

City of Colusa
Budget Summary
Fiscal Year 2025-2026 Mid-Year Budget

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

-----FY 2025-26 Mid-Year Budget-----

Fund - Description	Fund Balance	Fiscal Year 2025-2026		Fund Balance	Fiscal Year 2025-26		Fund Balance
	6/30/2025	Revenues	Expenditures	6/30/2025	Revenues	Expenditures	6/30/2026
101 - General Fund	\$ 2,829,550	\$ 11,718,580	\$ 11,718,580	\$ 2,829,550	\$ 12,353,385	\$ 12,648,888	\$ 2,534,046
410 - Water Enterprise Fund	7,927,494	12,413,787	13,182,931	7,927,494	12,413,787	13,186,872	7,154,409
430 / 436 - Sewer Enterprise Fund	16,172,508	10,834,238	9,069,963	16,172,508	10,834,238	9,079,264	17,927,482
<i>Special Revenue Funds</i>							
102 - Cannabis Revenue Fund	1,831,634	188,000	54,500	1,831,634	188,000	818,504	1,201,130
211 - Traffic Safety Fund	(8,927)	3,625	4,000	(8,927)	3,625	4,000	(9,302)
214 - State Law Enforcement Grant Fund	398,035	197,000	316,500	398,035	197,000	534,000	61,035
220 - Prop 64 Public Health & Safety Grant	(15,717)	155,524	155,524	(15,717)	218,730	218,730	(15,717)
221 - Strike Team	381,899	463,701	355,062	381,899	303,000	577,974	106,925
241 - Gas Tax Fund	428,819	296,386	200,000	428,819	296,386	480,330	244,875
246 - Country Transportation Fund (LTF)	747,894	290,000	512,000	747,894	290,000	512,000	525,894
253 - Parks/ Tree Improvement District Fund	41,525	538,200	533,397	41,525	538,200	533,397	46,329
261 - CDBG Program Income Fund	314,965	19,000	9,600	314,965	19,000	9,600	324,365
262 - CDBG HOME Program Income Fund	134,421	18,500	15,500	134,421	19,000	9,600	143,821
263 - Micro Enterp Devl/ COVI	107,742	20,000	100	107,742	20,000	100	127,642
271 - Street Dvlpmt Impact Fee Fund	548,331	53,000	448,173	548,331	53,000	448,173	153,158
272 - Police Dvlpmt Impact Fee Fund	164,754	30,000	180,000	164,754	30,000	180,000	14,754
273 - Fire Dvlpmt Impact Fee Fund	277,117	82,117	250,000	277,117	50,000	250,000	77,117
274 - Storm Drain Impact Fee Fund	120,984	7,500	100,000	120,984	9,500	125,000	5,484
275 - Park/Rec Dvlpmt Impact Fee Fund	154,419	28,000	100,000	154,419	28,000	100,000	82,419
276 - City Hall Dvlpmt Impact Fee Fund	109,870	7,500	97,500	109,870	46,500	97,500	58,870
277 - Comm Ctr Dvlpmt Impact Fee Fund	59,010	3,800	55,500	59,010	3,800	55,500	7,310
281 - State Recycling Fund	12,601	5,060	4,500	12,601	5,060	4,500	13,161
310 - State Park Fund	(625,045)	671,450	157,576	(625,045)	671,450	157,576	(111,171)
311 - Boat Launch Fund	94,749	22,000	23,550	94,749	22,000	23,550	93,199
422 - Corp Yard Dvlpmt Impact Fee Fund	162,609	14,150	25,000	162,609	14,150	25,000	151,759
610 - Colusa Meadows Assmt Dist Fund	6,438	8,514	8,550	6,438	8,514	8,550	6,402
620 - Hoblit Lighting Assmt Dist Fund	1,575	6,503	5,975	1,575	6,503	5,975	2,103
640 - Colusa CFD2 -2020	61,512	37,500	32,000	61,512	37,500	32,000	67,012
640 - Walnut Ranch Assmt Dist Fund	34,416	24,100	10,045	34,416	24,100	10,045	48,471

Capital Projects Funds

101 - American Rescue Plan Act (ARPA)	1,025,563	260,170	530,290	755,443	217,500	217,500	-
310 - LOSSP Grant	-	-	-	-	642,950	642,950	-
220- Prop 64 Grant (2of 5 Years)	-	-	-	-	15524	15524	-
253- Clean California Grant (48K MB)	-	-	-	-	381000	429000	-
410-< 430 (Walnut Ranch Projects)	-	-	-	-	8036455	8036455	-

