



CITY COUNCIL MEETING

Tuesday, March 03, 2026
Regular Meeting - 6:00 PM
City Hall – City Council Chambers
425 Webster Street, Colusa, CA 95932

AGENDA

Mayor – Denise Conrado
Mayor Pro Tem – Dave Markss
Council Member – Daniel Vaca
Council Member – Greg Ponciano
Council Member – Ryan Codorniz

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

PUBLIC COMMENTS *(The public to address any item of City business NOT appearing on this Agenda. Speakers must limit their comments to three (3) minutes each. Please note that per Government Code Section 54954.3(a), the City Council cannot take action or express a consensus of approval or disapproval on any public comments regarding matters which do not appear on the printed agenda)*

PRESENTATIONS

- 10-Year Service Award to Tina Dixon

- California Rural Legal Assistance Inc. (“CRLA”) General Services Information and Affirmatively Furthering Fair Housing - Presenters: Katy Carpenter and Maria Markham

CONSENT CALENDAR - *All items listed on the Consent Calendar are considered by the Council to be routine in nature and will be enacted by one motion unless an audience member or Council member requests otherwise, in which case, the item will be removed for separate consideration.*

- [1.](#) Approve - Draft Council Minutes of January 20
- [2.](#) Approve - Draft Council Minutes of February 3
- [3.](#) Receive and File - Finance Dept. Nov. & Dec. reports
- [4.](#) Receive and File - November Warrants List
- [5.](#) Receive and File - December Warrants List
- [6.](#) Adopt - Resolution authorizing the City Manager to complete the Joint Powers Agreement.
- [7.](#) Adopt - Resolution authorizing the City Manager to sign the purchase agreement with GapVax for a new water and wastewater vacuum truck with hydrojet

COUNCIL MEMBER /CITY MANAGER REPORTS AND STAFF COMMENTS

COUNCIL CONSIDERATION

8. Consideration of Resolution approving the Fiscal Year 2024-2025 Annual audit and Single audit reports.

Recommendation: Council to adopt the Resolution adopting the annual audit and single audit reports for Fiscal Year 2024-2025

9. Consideration of the Mid-Year Budget Update and Proposed Budget Adjustments – FY 2025–2026 and approve the updated GANN Limit for FY 2024-25 and FY 2025-26.

Recommendation: Council to adopt the Mid-Year Budget for Fiscal Year 2025-2026 and the Gaan Limits

10. Consideration of the City of Colusa and County of Colusa Wastewater Annexation #2 Tax Share Agreement

Recommendation: Council to adopt the Resolution approving the Wastewater Annexation #2 Tax Share Agreement between the City of Colusa and the County of Colusa; and authorize the Mayor to execute the agreement on behalf of the city.

DISCUSSION ITEMS

FUTURE AGENDA ITEMS

ADJOURNED TO CLOSED SESSION

PUBLIC COMMENTS *(The public may comment on items scheduled to be heard during the Closed Session Meeting)*

1. CONFERENCE WITH LABOR NEGOTIATORS (Section 54957.6) Agency-designated representatives: City Manager Jesse Cain and Robert Wakefield, City Attorney. Memorandum of Understandings (MOU's) for: Peace Officers Association
2. CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION Significant exposure to litigation Section 54956.9: (1 case)

ADJOURNED



SHELLY KITTLE, CITY CLERK

Notice of Meetings and Agendas

The Regular Colusa City Council meetings are held the first and third Tuesdays of each month at 6:00 pm in the Colusa City Council Chambers located at 425 Webster Street, Colusa California unless otherwise noted above. Copies of open session agenda packets, which are distributed to the City Council, are on file at the front desk of the City at 425 Webster Street, Colusa, California, and are available for public inspection beginning 72 hours in

advance, during normal business hours (7:00 am – 5:00 pm., Monday through Thursday except for City holidays). Additionally, if any reports or documents, which are public records, are distributed to the City Council less than 72 hours before the meeting, those reports and documents will also be available for public inspection at the front desk of the City and on the day of the meeting in the Council Chambers.

Americans with Disabilities Act

In compliance with the Americans with Disabilities Act, persons requiring accommodations for a disability at a public meeting should notify the City Clerk at least 48 hours prior to the meeting at (530) 458-4941 in order to allow the City sufficient time to make reasonable arrangements to accommodate participation in this meeting.

“This institution is an equal opportunity employer and provider”



CITY COUNCIL MEETING

Tuesday, January 20, 2026
Regular Meeting - 6:00 PM
City Hall – City Council Chambers
425 Webster Street, Colusa, CA 95932

MINUTES

CALL TO ORDER - Mayor Conrado called the meeting to order at 6:00 pm.

ROLL CALL – Council Members Ponciano, Vaca, Markss, Codorniz and Mayor Conrado were present.

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA –There was council consensus on the approval of the agenda.

PUBLIC COMMENTS – Janice Bell introduced herself, and the other incumbents who would be running in this year’s election.

Cristy Edwards, County Elections Official, provided information about the Special Election to replace Doug LaMalfa.

Dora Green, owner of the property at 540 6th Street, stated she submitted a claim with a written letter regarding the flood damages to that property. She confirmed council members received her letter. She spoke about the damages and the incurred expenses.

CONSENT CALENDAR - *All items listed on the Consent Calendar are considered by the Council to be routine in nature and will be enacted by one motion unless an audience member or Council member requests otherwise, in which case, the item will be removed for separate consideration.*

1. Approve - Council draft minutes of January 6
2. Receive and File - October and November Warrants List

ACTION: Mayor Pro-Tem Markss made a motion, seconded by Council Member Ponciano to approve the consent calendar. Motion passed unanimously.

COUNCIL MEMBER /CITY MANAGER REPORTS AND STAFF COMMENTS

Council Members provided updates on meetings and events they attended.

City Manager Cain provided updates.

City Attorney Wakefield – no report.

Finance Director Aziz-Khan provided updates in the Finance Department.

Assistant Manager Moore is working with departments and assisting the Finance Department.

Police Chief Fitch provided updates in the Police Department.

Fire Chief Conley provided updates in the Fire Department.

Planner Morley provided updates in the Planning Department.

City Engineer Swartz provided updates on projects.

COUNCIL CONSIDERATION

3. Consideration of authorizing the City Manager to sign the Consultant Services Agreement with Element Land Solutions

City Manager Cain provided the report.

ACTION: Motion by Council Member Codorniz, seconded by Council Member Ponciano to adopt **Resolution 26-01** authorizing the City Manager to waive the request for proposal process and sign the consulting services agreement with Element Land Solutions for Planning. Motion passed 5-0 by the following roll-call vote:

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

NOES: None.

4. Wastewater Treatment Plant Annexation (WWTP #2)

City Manager provided the report.

ACTION: Motion by Mayor Pro-Tem Markss seconded by Council Member Vaca to adopt the corrected **Resolution 26-02**, illustrating plan for service and provide a request to Colusa County LAFCo to continue proceedings on the annexation of unincorporated City-owned lands and other abutting properties. Motion passed 5-0 by the following roll-call vote:

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

NOES: None.

5. Consideration of a two-year Professional Services Contract between the County of Colusa

Police Chief Fitch provided the report.

ACTION: Motion by Council Member Ponciano seconded by Council Member Codorniz to adopt **Resolution 26-03** to enter a two-year contract for Professional Services between the County of Colusa, acting through its Sheriff's Office and Information Technology Department, and the City of Colusa, acting through the Colusa Police Department, for the provision of law enforcement-related information technology and support services, and authorize the City Manager (or designee) to execute the agreement for a two-year period. Motion passed 5-0 by the following roll-call vote:

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

NOES: None.

DISCUSSION ITEMS

Council Member Assignments (January 2026-December 2026)

Council and City Clerk reviewed and made changes to the 2026 council assignments.

City Manager Cain discussed with the council the Fourth of July and the 250th Anniversary.

FUTURE AGENDA ITEMS

Mushroom Plant update.

Commissions and Committees reviews and council expectations.

ADJOURNED at 6:39 pm

DENISE CONRADO, MAYOR

Shelly Kittle, City Clerk



CITY COUNCIL MEETING

Tuesday, February 03, 2026
 Regular Meeting - 6:00 PM
 City Hall – City Council Chambers
 425 Webster Street, Colusa, CA 95932

MINUTES

CALL TO ORDER - Mayor Conrado called the meeting to order at 6:00 pm.

ROLL CALL – Council Members Ponciano, Vaca, Markss, Codorniz and Mayor Conrado were present.

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA –There was council consensus on the approval of the agenda.

PUBLIC COMMENTS - Kesha Hills, with Nevada/Sierra Connecting Point Public Authority, a Joint Powers Agency shared information about their feasibility study around biomass recycling to energy. Her colleague explained the requirements under SB 133. In moving forward, he asked Colusa to support their program. Kesha Hills provided City Clerk with her business card.

Citizen Richard Heretta shared his experience with the Sheriff's Department.

PRESENTATION

Mayor Conrado presented Steven Jimenez with a 10-Year Service Award and thanked him for his service.

