City of Colusa
Budget Summary
Fiscal Year 2026-27 Proposed Budget

Fund - Description	Fund Balance 6/30/2025	---FY 2025-26 Mid-Year Budget--- Fiscal Year 2025-2026 Revenues	Fiscal Year 2025-2026 Expenditures	Fund Balance 6/30/2026	---FY 2026-27 Proposed Budget--- Fiscal Year 2026-27 Revenues	Fiscal Year 2026-27 Expenditures	Fund Balance 6/30/2027
101 - General Fund	$ 2,829,550	$ 12,353,385	$ 12,648,888	$ 2,534,046	$ 5,951,402	$ 6,446,954	$ 2,038,495
410 - Water Enterprise Fund	7,927,494	12,413,787	13,186,872	7,154,409	17,385,754	17,358,903	7,181,259
430 / 436 - Sewer Enterprise Fund	16,172,508	10,834,238	9,079,264	17,927,482	17,855,904	18,078,999	17,704,387
Special Revenue Funds							
102 - Cannabis Revenue Fund	1,831,634	188,000	1,148,681	870,953	188,000	500	1,058,453
211 - Traffic Safety Fund	(8,927)	3,625	4,000	(9,302)	3,600	4,000	(9,702)
214 - State Law Enforcement Grant Fund	398,035	197,000	534,000	306,558	197,000	318,500	185,058
220 - Prop 64 Public Health & Safety Grant	(15,717)	218,730	155,524	47,490	248,097	248,097	47,490
221 - Strike Team	381,899	303,000	577,974	106,925	303,000	402,008	7,917
241 - Gas Tax Fund	428,819	318,000	480,330	266,489	318,000	425,330	159,159
246 - Country Transportation Fund (LTF)	747,894	290,000	512,000	525,894	285,000	512,000	298,894
253 - Parks/ Tree Improvement District Fund	41,525	538,200	533,397	46,329	494,100	504,769	35,660
261 - CDBG Program Income Fund	314,965	19,000	9,600	324,365	19,000	9,600	333,765
262 - CDBG HOME Program Income Fund	134,421	19,500	5,700	148,221	19,000	9,600	157,621
263- Micro Enterp Devl/ COVI	107,742	20,000	100	127,642	25,000	5,100	147,542
271 - Street Dvlpmt Impact Fee Fund	548,331	53,000	502,000	99,331	53,000	100,000	52,331
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	162,596	250,000	277,117	50,000	195,000	132,117
274 - Storm Drain Impact Fee Fund	120,984	46,500	125,000	120,984	10,000	125,000	5,984
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	46,500	97,500	109,870	46,500	122,500	33,870
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	13,161	5,100	4,500	13,201
310 - State Park Fund	(625,045)	671,450	157,576	(70,922)	672,050	34,864	566,264
311 - Boat Launch Fund	94,749	22,000	23,550	93,199	22,200	21,600	93,799
422 - Corp Yard Dvlpmt Impact Fee Fund	162,609	14,150	25,000	151,759	8,000	25,000	134,759
610 - Colusa Meadows Assmt Dist Fund	6,438	8,514	8,550	6,402	8,584	8,575	6,411
620 - Hoblit Lighting Assmt Dist Fund	1,575	6,503	5,975	2,103	6,270	6,000	2,373
640 - Colusa CFD2 -2020	61,512	37,500	32,000	67,012	38,900	53,280	47,132
660 - Walnut Ranch Assmt Dist Fund	34,416	24,100	10,045	48,471	28,500	22,100	40,816

Capital Projects Funds							-
101 - American Rescue Plan Act (ARPA)	1,025,563	260,170	530,290	755,443	217,500	217,500	50,000
430- Water Recycle Grant	-			-			14,000,000
220- Prop 64 Grant (3of 5 Years)							244,097
253- Clean California Grant (48K MB)							381,000
410- Consolitdated Well Grant							15,719,654

City of Colusa
Fiscal Year 2026-27 Proposed Budget
General Fund Revenue and Expenditure Detail

	Actual FY 2023-24	Actual FY 2024-2025	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
REVENUES					
Taxes	4,931,602	4,657,773	4,920,560	4,943,560	4,766,434
Franchises	322,899	342,144	320,000	320,000	320,000
Licenses & Permits	269,296	223,126	208,700	208,700	218,500
Fines & Forfietures	29,868	16,575	13,500	13,500	15,000
Interest Income	100,523	101,616	75,000	75,000	77,000
Property Rents & Leases	60,418	44,180	75,000	75,000	81,000
Other Government Agencies	64,667	69,564	71,700	71,700	69,000
Service Charges	147,939	117,237	221,600	221,600	208,932
Other Revenues	88,685	52,375	60,950	60,950	32,386
Other Financing Sources	2,102,986	-	5,534,070	6,145,875	113,150
American Relief American Act (ARPA)	-	283,108	217,500	217,500	50,000
Total Revenues	8,118,884	5,907,698	11,718,580	12,353,385	5,951,402
EXPENDITURES					
City Council	6,954	14,786	21,869	21,869	22,546
City Clerk	34,432	44,237	27,486	31,792	31,052
City Treasurer	$3,074	$3,085	$3,074	$3,074	$3,074
Fire Department	994,036	1,144,970	1,198,024	1,230,390	1,255,445
Police Department	1,736,289	1,827,585	1,829,350	1,983,608	2,083,276
Code Enforcement	21,908	2,127	-	-	-
Administrative Services - Administration	3,350,334	138,387	219,621	216,546	183,948
Administrative Services - Finance	567,069	625,629	750,629	760,391	785,501
Administrative Services - Attorney	31,014	37,610	40,000	40,000	40,000
Administrative Services - Recreation	140,470	149,830	185,569	189,721	211,946
Community Development -Economic Devlp.	83,233	90,745	204,190	205,997	170,020
Community Development - Planning	141,469	200,438	212,750	212,750	127,750
Community Development - Building	99,946	98,797	105,200	105,200	145,000
Community Development - Engineering	32,112	41,857	40,150	40,150	40,000
Public Works - City Hall	48,549	52,678	22,440	22,440	27,950
Public Works - Streets	658,752	1,550,668	6,256,857	6,269,238	890,240
Public Works -Perilie Building	-	24,982	72,932	72,932	52,432
Public Works - Parks	313,027	251,894	310,939	345,289	326,774
American Relief Program Act (ARPA)	587,591	256,170	217,500	897,500	50,000
Total Expenditures	$ 8,850,257	$ 6,556,476	$ 11,718,580	$ 12,648,888	$ 6,446,954
Excess / (Deficit) of Revenues over Expenditures	(731,373)	(648,778)	0	(295,503)	(495,552)
Non-Budgetary Gen. Liability / Work. Comp. Adj.					
One-time Transfers (to)/ from Reserves	(29,538)	18,340			
Annual Net Excess / (Deficit)	(731,373)	(648,778)	0	(295,503)	(495,552)
Beginning Fund Balance	4,218,789	3,457,878	3,457,878	2,827,440	2,531,937
Ending Fund Balance	3,457,878	2,827,440	3,457,878	2,531,937	2,036,385
Amount Not Obligated at Year End	3,457,878	2,827,440	3,457,878	2,531,937	2,036,385

