

City of Colusa

Budget Summary

Fiscal Year 2026-27 Proposed Budget

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

-----FY 2026-27 Proposed Budget-----

Fund - Description	Fund Balance 6/30/2025	Fiscal Year 2025-2026		Fund Balance 6/30/2026	Fiscal Year 2026-27		Fund Balance 6/30/2027
		Revenues	Expenditures		Revenues	Expenditures	
101 - General Fund	\$ 2,829,550	\$ 12,353,385	\$ 12,648,888	\$ 2,534,046	\$ 5,951,402	\$ 6,495,595	\$ 1,989,854
410 - Water Enterprise Fund	7,927,494	12,413,787	13,186,872	7,154,409	17,385,754	18,262,636	6,277,526
430 / 436 - Sewer Enterprise Fund	16,172,508	10,834,238	9,079,264	17,927,482	17,855,904	18,084,894	17,698,492
<i>Special Revenue Funds</i>							
102 - Cannabis Revenue Fund	1,831,634	188,000	1,148,681	870,953	188,000	434,500	624,453
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	316,500	278,535	197,000	318,500	157,035
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	368,172	316,727	303,000	402,008	217,719
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 Dvlprmt Impact Fee Fund	548,331	53,000	502,000	99,331	53,000	100,000	52,331
272 - Police Dvlprmt Impact Fee Fund	164,754	30,000	180,000	14,754	30,000	180,000	14,754
273 - Fire Dvlprmt Impact Fee Fund	277,117	162,596	250,000	189,713	50,000	195,000	132,117
274 - Storm Drain Impact Fee Fund	120,984	46,500	125,000	42,484	10,000	125,000	5,984
275 - Park/Rec Dvlprmt Impact Fee Fund	154,419	28,000	100,000	82,419	28,000	100,000	82,419
276 - City Hall Dvlprmt Impact Fee Fund	109,870	46,500	97,500	109,870	46,500	122,500	33,870
277 - Comm Ctr Dvlprmt Impact Fee Fund	59,010	3,800	55,500	7,310	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 Dvlprmt 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	-
430- Water Recycle Grant	-			-			50,000
220- Prop 64 Grant (3of 5 Years)							14,000,000
253- Clean California Grant (48K MB)							244,097
410- Consolidated Well Grant							381,000
							15,719,654

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

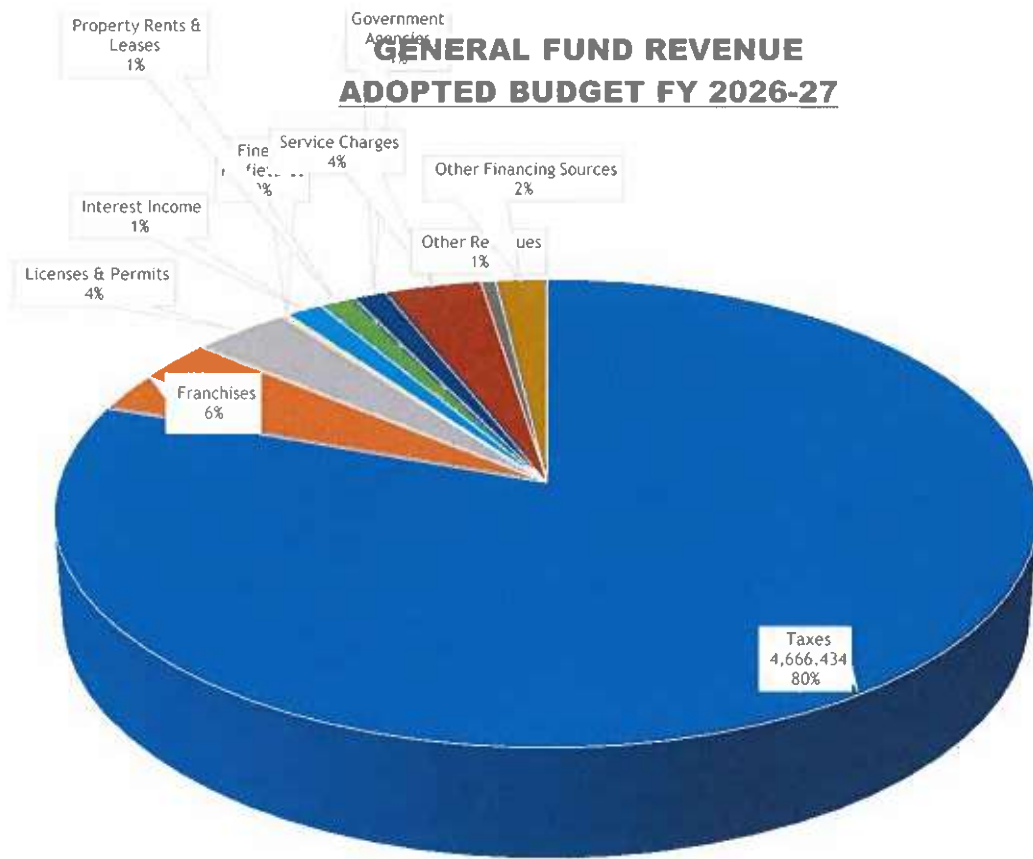
	Actual FY 2023-24	Actual FY 2024-2025	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
REVENUES					
Taxes	4,931,602	4,657,773	4,920,560	4,943,560	4,766,434
Franchises	322,899	342,144	320,000	320,000	320,000
Licenses & Permits	269,296	223,126	208,700	208,700	218,500
Fines & Forfeitures	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	31,705
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	1,266,511
Police Department	1,736,289	1,827,585	1,829,350	1,983,608	2,101,846
Code Enforcement	21,908	2,127	-	-	-
Administrative Services - Administration	3,350,334	138,387	219,621	216,546	183,369
Administrative Services - Finance	567,069	625,629	750,629	760,391	791,742
Administrative Services - Attorney	31,014	37,610	40,000	40,000	40,000
Administrative Services - Recreation	140,470	149,830	185,569	189,721	213,334
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	898,805
Public Works -Perilie Building	-	24,982	72,932	72,932	52,432
Public Works - Parks	313,027	251,894	310,939	345,289	329,511
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	\$ 6,495,595
Excess / (Deficit) of Revenues over Expenditures	(731,373)	(648,778)	0	(295,503)	(544,193)
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)	(544,193)
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	1,987,744
Amount Not Obligated at Year End	3,457,878	2,827,440	3,457,878	2,531,937	1,987,744

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 Revenue also included
\$113k EHCPR

GENERAL FUND REVENUE ADOPTED BUDGET FY 2026-27



- | | | |
|-----------------------------|-------------------|---------------------------|
| • Taxes | • Franchises | • Licenses & Permits |
| • Fines & Forfeitures | • Interest Income | • Property Rents & Leases |
| • Other Government Agencies | • Service Charges | • Other Revenues |
| • Other Financing Sources | | |

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

Departmental Expenditure Account Detail

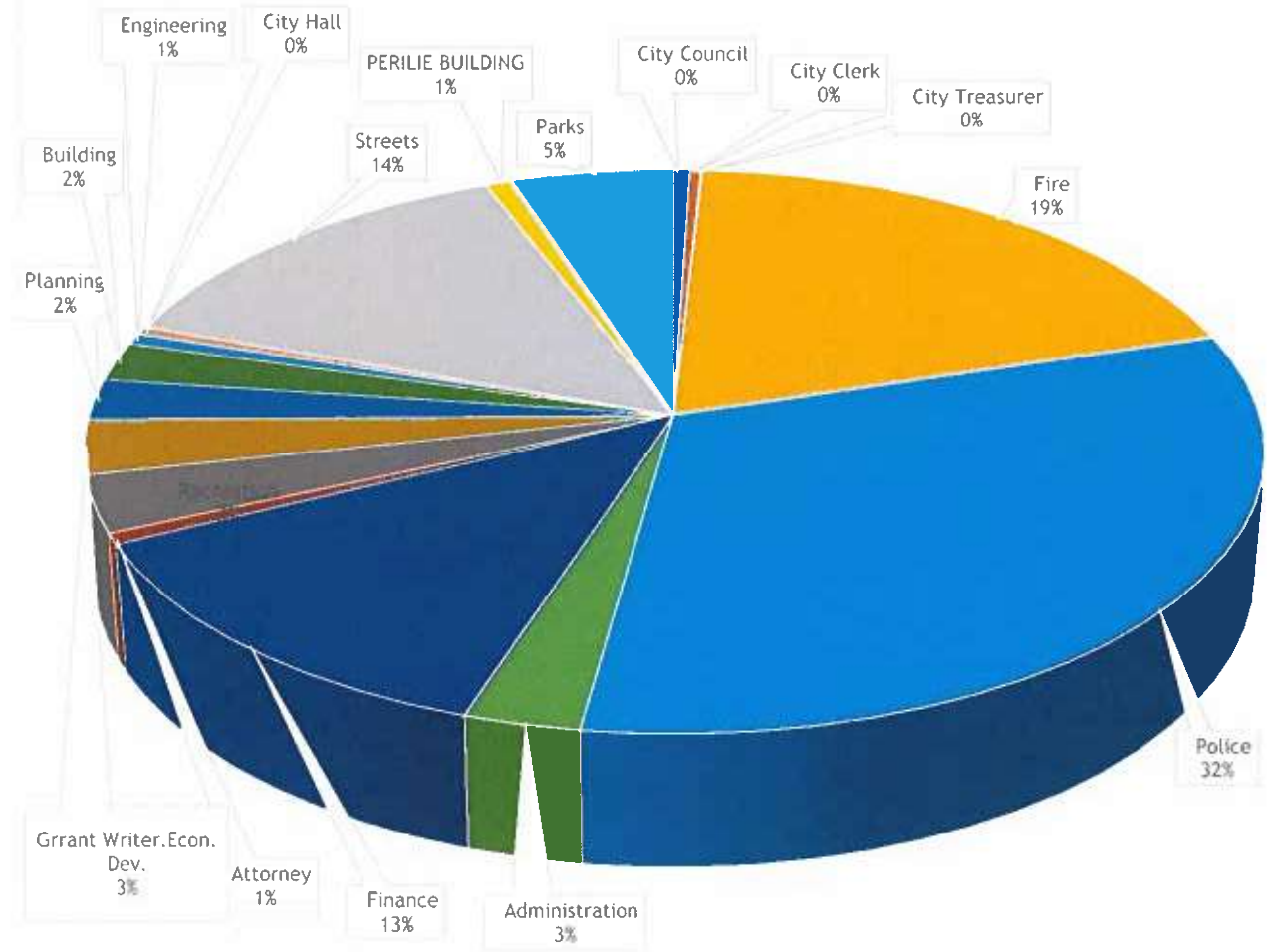
	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026	Proposed Budget FY 2026-2027
<u>Elected Officials</u>					
City Council					
Personal Services	6,265	13,725	20,863	20,863	20,863
Services and Supplies	689	1,061	1,006	1,006	1,683
Capital Outlay	-	-	-	-	-
Total:	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	8,962
Capital Outlay	-	-	-	-	-
Total:	34,432	44,237	27,486	31,792	31,705
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
<u>Public Safety</u>					
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	196,517
Capital Outlay	-	40,000	2,000	2,000	2,000
Total:	994,036	1,144,970	1,198,024	1,230,390	1,266,511
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	413,505
Capital Outlay	-	-	-	-	-
Total:	1,736,289	1,827,585	1,829,350	1,983,608	2,101,846
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	109,573	119,777	199,151	196,076	176,600
Services and Supplies	34,549	18,609	20,470	20,470	6,769
Capital Outlay	3,206,211	-	-	-	-
Total:	3,350,334	138,387	219,621	216,546	183,369
<u>Administrative Services Department, cont.</u>					
Finance					
Personal Services	159,397	132,073	175,543	185,305	183,615
Services and Supplies	407,672	493,556	575,087	575,087	608,127
Capital Outlay	-	-	-	-	-
Total:	567,069	625,629	750,629	760,391	791,742
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	71,759
Capital Outlay	-	-	-	-	-
Total:	140,470	149,830	185,569	189,721	213,334
<u>Community Development Department</u>					
Grant Writer/Tourism 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
<u>Public Works Department</u>					
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	226,883
Capital Outlay	15,404	887,824	5,440,120	5,440,120	-
Total:	658,752	1,550,668	6,256,857	6,269,238	898,805
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	74,808
Capital Outlay	34,904	-	-	-	-
Total:	313,027	251,894	310,939	345,289	329,511
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	6,495,595
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	2,099,013
Total Capital Outlay:	3,685,402	1,183,994	1,924,534	6,339,620	52,000