CONSENT CALENDAR - *All items listed on the Consent Calendar are considered by the Council to be routine in nature and will be enacted by one motion unless an audience member or Council member requests otherwise, in which case, the item will be removed for separate consideration.*

1. Approve - Council January 20 draft minutes
2. Receive and File - Fire Dept. January report
3. Receive and File - Police Dept. December report
4. Receive and File - 2025 City of Colusa Communications report
5. Receive and File - 2025 City of Colusa Grants report
6. Adopt - Resolution to approve a revised regular meeting schedule for Measure B Oversight Committee
7. Adopt - Resolution to authorize the Police Chief to waive the (RFP) Request for Proposal process to purchase a police vehicle from Hoblit Motors

ACTION: Mayor Pro-Tem Markss requested Item 1 be pulled.

Motion by Council Member Ponciano, seconded by Council Member Vaca to approve Items 2-7 of the consent calendar. Motion passed unanimously.

Item 1: Mayor Pro-Tem Markss noted Item 5 of the minutes was incomplete. City Clerk will review and make any necessary corrections. The item will be brought back for the council's approval at the March 3 meeting.

COUNCIL MEMBER /CITY MANAGER REPORTS AND STAFF COMMENTS

Council Members provided updates on meetings and events they attended.

City Manager Cain provided updates.

City Attorney Wakefield – no report.

Finance Director Aziz-Khan provided updates in the Finance Department.

Assistant Manager Moore attended meetings.

Police Chief Fitch provided updates in the Police Department.

Fire Chief Conley provided updates in the Fire Department.

City Engineer Swartz provided updates on projects.

City Clerk Kittle announced commission terms expiring at the end of March. The upcoming vacancies will be advertised.

PUBLIC HEARING

8. Public Hearing to receive public input on Community Development needs and potential Community Development Block Grant (CDBG) activities

City Manager Cain provided the report.

Public Hearing opened at 6:23 pm - Jenn Giffin asked if ideas could be submitted via email.

Public Hearing closed at 6:25 pm

ACTION: Motion by Council Member Vaca, seconded by Mayor Pro-Tem Markss to adopt **Resolution 26-06** authorizing the Public Hearing to receive public input on Community Development needs and potential Community Development Block Grant (CDBG) activities. Motion passed 5-0 by the following roll-call vote:

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

NOES: None.

COUNCIL CONSIDERATION

9. Consideration of the City of Colusa's representative for the Mosquito Abatement Board

City Manager Cain provided the report.

ACTION: Motion by Council Member Vaca, seconded by Council Member Codorniz to adopt **Resolution 26-07** appointing Mike Griffith to serve as the City of Colusa's representative on the Mosquito Abatement Board. Motion passed 5-0 by the following roll-call vote:

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

NOES: None.

10. Consideration of a partnership with the Colusa Rotary Club for the construction of Pickleball Courts at Sankey-Elmwood Park.

City Manager Cain provided the report.

PUBLIC COMMENTS: Nic Weber, Rotary Member, stated they have a design for the courts.

Allison Costa spoke about working with the Rotary.

Commissioner Leslie Poland requested that Parks, Recreation & Tree Commission be included in further discussion.

ACTION: Motion by Council Member Codorniz, seconded by Council Member Ponciano to adopt **Resolution 26-08** to approve a partnership with the Colusa Rotary Club for the development of four (4) pickleball courts at Sankey-Elmwood Park, authorize a commitment of up to \$60,000 from the Parks Impact Fee Fund to the Rotary Club for this project, and find that no General Fund monies will be used for the construction of the pickleball courts. Motion passed 5-0 by the following roll-call vote:

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

NOES: None.

11. Consideration to secure the Sourcewell Contract and plan for the purchase of an Aerial Ladder Truck.

Fire Chief Conley provided the report.

PUBLIC COMMENTS: Janice Bell commented on the aging fire equipment and buildings and the need to have an engine with a ladder that could sufficiently save lives.

ACTION: None. This item will be brought back to the March 3rd meeting when council receives additional details on the financials.

12. Consideration of acceptance and execution of an agreement with the Cachil Dehe Band of Wintun Indians of the Colusa Indian Community Council for a standard monitoring agreement

City Manager Cain and City Engineer Swartz provided the report.

ACTION: Motion by Council Member Vaca, seconded by Mayor Pro-Tem Markss, to adopt **Resolution 26-09** authorizing the City Manager to execute the Standard Monitoring

Agreement for the Wescott Road Improvement Project. Motion passed 5-0 by the following roll-call vote:

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

NOES: None.

DISCUSSION ITEM

250th Anniversary and July 4th

Ad Hoc Committee discussed their ideas and said they were open for suggestions. There are funds in the budget for events. The city would need to partner with local non-profits for direction and assistance.

FUTURE AGENDA ITEMS

Mushroom Plant update.

ADJOURNED at 7:27 pm

DENISE CONRADO, MAYOR

Shelly Kittle, City Clerk



City of Colusa
Finance Department
Monthly Staff Report – November 2025

Accounts Payable

- Reviewed the Income and Expense statement for November 2025
- November 2025 Warrant Listing.
- 107 accounts payable checks processed.
- Staff training on AP functions cont'd

Payroll

- Prepare November salary allocation transfers.
- November regular Payroll and Strike Team Payroll
- Implement (4) regular salary increases
- Reconciliation of benefits accounts
- Staff training on Payroll function Cont'd.

Accounts Receivable

- Provide continued utility billing customer support.
- 2,174 utility bills mailed.
- (2) Bad checks processed.
- 1,595 payments processed (utilities, bldg. permits, recreation and pool, encroachment, business license, State and County payments, and boat launch fees).
- Boat Launch and State Park Payments
- Mailed backflow Notice letter
- 8 Building Permits – 1new, 2 revision 50 inspection
- 175 Credit card Payments
- Addressed zoning questions, assisted the city Planner with questions and applications
- Tyler Cash postings

City Hall - Customer Services

- 600 customers walk-ins.
- 159 utility late notices.
- 21 Water/Sewer shut off for non-payment.
- 6 open utility accounts & adjustments.
- 9 closed utility accounts.
- 410 received phone calls.

- 4 Event/marque and banner applications processed.
- State Park Reservation & Revenue
- 32 public works service requests
- 3 Encroach Permit
- 4 Scout Cabin, 3 paid, 1 Non-profit
- 12 Meter Changes
- Certificate of Occupancy
- Use Permit
- 10 Business License transactions
- Fill in for the planning department as needed
- Organized, filed, and assisted customers with the building permits
- Assisted and processed new business licenses and renewal Licenses
- Karate, Thai Chi, Kick Boxing signups, Boat Launch Passes, DMV Pull Records, proofread the Rec Flyer, Basketball registration, Business Cards and addressed other issues
- Clean and maintain the City Hall several times

General Ledger

- Various correspondence with staff.
- Review the Income and Expenses
- Bank reconciliation.
- Staff training on General Ledger

Personnel - HR

- Sick leave and vacation leave accrual monthly report update.
- November 2025 MidAmerica retiree health insurance distribution.
- Workers' Compensation claims cont. d.
- Review NCCSIF monthly Workers' Compensation & Liability Reports.
- Provide retirement information to retirees and Public Works.
- Employee Income Verification (1).

Recreation Department

- Thi-Chi (Adult class), Karate (Adult and Kids), and Jujitsu and others are offered at the City Hall Auditorium
- Assisted with the Flyers for Recreational activities
- Updated program in What's Happening (monthly calendar)
- Assisted with the new recreation programs.
- Registration and payment received and posted for the Recreation program
- Tyler Meetings for the implementation of Park & Rec. Modules

CDBG-HOME

- Loan monitoring and correspondence.
- Extended HOME grant for one more year
- Devonshire apartments monitoring cont'd
- Home Loan compliance and reporting requirements
- Work on the process of closing the Micro-Enterprise loan grant and the quarterly report

Other

- Permit Survey Report
- Street Sweeping invoice and reconciliation
- Review and evaluate the utility Reports
- Input in MOMs
- Attend HDL meeting
- Attended Claim Committee and Executive Committee Meetings
- Coordinated and submitted correspondence on several grants
- Public record requests cont'd
- Schedule appointments for the Building Inspector
- Follow up with the customers on plans and permits
- Correspond on several different grants
- Review the water past due account
- Back Flow Letters and Notices addressed customers' questions
- Helped customers with zoning, city loans, rec programs, and Historic Preservation
- Bulk Water applications
- Quarterly and Monthly Reports for the Finance Dept. and the building dept.
- Ongoing meetings with Tyler Technology
- Self-Paced Tyler Trainings
- Prop 64 invoicing, SRF grants invoicing

Odor Complaints

Complaint period: November 2025

- (0) total complaints
- Mushroom Smell
- Cannabis smell
- Other

Donations:

- \$85 from the Lions Club for recreation programs



City of Colusa
Finance Department
Monthly Staff Report – December 2025

Accounts Payable

- Reviewed the Income and Expense statement for December 2025
- December 2025 Warrant Listing.
- 188 accounts payable checks processed.
- Staff training on AP functions cont'd

Payroll

- Prepare November salary allocation transfers.
- December regular Payroll and Strike Team Payroll
- Implement (2) regular salary increases
- Reconciliation of benefits accounts
- Staff training on Payroll function Cont'd.