City of Colusa
Fiscal Year 2026-27 Proposed Budget
General Fund Revenue Account Detail

Description	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-26	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Property Taxes	1,261,671	1,355,552	1,395,183	1,410,183	1,426,369
Property Tax in Lieu of Vehicle License Fee	795,590	832,723	849,377	857,377	870,365
Sales Taxes	2,824,775	2,424,006	2,630,000	2,630,000	2,430,700
ERAF in Lieu of Sales Tax	-	-	-	-	-
Transient Occupancy Taxes	31,339	26,843	28,000	28,000	24,000
Documentary Stamps	18,226	18,649	18,000	18,000	15,000
TOTAL TAXES	**4,931,602**	**4,657,773**	**4,920,560**	**4,943,560**	**4,766,434**
Franchise - Gas & Electric	102,034	101,329	105,000	105,000	110,000
Franchise - Solid Waste	167,758	195,539	180,000	180,000	180,000
Franchise - Cable TV	53,107	45,276	35,000	35,000	30,000
TOTAL FRANCHISES	**322,899**	**342,144**	**320,000**	**320,000**	**320,000**
Business Licenses	68,260	67,490	69,200	69,200	70,000
TOTAL LICENSES	**68,260**	**67,490**	**69,200**	**69,200**	**70,000**
Other Permits	23,300	24,433	9,500	9,500	13,500
Building Permits	107,735	130,402	130,000	130,000	135,000
TOTAL PERMITS	**131,035**	**154,836**	**139,500**	**139,500**	**148,500**
Civil Fines	29,015	13,710	12,000	12,000	13,000
Other Fines	-	-			
Parking Tickets	854	2,865	1,500	1,500	2,000
TOTAL FINES & FORFEITURES	**29,868**	**16,575**	**13,500**	**13,500**	**15,000**
Building Rents and Leases	60,418	44,180	75,000	75,000	81,000
Interest Earnings	100,523	101,616	75,000	75,000	77,000
TOTAL INTEREST & RENTALS	**160,941**	**145,796**	**150,000**	**150,000**	**158,000**
Motor Vehicle In-Lieu	7,940	10,165	10,200	10,200	8,000
Public Safety - Proposition 172	29,271	29,378	30,000	30,000	30,000
State Highway Maintenance Reimbursement	22,573	28,872	30,000	30,000	28,000
State Mandate Reimbursements	-	-			
POST Training Reimbursement	4,883	1,150	1,500	1,500	3,000
TOTAL FROM OTHER AGENCIES	**64,667**	**69,564**	**71,700**	**71,700**	**69,000**
Police Department Fees and Charges	10,663	8,876	14,000	14,000	13,100
Police Department DHHS Grant/SARB Grant	-	-	10,100	10,100	10,000
Fire Department Fees and Charges	3,897	5,631	6,000	6,000	7,000
Plan Check Fees	44,753	51,029	112,000	112,000	118,332
Planning & Zoning Fees	44,313	6,200	32,000	32,000	10,000
Recreation Fees and Charges	44,313	45,501	47,500	47,500	50,500
Economic Fees and Charges	-	-	-	-	-
ARPA Fund	-	283,108	217,500	217,500	50,000
TOTAL SERVICE CHARGES	**147,939**	**117,237**	**221,600**	**221,600**	**208,932**
TOTAL OTHER REVENUES	**88,685**	**52,375**	**60,950**	**60,950**	**32,386**
TOTAL OTHER FINANCING SOURCES	**2,102,986**	**-**	**5,534,070**	**6,145,875**	**113,150**
TOTAL TRANSFERS IN	**-**	**-**			
TOTAL GENERAL FUND	**8,048,884**	**5,906,898**	**11,718,580**	**12,353,385**	**5,951,402**

Notes:
The Total Revnue also included
$113k EHCRP

City of Colusa
Fiscal Year 2026-27 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Elected Officials					
City Council					
Personal Services	6,265	13,725	20,863	20,863	20,863
Services and Supplies	689	1,061	1,006	1,006	1,683
Capital Outlay	-	-	-	-	-
Total:	**6,954**	**14,786**	**21,869**	**21,869**	**22,546**
City Clerk					
Personal Services	32,625	39,574	22,657	26,963	22,743
Services and Supplies	1,807	4,664	4,829	4,829	8,309
Capital Outlay	-				
Total:	**34,432**	**44,237**	**27,486**	**31,792**	**31,052**
City Treasurer					
Personal Services	$3,074	$3,075	3,074.48	3,074.48	3,074.48
Services and Supplies	-	11	-	-	-
Capital Outlay	-				
Total:	**$3,074**	**$3,085**	**$3,074**	**$3,074**	**$3,074**
Public Safety					
Fire					
Personal Services	803,299	920,171	1,028,510	1,060,876	1,067,994
Services and Supplies	190,737	184,799	167,514	167,514	185,451
Capital Outlay	-	40,000	2,000	2,000	2,000
Total:	**994,036**	**1,144,970**	**1,198,024**	**1,230,390**	**1,255,445**
Police					
Personal Services	1,404,452	1,490,696	1,475,149	1,629,407	1,688,341
Services and Supplies	331,837	336,889	354,201	354,201	394,935
Capital Outlay	-				
Total:	**1,736,289**	**1,827,585**	**1,829,350**	**1,983,608**	**2,083,276**
Code Enforcement					
Personal Services	17,167	-	-	-	-
Services and Supplies	4,740	2,127	-	-	-
Capital Outlay		-	-	-	-
Total:	**21,908**	**2,127**	**-**	**-**	**-**
Administrative Services Department					
Administration					
Personal Services	109,573	119,777	199,151	196,076	176,600
Services and Supplies	34,549	18,609	20,470	20,470	7,348
Capital Outlay	3,206,211	-	-	-	-
Total:	**3,350,334**	**138,387**	**219,621**	**216,546**	**183,948**
Administrative Services Department, cont.					
Finance					
Personal Services	159,397	132,073	175,543	185,305	183,615
Services and Supplies	407,672	493,556	575,087	575,087	601,886
Capital Outlay	-	-	-	-	-
Total:	**567,069**	**625,629**	**750,629**	**760,391**	**785,501**
Attorney					
Personal Services					
Services and Supplies	31,014	37,610	40,000	40,000	40,000
Capital Outlay	-	-	-	-	-
Total:	**31,014**	**37,610**	**40,000**	**40,000**	**40,000**
Recreation					
Personal Services	85,691	109,553	118,045	120,197	141,575
Services and Supplies	54,779	40,277	67,524	69,524	70,370
Capital Outlay	-	-	-	-	-
Total:	**140,470**	**149,830**	**185,569**	**189,721**	**211,946**
Community Development Department					
Grant Writer/Toursim Development					

