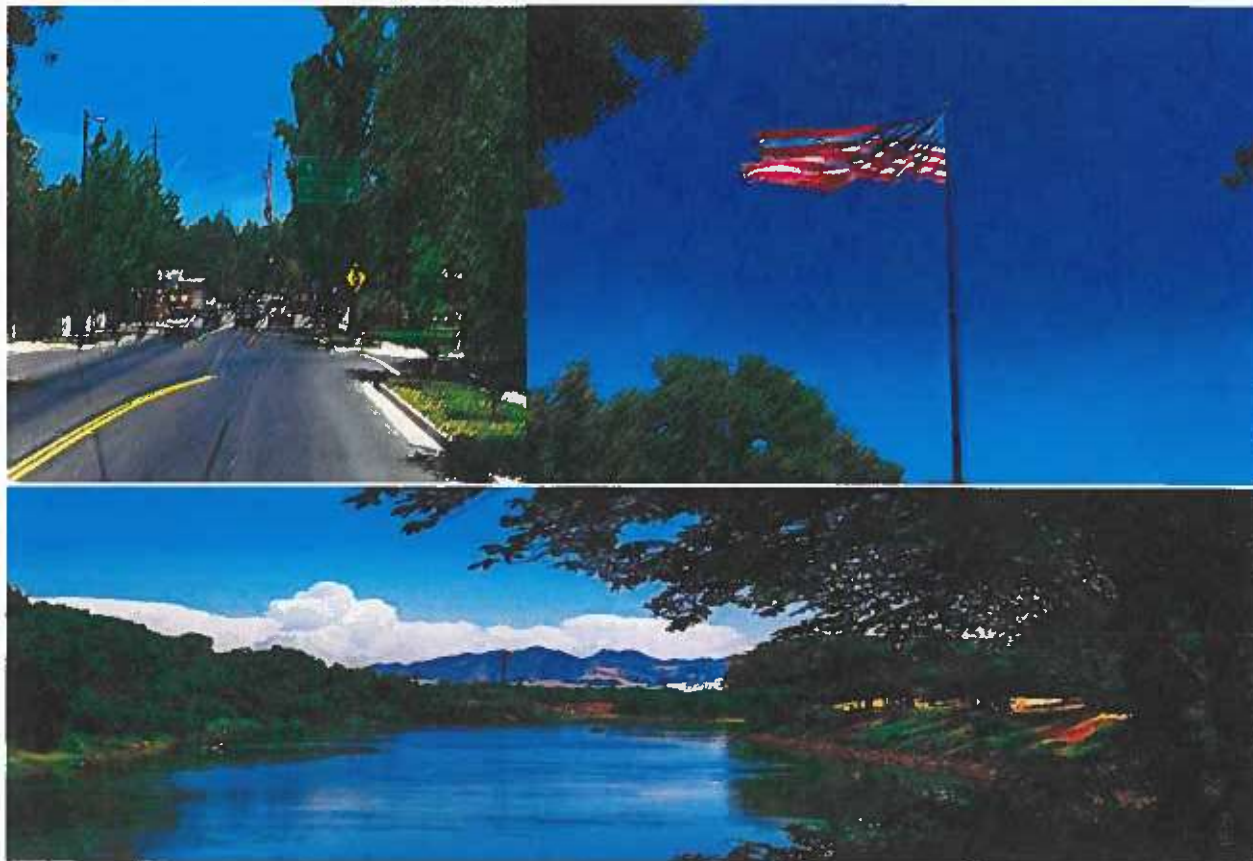




City of Colusa

Incorporated 1868

Annual Adopted Budget 2025-2026



CITY COUNCIL

Ryan Codorniz (Mayor)

Denise Conrado (Vice Mayor)

Daniel Vaca

David Markss

Greg Ponciano

Adopted Resolution 25-35

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City of Colusa
Fiscal Year 2025-26
Adopted Budget
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RESOLUTION NO. 25-36

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA ESTABLISHING THE PROPOSED BUDGET APPROPRIATION LIMIT FOR FISCAL YEAR 2025-2026

WHEREAS, Article XIII (B) of the California Constitution Proposition 4 establishes expenditure limits for cities;

WHEREAS, State-implementing legislation (Government Code Section 7910) requires the City of Colusa to annually adopt a resolution establishing its Appropriations Limit for the following year; and

WHEREAS, the City selected the Department of Finance population percentage change and the change in California per Capita Personal Income factors to compute the Appropriations Limit; and

WHEREAS, the City Finance Department has made the calculations specified in said Law and concludes that the appropriations subject to limitation are \$12,103,064 for the fiscal year 2025-2026.

NOW, THEREFORE, the City Council finds and determines as follows:

Section 1.

The recitals set for are true and correct statements and hereby incorporated.

Section 2.

The City Council hereby authorizes and approves that the Proposed Budget Appropriations Limit for the City of Colusa is established at \$11,996,834 by using the Department of Finance population change and the change in California per Capita Personal Income factors; and

Section 3.

This Resolution shall take effect immediately upon adoption.


PASSED AND ADOPTED by the City Council of the City of Colusa on the 17th of June 2025 by the following vote:

A YES: Ponciano, Vaca, Markss, Conrado and Codorniz.

NOES: None.

ABSENT: None.

ABSTAIN: None.


SHELLY KITTLE, CITY CLERK


RYAN CODORNIZ, MAYOR

ATTACHMENT A

City of Colusa Gann Appropriation Limit Calculation for FY 2025-26 Adopted Budget

Gann Appropriations Limit

The Gann Limit was approved by California voters on November 6th, 1979. Under the Gann Limit, a maximum amount is established for tax-funded government services. That amount is to be adjusted each year depending on changes in population, inflation, and the transfer of financial responsibility for various government activities from one level of government to another. Any significant amount of state tax revenue received above the Gann Limit is to lead to future tax rebates or tax cuts.

<u>Population</u>	<u>Percent Change</u>	<u>Factor</u>
-------------------	-----------------------	---------------

Population 1/1/2024: 6,548		
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Population 1/1/2025: 6,536	-0.18	0.9982
----------------------------	-------	--------

Per Capita Personal Income

State of California	1.07	1.0107
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Growth Factor

Population percentage increase multiplied by the Per Capita Personal Income percentage increase (.9982*1.0107)	100885
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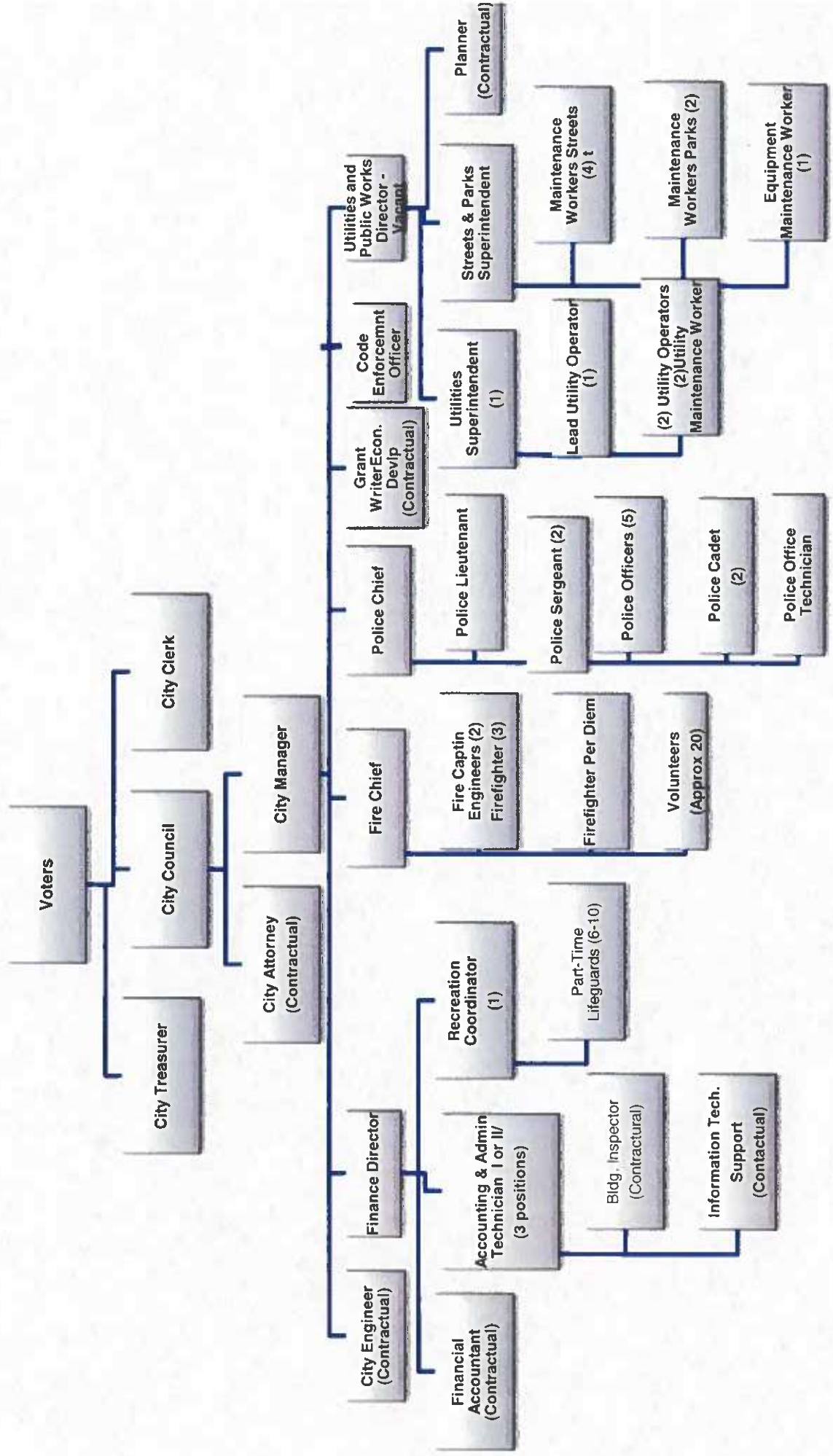
Calculation of FY 2025-2026 Appropriation Limit

FY 2024-2025 Appropriation Limit	\$11,996,834
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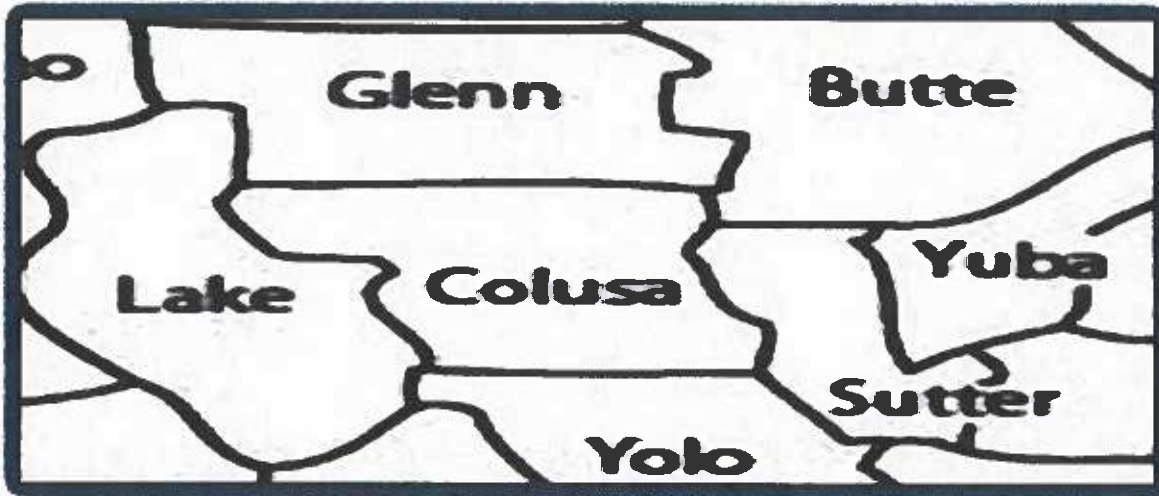
Growth Factor	1.0089
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<i>FY 2025-26 Appropriation Limit</i>	<u><i>\$12,103,064</i></u>
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CITY OF COLUSA ORGANIZATIONAL CHART



CITY OF COLUSA AT A GLANCE



City of Colusa – A Great Place to live, work, play, and enjoy the beauty of nature along with the Sacramento River.

The City of Colusa, California, is located in Colusa County, about 70 miles north of Sacramento, south of Glenn County, east of Lake County, and west of Sutter County

Incorporated: June 16th 1868, as a General Law City

Government: The city operates under a council-manager form of government. Elected officials include five council members, a city clerk, and a city treasurer.

The city of Colusa's population was 6,536 per the Department of Finance in January 2025.

Total Population		By Race & Ethnicity	
1/1/2025 DOF	6,536	American Indian & Alaska Native	118
4/1/2020 DOF	6,188	Asian	91
		Black or African American	63
		Hispanic or Latino	3757
		Native Hawaiian of PI	39
		Not Hispanic or Latino	2187
		Some other Race	1951
		Two or More	1303
		White	2846
Age by %			
Under 5	6.1		
Under 18	28		
Over 65	17.3		
Sex by %			
Female	49.5		
Male	50.5		

CITY OF COLUSA AT A GLANCE



School District

- 1 Colusa Unified School District
- 4 Schools Total

K-3	Burchfield Primary	Public
4th - 8th	Egling Middle School	Public
9th - 12th	Colusa Highschool	Public
	*Colusa Alternative High School	Public
K-8	Our Lady of Lourdes Catholic School	Private

Hospitals & Clinics

- 1- Hospital with Emergency Room - Colusa Medical Center
- 3- Medical/Dental Clinics (no private practice)
 - Ampla Medical Center and Dental*
 - Riverside Health Clinic*
 - Colusa Health Clinic and Internal Medicine (Adventist)*
 - CICC Indian Pediatric Clinic & CICC Medical Specialty Clinic*
 - Lawrence M Highman Inc.*

CITY OF COLUSA AT A GLANCE



Businesses:

244- Licensed Businesses

1 Large Town and Country

3 Small Shopping Centers are located on Fremont Street

City of Colusa's downtown is located on Market Street and Main Street

Housing :

8099 Housing Units in the County of Colusa

2417 Housing Units in the City of Colusa

City of Colusa makes up 30% of the County Housing Units

Jobs & Employment

2897 Total Jobs

Worker by Age

655 29 or younger 541

1465 30 to 54 964

777 55 or older 1392

Earnings by Month

\$1250 or less

\$1251 - \$3,333

\$3,333 or more

Worker Sex

1477 Male

1420 Female

DEPARTMENT GOALS AND ACHIEVEMENTS



Colusa Recreation 2025

(As of June 30th, 2025)

Basketball – Dec-Feb

- Another increase of player registrations from 209 last year ('23 - '24) to 215 this year ('24 - '25).
- Conceptualized, implemented, and hosted our league's first annual referee clinics.
 - o Up to 30 individuals from Colusa, Maxwell, and Arbuckle participated.
 - Learned techniques and best industry practices for refereeing basketball games.
 - Provided much needed coordination and synchronization of league rules and gameplay between the different locations, minimizing issues stemming from different rule/policy applications.
- Improvement of practice facility availability and scheduling as well as adding an additional indoor practice facility.
- Added "Open Gym" opportunities near the end of the season where kids participated in "pickup" games and competed in various mini-games.



T-ball – March-May

- Registrations increased from 51 players last season to 66 players this season.
- Incorporated sponsorship opportunities.
 - o Team sponsors, banner sponsors, etc..

DEPARTMENT GOALS AND ACHIEVEMENTS

Brazilian Jiu Jitsu – Ongoing

BJJ just turned 1 year old (June) and has had a solid, regular group of 6–8 students, incorporating more advanced techniques. Looking to add one-off events in the future, such as a women's self-defense seminar. Classes are expected to continue to grow.



Spring Break Camp – Spring Break

- 22 campers had a fun-filled time during either morning or afternoon sessions during spring break.
- Campers played a variety of fun and engaging games and activities, showed their creativity with arts and crafts, and participated in a range of sports.

Summer Camps

Sports Summer Camp - June

- 8 campers explored many different sports and activities in a fun way. Drills and games involving soccer, pickleball, relay races, strength and conditioning, basketball, kickball, yoga, etc.. along with healthy snack making.

Colusa Champs Camp – July

- This strength and conditioning camp will be a fun and engaging way for campers to develop fundamental movement skills through exciting games, playful activities, and age-appropriate exercises.

Let's Go Lego Camp – July

- Campers will build amazing structures, tackle exciting building challenges, and collaborate with fellow little builders. Great engineering fun!

DEPARTMENT GOALS AND ACHIEVEMENTS

Tennis – June & July – 3 Sessions

- These free clinics are consistently maxed out for registrations and will inevitably continue to do so year after year. Each session ‘serves’ 15 kids.

Archery – July

- Already matched last year’s registration totals. (Will surpass as program date approaches)
- Older cohort archers will have new and unique elements added to their program.



Karate – Ongoing

- Regularly held classes since August '23
- Class sizes have been steady with an average of over 20 members aged 7 - 50+.
- Most students are regular registrants with some having been a part of the program since inception.



DEPARTMENT GOALS AND ACHIEVEMENTS

Tai Chi – Ongoing

- Now being offered as a free program for the public, this class now consistently has around 12 participants twice a week.
- Physical improvement of seniors who regularly attend is evident and lauded by class members.

Kid's Kickboxing - Ongoing

- Regular classes started in January and are focused on having active fun. Kids learn basic techniques and get lots of healthy exercise.
 - o Regularly, around 8 kids participate monthly, with room to grow
- CAMPS
 - o Winter Camps (2) and President's Week Camp
 - Featured beginner level skills and techniques for young kids. Around 20 campers participated.



Pool – Seasonal (May-Sept)

Lifeguards:

- Hired and trained 4 new lifeguards for the summer season.
- Have two trained adults to help facilitate “End of Year” pool parties.
- Established more frequent training opportunities and will hold emergency simulations with local first responders.

Swim Lessons:

- Began “Late Spring” sessions to get kids learning BEFORE summer.
- As of the date (6/30), 129 students have already received/are receiving lessons this year. This is up from 108 **total** last year.
- Collaborated with the swim team to utilize “Small Pool” during their evening practices, opening multiple time slots for more lessons.
 - o Public had been requesting PM times to accommodate working families.

Environmental Science Academy Boat Regatta (Colusa High School) – May

- Once again welcomed Colusa High School's ESA club over to the pool for their annual Boat Regatta. Students flock to the pool facility and adjacent

DEPARTMENT GOALS AND ACHIEVEMENTS

parks to make boats out of cardboard to compete to see whose boat would make it across the pool the fastest (if at all). Over 100 students participated.

Adult and Senior Swim:

- Currently, there are around 50 seasonal and monthly registered members.

Public Swim: June 1st- August 10th

- To Date: Averaging over 98 swimmers daily (Up from 86 last year)
- Snack bar revenue is currently up 50% from last year's rate.

Aqua Zumba:

- Classes starting July 1st. First class is sponsored and will be free to the public.

Splash Camps: June and July

- June Splash Camp featured fun pool activities while simultaneously providing kids with basic swimming skill experiences.
 - o 25 campers aged 4-12
- July Splash Camp TBD

Swim team: May-September

- Helped facilitate hosting of multiple "Dual" and "Tri" meets.
- Incorporation of fall practice schedule.
- Collaborating and working together towards common goals/visions.

Pumpkin Plunge: Sept

- Hoping to match last year's uptick in participants. Will look to add booth/vendor options and pre- and post-event festivities.



DEPARTMENT GOALS AND ACHIEVEMENTS

Other notes:

- Rolled out pool sponsorship packages for interested parties. Already have a couple of entities currently utilizing this program. It will definitely be expanded next year.
- From 5/20-5/30, hosted over **1,100** swimmers for local school “End of Year” pool parties.
- Held 5 private pool parties already in June. More to come in July
- Currently building out private “Cabana”-type area patrons can rent out during pool sessions.
- Working on Jr. Lifeguard program for younger teens and kids.
- Conceptualizing more pool events to be held throughout the season and beyond.

CITY OF COLUSA-CODE ENFORCEMENT

2025 -2026 GOALS

- ☐ Attend webinars to learn more about tools and software (Per Quarter)
- ☐ Obtain further certifications -(Code, Building etc.)
- ☐ Pursue more Cannabis and Code-related trainings (Per Quarter)
- ☐ Build Stronger Public Relations with the Community& Business Partners
- ☐ Pursue the certification for a State-recognized Code Enforcement official with CACEAO (California Association of Code Enforcement Officers)



DEPARTMENT GOALS AND ACHIEVEMENTS

FY 2024-25 - ACHIEVEMENTS

- Ongoing abatements (vehicle, junk, and weeds)
- Continued accurate and thorough documentation
- Ordinance Education along with Cannabis awareness to the Public
- Attended Cannabis related trainings
- Established professional relationships with local and Cannabis businesses
- Obtained BLS CPR/AED and FIRST AID (exp. 01/2027)

Planning Department

2024-2025 Goals for Planning

- Begin preparation of the General Plan with the team
- Rework the City's zoning and zoning codes
- Work with the HPC on a "Historical District" designation within the square
- Assist the Grant Writer in developing a Local Business Association for current & new businesses
- Create new and better application forms for building and planning, and have them uploaded to the website
- Create a social media presence for the Planning Department
- Create a City Blight Ordinance with Code Enforcement
- Assist with the naming of the streets for the Wescott Project
- Organize the Planning shared folder
- Catch up with all missing Planning Commission Minutes from 2022-2024
- Preparation and adoption of planning documents and Process to accelerate housing Production

DEPARTMENT GOALS AND ACHIEVEMENTS



FIRE DEPARTMENT



DEPARTMENT GOALS AND ACHIEVEMENTS

Strategic Objectives 2025-2026: Building on Our Foundational Achievements

1. Integrate Pre-Fire Planning into Daily Operations

Fully incorporate pre-fire planning and company-level fire inspections into the daily shift schedule to enhance preparedness, reduce risk, and strengthen operational efficiency.

2. Transition Per Diem to Full-Time Firefighter Position

Replace the existing per diem firefighter position with a full-time permanent employee. Explore creative funding strategies to offset associated personnel costs within the current budget structure.

3. Initiate Planning for Aerial Apparatus Acquisition

Begin research and develop a formal request for the future purchase of a ladder truck to address the increasing vertical and structural risks within the City of Colusa. Due to the extensive lead time often required for specification, procurement, and delivery—potentially spanning several years—this planning process should begin immediately to ensure operational readiness aligns with future community growth.

2024-2025 Noteworthy Achievements

Colusa Fire Department Update

Education

- ☐ Two firefighters successfully graduated from the Firefighter I Academy.
- ☐ Two per diem firefighters obtained their National EMT Certification.

Staffing

- ☐ With the support of City Council and the dedication of our volunteer personnel, we successfully filled a full-time vacancy using per diem firefighters. This approach has minimized overtime while maintaining consistent 2-0 staffing levels.
- ☐ All volunteer officer positions remain filled, preserving a clear chain of command within the department.
- ☐ Since 2024, seven new volunteer firefighters have joined the department. Four have completed training and are fully operational; the remaining three are actively training and expected to complete certification in the coming months.

Equipment

- ☐ Thanks to collaborative efforts between staff, major repairs and routine maintenance were performed in-house on our fire apparatus, resulting in significant cost savings to the City's General Fund.
- ☐ In May 2025, the department purchased a surplus OES Type 1 engine. This engine is scheduled to be in service by the end of July and will enhance our pumping capacity and provide essential backup during apparatus maintenance cycles.

DEPARTMENT GOALS AND ACHIEVEMENTS

Finance Department

The Finance Department provides an array of financial services to residents, businesses, other government agencies, and every City employee. As a full-service finance operation, this department is responsible for accounting procedures and policies, accounts payable and receivable, budget preparation, and revenue collection, including water and wastewater bills, payroll, business license taxes, backflow records, parking citations, and water meter follow-ups.

- The Finance department is responsible for processing the building permit applications, scheduling the inspections, collecting the permit fees, and issuing the permits.
- Additionally, Finance provides purchasing and contract management services to other departments. Administers the grants and provides support for grants as needed.
- The Finance department is also responsible for closing the year, and preparing the audit papers, quarterly reports, and annual state reports.
- The department also prepares the monthly calendar and the newsletter to publish the city and community events.
- The finance staff also provides administrative support to the recreation department in sign-ups, collecting payments, and posting the payments. The Staff assists with the publication of the program Booklet and other advertising avenues.
- The staff also provides administrative support to the planning department.

The main goal of the finance staff is to strive for continuous improvement in education and technology to perform tasks efficiently within available resources.



DEPARTMENT GOALS AND ACHIEVEMENTS

Police Department

Our Mission: The City of Colusa Police Department is dedicated to performing its duties business-like, and in a sensitive manner. The department adopts a Community-Oriented/Problem-Solving Philosophy to promote a positive contribution to law enforcement and the community.

The Police Department's record administration section is responsible for:

- Maintenance of agency records/reports
- Court-Mandated Functions
- Process Criminal Offender Narcotics/Sex/Arson Offender Registrations
- Order and Restock agency supplies and forms
- Compile statistical monthly reports for the Department of Justice Uniform Crime Reporting
- Attend the public counter and telephone contact
- Administration of vehicle tows and impounds
- Concealed Weapon Permits

Public Works Department

The City of Colusa Public Works Department provides engineering, construction, operation, and maintenance services to the City's infrastructure system of streets, sidewalks, curbs/gutters, street markings, traffic flow, and the storm drainage system.

Damaged sidewalks caused by City Trees are the City's responsibility. All other damage is the fronting property owner's responsibility. Street repair such as potholes, is the City's responsibility

The City's Payment Management Plan was prepared in 2021 by Pavement Engineering Inc. According to the PMP:

The updated Pavement Management System showed that the City's overall average PCI is 42.