FY 2026-27 EXPENDITURES BY DEPARTMENT



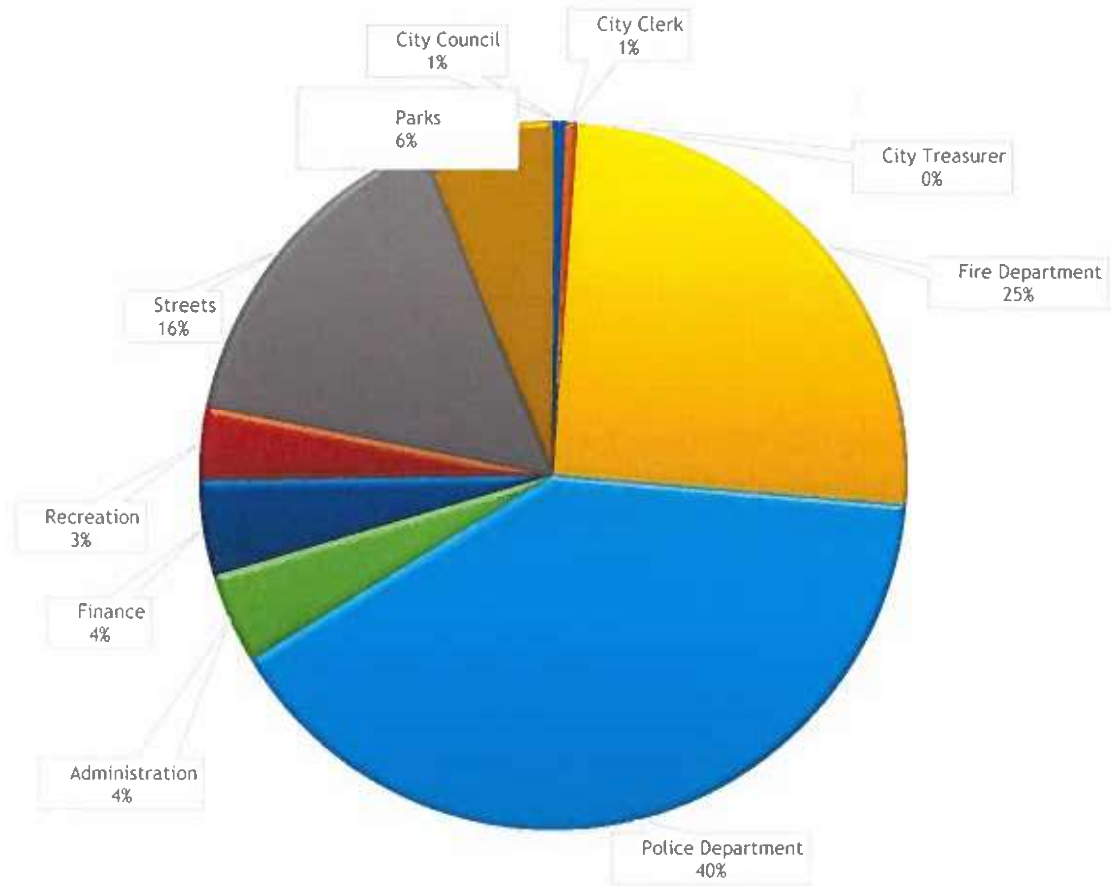
- City Council
- City Clerk
- City Treasurer
- Fire
- Police
- Administration
- Finance
- Attorney
- Recreation
- Grrant Writer.Econ. Dev.
- Planning
- Building
- Engineering
- City Hall
- Streets
- PERILIE BUILDING
- Parks

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
<u>Elected Officials</u>					
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
<u>Public Safety</u>					
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
<u>Administrative Services Department</u>					
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
<u>Community Development Department</u>					
Planning	74,891	44,577	-	-	-
Building - Code Enforcement	17,167	-	-	-	-
Economic Development	17,203	-	-	-	-
<u>Public Works Department</u>					
Streets	466,960	510,965	612,651	625,032	671,922
PW Administration	-	-	-	-	-
Parks	194,754	170,638	240,843	275,193	254,703
Other - ARPA	-	-	-	-	-
	<u>3,375,351</u>	<u>3,554,825</u>	<u>3,896,485</u>	<u>4,142,986</u>	<u>4,231,431</u>

Notes:

FY 2026-27 PERSONNEL SERVICES ADOPTED BUDGET



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	5,038
	430 - Sewer	7,751	7,751	7,751	7,751	7,751
110 - Elected Officials - City Clerk	410 - Water	11,411	16,782	16,782	16,782	16,782
	430 - Sewer	17,556	25,818	25,818	25,818	25,818
130 - Elected Officials - City Treasurer	410 - Water	2,351	2,351	2,351	2,351	2,351
	430 - Sewer	3,617	3,617	3,617	3,617	3,617
710 - Public Safety - Police	214 - SLESF	-	-	-	-	-
230 - Admin Services - Finance	410 - Water	168,601	205,880	205,880	205,880	205,880
	430 - Sewer	167,601	205,880	205,880	205,880	205,880
	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	105,481
	430 - Sewer	89,620	105,481	105,481	105,481	105,481
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	50,000
	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	5,000
	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	15,000
	660-Walnut Ranch	8,000	8,000	8,000	8,000	8,000
635 - Public Works - Administration	410 - Water	-	-	-	-	-
	430 - Sewer	-	-	-	-	-
	Other Project Based	-	-	-	-	-
650 - Public Works - Parks	253 - Pool / Park / Tree	-	10,000	10,000	10,000	10,000
	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	8,000
	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	800,579

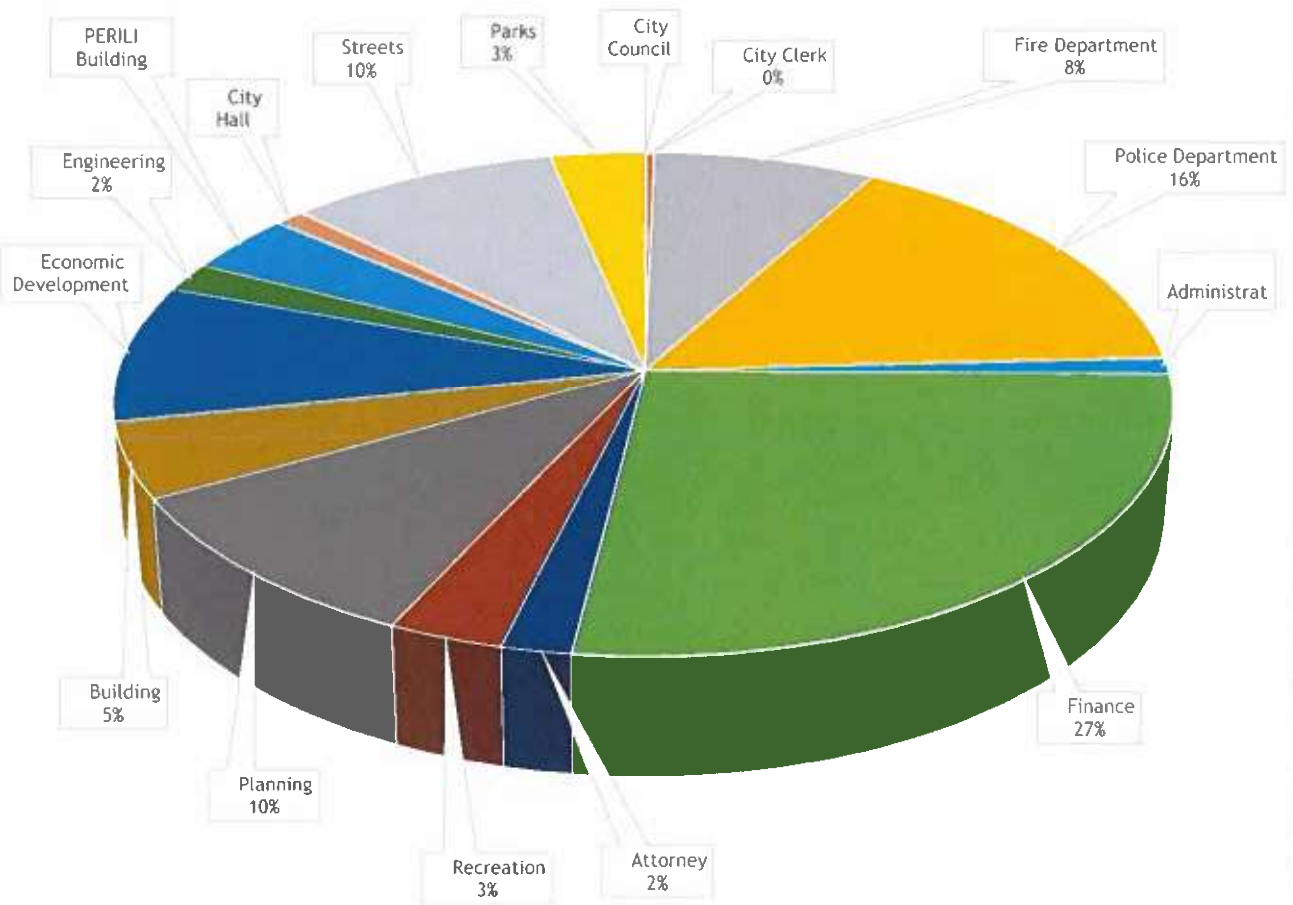
FY 2025-26 Personal Services Funding Allocation by Position									
Position	Dept.	General Fund	Water	Sewer	Gas Tax	Pools/Parks /Trees	Prop64	Strike Team	
City Clerk	110	34%	26%	40%					
City Council	120	34%	26%	40%					
City Treasurer	130	34%	26%	40%					
City Manager	210	34%	33%	33%					
Assistant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