City of Colusa
Fiscal Year 2026-27 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Personal Services	17,203	-	-	-	-
Services and Supplies	66,030	90,745	204,190	205,997	56,870
Capital Outlay	-	-	-	-	113,150
Total:	**83,233**	**90,745**	**204,190**	**205,997**	**170,020**
Planning					
Personal Services	74,891	44,577	-	-	-
Services and Supplies	66,578	155,861	212,750	212,750	127,750
Capital Outlay	-	-	-	-	-
Total:	**141,469**	**200,438**	**212,750**	**212,750**	**127,750**
Building					
Personal Services					
Services and Supplies	99,946	98,797	105,200	105,200	145,000
Capital Outlay	-	-	-	-	-
Total:	**99,946**	**98,797**	**105,200**	**105,200**	**145,000**
Engineering					
Personal Services					
Services and Supplies	32,112	41,857	40,150	40,150	40,000
Capital Outlay	-	-	-	-	-
Total:	**32,112**	**41,857**	**40,150**	**40,150**	**40,000**
Public Works Department					
City Hall					
Personal Services					
Services and Supplies	48,549	52,678	22,440	22,440	27,950
Capital Outlay	-	-	-	-	-
Total:	**48,549**	**52,678**	**22,440**	**22,440**	**27,950**
Streets					
Personal Services	466,960	510,965	612,651	625,032	671,922
Services and Supplies	176,388	151,879	204,086	204,086	218,318
Capital Outlay	15,404	887,824	5,440,120	5,440,120	-
Total:	**658,752**	**1,550,668**	**6,256,857**	**6,269,238**	**890,240**
CBIC BUILDING					
Loan from Enterprise Fund	-	-	-	-	-
Services and Supplies	6,982	24,982	72,932	72,932	52,432
Capital Outlay	-	-	-	-	-
Total:	**6,982**	**24,982**	**72,932**	**72,932**	**52,432**
Parks					
Personal Services	194,754	170,638	240,843	275,193	254,703
Services and Supplies	83,369	81,256	70,096	70,096	72,071
Capital Outlay	34,904				
Total:	**313,027**	**251,894**	**310,939**	**345,289**	**326,774**
ARPA & Valley Vision Grant					
Personal Services					
Services and Supplies					
Capital Outlay	**587,591**	**256,170**	**217,500**	**897,500**	**50,000**
Total:	**587,591**	**256,170**	**217,500**	**897,500**	**50,000**
Total Appropriations - General Fund	**8,857,239**	**6,556,476**	**11,718,580**	**12,648,888**	**6,446,954**
Total Personal Services:	3,375,351	3,554,825	3,747,806	4,142,986	4,231,431
Total Services and Supplies:	1,796,486	1,817,656	2,025,251	2,166,283	2,050,373
Total Capital Outlay:	3,685,402	1,183,994	1,924,534	6,339,620	52,000

Notes: Professional Service

110- City Clerk	15,300.00	Election & Civic Plus	26% Water	40% Sewer
210- Administration	31,000.00	Varouse Consultants	will be allocated based of service	
220- Planning	120,000.00	Planner's wages and Misc.		

City of Colusa
Fiscal Year 2026-27 Proposed Budget
General Fund

Departmental Expenditure Account Detail

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
230- Finance	61,000.00	Tyler annual Pmt, City auditor's fee, Opeb acturaial service fee,			
		Alliant networking, HDL Services and Misc.			
			Already allocated	33% to Water	33% to Sewer
240- City attorney	40,000.00		Already allocated	33% to Water	33% to Sewer
310- Building Inspector	100,000.00	Building Inspector's wages and Misc.			
320- Fire	4,000.00	Misc.			
620- City Engineer	20,000.00	CEC Charges	allocated to Water & Sewer based upon service provided		
640- Recreation	5,000.00	Misc.			
650- Parks	1,100.00	Misc.			
710- Police	15,000.00	Computer logistic and Misc.			

City of Colusa
Fiscal Year 2026-27 Proposed Budget
General Fund Budget Information -
Personnel Services

Department	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Elected Officials					
City Council	6,265	13,725	20,863	20,863	20,863
City Clerk	32,625	39,574	22,657	26,963	22,743
City Treasurer	3,074	3,075	3,074	3,074	3,074
Public Safety					
Fire Department	803,299	920,171	1,028,510	1,060,876	1,067,994
Police Department	1,404,452	1,490,696	1,475,149	1,629,407	1,688,341
	-	-	-	-	-
Administrative Services Department					
Administration	109,573	119,777	199,151	196,076	176,600
Finance	159,397	132,073	175,543	185,305	183,615
Recreation	85,691	109,553	118,045	120,197	141,575
Community Development Department					
Planning	74,891	44,577	-	-	-
Building - Code Enforcement	17,167	-	-	-	-
Economic Development	17,203	-	-	-	-
Public Works Department					
Streets	466,960	510,965	612,651	625,032	671,922
PW Administration	-	-	-	-	-
Parks	194,754	170,638	240,843	275,193	254,703
	-	-	-	-	-
	3,375,351	*3,554,825*	*3,896,485*	*4,142,986*	*4,231,431*

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
General Fund

Salary Transfers to General Fund (Detail 50800)