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-2025	Adopted Budget FY 2025-2026	Adopted Budget FY 2025-2026
REVENUES					
Taxes	4,136,995	4,931,602	4,657,773	4,920,560	4,943,560
Franchises	302,349	322,899	342,144	320,000	320,000
Licenses & Permits	452,090	199,296	222,326	208,700	208,700
Fines & Forfeitures	31,577	29,868	16,575	13,500	13,500
Interest Income	49,968	100,523	101,616	75,000	75,000
Property Rents & Leases	50,442	60,418	44,180	75,000	75,000
Other Government Agencies	80,387	64,667	69,564	71,700	71,700
Service Charges	273,235	147,939	117,237	221,600	221,600
Other Revenues	27,165	88,685	52,375	60,950	60,950
Other Financing Sources	-	2,102,986	-	5,534,070	6,145,875
American Relief American Act (ARPA)	(4,419)	-	283,108	217,500	217,500
Total Revenues	5,399,788	8,048,884	5,906,898	11,718,580	12,353,385
EXPENDITURES					
City Council	7,542	6,954	14,786	21,869	21,869
City Clerk	36,548	34,432	44,237	27,486	31,792
City Treasurer	\$3,075	\$3,074	\$3,085	\$3,074	\$3,074
Fire Department	893,621	994,036	1,144,970	1,198,024	1,230,390
Police Department	1,562,348	1,736,289	1,827,585	1,829,350	1,983,608
Code Enforcement	-	21,908	2,127	-	-
Administrative Services - Administration	173,471	3,350,334	138,387	219,621	216,546
Administrative Services - Finance	533,330	567,069	625,629	750,629	760,391
Administrative Services - Attorney	32,447	31,014	37,610	40,000	40,000
Administrative Services - Recreation	73,438	140,470	149,830	185,569	189,721
Community Development - Economic Devlp.	143,720	83,233	90,745	204,190	205,997
Community Development - Planning	122,541	141,469	200,438	212,750	212,750
Community Development - Building	122,080	99,946	98,797	105,200	105,200
Community Development - Engineering	62,466	32,112	41,857	40,150	40,150
Public Works - City Hall	55,414	48,549	52,678	22,440	22,440
Public Works - Streets	478,354	658,752	1,550,668	6,256,857	6,269,238
Public Works -Perilie Building	-	-	24,982	72,932	72,932
Public Works - Parks	237,899	313,027	251,894	310,939	345,289
American Relief Program Act (ARPA)	18,292	587,591	256,170	217,500	897,500
Total Expenditures	\$ 4,556,586	\$ 8,850,257	\$ 6,556,476	\$ 11,718,580	\$ 12,648,888
Excess / (Deficit) of Revenues over Expenditures	843,202	(801,373)	(649,578)	0	(295,503)
Non-Budgetary Gen. Liability / Work. Comp. Adj. One-time Transfers (to)/ from Reserves	-	(29,538)	18,340		
Annual Net Excess / (Deficit)	843,202	(801,373)	(649,578)	0	(295,503)
Beginning Fund Balance	3,430,066	4,218,789	3,387,878	3,387,878	2,756,640
Ending Fund Balance	4,219,789	3,387,878	2,756,640	3,387,878	2,461,137
Amount Not Obligated at Year End	4,219,789	3,387,878	2,756,640	3,387,878	2,461,137

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

Description	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-26	Mid-Year Budget FY 2025-2026
Property Taxes	1,148,547	1,261,671	1,355,552	1,395,183	1,410,183
Property Tax in Lieu of Vehicle License Fee	721,520	795,590	832,723	849,377	857,377
Sales Taxes	2,217,893	2,824,775	2,424,006	2,630,000	2,630,000
ERAF in Lieu of Sales Tax	-	-	-	-	-
Transient Occupancy Taxes	32,093	31,339	26,843	28,000	28,000
Documentary Stamps	16,942	18,226	18,649	18,000	18,000
TOTAL TAXES	4,136,995	4,931,602	4,657,773	4,920,560	4,943,560
Franchise - Gas & Electric	98,269	102,034	101,329	105,000	105,000
Franchise - Solid Waste	161,009	167,758	195,539	180,000	180,000
Franchise - Cable TV	43,071	53,107	45,276	35,000	35,000
TOTAL FRANCHISES	302,349	322,899	342,144	320,000	320,000
Business Licenses	60,085	68,260	67,490	69,200	69,200
TOTAL LICENSES	60,085	68,260	67,490	69,200	69,200
Other Permits	20,825	23,300	24,433	9,500	9,500
Building Permits	301,980	107,735	130,402	130,000	130,000
TOTAL PERMITS	322,805	131,035	154,836	139,500	139,500
Civil Fines	30,894	29,015	13,710	12,000	12,000
Other Fines	-	-	-	-	-
Parking Tickets	683	854	2,865	1,500	1,500
TOTAL FINES & FORFEITURES	31,577	29,868	16,575	13,500	13,500
Building Rents and Leases	50,442	60,418	44,180	75,000	75,000
Interest Earnings	49,968	100,523	101,616	75,000	75,000
TOTAL INTEREST & RENTALS	100,410	160,941	145,796	150,000	150,000
Motor Vehicle In-Lieu	6,543	7,940	10,165	10,200	10,200
Public Safety - Proposition 172	31,108	29,271	29,378	30,000	30,000
State Highway Maintenance Reimbursement	41,994	22,573	28,872	30,000	30,000
State Mandate Reimbursements	-	-	-	-	-
POST Training Reimbursement	742	4,883	1,150	1,500	1,500
TOTAL FROM OTHER AGENCIES	80,387	64,667	69,564	71,700	71,700
Police Department Fees and Charges	10,260	10,663	8,876	14,000	14,000
Police Department DHHS Grant/SARB Grant	20,589	-	-	10,100	10,100
Fire Department Fees and Charges	1,475	3,897	5,631	6,000	6,000
Plan Check Fees	186,714	44,753	51,029	112,000	112,000
Planning & Zoning Fees	19,951	44,313	6,200	32,000	32,000
Recreation Fees and Charges	33,390	44,313	45,501	47,500	47,500
Economic Fees and Charges	5,275	-	-	-	-
ARPA Fund	(4,419)	-	283,108	217,500	217,500
TOTAL SERVICE CHARGES	273,235	147,939	117,237	221,600	221,600
TOTAL OTHER REVENUES	27,165	88,685	52,375	60,950	60,950
TOTAL OTHER FINANCING SOURCES	-	2,102,986	-	5,534,070	6,145,875
TOTAL TRANSFERS IN	-	-	-	-	-
TOTAL GENERAL FUND	5,330,588	8,048,884	5,906,898	11,718,580	12,353,385

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 Wscott Road grant , \$680K for Valley Vision grant