Accounts Receivable

- Provide continued utility billing customer support.
- 2,179 utility bills mailed.
- (3) Bad checks processed.
- 1,750 payments processed (utilities, bldg. permits, recreation and pool, encroachment, business license, State and County payments, and boat launch fees).
- Boat Launch and State Park Payments
- Mailed backflow Notice letter
- 40 Building Permits – 26new, 4 revision 50 inspection
- 179 Credit card Payments
- Addressed zoning questions, assisted the city Planner with questions and applications
- Tyler Cash postings

City Hall - Customer Services

- 340 customers walk-ins.
- 151 utility late notices.
- 31 Water/Sewer shut off for non-payment.
- 10 open utility accounts & adjustments.
- 6 closed utility accounts.
- 385 received phone calls.

- 1 Event/marque and banner applications processed.
- State Park Reservation & Revenue
- 30 public works service requests
- 8 Encroach Permit
- 3 Scout Cabin, 2 paid, 1 Non-profit
- 12 Meter Changes
- Certificate of Occupancy
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- 10 Business License transactions
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- Employee Income Verification (2).

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- Updated program in What's Happening (monthly calendar)
- Assisted with the new recreation programs.
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CDBG-HOME

- Loan monitoring and correspondence.
- Extended HOME grant for one more year
- Devonshire apartments monitoring cont'd
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- Prop 64 invoicing, SRF grants invoicing

Odor Complaints

Complaint period: December 2025

- (1) total complaints
- 1 Mushroom Smell
- Cannabis smell
- Other

Donations:

- \$85 from the Lions Club for recreation programs



City of Colusa, CA

Check Register

Item 4.

Packet: APPKT00031 - 11/5/2025

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Wells Fargo AP-Wells Fargo AP						
ALL05	ALLIANT NETWORKING SERVICES, IN	11/18/2025	Regular	0.00	1,665.50	65371
16304	Invoice	11/18/2025	MAINTENANCE AGREEMENT DEC 2025	0.00	1,665.50	
ARN01	ARNOLD'S	11/18/2025	Regular	0.00	957.26	65372
204001	Invoice	11/17/2025	BOLT,BUSHING, BRONZE SLEEVE /STREETS	0.00	49.09	
204146	Invoice	11/17/2025	FLANGE NUT, HIGH STRONG NYLOCK / ST...	0.00	38.83	
204206	Invoice	11/17/2025	JACK / STREETS	0.00	67.69	
204298	Invoice	11/17/2025	FILTERS & VALVE / STREETS	0.00	801.65	
ATT03	AT&T	11/18/2025	Regular	0.00	387.72	65373
24298450	Invoice	11/18/2025	CALNET DOJ / POLICE	0.00	387.72	
CEC00	CALIFORNIA ENGINEERING COMPAN	11/18/2025	Regular	0.00	36,787.90	65374
12993	Invoice	11/18/2025	PLANNING DEPARTMENT SUPPORT	0.00	206.15	
12996	Invoice	11/18/2025	WALNUT RANCH PROJECT - SEWER	0.00	320.00	
12997	Invoice	11/18/2025	CITY ENGINEERING SERVICES	0.00	1,828.70	
12998	Invoice	11/18/2025	WELL NO. 6 DESIGN/TEST CIP / WATER	0.00	1,257.50	
12999	Invoice	11/18/2025	WESCOTT RD. CONSTRUCTION	0.00	28,958.50	
13000	Invoice	11/18/2025	COLUSA TOWN CENTER DEV. PROJ.	0.00	4,217.05	
VUL01	CALMAT CO.	11/18/2025	Regular	0.00	4,949.46	65375
4932789	Invoice	11/17/2025	POWER PATCH TON / STREETS	0.00	4,949.46	
CAS04	CASCADE FIRE EQUIPMENT COMPAN	11/18/2025	Regular	0.00	14,673.87	65376
INV19103	Invoice	11/18/2025	SAFETY EQUIPMENT / FIRE	0.00	14,317.70	
INV21709	Invoice	11/05/2025	CLOTHING / FIRE	0.00	356.17	
CIN00	CINTAS	11/18/2025	Regular	0.00	646.98	65377
4248752612	Invoice	11/18/2025	LINEN MAINTENANCE	0.00	162.93	
4248752789	Invoice	11/05/2025	LINEN MAINTENANCE	0.00	148.48	
4249484157	Invoice	11/17/2025	LINEN MAINTENANCE	0.00	162.93	
4249484442	Invoice	11/17/2025	LINEN MAINTENANCE	0.00	172.64	
CIN01	CINTAS CORPORATION NO. 2	11/18/2025	Regular	0.00	193.71	65378
5302065902	Invoice	11/12/2025	MEDICAL SUPPLIES	0.00	193.71	
CIT08	CITY OF YUBA CITY	11/18/2025	Regular	0.00	2,836.00	65379
34628	Invoice	11/17/2025	TESTING / SEWER	0.00	66.00	
34630	Invoice	11/17/2025	TESTING / SEWER	0.00	211.00	
34632	Invoice	11/17/2025	TESTING / SEWER	0.00	66.00	
34651	Invoice	11/17/2025	TESTING / SEWER	0.00	257.00	
34664	Invoice	11/17/2025	TESTING / SEWER	0.00	584.00	
34665	Invoice	11/17/2025	TESTING / WATER	0.00	550.00	
34670	Invoice	11/18/2025	TESTING / SEWER	0.00	211.00	
34672	Invoice	11/18/2025	TESTING / WATER	0.00	104.00	
34673	Invoice	11/18/2025	TESTING / SEWER	0.00	66.00	
34692	Invoice	11/18/2025	TESTING / SEWER	0.00	66.00	
34716	Invoice	11/18/2025	TESTNG / WATER	0.00	66.00	
34723	Invoice	11/18/2025	TESTING / SEWER	0.00	315.00	
34724	Invoice	11/18/2025	TESTING / WATER	0.00	104.00	
34727	Invoice	11/18/2025	TESTING / SEWER	0.00	66.00	
34732	Invoice	11/18/2025	TESTING / WATER	0.00	104.00	
CLA00	CLARK PEST CONTROL	11/18/2025	Regular	0.00	233.00	65380
384775200	Invoice	11/17/2025	TERMITE HOME PROTECTION SERVICE / CI...	0.00	233.00	

Check Register

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
COL15 4598	COLUSA COUNTY AUDITOR Invoice	11/18/2025 11/17/2025	Regular REIMBURSEMENT OF ALTERNATIVE SENT...	0.00 0.00	21.71 21.71	65381
CWE02 11/17/2025	CWEA NSVS Invoice	11/18/2025 11/17/2025	Regular CWEA ASSOCIATION MEMBERSHIP (CUST....	0.00 0.00	251.00 251.00	65382
DAV09 11/5/2025	DAVIES CHEVRON Invoice	11/18/2025 11/05/2025	Regular CARWASH X11 / POLICE	0.00 0.00	132.00 132.00	65383
JOH13 3096892	DEERE CREDIT INC. Invoice	11/18/2025 11/17/2025	Regular MOWER LEASE PAYMENT	0.00 0.00	2,044.83 2,044.83	65384
DEP19 002675	DEPARTMENT OF JUSTICE Invoice	11/18/2025 11/18/2025	Regular FINGERPRINT / REC	0.00 0.00	32.00 32.00	65385
DOJ00 PO 64362	DEPARTMENT OF JUSTICE Invoice	11/18/2025 11/05/2025	Regular CCW INITIAL PERMIT / POLICE	0.00 0.00	93.00 93.00	65386
DEP01 PO 64361	DEPARTMENT OF JUSTICE Invoice	11/18/2025 11/05/2025	Regular CCW RENEWAL PERMIT: ARTHUR TORRES	0.00 0.00	52.00 52.00	65387
COLA5 139126 140819 140876 140877 140958 141303 141335 141355 141360	DERODA INC. Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	11/18/2025 11/05/2025 11/05/2025 11/18/2025 11/18/2025 11/17/2025 11/17/2025 11/17/2025 11/17/2025 11/17/2025	Regular COUPLING / FIRE AIR BRAKE TUBING, COUPLING, VALVE / ST... DRAIN VALVE / STREETS LED PEDESTAL & LAMP / STREETS LAMP / STREETS EXTLIFE / STATE PARK QUICK DISCONNERCTOR, EXTLIFE GAL / P... VALVE CLEANER, WINDSHIELD WASH / SE... REMAN STARTER & CORE DEPOSIT / STRE...	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1,162.29 27.80 131.05 113.61 316.70 109.99 22.47 23.63 19.06 397.98	65388
FER01 1910672	FERGUSON WATERWORKS #1423 Invoice	11/18/2025 11/17/2025	Regular METER BOX, CONCRETE LID WATER / WAT...	0.00 0.00	597.37 597.37	65389
FLO01 INV-78814	FLOCK GROUP, INC Invoice	11/18/2025 11/18/2025	Regular PHASE 1 PD AUTOMATED LICENSE PLATE ...	0.00 0.00	38,600.00 38,600.00	65390
FOR03 74436	For2Fi, Inc. Invoice	11/18/2025 11/18/2025	Regular COMMUNICATIONS: W/S	0.00 0.00	51.37 51.37	65391
MES00 651707/1	GEORGE L. MESSICK CO. Invoice	11/18/2025 11/05/2025	Regular BATTERIES / POLICE	0.00 0.00	24.76 24.76	65392
GRI01 4177	GRIFF'S FEED & SEED Invoice	11/18/2025 11/12/2025	Regular ARIAT BOOTS FOR ABEL G.	0.00 0.00	200.00 200.00	65393
MUN02 11/18/2025	JASMIN MUNOZ Invoice	11/18/2025 11/18/2025	Regular REIMBURSEMENT OF SCOUT CABIN DEPOS..	0.00 0.00	200.00 200.00	65394
JON03 135947	JONES MAYER Invoice	11/18/2025 11/18/2025	Regular ATTORNEY SERVICES	0.00 0.00	14,216.92 14,216.92	65395
MAR08 11/18/2025	JOSE MARTINEZ Invoice	11/18/2025 11/18/2025	Regular BOOT REIMBURSEMENT	0.00 0.00	200.00 200.00	65396
WEB01 11/18/2025	KEVIN WEBER Invoice	11/18/2025 11/18/2025	Regular FINAL CLOSURE UTILITY REIMBURSEMENT	0.00 0.00	112.30 112.30	65397
LAM03 456	LAMB UNLIMITED INC. Invoice	11/18/2025 11/18/2025	Regular APPLICATION 1, WESCOTT RD. REHABILITA...	0.00 0.00	179,626.95 179,626.95	65398
LES01 62100414387	LES SCHWAB TIRE CENTER Invoice	11/18/2025 11/05/2025	Regular 2 NEW TIRES / POLICE	0.00 0.00	384.06 384.06	65399
MER01	MERIDIAN SUPPLY	11/18/2025	Regular	0.00	976.37	65400