Department	Funding Source	Actual FY 2023-24	Actual FY 2024-2025	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026	Proposed Budget FY 2026-2027
120 - Elected Officials - City Council	410 - Water	5,038	5,038	5,038	5,038	15,954
	430 - Sewer	7,751	7,751	7,751	7,751	24,544
110 - Elected Officials - City Clerk	410 - Water	11,411	16,782	16,782	16,782	17,392
	430 - Sewer	17,556	25,818	25,818	25,818	26,757
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	168,601	205,880	205,880	205,880	227,681
	430 - Sewer	167,601	205,880	205,880	205,880	227,681
	Other: Project Based					
640 - Admin Services - Recreation	253 - PPT Imp. Dist.	-	-	-	-	-
210 Administration City Manager	410- Water	89,620	105,481	105,481	105,481	113,513
	430 - Sewer	89,620	105,481	105,481	105,481	113,513
215 - Community Dvlpmt - Econ/ Devl	410 - Water	-	-	-	-	-
	430 - Sewer	-	-	-	-	-
	Other: Project Based	-	-	-	-	-
630 - Public Works - Streets	241 - Gas Tax	50,000	50,000	50,000	50,000	60,000
	253 - PPT Impr. Dist.	-	2,000	2,000	2,000	2,000
	211- Traffic Safety	-	-	-	-	-
	246 -LTF	5,000	5,000	5,000	5,000	15,000
	430 - Sewer	-	-	-	-	-
	310 - State Park	-	-	-	-	-
	610 - CMW Dist.	5,000	5,000	5,000	5,000	5,000
	620 - Hoblit Dist.	3,000	3,000	3,000	3,000	3,000
	640-Colusa CFD2	6,000	15,000	15,000	15,000	35,000
	660-Walnut Ranch	8,000	8,000	8,000	8,000	20,000
635 - Public Works - Administration	410 - Water	-	-	-	-	-
	430 - Sewer	-	-	-	-	-
	Other Project Based	-	-	-	-	-
650 - Public Works - Parks	253 - Pool / Park / Tree		10,000	10,000	10,000	5,000
	610 - CMW Dist.	2,000	2,000	2,000	2,000	2,000
	620 Hoblit Dist.	8,000	2,000	2,000	2,000	2,000
	640 -CFD2	8,000	8,000	8,000	8,000	10,000
	310- State Park		4,000	4,000	4,000	4,000
	281 - Recycle	2,500	2,500	2,500	2,500	2,500
Total General Fund Staff Cost Allocations:		**660,666**	**800,579**	**800,579**	**800,579**	**938,502**

FY 2026-27 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%				

Department	Services and Supplies	Capital Outlay	Excluded Charges	Eligible Distribution Charges	Fund Overhead Distribution		
					26% Water	40% Sewer	34% General Fund
City Clerk	$ 11,981	-		$ 11,981	$ 3,115	$ 3,728	$ 4,074
					26% Water	40% Sewer	34% General Fund
City Council	$ 4,950	-	-	$ 4,950	$ 1,287	$ 1,980	$ 1,683
					26% Water	40% Sewer	34% General Fund
City Treasurer	$ -	-	-	$ -	$ -	$ -	$ -
					33% Water	33% Sewer	34% General Fund
Admin. Services	$ 71,562		-	$ 65,579	$ 21,641	$ 21,641	$ 22,297
					33% Water	33% Sewer	34% General Fund
Finance	$ 665,661	-	539,525	$ 126,136	$ 41,625	$ 41,625	$ 42,886
					33% Water	34% Sewer	33% General Fund
City Hall	$ 68,200			$ 68,200	$ 22,506	$ 23,188	$ 22,506
					10% Water	10% Sewer	80% General Fund
Economic Develop	$ 100,150	-	(50,000)	$ 50,150	$ 5,015	$ 5,015	$ 40,120

Total 2025-26 Supplies & Services Overhead Distribution:	**$ 95,189**	**$ 97,177**	**$ 133,566**

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	$ 33,200
101-55891-230	Recology Liens	$ 60,000
101 55890 230	Revenue Sharing	$ 70,000
	Total	$ 539,525

Fiscal Year 2026-27 Proposed Budget
Water Enterprise Fund (Fund 410)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Water Service and Usage Fees	1,390,499	1,420,432	1,495,303	1,495,303	1,500,600
Water Connection, Installation Fees, Dev. Imp.	47,079	51,113	80,000	80,000	49,000
State and Federal Grants- Walnut Ranch/Other	145,700	1,357,866	10,722,984	10,722,984	15,719,654
Late Payments, Delinquencies, Check Svc. Chrg.	28,174	33,695	45,000	45,000	41,000
Interest	105,079	117,199	70,000	70,000	75,000
Other Income	15,199	-	500	500	500
Total:	1,731,731	2,980,305	12,413,787	12,413,787	17,385,754
Expenditures:					
Direct Salaries and Benefits	275,759	$309,236	$374,200	$378,141	402,855.34
Indirect Salaries and Benefits	277,022	337,516	312,964	312,964	464,125
Operating Costs	531,747	733,730	629,531	629,531	650,459
Overhead Costs	67,673	169,118	121,811	121,811	121,810
Machinery & Equipment	185,842	-	-	-	-
Capital Projects -Well project(62672)& Well 6	312,882	2,038,820	11,744,425	11,744,425	15,719,654
Audit Adjustments/Comp. Absence./OPEB/Deprec.	(238,012)	(1,680,095)			
Reserve Transfer	-	-	-	-	-
Total:	1,412,913	$1,908,325	$13,182,931	$13,186,872	$17,358,903
Excess (deficit) of revenues over expenditures	318,818	1,071,980	(769,144)	(773,085)	26,851
Beginning Discretionary Fund Balance	6,536,695	6,855,514	5,662,043	4,892,899	7,119,813
Ending Discretionary Fund Balance	6,555,514	7,627,494	4,592,899	3,819,813	6,846,664
Restricted Reserve Balances:					
Meter Replacement Reserve	300,000	300,000	300,000	300,000	300,000
Total Fund Balance and Reserves	6,855,514	7,927,494	4,892,899	4,119,813	7,146,664

Notes:

1.24M -Re-drill Well # 6,
$15.71M Consolidated Wells Grant

Fiscal Year 2026-27 Proposed Budget
Sewer Enterprise Fund (Fund 430 / 436)