The breakdown by functional classification is as follows:

DEPARTMENT GOALS AND ACHIEVEMENTS

Functional Classification	Centerline Miles	Lane Miles	Pavement Area (sq.ft.)	Percent of System	Average PCI
Collector	8.45	16.99	1946632	32.13 %	38
Residential	18.6	36.96	4111838	67.87 %	46
Totals	27.05	53.95	6058470	100.00 %	42

The City of Colusa's elected officials, appointed officials, and staff strive to promote trust in our community with effective communication, respect, and transparency. By providing professional, ethical, and trusted leadership in the administration and execution of policies and objectives approved by the City Council, the community problems as identified by the Council, and planning and developing new programs to meet the future city's needs. The leadership team strives to maintain transparency and excellence in all actions in the city of Colusa.



RESOLUTION NO. 25-35

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA ADOPTING THE PROPOSED BUDGET FOR FISCAL YEAR 2025-26

WHEREAS, the proposed budget for the City of Colusa is entitled "Proposed Budget FY 2025-26";
and

WHEREAS, the proposed expenditure shown in the Proposed Budget FY 2025-26 is hereby
appropriated to the departments, offices, and operations in the amount and for the objects and
purposes as outlined in the budget document; and

WHEREAS, it is ordered that one copy of this resolution and the budget document be made
available for public review at Colusa City Hall and that the budget document be certified by the City
Clerk and filed in the Office of the City Clerk; and

WHEREAS, this resolution is required for the orderly operation and maintenance of municipal
activities and the usual and current expenses of the City during the 2025-26 Fiscal Year.

THEREFORE, BE IT RESOLVED AND ORDERED by the City Council of the City of Colusa,
after consideration and review, the Proposed Budget for Fiscal Year 2025-26 is hereby adopted as
proposed.

1. Recitals Made Findings. The above recitals are hereby declared to be true and correct, and
findings of the City Council of the City of Colusa.
2. Effective Date. This Resolution shall be effective as of June 17th, 2025.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Colusa, at its regular
meeting duly held on the 17th day of June 2025, by the following vote.

AYES: Ponciano, Vaca, Markss, Conrado and Codorniz.

NOES: None.

ABSENT: None.

ABSTAIN: None.

ATTEST:



SHELLY KITTLE, CITY CLERK



RYAN CODORNIZ, MAYOR



City of Colusa Finance Department

DATE: June 17th, 2025
TO: Mayor and Members of the City Council
FROM: Finance Department through City Manager's Office

Agenda Item

Review and consider FY 2025-26 Proposed Budget revenue estimates and expenditure appropriations recommended by the City Manager for the operations of all City Funds.

Action Requested

Adopt the Proposed Budget recommended appropriations for the City's General, Enterprise, Special Revenue, Capital Projects, and Fiduciary Trusts Funds for the fiscal year 2025-26.

- 1) By RESOLUTION, adopt revenue estimates and expenditure appropriations for all City Funds as summarized in the fund schedules presented with the FY 2025-26 Proposed Budget.

Background

It is the policy of the City Council, under the direction of the City Manager, to compile recommendations for City programs and projects for FY 2025-26. As a means to develop the proposed budget, both the City Manager and the Finance Department work with City Council ad hoc committee, department heads, and staff to review funding requests consistent with the goals and objectives outlined by the City Council to maintain efficient and effective delivery service to the community. A summary analysis of the City's General Fund, Enterprise Funds, Major Special Revenue, and Fiduciary Funds are provided within the body of this report.

It is important to recognize that the Proposed Budget presented herein represents the staff's recommendation of a spending plan consistent with estimated funding availability. As a result of changing conditions, unanticipated needs, emergencies, the availability of unforeseen funding sources, and circumstances, it may be necessary during the year to increase, reduce, eliminate, or provide new funding. If applicable, any carry-overs of unexpended capital improvements, appropriated and their associated revenue sources from FY 2024-25, are reconciled into the FY 2025-26 Proposed Budget; and reconciliation will be done at the FY 2025-26 Mid-Year Budget Review.

Analysis

The Proposed Budget outlines citywide estimated revenue sources at \$16.1 million, three grants out of general funds and four grants out of enterprise funds. The citywide

expenditures include operational costs, several grants, and projects funded through impact fees. The Mid-Year budget 2024-25 will have true fund balances of 2024-25 after the audited numbers are available.

General Funds

Recommended Proposed Budget Estimates for FY 2025-26:

GENERAL FUND BEGINNING FUND BALANCE: \$3,479,128

	Revenues	Expenditures
FY 2024-25 Mid-Year Budget	\$7,616,701	\$7,747,591
FY 2025-26 Proposed Budget	\$11,442,176	\$11,718,580

GENERAL FUND ENDING BALANCE: \$3,071,835

The FY 2025-26 Proposed Budget anticipates a deficit of \$276,404, which the council approved to fund with cannabis revenue to adopt a zero-deficit budget. The budget has \$4.2 M Westcott Road Rehabilitation, \$ 65K Leap Grant, 113K EHCRP grant, 162K Recycle grant and \$1.24M for Road Asphalt project. Within the budget attachments, which have been discussed with the City Council in special meeting workshops, detailed information is provided regarding the General Fund budget recommendations:

- FY 2025-26 Proposed and Proposed Budget Summary (page 12).
- General Fund Revenue and Expenditure Detail – FY 2022-23 thru FY 2025-26 (page 15).
- General Fund Revenue and Departmental Expenditure Account Detail – FY 2025-26 Estimates (pages 16-25).

General Fund Revenue Overview

- In FY 2023-24 Perili building was purchased for \$3.3M, with \$1.5 grant money and a \$1.708 million loan from the enterprise funds.
- The FY 2025-26 budget includes an \$73k increase in Unfunded liability (UAL), a \$ \$99.3k increase in liability insurance, a \$10k increase in retiree health insurance, and an increase in health insurance benefits, resulting in a significant impact on the budget.
- The Street asphalt project phase 2 is also included in the general fund for \$740k.

General Fund Appropriations Overview

Taken as a whole, the General Fund FY 2025-26 Proposed Budget expenditure appropriation limit is projected to be \$12,103,064, calculated based on the population growth factor from the Department of Finance projection. The General Fund Personal Services increased by \$148,679, Non-Personal Services increased by \$137,224, and Capital Outlay decreased by \$ 3,735,086 as compared to the 2024-25 Mid-Year Budget.

At the end of the fiscal year 2025-26, General Fund reserves (designated and undesignated) are anticipated to be approximately \$6.2 million, including Measure B money. The reserve levels are estimated as of June 30, 2025:

-	\$ 250,870	Prepaid Self-Insured Equity.
-	<u>\$ 3,071,835</u>	Unassigned Fund Balance (1)
-	<u><u>\$3,322,705</u></u>	Total Estimated General Fund Reserves

(1) *Unassigned Fund balance will be readjusted after the close of the 2024-25 fiscal years consistent with actual fund balance usage/savings, including non-use designated reserves, as applicable. Maintenance of adequate reserves demonstrates fiscal prudence to the extent the City is confronted with swings in business cycle uncertainty, natural disasters, and payments of long-term liabilities. Current policy requires 50% of expenditures to remain in General Fund Reserves.*

ARPA FUND

The City of Colusa received \$1.44 million under the American Rescue Plan Act. The city has \$217,500 budget for the accounting software upgrade, the server upgrade, and the recreation programs.

Enterprise Funds

Recommended FY 2025-26 Proposed Budget estimates for the City's two Enterprise Funds follow:

Water Fund Beginning Fund Balance: \$6,295,989

<u>Water Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Midyear Budget	\$5,460,451	\$6,094,398
FY 2025-26 Proposed Budget	\$12,413,787	\$13,182,931

Water Fund Ending Fund Balance: \$4,892,899

It is anticipated that the Water Fund will collect approximately \$1.69 million, which is \$89k more than the Mid-Year budget, excluding the Walnut Ranch grant and Well grants. Water revenue is collected through water service and usage charges, delinquent accounts, and connection fees. The FY 2025-26 Proposed budget Water Fund expenditures are estimated to be approximately \$950,954 higher than the Mid-year budget, due to the drilling expense for Well #6. Water mostly uses the conservative

spending approach in operational costs. The Water Fund is expected to have a fund balance of approximately \$4.9 million at the end of the fiscal year 2025-26 and includes a \$300,000 reserve set aside for future water meter replacement.

Sewer Fund Beginning Fund Balance: \$5,922,973

<u>Sewer Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-year Budget	\$3,537,335	\$4,230,231
FY 2025-26 Proposed Budget	\$7,742,939	\$7,180,353

Sewer Fund Ending Fund Balance: \$5,183,164

It is estimated that the Sewer Fund will collect approximately \$ 3.77 million in sewer-related revenues during the fiscal year 2025-26 and spend roughly \$3.9 million, including the loan payments. The Sewer fund has a \$5.2 million budget for the Walnut Ranch capital improvement and the Wastewater Recycling program, funded with grants. As noted before, the city has applied for 33 million dollars for the Sewer Recycle project. The Sewer Fund is anticipated to have \$9,804,263 in Fund Balance at the end of FY 2025-26, including the reserves. The SRW loans require the city to have funds in reserve accounts, which are broken down as follows:

- Reserve for Future Capital (R)	\$ 1,202,550
- USDA Debt Service Reserve (R)	25,883
- SRF New Debt Service (R)	185,574
- Unobligated Reserve	8,221,876

Each of the restricted reserves (R) noted above is a requirement consistent with debt service obligations.

Selected Special Revenue Funds

FY 2025-26 Proposed Budget information is provided below for selected special revenue funds.

Cannabis Revenue Fund Beginning Fund Balance: \$1,593,215

<u>102 – Cannabis Revenue Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-Year Update	\$386,000	\$-1,353,200
FY 2025-26 Proposed Budget	\$188,000	\$4,34,500

Cannabis Ending Fund Balance: \$1,346,715

The Cannabis Revenue Fund was set up as a restricted fund to be used only with City Council approval. The council approved a \$50k match for the Safe Street for All (SS4)

grant, and \$384k for the Arco Street light project. Revenues from the cannabis fund are decreasing every year.

SLESF Beginning Fund Balance: \$426,058

<u>214- Law Enforcement Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-year Update	\$172,500	\$285,500
FY 2025-26 Proposed Update	\$197,500	\$316,500

SLESF Ending Fund Balance: \$306,558

In 1996, California legislation (AB 3229) created the Citizens' Options for Public Safety (COPS) program, allocating \$100,000,000 to local governments yearly for front-line law enforcement. These funds are to be distributed through an established Supplemental Law Enforcement Services Fund (SLESF). The SLESF is administered by the County of Colusa, and payments are distributed to participating cities monthly. Each year, participating cities must submit an approved spending plan outlining the use of these funds. The funds cannot be used to supplant resources but instead must be used for front-line law enforcement services. State Law Enforcement (SLESF) Fund revenue projections are expected to remain the same. However, State interest amounts are reconciled and posted at the end of each fiscal year, which will increase revenue earnings.

Strike Team Fund Beginning Fund Balance: \$238,614

<u>221-Strike Team Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-Year Update	\$ 141,500	\$271,863
FY 2024-25 Proposed Budget	\$ 263,701	\$355,062

Strike Team Fund Ending Fund Balance: \$161,586

The Fire Department Strike Team Fund was established in FY 2015-16 to account for Fire Department reimbursements from the State of California related to response and participation in strike teams across the State during peak fire season. Reimbursements are used to offset related salaries, supplies, and equipment costs incurred by the City. Revenue and expenditure projects for FY 2025-26 are updated at the Mid-Year.

Gas Tax Fund Beginning Fund Balance: \$327,642

<u>241-Gas Tax Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 202-25 Mid-Year Update	\$262,386	\$380,000
FY 2025-26 Proposed Budget	\$318,000	\$480,330

Gas Tax Fund Ending Fund Balance: \$165,312

The State of California imposes per-gallon excise taxes on gasoline and diesel fuel, as well as sales taxes on these fuels. Additionally, it levies registration taxes on motor vehicles, with allocations dedicated to transportation purposes. The local (city and county) portions of these allocations flow through the Highway Users Tax Account (HUTA). The Road Maintenance and Rehabilitation Account (RMRA) which allocates much of the revenue from the Road Repair and Accountability Act of 2017 (SB1 Beall) was established in 2017 and is tracked within the Gas Tax Fund (241). The City has traditionally used HUTA Gas Tax Funds to offset General Fund Street salaries and PG&E street lighting expenses. The salaries and street lighting are expected to be \$180,330, and the RMRA allocations are estimated at \$160,000.

County Transportation Beginning Fund Balance: \$654,725

<u>246-Transportation (LTF) Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-Year Update	\$260,000	\$442,000
FY 2025-26 Proposed Budget	\$290,000	\$512,000

County Transportation Ending Fund Balance: \$432,725

The County Transportation Fund revenues are anticipated to be higher than Mid-Year due to the STIP Various Road Project being assigned to the County Transportation Fund for tracking purposes. The County Local Transportation Fund (LTF) revenue will be trued up at Proposed since the County Transportation Board does not approve annual allocations until the end of the 1st quarter of each year fiscal year. The city anticipates utilizing \$385,000 for street capital outlay, \$5,000 for street maintenance, \$5,000 for applicable street salary costs, and \$42,000 for Street Maintenance.

Pools/Parks/Trees Fund Beginning Fund Balance: 9,429

<u>253-Pools/Parks/Trees Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-Year Update	\$541,400	\$538,068
FY 2025-26 Proposed Budget	\$538,200	\$533,397

Pools/Parks/Trees Fund Ending Fund Balance: \$14,233

Pool/Parks/Trees Improvement District Fund revenues are estimated to increase slightly from the assessment due to the addition of the Sunrise Development parcel to this year's Assessment District. An adjustment will be made annually for the change in assessment. The pool revenue is included in the above numbers and is estimated to be \$20,500 for the upcoming pool season. As a note, the city has a high level of aging trees that may require unplanned emergency tree services. When the PPT Assessment District does

not have the available funds to cover additional emergency tree services, the costs will revert to the General Fund.

CDBG Fund Beginning Fund Balance: \$84,903

<u>261-CDBG Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-Year Update	\$14,000	\$177,082
FY 2025-26 Proposed Budget	\$ 19,000	\$9,600

CDBG Fund Ending Fund Balance: \$259,885

The Community Development Block Grant (CDBG) Fund tracks the financial activity for new and prior CDBG program income activities. The CDBG Program Income can be used for the funding of future loans, administrative expenditures, and qualifying public facility project activities. It is anticipated that by the end of FY 2025-26, the CDBG will utilize \$85,500 of program income for any of the prior mentioned program activities. All projects must meet all required HUD national objectives and citizen participation requirements. It should be noted that, CDBG First-Time Homebuyer Program and Housing Rehabilitation Program struggle to obtain qualified applicants due to the high local housing market versus program income level requirements.

HOME Fund Beginning Fund Balance: \$131,121

<u>262 -HOME Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-Year Update	\$14,500	\$14,500
FY 2025-26 Proposed Budget	\$18,500	\$15,500

HOME Fund Ending Fund Balance: 134,421

The Community Development Block Grant HOME Program Income tracks the financial activity for new and prior HOME program income activities

Micro Enterprise / COV.01 Grant Fund Beginning Fund Balance: \$8,779

<u>263 -Econ/COV.01 Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-Year Update	\$182,482	\$420,000
FY 2025-26 Proposed Budget	\$182,000	\$170,000

Micro Econ/COV.01 Fund Ending Fund Balance: \$33,743

This fund was created to record the revenue and expenditures of business-related grants. For the fiscal year 2025-26, the Micro-enterprise grant is budgeted in this fund. This grant issued loans to four different businesses,

Development Impact Fee Funds

The City maintains several Development Impact Fee Funds in which fees are collected to mitigate the impact of new development on public services. Impact fees are not typically reflected in the city budget until after the fees are collected; however, there are rough estimates placed in the budget based on the progress of Development projects. All estimates will be reconciled at Mid-year. Below are the Impact Fee Development Funds and the estimated fund balances and preliminary assigned projects for FY 2025-26.

(271)Street IF - \$566,574	ARCO Light reimbursement project
(272)Law Enforcement IF - \$160,797	Set-aside for potential new Police Building costs
(273) Fire Development IF - \$351,120	Fire Department building improvements
(274)Storm Drain IF - \$120,008	Storm drain improvement projects
(275)Park/Recreation IF - \$152,520	Park improvements
(276)City Hall Impact IF - \$108,609	City Hall building improvements
(277)Community Center IF - \$58,233	Possible grant match
(422)Corporate Yard IF - \$168,645	Building upgrade

Impact fees are restricted in use and typically used for capital improvement projects.

State Park Beginning Fund Balance: (\$78,922)

<u>310-State Park Management Fund</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-year Update	\$671,550	\$675,930
FY 2025-26 Proposed Budget	\$671,550	\$157,576

State Park Ending Fund Balance: (\$70,922)

State Park revenues and expenditures are expected to remain the same for the FY 2025-26 Proposed Budget. It was hoped that the new Boat Launch would attract more clientele to the State Park and generate additional revenues to reduce the ongoing deficit.

This fund also includes the LOSPP grant for \$642,950 to upgrade the various projects at the State Park.

The State Park Management Fund is anticipated to have a deficit fund balance of approximately \$70,922 at the end of the fiscal year. The deficit balance will eventually need to be reconciled with the City's General Fund.

Boat Launch Beginning Fund Balance: \$91,515

<u>Boat Launch Fund - 311</u>	<u>Revenues</u>	<u>Expenditures</u>
FY 2024-25 Mid-year Update	\$14,000	\$8,050

FY 2024-25 Proposed Budget	\$14,000	\$8,050
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Boat Launch Ending Fund Balance: 75,107

The Boat Launch Fund was created to track revenue and expenditures as a requirement of the Department of Boating and Waterways grant agreement. The Boat Launch revenues are anticipated to be \$14,000 for the proposed 2025-26. Per the Boat Launch grant agreement, the city will be responsible for all future maintenance and improvements to the Boat Launch Facility. There is no change from the Mid-year budget to the proposed budget

Fiscal Impact

The recommended FY 2025-26 Proposed Budget fund balances, anticipated revenues, and expenditures, use of applicable reserves, and funding transfers for all City operating funds, while establishing the fiscal framework for the undertaking of City operations in this fiscal year.

Long-Term Budget Implications

The fiscal Year 2025-26 CalPERS Unfunded Accrued Liability was increased, and the employer contribution rate was increased, and the employee contribution rate for the PEPRA plan was also increased for both safety and a miscellaneous group from the fiscal year 2024-25. The UAL is anticipated to increase as the number of retirees will increase each year. The next CalPERS Annual Valuation Report will be available in August 2025.

Another element that has a constant increase is health insurance premiums. The liability insurance premium also has a significant increase each year.

Infrastructure improvements, machinery, and equipment replacement continue to remain a concern for the city.

TAX REVENUE Property Tax

Colusa County collects property tax, and the City receives its portion from the County in January, May, and July each year. It includes real property, personal property, and supplemental taxes. A 1.2% increase over the prior year is projected based on resale activity and increased assessed valuation.

Property Tax in Lieu of MVLF (Motor Vehicle License Fee)

Before 2004, cities and counties received a portion of the tax assessed on motor vehicles. The State now allocates an additional share of property tax to cities and counties to replace the motor vehicle tax. A 2% increase over the prior year is projected.

Sales Tax

Sales tax revenue is the City's 1% allocation of the 7.75% Bradley Burns Sales Tax collected by retail outlets within the city limits. No increase is projected in the revenue for Fiscal Year 2025-26. In November 2022, Colusa citizens voted to extend the 1% Transactions Sales Tax (to maintain essential services, including public safety and street repair, with locally controlled funding that the state cannot take) through March 2027. Transaction tax revenue includes sales tax collected on purchases made by Colusa citizens within the City and certain purchases made outside the City. Revenue is projected to be 1.2m in FY 2025-26.

Franchise Fees

Fees are received from PG&E, Comcast, and Recology for public streets and roadways related to their business in the city. Revenues are expected to increase slightly.

Business License Tax

All businesses operating within the city are required to pay an annual Business License Tax. The projected increase is 1.5% from the prior year.

Building Permits

The City contracts the building inspection services, plan review, and building code compliance services with Mr. Paxton. The Finance department takes care of the administration and permits issuance services. The revenue projection is lower than the prior year's budget. There is no change in projected revenue as compared with the Mid-Year budget.

Fines & Forfeitures

The county collects fees and fines for parking and non-parking-related violations and pays the city its share. The projected increase is 4k in revenue.

Interest and Rental

The City of Colusa invests in the Local Agency Investment Fund (LAIF) any funds above its operational needs. The interest earned in the General Fund is allocated to the General Fund. It varies year by year depending on the economy and market rates

The rental portion includes the rent from the Pirelli Building, Scout Cabin, Honey Pot, and city hall rent.

Revenue from Other Agencies

This section of the budget revenue includes services provided by the police department, fire department, planning, and recreational activities.

Other Revenues

The City of Colusa accepts credit cards and online payments for city bills, city-provided services, and recreational activities. The budget includes the fees collected from the customers, refunds, and rebate payments.

Other Financing Sources

The budget includes the money transferred from other government funds, and federal and state grants. In the Fiscal Year 2025-26 budget. This fund also includes \$65k \$LEAP grant, \$113k EHCRP grant, and \$ 4.2 million for the Westcott Road Rehabilitation grant project.

EXPENDITURES:

Salaries and Benefits

Salaries & Benefits are the largest expense in the general fund and account for more than 50% of the total General fund budget. This category includes salaries/wages, retirement, and health benefits. An average increase of 5% has been included in the salary, wage, and retirement forecast. An average increase of 3% has been included in the estimates for benefits. However, these increases only account for normal wage increases and don't include any new or needed positions.

The General fund expenditures do not have any significant increase from Fiscal Year 2025-26, excluding the three grants of \$65k, \$113k, and \$4.2 million

Enterprise Funds (Proprietary Funds) report any activity for which a fee is charged to external users for goods or services. The City of Colusa has two enterprise funds: Water and Wastewater. Enterprise funds are accounted for on a full accrual basis.

Water Fund

The Water Fund (410) was established to maintain residential, commercial, and industrial water meters, City wells, and water pipes. Funds are primarily collected through charges for services from residential and commercial customers.

The city provides services to more than 2,200 customers citywide.

FY 2025-26 has three main projects budgeted: completing the Walnut Ranch Water Facility project, well #6 drilling, and Consolidated Several Wells projects.

Two projects are funded with grants and Well #6 project is funded with water reserve funds.

Wastewater Fund

The Wastewater Fund was established to receive and disburse funds collected through sewer fees and sewer facilities charges. These funds are used for the operation and maintenance of sewer disposal facilities and the financing of the construction of the outlet sewer.

FY 2025-26, two projects are going to be completed are the Walnut Ranch Sewer project and the Wastewater Recycling project. The city is anticipating getting the second tranche of the grant in FY 2025-26.