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

Department	DEPT #	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	120	689	1,061	1,006	1,006	1,683
City Clerk	110	1,807	4,664	4,829	4,829	8,962
City Treasurer	130	-	11	-	-	-
Public Safety						
Fire Department	320	190,737	184,799	167,514	167,514	196,517
Police Department	710	331,837	336,889	354,201	354,201	413,505
Code Enforcement	225	4,740	2,127	-	-	-
Administrative Services Department						
Administration	210	34,549	18,609	20,470	20,470	6,769
Finance	230	407,672	493,556	575,087	575,087	608,127
Attorney	240	31,014	37,610	40,000	40,000	40,000
Recreation	640	54,779	40,277	67,524	69,524	71,759
Community Development Department						
Planning	220	66,578	155,861	212,750	212,750	127,750
Building	310	99,946	98,797	105,200	105,200	145,000
Economic Development	215	66,030	90,745	204,190	205,997	56,870
Engineering	620	32,112	41,857	40,150	40,150	40,000
PERILI Building	216	6,982	24,982	72,932	72,932	52,432
Public Works Department						
City Hall	610	48,549	52,678	22,440	22,440	27,950
Streets	630	176,388	151,879	204,086	204,086	226,883
Parks	650	83,369	81,256	70,096	70,096	74,808
Other - ARPA		-	-	-	-	-
Total:		1,637,778	1,817,656	2,162,475	2,166,283	2,099,013

Notes:

FY 2026-27 GENERAL FUND NON-PERSONNEL SERVICE EXPENSE BY DEPARTMENT



- | | | | |
|-------------------|--------------|------------------------|---------------------|
| • City Council | • City Clerk | • Fire Department | • Police Department |
| • Administration | • Finance | • Attorney | • Recreation |
| • Planning | • Building | • Economic Development | • Engineering |
| • PERILI Building | • City Hall | • Streets | • Parks |

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

Department	Services and Supplies	Capital Outlay	Excluded Charges	Eligible Distribution Charges	Fund Overhead Distribution		
					26% Water	40% Sewer	34% General Fund
City Clerk	\$ 11,981	-		\$ 11,981	\$ 3,115	\$ 3,728	\$ 4,074
City Council	\$ 4,950	-	-	\$ 4,950	\$ 1,287	\$ 1,980	\$ 1,683
City Treasurer	\$ -	-	-	\$ -	\$ -	\$ -	\$ -
Admin. Services	\$ 71,562		-	\$ 71,562	\$ 23,615	\$ 23,615	\$ 24,331
Finance	\$ 665,661	-	539,525	\$ 126,136	\$ 41,625	\$ 41,625	\$ 42,886
City Hall	\$ 68,200			\$ 68,200	\$ 22,506	\$ 23,188	\$ 22,506
Economic Develop	\$ 100,150	-	(50,000)	\$ 50,150	\$ 5,015	\$ 5,015	\$ 40,120

Total 2025-26 Supplies & Services Overhead Distribution:	\$ 97,163	\$ 99,151	\$ 135,600
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NOTES:

Charges excluded from Departmental Services & Supplies/Direct Allocation

101 52500 230	Professional Services	\$ 61,000
101 52800 230	NCCSIF Insurance	\$ 315,325
101 51160 230	Retiree Health	\$ 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	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
<i>Total:</i>	<u>1,731,731</u>	<u>2,980,305</u>	<u>12,413,787</u>	<u>12,413,787</u>	<u>17,385,754</u>
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	467,858
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	16,619,654
Audit Adjustments/Comp. Absence./OPEB/Deprec.	(238,012)	(1,680,095)	-	-	-
Reserve Transfer	-	-	-	-	-
<i>Total:</i>	<u>1,412,913</u>	<u>\$1,908,325</u>	<u>\$13,182,931</u>	<u>\$13,186,872</u>	<u>\$18,262,636</u>
Excess (deficit) of revenues over expenditures	<u>318,818</u>	<u>1,071,980</u>	<u>(769,144)</u>	<u>(773,085)</u>	<u>(876,882)</u>
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	5,942,931
Restricted Reserve Balances:					
Meter Replacement Reserve	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Fund Balance and Reserves	<u>6,855,514</u>	<u>7,927,494</u>	<u>4,892,899</u>	<u>4,119,813</u>	<u>6,242,931</u>

Notes:

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

City of Colusa
Fiscal Year 2026-27 Proposed Budget
Water Enterprise Fund (Fund 4)
Capital Expenditure 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
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	225,000
Meter Replacement Reserve Funding					
Other Capital Improvements (Well #6)	100,000	211,166	1,214,181	1,214,181	900,000
State Grant (Well Consolidation grant)			6,876,000	6,876,000	15,719,654
<i>Total:</i>	160,000	2,038,820	11,824,425	11,824,425	16,844,654

Notes:

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

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
<i>Total:</i>	<u>3,661,752</u>	<u>10,528,523</u>	<u>10,834,238</u>	<u>10,834,238</u>	<u>17,855,904</u>
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	1,414,563
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.					
<i>Total:</i>	<u>4,459,505</u>	<u>4,622,374</u>	<u>9,069,963</u>	<u>\$9,079,264</u>	<u>\$18,084,894</u>
Excess (deficit) of revenues over expenditures	(797,753)	5,906,149	1,764,276	1,754,974	(228,990)
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	<u>5,922,973</u>	<u>16,172,508</u>	<u>9,804,263</u>	<u>9,881,763</u>	<u>9,959,263</u>

Notes:

Estimated \$27 M for water Recycle Grant

Sewer Enterprise Fund (Fund 430 / 436)
Capital Expenditure 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
Capital Expenditures					
WWTP Upgrades / Liftstation/Reclamation	175,000	-	150,000	150,000	150,000
Machinery & Equipment	350,000	126,885	240,000	240,000	350,000
Walnut Ranch Sewer Project (62694)		2,599,537	2,568,401	2,568,401	-
Sewer Recycle Grant phase I & II		5,144,593	2,593,414	2,593,414	14,000,000
Vacuum Truck					
Capital Projects/Outlay					
<i>Total:</i>	<u>525,000</u>	<u>7,871,015</u>	<u>5,551,815</u>	<u>5,551,815</u>	<u>14,500,000</u>

Pump \$35k

\$75K for a Truck

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	-	-	-	-	-
<i>Total:</i>	-	-	-	-	-
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	-	-	-
<i>Total:</i>	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:

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			
<i>Total:</i>	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	434,000
<i>Total:</i>	34,360	197,802	434,500	1,148,681	434,500
Excess (deficit) of revenues over expenditures	191,842	238,419	(246,500)	(960,681)	(246,500)
Beginning Fund Balance	1,401,373	1,593,215	1,831,634	1,831,634	1,296,715
Ending Fund Balance	1,593,215	1,831,634	1,296,715	870,953	1,050,215

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	-
<i>Total:</i>	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	-	-	-
<i>Total:</i>	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
<i>Total:</i>	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
<i>Total:</i>	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	217,500
Ending Fund Balance	344,418	398,035	306,558	61,035	(32,442)

Notes:

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	-	-	-	-
<i>Total:</i>	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	-	-	-	-
<i>Total:</i>	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:

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
<i>Total:</i>	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	-	-	-
Machinery & Equipment	30,307	-	92,861	92,861	197,446
Debt Service	-	-	-	-	-
<i>Total:</i>	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)	381,899 (209,802)
Ending Fund Balance	131,919	381,899	161,586	106,925	73,089
Notes:					

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 Gas Tax Section 2105	38,995	40,461	33,000	50,000	34,000
CA Gas Tax Section 2106	23,722	24,468	18,500	34,000	21,000
CA Gas 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
<i>Total:</i>	<u>348,446</u>	<u>373,026</u>	<u>296,386</u>	<u>318,000</u>	<u>318,000</u>
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	-	-	-	-	-
SBI Cap Expend./Ashphalt Chip Seal Proj.	-	142,161	200,000	250,000	-
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>222,423</u>	<u>369,463</u>	<u>380,000</u>	<u>480,330</u>	<u>425,330</u>
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	<u>425,256</u>	<u>428,819</u>	<u>341,642</u>	<u>266,489</u>	<u>234,312</u>

Capital Expenditure Detail

	Adopted Budget FY 2023-24	Mid-Year Budget FY 2023-24	Proposed Budget FY 2024-2025	Proposed Budget FY 2024-2025	Proposed Budget FY 2024-2025
Capital Expenditures					
Ashphalt Chip Seal Project	-	-	200,000	200,000	200,000
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>

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	-	-	-	-	-
<i>Total:</i>	<u>285,305</u>	<u>411,150</u>	<u>290,000</u>	<u>290,000</u>	<u>285,000</u>
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	-	-	-	-	-
<i>Total:</i>	<u>119,677</u>	<u>415,981</u>	<u>512,000</u>	<u>512,000</u>	<u>512,000</u>
Excess (deficit) of revenues over expenditures	<u>165,628</u>	<u>(4,831)</u>	<u>(222,000)</u>	<u>(222,000)</u>	<u>(227,000)</u>
Beginning Fund Balance	587,097	752,725	747,894	747,894	525,894
Ending Fund Balance	<u>752,725</u>	<u>747,894</u>	<u>432,725</u>	<u>525,894</u>	<u>298,894</u>

Capital Expenditures

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
<i>Total:</i>	<u>120,445</u>	<u>182,898</u>	<u>538,200</u>	<u>538,200</u>	<u>494,100</u>
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
<i>Total:</i>	<u>162,579</u>	<u>109,566</u>	<u>533,397</u>	<u>533,397</u>	<u>504,769</u>
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	<u>(31,807)</u>	<u>41,525</u>	<u>14,233</u>	<u>46,329</u>	<u>3,564</u>

Notes:

Clean California Local Grant
 48K is Match 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
<i>Total:</i>	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	-	-	-	-	-
<i>Total:</i>	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:

\$167,482 Committed to Micro Enterprise grant

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
<i>Total:</i>	<u>45,570</u>	<u>40,198</u>	<u>18,500</u>	<u>18,500</u>	<u>19,500</u>
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	-	-	-	-	-
<i>Total:</i>	<u>4,395</u>	<u>6,153</u>	<u>15,500</u>	<u>15,500</u>	<u>5,700</u>
Excess (deficit) of revenues over expenditures	<u>41,175</u>	<u>34,045</u>	<u>3,000</u>	<u>3,000</u>	<u>13,800</u>
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	<u>172,296</u>	<u>1,057,327</u>	<u>1,026,582</u>	<u>1,026,582</u>	<u>1,037,382</u>

Notes:

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	-	-	-
<i>Total:</i>	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)	-	-	-
<i>Total:</i>	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					
<i>Total:</i>	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	-	-	-	-	-
<i>Total:</i>	-	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	-	-	-
<i>Total:</i>	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	-	-	-	-	-
<i>Total:</i>	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					
<i>Total:</i>	<u>35,757</u>	<u>80,479</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials					195,000
Capital Projects	-	-	250,000	250,000	
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>	<u>195,000</u>
Excess (deficit) of revenues over expenditures	<u>35,757</u>	<u>80,479</u>	<u>(195,000)</u>	<u>(195,000)</u>	<u>(140,000)</u>
Beginning Fund Balance	241,360	277,117	357,596	357,596	357,596
Ending Fund Balance	<u>277,117</u>	<u>357,596</u>	<u>82,117</u>	<u>162,596</u>	<u>217,596</u>

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					
<i>Total:</i>	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	-	-	-	-	-
<i>Total:</i>	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	60,384
Ending Fund Balance	100,482	120,984	25,384	5,484	(54,616)

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					
<i>Total:</i>	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	-	-	-	-	-
<i>Total:</i>	-	-	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	-	-	-	-	-
<i>Total:</i>	<u>8,384</u>	<u>68,967</u>	<u>7,500</u>	<u>46,500</u>	<u>46,500</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	5,000	5,000	5,000
Supplies and Materials	-	-	-	-	-
Capital Projects, Bathroom/Auditorium Adjustments	-	79,726	92,500	92,500	117,500
<i>Total:</i>	<u>-</u>	<u>79,726</u>	<u>97,500</u>	<u>97,500</u>	<u>122,500</u>
Excess (deficit) of revenues over expenditures	<u>8,384</u>	<u>(10,759)</u>	<u>(90,000)</u>	<u>(51,000)</u>	<u>(76,000)</u>
Beginning Fund Balance	112,243	120,629	109,870	109,870	109,870
Ending Fund Balance	<u>120,629</u>	<u>109,870</u>	<u>19,870</u>	<u>58,870</u>	<u>33,870</u>

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					
<i>Total:</i>	<u>3,394</u>	<u>7,224</u>	<u>3,800</u>	<u>3,800</u>	<u>3,800</u>
Expenditures:					
Direct Salaries / Professional Services	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Capital Projects	-	-	55,500	55,500	55,500
Adjustments	-	-	-	-	-
<i>Total:</i>	<u>-</u>	<u>-</u>	<u>55,500</u>	<u>55,500</u>	<u>55,500</u>
Excess (deficit) of revenues over expenditures	<u>3,394</u>	<u>7,224</u>	<u>(51,700)</u>	<u>(51,700)</u>	<u>(51,700)</u>
Beginning Fund Balance	48,392	51,785	4,085	59,010	59,010
Ending Fund Balance	<u>51,785</u>	<u>59,010</u>	<u>(47,615)</u>	<u>7,310</u>	<u>7,310</u>

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
<i>Total:</i>	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
LOSPP Grant	-	518,354	124,596	124,596	7,000
Machinery & Equipment	-	-	-	-	-
<i>Total:</i>	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)

	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:					
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	-	-	-	-	-
<i>Total:</i>	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
<i>Total:</i>	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

FY 2026-27 Budget in Detail

					FY 2025-26 Adopted Budget	Mid-Year Budget		Proposed Budget FY 2026-27	
Fund: 101 - General Fund									
Revenue									
101-41100			CY Sec Prop Tax		1,273,531.00	1,288,531.00		(1,301,340.00)	#####
101-41108			County In Lieu		350.00	350.00		(500.00)	
101-41110			CY Unsec Pr Tax		99,202.00	99,202.00		(101,951.00)	
101-41120			Sup Sec Prop Tx		10,000.00	10,000.00		(8,332.00)	
101-41130			Sup Uns Prop Tx		1,000.00	1,000.00		(832.00)	
101-41140			PY Sec Prop Tax		1,500.00	1,500.00		(1,250.00)	
101-41150			PY Uns Prop Tax		700.00	700.00		(582.00)	
101-41152			Prop.Tax VLF in		849,377.00	857,377.00		(870,365.00)	(870,365.00)
101-41160			H/O Exemption		8,900.00	8,900.00		(7,416.00)	
101-41180			Prop Tax Int/Pn		5,000.00	5,000.00		(4,166.00)	
101-41200			Retail Sales Tx		1,380,000.00	1,380,000.00		(1,380,000.00)	#####
101-41201			Trans/Mes.B Tax		1,250,000.00	1,250,000.00		(1,050,700.00)	
101-41300			Tran Occup Tax		28,000.00	28,000.00		(24,000.00)	(24,000.00)
101-41410			Gas Franchise		30,000.00	30,000.00		(35,000.00)	(110,000.00)
101-41420			Elec Franchise		75,000.00	75,000.00		(75,000.00)	
101-41430			Cable Franchise		35,000.00	35,000.00		(30,000.00)	(30,000.00)
101-41435			GARB. FRANCHISE		180,000.00	180,000.00		(180,000.00)	(180,000.00)
101-41438			DISABILITY ACC		3,000.00	3,000.00		(2,500.00)	
101-41439			Business Lic.		1,800.00	1,800.00		(1,500.00)	
101-41500			Busn License		69,200.00	69,200.00		(70,000.00)	(70,000.00)
101-41600			Doc Stamps		18,000.00	18,000.00		(15,000.00)	(15,000.00)
101-43100			Building Permit		130,000.00	130,000.00		(135,000.00)	(135,000.00)
101-43101			Blvd. Rev. Fund		1,000.00	1,000.00		(1,000.00)	
101-43102			SEISMIC FEE		2,500.00	2,500.00		(2,500.00)	
101-43300			Encr Permits		6,000.00	6,000.00		(6,000.00)	(13,500.00)
101-43600			Weapons Permits		8,500.00	8,500.00		(8,000.00)	
101-44200			Parking Cit		1,500.00	1,500.00		(2,000.00)	
101-44300			Non-Traffic Fin		12,000.00	12,000.00		(13,000.00)	
101-45100			Interest Earned		75,000.00	75,000.00		(77,000.00)	(77,000.00)
101-45300			City Hall Rent		60,000.00	60,000.00		(65,000.00)	(81,000.00)
101-46100			Motor Veh Lic		(10,200.00)	(10,200.00)		(8,000.00)	
101-46140			POST Reimb		1,500.00	1,500.00		(3,000.00)	
101-46170			P172 Sales Tax		30,000.00	30,000.00		(30,000.00)	
101-46180			DHHS GRANT-710		10,100.00	10,100.00		(10,000.00)	(10,000.00)
101-46300			State Hwy Maint		30,000.00	30,000.00		(28,000.00)	
101-46601			State Grant		-	3,680,000.00		(113,150.00)	
101-47100			PD-Vehicle Stor		4,500.00	4,500.00		(4,500.00)	
101-47110			PD-Reports		200.00	200.00		(200.00)	
101-47130			PD-Emer Cost Re		600.00	600.00		(100.00)	
101-47150			PD County Reimb		200.00	200.00		(300.00)	(13,100.00)
101-47210			FD-Inspections		6,000.00	6,000.00		(7,000.00)	
101-47300			PL-Subdiv Maps		20,000.00	20,000.00		(16,666.00)	(118,332.00)
101-47305			PL-PLAN CHECK		35,000.00	35,000.00		(29,166.00)	
101-47310			PL-Application		10,000.00	10,000.00		(10,000.00)	(10,000.00)
101-47320			PL-Parcel Maps		2,000.00	2,000.00		(1,000.00)	
101-47400			BL-Plan Check		75,000.00	75,000.00		(62,500.00)	
101-47500			Recreation Rev		47,500.00	47,500.00		(47,500.00)	(50,500.00)
101-47503			Scout Cabin		15,000.00	15,000.00		(16,000.00)	
101-47530			Colusa Daze		2,500.00	2,500.00		(2,082.00)	
101-47920			Admin Svc Chg		50.00	50.00		(40.00)	
101-49100			Sale of Proptry		1,000.00	1,000.00		(832.00)	
101-49210			Eco.D Donations		500.00	500.00		-	
101-49220			PK-REC DONATION		3,000.00	3,000.00		(3,000.00)	
101-49900			Misc Revenues		40,000.00	40,000.00		(33,332.00)	
101-49903			Credit Card Fee		6,000.00	6,000.00		(5,000.00)	(39,304.00)
101-49981			Shortage/Overag		100.00	100.00		(100.00)	#####
	Expense								
101	50520	0	PERS RETIREMENT		-	-			
101	50100	110	Salaries/Perm - City Clerk		36,600.00	36,600.00		36,600.00	
101	50110	110	FICA/MEDICARE - City Clerk		2,269.00	6,575.00		2,269.20	