Check Register

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
185275	Invoice	11/18/2025	TREE LOPPER & PRUNER / STREETS	0.00	976.37	
PEN02	PENGUIN MANAGEMENT, INC.	11/18/2025	Regular	0.00	582.00	65401
85181	Invoice	11/05/2025	SERVICE FROM DEC 1, 2025-JAN 31, 2026/...	0.00	582.00	
BLU01	PRIMO BRANDS	11/18/2025	Regular	0.00	207.92	65402
05J8730219858	Invoice	11/18/2025	SPRING WATER, DEPOSIT & DELIVERY FEE	0.00	184.96	
05J8730225334	Invoice	11/18/2025	SPRING WATER, DEPOSIT & DELIVERY FEE	0.00	42.96	
11/18/2025	Credit Memo	11/18/2025	LATE CHARGE REIMBURSED	0.00	-20.00	
QUI01	QUILL CORPORATION	11/18/2025	Regular	0.00	625.29	65403
11/18/2025	Credit Memo	11/18/2025	REAM OF PAPER MISSING (CREDITED)	0.00	-77.58	
46498762	Invoice	11/18/2025	STEEL BINDER, REAMS OF PAPER, PENS	0.00	702.87	
RAC00	RACE TELECOMMUNICATIONS, LLC	11/18/2025	Regular	0.00	597.76	65404
RC1868736	Invoice	11/17/2025	INTERNET SERVICES	0.00	597.76	
SWA01	RONALD SWARTZ	11/18/2025	Regular	0.00	2.34	65405
11/18/2025	Invoice	11/18/2025	FINAL CLOSURE UTILITY REIMBURSEMENT	0.00	2.34	
SIL01	SILICON RANCH CORPORATION	11/18/2025	Regular	0.00	908.65	65406
INV00017538	Invoice	11/18/2025	SERVICE CHARGES 10/1/2025-10/31/2025	0.00	908.65	
SOR00	SORENSEN PEST CONTROL, INC.	11/18/2025	Regular	0.00	45.00	65407
1364668	Invoice	11/05/2025	PEST-MONTHLY SERVICES / FIRE	0.00	45.00	
BYB01	STEPHANIE BYBEE	11/18/2025	Regular	0.00	500.00	65408
11/6/2025	Invoice	11/05/2025	COLUSA STATE PARK CAMP HOST NOVEM...	0.00	500.00	
ADV06	SUPERIOR CALIFORNIA OFFICE EQUIP	11/18/2025	Regular	0.00	6.12	65409
INV171637	Invoice	11/18/2025	METER READ USAGE / POLICE	0.00	6.12	
SUP01	SUPERIOR TIRE SERVICE	11/18/2025	Regular	0.00	6,819.16	65410
317239	Invoice	11/12/2025	EQUIPMENT MAINTENANCE / STREETS	0.00	6,819.16	
TRA00	TRANSUNION RISK AND ALTERNATIV	11/18/2025	Regular	0.00	100.00	65411
1368807-202510..	Invoice	11/05/2025	OCTOBER 2025 BILLING / POLICE	0.00	100.00	
TRIO2	TRI COUNTIES BANK	11/18/2025	Regular	0.00	5,220.82	65412
11/18/2025	Invoice	11/18/2025	FBI RETAIL CREDIT / POLICE	0.00	5,604.42	
11-17-2025	Credit Memo	11/18/2025	FINANCE CHARGE CREDIT	0.00	-61.26	
11-17-25	Credit Memo	11/18/2025	LATE FEE -REVERSAL	0.00	-59.66	
11-18-2025	Credit Memo	11/18/2025	FBI RETAIL CREDIT / POLICE	0.00	-48.99	
11-18-25	Credit Memo	11/18/2025	PRIMELAB MED REIMBURSEMENT	0.00	-213.69	
TYL00	TYLER TECHNOLOGIES, INC	11/18/2025	Regular	0.00	11,020.00	65413
025-534570	Invoice	11/18/2025	ERP PRO FINANCIALS CONFIGURE CONTE...	0.00	9,860.00	
025-535247	Invoice	11/18/2025	ERP PRO FINANCIALS CONFIGURE ESS	0.00	1,160.00	
USA01	USA BLUEBOOK	11/18/2025	Regular	0.00	2,886.92	65414
INV00872809	Invoice	11/17/2025	LEADER HOSE BALCK, PSI BURST,TIGERTAIL..	0.00	561.32	
INV00873965	Invoice	11/17/2025	ROTATOR NOZZLE & ALUMINUM GREASE ...	0.00	2,325.60	
VAL11	VALLEY TOXICOLOGY SERVICE, INC.	11/18/2025	Regular	0.00	290.00	65415
5283	Invoice	11/17/2025	ALCOHOL AND DRUG ANALYSIS-OCT 2025	0.00	290.00	
WAV00	WAVE TECHNOLOGIES	11/18/2025	Regular	0.00	1,088.64	65416

Check Register

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
DG-7076	Invoice	11/17/2025	CITY PHONE SERVICES	0.00	1,088.64	

Bank Code Wells Fargo AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	89	46	0.00	333,210.95
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	89	46	0.00	333,210.95

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	11/2025	333,210.95
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			333,210.95



City of Colusa, CA

Check Register

Item 4.