City of Colusa Budget Summary

-----FY 2024-25 MiD-Year Budget -----

-----FY 2025-26 Adopted Budget-----

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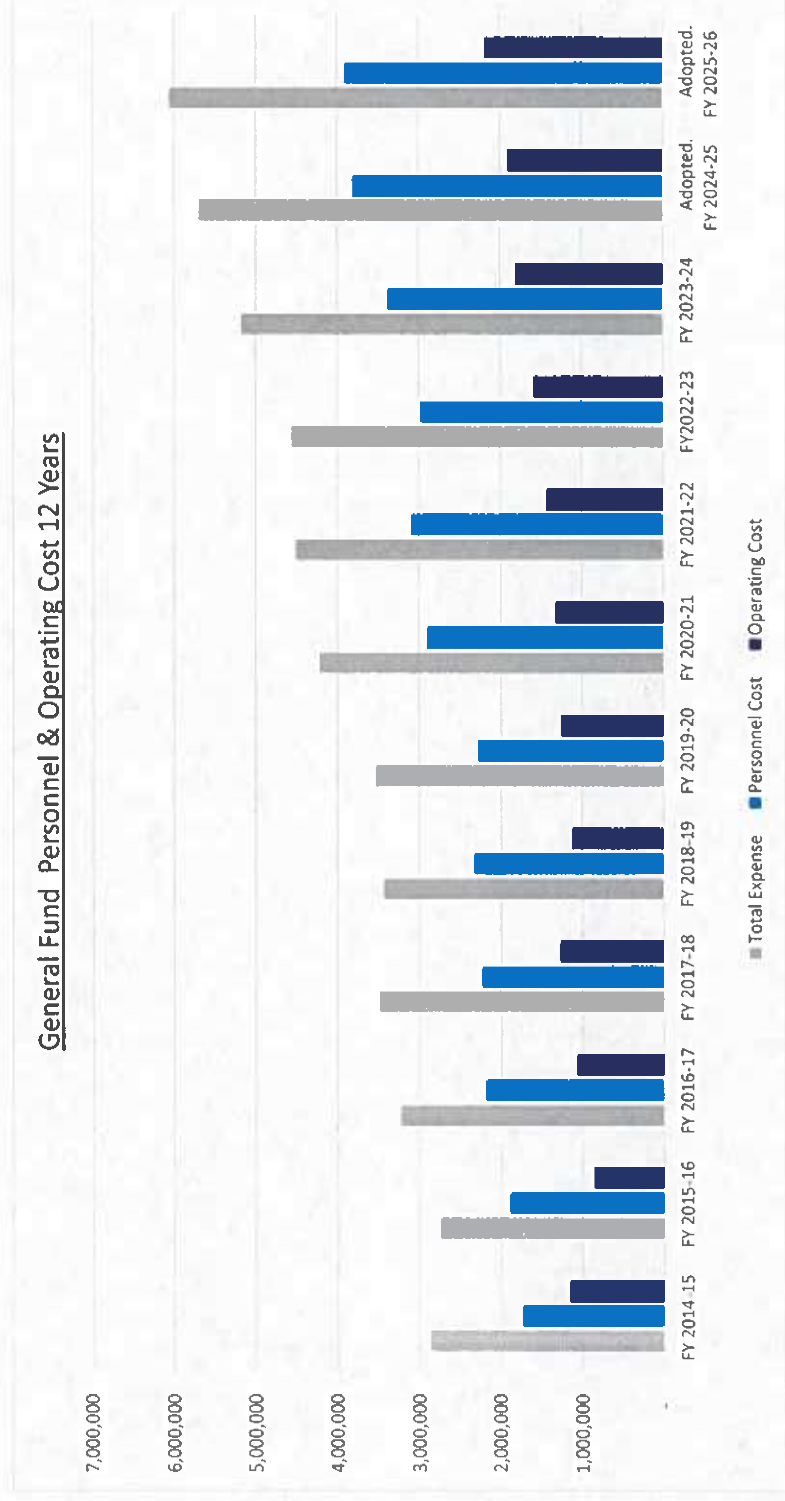
101 - American Rescue Plan Act (ARPA)	1,025,563	475,000	530,290	970,273	217,500	217,500
310 - LOSSP Grant	-	-	-	-	642,950	642,950
220- Prop 64 Grant (2of 5 Years)	-	-	-	-	155524	155524
253- Clean California Grant (48K MB)	-	-	-	-	381000	429000
410< 430 (Walnut Ranch Projects)	-	-	-	-	8036455	8036455

City of Colusa
Fiscal Year 2025-26 Adopted Budget
General Fund Revenue and Expenditure Detail

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-2025	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
REVENUES					
Taxes	4,136,995	4,931,602	5,032,334	4,862,092	4,920,560
Franchises	302,349	322,899	300,000	308,000	320,000
Licenses & Permits	451,090	200,296	217,000	213,500	208,700
Fines & Forfeitures	31,577	29,868	13,500	13,500	13,500
Interest Income	49,968	100,523	45,000	75,000	75,000
Property Rents & Leases	50,442	60,418	57,500	57,500	75,000
Other Government Agencies	80,387	64,667	62,300	62,300	71,700
Service Charges	273,235	147,939	215,100	215,100	221,600
Other Revenues	27,165	88,685	25,550	66,600	60,950
Other Financing Sources	-	2,102,986	1,236,984	1,743,109	5,534,070
American Relief American Act (ARPA)	(4,419)	-	-	-	217,500
Total Revenues	5,398,788	8,049,884	7,205,268	7,616,701	11,718,580
EXPENDITURES					
City Council	7,542	6,954	7,594	23,823	21,869
City Clerk	36,548	34,432	27,122	32,791	27,486
City Treasurer	\$3,075	\$3,074	\$3,128	\$3,128	\$3,074
Fire Department	893,621	994,036	1,143,349	1,151,384	1,198,024
Police Department	1,562,348	1,736,289	1,743,354	1,802,706	1,829,350
Code Enforcement	-	21,908	131,584	-	-
Administrative Services - Administration	173,471	3,350,334	137,740	140,064	219,621
Administrative Services - Finance	533,330	567,069	726,878	738,449	750,629
Administrative Services - Attorney	32,447	31,014	40,000	40,000	40,000
Administrative Services - Recreation	73,438	140,470	174,051	175,164	185,569
Community Development -Economic Devlp.	143,720	83,233	102,756	102,756	204,190
Community Development - Planning	122,541	141,469	188,117	188,117	212,750
Community Development - Building	122,080	99,946	110,400	110,400	105,200
Community Development - Engineering	62,466	32,112	67,150	67,150	40,150
Public Works - City Hall	55,414	48,549	22,056	22,506	22,440
Public Works - Streets	478,354	658,752	1,965,114	2,167,704	6,256,857
Public Works -Perilie Building	-	-	61,432	76,432	72,932
Public Works - Parks	237,899	313,027	297,424	299,617	310,939
American Relief Program Act (ARPA)	18,292	587,591	605,400	605,400	217,500
Total Expenditures	\$ 4,556,586	\$ 8,850,257	\$ 7,554,649	\$ 7,747,591	\$ 11,718,580
Excess / (Deficit) of Revenues over Expenditures	842,202	(800,373)	(349,381)	(130,889)	0
Non-Budgetary Gen. Liability / Work. Comp. Adj. One-time Transfers (to)/ from Reserves	-	(29,538)			
Annual Net Excess / (Deficit)	842,202	(800,373)	(349,381)	(130,889)	0
Beginning Fund Balance	3,430,066	4,218,789	3,388,878	3,388,878	3,039,497
Ending Fund Balance	4,218,789	3,388,878	3,039,497	3,257,988	3,039,497
Amount Not Obligated at Year End	4,218,789	3,388,878	3,039,497	3,257,988	3,039,497

General Fund 12 Years Expenditures Trend

	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY2022-23	FY 2023-24	Adopted. FY 2024-25	Adopted. FY 2025-26
Total Expense	2,872,408	2,738,935	3,228,004	3,485,585	3,433,234	3,528,421	4,213,341	4,510,201	4,556,586	5,171,837	5,697,249	6,058,960
Personnel Cost	1,728,243	1,886,080	2,167,538	2,220,255	2,316,119	2,272,580	2,896,198	3,088,108	2,968,433	3,375,351	3,798,478	3,896,485
Operating Cost	1,144,165	852,855	1,060,466	1,265,330	1,117,115	1,255,841	1,317,143	1,422,093	1,588,153	1,796,486	1,898,771	2,162,475



City of Colusa
Fiscal Year 2025-26 Adopted Budget
General Fund Revenue Account Detail

Description	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Property Taxes	1,148,547	1,261,671	1,248,369	1,368,369	1,395,183
Property Tax in Lieu of Vehicle License Fee	721,520	795,590	820,515	832,723	849,377
Sales Taxes	2,217,893	2,824,775	2,910,450	2,610,000	2,630,000
ERAF in Lieu of Sales Tax	-	-	-	-	-
Transient Occupancy Taxes	32,093	31,339	35,000	33,000	28,000
Documentary Stamps	16,942	18,226	18,000	18,000	18,000
TOTAL TAXES	4,136,995	4,931,602	5,032,334	4,862,092	4,920,560
Franchise - Gas & Electric	98,269	102,034	105,000	108,000	105,000
Franchise - Solid Waste	161,009	167,758	155,000	160,000	180,000
Franchise - Cable TV	43,071	53,107	40,000	40,000	35,000
TOTAL FRANCHISES	302,349	322,899	300,000	308,000	320,000
Business Licenses	60,085	68,260	68,000	68,200	69,200
TOTAL LICENSES	60,085	68,260	68,000	68,200	69,200
Other Permits	20,825	23,300	19,000	15,300	9,500
Building Permits	301,980	107,735	130,000	130,000	130,000
TOTAL PERMITS	322,805	131,035	149,000	145,300	139,500
Civil Fines	30,894	29,015	12,000	12,000	12,000
Other Fines	-	-	-	-	-
Parking Tickets	683	854	1,500	1,500	1,500
TOTAL FINES & FORFEITURES	31,577	29,868	13,500	13,500	13,500
Building Rents and Leases	50,442	60,418	57,500	57,500	75,000
Interest Earnings	49,968	100,523	45,000	75,000	75,000
TOTAL INTEREST & RENTALS	100,410	160,941	102,500	132,500	150,000
Motor Vehicle In-Lieu	6,543	7,940	800	800	10,200
Public Safety - Proposition 172	31,108	29,271	30,000	30,000	30,000
State Highway Maintenance Reimbursement	41,994	22,573	30,000	30,000	30,000
State Mandate Reimbursements	-	-	-	-	-
POST Training Reimbursement	742	4,883	1,500	1,500	1,500
TOTAL FROM OTHER AGENCIES	80,387	64,667	62,300	62,300	71,700
Police Department Fees and Charges	10,260	10,663	14,000	14,000	14,000
Police Department DHHS Grant/SARB Grant	20,589	-	10,100	10,100	10,100
Fire Department Fees and Charges	1,475	3,897	3,000	3,000	6,000
Plan Check Fees	186,714	44,753	110,000	110,000	112,000
Planning & Zoning Fees	19,951	44,313	32,000	32,000	32,000
Recreation Fees and Charges	33,390	44,313	45,000	45,000	47,500
Economic Fees and Charges	5,275	-	1,000	1,000	-
ARPA Fund	(4,419)	-	-	-	217,500
TOTAL SERVICE CHARGES	273,235	147,939	215,100	215,100	221,600
TOTAL OTHER REVENUES	27,165	88,685	25,550	66,600	60,950
TOTAL OTHER FINANCING SOURCES	-	2,102,986	1,236,984	1,119,749	5,534,070
TOTAL TRANSFERS IN	-	-	623,360	623,360	-
TOTAL GENERAL FUND	5,330,588	8,048,884	7,828,628	7,616,701	11,718,580

Notes:

The Total Revenue also included

\$217,500 From ARPA Fund

\$1.24 M for street Project from Measure B \$740K, SB1 \$250K and LTF funds \$250K

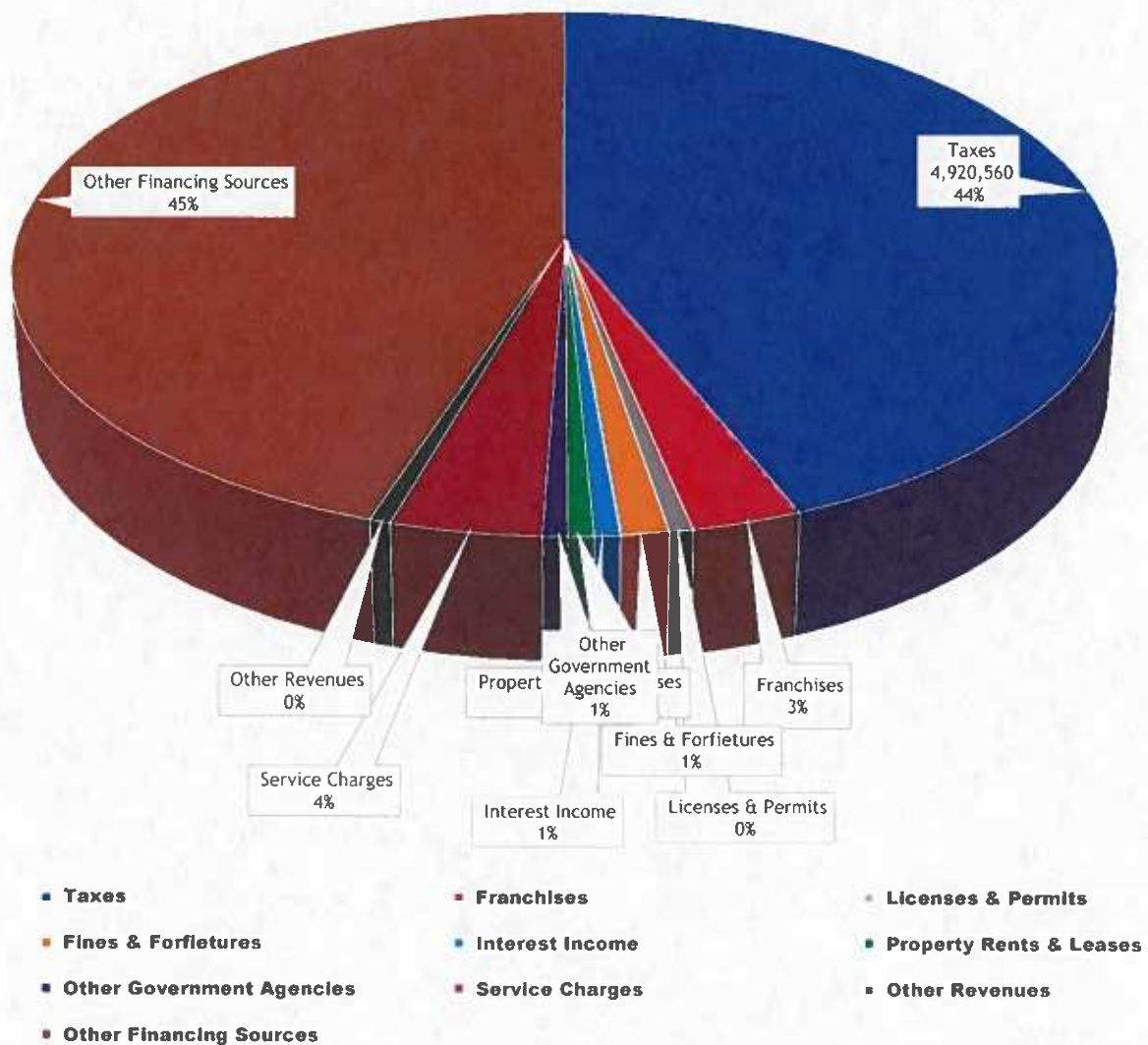
\$65,000 LEAP Grant

\$113k EHCRP

\$1.6 Calrecycle Grant

\$4.2 M Westcott Road grant

GENERAL FUND REVENUE ADOPTED BUDGET FY 2025-26



City of Colusa
Fiscal Year 2025-26 Adopted Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
<u>Elected Officials</u>					
City Council					
Personal Services	6,588	6,265	6,588	20,863	20,863
Services and Supplies	954	689	1,006	2,960	1,006
Capital Outlay	-	-	-	-	-
Total:	7,542	6,954	7,594	23,823	21,869
City Clerk					
Personal Services	34,200	32,625	21,946	21,946	22,657
Services and Supplies	2,348	1,807	5,177	10,845	4,829
Capital Outlay	-	-	-	-	-
Total:	36,548	34,432	27,122	32,791	27,486
City Treasurer					
Personal Services	3,075	\$3,074	\$3,074	3,074.48	3,074.48
Services and Supplies	-	-	54	54	-
Capital Outlay	-	-	-	-	-
Total:	3,075	\$3,074	\$3,128	\$3,128	\$3,074
<u>Public Safety</u>					
Fire					
Personal Services	713,075	803,299	978,888	987,370	1,028,510
Services and Supplies	175,075	190,737	162,461	162,014	167,514
Capital Outlay	5,470	-	2,000	2,000	2,000
Total:	893,621	994,036	1,143,349	1,151,384	1,198,024
Police					
Personal Services	1,285,653	1,404,452	1,398,240	1,456,819	1,475,149
Services and Supplies	276,695	331,837	345,114	345,887	354,201
Capital Outlay	-	-	-	-	-
Total:	1,562,348	1,736,289	1,743,354	1,802,706	1,829,350
Code Enforcement					
Personal Services	-	17,167	123,734	-	-
Services and Supplies	-	4,740	7,850	-	-
Capital Outlay	-	-	-	-	-
Total:		21,908	131,584	-	-
<u>Administrative Services Department</u>					
Administration					
Personal Services	107,790	109,573	108,677	109,070	199,151
Services and Supplies	65,681	34,549	29,062	30,994	20,470
Capital Outlay	-	3,206,211	-	-	-
Total:	173,471	3,350,334	137,740	140,064	219,621
<u>Administrative Services Department, cont.</u>					
Finance					
Personal Services	152,969	159,397	165,401	166,808	175,543
Services and Supplies	380,361	407,672	561,477	571,641	575,087
Capital Outlay	-	-	-	-	-
Total:	533,330	567,069	726,878	738,449	750,629
Attorney					
Personal Services	-	-	-	-	-
Services and Supplies	32,447	31,014	40,000	40,000	40,000
Capital Outlay	-	-	-	-	-
Total:	32,447	31,014	40,000	40,000	40,000
Recreation					
Personal Services	31,057	85,691	105,422	106,576	118,045
Services and Supplies	42,381	54,779	68,629	68,588	67,524
Capital Outlay	-	-	-	-	-
Total:	73,438	140,470	174,051	175,164	185,569
<u>Community Development Department</u>					
Grant Writer/Tourism Development					

City of Colusa
Fiscal Year 2025-26 Adopted Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Personal Services	83,560	17,203	-	-	-
Services and Supplies	60,159	66,030	102,756	102,756	204,190
Capital Outlay	-	-	-	-	-
Total:	143,720	83,233	102,756	102,756	204,190
Planning					
Personal Services	49,999	74,891	124,204	75,824	-
Services and Supplies	72,542	66,578	63,913	112,293	212,750
Capital Outlay	-	-	-	-	-
Total:	122,541	141,469	188,117	188,117	212,750
Building					
Personal Services	-	-	-	-	-
Services and Supplies	122,080	99,946	110,400	110,400	105,200
Capital Outlay	-	-	-	-	-
Total:	122,080	99,946	110,400	110,400	105,200
Engineering					
Personal Services	-	-	-	-	-
Services and Supplies	62,466	32,112	67,150	67,150	40,150
Capital Outlay	-	-	-	-	-
Total:	62,466	32,112	67,150	67,150	40,150
<u>Public Works Department</u>					
City Hall					
Personal Services	-	-	-	-	-
Services and Supplies	55,414	48,549	22,056	22,506	22,440
Capital Outlay	-	-	-	-	-
Total:	55,414	48,549	22,056	22,506	22,440
Streets					
Personal Services	318,112	466,960	534,916	569,763	612,651
Services and Supplies	112,441	176,388	180,198	230,808	204,086
Capital Outlay	-	15,404	1,250,000	1,317,134	5,440,120
Total:	478,354	658,752	1,965,114	2,167,704	6,256,857
CBIC BUILDING					
Loan from Enterprise Fund	-	-	-	-	-
Services and Supplies	-	6,982	61,432	76,432	72,932
Capital Outlay	-	-	-	-	-
Total:	-	6,982	61,432	76,432	72,932
Parks					
Personal Services	182,355	194,754	227,387	229,694	240,843
Services and Supplies	62,282	83,369	70,037	69,923	70,096
Capital Outlay	-	34,904	-	-	-
Total:	237,899	313,027	297,424	299,617	310,939
ARPA					
Personal Services	-	-	-	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	18,292	587,591	605,400	605,400	217,500
Total:	18,292	587,591	605,400	605,400	217,500
Total Appropriations - General Fund	4,556,586	8,857,239	7,554,649	7,747,591	11,718,580
Total Personal Services:					
Total Services and Supplies:	2,968,433	3,375,351	3,798,478	3,747,806	3,896,485
Total Capital Outlay:	1,523,327	1,796,486	1,898,771	2,025,251	2,162,475
	64,826	3,685,402	1,857,400	1,924,534	5,659,620

Note: St Project \$1,240,120 -The project is funded by \$250,000 LTF Fund &, \$250,000 from the Gas tax and remaining from Measure B

City of Colusa
Fiscal Year 2025-26 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
<u>Elected Officials</u>					
City Council					
Personal Services	6,588	6,265	6,588	20,863	20,863
Services and Supplies	954	689	1,006	2,960	1,006
Capital Outlay	-	-	-	-	-
Total:	7,542	6,954	7,594	23,823	21,869
City Clerk					
Personal Services	34,200	32,625	21,946	21,946	22,657
Services and Supplies	2,348	1,807	5,177	10,845	4,829
Capital Outlay	-	-	-	-	-
Total:	36,548	34,432	27,122	32,791	27,486
City Treasurer					
Personal Services	3,075	\$3,074	\$3,074	3,074.48	3,074.48
Services and Supplies	-	-	54	54	-
Capital Outlay	-	-	-	-	-
Total:	3,075	\$3,074	\$3,128	\$3,128	\$3,074
<u>Public Safety</u>					
Fire					
Personal Services	713,075	803,299	978,888	987,370	1,028,510
Services and Supplies	175,075	190,737	162,461	162,014	167,514
Capital Outlay	5,470	-	2,000	2,000	2,000
Total:	893,621	994,036	1,143,349	1,151,384	1,198,024
Police					
Personal Services	1,285,653	1,404,452	1,398,240	1,456,819	1,475,149
Services and Supplies	276,695	331,837	345,114	345,887	354,201
Capital Outlay	-	-	-	-	-
Total:	1,562,348	1,736,289	1,743,354	1,802,706	1,829,350
Code Enforcement					
Personal Services	-	17,167	123,734	-	-
Services and Supplies	-	4,740	7,850	-	-
Capital Outlay	-	-	-	-	-
Total:		21,908	131,584	-	-
<u>Administrative Services Department</u>					
Administration					
Personal Services	107,790	109,573	108,677	109,070	199,151
Services and Supplies	65,681	34,549	29,062	30,994	20,470
Capital Outlay	-	3,206,211	-	-	-
Total:	173,471	3,350,334	137,740	140,064	219,621
<u>Administrative Services Department, cont.</u>					
Finance					
Personal Services	152,969	159,397	165,401	166,808	175,543
Services and Supplies	380,361	407,672	561,477	571,641	575,087
Capital Outlay	-	-	-	-	-
Total:	533,330	567,069	726,878	738,449	750,629
Attorney					
Personal Services	-	-	-	-	-
Services and Supplies	32,447	31,014	40,000	40,000	40,000
Capital Outlay	-	-	-	-	-
Total:	32,447	31,014	40,000	40,000	40,000
Recreation					
Personal Services	31,057	85,691	105,422	106,576	118,045
Services and Supplies	42,381	54,779	68,629	68,588	67,524
Capital Outlay	-	-	-	-	-
Total:	73,438	140,470	174,051	175,164	185,569
<u>Community Development Department</u>					
Grant Writer/Toursim Development					

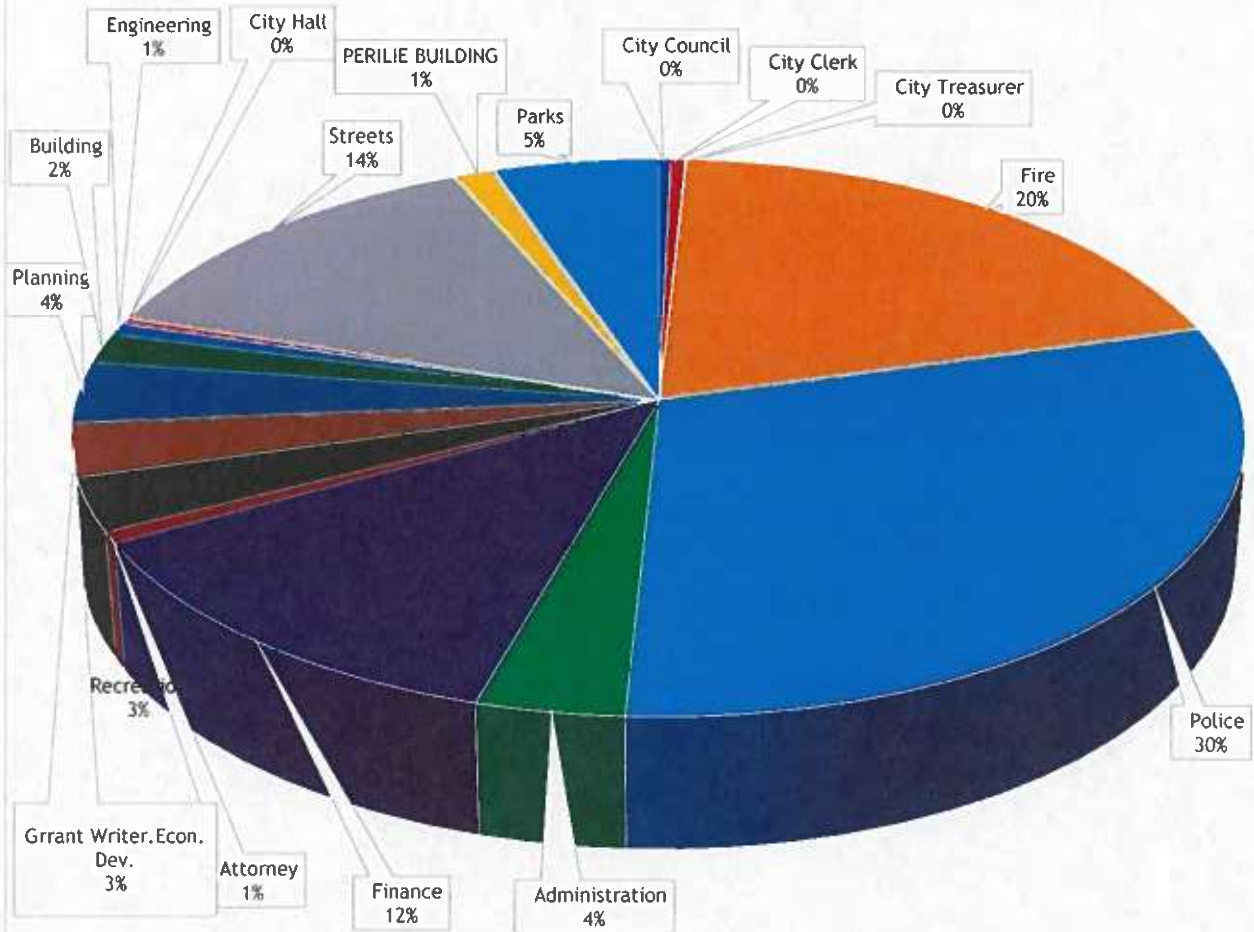
City of Colusa
Fiscal Year 2025-26 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Personal Services	83,560	17,203	-	-	-
Services and Supplies	60,159	66,030	102,756	102,756	204,190
Capital Outlay	-	-	-	-	-
Total:	143,720	83,233	102,756	102,756	204,190
Planning					
Personal Services	49,999	74,891	124,204	75,824	-
Services and Supplies	72,542	66,578	63,913	112,293	212,750
Capital Outlay	-	-	-	-	-
Total:	122,541	141,469	188,117	188,117	212,750
Building					
Personal Services	-	-	-	-	-
Services and Supplies	122,080	99,946	110,400	110,400	105,200
Capital Outlay	-	-	-	-	-
Total:	122,080	99,946	110,400	110,400	105,200
Engineering					
Personal Services	-	-	-	-	-
Services and Supplies	62,466	32,112	67,150	67,150	40,150
Capital Outlay	-	-	-	-	-
Total:	62,466	32,112	67,150	67,150	40,150
<u>Public Works Department</u>					
City Hall					
Personal Services	-	-	-	-	-
Services and Supplies	55,414	48,549	22,056	22,506	22,440
Capital Outlay	-	-	-	-	-
Total:	55,414	48,549	22,056	22,506	22,440
Streets					
Personal Services	318,112	466,960	534,916	569,763	612,651
Services and Supplies	112,441	176,388	180,198	230,808	204,086
Capital Outlay	-	15,404	1,250,000	1,317,134	5,440,120
Total:	478,354	658,752	1,965,114	2,167,704	6,256,857
CBIC BUILDING					
Loan from Enterprise Fund	-	-	-	-	-
Services and Supplies	-	6,982	61,432	76,432	72,932
Capital Outlay	-	-	-	-	-
Total:	-	6,982	61,432	76,432	72,932
Parks					
Personal Services	182,355	194,754	227,387	229,694	240,843
Services and Supplies	62,282	83,369	70,037	69,923	70,096
Capital Outlay	-	34,904	-	-	-
Total:	237,899	313,027	297,424	299,617	310,939
ARPA					
Personal Services	-	-	-	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	18,292	587,591	605,400	605,400	217,500
Total:	18,292	587,591	605,400	605,400	217,500
Total Appropriations - General Fund	4,556,586	8,857,239	7,554,649	7,747,591	11,718,580
Total Personal Services:					
Total Services and Supplies:	2,968,433	3,375,351	3,798,478	3,747,806	3,896,485
Total Capital Outlay:	1,523,327	1,796,486	1,898,771	2,025,251	2,162,475
	64,826	3,685,402	1,857,400	1,924,534	5,659,620