101	50111	110	Medicare - City Clerk		531.00	531.00	530.70	
101	50520	110	PERS Retirement - City Clerk		4,529.00	4,529.00	4,521.60	
101	50521	110	PERS UAL - City Clerk		22,709.00	22,709.00	22,970.07	
101	50800	110	Salary Transfer - City Clerk		(43,981.00)	(43,981.00)	(44,148.44)	22,743.13
101	51150	110	Workers Comp. - City Clerk		2,905.00	2,243.00	2,905.05	
101	51200	110	Clothing/Per Ex - City Clerk		50.00	50.00	-	
101	51300	110	Training/Travel - City Clerk		1,000.00	1,000.00	1,000.00	
101	52100	110	Office Expense - City Clerk		1,000.00	1,000.00	1,000.00	
101	52110	110	Supplies - City Clerk		-	-		
101	52500	110	Prof Services - City Clerk		6,300.00	6,300.00	15,300.00	
101	52850	110	Dues/Membershps - City Clerk		450.00	450.00	900.00	
101	53100	110	Advertising - City Clerk		100.00	100.00	100.00	
101	53200	110	Communications - City Clerk		420.00	420.00	600.00	
101	55901	110	OVERHEAD EXP. - City Clerk		(6,734.00)	(6,734.00)	(12,843.00)	8,962.05
101	50100	120	Salaries/Perm - City Council		57,000.00	57,000.00	57,000.00	
101	50110	120	FICA/MEDICARE - City Council		3,534.00	3,534.00	3,534.00	
101	50111	120	Medicare - City Council		827.00	827.00	826.50	
101	50800	120	Salary Transfer - City Council		(40,498.00)	(40,498.00)	(40,497.93)	20,862.57
101	51300	120	Training/Travel - City Council		1,800.00	1,800.00	4,500.00	
101	52100	120	Office Expense - City Council		500.00	500.00		
101	52110	120	Supplies - City Council		50.00	50.00	50.00	
101	52160	120	Plaques/Awards - City Council		200.00	200.00	200.00	
101	52850	120	Dues/Membershps - City Council		250.00	250.00	200.00	
101	53300	120	Rents & Leases - City Council		160.00	160.00		
101	53800	120	Misc Expense - City Council		(1,954.00)	(1,954.00)	(3,267.00)	1,683.00
101	50100	130	Salaries/Perm - City Treasurer		8,400.00	8,400.00	8,400.00	
101	50110	130	FICA/MEDICARE - City Treasurer		521.00	521.00	520.80	
101	50111	130	Medicare - City Treasurer		122.00	122.00	121.80	
101	50800	130	Salary Transfer - City Treasurer		(5,968.00)	(5,968.00)	(\$5,968.12)	3,074.48
101	50100	210	Salaries/Perm - Admin. Services		396,510.00	396,510.00	364,929.60	
101	50110	210	FICA/MEDICARE - Admin. Services		31,215.00	31,215.00	28,678.11	
101	50111	210	Medicare - Admin. Services		5,749.00	5,749.00	5,445.18	
101	50520	210	PERS Retirement - Admin. Services		44,439.00	44,439.00	38,178.77	
101	50521	210	PERS UAL - Admin. Services		45,419.00	45,419.00	45,940.15	
101	50525	210	PERS Health - Admin. Services		55,839.00	55,839.00	65,633.65	
101	50530	210	DENTAL, VISION, - Admin. Services		4,299.00	4,299.00	1,785.84	
101	50532	210	Vision - Admin. Services		340.00	340.00	340.32	
101	50533	210	LIFE INSURANCE - Admin. Services		348.00	348.00	348.00	
101	50535	210	SUPPLE. INS. - Admin. Services		72.00	72.00	72.00	
101	50800	210	Salary Transfer - Admin. Services		(388,154.00)	(388,154.00)	(374,751.85)	176,599.77
101	51150	210	Workers Comp. - Admin. Services		11,874.00	11,874.00	14,938.77	
101	51300	210	Training/Travel - Admin. Services		3,000.00	3,000.00	5,000.00	
101	52100	210	Office Expense - Admin. Services		5,000.00	5,000.00	5,000.00	
101	52110	210	Supplies - Admin. Services		5,000.00	5,000.00	5,000.00	
101	52500	210	Prof Services - Admin. Services		31,000.00	31,000.00	35,000.00	
101	52700	210	Building Maint - Admin. Services		500.00	500.00	500.00	
101	52850	210	Dues/Membershps - Admin. Services		1,000.00	1,000.00	1,000.00	
101	53100	210	Advertising - Admin. Services		500.00	500.00	500.00	
101	53200	210	Communications - Admin. Services		1,500.00	1,500.00	1,500.00	
101	53800	210	Misc Expense - Admin. Services		250.00	250.00	500.00	
101	55901	210	OVERHEAD EXP. - Admin. Services		(39,154.00)	(39,154.00)	(47,231.00)	6,769.00
101	51150	215	Workers Comp. - Econ.Developmt		-	1,807.40	-	
101	52100	215	Office Expense - Econ.Developmt		500.00	500.00		
101	52110	215	Supplies - Econ.Developmt		500.00	500.00		
101	52500	215	Prof Services - Econ.Developmt		35,000.00	35,000.00	2,000.00	
101	52850	215	Dues/Membershps - Econ.Developmt		250.00	250.00	-	
101	53100	215	Advertising - Econ.Developmt		1,000.00	1,000.00	1,000.00	
101	53200	215	Communications - Econ.Developmt		400.00	400.00	500.00	
101	53300	215	Rents & Leases - Econ.Developmt		3,400.00	3,400.00	3,400.00	
101	53400	215	Contributions - Econ.Developmt		40,000.00	40,000.00	50,000.00	
101	53601	215	ECO/Trsm Expens - Econ.Developmt		20,000.00	20,000.00	10,000.00	
101	55901	215	OVERHEAD EXP. - Econ.Developmt		(10,010.00)	(10,010.00)	(10,030.00)	56,870.00
101	60004	215	Capital Outlay		113,150.00	113,150.00	113,150.00	
101	60005	215	Capital Outlay		-	-		
101	52110	216	Supplies - PERILLI BLDG		2,000.00	2,000.00	-	
101	52500	216	Prof Services - PERILLI BLDG		5,000.00	5,000.00	-	
101	52700	216	Building Maint - PERILLI BLDG		11,000.00	11,000.00	-	

101	52720	216	Equip Maint - PERILLI BLDG		2,000.00	2,000.00	-	
101	57100	216	Mach & Equip - PERILLI BLDG		500.00	500.00	-	
101	59100	216	Loan Principal - PERILLI BLDG		34,663.00	34,663.00	34,663.00	
101	59200	216	Loan Interest - PERILLI BLDG		17,769.00	17,769.00	17,769.00	52,432.00
101	50535	220	SUPPLE. INS. - Planning		-	-		
101	51300	220	Training/Travel - Planning		500.00	500.00	500.00	
101	52100	220	Office Expense - Planning		500.00	500.00	500.00	
101	52110	220	Supplies - Planning		200.00	200.00	200.00	
101	52500	220	Prof Services - Planning		140,000.00	140,000.00	120,000.00	
101	53100	220	Advertising - Planning		1,500.00	1,500.00	1,500.00	
101	53200	220	Communications - Planning		750.00	750.00	750.00	
101	53300	220	Rents & Leases - Planning		3,500.00	3,500.00	3,500.00	
101	53800	220	Misc Expense - Planning		800.00	800.00	800.00	127,750.00
101	62611	220	LEAP Grant - Planning		65,000.00	65,000.00	-	
101	50100	230	Salaries/Perm - Finance		331,016.00	340,516.00	335,773.50	
101	50110	230	FICA/MEDICARE - Finance		21,267.00	21,391.00	21,561.96	
101	50111	230	Medicare - Finance		4,974.00	5,111.75	5,042.72	
101	50300	230	Overtime - Finance		12,000.00	12,000.00	12,000.00	
101	50520	230	PERS Retirement - Finance		29,711.00	29,711.00	30,029.55	
101	50521	230	PERS UAL - Finance		90,838.00	90,838.00	91,880.29	
101	50525	230	PERS HEALTH - Finance		111,678.00	111,678.00	131,267.30	
101	50530	230	DENTAL, VISION, - Finance		9,679.00	9,679.00	9,678.96	
101	50532	230	Vision - Finance		902.00	902.00	902.04	
101	50533	230	Life Insurance - Finance		696.00	696.00	696.00	
101	50535	230	SUPPLE. INS. - Finance		144.00	144.00	144.00	
101	50800	230	Salary Transfer - Finance		(437,362.00)	(437,362.00)	(455,361.10)	183,615.22
101	51150	230	Workers Comp. - Finance		18,612.00	18,612.00	27,750.27	
101	51160	230	Retiree Health - Finance		30,660.00	30,660.00	30,660.00	
101	51300	230	Training/Travel - Finance		800.00	800.00	800.00	
101	52100	230	Office Expense - Finance		20,000.00	20,000.00	20,000.00	
101	52110	230	Supplies - Finance		500.00	500.00	-	
101	52160	230	Plaques/Awards - Finance		100.00	100.00	100.00	
101	52180	230	Small Tools - Finance		100.00	100.00	100.00	
101	52400	230	Fees & Permits - Finance		200.00	200.00	200.00	
101	52500	230	Prof Services - Finance		61,000.00	61,000.00	61,000.00	
101	52800	230	Insurance/Bonds - Finance		315,325.00	315,325.00	282,630.50	
101	52850	230	Dues/Membershps - Finance		7,000.00	7,000.00	7,000.00	
101	53100	230	Advertising - Finance		1,000.00	1,000.00	1,000.00	
101	53200	230	Communications - Finance		8,500.00	8,500.00	8,500.00	
101	53300	230	Rents & Leases - Finance		7,500.00	7,500.00	7,500.00	
101	53800	230	Misc Expense - Finance		5,000.00	5,000.00	5,000.00	
101	53801	230	Finance credit card Fee		-	-	500.00	
101	55890	230	CO.REVENUE AGRE - Finance		80,000.00	80,000.00	70,000.00	
101	55891	230	GARB. LEINS - Finance		45,000.00	45,000.00	60,000.00	
101	55901	230	OVERHEAD EXP. - Finance		(134,846.00)	(134,846.00)	(83,250.00)	608,126.77
101	55902	230	OPEB Funding - Finance		108,636.00	108,636.00	108,636.00	
101	52500	231	Prof Services - ARPA		217,500.00	217,500.00	50,000.00	50,000.00
101	53800	231	Misc Expense - ARPA		-	2,000.00		
101	57200	231	Capital Impr - ARPA		-	-		
101	52500	240	Prof Services - City Attorney		40,000.00	40,000.00	40,000.00	40,000.00
101	52100	310	Office Expense - Bldg. Inspector		200.00	200.00		
101	52400	310	Fees & Permits - Bldg. Inspector		3,000.00	3,000.00	3,000.00	
101	52500	310	Prof Services - Bldg. Inspector		100,000.00	100,000.00	100,000.00	
101	52720	310	Equip Maint - Bldg. Inspector		450.00	450.00	450.00	
101	52800	310	Insurance/Bonds - Bldg. Inspector		-	-		
101	52850	310	Dues/Membershps - Bldg. Inspector		200.00	200.00	200.00	
101	53200	310	Communications - Bldg. Inspector		850.00	850.00	850.00	
101	53800	310	Misc Expense - Bldg. Inspector		500.00	500.00	500.00	145,000.00
101	50100	320	Salaries/Perm - Fire		512,725.00	528,482.00	516,657.00	
101	50105	320	Salaries/Temp - Fire		-	-		
101	50106	320	STRIKE TEAM - Fire		-	-		
101	50110	320	FICA/MEDICARE - Fire		35,859.00	36,278.25	36,335.60	
101	50111	320	MEDICARE - Fire		8,386.00	24,577.08	8,497.84	
101	50300	320	Overtime - Fire		46,000.00	46,000.00	44,500.00	
101	50310	320	Holiday O/T - Fire		12,111.00	12,111.00	16,361.00	
101	50320	320	FLSA O/T - Fire		3,750.00	3,750.00	4,250.00	
101	50520	320	PERS RETIREMENT - Fire		85,229.00	85,229.00	85,995.67	