Packet: APPKT00025 - 11-04-25

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Wells Fargo AP-Wells Fargo AP						
AFL01	AFLAC	11/04/2025	Regular	0.00	1,341.64	65333
730409	Invoice	11/03/2025	SUPPLEMENTAL INSURANCE PREMIUMS	0.00	1,341.64	
CHE09	AMARJIT CHEEMA	11/04/2025	Regular	0.00	322,666.07	65334
26-3612	Invoice	11/04/2025	COLUSA TOWN CENTER OFFSITE IMPROV...	0.00	322,666.07	
CUL00	ASHLEY CULL	11/04/2025	Regular	0.00	1,958.06	65335
11/3/2025	Invoice	11/03/2025	RIMS CON. TRAINING & TRAVEL / POLICE	0.00	1,958.06	
BUT01	BUTTE SAND & GRAVEL	11/04/2025	Regular	0.00	818.37	65336
148990	Invoice	11/03/2025	RIVER DRAIN ROCK FOR STORM DRAIN / S...	0.00	818.37	
CIN00	CINTAS	11/04/2025	Regular	0.00	304.15	65337
4247990361	Invoice	11/04/2025	LINEN MAINTENANCE	0.00	159.01	
4247990705	Invoice	11/04/2025	LINEN MAINTENANCE	0.00	145.14	
CLO03	CLOSE LUMBER INC.	11/04/2025	Regular	0.00	123.74	65338
2510-149477	Invoice	11/03/2025	STATE PARK SUPPLIES	0.00	104.22	
2510-151068	Invoice	11/03/2025	STATE PARK SUPPLIES /	0.00	19.52	
COL15	COLUSA COUNTY AUDITOR	11/04/2025	Regular	0.00	50.00	65339
10/30/2025	Invoice	10/30/2025	PARKING VIOLATION SEPT 2025	0.00	50.00	
CPOA1	COLUSA POLICE ASSOCIATION	11/04/2025	Regular	0.00	578.50	65340
10/31/2025	Invoice	11/03/2025	POLICE DUES	0.00	578.50	
COL32	COLUSA PROFESSIONAL	11/04/2025	Regular	0.00	450.00	65341
10/31/2025	Invoice	11/03/2025	P/R Liab - Firemen Assoc	0.00	450.00	
COM06	COMPUTER LOGISTICS	11/04/2025	Regular	0.00	520.07	65342
86597	Invoice	11/03/2025	MONTHLY CLOUD SERVICES	0.00	520.07	
DAR00	DARREN RAM	11/04/2025	Regular	0.00	157.65	65343
10/30/2025	Invoice	10/30/2025	TRAINING & TRAVEL REIMBURSEMENT / ...	0.00	18.95	
11/4/2025	Invoice	11/04/2025	I&I TRAINING & TRAVEL REIMBURSEMENT	0.00	138.70	
DAV02	DAVIES OIL COMPANY, INC.	11/04/2025	Regular	0.00	8,552.56	65344
418399	Invoice	11/04/2025	Fuel / STREETS	0.00	1,035.50	
78067	Invoice	11/04/2025	Fuel	0.00	7,517.06	
COLA5	DERODA INC.	11/04/2025	Regular	0.00	1,274.50	65345
140396	Invoice	11/03/2025	STEEL ELECTRODE / PARKS	0.00	29.11	
140434	Invoice	11/04/2025	BATTERY CABLES, TUBING FOR LAM TRUCK..	0.00	900.58	
140481	Invoice	11/04/2025	EQUIPMENT MAINTENANCE / STREETS	0.00	39.74	
140528	Credit Memo	11/04/2025	BULK BATTERY CABLES,LUG,TUBING FOR L...	0.00	-255.12	
140578	Invoice	11/04/2025	HYD OIL & JACK OIL	0.00	258.83	
140696	Invoice	11/04/2025	LUCAS OIL, MARVEL OIL, & HYD OIL / STRE...	0.00	132.16	
140741	Invoice	11/04/2025	FUEL FILTER,OIL FILTER, LUCAS OIL / STRE...	0.00	169.20	
VIL03	ESMERALDA VILLAGRANA	11/04/2025	Regular	0.00	200.00	65346
10/29/2025	Invoice	11/04/2025	REIMBURSEMENT OF SCOUT CABIN DEPOS..	0.00	200.00	
FER01	FERGUSON WATERWORKS #1423	11/04/2025	Regular	0.00	994.60	65347
1909537	Invoice	11/04/2025	STATE PARK CAPITAL IMPROVEMENT (PR...	0.00	693.54	
1909537-1	Invoice	11/04/2025	BOAT RAMP CAPITAL IMPROVEMENT	0.00	209.47	
1909841	Invoice	11/03/2025	RUB MTR GSKT / WATER	0.00	91.59	
FID01	FIDELITY SECURITY LIFE INSURANCE	11/04/2025	Regular	0.00	608.07	65348

Check Register

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
167038147	Invoice	11/04/2025	VISION INSURANCE PREMIUMS COVERGE	0.00	608.07	
FRA02	FRANCHISE TAX BOARD	11/04/2025	Regular	0.00	600.00	65349
10/31/2025	Invoice	11/03/2025	PAYROLL GARNISHMENT	0.00	600.00	
MES00	GEORGE L. MESSICK CO.	11/04/2025	Regular	0.00	203.43	65350
647382/1	Invoice	11/04/2025	BUCKET LID & PLASTIC BUCKET / FIRE	0.00	12.59	
647407/1	Invoice	11/04/2025	BUCKET LID & PLASTIC BUCKET / FIRE	0.00	12.59	
647575/1	Invoice	11/04/2025	E-552 REPAIRS / FIRE	0.00	10.86	
647922/1	Invoice	11/04/2025	SUPPLY HOSE (E-552 REPAIRS) / FIRE	0.00	11.06	
647965/1	Invoice	11/04/2025	BRAKE PARTS (E-552 REPAIRS) / FIRE	0.00	31.29	
647988/1	Invoice	11/04/2025	E-552 REPAIRS / FIRE	0.00	6.51	
648394/1	Invoice	11/04/2025	WASTEBASKET / FIRE	0.00	47.83	
648460/1	Invoice	11/04/2025	SHELF BRACKET & FASTENERS / FIRE	0.00	30.95	
648688/1	Invoice	11/04/2025	AIR FILTER / FIRE	0.00	30.41	
648762/1	Invoice	11/04/2025	CARWASH / FIRE	0.00	9.34	
PON02	GREG PONCIANO	11/04/2025	Regular	0.00	746.37	65351
11/3/2025	Invoice	11/03/2025	CALAFCO TRAINING & TRAVEL REIMBURS...	0.00	746.37	
HDL01	HdL Coren & Cone	11/04/2025	Regular	0.00	1,864.69	65352
SIN055777	Invoice	11/03/2025	CONTRACT SVCS PROPERTY TAX: OCT-DEC...	0.00	1,864.69	
HOL02	HOLT OF CALIFORNIA	11/04/2025	Regular	0.00	3,402.84	65353
SW010353361	Invoice	11/03/2025	TROUBLESHOOT & REPAIR TRANSMISSION...	0.00	3,402.84	
ELE01	JACOB MORLEY	11/04/2025	Regular	0.00	9,261.25	65354
11/3/2025	Invoice	11/03/2025	2420-CTC ANNEXATION / SEWER	0.00	987.50	
NOV-25	Invoice	11/03/2025	PLANNING SERVICES FOR OCT 2025	0.00	8,273.75	
MAN03	MARIA MANRRIQUEZ	11/04/2025	Regular	0.00	200.00	65355
11/3/2025	Invoice	11/04/2025	SCOUT CABIN DEPOSIT REIMBURSEMENT ...	0.00	200.00	
MET00	MetLife Investors	11/04/2025	Regular	0.00	1,750.00	65356
10/31/2025	Invoice	11/03/2025	P/R Liab - Deferred Comp	0.00	1,750.00	
LEE00	NEWBRIAN LEE	11/04/2025	Regular	0.00	125.39	65357
10/30/2025	Invoice	10/30/2025	TRAINING/TRAVEL REIMBURSEMENT	0.00	125.39	
PGE01	PACIFIC GAS AND ELECTRIC	11/04/2025	Regular	0.00	76,341.54	65358
11/4/2025	Invoice	11/04/2025	Utilities	0.00	76,341.54	
PAC03	PACIFIC STORAGE COMPANY	11/04/2025	Regular	0.00	109.76	65359
5283348	Invoice	11/03/2025	SERVICE 36 CONSOLE & 64 GAL TOTE / POL..	0.00	109.76	
PAX01	PAXTON FAMILY INSPECTION SERVIC	11/04/2025	Regular	0.00	8,899.40	65360
25024	Invoice	11/03/2025	BUILDING OFFICIAL,PLAN EXAM,INSPECTI...	0.00	8,899.40	
PRE03	PREMIER ACCESS INSURANCE COMP	11/04/2025	Regular	0.00	6,304.31	65361
3271649	Invoice	11/03/2025	DENTAL INSURANCE PREMIUMS	0.00	6,304.31	
ASH01	SADIE ASH	11/04/2025	Regular	0.00	6,975.00	65362
11/4/2025	Invoice	11/04/2025	PROP 64,EHCR GRANT, & MISC. TAKSKS & ...	0.00	6,975.00	
SIE01	SIERRA CENTRAL CREDIT UNION	11/04/2025	Regular	0.00	250.00	65363
10/31/2025	Invoice	11/04/2025	P/R Liab - Credit Union	0.00	250.00	
STA17	STATE DISBURSEMENT UNIT	11/04/2025	Regular	0.00	61.00	65364
10/31/2025	Invoice	11/03/2025	COURT ORDERED CHILD SUPPORT PAYROL...	0.00	61.00	
SUP01	SUPERIOR TIRE SERVICE	11/04/2025	Regular	0.00	199.70	65365
317054	Invoice	11/04/2025	INTERSTATE BATTERIES FOR STORM DRAIN	0.00	199.70	
SWE01	SWECO PRODUCTS, INC.	11/04/2025	Regular	0.00	221.37	65366
2105827	Invoice	11/04/2025	LABOR HYDRAULIC REPAIR ON LAM TRUCK...	0.00	221.37	

Check Register

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
HAR04	THE HARTFORD	11/04/2025	Regular	0.00	534.65	65367
239695654371	Invoice	11/04/2025	LIFE INSURANCE PREMIUM	0.00	534.65	
USP01	U. S. POST OFFICE	11/04/2025	Regular	0.00	1,401.34	65368
11/3/2025	Invoice	11/03/2025	FIRST CLASS UTILITY MAILING OF OCT 2025	0.00	1,401.34	
USA01	USA BLUEBOOK	11/04/2025	Regular	0.00	133.31	65369
INV00856377	Invoice	11/03/2025	ONLINE SAMPLE VIAL - SEWER	0.00	133.31	
XER00	XEROX CORPORATIONS	11/04/2025	Regular	0.00	828.69	65370
41120220	Invoice	11/04/2025	COPIER LEASE PAYMENT	0.00	828.69	

Bank Code Wells Fargo AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	60	38	0.00	461,012.02
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	60	38	0.00	461,012.02

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	11/2025	461,012.02
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			461,012.02



City of Colusa, CA

Check Register

Item 4.