Note: St Project \$1,240,120 -The project is funded by \$250,000 LTF Fund & \$250,000 from the Gas tax and remaining from Measure B

FY 2025-26 EXPENDITURES BY DEPARTMENT

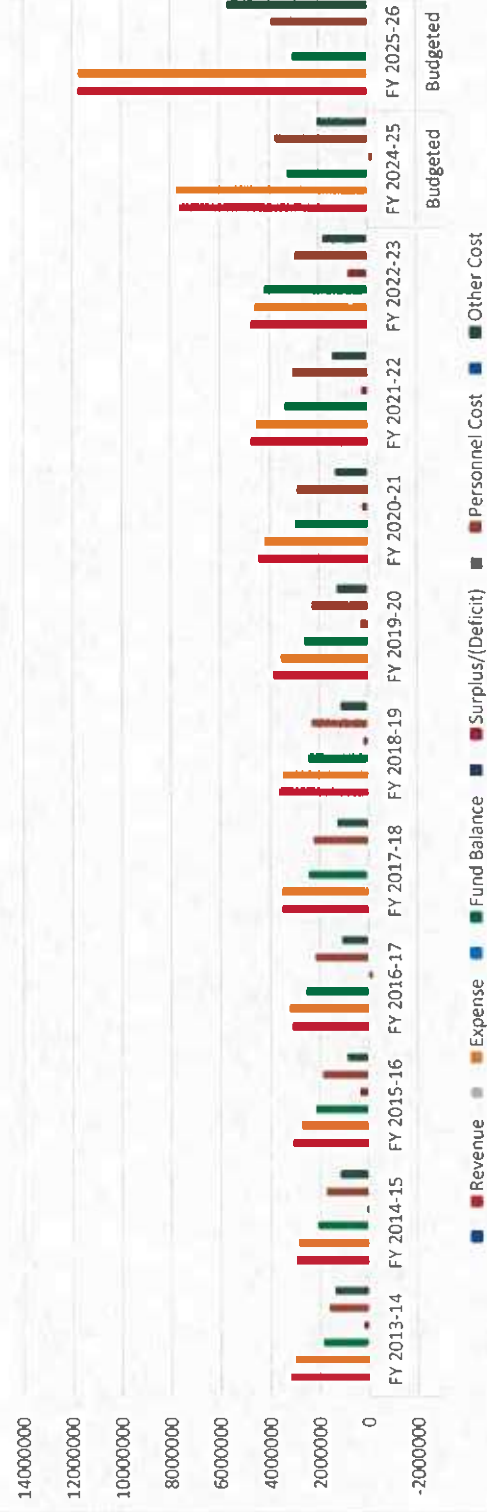


- City Council
- Police
- Recreation
- Engineering
- Parks
- City Clerk
- Administration
- Grant Writer.Econ. Dev.
- City Hall
- City Treasurer
- Finance
- Planning
- Streets
- Fire
- Attorney
- Building
- PERILIE BUILDING

General Fund 12 Years Trend

	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	FY 2022-23	Budgeted FY 2024-25	Budgeted FY 2025-26
Revenue	3,187,603	2,956,519	3,075,825	3,106,817	3,497,126	3,614,507	3,875,137	4,436,870	4,762,085	4,762,085	7,616,701	11,718,580
Expense	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	4,536,586	7,747,591	11,718,580
Fund Balance	1,866,834	2,058,920	2,143,031	2,533,371	2,415,173	2,426,715	2,607,990	2,954,706	3,339,811	4,214,068	3,257,988	3,039,497
Surplus/(Deficit)	192,086	84,111	336,890	(121,187)	11,541	181,273	346,716	223,530	251,884	784,002	(130,890)	-
Personnel Cost	1,622,816	1,728,243	1,886,080	2,167,538	2,220,255	2,316,119	2,272,580	2,896,198	3,079,700	2,968,433	3,747,806	3,896,485
Other Cost	1,372,701	1,144,165	852,855	1,060,466	1,265,330	1,117,115	1,255,841	1,317,143	1,430,501	1,823,782	2,025,251	5,659,620

General Fund 12 Years Trend

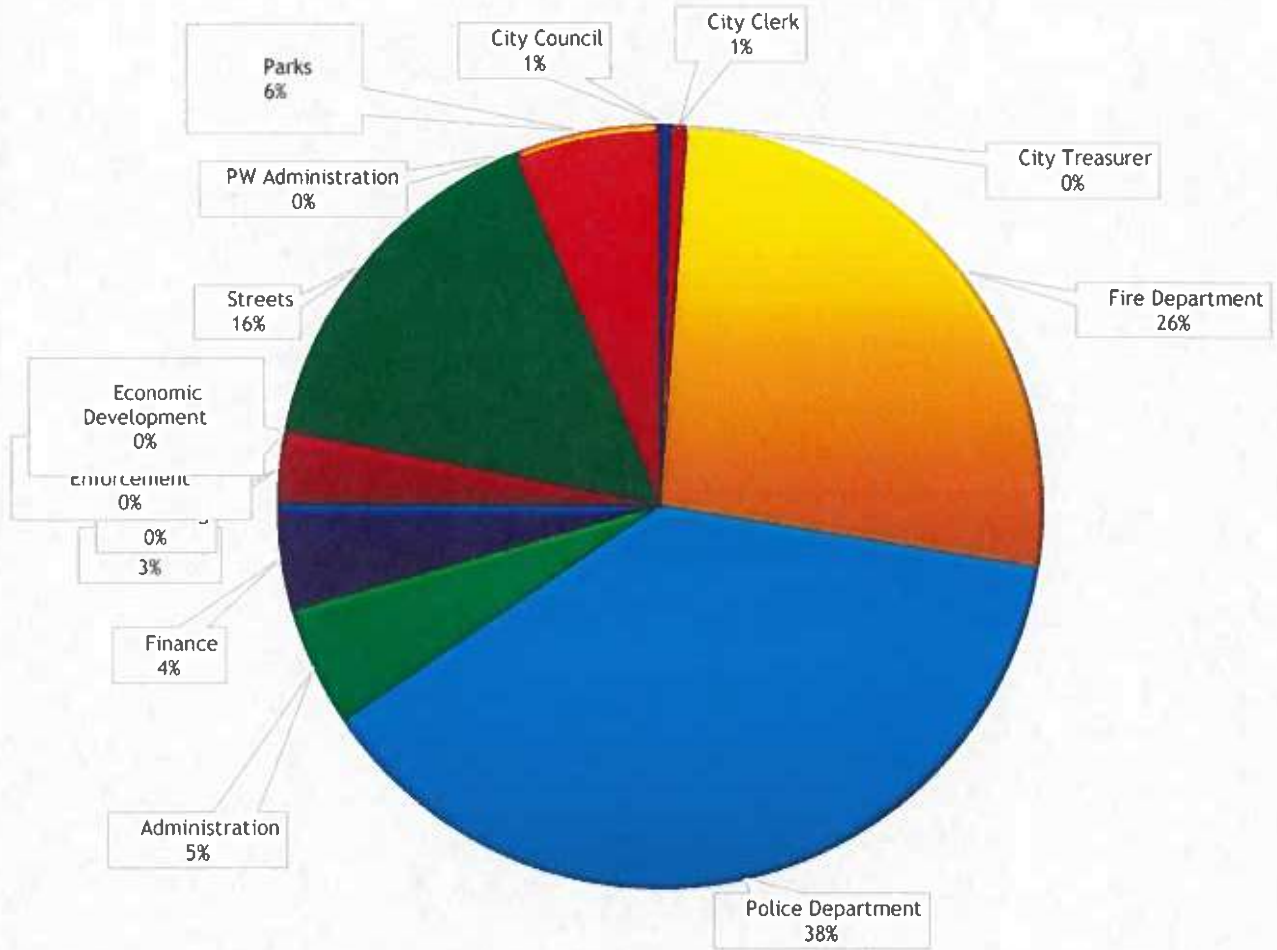


City of Colusa
Fiscal Year 2025-26 Adopted Budget
General Fund Budget Information -
Personnel Services

Department	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025
<u>Elected Officials</u>				
City Council	6,588	6,265	6,588	20,863
City Clerk	34,200	32,625	21,946	21,946
City Treasurer	3,075	3,074	3,074	3,074
<u>Public Safety</u>				
Fire Department	713,075	803,299	978,888	987,370
Police Department	1,285,653	1,404,452	1,398,240	1,456,819
<u>Administrative Services Department</u>				
Administration	107,790	109,573	108,677	109,070
Finance	152,969	159,397	165,401	166,808
Recreation	31,057	85,691	105,422	106,576
<u>Community Development Department</u>				
Planning	49,999	74,891	124,204	75,824
Building - Code Enforcement	-	17,167	123,734	-
Economic Development	83,560	17,203	-	-
<u>Public Works Department</u>				
Streets	318,112	466,960	534,916	569,763
PW Administration	-	-	-	-
Parks	182,355	194,754	227,387	229,694
Other - ARPA				
	2,968,433	3,375,351	3,798,478	3,747,806

Notes:

FY 2025-26 PERSONNEL SERVICES ADOPTED BUDGET



- | | | |
|-------------------------------|------------------------|------------------|
| ■ City Council | ■ City Clerk | ■ City Treasurer |
| ■ Fire Department | ■ Police Department | ■ Administration |
| ■ Finance | ■ Recreation | ■ Planning |
| ■ Building - Code Enforcement | ■ Economic Development | ■ Streets |
| ■ PW Administration | ■ Parks | |

City of Colusa
Fiscal Year 2025-26 Adopted Budget
General Fund

Salary Transfers to General Fund (Detail 50800)

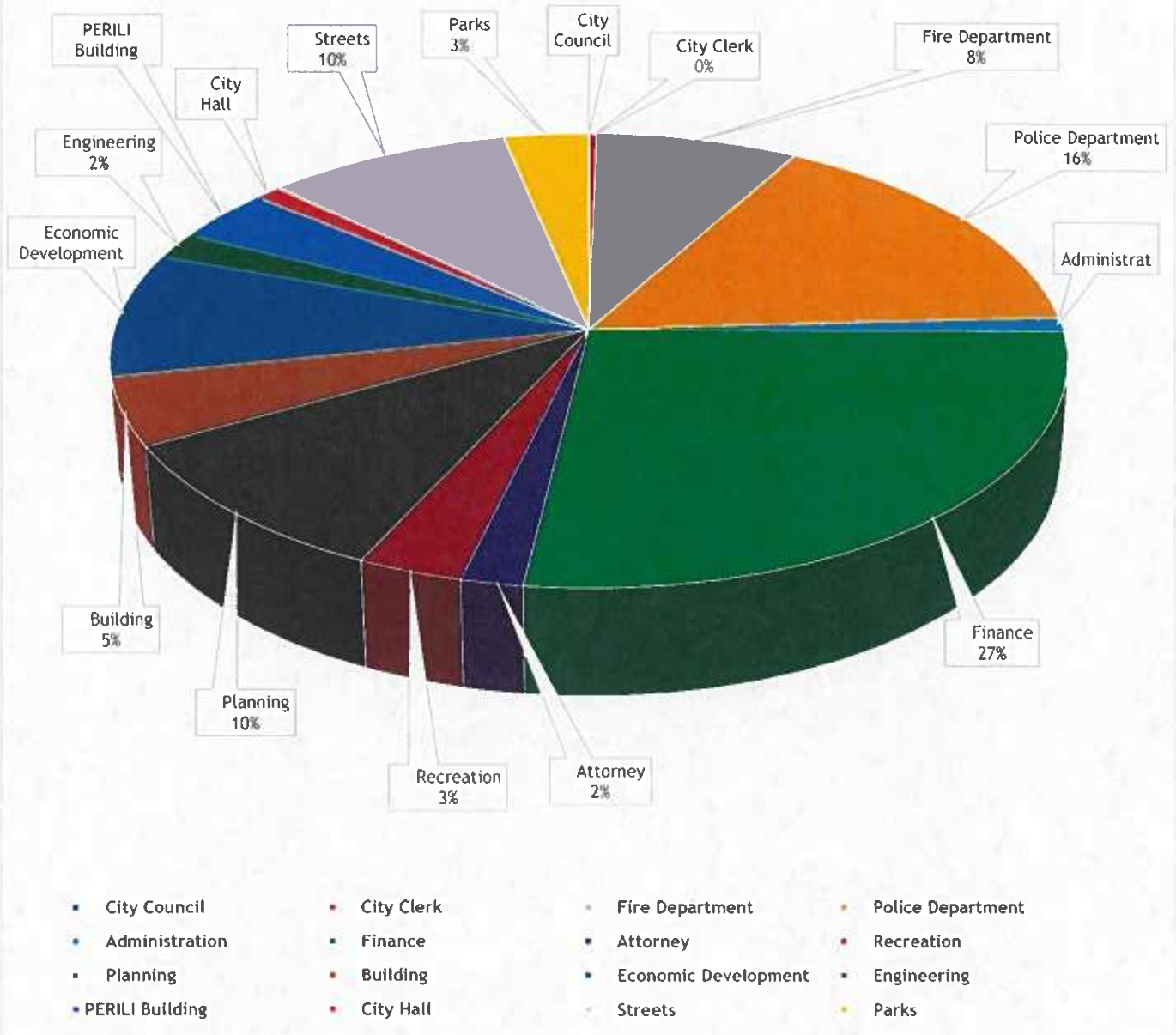
Department	Funding Source	Actual FY 2021-22	Actual FY 2022-23	Actual FY 2023-24	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
120 - Elected Officials - City Council	410 - Water	5,038	5,038	5,038	5,038	5,038
	430 - Sewer	7,751	7,751	7,751	7,751	7,751
110 - Elected Officials - City Clerk	410 - Water	15,724	11,268	11,411	16,782	16,782
	430 - Sewer	24,191	17,339	17,556	25,818	25,818
130 - Elected Officials - City Treasurer	410 - Water	2,351	2,351	2,351	2,351	2,351
	430 - Sewer	3,617	3,617	3,617	3,617	3,617
710 - Public Safety - Police	214 - SLESF	-	-	-	-	-
230 - Admin Services - Finance	410 - Water	162,637	156,062	168,601	205,880	205,880
	430 - Sewer	162,637	156,062	167,601	205,880	205,880
	Other: Project Based					
640 - Admin Services - Recreation	253 - PPT Imp. Dist.	-	-	-	-	-
210 Administration City Manager	410- Water	91,075	86,525	89,620	105,481	105,481
	430 - Sewer	91,075	86,525	89,620	105,481	105,481
215 - Community Dvlpmnt - Econ/ Devl	410 - Water	15,422	6,688	-	-	-
	430 - Sewer	15,422	6,688	-	-	-
	Other: Project Based	-	-	-	-	-
630 - Public Works - Streets	241 - Gas Tax	40,000	40,000	50,000	50,000	50,000
	253 - PPT Impr. Dist.	-	-	-	2,000	2,000
	211 - Traffic Safety	5,000	-	-	-	-
	246 -LTF	5,000	-	5,000	5,000	5,000
	430 - Sewer	-	-	-	-	-
	310 - State Park	5,000	5,000	-	-	-
	610 - CMW Dist.	4,900	4,900	5,000	5,000	5,000
	620 - Hoblit Dist.	3,000	3,000	3,000	3,000	3,000
	640-Colusa CFD2	-	5,000	6,000	15,000	15,000
	660-Walnut Ranch	8,000	8,000	8,000	8,000	8,000
635 - Public Works - Administration	410 - Water	-	-	-	-	-
	430 - Sewer	-	-	-	-	-
	Other Project Based	-	-	-	-	-
650 - Public Works - Parks	253 - Pool / Park / Tree	5,000	5,000	-	10,000	10,000
	610 - CMW Dist.	2,000	2,000	2,000	2,000	2,000
	620 Hoblit Dist.	2,000	2,000	8,000	2,000	2,000
	640 -CFD2	-	8,000	8,000	8,000	8,000
	310- State Park	-	-	-	4,000	4,000
	281 - Recycle	-	8,902	2,500	2,500	2,500
Total General Fund Staff Cost Allocations:		676,840	637,716	660,666	800,579	800,579

FY 2025-26 Personal Services Funding Allocation by Position									
Position	Dept.		General Fund	Water	Sewer	Gas Tax	Pools/Parks /Trees	Prop64	Strike Team
City Clerk	110		34%	26%	40%				
City Council	120		34%	26%	40%				
City Treasurer	130		34%	26%	40%				
City Manager	210		34%	33%	33%				
Assistant City Manager	210		34%	33%	33%				
Economic/Event Director	215		80%	10%	10%				
Sr. Planner (Contractual)	220		100%						
Code Enforcement	225							100%	
Finance Director	230		34%	33%	33%				
Finance Account Clerk I	230		34%	33%	33%				
Finance Account Clerk I	230		34%	33%	33%				
Finance Account Clerk II	230		34%	33%	33%				
Finance Analyst (Vacant)	230		34%	33%	33%				
Building /Code Enforcement Technician	310		0%						
Fire Chief	320		100%						
Fire Aparatus	320		100%						
Fire Aparatus	320		100%						
Fire Fighter	320		100%						
Fire Fighter	320		100%						
Fire Fighter	320		100%						
Fire - PER DIEM	320		100%						
Fire/City Hall Office Technician -VACANT	320		50%	25%	25%				
Public Works Superintendent -	630		100%			\$50,000			
Senior Maintenance Worker Streets	630		100%						
Senior Maintenance Worker Streets	630		100%						
Senior Maintenance Worker Streets	630		100%						
Equipment Maintenance Worker	630		80%	10%	10%				
Senior Maintenance Worker Parks	650		100%						
Senior Maintenance Worker Parks	650		100%						
Pool Life Guards (Fund 253)	640						100%		
Police Chief	710		100%						
Police Lieutenant	710		100%						
Police Sergeant	710		100%						
Police Sergeant	710		100%						
Police Officer	710		100%						
Police Officer	710		100%						
Police Officer	710		100%						
Police Officer	710		100%						
Police Officer	710		20%					80%	
Police - Administrative Technician	710		100%						
Public Works Administrator - VACANT	670/690		30%	25%	45%				
Utilities Superintendent -	670/690			35%	65%				
Utility Lead Operator	670/690			35%	65%				
Utility Operator III	670/690			35%	65%				
Utility Operator I	670/690			65%	35%				
Utility Operator I	670/690			35%	65%				
Utility Maintenance Worker	670/690			65%	35%				
Utility Maintenance Worker - VACANT	670/690			35%	65%				

City of Colusa
Fiscal Year 2025-26 Adopted Budget
General Fund Budget - Operational Services Cost

Department	DEPT #	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Elected Officials						
City Council	120	954	689	1,006	2,960	1,006
City Clerk	110	2,348	1,807	5,177	10,845	4,829
City Treasurer	130	-	-	54	54	-
Public Safety						
Fire Department	320	175,075	190,737	162,461	162,014	167,514
Police Department	710	276,695	331,837	345,114	345,887	354,201
Code Enforcement	225		4,740	7,850	-	-
Administrative Services Department						
Administration	210	65,681	34,549	29,062	30,994	20,470
Finance	230	380,361	407,672	561,477	571,641	575,087
Attorney	240	32,447	31,014	40,000	40,000	40,000
Recreation	640	42,381	54,779	68,629	68,588	67,524
Community Development Department						
Planning	220	72,542	66,578	63,913	112,293	212,750
Building	310	122,080	99,946	110,400	110,400	105,200
Economic Development	215	60,159	66,030	102,756	102,756	204,190
Engineering	620	62,466	32,112	67,150	67,150	40,150
PERILI Building	216		6,982	61,432	76,432	72,932
Public Works Department						
City Hall	610	55,414	48,549	22,056	22,506	22,440
Streets	630	112,441	176,388	180,198	230,808	204,086
Parks	650	62,282	83,369	70,037	69,923	70,096
Other - ARPA						
Total:		1,523,327	1,637,778	1,898,771	2,025,251	2,162,475

FY 2025-26 GENERAL FUND NON-PERSONNEL SERVICE EXPENSE BY DEPARTMENT



Non-Personal Services Overhead Expense Transfers for FY 2025-26 Adopted Budget

Department	Services and Supplies	Capital Outlay	Excluded Charges	Eligible Distribution Charges	Fund Overhead Distribution		
					26% Water	40% Sewer	34% General Fund
City Clerk	\$ 11,563	-		\$ 11,563	\$ 3,006	\$ 3,728	\$ 3,931
City Council	\$ 2,960	-	-	\$ 2,960	26% Water	40% Sewer	34% General Fund
					\$ 770	\$ 1,184	\$ 1,006
City Treasurer	\$ -	-	-	\$ -	26% Water	40% Sewer	34% General Fund
					\$ -	\$ -	\$ -
Admin. Services	\$ 59,324		-	\$ 59,324	33% Water	33% Sewer	34% General Fund
					\$ 19,577	\$ 19,577	\$ 20,170
Finance	\$ 736,297	-	531,985	\$ 204,312	33% Water	33% Sewer	34% General Fund
					\$ 67,423	\$ 67,423	\$ 69,466
City Hall	\$ 68,000			\$ 68,000	33% Water	34% Sewer	33% General Fund
					\$ 22,440	\$ 23,120	\$ 22,440
Economic Develop	\$ 198,200	-	148,150	\$ 50,050	10% Water	10% Sewer	80% General Fund
					\$ 5,005	\$ 5,005	\$ 40,040

Total 2025-26 Supplies & Services Overhead Distribution:

\$ 118,221	\$ 120,037	\$ 157,054
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NOTES:

Charges excluded from Departmental Services & Supplies/Direct Allocation

101 52500 230	Professional Services	\$ 61,000
101 52800 230	NCCSIF Insurance	\$ 315,325
101 51160 230	Retiree Health	\$ 30,660
101-55891-230	Recology Liens	\$ 45,000
101 55890 230	Revenue Sharing	\$ 80,000
	Total	\$ 531,985

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Water Enterprise Fund (Fund 410)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Water Service and Usage Fees	1,389,388	1,390,499	1,416,500	1,439,100	1,495,303
Water Connection, Installation Fees, Dev. Imp.	59,219	47,079	55,000	66,000	80,000
State and Federal Grants- Walnut Ranch		145,700	3,855,851	3,855,851	10,722,984
Late Payments, Delinquencies, Check Svc. Chrg.	70,032	28,174	60,000	44,000	45,000
Interest	61,064	105,079	35,000	55,000	70,000
Other Income	60,970	15,199	500	500	500
<i>Total:</i>	<u>1,640,674</u>	<u>1,731,731</u>	<u>5,422,851</u>	<u>5,460,451</u>	<u>12,413,787</u>
Expenditures:					
Direct Salaries and Benefits	270,548	275,759	\$447,191	\$524,569	\$374,200
Indirect Salaries and Benefits	267,933	277,022	335,532	362,895	312,964
Operating Costs	608,518	531,747	685,178	692,458	629,531
Overhead Costs	94,857	67,673	121,811	121,811	121,811
Machinery & Equipment	-	185,842	-	-	-
Capital Projects -Walnut Ranch(61011)	10,484	312,882	4,392,664	4,392,664	11,744,425
Audit Adjustments/Comp. Absence./OPEB/Deprec.	(94,513)	(238,012)	-	-	-
Reserve Transfer	-	-	-	-	-
<i>Total:</i>	<u>1,157,826</u>	<u>1,412,913</u>	<u>\$5,982,376</u>	<u>\$6,094,398</u>	<u>\$13,182,931</u>
Excess (deficit) of revenues over expenditures	<u>482,847</u>	<u>318,818</u>	<u>(559,525)</u>	<u>(633,947)</u>	<u>(769,144)</u>
Beginning Discretionary Fund Balance	6,053,848	6,536,695	6,855,514	6,295,989	5,662,043
Ending Discretionary Fund Balance	6,236,695	6,555,514	5,995,989	5,362,043	4,592,899
Restricted Reserve Balances:					
Meter Replacement Reserve	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Fund Balance and Reserves	<u>6,536,695</u>	<u>6,855,514</u>	<u>6,295,989</u>	<u>5,662,043</u>	<u>4,892,899</u>

Notes:

\$11,744,425 consist of:
 \$3.5 M for Walnut Ranch Project
 1.24M -Re-drill Well # 6,
 \$6.8 M Consolidated Wells Grant

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Water Enterprise Fund (Fund 4)
Capital Expenditure Detail

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Capital Expenditures					
Meters					
Walnut Ranch Water Project (61011)			3,593,246	3,593,246	3,509,244
Machinery & Equipment	-	60,000	225,000	225,000	225,000
Meter Replacement Reserve Funding					
Other Capital Improvements (Well #6)	10,484	100,000	574,418	574,418	1,214,181
State Grant (Well Consolidation grant)					6,876,000
<i>Total:</i>	10,484	160,000	4,392,664	4,392,664	11,824,425

Notes:

\$3,593,246 for Walnut Ranch Project
500K -Re-drill Well # 6, 74K for Scada
\$175 K for 50% of two trucks