101	50521	320	PERS UAL - Fire		136,257.00	136,257.00	137,820.44	
101	50525	320	PERS Health - Fire		167,517.00	167,517.00	196,900.96	
101	50530	320	DENTAL, VISION, - Fire		14,201.00	14,201.00	14,201.04	
101	50532	320	Vision - Fire		1,314.00	1,314.00	1,314.36	
101	50533	320	LIFE INSURANCE - Fire		1,044.00	1,044.00	1,044.00	
101	50535	320	SUPPLE. INS. - Fire		216.00	216.00	216.00	1,067,993.90
101	50710	320	Uniform Allow. - Fire		3,900.00	3,900.00	3,900.00	
101	51150	320	Workers Comp. - Fire		30,001.00	30,001.00	49,203.63	
101	51200	320	Clothing/Per Ex - Fire		2,000.00	2,000.00	2,000.00	
101	51300	320	Training/Travel - Fire		2,500.00	2,500.00	10,000.00	
101	51400	320	Suppl Medical - Fire		2,500.00	2,500.00	2,500.00	
101	52100	320	Office Expense - Fire		1,000.00	1,000.00	1,000.00	
101	52150	320	Med Supplies - Fire		11,000.00	11,000.00	11,000.00	
101	52160	320	Plaques/Awards - Fire		100.00	100.00	100.00	
101	52170	320	Public Educatn - Fire		2,000.00	2,000.00	2,000.00	
101	52190	320	Patches/Badges - Fire		-	-		
101	52200	320	Safety Equipmnt - Fire		2,500.00	2,500.00	2,500.00	
101	52270	320	Fuel - Fire		13,000.00	13,000.00	13,000.00	
101	52500	320	Prof Services - Fire		3,600.00	3,600.00	4,000.00	
101	52600	320	Utilities - Fire		35,500.00	35,500.00	35,500.00	
101	52700	320	Building Maint - Fire		5,000.00	5,000.00	5,000.00	
101	52720	320	Equip Maint - Fire		30,000.00	30,000.00	30,000.00	
101	52800	320	Insurance/Bonds - Fire		12,813.00	12,813.00	12,813.00	
101	52850	320	Dues/Membershps - Fire		6,000.00	6,000.00	6,000.00	
101	53200	320	Communications - Fire		6,000.00	6,000.00	6,000.00	196,516.63
101	53800	320	Misc Expense - Fire		2,000.00	2,000.00	2,000.00	2,000.00
101	57100	320	Mach & Equip - Fire		2,000.00	2,000.00	5,000.00	
101	52100	610	Office Expense - City Hall		2,000.00	2,000.00	2,000.00	
101	52110	610	Supplies - City Hall		1,000.00	1,000.00	1,000.00	
101	52290	610	Fire Prevention - City Hall		500.00	500.00	500.00	
101	52600	610	Utilities - City Hall		60,000.00	60,000.00	60,000.00	
101	52700	610	Building Maint - City Hall		4,500.00	4,500.00	4,500.00	
101	53100	610	Advertising City Hall		-	-	200.00	
101	55901	610	OVERHEAD EXP. - City Hall		(45,560.00)	(45,560.00)	(45,250.00)	27,950.00
101	52500	620	Prof Services - City Engineer		40,000.00	40,000.00	40,000.00	40,000.00
101	53100	620	Advertising - City Engineer		150.00	150.00	-	
101	62631	620	Wescott Road - City Engineer		-	-		
101	50100	630	Salaries/Perm - Street Dept.		335,544.00	347,044.00	351,919.40	
101	50110	630	FICA/MEDICARE - Street Dept.		24,447.00	25,160.00	25,619.20	
101	50111	630	Medicare - Street Dept.		5,561.00	5,727.75	5,827.83	
101	50300	630	Overtime - Street Dept.		46,000.00	46,000.00	48,000.00	
101	50310	630	Holiday O/T - Street Dept.		2,000.00	2,000.00	2,000.00	
101	50520	630	PERS Retirement - Street Dept.		30,008.00	30,008.00	31,447.03	
101	50521	630	PERS UAL - Street Dept.		136,257.00	136,257.00	137,820.44	
101	50525	630	PERS HEALTH - Street Dept.		167,517.00	167,517.00	196,900.96	
101	50530	630	DENTAL, VISION, - Street Dept.		10,352.00	10,352.00	10,421.88	
101	50532	630	VISION - Street Dept.		706.00	706.00	705.72	
101	50533	630	Life Insurance - Street Dept.		1,044.00	1,044.00	1,044.00	
101	50535	630	SUPPLE. INS. - Street Dept.		216.00	216.00	216.00	
101	50800	630	Salary Transfer - Street Dept.		(147,000.00)	(147,000.00)	(140,000.00)	671,922.46
101	51150	630	Workers Comp. - Street Dept.		19,986.00	19,986.00	38,082.64	
101	51170	630	Gym Membership - Street Dept.		300.00	300.00		
101	51200	630	Clothing/Per Ex - Street Dept.		3,700.00	3,700.00	5,000.00	
101	51300	630	Training/Travel - Street Dept.		1,500.00	1,500.00	1,500.00	
101	52100	630	Office Expense - Street Dept.		2,000.00	2,000.00	2,000.00	
101	52110	630	Supplies - Street Dept.		15,000.00	15,000.00	15,000.00	
101	52150	630	Med Supplies - Street Dept.		1,500.00	1,500.00	1,500.00	
101	52160	630	Plaques/Awards - Street Dept.		300.00	300.00	300.00	
101	52180	630	Small Tools - Street Dept.		1,500.00	1,500.00	1,500.00	
101	52200	630	Safety Equipmnt - Street Dept.		1,000.00	1,000.00	1,000.00	
101	52230	630	Signs - Street Dept.		-	-	200.00	
101	52260	630	Chemicals - Street Dept.		2,000.00	2,000.00	2,000.00	
101	52270	630	Fuel - Street Dept.		37,000.00	37,000.00	37,000.00	
101	52280	630	Tires - Street Dept.		3,000.00	3,000.00	3,000.00	
101	52400	630	Fees & Permits - Street Dept.		4,000.00	4,000.00	4,000.00	
101	52500	630	Prof Services - Street Dept.		2,000.00	2,000.00	2,000.00	
101	52600	630	Utilities - Street Dept.		14,000.00	14,000.00	14,000.00	

101	52700	630	Building Maint - Street Dept.		4,000.00	4,000.00	4,000.00	
101	52720	630	Equip Maint - Street Dept.		55,000.00	55,000.00	55,000.00	
101	52740	630	Sidewalk Maint - Street Dept.		3,000.00	3,000.00	3,000.00	
101	52750	630	Storm Dr Maint - Street Dept.		500.00	500.00	500.00	
101	52850	630	Dues/Memberships - Street Dept.		500.00	500.00	500.00	
101	53100	630	Advertising - Street Dept.		100.00	100.00	100.00	
101	53200	630	Communications - Street Dept.		5,000.00	5,000.00	5,000.00	
101	53300	630	Rents & Leases - Street Dept.		1,200.00	1,200.00	1,200.00	
101	52750	630	PROPERTY TAX - Street Dept.		-	-	3,500.00	
101	53800	630	Misc Expense - Street Dept.		1,000.00	1,000.00	1,000.00	
101	57100	630	Mach & Equip - Street Dept.		25,000.00	25,000.00	25,000.00	226,882.64
101	57200	630	Capital Impr - Street Dept.		-	-		
101	62631	630	Wescott Road - Street Dept.		4,200,000.00	4,200,000.00		
101	52110	631	Supplies - MEASURE B/TT		-	909.68		
101	52230	631	Signs - MEASURE B/TT		-	519.46		
101	57100	631	Mach & Equip - MEASURE B/T		-	1,164,646.80		
101	57200	631	Capital Impr - MEASURE B/TT		1,240,120.00	40,020.93		
101	50100	640	Salaries/Perm - Recreation		54,804.00	56,804.00	70,908.00	
101	50110	640	Fica/Medicare - Recreation		4,362.00	4,486.00	5,644.28	
101	50111	640	Medicare - Recreation		795.00	824.00	507.50	
101	50520	640	PERS Retirement - Recreation		4,313.00	4,313.00	5,623.00	
101	50521	640	PERS UAL - Recreation		22,709.00	22,709.00	22,970.07	
101	50525	640	PERS Health - Recreation		27,919.00	27,919.00	32,816.83	
101	50530	640	DENTAL, VISION, - Recreation		2,688.00	2,688.00	2,687.76	
101	50532	640	VISION - Recreation		244.00	244.00	243.96	
101	50533	640	LIFE INSURANCE - Recreation		174.00	174.00	174.00	141,575.40
101	50535	640	SUPPLE. INS. - Recreation		36.00	36.00	36.00	
101	51140	640	Unemployment - Recreation		-	2,000.00	2,000.00	
101	51150	640	Workers Comp. - Recreation		3,974.00	3,974.00	6,172.69	
101	51200	640	Clothing/Per Ex - Recreation		200.00	200.00	200.00	
101	51300	640	Training/Travel - Recreation		500.00	500.00	500.00	
101	52100	640	Office Expense - Recreation		250.00	250.00	250.00	
101	52110	640	Supplies - Recreation		1,000.00	1,000.00	1,000.00	
101	52400	640	Fees & Permits - Recreation		1,000.00	1,000.00	1,000.00	
101	52500	640	Prof Services - Recreation		5,000.00	5,000.00	5,000.00	
101	52600	640	Utilities - Recreation		2,800.00	2,800.00	2,800.00	
101	52700	640	Building Maint - Recreation		-	-	-	
101	53100	640	Advertising - Recreation		1,000.00	1,000.00	1,000.00	
101	53200	640	Communications - Recreation		2,000.00	2,000.00	2,000.00	
101	53600	640	Recr Pgm Exp - Recreation		38,000.00	38,000.00	38,000.00	
101	53800	640	Misc Expense - Recreation		1,500.00	1,500.00	1,500.00	
101	53801	640	CC Fee/Cash Dr - Recreation		300.00	300.00	300.00	
101	56402	640	YOUTH BASKETBALL - Recreation		10,000.00	10,000.00	10,000.00	71,758.69
101	50100	650	Salaries/Perm - Parks		120,227.00	125,727.00	121,135.60	
101	50110	650	Fica/Medicare - Parks		8,688.00	9,029.00	8,713.21	
101	50111	650	Medicare - Parks		2,032.00	2,111.75	2,037.77	
101	50300	650	Overtime - Parks		19,500.00	19,500.00	19,000.00	
101	50310	650	Holiday O/T - Parks		400.00	400.00	400.00	
101	50520	650	PERS RETIREMENT - Parks		12,206.00	12,206.00	12,290.42	
101	50521	650	PERS UAL - Parks		45,419.00	45,419.00	45,940.15	
101	50525	650	PERS HEALTH - Parks		55,839.00	55,839.00	65,633.65	
101	50530	650	DENTAL, VISION, - Parks		4,303.00	4,303.00	4,303.44	
101	50532	650	Vision - Parks		329.00	329.00	328.68	
101	50533	650	Life Insurance - Parks		329.00	329.00	348.00	
101	50535	650	SUPPLE. INS. - Parks		72.00	72.00	72.00	
101	50800	650	Salary Transfer - Parks		(28,500.00)	(28,500.00)	(25,500.00)	254,702.92
101	51150	650	Workers Comp. - Parks		9,068.00	9,068.00	12,169.01	
101	51200	650	Clothing/Per Ex - Parks		3,500.00	3,500.00	4,500.00	
101	51300	650	Training/Travel - Parks		600.00	600.00	600.00	
101	52100	650	Office Expense - Parks		400.00	400.00	400.00	
101	52110	650	Supplies - Parks		7,000.00	7,000.00	7,000.00	
101	52150	650	Med Supplies - Parks		500.00	500.00	500.00	
101	52160	650	Plaques/Awards - Parks		50.00	50.00	50.00	
101	52180	650	Small Tools - Parks		1,500.00	1,500.00	1,500.00	
101	52200	650	Safety Equipmnt - Parks		700.00	700.00	700.00	
101	52260	650	Chemicals - Parks		1,500.00	1,500.00	1,500.00	
101	52270	650	Fuel - Parks		4,700.00	4,700.00	4,700.00	