Packet: APPKT00033 - 11192025

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Wells Fargo AP-Wells Fargo AP						
NV500	NV5, INC.	11/19/2025	Regular	0.00	2,610.15	65417
471934	Invoice	11/19/2025	WWTP Improvements 2560124 Ryc.Grant	0.00	2,610.15	
PAC03	PACIFIC STORAGE COMPANY	11/19/2025	Regular	0.00	75.04	65418
5287461	Invoice	11/19/2025	Service 64 Gal. Tote/ Finance	0.00	75.04	

Bank Code Wells Fargo AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	2	2	0.00	2,685.19
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	2,685.19

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	11/2025	2,685.19
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			2,685.19



City of Colusa, CA

Check Register

Item 5.

Packet: APPKT00040 - 12/16/2025

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Wells Fargo AP-Wells Fargo AP						
AME17	AMERICAN RIVER COLLEGE	12/16/2025	Regular	0.00	198.00	65454
26-418 ARC PSC	Invoice	12/08/2025	CLASSES INTERVIEW & INTERROGATION T...	0.00	198.00	
AME05	AMERIGAS	12/16/2025	Regular	0.00	1,537.08	65455
3184061214	Invoice	12/10/2025	PROPANE / SEWER	0.00	1,537.08	
AMP00	AMPLE ELECTRIC	12/16/2025	Regular	0.00	764.60	65456
12/11/25	Invoice	12/11/2025	REIMBURSEMENT BULK WATER DEPOSIT	0.00	764.60	
SCH00	AMY SCHMIDT	12/16/2025	Regular	0.00	173.20	65457
12/11/2025	Invoice	12/11/2025	REIMBURSEMENT BULK WATER DEPOSIT	0.00	173.20	
CHA07	ANNALYSSA CHAVEZ	12/16/2025	Regular	0.00	200.00	65458
12/11/2025	Invoice	12/11/2025	SCOUT CABIN RENTAL DEPOSIT REFUND 1...	0.00	200.00	
AQU04	AQUA SIERRA CONTROLS INC.	12/16/2025	Regular	0.00	42,579.00	65459
35205	Invoice	12/15/2025	WWTP FLOWMETER REPLACEMENT / SEW...	0.00	42,579.00	
ARN01	ARNOLD'S	12/16/2025	Regular	0.00	159.64	65460
204419	Invoice	12/10/2025	AIR FITTINGS / STREETS	0.00	159.64	
ATT03	AT&T	12/16/2025	Regular	0.00	387.72	65461
24454628	Invoice	12/10/2025	CALNET DOJ / POLICE	0.00	387.72	
AUT00	AUTOZONE STORES LLC	12/16/2025	Regular	0.00	111.93	65462
03710296928	Invoice	12/10/2025	EQUIPMENT MAINTENANCE / STREETS	0.00	111.93	
MUI00	BEVERLY M MUIR	12/16/2025	Regular	0.00	8.90	65463
FINAL CLOSURE ...	Invoice	12/11/2025	FINAL CLOSURE UTILITY BILL REIMBURSE...	0.00	8.90	
CEC00	CALIFORNIA ENGINEERING COMPAN	12/16/2025	Regular	0.00	67,339.59	65464
12904	Invoice	12/15/2025	GENERAL SERVICES / CITY ENGINEERING S...	0.00	1,743.38	
12906	Invoice	12/15/2025	WESCOTT ROAD CONSTRUCTION	0.00	4,729.61	
13020	Invoice	12/15/2025	WALNUT RANCH PROJECT - WATER	0.00	5,906.50	
13021	Invoice	12/15/2025	WALNUT RANCH PROJECT - SEWER	0.00	4,443.00	
13022	Invoice	12/15/2025	CITY ENGINEERING SERVICES	0.00	3,068.66	
13023	Invoice	12/15/2025	WELL NO. DESIGN/TEST CIP / WATER	0.00	2,379.53	
13024	Invoice	12/15/2025	WESCOTT RD CONSTRUCITON	0.00	28,895.50	
13025	Invoice	12/15/2025	COLUSA TOWN CENTER DEV. PROJ.	0.00	2,665.13	
13026	Invoice	12/15/2025	WELL 9_6A_5_4	0.00	4,158.50	
13027	Invoice	12/16/2025	MEMORIAL PARK RESTROOMS JOB#25-113	0.00	9,349.78	
CIN00	CINTAS	12/16/2025	Regular	0.00	1,269.80	65465
4250246705	Invoice	12/10/2025	LINEN MAINTENANCE: W/S	0.00	162.93	
4250247039	Invoice	12/10/2025	LINEN MAINTENANCE	0.00	148.48	
4251100542	Invoice	12/10/2025	LINEN MAINTENANCE: W/S	0.00	162.93	
4251100726	Invoice	12/10/2025	LINEN MAINTENANCE	0.00	148.48	
4251706580	Invoice	12/10/2025	LINEN MAINTENANCE: W/S	0.00	162.93	
4251706894	Invoice	12/10/2025	LINEN MAINTENANCE	0.00	148.48	
4252473842	Invoice	12/15/2025	LINEN MAINTENANCE: W/S	0.00	162.93	
4252474060	Invoice	12/15/2025	LINEN MAINTENANCE	0.00	172.64	
CIN01	CINTAS CORPORATION NO. 2	12/16/2025	Regular	0.00	42.22	65466
5306407803	Invoice	12/10/2025	MEDICAL SUPPLIES	0.00	42.22	
CIT08	CITY OF YUBA CITY	12/16/2025	Regular	0.00	3,545.00	65467
34739	Invoice	12/15/2025	TESTING / SEWER	0.00	605.00	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
34742	Invoice	12/15/2025	TESTING / SEWER	0.00	211.00	
34746	Invoice	12/15/2025	TESTING / SEWER	0.00	66.00	
34747	Invoice	12/15/2025	TESTING / SEWER	0.00	1,928.00	
34752	Invoice	12/15/2025	TESTING / SEWER	0.00	66.00	
34768	Invoice	12/15/2025	TESTING / SEWER	0.00	211.00	
34772	Invoice	12/15/2025	TESTING / WATER	0.00	52.00	
34773	Invoice	12/15/2025	TESTING / SEWER	0.00	66.00	
34794	Invoice	12/15/2025	TESTING / SEWER	0.00	66.00	
34798	Invoice	12/15/2025	TESTING / SEWER	0.00	66.00	
34800	Invoice	12/15/2025	TESTING / WATER	0.00	104.00	
34809	Invoice	12/15/2025	TESTING / WATER	0.00	104.00	
END00	CLARK THENHAUS	12/16/2025	Regular	0.00	15,334.00	65468
INVOICE #3	Invoice	12/11/2025	SCHEMATIC DESIGN / POLICE	0.00	15,334.00	
COL22	COLUSA COUNTY	12/16/2025	Regular	0.00	247.00	65469
12/10/2025	Invoice	12/10/2025	COLUSA SWIMMING POOL PERMIT (PERM...	0.00	247.00	
COL15	COLUSA COUNTY AUDITOR	12/16/2025	Regular	0.00	10.02	65470
12/11/2025	Invoice	12/11/2025	REIMBURSEMENT ALTERNATIVE SENTENC...	0.00	10.02	
COL16	COLUSA INDIAN HEALTH CLINIC	12/16/2025	Regular	0.00	45.00	65471
12/10/2025	Invoice	12/10/2025	INSTANT DRUG SCREEN	0.00	45.00	
COP01	COP WARE, INC.	12/16/2025	Regular	0.00	705.00	65472
87364	Invoice	12/10/2025	SITE LICENSE FOR SWORN OFFICERS / POL...	0.00	705.00	
COR01	CORBIN WILLITS SYSTEMS IN	12/16/2025	Regular	0.00	1,036.14	65473
000C511151	Invoice	12/11/2025	ENHANCEMENT & SERVICES FEES	0.00	1,036.14	
STA15	CWSRF ACCOUNTING OFFICE	12/16/2025	Regular	0.00	715,815.48	65474
12/15/2025	Invoice	12/15/2025	CLEAN WATER STATE REVOLVING FUND A...	0.00	715,815.48	
DAV09	DAVIES CHEVRON	12/16/2025	Regular	0.00	84.00	65475
12/10/2025	Invoice	12/10/2025	CARWASH X7 / POLICE	0.00	84.00	
DAV02	DAVIES OIL COMPANY, INC.	12/16/2025	Regular	0.00	9,953.03	65476
418951	Invoice	12/10/2025	FUEL / STREETS	0.00	1,434.22	
419314	Invoice	12/10/2025	FUEL / STREETS	0.00	880.84	
419542	Invoice	12/10/2025	FUEL / STREETS	0.00	74.52	
78270	Invoice	12/10/2025	FUEL	0.00	7,563.45	
DAV03	DAVISON DRUG & STATIONERY	12/16/2025	Regular	0.00	30.65	65477
349391	Invoice	12/10/2025	NOTE BOOKS: W/S	0.00	30.65	
JOH13	DEERE CREDIT INC.	12/16/2025	Regular	0.00	2,044.83	65478
3106898	Invoice	12/11/2025	MOWER LEASE	0.00	2,044.83	
DEP19	DEPARTMENT OF JUSTICE	12/16/2025	Regular	0.00	32.00	65479
009863	Invoice	12/15/2025	FINGERPRINT APPS / REC	0.00	32.00	
DEP01	DEPARTMENT OF JUSTICE	12/16/2025	Regular	0.00	208.00	65480
PO 64363	Invoice	12/08/2025	CCW RENEWAL PERMITS / POLICE	0.00	208.00	
COLA5	DERODA INC.	12/16/2025	Regular	0.00	605.10	65481
141847	Invoice	12/10/2025	FUEL LINE HOSE / SEWER	0.00	42.96	
142300	Invoice	12/10/2025	EQUIPMENT MAINTENANCE / SEWER	0.00	28.84	
142657	Invoice	12/10/2025	BRAKE PARTS CLEANER / STREETS	0.00	108.09	
142713	Invoice	12/10/2025	ALTERNATOR & ENGINE AIR FILTER	0.00	425.21	
DOW00	DOWN RANGE INVESTMENTS	12/16/2025	Regular	0.00	163.11	65482
811300	Invoice	12/10/2025	CLOTHING / POLICE	0.00	163.11	
FAS02	FASTENAL	12/16/2025	Regular	0.00	1,957.15	65483
CAYUB105092	Invoice	12/10/2025	CONTR. BAG / PARKS	0.00	474.15	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
CAYUB105176	Invoice	12/10/2025	BATH TISSUE & PAPER TOWELS	0.00	1,483.00	