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Sewer Enterprise Fund (Fund 430 / 436)

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Sewer Charges	3,064,836	3,286,830	3,291,735	3,341,735	3,437,188
Interest/436/430	71,567	128,534	45,000	55,000	80,000
Sewer Dev. Impact Fees	56,794	52,267	55,000	60,000	80,000
Miscellaneous Revenue - Land Lease	149,595	194,121	170,000	170,000	170,000
Transfer In - Loader Loan from General Fund	-	-	600	600	600
Other Financing Sources -Walnut Ranch/WW Recycle	1,052,497	-	4,180,604	4,180,604	7,066,450
Total:	4,395,289	3,661,752	7,742,939	7,807,939	10,834,238
Expenditures:					
Direct Salaries and Benefits	366,856	469,380	\$506,159	\$516,413	\$505,377
Indirect Salaries and Benefits	277,982	286,145	348,547	367,325	468,855
Operating Costs	773,426	1,177,077	1,036,437	1,030,171	1,233,730
Overhead Costs	75,240	69,998	124,236	129,514	134,951
Machinery & Equipment	82,266	256,231	240,000	240,000	200,000
Debt Service	306,540	325,809	1,135,671	1,135,671	1,137,734
Capital Projects / Outlay	-	1,797,365	150,000	150,000	150,000
Recology / OPEB Prefunding Allocation	1,569,089	-	-	-	-
Reserve Transfer - Capital Reserve	77,500	77,500	77,500	77,500	77,500
Reserve Transfer - Collection System	-	-	-	-	-
Capital Projects / Walnut Ranch Sewer Grant (62694)	-	-	3,561,803	3,561,803	5,161,815
Asset Capitalization - Use of Reserves for property	-	-	-	-	-
Transfer In/Out - New loan reserve req.	-	-	-	-	-
Total:	3,528,898	4,459,505	7,180,353	7,208,397	9,069,963
Excess (deficit) of revenues over expenditures	866,391	(797,753)	562,586	599,542	1,764,276
Beginning Discretionary Fund Balance	9,538,662	10,193,596	10,193,596	9,289,243	9,289,243
Ending Discretionary Fund Balance (30100)	10,193,596	9,184,386	5,922,973	7,138,903	8,433,333
Restricted Reserve Balance:					
REDIP Reserve	-	-	-	-	-
Capital Reserve (Fund 436)	1,132,101	1,215,930	1,215,930	1,293,430	1,370,930
Collection System Reserve (30153)	0	0	1,892,300	1,892,300	1,892,300
WWTP Upgrade (Depreciation) Reserve (30151)	0	0	2,796,500	2,796,500	2,796,500
USDA Reserve (30155)	25,883	25,883	25,883	25,883	25,883
New SRF loan reserve requirement	185,574	185,574	185,574	185,574	185,574
Total Fund Balance and Reserves	8,551,424	5,922,973	7,138,903	8,433,333	9,804,263

Notes:

\$2.56M for Walnut Ranch Grant

\$2.59 m for water Recycle Grant

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Sewer Enterprise Fund (Fund 430 / 436)
Capital Expenditure Detail

	Actual FY 2022-23	Adopted Budget FY 2023-24	Mid-Year Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Capital Expenditures					
WWTP Upgrades / Liftstation/Reclamation		175,000	150,000	150,000	150,000
Machinery & Equipment	200,000	350,000	240,000	240,000	240,000
Walnut Ranch Sewer Project (62694)			3,561,803	3,561,803	2,568,401
Sewer Recycle Grant					2,593,414
Vacuum Truck					
Capital Projects/Outlay					
<i>Total:</i>	200,000	525,000	3,951,803	3,951,803	5,551,815

Pump \$35k

\$75K for a Truck

City of Colusa
Fiscal Year 2025-26 Adopted Budget
American Relief Program Act (ARPA-Fund 101)

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenue-Federal Grant	724,839	-	-	-	-
Interest Revenue	-	-	-	-	-
<i>Total:</i>	<u>724,839</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Salaries (Employee Premium)	-	-	-	-	-
Machinery & Equipment -Software /Server	98,917	397,703	450,000	450,000	192,500
Tourism Events (4 Events)	-	-	-	-	-
Sick Leave paid by the City	-	-	25,000	25,000	25,000
Recreation Program	-	158,708	130,400	130,400	-
Others	-	-	-	-	-
<i>Total:</i>	<u>98,917</u>	<u>556,412</u>	<u>475,000</u>	<u>605,400</u>	<u>217,500</u>
Excess (deficit) of revenues over expenditures	<u>625,922</u>	<u>(556,412)</u>	<u>(475,000)</u>	<u>(605,400)</u>	<u>(217,500)</u>
Beginning Fund Balance	399,641	1,025,563	985,563	612,000	217,500
Ending Fund Balance	<u>1,025,563</u>	<u>469,151</u>	<u>510,563</u>	<u>6,600</u>	<u>-</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Cannabis Revenue Fund (Fund 102)

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenue	212,806	161,658	150,000	150,000	135,000
Interest Revenue	17,941	38,544	15,000	15,000	35,000
Permits	14,500	26,000	17,500	22,000	18,000
State Grant -SS4			199,000	199,000	
<i>Total:</i>	<u>245,247</u>	<u>226,202</u>	<u>182,500</u>	<u>386,000</u>	<u>188,000</u>
Expenditures:					
Indirect Salaries and Benefits - Street Projects					
Operating Costs - Street Project	7,707	475	2,200	2,200	500
Safe Street for All -Grant Match		33,885	52,000	52,000	-
PMP- SS4	-	-	199,000	199,000	-
Asphalt Chip seal project -MB fund	-	-	300,000	300,000	-
ARCO - Professional Services	-	-	800,000	800,000	434,000
<i>Total:</i>	<u>7,707</u>	<u>34,360</u>	<u>1,353,200</u>	<u>1,353,200</u>	<u>434,500</u>
Excess (deficit) of revenues over expenditures	<u>237,540</u>	<u>191,842</u>	<u>(1,170,700)</u>	<u>(967,200)</u>	<u>(246,500)</u>
Beginning Fund Balance	1,163,833	1,401,373	1,593,215	1,593,215	1,543,215
Ending Fund Balance	<u>1,401,373</u>	<u>1,593,215</u>	<u>422,515</u>	<u>626,015</u>	<u>1,296,715</u>

Notes:
50k match for SS4

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Traffic Safety Fund (Fund 211)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Fines and Forfeitures	1,613	2,484	3,600	3,600	3,600
Interest Revenue	-	25	25	25	25
<i>Total:</i>	<u>1,613</u>	<u>2,509</u>	<u>3,625</u>	<u>3,625</u>	<u>3,625</u>
Expenditures:					
Supplies and Materials Police	244	-	-	-	-
Professional Services Police	-	-	-	-	-
Indirect Salaries Streets	-	-	-	-	-
Street Signs	97	-	4,000	4,000	4,000
Equipment Maintenance - Police	954	846	-	-	-
<i>Total:</i>	<u>1,295</u>	<u>846</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Excess (deficit) of revenues over expenditures	<u>318</u>	<u>1,663</u>	<u>(375)</u>	<u>(375)</u>	<u>(375)</u>
Beginning Fund Balance	(4,212)	(3,894)	(3,894)	(2,231)	(4,269)
Ending Fund Balance	<u>(3,894)</u>	<u>(2,231)</u>	<u>(4,269)</u>	<u>(2,606)</u>	<u>(4,644)</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Supplemental Law Enforcement
Fund (Fund 214)

	Actual FY 2022-23	Actual FY 2023-24	Mid-Year Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
SLESF Grant Funds	165,271	186,159	170,000	170,000	190,000
Loan Proceeds from Other Funds					
Other Revenue	129				
Interest Revenue	3,863	10,281	2,500	2,500	7,000
<i>Total:</i>	<u>169,263</u>	<u>196,440</u>	<u>172,500</u>	<u>172,500</u>	<u>197,000</u>
Expenditures:					
Salaries - Police	-	-	-	-	-
Police Supplies & Operating Costs	27,344	34,064	50,500	50,500	51,000
Equipment Maintenance	23,241	11,427	20,000	20,000	20,000
Professional Services	17,376	42,940	45,000	45,000	65,500
Police Machinery & Equipment	-	47,551	170,000	170,000	180,000
<i>Total:</i>	<u>67,961</u>	<u>135,981</u>	<u>285,500</u>	<u>285,500</u>	<u>316,500</u>
Excess (deficit) of revenues over expenditures	<u>101,302</u>	<u>60,459</u>	<u>(113,000)</u>	<u>(113,000)</u>	<u>(119,500)</u>
Beginning Fund Balance	204,563	305,866	305,866	426,058	426,058
Transfer out				253,058	
Ending Fund Balance	<u>305,866</u>	<u>366,325</u>	<u>192,866</u>	<u>60,000</u>	<u>306,558</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
PROP 64 (220)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Other Revenue	-	89,546	117,500	133,054	155,524
Miscellaneous Revenue					
Interest Revenue	-	620	-	-	-
<i>Total:</i>	-	90,166	117,500	133,054	155,524
Expenditures:					
Salaries	-	58,854	123,500	124,858	142,524
Supplies & Services	-	2,943	5,196	5,196	9,399
Professional Services	-	4,536	3,000	3,000	3,600
Capital Outlay	-	65,057	-	-	-
<i>Total:</i>	-	131,389	131,696	133,054	155,524
Excess (deficit) of revenues over expenditures	-	(41,224)	(14,196)	(0)	0
Beginning Fund Balance	-	-	(41,844)	(41,224)	(41,224)
Ending Fund Balance	-	(41,224)	(56,040)	(41,224)	(41,224)

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Strike Team (221)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Other Revenue	211,846	91,024	117,500	140,000	262,201
Miscellaneous Revenue					
Interest Revenue	2,716	4,020	1,500	1,500	1,500
<i>Total:</i>	<u>214,562</u>	<u>95,045</u>	<u>119,000</u>	<u>141,500</u>	<u>263,701</u>
Expenditures:					
Salaries	95,438	158,129	75,000	271,863	262,201
Supplies & Services	17,343	13,303	-	-	-
Machinery & Equipment	86,491	30,307	-	-	92,861
Debt Service	-	-	-	-	-
<i>Total:</i>	<u>199,272</u>	<u>201,739</u>	<u>75,000</u>	<u>271,863</u>	<u>355,062</u>
Excess (deficit) of revenues over expenditures	<u>15,290</u>	<u>(106,694)</u>	<u>44,000</u>	<u>(130,363)</u>	<u>(91,361)</u>
Beginning Fund Balance	223,324	238,614	131,919 (209,802)	131,919 (209,802)	252,947
Ending Fund Balance	<u>238,614</u>	<u>131,919</u>	<u>175,919</u>	<u>(208,246)</u>	<u>161,586</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Gas Tax Fund (Fund 241)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
CA Gas Tax Section 2105	36,335	38,995	33,000	33,000	50,000
CA Gas Tax Section 2106	21,651	23,722	18,500	18,500	34,000
CA Gas Tax Section 2107	49,518	52,783	40,886	40,886	21,000
CA Gas Tax Section 2107.5	2,000	2,000	3,000	2,000	2,000
Proposition 42 Funds (Section 2103)	52,022	58,473	46,000	46,000	45,000
Interest Income	3,983	9,942	3,000	6,000	6,000
Road Maint. Rehab Acct./loan repayment	130,274	162,530	130,000	150,000	160,000
<i>Total:</i>	<u>295,784</u>	<u>348,446</u>	<u>274,386</u>	<u>296,386</u>	<u>318,000</u>
Public Works Staff Allocations	40,000	50,000	50,000	50,000	50,000
Utilities	97,504	172,423	122,000	130,000	180,330
Other Costs / Equipment Maintenance					
SB1 Cap.Expend./Ashphalt Chip Seal Proj.	281,939		200,000	200,000	250,000
Transfers Out					
<i>Total:</i>	<u>419,443</u>	<u>222,423</u>	<u>372,000</u>	<u>380,000</u>	<u>480,330</u>
Excess (deficit) of revenues over expenditures	(123,659)	126,022	(97,614)	(83,614)	(162,330)
Beginning Fund Balance	422,894	299,234	425,256	425,256	327,642
Ending Fund Balance	<u>299,234</u>	<u>425,256</u>	<u>327,642</u>	<u>341,642</u>	<u>165,312</u>

City of Colusa
Fiscal Year 2025-26 Adopted Budget
County Transportation - LTF/RSTP
(Fund 246)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
LTF/RSTP Revenues	277,027	270,658	250,000	250,000	270,000
Interest Income	7,749	14,647	4,000	10,000	20,000
Miscellaneous - Bridge Street Caltrans Coop Project	-	-	-	-	-
State Grant - STIP Road Project	-	-	-	-	-
<i>Total:</i>	<u>284,776</u>	<u>285,305</u>	<u>254,000</u>	<u>260,000</u>	<u>290,000</u>
Expenditures:					
Salaries & Maintenance	-	5,000	5,000	5,000	5,000
Capital Expenditures -	158,623	-	185,000	185,000	185,000
Professional Services	81,006	7,803	20,000	20,000	20,000
Equipment & Maintenance	-	106,874	-	100,000	10,000
Street Maintenance	35,864	-	42,000	32,000	292,000
State Grant - Various Road Project, STIP	-	-	-	-	-
Caltrans Bridge Street Coop Project	-	-	100,000	100,000	-
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>275,494</u>	<u>119,677</u>	<u>347,000</u>	<u>442,000</u>	<u>512,000</u>
Excess (deficit) of revenues over expenditures	<u>9,282</u>	<u>165,628</u>	<u>(98,000)</u>	<u>(182,000)</u>	<u>(222,000)</u>
Beginning Fund Balance	577,815	587,097	752,725	752,725	654,725
Ending Fund Balance	<u>587,097</u>	<u>752,725</u>	<u>654,725</u>	<u>570,725</u>	<u>432,725</u>

Capital Expenditures

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Pools/Trees/Parks
Improvement District Fund
(Fund 253)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Improvement District Assessments	83,901	87,732	85,100	85,100	85,400
Pool / Other Revenues	19,641	20,308	19,500	19,500	20,500
Federal and other Grant/Swim	7,100	-	7,500	7,500	3,000
State Grant-Clean Ca. Local	108,554	12,100	381,000	381,000	381,000
Interest Revenue/ Other Source	1	304	48,300	48,300	48,300
<i>Total:</i>	<u>219,198</u>	<u>120,445</u>	<u>541,400</u>	<u>541,400</u>	<u>538,200</u>
Expenditures:					
Salaries - Streets / Parks	5,000	5,000	5,000	5,000	5,000
Services - Streets / Parks		26,538	33,100	33,100	9,180
Salaries - Pool	31,426	37,502	37,678	37,678	42,678
Services - Pool	31,705	39,819	30,290	33,290	47,539
Others/ Clean Cal Local Grant	74,635	53,720	429,000	429,000	429,000
<i>Total:</i>	<u>142,766</u>	<u>162,579</u>	<u>535,068</u>	<u>538,068</u>	<u>533,397</u>
Excess (deficit) of revenues over expendit	76,432	(42,135)	6,333	3,333	4,804
Beginning Fund Balance	(31,200)	45,232	3,097	3,097	9,429
Ending Fund Balance	<u>45,232</u>	<u>3,097</u>	<u>9,429</u>	<u>6,429</u>	<u>14,233</u>

Notes:

Clean California Local Grant
48K is Match from MB Moeis

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Community Development Block
Grant (Fund 261)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Grant Revenues	-	-	-	-	-
Program Income	6,176	7,651	10,000	8,000	14,000
Miscellaneous Revenues					
Interest Revenues	3,610	6,823	1,500	6,000	5,000
<i>Total:</i>	<u>9,785</u>	<u>14,474</u>	<u>11,500</u>	<u>14,000</u>	<u>19,000</u>
Expenditures:					
Direct Salaries / Professional Services	2,468	1,833	6,000	6,000	6,000
Supplies and Materials	-	-	100	100	100
PI - Transfer to Micro-Enterprise fund			167,482	167,482	-
Loans & Grant Expenditures	-	-	3,500	3,500	3,500
Loan Bad Debt					
<i>Total:</i>	<u>2,468</u>	<u>1,833</u>	<u>177,082</u>	<u>177,082</u>	<u>9,600</u>
Excess (deficit) of revenues over expenditures	<u>7,318</u>	<u>12,641</u>	<u>(165,582)</u>	<u>(163,082)</u>	<u>9,400</u>
Beginning Fund Balance	250,485	257,802	250,485	250,485	250,485
Ending Fund Balance	<u>257,802</u>	<u>270,444</u>	<u>84,903</u>	<u>87,403</u>	<u>259,885</u>

Notes:

\$167,482 Committed to Micro Enterprise grant

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Community Development Block Grant-
HOME (Fund 262)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025
Revenues:				
Grant Revenues	-	-	500,000	
Program Income	33,260	35,543	10,000	10,000
Interest Revenue/Loan Portfolio Interest	2,347	5,633	500	
Mis. Revenue	4,272	4,395	4,200	4,500
<i>Total:</i>	<u>39,879</u>	<u>45,570</u>	<u>514,700</u>	<u>14,500</u>
Expenditures:				
Direct Salaries / Professional Services	5,376	4,395	10,000	10,000
Supplies and Materials	-	-	4,400	4,700
Audit adjustment				
Loans Made	-	-	500,000	
Loans Bad Debt				
<i>Total:</i>	<u>5,376</u>	<u>4,395</u>	<u>514,400</u>	<u>14,700</u>
Excess (deficit) of revenues over expenditures	<u>34,503</u>	<u>41,175</u>	<u>300</u>	<u>(200)</u>
Beginning Fund Balance	96,618	131,121	131,121	172,296
Ending Fund Balance	<u>131,121</u>	<u>172,296</u>	<u>131,421</u>	<u>172,096</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Community Development Block Grant-
HOME (Fund 262)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Grant Revenues	-	-	500,000		
Program Income	33,260	35,543	10,000	10,000	11,000
Interest Revenue/Loan Portfolio Interest	2,347	5,633	500		3,000
Mis. Revenue	4,272	4,395	4,200	4,500	4,500
<i>Total:</i>	<u>39,879</u>	<u>45,570</u>	<u>514,700</u>	<u>14,500</u>	<u>18,500</u>
Expenditures:					
Direct Salaries / Professional Services	5,376	4,395	10,000	10,000	10,000
Supplies and Materials	-	-	4,400	4,700	5,500
Audit adjustment					
Loans Made	-	-	500,000		
Loans Bad Debt					
<i>Total:</i>	<u>5,376</u>	<u>4,395</u>	<u>514,400</u>	<u>14,700</u>	<u>15,500</u>
Excess (deficit) of revenues over expenditures	<u>34,503</u>	<u>41,175</u>	<u>300</u>	<u>(200)</u>	<u>3,000</u>
Beginning Fund Balance	96,618	131,121	131,121	172,296	131,421
Ending Fund Balance	<u>131,121</u>	<u>172,296</u>	<u>131,421</u>	<u>172,096</u>	<u>134,421</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Community Development Block
Grant (Fund 261)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Grant Revenues	-	-	-	-	-
Program Income	6,176	7,651	10,000	8,000	14,000
Miscellaneous Revenues					
Interest Revenues	3,610	6,823	1,500	6,000	5,000
<i>Total:</i>	<u>9,785</u>	<u>14,474</u>	<u>11,500</u>	<u>14,000</u>	<u>19,000</u>
Expenditures:					
Direct Salaries / Professional Services	2,468	1,833	6,000	6,000	6,000
Supplies and Materials	-	-	100	100	100
PI - Transfer to Micro-Enterprise fund			167,482	167,482	-
Loans & Grant Expenditures	-	-	3,500	3,500	3,500
Loan Bad Debt					
<i>Total:</i>	<u>2,468</u>	<u>1,833</u>	<u>177,082</u>	<u>177,082</u>	<u>9,600</u>
Excess (deficit) of revenues over expenditures	<u>7,318</u>	<u>12,641</u>	<u>(165,582)</u>	<u>(163,082)</u>	<u>9,400</u>
Beginning Fund Balance	250,485	257,802	250,485	250,485	250,485
Ending Fund Balance	<u>257,802</u>	<u>270,444</u>	<u>84,903</u>	<u>87,403</u>	<u>259,885</u>

Notes:

\$167,482 Committed to Micro Enterprise grant

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Community Development Block Grant-
HOME (Fund 262)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Grant Revenues	-	-	500,000		
Program Income	33,260	35,543	10,000	10,000	11,000
Interest Revenue/Loan Portfolio Interest	2,347	5,633	500		3,000
Mis. Revenue	4,272	4,395	4,200	4,500	4,500
<i>Total:</i>	<u>39,879</u>	<u>45,570</u>	<u>514,700</u>	<u>14,500</u>	<u>18,500</u>
Expenditures:					
Direct Salaries / Professional Services	5,376	4,395	10,000	10,000	10,000
Supplies and Materials	-	-	4,400	4,700	5,500
Audit adjustment					
Loans Made	-	-	500,000		
Loans Bad Debt					
<i>Total:</i>	<u>5,376</u>	<u>4,395</u>	<u>514,400</u>	<u>14,700</u>	<u>15,500</u>
Excess (deficit) of revenues over expenditures	<u>34,503</u>	<u>41,175</u>	<u>300</u>	<u>(200)</u>	<u>3,000</u>
Beginning Fund Balance	96,618	131,121	131,121	172,296	131,421
Ending Fund Balance	<u>131,121</u>	<u>172,296</u>	<u>131,421</u>	<u>172,096</u>	<u>134,421</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Economic/COV Development
Block Grant (Fund 263)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Grant Revenues	83,585	131,247	-	-	-
Program Income	506	-	15,000	15,000	20,000
Transfer from fund 261	-	-	167,482	167,482	-
Interest Revenues	-	-	-	-	-
<i>Total:</i>	84,091	131,247	182,482	182,482	20,000
Expenditures:					
Direct Salaries / Professional Services	-	78,962	5,000	5,000	100
Supplies and Materials	3,912	-	-	-	-
Professional Services	-	12,493	15,000	15,000	-
Loans & Grant Expenditures	-	-	150,000	150,000	-
Capital Improvement	-	-	-	-	-
<i>Total:</i>	3,912	91,455	170,000	170,000	100
Excess (deficit) of revenues over expenditures	80,179	39,792	12,482	12,482	19,900
Beginning Fund Balance	(71,400)	8,779	8,779	48,570	21,261
Ending Fund Balance	8,779	48,570	21,261	61,052	41,161

Notes:

\$ CVI Grant expense, received in 2022-23

\$250,000 Micro Enterprise Grant

\$167,482 is committed from fund 261 for Micor Enterprise grant

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Street Development Impact Fee
(Fund 271)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	22,587	21,997	20,000	60,000	50,000
Interest Income	6,162	11,846	3,000	3,000	3,000
Transfers In					
<i>Total:</i>	<u>28,749</u>	<u>33,842</u>	<u>23,000</u>	<u>63,000</u>	<u>53,000</u>
Expenditures:					
Direct Salaries	-	-	-	-	-
ARCO Reimbursement /Professional Services	-	-	450,622	450,622	446,173
Capital Projects - Street Overlay Projects	-	-	20,000	20,000	2,000
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>470,622</u>	<u>470,622</u>	<u>448,173</u>
Excess (deficit) of revenues over expenditures	<u>28,749</u>	<u>33,842</u>	<u>(447,622)</u>	<u>(407,622)</u>	<u>(395,173)</u>
Beginning Fund Balance	419,373	448,122	448,122	481,964	481,964
Ending Fund Balance	<u>448,122</u>	<u>481,964</u>	<u>500</u>	<u>74,342</u>	<u>86,791</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Law Enforcement
Development Impact Fee (Fund
272)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	37,398	21,442	8,000	8,000	25,000
Interest Income	2,827	5,832	1,500	37,000	5,000
Transfers In	-	-	-	-	-
<i>Total:</i>	40,225	27,274	9,500	45,000	30,000
Expenditures:					
Direct Salaries / Professional Services	-	110	-	10,000	5,000
Supplies and Materials	-	-	20,000	-	5,000
Capital Projects	-	2,798	145,000	165,000	170,000
Adjustments	-	-	-	-	-
<i>Total:</i>	-	2,908	165,000	175,000	180,000
	-	2,798	145,000	165,000	170,000
Excess (deficit) of revenues over expenditures	40,225	24,366	(155,500)	(130,000)	(150,000)
Beginning Fund Balance	178,261	218,486	242,851	242,851	160,797
Ending Fund Balance	218,486	242,851	87,351	112,851	10,797

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Fire Development Impact Fee
(Fund 273)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	37,364	29,276	14,000	50,000	50,000
Interest Income	3,214	6,482	1,500	4,000	5,000
Transfers In					
<i>Total:</i>	40,578	35,757	15,500	54,000	55,000
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	-	-	195,000	195,000	250,000
Adjustments	-	-	-	-	-
<i>Total:</i>	-	-	195,000	195,000	250,000
Excess (deficit) of revenues over expenditures	40,578	35,757	(179,500)	(141,000)	(195,000)
Beginning Fund Balance	200,782	241,360	277,117	277,117	277,117
Ending Fund Balance	241,360	277,117	97,617	136,117	82,117

Notes:

Payment for building paint and carpet

City of Colusa
Fiscal Year 2025-26 Adopted Budget

Storm Drain Impact Fee (274)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	2,095	-	4,000	4,000	8,000
Interest Income	2,358	3,329	400	400	1,500
Transfers In					
<i>Total:</i>	<u>4,453</u>	<u>3,329</u>	<u>4,400</u>	<u>4,400</u>	<u>9,500</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	50,000	25,000	25,000
Supplies and Materials	-	48,376	-	-	-
Capital Projects	-	6,570	50,000	75,000	80,000
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>54,946</u>	<u>100,000</u>	<u>100,000</u>	<u>105,000</u>
Excess (deficit) of revenues over expenditures	<u>4,453</u>	<u>(51,617)</u>	<u>(95,600)</u>	<u>(95,600)</u>	<u>(95,500)</u>
Beginning Fund Balance	147,646	152,099	152,099	102,553	102,553
Ending Fund Balance	<u>152,099</u>	<u>100,482</u>	<u>56,499</u>	<u>6,953</u>	<u>7,053</u>