101	52280	650	Tires - Parks		1,500.00	1,500.00	1,500.00	
101	52500	650	Prof Services - Parks		1,100.00	1,100.00	1,100.00	
101	52600	650	Utilities - Parks		10,000.00	10,000.00	10,000.00	
101	52700	650	Building Maint - Parks		4,000.00	4,000.00	4,000.00	
101	52720	650	Equip Maint - Parks		12,000.00	12,000.00	12,000.00	
101	52750	650	Storm Dr Maint - Parks		-	-	-	
101	53200	650	Communications - Parks		1,000.00	1,000.00	1,000.00	
101	53300	650	Rents & Leases - Parks		500.00	500.00	500.00	
101	53800	650	Misc Expense - Parks		200.00	200.00	200.00	
101	57100	650	Mach & Equip - Parks		1,000.00	1,000.00	1,000.00	
101	57200	650	Capital Impr - Parks		-	-	-	
101	58750	650	PARK/REC IMPACT - Parks		1,098.00	1,098.00	1,098.00	
101	59100	650	Loan Principal - Parks		6,189.00	6,189.00	7,677.00	
101	59200	650	Loan Interest - Parks		1,991.00	1,991.00	1,114.00	74,808.01
101	50100	710	Salaries/Perm - Police		832,509.00	872,675.68	897,333.68	
101	50110	710	FICA/MEDICARE - Police		65,707.00	73,342.81	72,791.04	
101	50111	710	Medicare - Police		13,538.00	15,325.49	15,260.78	
101	50300	710	Overtime - Police		75,500.00	75,500.00	58,500.00	
101	50310	710	Holiday O/T - Police		20,200.00	20,200.00	21,700.00	
101	50520	710	PERS RETIREMENT - Police		132,718.00	139,463.82	142,439.09	
101	50521	710	PERS UAL - Police		227,095.00	227,095.00	229,700.73	
101	50525	710	PERS HEALTH - Police		169,843.00	258,419.46	301,985.61	
101	50530	710	DENTAL, VISION, - Police		10,194.00	17,497.24	17,637.88	
101	50532	710	VISION - Police		1,108.00	1,820.04	1,820.04	
101	50533	710	Life Insurance - Police		1,059.00	1,783.50	1,783.50	
101	50535	710	SUPPLE. INS. - Police		219.00	369.00	369.00	
101	50710	710	Uniform Allow. - Police		5,460.00	5,915.00	7,020.00	
101	50800	710	Salary Transfer - Police		(80,000.00)	(80,000.00)	(80,000.00)	1,688,341.36
101	51150	710	Workers Comp. - Police		44,265.00	44,265.00	82,568.66	
101	51170	710	Gym Membership - Police		600.00	600.00	600.00	
101	51200	710	Clothing/Per Ex - Police		5,500.00	5,500.00	5,500.00	
101	51300	710	Training/Travel - Police		1,000.00	1,000.00	2,000.00	
101	51400	710	Suppl Medical - Police		1,500.00	1,500.00	1,500.00	
101	52100	710	Office Expense - Police		2,500.00	2,500.00	2,500.00	
101	52110	710	Supplies - Police		500.00	500.00	500.00	
101	52120	710	Fingerprinting - Police		500.00	500.00	500.00	
101	52140	710	Ammunition - Police		500.00	500.00	500.00	
101	52160	710	Plaques/Awards - Police		250.00	250.00	250.00	
101	52190	710	Patches/Badges - Police		250.00	250.00	250.00	
101	52200	710	Safety Equipmnt - Police		500.00	500.00	500.00	
101	52270	710	Fuel - Police		32,000.00	32,000.00	32,000.00	
101	52430	710	Weapons Permit - Police		5,000.00	5,000.00	5,000.00	
101	52500	710	Prof Services - Police		15,000.00	15,000.00	15,000.00	
101	52540	710	Dispatch Fees - Police		139,768.00	139,768.00	139,768.00	
101	52541	710	ANIMAL CONTROL - Police		34,818.00	34,818.00	34,818.00	
101	52600	710	Utilities - Police		18,000.00	18,000.00	18,000.00	
101	52700	710	Building Maint - Police		2,500.00	2,500.00	2,500.00	
101	52720	710	Equip Maint - Police		3,000.00	3,000.00	3,000.00	
101	52850	710	Dues/Membershps - Police		4,000.00	4,000.00	4,000.00	
101	53100	710	Advertising - Police		150.00	150.00	150.00	
101	53200	710	Communications - Police		17,000.00	17,000.00	17,000.00	
101	53300	710	Rents & Leases - Police		25,000.00	25,000.00	45,000.00	
101	53800	710	Misc Expense - Police		100.00	100.00	100.00	413,504.66
Fund. 410 - Water Fund								
	Revenue							
410-45100			Interest Earned		70,000.00	70,000.00	75,000.00	
410-45700			Check Svc Chg		1,000.00	1,000.00	1,000.00	
410-46601			State Grant		-	-	15,719,654.00	
410-47800			Water Service		1,300,303.00	1,300,303.00	1,300,600.00	
410-47805			Water Usage		195,000.00	195,000.00	200,000.00	
410-47810			Water Conn Fees		7,000.00	7,000.00	11,000.00	
410-47820			Meter Inst Fees		4,000.00	4,000.00		
410-47830			Water DI Fees		65,000.00	65,000.00	30,000.00	
410-47900			Util Late Pen		40,000.00	40,000.00	40,000.00	
410-47910			Del Turn On Fee		8,000.00	8,000.00	8,000.00	
410-49900			Misc Revenues		500.00	500.00	500.00	
	Expense							

410	50100	670	Salaries/Perm - Water		170,028.00	173,778.00	174,473.90	
410	50110	110	Fica Clerk		-	-		
410	50110	120	Fica Council		-	-		
410	50110	130	Fica City Clerk		-	-		
410	50110	210	Fica Admin		-	-		
410	50110	230	Fica Finance		-	-		
410	50110	670	FICA/MEDICARE - Water		13,568.00	13,800.50	14,531.14	
410	50111	670	Medicare - Water		2,914.00	2,968.38	3,131.61	
410	50300	670	Overtime - Water		29,950.00	29,950.00	38,600.00	
410	50310	670	Holiday O/T - Water		1,394.00	1,394.00	1,357.50	
410	50520	110	Pers Retirement Clerk		-	-		
410	50520	210	PersRetirment Admin		-	-		
410	50520	230	Pers Retirement Finance		-	-		
410	50520	670	PERS Retirement - Water		14,458.00	14,458.00	14,946.29	
410	50521	670	PERS UAL - Water		61,316.00	61,316.00	62,019.20	
410	50525	210	Pers Health Admin		-	-		
410	50525	230	PERS Health - Finance		-	-		
410	50525	670	PERS HEALTH - Water		75,382.00	75,382.00	88,605.43	
410	50530	210	41050530210		-	-		
410	50530	230	Dental Finance		-	-		
410	50530	670	DENTAL, VISION, - Water		4,048.00	4,048.00	4,047.74	
410	50532	210	Vision admin		-	-		
410	50532	230	Vision Finance		-	-		
410	50532	670	Vision - Water		576.00	576.00	575.53	
410	50533	210	Life Insurance Admin		-	-		
410	50533	230	Life Insurance Finance		-	-		
410	50533	670	Life Insurance - Water		470.00	470.00	469.80	
410	50535	670	SUPPLE. INS. - Water		97.00	97.00	97.20	402,855.34
410	50800	110	Salary Transfer - City Clerk		17,326.00	17,326.00	17,391.81	
410	50800	120	Salary Transfer - City Council		15,954.00	15,954.00	15,953.73	
410	50800	130	Salary Transfer - City Treasurer		2,351.00	2,351.00	\$2,351.08	
410	50800	210	Salary Transfer - Admin. Services		192,796.00	192,796.00	186,273.50	
410	50800	230	Salary Transfer - Finance		84,537.00	84,537.00	227,680.55	
410	51150	670	Workers Comp. - Water		16,627.00	16,627.00	18,207.14	467,857.80
410	51160	230	Retiree Health - Finance		11,374.00	11,374.00	13,000.00	
410	51200	670	Clothing/Per Ex - Water		4,000.00	4,000.00	4,000.00	
410	51300	670	Training/Travel - Water		2,000.00	2,000.00	2,000.00	
410	52100	670	Office Expense - Water		12,000.00	12,000.00	16,000.00	
410	52110	670	Supplies - Water		6,000.00	6,000.00	6,000.00	
410	52150	670	Med Supplies - Water		200.00	200.00	200.00	
410	52160	670	Plaques/Awards - Water		75.00	75.00	75.00	
410	52180	670	Small Tools - Water		1,500.00	1,500.00	1,500.00	
410	52200	670	Safety Equipmnt - Water		700.00	700.00	700.00	
410	52250	670	Chlorine - Water		40,000.00	40,000.00	40,000.00	
410	52260	670	Chemicals - Water		-	-	-	
410	52270	670	Fuel - Water		7,500.00	7,500.00	7,500.00	
410	52400	670	Fees & Permits - Water		25,000.00	25,000.00	25,000.00	
410	52500	230	Prof Services - Finance		18,000.00	18,000.00	35,000.00	
410	52500	240	Prof Services - City Attorney		25,000.00	25,000.00	25,000.00	
410	52500	620	Prof Services - City Engineer		10,000.00	10,000.00	10,000.00	
410	52500	670	Prof Services - Water		26,000.00	26,000.00	10,000.00	
410	52520	670	Testing - Water		10,000.00	10,000.00	15,000.00	
410	52600	670	Utilities - Water		150,000.00	150,000.00	175,000.00	
410	52700	670	Building Maint - Water		50,000.00	50,000.00	50,000.00	
410	52710	670	Pump/Motor Main - Water		10,000.00	10,000.00	10,000.00	
410	52720	670	Equip Maint - Water		15,000.00	15,000.00	15,000.00	
410	52800	670	Insurance/Bonds - Water		146,535.00	146,535.00	141,315.25	
410	52850	670	Dues/Membershps - Water		2,000.00	2,000.00	2,000.00	
410	53100	670	Advertising - Water		100.00	100.00	100.00	
410	53200	670	Communications - Water		3,000.00	3,000.00	3,000.00	
410	53300	230	Rents & Leases - Finance		3,500.00	3,500.00	3,500.00	
410	53300	670	Rents & Leases - Water		420.00	420.00	420.00	
410	53800	670	Misc Expense - Water		30,000.00	30,000.00	30,000.00	
410	53801	670	CC Fee/Cash Dr - Water		3,000.00	3,000.00	3,000.00	
410	55901	110	OVERHEAD EXP. - City Clerk		2,423.00	2,423.00	2,423.00	
410	55901	120	OVERHEAD EXP. - City Council		770.00	770.00	770.00	
410	55901	130	OVERHEAD EXP. - City Treasurer		42.00	42.00	42.00	