FID01	FIDELITY SECURITY LIFE INSURANCE	12/16/2025	Regular	0.00	608.07	65484
167081233	Invoice	12/11/2025	VISION INSURANCE PREMIUMS COVERAGE	0.00	608.07	
MES00	GEORGE L. MESSICK CO.	12/16/2025	Regular	0.00	2,299.65	65485
570702/1	Invoice	12/10/2025	SPADE TRENCHING,ELBOWS, CUTTER RAT...	0.00	78.68	
649402/1	Invoice	12/08/2025	LIGHT BULBS / FIRE	0.00	64.13	
649445/1	Invoice	12/10/2025	OIL ECHO / PARKS	0.00	60.88	
649459/1	Invoice	12/10/2025	MURIATIC ACID / POOL	0.00	60.89	
649525/1	Invoice	12/10/2025	EQUIPMENT MAINTENANCE / SEWER	0.00	75.83	
649533/1	Invoice	12/10/2025	BUSHING,ADAPTER / SEWER	0.00	22.15	
649635/1	Invoice	12/10/2025	PLEDGE POLISH,BATTERIES,ENDUST / CITY...	0.00	99.95	
649651/1	Invoice	12/10/2025	SCREWDRIVER SET AND HOSE NOZZLE / ...	0.00	36.87	
649713/1	Invoice	12/08/2025	EQUIPMENT MAINTENANCE / FIRE	0.00	4.33	
649746/1	Invoice	12/08/2025	EQUIPMENT MAINTENANCE / FIRE	0.00	26.27	
649756/1	Invoice	12/08/2025	EQUIPMENT MAINTENANCE / FIRE	0.00	63.23	
649909/1	Invoice	12/08/2025	BROOM ANGLE & DUSTPAN LOBBY / FIRE	0.00	41.30	
649994/1	Invoice	12/10/2025	ABCHOR SHACKLES / SEWER	0.00	26.73	
650003/1	Invoice	12/10/2025	BOLT / SEWER	0.00	6.07	
650015/1	Invoice	12/10/2025	GARDEN CULTVTR / STREETS	0.00	21.74	
650016/1	Invoice	12/10/2025	EDGER BLADE / PARKS	0.00	20.64	
650036/1	Invoice	12/10/2025	EQUIPMENT MAINT. / SEWER	0.00	45.66	
650047/1	Invoice	12/10/2025	GARDEN WEEDER XACT & GARDEN TROWL...	0.00	40.22	
650082/1	Invoice	12/15/2025	TAPE MEASURE COMPACT / STREETS	0.00	17.56	
650114/1	Invoice	12/15/2025	TORCH / STREETS	0.00	26.09	
650118/1	Invoice	12/15/2025	STRAINER PAINT GAL / STREETS	0.00	15.19	
650188/1	Invoice	12/10/2025	PICKUP TOOL / PARKS	0.00	36.96	
650205/1	Invoice	12/10/2025	FASTENERS / SEWER	0.00	2.68	
650256/1	Invoice	12/10/2025	SPADE TRENCHING / SEWER	0.00	34.79	
650258/1	Invoice	12/08/2025	SECURITY BIT SET & SCREWDRIVER RTCHT ...	0.00	45.65	
650359/1	Invoice	12/08/2025	CARWASH / FIRE	0.00	28.02	
650372/1	Invoice	12/16/2025	BLOWER / STREETS	0.00	346.89	
650534/1	Invoice	12/16/2025	TANK SPRAYER / STREETS	0.00	45.66	
650544/1	Invoice	12/16/2025	WRENCH, COUPLING / STREETS	0.00	45.20	
650554/1	Invoice	12/10/2025	FABULOSO / PARKS	0.00	15.20	
650622/1	Invoice	12/10/2025	UTILITY GLOVES / PARKS	0.00	16.30	
650634/1	Invoice	12/16/2025	EQUIPMENT MAINT. / STREETS	0.00	9.98	
650697/1	Invoice	12/10/2025	SHOVELS / SEWER	0.00	72.84	
650725/1	Invoice	12/10/2025	FASTENERS / WATER	0.00	9.11	
650914/1	Invoice	12/15/2025	DISINFECTANT SPRAY / STREETS	0.00	109.34	
650915/1	Invoice	12/16/2025	SAFETY GLASSES CLEAR / STREETS	0.00	3.80	
650925/1	Invoice	12/16/2025	CLEANING WIPES / STREETS	0.00	36.95	
650930/1	Invoice	12/15/2025	SHOPTOWEL,LYSOL, GLASS CLEANER / STR...	0.00	33.24	
651015/1	Invoice	12/15/2025	SUPPLIES / STREETS	0.00	21.73	
651050/1	Invoice	12/16/2025	START FLUID, CLAMP HOSES, / STREETS	0.00	21.26	
651053/1	Invoice	12/10/2025	LIME-RUST REMOVER & DESIGNER BOWL ...	0.00	66.30	
651094/1	Invoice	12/10/2025	GREAT STUFF,PIPE, AND TRAP JACKET REU...	0.00	71.94	
651099/1	Invoice	12/16/2025	ELBOW / WATER	0.00	0.86	
651122/1	Invoice	12/10/2025	SCRUB PADS / PARKS	0.00	29.32	
651134/1	Invoice	12/10/2025	EQUIPMENT MAINTENANCE / PARKS	0.00	2.58	
651170/1	Invoice	12/10/2025	NOZZEL / SEWER	0.00	18.48	
651418/1	Invoice	12/15/2025	SUPPLIES / PARKS	0.00	8.69	
651499/1	Invoice	12/15/2025	SUPPLIES / STREETS	0.00	45.66	
651577/1	Invoice	12/15/2025	HOLE SAW / STREETS	0.00	29.34	
652211/1	Invoice	12/16/2025	SUPPLIES / PARKS	0.00	40.22	
652395/1	Invoice	12/15/2025	SUPPLIES / PARKS	0.00	48.90	
652675/1	Invoice	12/15/2025	ALL PURPOSE CLEANER, FLOOR SCRAPER /...	0.00	93.46	
653971/1	Invoice	12/10/2025	DUAL BATTERIES / ADMIN SERVICES	0.00	8.69	
K49786/1	Invoice	12/15/2025	MOP HANDLE WOOD	0.00	42.39	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
K49861/1	Invoice	12/08/2025	FASTENERS / FIRE	0.00	2.81	
	Void	12/16/2025	Regular	0.00	0.00	65486
GRI01	GRIFF'S FEED & SEED	12/16/2025	Regular	0.00	200.00	65487
4235	Invoice	12/10/2025	RHINO BOOTS & SMOKEY BOOTS (BRENT T...	0.00	200.00	
INT13	INTERNATIONAL MAILING EQUIPME	12/16/2025	Regular	0.00	3,794.00	65488
IN13232	Invoice	12/11/2025	ANNUAL RENEWAL MAINTENANCE AGRE...	0.00	3,794.00	
COO01	JEAN COOPER	12/16/2025	Regular	0.00	131.27	65489
12/11/2025	Invoice	12/11/2025	FINAL CLOSURE UTILITY BILL REIMBURSE...	0.00	131.27	
VAN01	JENNIFER VAN WAGONER	12/16/2025	Regular	0.00	79.00	65490
12/11/2025	Invoice	12/11/2025	FINAL CLOSURE UTILITY BILL REIMBURSE...	0.00	79.00	
JON03	JONES MAYER	12/16/2025	Regular	0.00	6,527.39	65491
137350	Invoice	12/15/2025	ATTORNEY SERVICES	0.00	6,527.39	
ELI01	LAURA ELIZARRARAS	12/16/2025	Regular	0.00	200.00	65492
12/11/2025	Invoice	12/11/2025	SCOUT CABIN RENTAL DEPOSIT REFUND 1...	0.00	200.00	
LES01	LES SCHWAB TIRE CENTER	12/16/2025	Regular	0.00	4,107.17	65493
62100415940	Invoice	12/10/2025	4 NEW TIRES / SEWER	0.00	1,221.35	
62100415950	Invoice	12/10/2025	TIRES FOR BRANDON'S TIRE: W/S	0.00	2,320.91	
62100416936	Invoice	12/10/2025	INSTALLED 2 NEW BATTERIES: W/S	0.00	564.91	
MER01	MERIDIAN SUPPLY	12/16/2025	Regular	0.00	1,639.90	65494
186288	Invoice	12/10/2025	INTERSTATE BATTERIES / WATER	0.00	1,639.90	
MES03	MESSENGER PUBLISHING GROUP	12/16/2025	Regular	0.00	165.00	65495
32133	Invoice	12/15/2025	NOTICE OF ADOPTED ORDINANCE 569 / P...	0.00	55.00	
32134	Invoice	12/15/2025	NOTICE OF ADOPTED ORDINANCE 570 / P...	0.00	60.00	
32135	Invoice	12/15/2025	NOTICE OF ADOPTED ORDINANCE 571 / P...	0.00	50.00	
MME00	MME, MUNICIPAL MAINT., EQUIPMI	12/16/2025	Regular	0.00	1,029.92	65496
043567	Invoice	12/10/2025	RAVO GUTTER BROOM, STEEL PLATE, STEE...	0.00	1,029.92	
LEE00	NEWBRIAN LEE	12/16/2025	Regular	0.00	327.01	65497
12/15/2025	Invoice	12/15/2025	TRAINING & TRAVEL REIMBURSEMENT / ...	0.00	327.01	
NEX02	NEXGEN ASSET MANAGEMENT	12/16/2025	Regular	0.00	416,372.00	65498
5062	Invoice	12/15/2025	PROJECT NO. C-06-7896-410 RECYCLED W...	0.00	416,372.00	
NOR64	NOR-CAL PUMP & WELL DRILLING, II	12/16/2025	Regular	0.00	65,205.00	65499
12/15/2025	Invoice	12/15/2025	WELL 6A, APPLICATION 1 (PROJECT #25-1...	0.00	65,205.00	
PAP00	PAPE MACHINERY	12/16/2025	Regular	0.00	89.57	65500
16537039	Invoice	12/16/2025	FUEL PUMP / SEWER	0.00	89.57	
COM12	PARKER,LUCAS AND ASSOCIATES	12/16/2025	Regular	0.00	311,490.26	65501
10/07/2025	Invoice	12/16/2025	COLUSA USDA/CDFA CERIFIED MEAT PRO...	0.00	311,490.26	
PET02	PETTY CASH/POLICE DEPT.	12/16/2025	Regular	0.00	108.68	65502
12/16/2025	Invoice	12/16/2025	PETTY CASH RECEIPTS / POLICE	0.00	108.68	
PRE04	PREMIER PRINT & MAIL	12/16/2025	Regular	0.00	414.37	65503
22511-0838	Invoice	12/10/2025	BOAT PLASTIC VEHICLE MIRROR HANGERS...	0.00	414.37	
BLU01	PRIMO BRANDS	12/16/2025	Regular	0.00	328.22	65504
12-11-2025	Invoice	12/11/2025	SPRING WATER,BOTTLE DEPOSIT,DELIVERY..	0.00	107.85	
12-11-25	Invoice	12/11/2025	SPRING WATER,BOTTLE DEPOSIT,DELIVERY..	0.00	220.37	
QUI01	QUILL CORPORATION	12/16/2025	Regular	0.00	527.39	65505
46727438	Invoice	12/11/2025	OFFICE SUPLLIES	0.00	448.93	
46780118	Invoice	12/11/2025	1099 TAX, W-2, MONTHLY DESK PAD	0.00	78.46	