Notes:

Replacement of Storm Drainage pipes

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Park / Recreation Development Impact
Fee (Fund 275)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	10,945	4,602	12,500	10,000	25,000
Interest Income	1,292	2,567	1,200	1,200	3,000
Transfers In					
<i>Total:</i>	12,236	7,169	13,700	11,200	28,000
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	-	-	90,000	90,000	100,000
Adjustments	-	-	-	-	-
<i>Total:</i>	-	-	90,000	90,000	100,000
Excess (deficit) of revenues over expenditures	12,236	7,169	(76,300)	(78,800)	(72,000)
Beginning Fund Balance	84,915	97,151	97,151	97,151	97,151
Ending Fund Balance	97,151	104,320	20,851	18,351	25,151

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
City Hall Development Impact
Fee (Fund 276)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	13,060	5,439	4,000	6,000	45,000
Interest Income	1,550	2,945	1,000	1,500	1,500
Transfers In	-	-	-	-	-
<i>Total:</i>	<u>14,610</u>	<u>8,384</u>	<u>5,000</u>	<u>7,500</u>	<u>46,500</u>
Expenditures:					
Direct Salaries / Professional Services	9,500	-	5,000	5,000	5,000
Supplies and Materials	-	-	-	-	-
Capital Projects, Bathroom/Auditorium Adjustments	-	-	90,000	92,500	92,500
	-	-	-	-	-
<i>Total:</i>	<u>9,500</u>	<u>-</u>	<u>95,000</u>	<u>97,500</u>	<u>97,500</u>
Excess (deficit) of revenues over expenditures	<u>5,110</u>	<u>8,384</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>(51,000)</u>
Beginning Fund Balance	107,134	112,243	120,629	120,629	30,629
Ending Fund Balance	<u>112,243</u>	<u>120,629</u>	<u>30,629</u>	<u>30,629</u>	<u>(20,371)</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Community Center Development
Impact Fee (Fund 277)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	4,060	2,117	2,000	2,000	3,000
Interest Income	685	1,277	800	800	800
Transfers In					
<i>Total:</i>	<u>4,745</u>	<u>3,394</u>	<u>2,800</u>	<u>2,800</u>	<u>3,800</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	14,500	-	50,500	50,500	55,500
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>14,500</u>	<u>-</u>	<u>50,500</u>	<u>50,500</u>	<u>55,500</u>
Excess (deficit) of revenues over expenditures	<u>(9,755)</u>	<u>3,394</u>	<u>(47,700)</u>	<u>(47,700)</u>	<u>(51,700)</u>
Beginning Fund Balance	58,147	48,392	51,785	51,785	4,085
Ending Fund Balance	<u>48,392</u>	<u>51,785</u>	<u>4,085</u>	<u>4,085</u>	<u>(47,615)</u>

Notes:

City of Colusa
Fiscal Year 2025-26 Adopted Budget
State Recycling Fund (Fund 281)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Grant Revenues	5,000	5,000	5,000	5,000	5,000
Interest Income	171	311	60	60	60
Transfers In					
<i>Total:</i>	5,171	5,311	5,060	5,060	5,060
Expenditures:					
In-Direct Salaries	8,902	2,000	2,500	2,500	2,500
Supplies and Materials	-	515	-	-	-
Capital Projects	1,207		2,000	2,000	2,000
<i>Total:</i>	10,109	2,515	4,500	4,500	4,500
Excess (deficit) of revenues over expenditures	(4,938)	2,796	560	560	560
Beginning Fund Balance	16,274	11,336	11,336	14,132	11,896
Ending Fund Balance	11,336	14,132	11,896	14,692	12,456

City of Colusa
Fiscal Year 2025-26 Adopted Budget
State Park Management Fund
(Fund 310)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Concessions Revenue	22,424	21,930	28,600	28,600	28,500
Interest Income					
LOSSP Grant	-	-	642,950	642,950	642,950
<i>Total:</i>	<u>22,424</u>	<u>21,930</u>	<u>671,550</u>	<u>671,550</u>	<u>671,450</u>
Expenditures:					
Indirect Salaries	5,000	20,140	-	-	-
Supplies and Materials	14,959	20,523	26,980	26,980	26,980
Professional Services	6,389	6,000	6,000	6,000	6,000
LOSSP Grant	-	-	642,950	642,950	124,596
Machinery & Equipment	1,505	-	-	-	-
<i>Total:</i>	<u>27,852</u>	<u>46,663</u>	<u>675,930</u>	<u>675,930</u>	<u>157,576</u>
Excess (deficit) of revenues over expenditures	<u>(5,429)</u>	<u>(24,733)</u>	<u>(4,380)</u>	<u>(4,380)</u>	<u>513,874</u>
Beginning Fund Balance	(56,903)	(62,332)	(66,542)	(66,542)	(584,796)
Ending Fund Balance	<u>(62,332)</u>	<u>(66,542)</u>	<u>(70,922)</u>	<u>(70,922)</u>	<u>(70,922)</u>

Notes:

LOSSP Grant for \$ 642,950

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Boat Launch Fund (311)

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Mid-Year Budget FY 2024-2025	Adopted Budget FY 2025-2026
Fee Revenues		27,195	13,000	13,000	20,000
Interest Income	17,692	1,851	500	500	500
Other Revenue	734	-	500	500	1,500
State Grant					
<i>Total:</i>	18,426	29,046	14,000	14,000	22,000
Expenditures:					
Fees & Permits	-	399	2,100	2,100	2,100
Maintenance/Services	1,178	339	850	850	1,350
Capital	-	-	-	-	-
Professional Service	-	-	5,100	5,100	20,100
	-	-	-	-	-
<i>Total:</i>	1,178	738	8,050	8,050	23,550
Excess (deficit) of revenues over expenditures	17,248	28,308	5,950	5,950	(1,550)
Beginning Fund Balance	45,959	63,207	91,515	91,515	97,465
Ending Fund Balance	63,207	91,515	97,465	97,465	95,915

Robert's Ditch Fee \$5000

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Corporation Yard Development
Impact Fee (Fund 422)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	8,812	7,150	7,150	7,150	7,150
Interest Income	1,289	7,000	7,000	7,000	7,000
Transfers In					
<i>Total:</i>	<u>10,101</u>	<u>14,150</u>	<u>14,150</u>	<u>14,150</u>	<u>14,150</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Transfers Out	-	-	-	-	-
Capital Projects	-	142,000	142,000	25,000	25,000
<i>Total:</i>	<u>-</u>	<u>142,000</u>	<u>142,000</u>	<u>25,000</u>	<u>25,000</u>
Excess (deficit) of revenues over expenditures	<u>10,101</u>	<u>(127,850)</u>	<u>(127,850)</u>	<u>(10,850)</u>	<u>(10,850)</u>
Beginning Fund Balance	142,509	152,610	152,610	152,610	152,610
Ending Fund Balance	<u>152,610</u>	<u>24,760</u>	<u>24,760</u>	<u>141,760</u>	<u>141,760</u>
<i>Notes:</i>					

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Colusa Meadows West
Assessment District (Fund 610)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Property Taxes	8,824	8,484	8,484	8,484	8,484
Interest Income	79	10	30	30	30
Transfers In	-	-	-	-	-
<i>Total:</i>	8,903	8,494	8,514	8,514	8,514
Expenditures:					
Direct Salaries / Professional Services	6,900	7,500	7,500	7,500	7,500
Supplies and Materials	1,240	1,050	1,050	1,050	1,050
Capital Projects	-	-	-	-	-
<i>Total:</i>	8,140	8,550	8,550	8,550	8,550
Excess (deficit) of revenues over expenditures	763	(56)	(36)	(36)	(36)
Beginning Fund Balance	3,760	4,523	4,523	4,523	4,523
Ending Fund Balance	4,523	4,467	4,487	4,487	4,487

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Hoblit Lighting Assessment
District (Fund 620)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Property Taxes	6,488	6,250	6,488	6,488	6,488
Interest Income	29	10	15	15	15
Transfers In	-	-	-	-	-
<i>Total:</i>	<u>6,517</u>	<u>6,260</u>	<u>6,503</u>	<u>6,503</u>	<u>6,503</u>
Expenditures:					
Direct Salaries / Professional Services	5,000	5,700	5,700	5,700	5,700
Supplies and Materials	2,756	275	275	275	275
Capital Projects					
<i>Total:</i>	<u>7,756</u>	<u>5,975</u>	<u>5,975</u>	<u>5,975</u>	<u>5,975</u>
Excess (deficit) of revenues over expenditures	(1,239)	285	528	528	528
Beginning Fund Balance	813	(217)	(217)	68	311
Ending Fund Balance	<u>(217)</u>	<u>68</u>	<u>311</u>	<u>596</u>	<u>839</u>

City of Colusa
Fiscal Year 2025-26 Adopted Budget
COLUSA CFD2 Assessment
District (Fund 640)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Property Taxes	35,758	37,000	37,000	37,000	37,000
Interest Income	316	500	500	500	500
Transfers In	-	-	-	-	-
<i>Total:</i>	<u>36,074</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
Expenditures:					
Direct Salaries / Professional Services	17,124	20,200	23,000	23,000	23,000
Supplies and Materials	2,264	2,080	9,000	9,000	9,000
Capital Projects	-	-	-	-	-
<i>Total:</i>	<u>19,388</u>	<u>22,280</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
Excess (deficit) of revenues over expenditures	16,686	15,220	5,500	5,500	5,500
Beginning Fund Balance	13,656	30,342	30,342	30,342	45,562
Ending Fund Balance	<u>30,342</u>	<u>45,562</u>	<u>35,842</u>	<u>35,842</u>	<u>51,062</u>

City of Colusa
Fiscal Year 2025-26 Adopted Budget
Walnut Ranch Assesment District
(Fund 660)

	Actual FY 2022-23	Actual FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2024-2025	Adopted Budget FY 2025-2026
Revenues:					
Property Taxes	30,657	24,000	24,000	24,000	24,000
Interest Income	168	100	100	100	100
Other Revenue					
<i>Total:</i>	<u>30,825</u>	<u>24,100</u>	<u>24,100</u>	<u>24,100</u>	<u>24,100</u>
Expenditures:					
Direct Salaries / Professional Services	10,676	10,000	10,000	10,000	10,000
Maintenance& Services	144	45	45	45	45
<i>Total:</i>	<u>10,820</u>	<u>10,045</u>	<u>10,045</u>	<u>10,045</u>	<u>10,045</u>
Excess (deficit) of revenues over expenditures	<u>20,005</u>	<u>14,055</u>	<u>14,055</u>	<u>14,055</u>	<u>14,055</u>
Beginning Fund Balance	5,400	5,400	5,400	25,405	25,405
Ending Fund Balance	<u>25,405</u>	<u>19,455</u>	<u>19,455</u>	<u>39,460</u>	<u>39,460</u>

	A	B	C	D	E	F	G
1	City of Colusa - Capital Funding Goals						
2	1 MP = Identified in Master Plan. MO = regular maintenance and repair. AU = service or facility augmentation. RE = Regulatory requirement (* generates ongoing						
3							
4	Department	Item	Possible Funding Sources	Reason¹	FY 20-21 - FY 25/26	FY 25/26 or later	Notes
5	Administration	Master Plan Update	General Fund, Development	RE	\$ 35,000.00		
6	Administration	cycle	Fees	RE		\$ 25,000.00	
7	Administration	New desktop printers	General Fund/Water/Sewer	MO	\$ 2,000.00	\$ 2,000.00	
8	Administration	Phone System Replacement - City Hall	General Fund/Water/Sewer	MO	\$ 18,000.00		
9	Fire	Master Plan Update	General Fund, Development	RE		\$ 35,000.00	
10	Fire	Computer/Data equipment	Fees	RE	\$ 5,000.00		
11	Fire	Misc. Fire equipment	General Fund	MO		\$ 10,000.00	
12	Fire	Replace engine room bay doors	General Fund/Strike Team	MO, AU	\$ 60,000.00		
13	Fire	Staff Vehicle	General Fund/Strike Team	MO	\$ 50,000.00		
14	Fire	Floto Pump	General Fund/Strike Team	MO	\$ 7,000.00	\$ 13,000.00	Extraction
15	Planning	Design Guidelines	General Fund	MP			
16	Planning	General Plan Update	General Fund, Development	RE		\$ 1,000,000.00	
17	Planning	Housing Element Updates	Fees	RE	\$ 160,000.00		
18	Planning	Riverfront Plan	Grant	MP	\$ 50,000.00		
19	Police	Admin / Command Vehicle	General Fund, SLESF	MO		\$ 50,000.00	
20	Police	Facility Replacement	General Fund/Impact Fees	MP		\$ 4,000,000.00	

	A	B	C	D	E	F	G
City of Colusa - Capital Funding Goals							
21							
22	MP = Identified in Master Plan. MO = regular maintenance and repair. AU = service or facility augmentation. RE = Regulatory requirement (* generates ongoing						
23							
24	Department	Item	Possible Funding Sources	Reason¹	FY 20-21 - FY 25/26	FY 25/26 or later	Notes
25	Police	IT (Computers x 2/Year)	General Fund, SLESF	MO	\$ 5,000.00	\$ 5,000.00	
26	Police	IT (Server Replacement)	General Fund, SLESF	MO		\$ 16,000.00	
			General Fund, Development				
27	Police	Master Plan Update	Fees	RE		\$ 35,000.00	
28	Police	Patrol Vehicle	SLESF	MO	\$ 50,000.00	\$ 50,000.00	
29	Police	Traffic Radar Replacement	General Fund, SLESF	MO		\$ 10,000.00	
30	PW - Parks	Replacement mower, 5 year program	General Fund	MO		\$ 18,000.00	
31	PW - Parks	Renovate Play Equipment	General Fund/Impact Fees	MO, MP, RE		\$ 200,000.00	
32	PW - Parks	Replace chipper (10 yr) (new)	General Fund	MO		\$ 40,000.00	
33	PW - Parks	(new)	General Fund	MO	\$ 56,000.00	\$ 56,949.00	
34	PW - Parks	Replace restroom Sankey Park	Park Dev. Impact	MO	\$ 55,000.00		
35	PW - Parks	3/4 ton utility truck w/ tow package	General Fund	MO	\$ 20,000.00		
36	PW - Parks	Dump truck (used)	General Fund	MO	\$ 25,000.00	\$ 25,000.00	
37	PW - Parks	City Boat Dock	Park Dev. Impact	AU		\$ 350,000.00	
38	PW - Parks	Master Plan Update	General Fund, Dev. Fees	RE		\$ 35,000.00	
39	PW - Parks	Aerial 60' boom truck (used)	Gen. Fund	MO, AU	\$ 55,000.00	\$ 55,000.00	
40	PW - Parks	Replace restroom @ 10th St Park	Park bond	MO	\$ 60,000.00		
41	PW - Streets	Upgrade PW buildings & facilities	Gas Tax, Gen. Fund, LTF	MO	\$ 10,000.00	\$ 5,000.00	
42	PW - Streets	Replace sweeper (8 yr)(new)	Gas Tax, Gen. Fund, LTF	MO	\$ 182,905.00		
43	PW - Streets	Overlay Projects/priority list	LTF	MO	\$ 200,000.00	\$ 65,000.00	
44	PW - Streets	Replace DI's and lift stations*	Gen fund, LTF	MO	\$ 90,000.00	\$ 100,000.00	
45	PW - Streets	Replace sidewalks/curb gutters	Gas Tax, LTF	MO	\$ 50,000.00	\$ 35,000.00	
46	PW - Streets	Seal Coat Road Project(s)	LTF	MO	\$ 250,000.00	\$ 100,000.00	

	A	B	C	D	E	F	G
	City of Colusa - Capital Funding Goals						
47							
48	! MP = Identified in Master Plan. MO = regular maintenance and repair. AU = service or facility augmentation. RE = Regulatory requirement (! generates ongoing						
49							
	Department	Item	Possible Funding Sources	Reason!	FY 20-21 - FY 25/26	FY 25/26 or later	Notes
50	PW - Streets	Replace dump truck (new)	LTF, Gas Tax	MO	\$ 75,000.00	\$ 75,000.00	
51	PW - Streets	Replace 3/4 ton utility truck (used)	LTF, Gas Tax	MO	\$ 80,000.00	\$ 35,000.00	
52	PW - Streets	Master Plan Update - Storm Drainage*	General Fund, Dev. Fees	RE		\$ 35,000.00	
53	PW - Streets	Master Plan Update - Transportation	General Fund, Dev. Fees	RE		\$ 35,000.00	
54	PW - Streets	Replace water truck (used)	LTF, Gas Tax	MO	\$ 25,000.00		
55	PW - Streets	RTIP Road Rehab Project	STIP	MO	\$ 700,000.00		
56	PW - Streets	Replace Roller compactor (new)	LTF, Gas Tax	MO		\$ 32,000.00	
57	PW - Sewer	Replace 3/4 Ton utility truck w/hoist	Sewer Fund	MO	\$ 120,000.00	\$ 40,000.00	
58	PW - Sewer	UV lamps (WWTP disinfection)	Sewer Fund	MO	\$ 140,000.00	28000/yr	
59	PW - Sewer	Collection system projects	Sewer Fund	MO	\$ 40,000.00	8000/yr	
60	PW - Sewer	Building Upgrades	Sewer Fund	MO	\$ 25,000.00	5000/yr	
61	PW - Sewer	Replace Filter Fabric (tertiary fillers)	Sewer Fund	MO	\$ 20,000.00	20,000.00	
62	PW - Sewer	Pump Station Rehab, Phase 2&3	USDA RDS	MP	\$ 5,000,000.00		
63	PW - Sewer	Replace Spray Rig	Sewer Fund	MO	\$ 10,000.00	10,000.00	
64	PW - Sewer	New Transfer truck and trailer	Sewer Fund	MO	\$ 75,000.00		
65	PW - Sewer	Replace Front Loader	Sewer Fund	MO	\$ 40,000.00	40,000.00	
66	PW - Sewer	Master Plan Update	Gen. Fund, Development Fees	RE	\$ 35,000.00		
67	PW - Sewer	Replace trash pumps	Sewer Fund	MO	\$ 50,000.00	3,500.00	
68	PW - Sewer	Replace Backhoe/loader (1/2)	Sewer Fund	MO	\$ 5,000.00		
69	PW - Sewer	Replace flail mower	Sewer Fund	MO		20,000.00	
70	PW - Sewer	Replace Biolac diffusers	Sewer Fund	MO		15,000.00	
71	PW - Sewer	Replace Diesel tractor	Sewer Fund	MO		45,000.00	
72	PW - Sewer	Replace dump truck (50/50)	Sewer Fund	MO		16,000.00	
73	PW - Sewer	Replace Side-by-side utility Gator	Sewer Fund	MO			
74	PW - Water	2" & 4" Mainline upgrades	Water Fund	MO	\$ 100,000.00	20000/yr	
75	PW - Water	3/4 ton truck w/ hoist	Water Fund	MO	\$ 25,000.00	20,000.00	
76	PW - Water	Building Upgrades	Water Fund	MO		5000/yr	
77	PW - Water						

	A	B	C	D	E	F	G
78	City of Colusa - Capital Funding Goals						
79	1 MP = Identified in Master Plan. MO = regular maintenance and repair. AU = service or facility augmentation. RE - Regulatory requirement (2 generates ongoing						
80							
81	Department	Item	Possible Funding Sources	Reason¹	FY 20-21 - FY 25/26	FY 25/26 or later	Notes
82	PW - Water	Design. Well Rehab & New Well	Grant	MP	\$ 960,000.00		
83	PW - Water	Replace Water Meters	Prop 218	MO	\$ 50,000.00	\$ 50000/yr	
84	PW - Water	Replace Fire Hydrants	Water Fund	MO	\$ 40,000.00	\$ 8000/yr	
85	PW - Water	New emergency generator at wells	Water Fund	MO		\$ 95,000.00	
86	PW - Water	New 1/2 Ton Pickup	Water Fund	MO	\$ 50,000.00		
87	PW - Water	Master Plan Update	General Fund. Dev. Fees	RE			
88	PW - Water	New Well Construction (x2)	USDA RDS	MP	\$ 2,300,000.00		
89	PW - Water	Backhoe/loader (50/50)	Water Fund	MO	\$	\$ 50,000.00	
90	PW - Water	Replace Water Vacuum	Water Fund	MO	\$ 100,000.00		
91	PW - Water	Replace Dump truck (50/50)	Water Fund	MO	\$	\$ 45,000.00	
92	TOTAL:				\$ 11,560,905.00	\$ 6,932,449.00	
93							

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CITY OF COLUSA
Account Status Report sorted in the Order of FUND
For All Accounts
From Beginning Balances of Fiscal 2026 Thru Ending of: June 30, 2026 (12-26)

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G/L Account No	Description	Actual	Annual Budget	Balance
101 41100	General Fund CY Sec Prop Tax	0	-1,273,531	-1,273,531
101 41108	General Fund County In Lieu	0	-350	-350
101 41110	General Fund Cur Uns Prop Ta	0	-99,202	-99,202
101 41120	General Fund Sup Sec Prop Tx	0	-10,000	-10,000
101 41130	General Fund Sup Uns Prop Tx	0	-1,000	-1,000
101 41140	General Fund PY Sec Prop Tax	0	-1,500	-1,500
101 41150	General Fund PY Uns Prop Tax	0	-700	-700
101 41152	General Fund Prop.Tax VLF in	0	-849,377	-849,377
101 41160	General Fund H/O Exemption	0	-8,900	-8,900
101 41180	General Fund Prop Tax Int/Pn	0	-5,000	-5,000
101 41200	General Fund Retail Sales Tx	0	-1,380,000	-1,380,000
101 41201	General Fund Trans/Mes.B Tax	0	-1,250,000	-1,250,000
101 41300	General Fund Tran Occup Tax	0	-28,000	-28,000
101 41410	General Fund Gas Franchise	0	-30,000	-30,000
101 41420	General Fund Elec Franchise	0	-75,000	-75,000
101 41430	General Fund Cable Franchise	0	-35,000	-35,000
101 41435	General Fund Garb. Franchise	0	-180,000	-180,000
101 41438	General Fund DISABILITY ACC	0	-3,000	-3,000
101 41439	General Fund Business Lic.	0	-1,800	-1,800
101 41500	General Fund Busn License	0	-69,200	-69,200
101 41600	General Fund Doc Stamps	0	-18,000	-18,000
101 43100	General Fund Building Permit	0	-130,000	-130,000
101 43101	General Fund Blvd. Rev. Fund	0	-1,000	-1,000
101 43102	General Fund SEISMIC FEE	0	-2,500	-2,500
101 43300	General Fund Encl Permits	0	-6,000	-6,000
101 43600	General Fund Weapons Permits	0	-8,500	-8,500
101 44200	General Fund Parking Cit	0	-1,500	-1,500
101 44300	General Fund Non-Parking Fin	0	-12,000	-12,000
101 45100	General Fund Interest Earned	0	-75,000	-75,000
101 45300	General Fund Bldg/Prop. Rent	0	-60,000	-60,000
101 46100	General Fund Motor Veh Lic	0	10,200	10,200
101 46140	General Fund POST Reimb	0	-1,500	-1,500
101 46170	General Fund Pl72 Sales Tax	0	-30,000	-30,000
101 46180	General Fund DHHS GRANT-710	0	-10,100	-10,100
101 46300	General Fund State Hwy Maint	0	-30,000	-30,000
101 47100	General Fund PD-Vehicle Stor	0	-4,500	-4,500
101 47110	General Fund PD-Reports	0	-200	-200
101 47130	General Fund PD-Emer Cost Re	0	-600	-600
101 47150	General Fund PD County Reimb	0	-200	-200
101 47210	General Fund PD-Inspect/rep	0	-6,000	-6,000
101 47300	General Fund PL-Subdiv Maps	0	-20,000	-20,000
101 47305	General Fund PL-Plan Check	0	-35,000	-35,000
101 47310	General Fund PL-Application	0	-10,000	-10,000
101 47320	General Fund PL-Inspet. fee	0	-2,000	-2,000
101 47400	General Fund BL-Plan Check	0	-75,000	-75,000
101 47500	General Fund Recreation Rev	0	-47,500	-47,500

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CITY OF COLUSA
Account Status Report sorted in the Order of FUND
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From Beginning Balances of Fiscal 2026 Thru Ending of: June 30, 2026 (12-26)