410	55901	210	OVERHEAD EXP. - Admin. Services	15,365.00	15,365.00	15,365.00	
410	55901	215	OVERHEAD EXP. - Econ.Developmnt	2,844.00	2,844.00	2,844.00	
410	55901	230	OVERHEAD EXP. - Finance	77,860.00	77,860.00	77,860.00	
410	55901	610	OVERHEAD EXP. - City Hall	22,506.00	22,506.00	22,506.00	650,459.25
410	55902	230	OPEB Funding - Finance	6,149.00	6,149.00	6,149.00	121,810.00
410	57100	670	Mach & Equip - Water	225,000.00	225,000.00	225,000.00	
410	57200	670	Capital Impr - Water	574,418.00	574,418.00	-	
410	60003	620	Well # 6 - City Engineer	-	-	-	
410	60003	670	Well # 6 - Water	1,214,181.00	1,214,181.00	900,000.00	
410	61011	670	WALNUT WATER - Water	3,654,244.00	3,654,244.00	-	
410	62003	670	Well 9 on 5th - Water	6,876,000.00	6,876,000.00	-	
410	62672	670	WELL CONSDOLD. - Water	-	-	15,719,654.00	
410	62672	710	WELL CONSDOLD. - Police	-	-	-	
Fund: 430 - Sewer Fund							
	Revenue						
430-45100			Interest Earned	80,000.00	80,000.00	80,000.00	
430-45300			City Hall Rent	170,000.00	170,000.00	170,000.00	
430-46601			State Grant	-	-	14,000,000.00	
430-47600			Sewer Charges	3,437,188.00	3,437,188.00	3,540,303.64	
430-47630			SEWER FACILITY	80,000.00	80,000.00	65,000.00	
430-49900			Misc Revenues	600.00	600.00	600.00	
	Expense						
430	50100	670	Salaries/Perm - Water	-	-	-	
430	50100	690	Salaries/Perm - Sewer	238,400.00	247,150.00	241,204.10	
430	50110	110	Fica Clerk	-	-	-	
430	50110	120	Fica Council	-	-	-	
430	50110	130	Fica Clerk	-	-	-	
430	50110	210	Fica Admin	-	-	-	
430	50110	230	Fica Finance	-	-	-	
430	50110	670	Fica - Water	-	-	-	
430	50110	690	Fica/Medicare - Sewer	19,842.00	20,384.50	20,689.30	
430	50111	670	Medicare - Water	-	-	-	
430	50111	690	Medicare - Sewer	4,159.00	4,285.88	4,343.14	
430	50300	690	Overtime - Sewer	47,050.00	47,050.00	55,400.00	
430	50310	690	Holiday O/T - Sewer	1,394.00	1,394.00	2,092.50	
430	50520	110	Pers Retirement clerk	-	-	-	
430	50520	210	Pers Retirement Admin	-	-	-	
430	50520	230	Pers Retirement Finance	-	-	-	
430	50520	690	PERS Retirement - Sewer	20,658.00	20,658.00	20,994.67	
430	50521	690	PERS UAL - Sewer	74,941.00	74,941.00	75,801.24	
430	50525	210	Pers Health	-	-	-	
430	50525	230	PERS Health - Finance	-	-	-	
430	50525	690	PERS Health - Sewer	92,134.00	92,134.00	108,295.53	
430	50530	210	Dental Admin	-	-	-	
430	50530	230	Dental Finance	-	-	-	
430	50530	690	DENTAL, VISION, - Sewer	5,375.00	5,375.00	5,375.14	
430	50532	210	Vision Admin	-	-	-	
430	50532	230	Vision Finance	-	-	-	
430	50532	690	Vision - Sewer	653.00	653.00	652.67	
430	50533	210	Life Insur. Admin	-	-	-	
430	50533	230	Life Insur. Finance	-	-	-	
430	50533	690	LIFE INSURANCE - Sewer	653.00	653.00	574.20	
430	50535	690	SUPPLE. INS. - Sewer	119.00	119.00	118.80	535,541.28
430	50800	110	Salary Transfer - City Clerk	26,655.00	26,655.00	26,756.63	
430	50800	120	Salary Transfer - City Council	24,544.00	24,544.00	24,544.20	
430	50800	130	Salary Transfer - City Treasurer	3,617.00	3,617.00	\$3,617.04	
430	50800	210	Salary Transfer - Admin. Services	195,358.00	195,358.00	188,478.35	
430	50800	230	Salary Transfer - Finance	218,681.00	218,681.00	227,680.55	471,076.77
430	51150	690	Workers Comp. - Sewer	17,667.00	17,667.00	23,950.70	
430	51160	230	Retiree Health - Finance	7,418.00	7,418.00	9,000.00	
430	51200	690	Clothing/Per Ex - Sewer	5,000.00	5,000.00	5,000.00	
430	51300	690	Training/Travel - Sewer	8,000.00	8,000.00	8,000.00	
430	52100	690	Office Expense - Sewer	12,000.00	12,000.00	12,000.00	
430	52110	690	Supplies - Sewer	24,000.00	24,000.00	24,000.00	
430	52150	690	Med Supplies - Sewer	500.00	500.00	500.00	
430	52160	690	Plaques/Awards - Sewer	50.00	50.00	50.00	
430	52180	690	Small Tools - Sewer	1,500.00	1,500.00	1,500.00	

430	52200	690	Safety Equipmnt - Sewer		500.00	500.00	500.00	
430	52250	690	Chlorine - Sewer		500.00	500.00	500.00	
430	52260	690	Chemicals - Sewer		25,000.00	25,000.00	25,000.00	
430	52270	690	Fuel - Sewer		22,000.00	22,000.00	22,000.00	
430	52400	690	Fees & Permits - Sewer		40,000.00	40,000.00	40,000.00	
430	52420	620	Annexation Fee - City Engineer		-	-	-	
430	52420	690	Annexation Fee - Sewer		6,000.00	6,000.00	6,000.00	
430	52500	230	Prof Services - Finance		30,000.00	30,000.00	30,000.00	
430	52500	240	Prof Services - City Attorney		35,000.00	35,000.00	35,000.00	
430	52500	620	Prof Services - City Engineer		3,000.00	3,000.00	3,000.00	
430	52500	690	Prof Services - Sewer		61,000.00	61,000.00	61,000.00	
430	52520	690	Testing - Sewer		75,000.00	75,000.00	75,000.00	
430	52600	690	Utilities - Sewer		418,404.00	418,404.00	418,404.00	
430	52700	690	Building Maint - Sewer		50,000.00	50,000.00	50,000.00	
430	52720	690	Equip Maint - Sewer		150,000.00	150,000.00	150,000.00	
430	52800	690	Insurance/Bonds - Sewer		155,291.00	155,291.00	141,315.25	
430	52850	690	Dues/Membershps - Sewer		1,500.00	1,500.00	1,500.00	
430	53100	690	Advertising - Sewer		100.00	100.00	100.00	
430	53200	690	Communications - Sewer		5,000.00	5,000.00	5,000.00	
430	53300	230	Rents & Leases - Finance		3,500.00	3,500.00	3,500.00	
430	53300	690	Rents & Leases - Sewer		5,000.00	5,000.00	5,000.00	
430	53740	690	PROPERTY TAXES - Sewer		67,300.00	67,300.00	67,300.00	
430	53800	690	Misc Expense - Sewer		500.00	500.00	500.00	
430	53801	690	CC Fee/Cash Dr - Sewer		3,000.00	3,000.00	3,000.00	
430	53900	690	Depreciation - Sewer		250.00	250.00	250.00	1,414,562.95
430	55900	690	Transfers Out - Sewer		77,500.00	77,500.00	77,500.00	
430	55901	110	OVERHEAD EXP. - City Clerk		3,728.00	3,728.00	3,728.00	
430	55901	120	OVERHEAD EXP. - City Council		1,184.00	1,184.00	1,980.00	
430	55901	130	OVERHEAD EXP. - City Treasurer		64.00	64.00	-	
430	55901	210	OVERHEAD EXP. - Admin. Services		15,365.00	15,365.00	23,615.00	
430	55901	215	OVERHEAD EXP. - Econ.Developmt		2,845.00	2,845.00	5,015.00	
430	55901	230	OVERHEAD EXP. - Finance		77,862.00	77,862.00	41,625.00	
430	55901	610	OVERHEAD EXP. - City Hall		23,188.00	23,188.00	22,515.00	98,478.00
430	55902	230	OPEB Funding - Finance		10,715.00	10,715.00	10,715.00	
430	57100	690	Mach & Equip - Sewer		200,000.00	200,000.00	200,000.00	200,000.00
430	57200	690	Capital Impr - Sewer		150,000.00	150,000.00	-	
430	59100	690	Loan Principal - Sewer		812,256.00	812,256.00	812,256.00	
430	59200	690	Loan Interest - Sewer		325,479.00	325,479.00	325,479.00	1,137,735.00
430	62004	220	MO Development - Planning		-	-	-	
430	62004	620	MO Development - City Engineer		-	-	14,000,000.00	
430	62681	690	CWSRF COLLECT. - Sewer		-	-	-	
430	62693	690	CWSRF COLLECT. - Sewer		-	-	-	
430	62694	690	WALNUT RANCH - Sewer		3,561,803.00	3,561,803.00	-	