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

Departmental Expenditure Account Detail

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
<u>Elected Officials</u>					
City Council					
Personal Services	6,588	6,265	13,725	20,863	20,863
Services and Supplies	954	689	1,061	1,006	1,006
Capital Outlay	-	-	-	-	-
Total:	7,542	6,954	14,786	21,869	21,869
City Clerk					
Personal Services	34,200	32,625	39,574	22,657	26,963
Services and Supplies	2,348	1,807	4,664	4,829	4,829
Capital Outlay	-	-	-	-	-
Total:	36,548	34,432	44,237	27,486	31,792
City Treasurer					
Personal Services	3,075	\$3,074	\$3,075	3,074.48	3,074.48
Services and Supplies	-	-	11	-	-
Capital Outlay	-	-	-	-	-
Total:	3,075	\$3,074	\$3,085	\$3,074	\$3,074
<u>Public Safety</u>					
Fire					
Personal Services	713,075	803,299	920,171	1,028,510	1,060,876
Services and Supplies	175,075	190,737	184,799	167,514	167,514
Capital Outlay	5,470	-	40,000	2,000	2,000
Total:	893,621	994,036	1,144,970	1,198,024	1,230,390
Police					
Personal Services	1,285,653	1,404,452	1,490,696	1,475,149	1,629,407
Services and Supplies	276,695	331,837	336,889	354,201	354,201
Capital Outlay	-	-	-	-	-
Total:	1,562,348	1,736,289	1,827,585	1,829,350	1,983,608
Code Enforcement					
Personal Services	-	17,167	-	-	-
Services and Supplies	-	4,740	2,127	-	-
Capital Outlay	-	-	-	-	-
Total:		21,908	2,127		
<u>Administrative Services Department</u>					
Administration					
Personal Services	107,790	109,573	119,777	199,151	196,076
Services and Supplies	65,681	34,549	18,609	20,470	20,470
Capital Outlay	-	3,206,211	-	-	-
Total:	173,471	3,350,334	138,387	219,621	216,546
<u>Administrative Services Department, cont.</u>					
Finance					
Personal Services	152,969	159,397	132,073	175,543	185,305
Services and Supplies	380,361	407,672	493,556	575,087	575,087
Capital Outlay	-	-	-	-	-
Total:	533,330	567,069	625,629	750,629	760,391
Attorney					
Personal Services	-	-	-	-	-
Services and Supplies	32,447	31,014	37,610	40,000	40,000
Capital Outlay	-	-	-	-	-
Total:	32,447	31,014	37,610	40,000	40,000
Recreation					
Personal Services	31,057	85,691	109,553	118,045	120,197
Services and Supplies	42,381	54,779	40,277	67,524	69,524
Capital Outlay	-	-	-	-	-
Total:	73,438	140,470	149,830	185,569	189,721
<u>Community Development Department</u>					
Grant Writer/Tourism Development					

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

Departmental Expenditure Account Detail

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Personal Services	83,560	17,203	-	-	-
Services and Supplies	60,159	66,030	90,745	204,190	205,997
Capital Outlay	-	-	-	-	-
Total:	143,720	83,233	90,745	204,190	205,997
Planning					
Personal Services	49,999	74,891	44,577	-	-
Services and Supplies	72,542	66,578	155,861	212,750	212,750
Capital Outlay	-	-	-	-	-
Total:	122,541	141,469	200,438	212,750	212,750
Building					
Personal Services	-	-	-	-	-
Services and Supplies	122,080	99,946	98,797	105,200	105,200
Capital Outlay	-	-	-	-	-
Total:	122,080	99,946	98,797	105,200	105,200
Engineering					
Personal Services	-	-	-	-	-
Services and Supplies	62,466	32,112	41,857	40,150	40,150
Capital Outlay	-	-	-	-	-
Total:	62,466	32,112	41,857	40,150	40,150
<u>Public Works Department</u>					
City Hall					
Personal Services	-	-	-	-	-
Services and Supplies	55,414	48,549	52,678	22,440	22,440
Capital Outlay	-	-	-	-	-
Total:	55,414	48,549	52,678	22,440	22,440
Streets					
Personal Services	318,112	466,960	510,965	612,651	625,032
Services and Supplies	112,441	176,388	151,879	204,086	204,086
Capital Outlay	-	15,404	887,824	5,440,120	5,440,120
Total:	478,354	658,752	1,550,668	6,256,857	6,269,238
CBIC BUILDING					
Loan from Enterprise Fund	-	-	-	-	-
Services and Supplies	-	6,982	24,982	72,932	72,932
Capital Outlay	-	-	-	-	-
Total:	-	6,982	24,982	72,932	72,932
Parks					
Personal Services	182,355	194,754	170,638	240,843	275,193
Services and Supplies	62,282	83,369	81,256	70,096	70,096
Capital Outlay	-	34,904	-	-	-
Total:	237,899	313,027	251,894	310,939	345,289
ARPA & Valley Vision Grant					
Personal Services	-	-	-	-	-
Services and Supplies	-	-	-	-	-
Capital Outlay	18,292	587,591	256,170	217,500	897,500
Total:	18,292	587,591	256,170	217,500	897,500
Total Appropriations - General Fund	4,556,586	8,857,239	6,556,476	11,718,580	12,648,888
Total Personal Services:	2,968,433	3,375,351	3,554,825	3,747,806	4,142,986
Total Services and Supplies:	1,523,327	1,796,486	1,817,656	2,025,251	2,166,283
Total Capital Outlay:	64,826	3,685,402	1,183,994	1,924,534	6,339,620

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 Mid-Year Budget
Water Enterprise Fund (Fund 410)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Water Service and Usage Fees	1,389,388	1,390,499	1,420,432	1,495,303	1,495,303
Water Connection, Installation Fees, Dev. Imp.	59,219	47,079	51,113	80,000	80,000
State and Federal Grants- Walnut Ranch		145,700	1,357,866	10,722,984	10,722,984
Late Payments, Delinquencies, Check Svc. Chrg.	70,032	28,174	33,695	45,000	45,000
Interest	61,064	105,079	117,199	70,000	70,000
Other Income	60,970	15,199	-	500	500
<i>Total:</i>	<u>1,640,674</u>	<u>1,731,731</u>	<u>2,980,305</u>	<u>12,413,787</u>	<u>12,413,787</u>
Expenditures:					
Direct Salaries and Benefits	270,548	275,759	5309,236	5374,200	5378,141
Indirect Salaries and Benefits	267,933	277,022	337,516	312,964	312,964
Operating Costs	608,518	531,747	733,730	629,531	629,531
Overhead Costs	94,857	67,673	169,118	121,811	121,811
Machinery & Equipment	-	185,842	-	-	-
Capital Projects -Walnut Ranch(61011)	10,484	312,882	2,038,820	11,744,425	11,744,425
Audit Adjustments/Comp. Absence./OPEB/Deprec.	(94,513)	(238,012)	(1,680,095)	-	-
Reserve Transfer	-	-	-	-	-
<i>Total:</i>	<u>1,157,826</u>	<u>1,412,913</u>	<u>51,908,325</u>	<u>513,182,931</u>	<u>513,186,872</u>
Excess (deficit) of revenues over expenditures	482,847	318,818	1,071,980	(769,144)	(773,085)
Beginning Discretionary Fund Balance	6,053,848	6,536,695	6,855,514	5,662,043	4,892,899
Ending Discretionary Fund Balance	6,236,695	6,555,514	7,627,494	4,592,899	3,819,813
Restricted Reserve Balances:					
Meter Replacement Reserve	300,000	300,000	300,000	300,000	300,000
Total Fund Balance and Reserves	<u>6,536,695</u>	<u>6,855,514</u>	<u>7,927,494</u>	<u>4,892,899</u>	<u>4,119,813</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 Mid-Year Budget
Water Enterprise Fund (Fund 4)
Capital Expenditure Detail

