges & Culverts Impact Fee	-	-	-	-	-
245 - State Highway Impact Fee	1,077,281	10,000	-	1,087,281	10,000
250 - Streets / Medians Impact Fee	116,607	1,000	-	117,607	1,000
260 - Water Supply Impact Fee	7,437,222	72,000	866,734	6,642,488	(794,734)
265 - Groundwater Recharge Impact Fee	-	-	-	-	-
270 - Wastewater Treatment Fac Impact Fee	51,983	-	51,983	-	(51,983)
301 - Storm Drainage Impact Fee	655,488	6,000	-	661,488	6,000
360 - Street Sweeping Impact Fee	-	-	-	-	-
390 - Parks / Recreation Facilities Impact Fee	7,307,675	70,000	-	7,377,675	70,000





# Budgeted Revenues/Expenditures/Fund Balance Fiscal Year 2023-24 Proposed Budget

	<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>REVENUES</b>	<b>EXPENDITURES</b>	<b>ENDING FUND BALANCE / WORKING CAPITAL</b>	<b>Excess / (Deficit) of Revenues over Expenses</b>
<b>Internal Service Funds</b>					
004 - Fleet Maintenance	\$ (2,969)	\$ 1,816,500	\$ 1,876,506	\$ (62,975)	\$ (60,006)
604 - Fleet CIP	7,550,902	2,283,880	2,976,550	6,858,232	(692,670)
060 - Employee Welfare	6,118,591	5,663,090	5,011,311	6,770,370	651,779
061 - Workers Compensation	9,844,936	3,929,338	2,606,570	11,167,704	1,322,768
062 - General Insurance	(2,156,332)	2,788,657	3,673,870	(3,041,545)	(885,213)
063 - Unemployment Insurance	1,478	50,000	-	51,478	50,000
066 - Purchasing	(491,858)	2,250,000	2,195,000	(436,858)	55,000
<b>CDBG / Housing</b>					
075 - Cal Home Program	17,826	-	-	17,826	-
076 - HOME Re-Use Program	309,739	-	-	309,739	-
077 - Redevelopment CDBG Entitlement	(632,288)	759,421	729,409	(602,276)	30,012
<b>General Debt Service</b>					
017 - Finance Authority Debt Service	1,594,388	\$ 2,573,210	\$ 4,120,557	\$ 47,041	\$ (1,547,347)
<b>Total Citywide</b>	<b>\$ 211,366,275</b>	<b>\$ 191,774,884</b>	<b>\$ 219,058,489</b>	<b>\$ 184,082,670</b>	<b>\$ (26,067,340)</b>



# Preliminary 2023/24 Personnel Requests

## FY 2023-24 New Position and Classification Adjustment Requests

5/2/2023

### Recommended New Positions

Department	Division	Classification	7/1/2023 C Step mo	Benefits	Est Annual Salary w/ Benefits	GF Impact	Notes/Funding Source
Police	Administration	Dispatch Supervisor	\$5,342	\$7,212	\$86,540	yes	10% above Dispatcher II
Safety, Comp, Fac	Code Enforce	Community Service Worker	\$3,899	\$5,264	\$63,164	yes	
Safety, Comp, Fac	Code Enforce	Code Enforcement Officer	\$5,928	\$8,003	\$96,034	yes	
Finance	Finance	Accountant	\$5,695	\$7,688	\$92,259	yes	
Community Serv	Recreation	Recreation Supervisor	\$5,696	\$7,690	\$46,138	no	budget for 6 mo. / School funded
Public Works	Streets	Traffic Maintenance Worker	\$4,329	\$5,844	\$70,130	no	w/Street Maint. Wkr II
Public Works	Solid Waste	Senior Solid Waste Operator	\$4,351	\$5,874	\$70,486	no	Enterprise Fund for growth
<b>TOTAL GF IMPACT NEW POS.</b>					<b>\$454,265</b>		

### Recommended Classification Change

Department	Division	Classification	Current Mo. Salary	7/23 New Mo. Sal	Est Addl Annual Cost w/Benefits	GF Impact	Notes/Funding Source
Safety, Comp, Fac	Code Enforce	Graffiti Removal Oper to Sr. Community Service Wkr	\$4,773	\$5,221	\$5,564	yes	job duties changes
Public Works	Fleet Maint.	Mechanic II to Lead Mechanic	\$5,515	\$5,792	\$4,487	yes	5% above Mechanic II
Comm. Services	Recreation	Rec Mgr to Asst Comm Serv Dir	\$8,184	\$9,558	\$22,259	yes	cur E step to B step w/3.5% MidMgt 7/23
Engineering Serv	Engineering	Chief Survey Party to Eng Asst	\$6,128	\$6,227	\$1,604	min	Fund 008
Engineering Serv	Engineering	Eng Asst to Sr. Eng Assistant	\$6,538	\$7,029	\$7,954	min	Fund 008
Comm Develop.	Housing	Sr. Housing & Grants Specialist to Housing & Grants Manager	\$6,949	\$7,644	\$11,257	min	Fund 008
Public Works	WW Collections	Mgt Analyst to Sr. Mgt Analyst	\$6,604	\$7,193	\$9,542	no	cur E step to D step w/3.5% MidMgt 7/23
Public Works	WWTP	Lab Assistant to Lab Technician	\$3,379	\$4,403	\$16,589	no	current B step to A step w/ 3.5% CLOCEA
<b>TOTAL GF IMPACT CLASS CHANGES</b>					<b>\$32,310</b>		
<b>TOTAL GF IMPACT FY 2023-24 BUDGET*</b>					<b>\$486,575</b>		



# Questions

1. Q & A
2. Direction for Staff
3. Next Steps