Revenues:	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Sewer Charges	3,286,830	3,345,344	3,437,188	3,437,188	3,540,304
Interest/436/430	128,534	106,699	80,000	80,000	80,000
Sewer Dev. Impact Fees	52,267	117,668	80,000	80,000	65,000
Miscellaneous Revenue - Land Lease	194,121	139,880	170,000	170,000	170,000
Transfer In - Loader Loan from General Fund		-	600	600	600
Other Financing Sources -Walnut Ranch/WW Recycle		6,818,932	7,066,450	7,066,450	14,000,000
Total:	3,661,752	10,528,523	10,834,238	10,834,238	17,855,904
Expenditures:					
Direct Salaries and Benefits	469,380	$522,389	$505,377	$514,678	535,541.28
Indirect Salaries and Benefits	286,145	350,839	468,855	468,855	471,077
Operating Costs	1,177,077	1,036,104	1,233,730	1,233,730	1,408,668
Overhead Costs	69,998	150,901	134,951	134,951	98,478
Machinery & Equipment	256,231	126,885	200,000	200,000	200,000
Debt Service	325,809	335,622	1,137,734	1,137,734	1,137,735
Capital Projects / Outlay	1,797,365	7,744,130	150,000	150,000	150,000
Recology / OPEB Prefunding Allocation		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	14,000,000
Asset Capitalization - Use of Reserves for property		(7,787,640)			
Transfer In/Out - New loan reserve req.					
Total:	4,459,505	4,622,374	9,069,963	$9,079,264	$18,078,999
Excess (deficit) of revenues over expenditures	(797,753)	5,906,149	1,764,276	1,754,974	(223,095)
Beginning Discretionary Fund Balance	10,193,596	9,184,386	9,289,243	9,289,243	9,289,243
Ending Discretionary Fund Balance (30100)	9,184,386	14,879,078	8,433,333	8,433,333	8,433,333
Restricted Reserve Balance:					
REDIP Reserve	-	-	-	-	-
Capital Reserve (Fund 436)	1,215,930	1,293,430	1,370,930	1,448,430	1,525,930
Collection System Reserve (30153)	0	1,892,300	1,892,300	1,892,300	1,892,300
WWTP Upgrade (Depreciation) Reserve (30151)	0	2,796,500	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	5,922,973	16,172,508	9,804,263	9,881,763	9,959,263

Notes:

Total 33 million grant, 7m spent and 14 M budgeted this year for water Recycle Grant

The budget includes a 3% Increase in rates based on a Study conducted in 2018 under Prop 68, and it is also the State Water Source Reserve requirement for the loans.

Fiscal Year 2026-27 Proposed Budget
American Relief Program Act (ARPA-Fund 101)

Revenues:	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenue-Federal Grant		-	-	-	-
Interest Revenue	-	-	-	-	-
	-	-	-	-	-
Total:	-	-	-	-	-
Expenditures:					
Salaries (Employee Premium)			-	-	-
Machinery & Equipment -Software /Server	397,703	256,170	192,500	192,500	50,000
Tourism Events (4 Events)					
Sick Leave paid by the City	-	-	-	-	-
Recreation Program		-	25,000	25,000	-
Others	158,708	4,000	-	-	-
Total:	556,412	260,170	217,500	217,500	50,000
Excess (deficit) of revenues over expenditures	(556,412)	(260,170)	(217,500)	(217,500)	(50,000)
Beginning Fund Balance	1,025,563	469,151	217,500	217,500	38,000
Ending Fund Balance	469,151	208,981	-	-	(12,000)

Notes: Tyler Technology and the Server upgrade

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Cannabis Revenue Fund (Fund 102)

Revenues:	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenue	161,658	158,152	135,000	135,000	135,000
Interest Revenue	38,544	53,612	35,000	35,000	35,000
Permits	26,000	24,458	18,000	18,000	18,000
State Grant -SS4		200,000			
Total:	226,202	436,221	188,000	188,000	188,000
Expenditures:					
Indirect Salaries and Benefits - Street Projects					
Operating Costs - Street Project	475	7,117	500	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	1,148,181	
Total:	34,360	197,802	434,500	1,148,681	500
Excess (deficit) of revenues over expenditures	191,842	238,419	(246,500)	(960,681)	187,500
Beginning Fund Balance	1,401,373	1,593,215	1,831,634	1,831,634	870,953
Ending Fund Balance	1,593,215	1,831,634	1,296,715	870,953	1,058,453

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Traffic Safety Fund (Fund 211)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Fines and Forfeitures	2,484	3,367	3,600	3,600	3,600
Interest Revenue	25	-	25	25	-
Total:	2,509	3,367	3,625	3,625	3,600
Expenditures:					
Supplies and Materials Police	-	-	-	-	-
Professional Services Police	-	-	-	-	-
Indirect Salaries Streets	-	-	-	-	-
Street Signs		10,038	4,000	4,000	4,000
Equipment Maintenance - Police	846	25	-	-	-
Total:	846	10,063	4,000	4,000	4,000
Excess (deficit) of revenues over expenditures	1,663	(6,696)	(375)	(375)	(400)
Beginning Fund Balance	(3,894)	(2,231)	(2,231)	(8,927)	(9,302)
Ending Fund Balance	(2,231)	(8,927)	(2,606)	(9,302)	(9,702)

Notes:

Fiscal Year 2026-27 Proposed Budget
Supplemental Law Enforcement Fund (Fund 214)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
SLESF Grant Funds	186,159	194,663	190,000	190,000	190,000
Loan Proceeds from Other Funds					
Other Revenue					
Interest Revenue	10,281	13,727	7,000	7,000	7,000
Total:	196,440	208,391	197,000	197,000	197,000
Expenditures:					
Salaries - Police	-				
Police Supplies & Operating Costs	34,064	41,286	51,000	51,000	53,000
Equipment Maintenance	11,427	-	20,000	20,000	20,000
Professional Services	42,940	46,754	65,500	65,500	65,500
Police Machinery & Equipment	47,551	66,733	180,000	180,000	180,000
Total:	135,981	154,774	316,500	316,500	318,500
Excess (deficit) of revenues over expenditures	60,459	53,617	(119,500)	(119,500)	(121,500)
Beginning Fund Balance	305,866	344,418	398,035	398,035	306,558
Transfer out				217,500	
Ending Fund Balance	344,418	398,035	306,558	61,035	185,058

Notes: Professional Services — 30,000 for Computer legistics, RIMS annual Fee and Misc.

