

COMMUNITY CONVERSATION SALES & USE TAX INITIATIVE



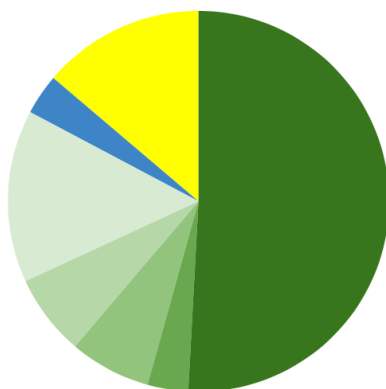
The City of Colusa currently has a sales tax of 7.25%. In this conversation, we would like to discuss the benefits of a 1% sales tax increase and what it would look like for Colusa.

In the charts below, you will see a detailed break out of where your sales tax currently goes. Of the 7.25%, only 1.25% returns to our local coffers. Of this, .25% goes directly to the County and The City of Colusa receives 1%. We are looking to discuss an increase to 8.25%, with 2.0% dedicated to The City of Colusa.

The City of Colusa anticipates this increase would raise an additional \$2 million annually and help generate capital funds, supporting City services such as police, fire, and other programs, and investing in aging infrastructure. With a voter-passed Sales & Use Tax increase, the additional money will only flow to The City. \$100 spent in town now, the City receives \$1.00. The proposed increase would change this to \$2.00

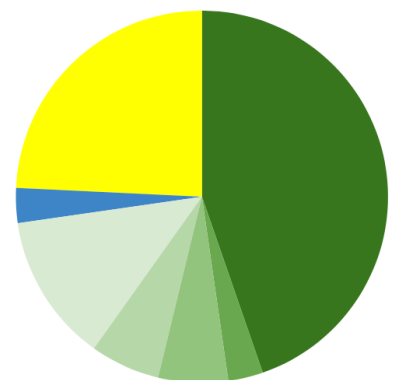
Sales & Use Tax Detailed Description, 7.25%

- 3.6875% - State General Fund
- 0.25% - State General Fund
- 0.50% - State Funding criminal justice activities
- 0.50% - State health and social services programs
- 1.06% - State Revenue Fund
- 0.25% - Local, Colusa County
- 1.0% - Local, City of Colusa



Sales & Use Tax Detailed Description, 8.25%

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CITY OF COLUSA SALES TAX REVNEU AND FORCAST

CURRENT SALES & USE TAX FOR NEIGHBORING AND FREQUENTLY VISITED COMMUNITIES

County	City	Sales & Use Tax Rate
Colusa		7.25%
	City of Williams	7.75%
Yolo		7.25%
	City of Davis	8.25%
	City of W. Sac	8.25%
	City of Woodland	8.00%
Sutter		7.25%
Glenn		7.25%
	City of Orland	7.75%
Yuba		7.25%
	City of Marysville	8.25%
	City of Wheatland	7.75%
Placer		7.25%
	Town of Loomis	7.50%
	City of Roseville	7.75%
Mendocino		7.875%
	City of Fort Bragg	8.875%
	City of Wilits	9.125%
Butte		7.25%
	City of Oroville	8.25%
	Town of Paradise	7.75%

Actualized Sales Tax Revenue by FY

Fiscal Year	Sales/Use Rev	Yr/Yr %
2006/2007	\$754,160	
2007/2008	\$821,716	8.22%
2008/2009	\$1,051,878	21.88%
2009/2010	\$817,722	-28.64%
2010/2011	\$806,266	-1.42%
2011/2012	\$936,508	13.91%
2012/2013	\$733,066	-27.75%
2013/2014	\$888,702	17.51%
2014/2015	\$857,866	-3.59%
2015/2016	\$1,052,154	18.47%
2016/2017	\$1,304,705	19.36%
2017/2018	\$1,447,447	9.86%
2018/2019	\$1,460,912	0.92%
2019/2020	\$1,632,777	10.53%
2020/2021	\$1,805,850	9.58%

Above you will find the actualized Sales & Use Tax Revenues for the last 15 years, along with the year over year increase. In reviewing this, we found our trailing 2 year average increase was +10.%. We created 5 separate trailing average models, and forecasted the next seven years out using our 15 year average of +4.9% for fiscal years (FY) 21/22, 22/23, 23/24. For 24/25 forward, we reflected our 10 year average of +6.9% and 3 year average of +7.0%

Forecasted Sales Tax Revenue by FY

Fiscal Year	Frcst @ 7.25%	Frcst @ 8.25%
21/22	\$1,894,336.72	\$1,894,336.72
22/23	\$1,987,159.22	\$3,974,318.45
23/24	\$2,084,530.02	\$4,169,060.05
24/25	\$2,228,362.60	\$4,456,725.19
25/26	\$2,382,119.62	\$4,764,239.23
26/27	\$2,548,867.99	\$5,097,735.98
27/28	\$2,803,754.79	\$5,607,509.58