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Capital Expenditures					
Meters					
Walnut Ranch Water Project (61011)			1,449,378	3,509,244	3,509,244
Machinery & Equipment	-	60,000	378,276	225,000	225,000
Meter Replacement Reserve Funding					
Other Capital Improvements (Well #6)	10,484	100,000	211,166	1,214,181	1,214,181
State Grant (Well Consolidation grant)				6,876,000	6,876,000
<i>Total:</i>	10,484	160,000	2,038,820	11,824,425	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 Mid-Year Budget
Water Enterprise Fund (Fund 4)
Capital Expenditure Detail

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Capital Expenditures					
Meters					
Walnut Ranch Water Project (61011)			1,449,378	3,509,244	3,509,244
Machinery & Equipment	-	60,000	378,276	225,000	225,000
Meter Replacement Reserve Funding					
Other Capital Improvements (Well #6)	10,484	100,000	211,166	1,214,181	1,214,181
State Grant (Well Consolidation grant)				6,876,000	6,876,000
<i>Total:</i>	10,484	160,000	2,038,820	11,824,425	11,824,425

Notes:

\$3,593,246 for Walnut Ranch Project
 1.2M -Re-drill Well # 6, 74K for Seada

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

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Sewer Charges	3,064,836	3,286,830	3,345,344	3,437,188	3,437,188
Interest/436/430	71,567	128,534	106,699	80,000	80,000
Sewer Dev. Impact Fees	56,794	52,267	117,668	80,000	80,000
Miscellaneous Revenue - Land Lease	149,595	194,121	139,880	170,000	170,000
Transfer In - Loader Loan from General Fund	-	-	-	600	600
Other Financing Sources - Walnut Ranch/WW Recycle	1,052,497	-	6,818,932	7,066,450	7,066,450
<i>Total:</i>	<u>4,395,289</u>	<u>3,661,752</u>	<u>10,528,523</u>	<u>10,834,238</u>	<u>10,834,238</u>
Expenditures:					
Direct Salaries and Benefits	366,856	469,380	522,389	5505,377	5514,678
Indirect Salaries and Benefits	277,982	286,145	350,839	468,855	468,855
Operating Costs	773,426	1,177,077	1,036,104	1,233,730	1,233,730
Overhead Costs	75,240	69,998	150,901	134,951	134,951
Machinery & Equipment	82,266	256,231	126,885	200,000	200,000
Debt Service	306,540	325,809	335,622	1,137,734	1,137,734
Capital Projects / Outlay	-	1,797,365	7,744,130	150,000	150,000
Recology / OPEB Prefunding Allocation	1,569,089	-	2,065,646	-	-
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)	-	-	-	5,161,815	5,161,815
Asset Capitalization - Use of Reserves for property	-	-	(7,787,640)	-	-
Transfer In/Out - New loan reserve req.	-	-	-	-	-
<i>Total:</i>	<u>3,528,898</u>	<u>4,459,505</u>	<u>4,622,374</u>	<u>9,069,963</u>	<u>9,079,264</u>
Excess (deficit) of revenues over expenditures	866,391	(797,753)	5,906,149	1,764,276	1,754,974
Beginning Discretionary Fund Balance	9,538,662	10,193,596	9,184,386	9,289,243	9,289,243
Ending Discretionary Fund Balance (30100)	10,193,596	9,184,386	14,879,078	8,433,333	8,433,333
Restricted Reserve Balance:					
REDIP Reserve	-	-	-	-	-
Capital Reserve (Fund 436)	1,132,101	1,215,930	1,293,430	1,370,930	1,448,430
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	<u>8,551,424</u>	<u>5,922,973</u>	<u>16,172,508</u>	<u>9,804,263</u>	<u>9,881,763</u>

Notes:

\$2.56M for Walnut Ranch Grant

\$2.59m for water Recycle Grant

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Capital Expenditures					
WWTP Upgrades / Liftstation/Reclamation	-	175,000	-	150,000	150,000
Machinery & Equipment	200,000	350,000	126,885	240,000	240,000
Walnut Ranch Sewer Project (62694)			2,599,537	2,568,401	2,568,401
Sewer Recycle Grant			5,144,593	2,593,414	2,593,414
Vacuum Truck					
Capital Projects/Outlay					
<i>Total:</i>	200,000	525,000	7,871,015	5,551,815	5,551,815

Pump \$35k
\$75K for a Truck

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

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year 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	256,170	192,500	192,500
Tourism Events (4 Events)					
Sick Leave paid by the City	-	-	-	-	-
Recreation Program	-			25,000	25,000
Others	-	158,708	4,000	-	-
<i>Total:</i>	<u>98,917</u>	<u>556,412</u>	<u>260,170</u>	<u>217,500</u>	<u>217,500</u>
Excess (deficit) of revenues over expenditures	625,922	(556,412)	(260,170)	(217,500)	(217,500)
Beginning Fund Balance	399,641	1,025,563	469,151	217,500	217,500
Ending Fund Balance	<u>1,025,563</u>	<u>469,151</u>	<u>208,981</u>	<u>-</u>	<u>-</u>