Police Machiner & Equipment — 80K for potential Patroling Vehicle, 45k for MDTs,40K for potential Side by Side, and 15 for unplanded vehicle repair

City of Colusa
Fiscal Year 2026-27 Proposed Budget
PROP 64 (220)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Other Revenue	89,546	131,147	155,524	218,730	248,097
Miscellaneous Revenue					
Interest Revenue	620	-	-	-	-
Total:	90,166	131,147	155,524	218,730	248,097
Expenditures:					
Salaries	58,854	94,592	142,524	142,524	227,035
Supplies & Services	2,943	6,825	9,399	9,399	7,000
Professional Services	4,536	3,603	3,600	3,600	16,252
Capital Outlay	65,057	-	-	-	-
Total:	131,389	105,020	155,524	155,524	250,288
Excess (deficit) of revenues over expenditures	(41,224)	26,127	0	63,206	(2,191)
Beginning Fund Balance	-	(41,844)	(41,224)	(41,224)	(41,224)
			-	-	-
Ending Fund Balance	(41,844)	(15,717)	(41,224)	21,982	(43,415)

Notes: Professional Services 7,000 for training and Misc. services

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Strike Team (221)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Other Revenue	91,024	512,447	262,201	300,000	300,000
Miscellaneous Revenue					
Interest Revenue	4,020	4,252	1,500	3,000	3,000
Total:	95,045	516,699	263,701	303,000	303,000
Expenditures:					
Salaries	158,129	254,384	262,201	275,311	204,562
Supplies & Services	13,303	12,335	-	-	42,116
Machinery & Equipment	30,307	-	92,861	92,861	155,330
Debt Service	-	-	-	-	-
Total:	201,739	266,719	355,062	368,172	402,008
Excess (deficit) of revenues over expenditures	(106,694)	249,980	(91,361)	(65,172)	(99,008)
Beginning Fund Balance	238,614	131,919	381,899 (209,802)	381,899 (209,802)	106,925
Ending Fund Balance	131,919	381,899	161,586	106,925	7,916

Notes:
$155,330 - 80K for staff vehcile and 75K for repair and maintenance
$42K - 30K for PPE and 12K for other supplies and services

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Gas Tax Fund (Fund 241)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
CA Gax Tax Section 2105	38,995	40,461	33,000	50,000	34,000
CA Gax Tax Section 2106	23,722	24,468	18,500	34,000	21,000
CA Gax Tax Section 2107	52,783	54,450	40,886	21,000	45,000
CA Gas Tax Section 2107.5	2,000	2,000	2,000	2,000	2,000
Proposition 42 Funds (Section 2103)	58,473	60,307	46,000	45,000	50,000
Interest Income	9,942	16,137	6,000	6,000	6,000
Road Maint. Rehab Acct./loan repayment	162,530	175,204	150,000	160,000	160,000
Total:	348,446	373,026	296,386	318,000	318,000
Public Works Staff Allocations	50,000	50,000	50,000	50,000	185,000
Utilities	172,423	177,302	130,000	180,330	240,330
Other Costs / Equipment Maintenance	-	-	-	-	-
SB1 Cap.Expend./Ashphalt Chip Seal Proj.	-	142,161	200,000	250,000	-
Transfers Out	-	-	-	-	-
Total:	222,423	369,463	380,000	480,330	425,330
Excess (deficit) of revenues over expenditure	126,022	3,563	(83,614)	(162,330)	(107,330)
Beginning Fund Balance	299,234	425,256	425,256	428,819	341,642
Ending Fund Balance	425,256	428,819	341,642	266,489	234,312

City of Colusa
Fiscal Year 2026-27 Proposed Budget
County Transportation - LTF/RSTP
(Fund 246)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
LTF/RSTP Revenues	270,658	389,081	270,000	270,000	265,000
Interest Income	14,647	22,069	20,000	20,000	20,000
Miscellaneous - Bridge Street Caltrans Coop Project	-	-	-	-	-
State Grant - STIP Road Project					
Total:	285,305	411,150	290,000	290,000	285,000
Expenditures:					
Salaries & Maintenance	5,000	10,000	5,000	5,000	5,000
Capital Expenditures -		394,043	185,000	185,000	185,000
Professional Services	7,803	11,938	20,000	20,000	20,000
Equipment & Maintenance	106,874	-	10,000	10,000	10,000
Street Maintenance	-		292,000	292,000	292,000
State Grant - Various Road Project. STIP	-	-	-	-	-
Caltrans Bridge Street Coop Project	-	-	-	-	-
Transfers Out					
Total:	119,677	415,981	512,000	512,000	512,000
Excess (deficit) of revenues over expenditures	165,628	(4,831)	(222,000)	(222,000)	(227,000)
Beginning Fund Balance	587,097	752,725	747,894	747,894	525,894
Ending Fund Balance	752,725	747,894	432,725	525,894	298,894

Notes: Professional service Streets and tree related services

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Pools/Trees/Parks
Improvement District Fund
(Fund 253)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Improvement District Assessments	87,732	85,302	85,400	85,400	86,100
Pool / Other Revenues	20,308	40,332	20,500	20,500	22,500
Federal and other Grant/Swim	-	57,085	3,000	3,000	4,000
State Grant-Clean Ca. Local	12,100	-	381,000	381,000	381,000
Interest Revenue/ Other Source	304	179	48,300	48,300	500
Total:	120,445	182,898	538,200	538,200	494,100
Expenditures:					
Salaries - Streets / Parks	5,000	10,000	5,000	5,000	7,000
Services - Streets / Parks	26,538	-	9,180	9,180	32,291
Salaries - Pool	37,502	44,809	42,678	42,678	42,728
Services - Pool	39,819	34,237	47,539	47,539	41,750
Others/ Clean Cal Local Grant	53,720	20,520	429,000	429,000	381,000
Total:	162,579	109,566	533,397	533,397	504,769
Excess (deficit) of revenues over expendit	(42,135)	73,332	4,804	4,804	(10,669)
Beginning Fund Balance	10,328	(31,807)	41,525	41,525	14,233
Ending Fund Balance	(31,807)	41,525	14,233	46,329	3,564

Notes:
Clean California Local Grant
48K is Macth from MB Moeis

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Community Development Block Grant (Fund 261)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Grant Revenues	-	-	-	-	-
Program Income	7,651	9,324	14,000	14,000	14,000
Miscellaneous Revenues					
Interest Revenues	6,823	37,702	5,000	5,000	5,000
Total:	14,474	47,026	19,000	19,000	19,000
Expenditures:					
Direct Salaries / Professional Services	1,833	2,505	6,000	6,000	6,000
Supplies and Materials	-		100	100	100
PI - Transfer to Micro-Enterprise fund	-		-	-	-
Loans & Grant Expenditures	-		3,500	3,500	3,500
Loan Bad Debt					
Total:	1,833	2,505	9,600	9,600	9,600
Excess (deficit) of revenues over expenditures	12,641	44,521	9,400	9,400	9,400
Beginning Fund Balance	257,802	270,444	270,444	270,444	270,444
Restricted Loan amount		1,637,643	1,637,643	1,637,643	1,637,643
Ending Fund Balance	270,444	1,952,608	1,917,487	1,917,487	1,917,487