G/L Account No	Description	Actual	Annual Budget	Balance
101 47503	General Fund Scout Cabin	0	-15,000	-15,000
101 47530	General Fund BANNERS	0	-2,500	-2,500
101 47920	General Fund Admin Svc Chg	0	-50	-50
101 49100	General Fund Sale of Proprty	0	-1,000	-1,000
101 49210	General Fund Eco.D Donations	0	-500	-500
101 49220	General Fund PK-REC DONATION	0	-3,000	-3,000
101 49900	General Fund Misc Revenues	0	-40,000	-40,000
101 49903	General Fund Credit Card Fee	0	-6,000	-6,000
101 49981	General Fund Shortage/Overag	0	-100	-100
101 50100 110	General Fund Salaries/Perm City Clerk	0	36,600	36,600
101 50100 120	General Fund Salaries/Perm City Council	0	57,000	57,000
101 50100 130	General Fund Salaries/Perm City Treasurer	0	8,400	8,400
101 50100 210	General Fund Salaries/Perm Admin. Services	0	396,510	396,510
101 50100 230	General Fund Salaries/Perm Finance	0	331,016	331,016
101 50100 320	General Fund Salaries/Perm Fire	0	512,725	512,725
101 50100 630	General Fund Salaries/Perm Street Dept.	0	335,544	335,544
101 50100 640	General Fund Salaries/Perm Recreation	0	54,804	54,804
101 50100 650	General Fund Salaries/Perm Parks	0	120,227	120,227
101 50100 710	General Fund Salaries/Perm Police	0	832,509	832,509
101 50110 110	General Fund Fica City Clerk	0	2,269	2,269
101 50110 120	General Fund Fica City Council	0	3,534	3,534
101 50110 130	General Fund Fica City Treasurer	0	521	521
101 50110 210	General Fund Fica Admin. Services	0	31,215	31,215
101 50110 230	General Fund Fica Finance	0	21,267	21,267
101 50110 320	General Fund Fica Fire	0	35,859	35,859
101 50110 630	General Fund Fica Street Dept.	0	24,447	24,447
101 50110 640	General Fund Fica Recreation	0	4,362	4,362
101 50110 650	General Fund Fica Parks	0	8,688	8,688
101 50110 710	General Fund Fica Police	0	65,707	65,707
101 50111 110	General Fund Medicare City Clerk	0	531	531
101 50111 120	General Fund Medicare City Council	0	827	827
101 50111 130	General Fund Medicare City Treasurer	0	122	122
101 50111 210	General Fund Medicare Admin. Services	0	5,749	5,749
101 50111 230	General Fund Medicare Finance	0	4,974	4,974
101 50111 320	General Fund Medicare Fire	0	8,386	8,386
101 50111 630	General Fund Medicare Street Dept.	0	5,561	5,561
101 50111 640	General Fund Medicare Recreation	0	795	795
101 50111 650	General Fund Medicare Parks	0	2,032	2,032
101 50111 710	General Fund Medicare Police	0	13,538	13,538
101 50300 230	General Fund Overtime Finance	0	12,000	12,000
101 50300 320	General Fund Overtime Fire	0	46,000	46,000
101 50300 630	General Fund Overtime Street Dept.	0	46,000	46,000
101 50300 650	General Fund Overtime Parks	0	19,500	19,500
101 50300 710	General Fund Overtime Police	0	75,500	75,500
101 50310 320	General Fund Holiday O/T Fire	0	12,111	12,111
101 50310 630	General Fund Holiday O/T Street Dept.	0	2,000	2,000

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G/L Account No	Description	Actual	Annual Budget	Balance
101 50310 650	General Fund Holiday O/T Parks	0	400	400
101 50310 710	General Fund Holiday O/T Police	0	20,200	20,200
101 50320 320	General Fund FLSA O/T Fire	0	3,750	3,750
101 50520 110	General Fund PERS Retirement City Clerk	0	4,529	4,529
101 50520 210	General Fund PERS Retirement Admin. Services	0	44,439	44,439
101 50520 230	General Fund PERS Retirement Finance	0	29,711	29,711
101 50520 320	General Fund PERS Retirement Fire	0	85,229	85,229
101 50520 630	General Fund PERS Retirement Street Dept.	0	30,008	30,008
101 50520 640	General Fund PERS Retirement Recreation	0	4,313	4,313
101 50520 650	General Fund PERS Retirement Parks	0	12,206	12,206
101 50520 710	General Fund PERS Retirement Police	0	132,718	132,718
101 50521 110	General Fund PERS UAL City Clerk	0	22,709	22,709
101 50521 210	General Fund PERS UAL Admin. Services	0	45,419	45,419
101 50521 230	General Fund PERS UAL Finance	0	90,838	90,838
101 50521 320	General Fund PERS UAL Fire	0	136,257	136,257
101 50521 630	General Fund PERS UAL Street Dept.	0	136,257	136,257
101 50521 640	General Fund PERS UAL Recreation	0	22,709	22,709
101 50521 650	General Fund PERS UAL Parks	0	45,419	45,419
101 50521 710	General Fund PERS UAL Police	0	227,095	227,095
101 50525 210	General Fund PERS Health Admin. Services	0	55,839	55,839
101 50525 230	General Fund PERS Health Finance	0	111,678	111,678
101 50525 320	General Fund PERS Health Fire	0	167,517	167,517
101 50525 630	General Fund PERS Health Street Dept.	0	167,517	167,517
101 50525 640	General Fund PERS Health Recreation	0	27,919	27,919
101 50525 650	General Fund PERS Health Parks	0	55,839	55,839
101 50525 710	General Fund PERS Health Police	0	169,843	169,843
101 50530 210	General Fund Dental Admin. Services	0	4,299	4,299
101 50530 230	General Fund Dental Finance	0	9,679	9,679
101 50530 320	General Fund Dental Fire	0	14,201	14,201
101 50530 630	General Fund Dental Street Dept.	0	10,352	10,352
101 50530 640	General Fund Dental Recreation	0	2,688	2,688
101 50530 650	General Fund Dental Parks	0	4,303	4,303
101 50530 710	General Fund Dental Police	0	10,194	10,194
101 50532 210	General Fund Vision Admin. Services	0	340	340
101 50532 230	General Fund Vision Finance	0	902	902
101 50532 320	General Fund Vision Fire	0	1,314	1,314
101 50532 630	General Fund Vision Street Dept.	0	706	706
101 50532 640	General Fund Vision Recreation	0	244	244
101 50532 650	General Fund Vision Parks	0	329	329
101 50532 710	General Fund Vision Police	0	1,108	1,108
101 50533 210	General Fund Life Insurance Admin. Services	0	348	348
101 50533 230	General Fund Life Insurance Finance	0	696	696
101 50533 320	General Fund Life Insurance Fire	0	1,044	1,044
101 50533 630	General Fund Life Insurance Street Dept.	0	1,044	1,044
101 50533 640	General Fund Life Insurance Recreation	0	174	174
101 50533 650	General Fund Life Insurance Parks	0	329	329

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G/L Account No	Description	Actual	Annual Budget	Balance
101 50533 710	General Fund Life Insurance Police	0	1,059	1,059
101 50535 210	General Fund ACI Suppl.Ins. Admin. Services	0	72	72
101 50535 230	General Fund ACI Suppl.Ins. Finance	0	144	144
101 50535 320	General Fund ACI Suppl.Ins. Fire	0	216	216
101 50535 630	General Fund ACI Suppl.Ins. Street Dept.	0	216	216
101 50535 640	General Fund ACI Suppl.Ins. Recreation	0	36	36
101 50535 650	General Fund ACI Suppl.Ins. Parks	0	72	72
101 50535 710	General Fund ACI Suppl.Ins. Police	0	219	219
101 50710 320	General Fund Uniform Allow. Fire	0	3,900	3,900
101 50710 710	General Fund Uniform Allow. Police	0	5,460	5,460
101 50800 110	General Fund Salary Transfer City Clerk	0	-43,981	-43,981
101 50800 120	General Fund Salary Transfer City Council	0	-40,498	-40,498
101 50800 130	General Fund Salary Transfer City Treasurer	0	-5,968	-5,968
101 50800 210	General Fund Salary Transfer Admin. Services	0	-388,154	-388,154
101 50800 230	General Fund Salary Transfer Finance	0	-437,362	-437,362
101 50800 630	General Fund Salary Transfer Street Dept.	0	-147,000	-147,000
101 50800 650	General Fund Salary Transfer Parks	0	-28,500	-28,500
101 50800 710	General Fund Salary Transfer Police	0	-80,000	-80,000
101 51150 110	General Fund Workers Comp. City Clerk	0	2,243	2,243
101 51150 210	General Fund Workers Comp. Admin. Services	0	11,874	11,874
101 51150 230	General Fund Workers Comp. Finance	0	18,612	18,612
101 51150 320	General Fund Workers Comp. Fire	0	30,001	30,001
101 51150 630	General Fund Workers Comp. Street Dept.	0	19,986	19,986
101 51150 640	General Fund Workers Comp. Recreation	0	3,974	3,974
101 51150 650	General Fund Workers Comp. Parks	0	9,068	9,068
101 51150 710	General Fund Workers Comp. Police	0	44,265	44,265
101 51160 230	General Fund Retiree Health Finance	0	30,660	30,660
101 51170 630	General Fund Gym Membership Street Dept.	0	300	300
101 51170 710	General Fund Gym Membership Police	0	600	600
101 51200 110	General Fund Clothing/Per Ex City Clerk	0	50	50
101 51200 320	General Fund Clothing/Per Ex Fire	0	2,000	2,000
101 51200 630	General Fund Clothing/Per Ex Street Dept.	0	3,700	3,700
101 51200 640	General Fund Clothing/Per Ex Recreation	0	200	200
101 51200 650	General Fund Clothing/Per Ex Parks	0	3,500	3,500
101 51200 710	General Fund Clothing/Per Ex Police	0	5,500	5,500
101 51300 110	General Fund Training/Travel City Clerk	0	1,000	1,000
101 51300 120	General Fund Training/Travel City Council	0	1,800	1,800
101 51300 210	General Fund Training/Travel Admin. Services	0	3,000	3,000
101 51300 220	General Fund Training/Travel Planning	0	500	500
101 51300 230	General Fund Training/Travel Finance	0	800	800
101 51300 320	General Fund Training/Travel Fire	0	2,500	2,500
101 51300 630	General Fund Training/Travel Street Dept.	0	1,500	1,500
101 51300 640	General Fund Training/Travel Recreation	0	500	500
101 51300 650	General Fund Training/Travel Parks	0	600	600
101 51300 710	General Fund Training/Travel Police	0	1,000	1,000
101 51400 320	General Fund Suppl Medical Fire	0	2,500	2,500

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101 51400 710	General Fund Suppl Medical Police	0	1,500	1,500
101 52100 110	General Fund Office Expense City Clerk	0	1,000	1,000
101 52100 120	General Fund Office Expense City Council	0	500	500
101 52100 210	General Fund Office Expense Admin. Services	0	5,000	5,000
101 52100 215	General Fund Office Expense Econ.Developmt	0	500	500
101 52100 220	General Fund Office Expense Planning	0	500	500
101 52100 230	General Fund Office Expense Finance	0	20,000	20,000
101 52100 310	General Fund Office Expense Bldg. Inspector	0	200	200
101 52100 320	General Fund Office Expense Fire	0	1,000	1,000
101 52100 610	General Fund Office Expense City Hall	0	2,000	2,000
101 52100 630	General Fund Office Expense Street Dept.	0	2,000	2,000
101 52100 640	General Fund Office Expense Recreation	0	250	250
101 52100 650	General Fund Office Expense Parks	0	400	400
101 52100 710	General Fund Office Expense Police	0	2,500	2,500
101 52110 120	General Fund Supplies City Council	0	50	50
101 52110 210	General Fund Supplies Admin. Services	0	5,000	5,000
101 52110 215	General Fund Supplies Econ.Developmt	0	500	500
101 52110 216	General Fund Supplies PERILLI BLDG	0	2,000	2,000
101 52110 220	General Fund Supplies Planning	0	200	200
101 52110 230	General Fund Supplies Finance	0	500	500
101 52110 610	General Fund Supplies City Hall	0	1,000	1,000
101 52110 630	General Fund Supplies Street Dept.	0	15,000	15,000
101 52110 640	General Fund Supplies Recreation	0	1,000	1,000
101 52110 650	General Fund Supplies Parks	0	7,000	7,000
101 52110 710	General Fund Supplies Police	0	500	500
101 52120 710	General Fund Fingerprinting Police	0	500	500
101 52140 710	General Fund Ammunition Police	0	500	500
101 52150 320	General Fund Med Supplies Fire	0	11,000	11,000
101 52150 630	General Fund Med Supplies Street Dept.	0	1,500	1,500
101 52150 650	General Fund Med Supplies Parks	0	500	500
101 52160 120	General Fund Plaques/Awards City Council	0	200	200
101 52160 230	General Fund Plaques/Awards Finance	0	100	100
101 52160 320	General Fund Plaques/Awards Fire	0	100	100
101 52160 630	General Fund Plaques/Awards Street Dept.	0	300	300
101 52160 650	General Fund Plaques/Awards Parks	0	50	50
101 52160 710	General Fund Plaques/Awards Police	0	250	250
101 52170 320	General Fund Public Educatn Fire	0	2,000	2,000
101 52180 230	General Fund Small Tools Finance	0	100	100
101 52180 630	General Fund Small Tools Street Dept.	0	1,500	1,500
101 52180 650	General Fund Small Tools Parks	0	1,500	1,500
101 52190 710	General Fund Patches/Badges Police	0	250	250
101 52200 320	General Fund Safety Equipmnt Fire	0	2,500	2,500
101 52200 630	General Fund Safety Equipmnt Street Dept.	0	1,000	1,000
101 52200 650	General Fund Safety Equipmnt Parks	0	700	700
101 52200 710	General Fund Safety Equipmnt Police	0	500	500
101 52260 630	General Fund Chemicals Street Dept.	0	2,000	2,000

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G/L Account No	Description	Actual	Annual Budget	Balance
101 52260 650	General Fund Chemicals Parks	0	1,500	1,500
101 52270 320	General Fund Fuel Fire	0	13,000	13,000
101 52270 630	General Fund Fuel Street Dept.	0	37,000	37,000
101 52270 650	General Fund Fuel Parks	0	4,700	4,700
101 52270 710	General Fund Fuel Police	0	32,000	32,000
101 52280 630	General Fund Tires Street Dept.	0	3,000	3,000
101 52280 650	General Fund Tires Parks	0	1,500	1,500
101 52290 610	General Fund Fire Prevention City Hall	0	500	500
101 52400 230	General Fund Fees & Permits Finance	0	200	200
101 52400 310	General Fund Fees & Permits Bldg. Inspector	0	3,000	3,000
101 52400 630	General Fund Fees & Permits Street Dept.	0	4,000	4,000
101 52400 640	General Fund Fees & Permits Recreation	0	1,000	1,000
101 52430 710	General Fund Weapons Permit Police	0	5,000	5,000
101 52500 110	General Fund Prof Services City Clerk	0	6,300	6,300
101 52500 210	General Fund Prof Services Admin. Services	0	31,000	31,000
101 52500 215	General Fund Prof Services Econ.Developmt	0	35,000	35,000
101 52500 216	General Fund Prof Services PERILLI BLDG	0	5,000	5,000
101 52500 220	General Fund Prof Services Planning	0	140,000	140,000
101 52500 230	General Fund Prof Services Finance	0	61,000	61,000
101 52500 231	General Fund Prof Services ARPA	0	217,500	217,500
101 52500 240	General Fund Prof Services City Attorney	0	40,000	40,000
101 52500 310	General Fund Prof Services Bldg. Inspector	0	100,000	100,000
101 52500 320	General Fund Prof Services Fire	0	3,600	3,600
101 52500 620	General Fund Prof Services City Engineer	0	40,000	40,000
101 52500 630	General Fund Prof Services Street Dept.	0	2,000	2,000
101 52500 640	General Fund Prof Services Recreation	0	5,000	5,000
101 52500 650	General Fund Prof Services Parks	0	1,100	1,100
101 52500 710	General Fund Prof Services Police	0	15,000	15,000
101 52540 710	General Fund Dispatch Fees Police	0	139,768	139,768
101 52541 710	General Fund ANIMAL CONTROL Police	0	34,818	34,818
101 52600 320	General Fund Utilities Fire	0	35,500	35,500
101 52600 610	General Fund Utilities City Hall	0	60,000	60,000
101 52600 630	General Fund Utilities Street Dept.	0	14,000	14,000
101 52600 640	General Fund Utilities Recreation	0	2,800	2,800
101 52600 650	General Fund Utilities Parks	0	10,000	10,000
101 52600 710	General Fund Utilities Police	0	18,000	18,000
101 52700 210	General Fund Building Maint Admin. Services	0	500	500
101 52700 216	General Fund Building Maint PERILLI BLDG	0	11,000	11,000
101 52700 320	General Fund Building Maint Fire	0	5,000	5,000
101 52700 610	General Fund Building Maint City Hall	0	4,500	4,500
101 52700 630	General Fund Building Maint Street Dept.	0	4,000	4,000
101 52700 650	General Fund Building Maint Parks	0	4,000	4,000
101 52700 710	General Fund Building Maint Police	0	2,500	2,500
101 52720 216	General Fund Equip Maint PERILLI BLDG	0	2,000	2,000
101 52720 310	General Fund Equip Maint Bldg. Inspector	0	450	450
101 52720 320	General Fund Equip Maint Fire	0	30,000	30,000

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101 52720 630	General Fund Equip Maint Street Dept.	0	55,000	55,000
101 52720 650	General Fund Equip Maint Parks	0	12,000	12,000
101 52720 710	General Fund Equip Maint Police	0	3,000	3,000
101 52740 630	General Fund Sidewalk Maint Street Dept.	0	3,000	3,000
101 52750 630	General Fund Storm Dr Maint Street Dept.	0	500	500
101 52800 230	General Fund Insurance/Bonds Finance	0	315,325	315,325
101 52800 320	General Fund Insurance/Bonds Fire	0	12,813	12,813
101 52850 110	General Fund Dues/Memberships City Clerk	0	450	450
101 52850 120	General Fund Dues/Memberships City Council	0	250	250
101 52850 210	General Fund Dues/Memberships Admin. Services	0	1,000	1,000
101 52850 215	General Fund Dues/Memberships Econ.Developmt	0	250	250
101 52850 230	General Fund Dues/Memberships Finance	0	7,000	7,000
101 52850 310	General Fund Dues/Memberships Bldg. Inspector	0	200	200
101 52850 320	General Fund Dues/Memberships Fire	0	6,000	6,000
101 52850 630	General Fund Dues/Memberships Street Dept.	0	500	500
101 52850 710	General Fund Dues/Memberships Police	0	4,000	4,000
101 53100 110	General Fund Advertising City Clerk	0	100	100
101 53100 210	General Fund Advertising Admin. Services	0	500	500
101 53100 215	General Fund Advertising Econ.Developmt	0	1,000	1,000
101 53100 220	General Fund Advertising Planning	0	1,500	1,500
101 53100 230	General Fund Advertising Finance	0	1,000	1,000
101 53100 620	General Fund Advertising City Engineer	0	150	150
101 53100 630	General Fund Advertising Street Dept.	0	100	100
101 53100 640	General Fund Advertising Recreation	0	1,000	1,000
101 53100 710	General Fund Advertising Police	0	150	150
101 53200 110	General Fund Communications City Clerk	0	420	420
101 53200 210	General Fund Communications Admin. Services	0	1,500	1,500
101 53200 215	General Fund Communications Econ.Developmt	0	400	400
101 53200 220	General Fund Communications Planning	0	750	750
101 53200 230	General Fund Communications Finance	0	8,500	8,500
101 53200 310	General Fund Communications Bldg. Inspector	0	850	850
101 53200 320	General Fund Communications Fire	0	6,000	6,000
101 53200 630	General Fund Communications Street Dept.	0	5,000	5,000
101 53200 640	General Fund Communications Recreation	0	2,000	2,000
101 53200 650	General Fund Communications Parks	0	1,000	1,000
101 53200 710	General Fund Communications Police	0	17,000	17,000
101 53300 120	General Fund Rents & Leases City Council	0	160	160
101 53300 215	General Fund Rents & Leases Econ.Developmt	0	3,400	3,400
101 53300 220	General Fund Rents & Leases Planning	0	3,500	3,500
101 53300 230	General Fund Rents & Leases Finance	0	7,500	7,500
101 53300 630	General Fund Rents & Leases Street Dept.	0	1,200	1,200
101 53300 650	General Fund Rents & Leases Parks	0	500	500
101 53300 710	General Fund Rents & Leases Police	0	25,000	25,000
101 53400 215	General Fund Contributions Econ.Developmt	0	40,000	40,000
101 53600 640	General Fund Recr Pgm Exp Recreation	0	38,000	38,000
101 53601 215	General Fund ECO/Trsm Expens Econ.Developmt	0	20,000	20,000

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101 53800 120 General Fund Misc Expense City Council	0	-1,954	-1,954
101 53800 210 General Fund Misc Expense Admin. Services	0	250	250
101 53800 220 General Fund Misc Expense Planning	0	800	800
101 53800 230 General Fund Misc Expense Finance	0	5,000	5,000
101 53800 310 General Fund Misc Expense Bldg. Inspector	0	500	500
101 53800 320 General Fund Misc Expense Fire	0	2,000	2,000
101 53800 630 General Fund Misc Expense Street Dept.	0	1,000	1,000
101 53800 640 General Fund Misc Expense Recreation	0	1,500	1,500
101 53800 650 General Fund Misc Expense Parks	0	200	200
101 53800 710 General Fund Misc Expense Police	0	100	100
101 53801 640 General Fund CC Fee/Cash Dr Recreation	0	300	300
101 55890 230 General Fund CO.REVENUE AGRE Finance	0	80,000	80,000
101 55891 230 General Fund GARB. LEINS Finance	0	45,000	45,000
101 55901 110 General Fund OVERHEAD EXP. City Clerk	0	-6,734	-6,734
101 55901 210 General Fund OVERHEAD EXP. Admin. Services	0	-39,154	-39,154
101 55901 215 General Fund OVERHEAD EXP. Econ.Developmt	0	-10,010	-10,010
101 55901 230 General Fund OVERHEAD EXP. Finance	0	-134,846	-134,846
101 55901 610 General Fund OVERHEAD EXP. City Hall	0	-45,560	-45,560
101 55902 230 General Fund OPEB Funding Finance	0	108,636	108,636
101 56402 640 General Fund YOUTH BASKETBALL Recreation	0	10,000	10,000
101 57100 216 General Fund Mach & Equip PERILLI BLDG	0	500	500
101 57100 320 General Fund Mach & Equip Fire	0	2,000	2,000
101 57100 630 General Fund Mach & Equip Street Dept.	0	25,000	25,000
101 57100 650 General Fund Mach & Equip Parks	0	1,000	1,000
101 57200 631 General Fund Capital Impr MEASURE B/TT	0	1,240,120	1,240,120
101 58750 650 General Fund PARK/REC IMPACT Parks	0	1,098	1,098
101 59100 216 General Fund Loan Principle PERILLI BLDG	0	34,663	34,663
101 59100 650 General Fund Loan Principle Parks	0	6,189	6,189
101 59200 216 General Fund Loan Interest PERILLI BLDG	0	17,769	17,769
101 59200 650 General Fund Loan Interest Parks	0	1,991	1,991
101 60004 215 General Fund EHCPR Grant Econ.Developmt	0	113,150	113,150
101 62611 220 General Fund LEAP Grant Planning	0	65,000	65,000
101 62631 630 General Fund Wescott Road Street Dept.	0	4,200,000	4,200,000
102 45100 Cannabis Rev. Interest Earned	0	-35,000	-35,000
102 48910 Cannabis Rev. Cannabis DA	0	-135,000	-135,000
102 48911 Cannabis Rev. Cannabis Permit	0	-18,000	-18,000
102 52500 215 Cannabis Rev. Prof Services Econ.Developmt	0	434,000	434,000
102 53100 220 Cannabis Rev. Advertising Planning	0	500	500
211 44100 Traffic Safety Traffic Safety	0	-3,600	-3,600
211 45100 Traffic Safety Interest Earned	0	-25	-25
211 52110 630 Traffic Safety Supplies Street Dept.	0	1,500	1,500
211 52230 630 Traffic Safety Signs Street Dept.	0	1,500	1,500
211 52720 710 Traffic Safety Equip Maint Police	0	1,000	1,000
214 45100 SLESF Interest Earned	0	-7,000	-7,000
214 46200 SLESF SLESF Revenue	0	-190,000	-190,000
214 51200 710 SLESF Clothing/Per Ex Police	0	10,000	10,000

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214 51300 710	SLESF Training/Travel Police	0	20,000	20,000
214 52100 710	SLESF Office Expense Police	0	10,000	10,000
214 52110 710	SLESF Supplies Police	0	3,000	3,000
214 52120 710	SLESF Fingerprinting Police	0	500	500
214 52140 710	SLESF Ammunition Police	0	4,000	4,000
214 52200 710	SLESF Safety Equipmnt Police	0	4,000	4,000
214 52500 710	SLESF Prof Services Police	0	45,000	45,000
214 52720 710	SLESF Equip Maint Police	0	20,000	20,000
214 53300 710	SLESF Rents & Leases Police	0	20,000	20,000
214 57100 710	SLESF Mach & Equip Police	0	180,000	180,000
220 46601	Prop 64 Grant State Grant	0	-155,524	-155,524
220 50100 225	Prop 64 Grant Salaries/Perm Code Enforcemt	0	68,884	68,884
220 50110 225	Prop 64 Grant Fica Code Enforcemt	0	4,271	4,271
220 50111 225	Prop 64 Grant Medicare Code Enforcemt	0	999	999
220 50520 225	Prop 64 Grant PERS Retirement Code Enforcemt	0	5,483	5,483
220 50521 225	Prop 64 Grant PERS UAL Code Enforcemt	0	22,709	22,709
220 50525 225	Prop 64 Grant PERS Health Code Enforcemt	0	27,919	27,919
220 50530 225	Prop 64 Grant Dental Code Enforcemt	0	762	762
220 50532 225	Prop 64 Grant Vision Code Enforcemt	0	170	170
220 50533 225	Prop 64 Grant Life Insurance Code Enforcemt	0	174	174
220 50535 225	Prop 64 Grant ACI Suppl. Ins. Code Enforcemt	0	36	36
220 50700 710	Prop 64 Grant Admin Svc Chg Police	0	0	0
220 50800 710	Prop 64 Grant Salary Transfer Police	0	80,000	80,000
220 51150 225	Prop 64 Grant Workers Comp. Code Enforcemt	0	4,859	4,859
220 51200 225	Prop 64 Grant Clothing/Per Ex Code Enforcemt	0	200	200
220 51300 225	Prop 64 Grant Training/Travel Code Enforcemt	0	90	90
220 52100 225	Prop 64 Grant Office Expense Code Enforcemt	0	350	350
220 52110 225	Prop 64 Grant Supplies Code Enforcemt	0	500	500
220 52270 225	Prop 64 Grant Fuel Code Enforcemt	0	1,500	1,500
220 52500 225	Prop 64 Grant Prof Services Code Enforcemt	0	3,000	3,000
220 52500 240	Prop 64 Grant Prof Services City Attorney	0	600	600
220 52720 225	Prop 64 Grant Equip Maint Code Enforcemt	0	1,000	1,000
220 53200 225	Prop 64 Grant Communications Code Enforcemt	0	500	500
220 53800 225	Prop 64 Grant Misc Expense Code Enforcemt	0	200	200
220 57100 225	Prop 64 Grant Mach & Equip Code Enforcemt	0	200	200
221 45100	STRIKE TEAM Interest Earned	0	-3,000	-3,000
221 47200	STRIKE TEAM FD-Strike Team	0	-300,000	-300,000
221 50106 320	STRIKE TEAM STRIKE TEAM Fire	0	239,745	239,745
221 50110 320	STRIKE TEAM Fica Fire	0	14,864	14,864
221 50111 320	STRIKE TEAM Medicare Fire	0	3,476	3,476
221 50300 320	STRIKE TEAM Overtime Fire	0	4,116	4,116
221 51200 320	STRIKE TEAM Clothing/Per Ex Fire	0	1,000	1,000
221 51300 320	STRIKE TEAM Training/Travel Fire	0	4,246	4,246
221 52200 320	STRIKE TEAM Safety Equipmnt Fire	0	5,415	5,415
221 52720 320	STRIKE TEAM Equip Maint Fire	0	50,000	50,000
221 53200 320	STRIKE TEAM Communications Fire	0	7,000	7,000