Notes:

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

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026
Revenue	212,806	161,658	158,152	135,000	135,000
Interest Revenue	17,941	38,544	53,612	35,000	35,000
Permits	14,500	26,000	24,458	18,000	18,000
State Grant -SS4			200,000		
<i>Total:</i>	<u>245,247</u>	<u>226,202</u>	<u>436,221</u>	<u>188,000</u>	<u>188,000</u>
Expenditures:					
Indirect Salaries and Benefits - Street Projects					
Operating Costs - Street Project	7,707	475	7,117	500	500
Safe Street for All -Grant Match		33,885		-	-
PMP- SS4	-	-	190,684	-	-
Asphalt Chip seal project -MB fund	-	-	-	-	-
ARCO - Professional Services	-	-		434,000	818,004
<i>Total:</i>	<u>7,707</u>	<u>34,360</u>	<u>197,802</u>	<u>434,500</u>	<u>818,504</u>
Excess (deficit) of revenues over expenditures	<u>237,540</u>	<u>191,842</u>	<u>238,419</u>	<u>(246,500)</u>	<u>(630,504)</u>
Beginning Fund Balance	1,163,833	1,401,373	1,593,215	1,831,634	1,831,634
Ending Fund Balance	<u>1,401,373</u>	<u>1,593,215</u>	<u>1,831,634</u>	<u>1,296,715</u>	<u>1,201,130</u>

Notes:
50k match for SS4

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026
Revenues:					
Fines and Forfeitures	1,613	2,484	3,367	3,600	3,600
Interest Revenue	-	25	-	25	25
<i>Total:</i>	1,613	2,509	3,367	3,625	3,625
Expenditures:					
Supplies and Materials Police	244	-	-	-	-
Professional Services Police	-	-	-	-	-
Indirect Salaries Streets	-	-	-	-	-
Street Signs	97	-	10,038	4,000	4,000
Equipment Maintenance - Police	954	846	25	-	-
<i>Total:</i>	1,295	846	10,063	4,000	4,000
Excess (deficit) of revenues over expenditures	318	1,663	(6,696)	(375)	(375)
Beginning Fund Balance	(4,212)	(3,894)	(2,231)	(2,231)	(8,927)
Ending Fund Balance	(3,894)	(2,231)	(8,927)	(2,606)	(9,302)

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
SLESF Grant Funds	165,271	186,159	194,663	190,000	190,000
Loan Proceeds from Other Funds					
Other Revenue	129				
Interest Revenue	3,863	10,281	13,727	7,000	7,000
<i>Total:</i>	<u>169,263</u>	<u>196,440</u>	<u>208,391</u>	<u>197,000</u>	<u>197,000</u>
Expenditures:					
Salaries - Police	-	-	-	-	-
Police Supplies & Operating Costs	27,344	34,064	41,286	51,000	51,000
Equipment Maintenance	23,241	11,427	-	20,000	20,000
Professional Services	17,376	42,940	46,754	65,500	65,500
Police Machinery & Equipment	-	47,551	66,733	180,000	180,000
<i>Total:</i>	<u>67,961</u>	<u>135,981</u>	<u>154,774</u>	<u>316,500</u>	<u>316,500</u>
Excess (deficit) of revenues over expenditures	<u>101,302</u>	<u>60,459</u>	<u>53,617</u>	<u>(119,500)</u>	<u>(119,500)</u>
Beginning Fund Balance	204,563	305,866	344,418	398,035	398,035
Transfer out					217,500
Ending Fund Balance	<u>305,866</u>	<u>344,418</u>	<u>398,035</u>	<u>306,558</u>	<u>61,035</u>

Notes:

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

	<u>Actual</u> <u>FY 2022-23</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Adopted Budget</u> <u>FY 2025-2026</u>	<u>Mid-year Budget</u> <u>FY 2025-2026</u>
Revenues:					
Other Revenue	-	89,546	131,147	155,524	218,730
Miscellaneous Revenue					
Interest Revenue	-	620	-	-	-
<i>Total:</i>	-	90,166	131,147	155,524	218,730
Expenditures:					
Salaries	-	58,854	94,592	142,524	142,524
Supplies & Services	-	2,943	6,825	9,399	9,399
Professional Services	-	4,536	3,603	3,600	3,600
Capital Outlay	-	65,057	-	-	-
<i>Total:</i>	-	131,389	105,020	155,524	155,524
Excess (deficit) of revenues over expenditures	-	(41,224)	26,127	0	63,206
Beginning Fund Balance	-	-	(41,844)	(41,224)	(41,224)
Ending Fund Balance	-	(41,844)	(15,717)	(41,224)	21,982

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Other Revenue	211,846	91,024	512,447	262,201	300,000
Miscellaneous Revenue					
Interest Revenue	2,716	4,020	4,252	1,500	3,000
<i>Total:</i>	<u>214,562</u>	<u>95,045</u>	<u>516,699</u>	<u>263,701</u>	<u>303,000</u>
Expenditures:					
Salaries	95,438	158,129	254,384	262,201	275,311
Supplies & Services	17,343	13,303	12,335	-	-
Machinery & Equipment	86,491	30,307	-	92,861	92,861
Debt Service	-	-	-	-	-
<i>Total:</i>	<u>199,272</u>	<u>201,739</u>	<u>266,719</u>	<u>355,062</u>	<u>368,172</u>
Excess (deficit) of revenues over expenditures	<u>15,290</u>	<u>(106,694)</u>	<u>249,980</u>	<u>(91,361)</u>	<u>(65,172)</u>
Beginning Fund Balance	<u>223,324</u>	<u>238,614</u>	<u>131,919</u>	<u>381,899</u> <u>(209,802)</u>	<u>381,899</u> <u>(209,802)</u>
Ending Fund Balance	<u>238,614</u>	<u>131,919</u>	<u>381,899</u>	<u>161,586</u>	<u>106,925</u>