Notes: for budget purpose only

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Community Development Block Grant-
HOME (Fund 262)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Grant Revenues	-				
Program Income	35,543	7,953	11,000	11,000	11,000
Interest Revenue/Loan Portfolio Interest	5,633	27,745	3,000	3,000	3,000
Mis. Revenue	4,395	4,500	4,500	4,500	5,500
Total:	45,570	40,198	18,500	18,500	19,500
Expenditures:					
Direct Salaries / Professional Services	4,395	1,653	10,000	10,000	200
Supplies and Materials	-	4,500	5,500	5,500	5,500
Audit adjustment					
Loans Made	-	-			
Loans Bad Debt					
Total:	4,395	6,153	15,500	15,500	5,700
Excess (deficit) of revenues over expenditures	41,175	34,045	3,000	3,000	13,800
Beginning Fund Balance	131,121	131,121	131,421	131,421	131,421
Resitricted Loan		892,161	892,161	892,161	892,161
Ending Fund Balance	172,296	1,057,327	1,026,582	1,026,582	1,037,382

Notes: for budget purpose only

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Economic/COV Development
Block Grant (Fund 263)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Grant Revenues	131,247	-	-	-	-
Program Income	-	2,018	20,000	20,000	25,000
Transfer from fund 261	-	-	-	-	-
Interest Revenues	-	8,718	-	-	-
Total:	131,247	10,736	20,000	20,000	25,000
Expenditures:					
Direct Salaries / Professional Services	78,962		100	100	100
Supplies and Materials	-	-	-	-	5,000
Professional Services	12,493	3,300	-	-	-
Loans & Grant Expenditures	-	136,751	-	-	-
Capital Improvement		(100,000)			
Total:	91,455	40,051	100	100	5,100
Excess (deficit) of revenues over expenditures	39,792	(29,315)	19,900	19,900	19,900
Beginning Fund Balance	8,779	148,571	107,742	107,742	127,642
		(11,514)			
Ending Fund Balance	148,571	107,742	127,642	127,642	147,542

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Street Development Impact Fee
(Fund 271)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Impact Fee Revenue	21,997	74,981	50,000	50,000	50,000
Interest Income	11,846	17,386	3,000	3,000	3,000
Transfers In					
Total:	33,842	92,366	53,000	53,000	53,000
Expenditures:					
Direct Salaries	-	-	-	-	-
ARCO Reimbursement /Professional Services	-		446,173	500,000	100,000
Capital Projects - Street Overlay Projects	-	26,000	2,000	2,000	-
Adjustments	-	-	-	-	-
Total:	-	26,000	448,173	502,000	100,000
Excess (deficit) of revenues over expenditures	33,842	66,366	(395,173)	(449,000)	(47,000)
Beginning Fund Balance	448,122	481,964	548,331	548,331	86,791
Ending Fund Balance	481,964	548,331	86,791	99,331	39,791

Notes:

Law Enforcement Development Impact Fee (Fund 272)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Impact Fee Revenue	21,442	51,267	25,000	25,000	25,000
Interest Income	5,832	6,344	5,000	5,000	5,000
Transfers In	-	116	-	-	-
Total:	27,274	57,727	30,000	30,000	30,000
Expenditures:					
Direct Salaries / Professional Services	110	-	5,000	5,000	5,000
Supplies and Materials			5,000	5,000	5,000
Capital Projects	2,798	135,824	170,000	170,000	170,000
Adjustments					
Total:	2,908	135,824	180,000	180,000	180,000
	2,798	135,824	170,000	170,000	170,000
Excess (deficit) of revenues over expenditures	24,366	(78,097)	(150,000)	(150,000)	(150,000)
Beginning Fund Balance	218,486	242,851	164,754	164,754	164,754
Ending Fund Balance	242,851	164,754	10,797	14,754	14,754

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Fire Development Impact Fee
(Fund 273)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Impact Fee Revenue	29,276	70,064	50,000	50,000	50,000
Interest Income	6,482	10,414	5,000	5,000	5,000
Transfers In					
Total:	35,757	80,479	55,000	55,000	55,000
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials					195,000
Capital Projects	-	-	250,000	250,000	
Adjustments	-	-	-	-	-
Total:	-		250,000	250,000	195,000
Excess (deficit) of revenues over expenditures	35,757	80,479	(195,000)	(195,000)	(140,000)
Beginning Fund Balance	241,360	277,117	357,596	357,596	357,596
Ending Fund Balance	277,117	357,596	82,117	162,596	217,596

Notes:
Payment for building repair, paint, garage door $115K

City of Colusa
Fiscal Year 2026-27 Proposed Budget

Storm Drain Impact Fee (274)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Impact Fee Revenue	-	16,767	4,000	8,000	8,000
Interest Income	3,329	3,735	400	1,500	2,000
Transfers In					
Total:	3,329	20,502	4,400	9,500	10,000
Expenditures:					
Direct Salaries / Professional Services	-	-	25,000	25,000	25,000
Supplies and Materials	48,376	-	-	-	-
Capital Projects	6,570	-	75,000	100,000	100,000
Adjustments	-	-	-	-	-
Total:	54,946		100,000	125,000	125,000
Excess (deficit) of revenues over expenditures	(51,617)	20,502	(95,600)	(115,500)	(115,000)
Beginning Fund Balance	152,099	100,482	120,984	120,984	120,984
Ending Fund Balance	100,482	120,984	25,384	5,484	5,984

Notes:
Replacement of Storm Drainage pipes

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Park / Recreation Development Impact Fee (Fund 275)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Impact Fee Revenue	4,602	45,804	25,000	25,000	25,000
Interest Income	2,567	4,294	3,000	3,000	3,000
Transfers In					
Total:	7,169	50,099	28,000	28,000	28,000
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	-	-	100,000	100,000	100,000
Adjustments	-	-	-	-	-
Total:	-	-	100,000	100,000	100,000
Excess (deficit) of revenues over expenditures	7,169	50,099	(72,000)	(72,000)	(72,000)
Beginning Fund Balance	97,151	104,320	154,419	154,419	154,419
Ending Fund Balance	104,320	154,419	82,419	82,419	82,419

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
City Hall Development Impact Fee (Fund 276)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Impact Fee Revenue	5,439	65,850	6,000	45,000	45,000
Interest Income	2,945	3,118	1,500	1,500	1,500
Transfers In	-	-	-	-	-
Total:	8,384	68,967	7,500	46,500	46,500
Expenditures:					
Direct Salaries / Professional Services	-	-	5,000	5,000	5,000
Supplies and Materials	-	-	-	-	-
Capital Projects, Bathroom/Auditorum	-	79,726	92,500	92,500	117,500
Adjustments	-	-	-	-	-
Total:	-	79,726	97,500	97,500	122,500
Excess (deficit) of revenues over expenditures	8,384	(10,759)	(90,000)	(51,000)	(76,000)
Beginning Fund Balance	112,243	120,629	109,870	109,870	109,870
Ending Fund Balance	120,629	109,870	19,870	58,870	33,870