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221 53800 320	STRIKE TEAM Misc Expense Fire	0	200	200
221 57100 320	STRIKE TEAM Mach & Equip Fire	0	25,000	25,000
241 45100	Gas Taxes Interest Earned	0	-6,000	-6,000
241 46130	Gas Taxes Hwy User 2103	0	-50,000	-50,000
241 46131	Gas Taxes Hwy User 2105	0	-34,000	-34,000
241 46132	Gas Taxes Hwy User 2106	0	-21,000	-21,000
241 46133	Gas Taxes Hwy User 2107	0	-45,000	-45,000
241 46134	Gas Taxes Hwy User 2107.5	0	-2,000	-2,000
241 46135	Gas Taxes ROAD MAIN./REH	0	-160,000	-160,000
241 50800 630	Gas Taxes Salary Transfer Street Dept.	0	50,000	50,000
241 52600 216	Gas Taxes Utilities PERILLI BLDG	0	60,000	60,000
241 52600 630	Gas Taxes Utilities Street Dept.	0	120,330	120,330
241 55901 631	Gas Taxes OVERHEAD EXP. MEASURE B/TT	0	250,000	250,000
246 45100	County Transpo Interest Earned	0	-20,000	-20,000
246 46400	County Transpo County Transp.	0	-270,000	-270,000
246 50800 630	County Transpo Salary Transfer Street Dept.	0	5,000	5,000
246 52230 630	County Transpo Signs Street Dept.	0	10,000	10,000
246 52500 630	County Transpo Prof Services Street Dept.	0	20,000	20,000
246 52730 630	County Transpo Street Maint Street Dept.	0	32,000	32,000
246 55901 631	County Transpo OVERHEAD EXP. MEASURE B/TT	0	250,000	250,000
246 57100 630	County Transpo Mach & Equip Street Dept.	0	10,000	10,000
246 57200 630	County Transpo Capital Impr Street Dept.	0	185,000	185,000
252 42100	Park Donations P/T/P Impr Dist	0	0	0
252 42100 710	Park Donations P/T/P Impr Dist Police	0	0	0
252 45100	Park Donations Interest Earned	0	0	0
252 45100 710	Park Donations Interest Earned Police	0	0	0
252 47510	Park Donations Pool Revenues	0	0	0
252 47510 710	Park Donations Pool Revenues Police	0	0	0
252 49220	Park Donations PK-REC DONATION	0	0	0
252 49220 710	Park Donations PK-REC DONATION Police	0	0	0
252 50105 640	Park Donations Salaries/Temp Recreation	0	0	0
252 50110 640	Park Donations Fica Recreation	0	0	0
253 42100	Improvemnt Dist P/T/P Impr Dist	0	-85,400	-85,400
253 45100	Improvemnt Dist Interest Earned	0	-300	-300
253 47510	Improvemnt Dist Pool Revenues	0	-20,500	-20,500
253 49220	Improvemnt Dist PK-REC DONATION	0	-3,000	-3,000
253 50105 640	Improvemnt Dist Salaries/Temp Recreation	0	40,000	40,000
253 50110 640	Improvemnt Dist Fica Recreation	0	2,170	2,170
253 50111 640	Improvemnt Dist Medicare Recreation	0	508	508
253 52100 640	Improvemnt Dist Office Expense Recreation	0	50	50
253 52110 640	Improvemnt Dist Supplies Recreation	0	400	400
253 52250 640	Improvemnt Dist Chlorine Recreation	0	10,650	10,650
253 52260 640	Improvemnt Dist Chemicals Recreation	0	1,500	1,500
253 52400 640	Improvemnt Dist Fees & Permits Recreation	0	500	500
253 52500 620	Improvemnt Dist Prof Services City Engineer	0	1,500	1,500
253 52500 640	Improvemnt Dist Prof Services Recreation	0	1,600	1,600

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253 52600 640	Improvemnt Dist Utilities Recreation	0	9,000	9,000
253 52700 640	Improvemnt Dist Building Maint Recreation	0	2,000	2,000
253 52700 650	Improvemnt Dist Building Maint Parks	0	1,000	1,000
253 52720 640	Improvemnt Dist Equip Maint Recreation	0	3,000	3,000
253 53100 620	Improvemnt Dist Advertising City Engineer	0	1,000	1,000
253 53200 640	Improvemnt Dist Communications Recreation	0	900	900
253 53600 640	Improvemnt Dist Recr Pgm Exp Recreation	0	10,000	10,000
253 53800 640	Improvemnt Dist Misc Expense Recreation	0	100	100
253 53801 640	Improvemnt Dist CC Fee/Cash Dr Recreation	0	150	150
253 59100 650	Improvemnt Dist Loan Principle Parks	0	1,991	1,991
253 59200 650	Improvemnt Dist Loan Interest Parks	0	6,189	6,189
261 45100	CDBG Pgm Income Interest Earned	0	-5,000	-5,000
261 48100	CDBG Pgm Income CDBG Pgm Income	0	-14,000	-14,000
261 51300 230	CDBG Pgm Income Training/Travel Finance	0	100	100
261 52500 230	CDBG Pgm Income Prof Services Finance	0	6,000	6,000
261 52900 230	CDBG Pgm Income Loans Finance	0	3,500	3,500
262 45100	HOME Pgm Income Interest Earned	0	-3,000	-3,000
262 48200	HOME Pgm Income HOME Loan Repay	0	-11,000	-11,000
262 49900	HOME Pgm Income Misc Revenues	0	-4,500	-4,500
262 52100 230	HOME Pgm Income Office Expense Finance	0	200	200
262 52500 230	HOME Pgm Income Prof Services Finance	0	5,500	5,500
263 48300	MicroECO/Cov MICRO-ENTERP	0	-20,000	-20,000
263 52110 215	MicroECO/Cov Supplies Econ.Developmt	0	5,000	5,000
263 52500 215	MicroECO/Cov Prof Services Econ.Developmt	0	100	100
271 41710	Street Dev Imp Street D I Fees	0	-50,000	-50,000
271 45100	Street Dev Imp Interest Earned	0	-3,000	-3,000
271 52720 630	Street Dev Imp Equip Maint Street Dept.	0	448,173	448,173
272 41720	Law Enf Dev Imp Law Enf DI Fees	0	-25,000	-25,000
272 45100	Law Enf Dev Imp Interest Earned	0	-5,000	-5,000
272 52500 620	Law Enf Dev Imp Prof Services City Engineer	0	5,000	5,000
272 52700 710	Law Enf Dev Imp Building Maint Police	0	5,000	5,000
272 57200 710	Law Enf Dev Imp Capital Impr Police	0	170,000	170,000
273 41730	Fire Dev Imp Fire DI Fees	0	-50,000	-50,000
273 41770	Fire Dev Imp Community Cent.	0	0	0
273 45100	Fire Dev Imp Interest Earned	0	-5,000	-5,000
273 46100	Fire Dev Imp Motor Veh Lic	0	0	0
273 52700 320	Fire Dev Imp Building Maint Fire	0	195,000	195,000
274 41740	Drainage Dev Im Drainage DI Fee	0	-8,000	-8,000
274 45100	Drainage Dev Im Interest Earned	0	-1,500	-1,500
274 52750 630	Drainage Dev Im Storm Dr Maint Street Dept.	0	25,000	25,000
274 57200 630	Drainage Dev Im Capital Impr Street Dept.	0	80,000	80,000
275 41750	Park/Rec Dev Im Park/Rec DI Fee	0	-25,000	-25,000
275 45100	Park/Rec Dev Im Interest Earned	0	-3,000	-3,000
275 57200 640	Park/Rec Dev Im Capital Impr Recreation	0	100,000	100,000
276 41760	City Hall Impac City Hall Dev.	0	-45,000	-45,000
276 45100	City Hall Impac Interest Earned	0	-1,500	-1,500

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276 52100 210	City Hall Impac Office Expense Admin. Services	0	5,000	5,000
276 52500 215	City Hall Impac Prof Services Econ.Developmt	0	9,500	9,500
276 52700 610	City Hall Impac Building Maint City Hall	0	80,000	80,000
276 52720 610	City Hall Impac Equip Maint City Hall	0	3,000	3,000
277 41770	Com. Ctr Impact Community Cent.	0	-3,000	-3,000
277 45100	Com. Ctr Impact Interest Earned	0	-800	-800
277 57200 650	Com. Ctr Impact Capital Impr Parks	0	55,500	55,500
281 45100	State Recycling Interest Earned	0	-60	-60
281 46320	State Recycling Recycling Grant	0	-5,000	-5,000
281 50800 650	State Recycling Salary Transfer Parks	0	2,500	2,500
281 57200 650	State Recycling Capital Impr Parks	0	2,000	2,000
310 48810	STATE PARK SP ENTRANCE FEE	0	-100	-100
310 48820	STATE PARK SP SEP. PARKING	0	-2,500	-2,500
310 48830	STATE PARK SP CONCESSION A	0	-25,000	-25,000
310 48840	STATE PARK SP CONCESSION B	0	-1,000	-1,000
310 52100 650	STATE PARK Office Expense Parks	0	400	400
310 52110 650	STATE PARK Supplies Parks	0	1,000	1,000
310 52180 650	STATE PARK Small Tools Parks	0	50	50
310 52280 650	STATE PARK Tires Parks	0	50	50
310 52500 650	STATE PARK Prof Services Parks	0	6,000	6,000
310 52600 650	STATE PARK Utilities Parks	0	9,000	9,000
310 52700 650	STATE PARK Building Maint Parks	0	5,000	5,000
310 52720 650	STATE PARK Equip Maint Parks	0	1,500	1,500
310 53100 650	STATE PARK Advertising Parks	0	200	200
310 53200 650	STATE PARK Communications Parks	0	600	600
310 53800 650	STATE PARK Misc Expense Parks	0	1,000	1,000
310 59100 650	STATE PARK Loan Principle Parks	0	1,991	1,991
310 59200 650	STATE PARK Loan Interest Parks	0	6,189	6,189
311 45100	BOAT LAUNCH Interest Earned	0	-1,500	-1,500
311 47502	BOAT LAUNCH Boat Launch Fee	0	-20,000	-20,000
311 49900	BOAT LAUNCH Misc Revenues	0	-500	-500
311 52110 650	BOAT LAUNCH Supplies Parks	0	50	50
311 52230 650	BOAT LAUNCH Signs Parks	0	200	200
311 52400 650	BOAT LAUNCH Fees & Permits Parks	0	2,100	2,100
311 52500 230	BOAT LAUNCH Prof Services Finance	0	5,100	5,100
311 52500 620	BOAT LAUNCH Prof Services City Engineer	0	15,000	15,000
311 52700 650	BOAT LAUNCH Building Maint Parks	0	500	500
311 52720 650	BOAT LAUNCH Equip Maint Parks	0	500	500
311 53100 210	BOAT LAUNCH Advertising Admin. Services	0	50	50
311 53100 230	BOAT LAUNCH Advertising Finance	0	50	50
410 45100	Water Fund Interest Earned	0	-70,000	-70,000
410 45700	Water Fund Check Svc Chg	0	-1,000	-1,000
410 47800	Water Fund Water Service	0	-1,300,303	-1,300,303
410 47805	Water Fund Water Usage	0	-195,000	-195,000
410 47810	Water Fund Water Conn Fees	0	-7,000	-7,000
410 47820	Water Fund Meter Inst Fees	0	-4,000	-4,000

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410 47830	Water Fund Water DI Fees	0	-65,000	-65,000
410 47900	Water Fund Util Late Pen	0	-40,000	-40,000
410 47910	Water Fund Del Turn On Fee	0	-8,000	-8,000
410 49900	Water Fund Misc Revenues	0	-500	-500
410 50100 670	Water Fund Salaries/Perm Water	0	170,028	170,028
410 50110 670	Water Fund Pica Water	0	13,568	13,568
410 50111 670	Water Fund Medicare Water	0	2,914	2,914
410 50300 670	Water Fund Overtime Water	0	29,950	29,950
410 50310 670	Water Fund Holiday O/T Water	0	1,394	1,394
410 50520 670	Water Fund PERS Retirement Water	0	14,458	14,458
410 50521 670	Water Fund PERS UAL Water	0	61,316	61,316
410 50525 670	Water Fund PERS Health Water	0	75,382	75,382
410 50530 670	Water Fund Dental Water	0	4,048	4,048
410 50532 670	Water Fund Vision Water	0	576	576
410 50533 670	Water Fund Life Insurance Water	0	470	470
410 50535 670	Water Fund ACI Suppl. Ins. Water	0	97	97
410 50800 110	Water Fund Salary Transfer City Clerk	0	17,326	17,326
410 50800 120	Water Fund Salary Transfer City Council	0	15,954	15,954
410 50800 130	Water Fund Salary Transfer City Treasurer	0	2,351	2,351
410 50800 210	Water Fund Salary Transfer Admin. Services	0	192,796	192,796
410 50800 230	Water Fund Salary Transfer Finance	0	84,537	84,537
410 51150 670	Water Fund Workers Comp. Water	0	16,627	16,627
410 51160 230	Water Fund Retiree Health Finance	0	11,374	11,374
410 51200 670	Water Fund Clothing/Per Ex Water	0	4,000	4,000
410 51300 670	Water Fund Training/Travel Water	0	2,000	2,000
410 52100 670	Water Fund Office Expense Water	0	12,000	12,000
410 52110 670	Water Fund Supplies Water	0	6,000	6,000
410 52150 670	Water Fund Med Supplies Water	0	200	200
410 52160 670	Water Fund Plaques/Awards Water	0	75	75
410 52180 670	Water Fund Small Tools Water	0	1,500	1,500
410 52200 670	Water Fund Safety Equipmnt Water	0	700	700
410 52250 670	Water Fund Chlorine Water	0	40,000	40,000
410 52270 670	Water Fund Fuel Water	0	7,500	7,500
410 52400 670	Water Fund Fees & Permits Water	0	25,000	25,000
410 52500 230	Water Fund Prof Services Finance	0	18,000	18,000
410 52500 240	Water Fund Prof Services City Attorney	0	25,000	25,000
410 52500 620	Water Fund Prof Services City Engineer	0	10,000	10,000
410 52500 670	Water Fund Prof Services Water	0	26,000	26,000
410 52520 670	Water Fund Testing Water	0	10,000	10,000
410 52600 670	Water Fund Utilities Water	0	150,000	150,000
410 52700 670	Water Fund Building Maint Water	0	50,000	50,000
410 52710 670	Water Fund Pump/Motor Main Water	0	10,000	10,000
410 52720 670	Water Fund Equip Maint Water	0	15,000	15,000
410 52800 670	Water Fund Insurance/Bonds Water	0	146,535	146,535
410 52850 670	Water Fund Dues/Memberships Water	0	2,000	2,000
410 53100 670	Water Fund Advertising Water	0	100	100

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410 53200 670 Water Fund Communications Water	0	3,000	3,000
410 53300 230 Water Fund Rents & Leases Finance	0	3,500	3,500
410 53300 670 Water Fund Rents & Leases Water	0	420	420
410 53800 670 Water Fund Misc Expense Water	0	30,000	30,000
410 53801 670 Water Fund CC Fee/Cash Dr Water	0	3,000	3,000
410 55901 110 Water Fund OVERHEAD EXP. City Clerk	0	2,423	2,423
410 55901 120 Water Fund OVERHEAD EXP. City Council	0	770	770
410 55901 130 Water Fund OVERHEAD EXP. City Treasurer	0	42	42
410 55901 210 Water Fund OVERHEAD EXP. Admin. Services	0	15,365	15,365
410 55901 215 Water Fund OVERHEAD EXP. Econ.Developmt	0	2,844	2,844
410 55901 230 Water Fund OVERHEAD EXP. Finance	0	77,860	77,860
410 55901 610 Water Fund OVERHEAD EXP. City Hall	0	22,506	22,506
410 55902 230 Water Fund OPEB Funding Finance	0	6,149	6,149
410 57100 670 Water Fund Mach & Equip Water	0	225,000	225,000
410 57200 670 Water Fund Capital Impr Water	0	574,418	574,418
410 60003 670 Water Fund Well # 6 Water	0	1,214,181	1,214,181
410 61011 670 Water Fund WALNUT WATER Water	0	3,654,244	3,654,244
410 62003 670 Water Fund Well 9 on 5th Water	0	6,876,000	6,876,000
422 45100 Corp Yard Relo Interest Earned	0	-1,000	-1,000
422 47725 Corp Yard Relo Corp.Yard Reloc	0	-5,000	-5,000
430 45100 Sewer Fund Interest Earned	0	-80,000	-80,000
430 45300 Sewer Fund Bldg/Prop. Rent	0	-170,000	-170,000
430 47600 Sewer Fund Sewer Charges	0	-3,437,188	-3,437,188
430 47630 Sewer Fund Sewer Facility	0	-80,000	-80,000
430 49900 Sewer Fund Misc Revenues	0	-600	-600
430 50100 690 Sewer Fund Salaries/Perm Sewer	0	238,400	238,400
430 50110 690 Sewer Fund Pica Sewer	0	19,842	19,842
430 50111 690 Sewer Fund Medicare Sewer	0	4,159	4,159
430 50300 690 Sewer Fund Overtime Sewer	0	47,050	47,050
430 50310 690 Sewer Fund Holiday O/T Sewer	0	1,394	1,394
430 50520 690 Sewer Fund PERS Retirement Sewer	0	20,658	20,658
430 50521 690 Sewer Fund PERS UAL Sewer	0	74,941	74,941
430 50525 690 Sewer Fund PERS Health Sewer	0	92,134	92,134
430 50530 690 Sewer Fund Dental Sewer	0	5,375	5,375
430 50532 690 Sewer Fund Vision Sewer	0	653	653
430 50533 690 Sewer Fund Life Insurance Sewer	0	653	653
430 50535 690 Sewer Fund ACI Suppl.Ins. Sewer	0	119	119
430 50800 110 Sewer Fund Salary Transfer City Clerk	0	26,655	26,655
430 50800 120 Sewer Fund Salary Transfer City Council	0	24,544	24,544
430 50800 130 Sewer Fund Salary Transfer City Treasurer	0	3,617	3,617
430 50800 210 Sewer Fund Salary Transfer Admin. Services	0	195,358	195,358
430 50800 230 Sewer Fund Salary Transfer Finance	0	218,681	218,681
430 51150 690 Sewer Fund Workers Comp. Sewer	0	17,667	17,667
430 51160 230 Sewer Fund Retires Health Finance	0	7,418	7,418
430 51200 690 Sewer Fund Clothing/Per Ex Sewer	0	5,000	5,000
430 51300 690 Sewer Fund Training/Travel Sewer	0	8,000	8,000

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430 52100 690	Sewer Fund Office Expense Sewer	0	12,000	12,000
430 52110 690	Sewer Fund Supplies Sewer	0	24,000	24,000
430 52150 690	Sewer Fund Med Supplies Sewer	0	500	500
430 52160 690	Sewer Fund Plaques/Awards Sewer	0	50	50
430 52180 690	Sewer Fund Small Tools Sewer	0	1,500	1,500
430 52200 690	Sewer Fund Safety Equipmnt Sewer	0	500	500
430 52250 690	Sewer Fund Chlorine Sewer	0	500	500
430 52260 690	Sewer Fund Chemicals Sewer	0	25,000	25,000
430 52270 690	Sewer Fund Fuel Sewer	0	22,000	22,000
430 52400 690	Sewer Fund Fees & Permits Sewer	0	40,000	40,000
430 52420 690	Sewer Fund Annexation Fee Sewer	0	6,000	6,000
430 52500 230	Sewer Fund Prof Services Finance	0	30,000	30,000
430 52500 240	Sewer Fund Prof Services City Attorney	0	35,000	35,000
430 52500 620	Sewer Fund Prof Services City Engineer	0	3,000	3,000
430 52500 690	Sewer Fund Prof Services Sewer	0	61,000	61,000
430 52520 690	Sewer Fund Testing Sewer	0	75,000	75,000
430 52600 690	Sewer Fund Utilities Sewer	0	418,404	418,404
430 52700 690	Sewer Fund Building Maint Sewer	0	50,000	50,000
430 52720 690	Sewer Fund Equip Maint Sewer	0	150,000	150,000
430 52800 690	Sewer Fund Insurance/Bonds Sewer	0	155,291	155,291
430 52850 690	Sewer Fund Dues/Memberships Sewer	0	1,500	1,500
430 53100 690	Sewer Fund Advertising Sewer	0	100	100
430 53200 690	Sewer Fund Communications Sewer	0	5,000	5,000
430 53300 230	Sewer Fund Rents & Leases Finance	0	3,500	3,500
430 53300 690	Sewer Fund Rents & Leases Sewer	0	5,000	5,000
430 53740 690	Sewer Fund PROPERTY TAXES Sewer	0	67,300	67,300
430 53800 690	Sewer Fund Misc Expense Sewer	0	500	500
430 53801 690	Sewer Fund CC Fee/Cash Dr Sewer	0	3,000	3,000
430 53900 690	Sewer Fund Depreciation Sewer	0	250	250
430 55900 690	Sewer Fund Transfers Out Sewer	0	77,500	77,500
430 55901 110	Sewer Fund OVERHEAD EXP. City Clerk	0	3,728	3,728
430 55901 120	Sewer Fund OVERHEAD EXP. City Council	0	1,184	1,184
430 55901 130	Sewer Fund OVERHEAD EXP. City Treasurer	0	64	64
430 55901 210	Sewer Fund OVERHEAD EXP. Admin. Services	0	15,365	15,365
430 55901 215	Sewer Fund OVERHEAD EXP. Econ.Developmt	0	2,845	2,845
430 55901 230	Sewer Fund OVERHEAD EXP. Finance	0	77,862	77,862
430 55901 610	Sewer Fund OVERHEAD EXP. City Hall	0	23,188	23,188
430 55902 230	Sewer Fund OPEB Funding Finance	0	10,715	10,715
430 57100 690	Sewer Fund Mach & Equip Sewer	0	200,000	200,000
430 57200 690	Sewer Fund Capital Impr Sewer	0	150,000	150,000
430 59100 690	Sewer Fund Loan Principle Sewer	0	812,256	812,256
430 59200 690	Sewer Fund Loan Interest Sewer	0	325,479	325,479
430 62694 690	Sewer Fund WALNUT RANCH Sewer	0	3,561,803	3,561,803
610 42105	C. Meadows West Assessment Dist	0	-8,484	-8,484
610 45100	C. Meadows West Interest Earned	0	-30	-30
610 50800 630	C. Meadows West Salary Transfer Street Dept.	0	5,000	5,000

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610 50800 650 C. Meadows West Salary Transfer Parks	0	2,000	2,000
610 52500 620 C. Meadows West Prof Services City Engineer	0	500	500
610 52600 620 C. Meadows West Utilities City Engineer	0	975	975
610 53100 620 C. Meadows West Advertising City Engineer	0	75	75
620 42105 Hoblit Lighting Assessment Dist	0	-6,250	-6,250
620 45100 Hoblit Lighting Interest Earned	0	-10	-10
620 50800 630 Hoblit Lighting Salary Transfer Street Dept.	0	3,000	3,000
620 50800 650 Hoblit Lighting Salary Transfer Parks	0	2,000	2,000
620 52500 620 Hoblit Lighting Prof Services City Engineer	0	700	700
620 52600 630 Hoblit Lighting Utilities Street Dept.	0	200	200
620 53100 620 Hoblit Lighting Advertising City Engineer	0	75	75
640 42105 Colusa CFD2 Assessment Dist	0	-37,000	-37,000
640 45100 Colusa CFD2 Interest Earned	0	-500	-500
640 50800 630 Colusa CFD2 Salary Transfer Street Dept.	0	6,000	6,000
640 50800 650 Colusa CFD2 Salary Transfer Parks	0	8,000	8,000
640 52500 230 Colusa CFD2 Prof Services Finance	0	5,000	5,000
640 52500 620 Colusa CFD2 Prof Services City Engineer	0	1,200	1,200
640 52600 630 Colusa CFD2 Utilities Street Dept.	0	2,000	2,000
640 53100 620 Colusa CFD2 Advertising City Engineer	0	80	80
660 42105 WALNUT RANCH Assessment Dist	0	-24,000	-24,000
660 42105 620 WALNUT RANCH Assessment Dist City Engineer	0	0	0
660 45100 WALNUT RANCH Interest Earned	0	-150	-150
660 45100 620 WALNUT RANCH Interest Earned City Engineer	0	0	0
660 50800 620 WALNUT RANCH Salary Transfer City Engineer	0	0	0
660 50800 630 WALNUT RANCH Salary Transfer Street Dept.	0	8,000	8,000
660 52500 620 WALNUT RANCH Prof Services City Engineer	0	2,000	2,000
660 53100 620 WALNUT RANCH Advertising City Engineer	0	45	45