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
CA Gas Tax Section 2105	36,335	38,995	40,461	33,000	50,000
CA Gas Tax Section 2106	21,651	23,722	24,468	18,500	34,000
CA Gas Tax Section 2107	49,518	52,783	54,450	40,886	21,000
CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000	2,000
Proposition 42 Funds (Section 2103)	52,022	58,473	60,307	46,000	45,000
Interest Income	3,983	9,942	16,137	6,000	6,000
Road Maint. Rehab Acct./loan repayment	130,274	162,530	175,204	150,000	160,000
<i>Total:</i>	295,784	348,446	373,026	296,386	318,000
Public Works Staff Allocations	40,000	50,000	50,000	50,000	50,000
Utilities	97,504	172,423	177,302	130,000	180,330
Other Costs / Equipment Maintenance	-	-	-	-	-
SB1 Cap.Expend./Ashphalt Chip Seal Proj.	281,939	-	142,161	200,000	250,000
Transfers Out	-	-	-	-	-
<i>Total:</i>	419,443	222,423	369,463	380,000	480,330
Excess (deficit) of revenues over expenditure	(123,659)	126,022	3,563	(83,614)	(162,330)
Beginning Fund Balance	422,894	299,234	425,256	425,256	428,819
Ending Fund Balance	299,234	425,256	428,819	341,642	266,489

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
LTF/RSTP Revenues	277,027	270,658	389,081	270,000	270,000
Interest Income	7,749	14,647	22,069	20,000	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>411,150</u>	<u>290,000</u>	<u>290,000</u>
Expenditures:					
Salaries & Maintenance	-	5,000	10,000	5,000	5,000
Capital Expenditures -	158,623	-	394,043	185,000	185,000
Professional Services	81,006	7,803	11,938	20,000	20,000
Equipment & Maintenance	-	106,874	-	10,000	10,000
Street Maintenance	35,864	-	-	292,000	292,000
State Grant - Various Road Project, STIP	-	-	-	-	-
Caltrans Bridge Street Coop Project	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>275,494</u>	<u>119,677</u>	<u>415,981</u>	<u>512,000</u>	<u>512,000</u>
Excess (deficit) of revenues over expenditures	<u>9,282</u>	<u>165,628</u>	<u>(4,831)</u>	<u>(222,000)</u>	<u>(222,000)</u>
Beginning Fund Balance	577,815	587,097	752,725	747,894	747,894
Ending Fund Balance	<u>587,097</u>	<u>752,725</u>	<u>747,894</u>	<u>432,725</u>	<u>525,894</u>

Capital Expenditures

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Improvement District Assessments	83,901	87,732	85,302	85,400	85,400
Pool / Other Revenues	19,641	20,308	40,332	20,500	20,500
Federal and other Grant/Swim	7,100	-	57,085	3,000	3,000
State Grant-Clean Ca. Local	108,554	12,100	-	381,000	381,000
Interest Revenue/ Other Source	1	304	179	48,300	48,300
<i>Total:</i>	<u>219,198</u>	<u>120,445</u>	<u>182,898</u>	<u>538,200</u>	<u>538,200</u>
Expenditures:					
Salaries - Streets / Parks	5,000	5,000	10,000	5,000	5,000
Services - Streets / Parks		26,538	-	9,180	9,180
Salaries - Pool	31,426	37,502	44,809	42,678	42,678
Services - Pool	31,705	39,819	34,237	47,539	47,539
Others/ Clean Cal Local Grant	74,635	53,720	20,520	429,000	429,000
<i>Total:</i>	<u>142,766</u>	<u>162,579</u>	<u>109,566</u>	<u>533,397</u>	<u>533,397</u>
Excess (deficit) of revenues over expendit	<u>76,432</u>	<u>(42,135)</u>	<u>73,332</u>	<u>4,804</u>	<u>4,804</u>
Beginning Fund Balance	(31,200)	10,328	(31,807)	41,525	41,525
Ending Fund Balance	<u>45,232</u>	<u>(31,807)</u>	<u>41,525</u>	<u>14,233</u>	<u>46,329</u>

Notes:
Clean California Local Grant
48K is Match from MB Moais

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Grant Revenues	-	-	-	-	-
Program Income	6,176	7,651	9,324	14,000	14,000
Miscellaneous Revenues	-	-	-	-	-
Interest Revenues	3,610	6,823	37,702	5,000	5,000
<i>Total:</i>	<u>9,785</u>	<u>14,474</u>	<u>47,026</u>	<u>19,000</u>	<u>19,000</u>
Expenditures:					
Direct Salaries / Professional Services	2,468	1,833	2,505	6,000	6,000
Supplies and Materials	-	-	-	100	100
PI - Transfer to Micro-Enterprise fund	-	-	-	-	-
Loans & Grant Expenditures	-	-	-	3,500	3,500
Loan Bad Debt	-	-	-	-	-
<i>Total:</i>	<u>2,468</u>	<u>1,833</u>	<u>2,505</u>	<u>9,600</u>	<u>9,600</u>
Excess (deficit) of revenues over expenditures	<u>7,318</u>	<u>12,641</u>	<u>44,521</u>	<u>9,400</u>	<u>9,400</u>
Beginning Fund Balance	250,485	257,802	270,444	270,444	270,444
Restricted Loan amount	-	-	1,637,643	1,637,643	1,637,643
Ending Fund Balance	<u>257,802</u>	<u>270,444</u>	<u>1,952,608</u>	<u>1,917,487</u>	<u>1,917,487</u>

Notes:

\$167,482 Committed to Micro Enterprise grant

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Grant Revenues	-	-	-	-	-
Program Income	33,260	35,543	7,953	11,000	11,000
Interest Revenue/Loan Portfolio Interest	2,347	5,633	27,745	3,000	3,000
Mis. Revenue	4,272	4,395	4,500	4,500	4,500
<i>Total:</i>	<u>39,879</u>	<u>45,570</u>	<u>40,198</u>	<u>18,500</u>	<u>18,500</u>
Expenditures:					
Direct Salaries / Professional Services	5,376	4,395	1,653	10,000	10,000
Supplies and Materials	-	-	4,500	5,500	5,500
Audit adjustment	-	-	-	-	-
Loans Made	-	-	-	-	-
Loans Bad Debt	-	-	-	-	-
<i>Total:</i>	<u>5,376</u>	<u>4,395</u>	<u>6,153</u>	<u>15,500</u>	<u>15,500</u>
Excess (deficit) of revenues over expenditures	<u>34,503</u>	<u>41,175</u>	<u>34,045</u>	<u>3,000</u>	<u>3,000</u>
Beginning Fund Balance	96,618	131,121	131,121	131,421	131,421
Resitricted Loan	-	-	892,161	892,161	892,161
Ending Fund Balance	<u>131,121</u>	<u>172,296</u>	<u>1,057,327</u>	<u>1,026,582</u>	<u>1,026,582</u>