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Community Center Development
Impact Fee (Fund 277)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Impact Fee Revenue	2,117	5,371	3,000	3,000	3,000
Interest Income	1,277	1,853	800	800	800
Transfers In					
Total:	3,394	7,224	3,800	3,800	3,800
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	-	-	55,500	55,500	55,500
Adjustments	-	-	-	-	-
Total:	-	-	55,500	55,500	55,500
Excess (deficit) of revenues over expenditures	3,394	7,224	(51,700)	(51,700)	(51,700)
Beginning Fund Balance	48,392	51,785	4,085	59,010	59,010
Ending Fund Balance	51,785	59,010	(47,615)	7,310	7,310

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
State Park Management Fund
(Fund 310)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Concessions Revenue	21,930	26,821	28,500	28,500	29,100
Interest Income					
LOSPP Grant	-	-	642,950	642,950	642,950
Total:	21,930	26,821	671,450	671,450	672,050
Expenditures:					
Indirect Salaries	20,140	-	-	-	-
Supplies and Materials	20,523	26,565	26,980	26,980	21,864
Professional Services	6,000	5,500	6,000	6,000	6,000
LOSSP Grant	-	518,354	124,596	124,596	7,000
Machinery & Equipment	-		-	-	-
Total:	46,663	550,420	157,576	157,576	34,864
Excess (deficit) of revenues over expenditures	(24,733)	(523,599)	513,874	513,874	637,186
Beginning Fund Balance	(62,332)	(101,446)	(625,045)	(625,045)	(625,045)
Ending Fund Balance	(66,542)	(625,045)	(70,922)	(111,171)	12,141

Notes:

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Boat Launch Fund (311)

Revenues:	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid -Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Fee Revenues	27,195	25,549	20,000	20,000	20,000
Interest Income	1,851	3,115	500	500	500
Other Revenue	-		1,500	1,500	1,700
State Grant					
Total:	29,046	28,664	22,000	22,000	22,200
Expenditures:					
Fees & Permits	399		2,100	2,100	2,100
Maintenance/Services	339	1,200	1,350	1,350	13,500
Capital	-	-	-	-	-
Professional Service	-	24,231	20,100	20,100	6,000
	-	-	-	-	-
Total:	738	25,430	23,550	23,550	21,600
Excess (deficit) of revenues over expenditures	28,308	3,234	(1,550)	(1,550)	600
Beginning Fund Balance	63,207	91,515	97,465	94,749	106,787
Ending Fund Balance	91,515	94,749	95,915	93,199	107,387

Robert's Ditch Fee $5000

City of Colusa
Fiscal Year 2026-27 Proposed Budget
State Recycling Fund (Fund 281)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Grant Revenues	5,000	-	5,000	5,000	5,000
Interest Income	311	470	60	60	100
Transfers In					
Total:	5,311	470	5,060	5,060	5,100
Expenditures:					
	-	2,000	2,500	2,500	2,500
In-Direct Salaries	2,000	-	-	-	-
Supplies and Materials	515	-	2,000	2,000	2,000
Capital Projects					
Total:	2,515	2,000	4,500	4,500	4,500
Excess (deficit) of revenues over expenditures	2,796	(1,530)	560	560	600
Beginning Fund Balance	11,336	14,131	11,896	12,601	12,456
Ending Fund Balance	14,132	12,601	12,456	13,161	13,056

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Colusa Meadows West
Assessment District (Fund 610)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Property Taxes	8,484	8,880	8,484	8,484	8,484
Interest Income	10	218	30	30	100
Transfers In	-	-	-	-	-
Total:	8,494	9,098	8,514	8,514	8,584
Expenditures:					
Direct Salaries / Professional Services	7,500	7,000	7,500	7,500	7,000
Supplies and Materials	1,050	1,494	1,050	1,050	1,575
Capital Projects	-	-	-	-	-
Total:	8,550	8,494	8,550	8,550	8,575
Excess (deficit) of revenues over expenditures	(56)	603	(36)	(36)	9
Beginning Fund Balance	4,523	5,834	6,438	6,438	6,402
Ending Fund Balance	5,834	6,438	4,487	6,402	6,411

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Hoblit Lighting Assessment District (Fund 620)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Property Taxes	6,250	6,488	6,488	6,488	6,250
Interest Income	10	47	15	15	20
Transfers In	-	-	-	-	-
Total:	6,260	6,535	6,503	6,503	6,270
Expenditures:					
Direct Salaries / Professional Services	5,700	5,000	5,700	5,700	5,000
Supplies and Materials	275	837	275	275	1,000
Capital Projects					
Total:	5,975	5,837	5,975	5,975	6,000
Excess (deficit) of revenues over expenditures	285	698	528	528	270
Beginning Fund Balance	(217)	878	1,575	1,575	2,103
Ending Fund Balance	878	1,575	2,103	2,103	2,373

City of Colusa
Fiscal Year 2026-27 Proposed Budget
COLUSA CFD2 Assessment District (Fund 640)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Property Taxes	37,000	38,838	37,000	37,000	38,000
Interest Income	500	2,593	500	500	900
Transfers In	-	-	-	-	-
Total:	37,500	41,431	37,500	37,500	38,900
Expenditures:					
Direct Salaries / Professional Services	20,200	50,000	23,000	23,000	45,000
Supplies and Materials	2,080	6,679	9,000	9,000	8,280
Capital Projects	-	-	-	-	-
Total:	22,280	56,679	32,000	32,000	53,280
Excess (deficit) of revenues over expenditures	15,220	(15,248)	5,500	5,500	(14,380)
Beginning Fund Balance	30,342	76,760	61,512	61,512	51,062
Ending Fund Balance	76,760	61,512	51,062	67,012	36,682

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Walnut Ranch Assessement District
(Fund 660)

	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
Revenues:					
Property Taxes	24,000	29,653	24,000	24,000	28,000
Interest Income	100	911	100	100	500
Other Revenue					
Total:	24,100	30,564	24,100	24,100	28,500
Expenditures:					
Direct Salaries / Professional Services	10,000	16,000	10,000	10,000	22,000
Maintenance& Services	45	1,620	45	45	100
Total:	10,045	17,620	10,045	10,045	22,100
Excess (deficit) of revenues over expenditures	14,055	12,944	14,055	14,055	6,400
Beginning Fund Balance	5,400	21,472	34,416	34,416	39,460
Ending Fund Balance	21,472	34,416	39,460	48,471	45,860