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Grant Revenues	83,585	131,247	-	-	-
Program Income	506	-	2,018	20,000	20,000
Transfer from fund 261	-	-	-	-	-
Interest Revenues	-	-	8,718	-	-
<i>Total:</i>	<u>84,091</u>	<u>131,247</u>	<u>10,736</u>	<u>20,000</u>	<u>20,000</u>
Expenditures:					
Direct Salaries / Professional Services	-	78,962	-	100	100
Supplies and Materials	3,912	-	-	-	-
Professional Services	-	12,493	3,300	-	-
Loans & Grant Expenditures	-	-	136,751	-	-
Capital Improvement	-	-	(100,000)	-	-
<i>Total:</i>	<u>3,912</u>	<u>91,455</u>	<u>40,051</u>	<u>100</u>	<u>100</u>
Excess (deficit) of revenues over expenditures	<u>80,179</u>	<u>39,792</u>	<u>(29,315)</u>	<u>19,900</u>	<u>19,900</u>
Beginning Fund Balance	(71,400)	8,779	148,571	107,742	107,742
Ending Fund Balance	<u>8,779</u>	<u>148,571</u>	<u>107,742</u>	<u>127,642</u>	<u>127,642</u>

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 Mid-Year Budget
Street Development Impact Fee
(Fund 271)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	22,587	21,997	74,981	50,000	50,000
Interest Income	6,162	11,846	17,386	3,000	3,000
Transfers In					
<i>Total:</i>	28,749	33,842	92,366	53,000	53,000
Expenditures:					
Direct Salaries	-	-	-	-	-
ARCO Reimbursement /Professional Services	-	-	-	446,173	446,173
Capital Projects - Street Overlay Projects	-	-	26,000	2,000	2,000
Adjustments	-	-	-	-	-
<i>Total:</i>	-	-	26,000	448,173	448,173
Excess (deficit) of revenues over expenditures	28,749	33,842	66,366	(395,173)	(395,173)
Beginning Fund Balance	419,373	448,122	481,964	548,331	548,331
Ending Fund Balance	448,122	481,964	548,331	86,791	153,158

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Adopted Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	22,587	21,997	74,981	50,000	50,000
Interest Income	6,162	11,846	17,386	3,000	3,000
Transfers In					
<i>Total:</i>	<u>28,749</u>	<u>33,842</u>	<u>92,366</u>	<u>53,000</u>	<u>53,000</u>
Expenditures:					
Direct Salaries	-	-	-	-	-
ARCO Reimbursement /Professional Services	-	-	-	446,173	446,173
Capital Projects - Street Overlay Projects	-	-	26,000	2,000	2,000
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>26,000</u>	<u>448,173</u>	<u>448,173</u>
Excess (deficit) of revenues over expenditures	<u>28,749</u>	<u>33,842</u>	<u>66,366</u>	<u>(395,173)</u>	<u>(395,173)</u>
Beginning Fund Balance	419,373	448,122	481,964	548,331	548,331
Ending Fund Balance	<u>448,122</u>	<u>481,964</u>	<u>548,331</u>	<u>86,791</u>	<u>153,158</u>

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	37,398	21,442	51,267	25,000	25,000
Interest Income	2,827	5,832	6,344	5,000	5,000
Transfers In	-	-	116	-	-
<i>Total:</i>	40,225	27,274	57,727	30,000	30,000
Expenditures:					
Direct Salaries / Professional Services	-	110	-	5,000	5,000
Supplies and Materials	-	-	-	5,000	5,000
Capital Projects	-	2,798	135,824	170,000	170,000
Adjustments	-	-	-	-	-
<i>Total:</i>	-	2,908	135,824	180,000	180,000
	-	2,798	135,824	170,000	170,000
Excess (deficit) of revenues over expenditures	40,225	24,366	(78,097)	(150,000)	(150,000)
Beginning Fund Balance	178,261	218,486	242,851	164,754	164,754
Ending Fund Balance	218,486	242,851	164,754	10,797	14,754

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	37,364	29,276	70,064	50,000	50,000
Interest Income	3,214	6,482	10,414	5,000	5,000
Transfers In					
<i>Total:</i>	<u>40,578</u>	<u>35,757</u>	<u>80,479</u>	<u>55,000</u>	<u>55,000</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	-	-	-	250,000	250,000
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
Excess (deficit) of revenues over expenditures	<u>40,578</u>	<u>35,757</u>	<u>80,479</u>	<u>(195,000)</u>	<u>(195,000)</u>
Beginning Fund Balance	200,782	241,360	277,117	357,596	357,596
Ending Fund Balance	<u>241,360</u>	<u>277,117</u>	<u>357,596</u>	<u>82,117</u>	<u>162,596</u>

Notes:
Payment for building paint and carpet

City of Colusa
Fiscal Year 2025-26 Mid-Year Budget

Storm Drain Impact Fee (274)

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	2,095	-	16,767	4,000	8,000
Interest Income	2,358	3,329	3,735	400	1,500
Transfers In					
<i>Total:</i>	4,453	3,329	20,502	4,400	9,500
Expenditures:					
Direct Salaries / Professional Services	-	-	-	25,000	25,000
Supplies and Materials	-	48,376	-	-	-
Capital Projects	-	6,570	-	75,000	100,000
Adjustments	-	-	-	-	-
<i>Total:</i>	-	54,946		100,000	125,000
Excess (deficit) of revenues over expenditures	4,453	(51,617)	20,502	(95,600)	(115,500)
Beginning Fund Balance	147,646	152,099	100,482	120,984	120,984
Ending Fund Balance	152,099	100,482	120,984	25,384	5,484

Notes:

Replacement of Storm Drainage pipes

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	10,945	4,602	45,804	25,000	25,000
Interest Income	1,292	2,567	4,294	3,000	3,000
Transfers In					
<i>Total:</i>	12,236	7,169	50,099	28,000	28,000
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	-	-	-	100,000	100,000
Adjustments	-	-	-	-	-
<i>Total:</i>	-	-	-	100,000	100,000
Excess (deficit) of revenues over expenditures	12,236	7,169	50,099	(72,000)	(72,000)
Beginning Fund Balance	84,915	97,151	104,320	154,419	154,419
Ending Fund Balance	97,151	104,320	154,419	82,419	82,419

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	13,060	5,439	65,850	6,000	45,000
Interest Income	1,550	2,945	3,118	1,500	1,500
Transfers In	-	-	-	-	-
<i>Total:</i>	<u>14,610</u>	<u>8,384</u>	<u>68,967</u>	<u>7,500</u>	<u>46,500</u>
Expenditures:					
Direct Salaries / Professional Services	9,500	-	-	5,000	5,000
Supplies and Materials	-	-	-	-	-
Capital Projects, Bathroom/Auditorium	-	-	79,726	92,500	92,500
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>9,500</u>	<u>-</u>	<u>79,726</u>	<u>97,500</u>	<u>97,500</u>
Excess (deficit) of revenues over expenditures	<u>5,110</u>	<u>8,384</u>	<u>(10,759)</u>	<u>(90,000)</u>	<u>(51,000)</u>
Beginning Fund Balance	107,134	112,243	120,629	109,870	109,870
Ending Fund Balance	<u>112,243</u>	<u>120,629</u>	<u>109,870</u>	<u>19,870</u>	<u>58,870</u>

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Impact Fee Revenue	4,060	2,117	5,371	3,000	3,000
Interest Income	685	1,277	1,853	800	800
Transfers In					
<i>Total:</i>	<u>4,745</u>	<u>3,394</u>	<u>7,224</u>	<u>3,800</u>	<u>3,800</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	14,500	-	-	55,500	55,500
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>14,500</u>	<u>-</u>	<u>-</u>	<u>55,500</u>	<u>55,500</u>
Excess (deficit) of revenues over expenditures	<u>(9,755)</u>	<u>3,394</u>	<u>7,224</u>	<u>(51,700)</u>	<u>(51,700)</u>
Beginning Fund Balance	58,147	48,392	51,785	4,085	59,010
Ending Fund Balance	<u>48,392</u>	<u>51,785</u>	<u>59,010</u>	<u>(47,615)</u>	<u>7,310</u>

Notes:

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Concessions Revenue	22,424	21,930	26,821	28,500	28,500
Interest Income					
LOSSP Grant	-	-	-	642,950	642,950
<i>Total:</i>	<u>22,424</u>	<u>21,930</u>	<u>26,821</u>	<u>671,450</u>	<u>671,450</u>
Expenditures:					
Indirect Salaries	5,000	20,140	-	-	-
Supplies and Materials	14,959	20,523	26,565	26,980	26,980
Professional Services	6,389	6,000	5,500	6,000	6,000
LOSSP Grant	-	-	518,354	124,596	124,596
Machinery & Equipment	1,505	-	-	-	-
<i>Total:</i>	<u>27,852</u>	<u>46,663</u>	<u>550,420</u>	<u>157,576</u>	<u>157,576</u>
Excess (deficit) of revenues over expenditures	<u>(5,429)</u>	<u>(24,733)</u>	<u>(523,599)</u>	<u>513,874</u>	<u>513,874</u>
Beginning Fund Balance	(56,903)	(62,332)	(101,446)	(625,045)	(625,045)
Ending Fund Balance	<u>(62,332)</u>	<u>(66,542)</u>	<u>(625,045)</u>	<u>(70,922)</u>	<u>(111,171)</u>

Notes:

LOSSP Grant for \$ 642,950

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

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid -Year Budget FY 2025-2026
Fee Revenues		27,195	25,549	20,000	20,000
Interest Income	17,692	1,851	3,115	500	500
Other Revenue	734	-		1,500	1,500
State Grant					
<i>Total:</i>	<u>18,426</u>	<u>29,046</u>	<u>28,664</u>	<u>22,000</u>	<u>22,000</u>
Expenditures:					
Fees & Permits	-	399		2,100	2,100
Maintenance/Services	1,178	339	1,200	1,350	1,350
Capital	-	-	-	-	-
Professional Service	-	-	24,231	20,100	20,100
	-	-	-	-	-
<i>Total:</i>	<u>1,178</u>	<u>738</u>	<u>25,430</u>	<u>23,550</u>	<u>23,550</u>
Excess (deficit) of revenues over expenditures	<u>17,248</u>	<u>28,308</u>	<u>3,234</u>	<u>(1,550)</u>	<u>(1,550)</u>
Beginning Fund Balance	45,959	63,207	91,515	97,465	94,749
Ending Fund Balance	<u>63,207</u>	<u>91,515</u>	<u>94,749</u>	<u>95,915</u>	<u>93,199</u>

Robert's Ditch Fee \$5000

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Grant Revenues	5,000	5,000	-	5,000	5,000
Interest Income	171	311	470	60	60
Transfers In					
<i>Total:</i>	5,171	5,311	470	5,060	5,060
Expenditures:					
In-Direct Salaries	8,902	2,000	2,000	2,500	2,500
Supplies and Materials	-	515	-	2,000	2,000
Capital Projects	1,207				
<i>Total:</i>	10,109	2,515	2,000	4,500	4,500
Excess (deficit) of revenues over expenditures	(4,938)	2,796	(1,530)	560	560
Beginning Fund Balance	16,274	11,336	14,131	11,896	12,601
Ending Fund Balance	11,336	14,132	12,601	12,456	13,161