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Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
R&R00	R&R HORN, INC.	12/16/2025	Regular	0.00	619,396.28	65506
12/16/2025	Invoice	12/16/2025	RETAINAGE PAYMENT WALNUT RANCH W...	0.00	310,493.76	
12-16-2025	Invoice	12/16/2025	RETAINAGE PAYMENT WALNUT RANCH S...	0.00	308,902.52	
RAC00	RACE TELECOMMUNICATIONS, LLC	12/16/2025	Regular	0.00	597.76	65507
RC1915904	Invoice	12/11/2025	INTERNET SERVICES	0.00	597.76	
REC03	RECDESK LLC	12/16/2025	Regular	0.00	978.87	65508
RD-001921	Invoice	12/16/2025	SUBSCRIPTION EXTENSION / REC	0.00	978.87	
GOO01	SHERI GOODMAN	12/16/2025	Regular	0.00	200.00	65509
12/11/2025	Invoice	12/11/2025	SCOUT CABIN RENTAL DEPOSIT REFUND 1...	0.00	200.00	
SIL01	SILICON RANCH CORPORATION	12/16/2025	Regular	0.00	2,228.33	65510
INV00017714	Invoice	12/10/2025	SERVICES CHARGES 11/1/2025-11/30/2025	0.00	2,228.33	
STA07	STATE WATER RESOURCES CONTROL	12/16/2025	Regular	0.00	228.00	65511
12/15/2025	Invoice	12/15/2025	OPERATOR OM TRAINING- OIT1-WASTE ...	0.00	228.00	
BYB01	STEPHANIE BYBEE	12/16/2025	Regular	0.00	500.00	65512
12/16/2025	Invoice	12/16/2025	COLUSA STATE CAMP HOST DEC 2025	0.00	500.00	
ADV06	SUPERIOR CALIFORNIA OFFICE EQUIP	12/16/2025	Regular	0.00	9.26	65513
INV173879	Invoice	12/10/2025	METER READS / POLICE	0.00	9.26	
SUP01	SUPERIOR TIRE SERVICE	12/16/2025	Regular	0.00	390.50	65514
318060	Invoice	12/10/2025	INTERSTATE BATTERIES / SEWER	0.00	390.50	
SWR00	SWRCB ACCOUNTING OFFICE	12/16/2025	Regular	0.00	19,767.12	65515
WS-1052261	Invoice	12/11/2025	WATER SYSTEM ANNUAL FEES 7/01/2025-...	0.00	19,767.12	
HAR04	THE HARTFORD	12/16/2025	Regular	0.00	534.65	65516
239697839586	Invoice	12/11/2025	LIFE INSURANCE PREMIUM	0.00	534.65	
THE33	THE RADAR SHOP, INC.	12/16/2025	Regular	0.00	812.00	65517
26474	Invoice	12/10/2025	ONSITE LIDAR RE-CERTIFICATIONS ACCUR...	0.00	812.00	
TRA00	TRANSUNION RISK AND ALTERNATIV	12/16/2025	Regular	0.00	100.00	65518
1368807-202511...	Invoice	12/10/2025	MINIMUM USAGE ADJUSTMENT / POLICE	0.00	100.00	
USP01	U. S. POST OFFICE	12/16/2025	Regular	0.00	1,400.06	65519
12/11/2025	Invoice	12/11/2025	FIRST CLASS UTILITY MAILING DEPOSIT	0.00	1,400.06	
USA01	USA BLUEBOOK	12/16/2025	Regular	0.00	204.45	65520
INV00881775	Invoice	12/10/2025	FOOTBALL STYLE NOZZLE / SEWER	0.00	204.45	
MUN08	VICTOR MUNIZ	12/16/2025	Regular	0.00	131.27	65521
12/11/2025	Invoice	12/11/2025	FINAL CLOSURE UTILITY BILL REIMBURSE...	0.00	131.27	
XER00	XEROX CORPORATIONS	12/16/2025	Regular	0.00	828.69	65522
41263975	Invoice	12/11/2025	COPIER LEASE PAYMENT	0.00	828.69	

Bank Code Wells Fargo AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	163	68	0.00	2,330,538.30
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	163	69	0.00	2,330,538.30

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	12/2025	2,330,538.30
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			2,330,538.30



City of Colusa, CA

Check Register

Item 5.

Packet: APPKT00044 - 12/18/2025

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Wells Fargo AP-Wells Fargo AP						
CEC00	CALIFORNIA ENGINEERING COMPAN	12/23/2025	Regular	0.00	12,375.00	65528
12995	Invoice	12/18/2025	WALNUT RANCH PROJECT-WATER	0.00	900.00	
13045	Invoice	12/18/2025	WALNUT RANCH PROJECT - WATER	0.00	6,975.00	
13046	Invoice	12/18/2025	WALNUT RANCH PROJECT - SEWER	0.00	4,500.00	
SIL01	SILICON RANCH CORPORATION	12/23/2025	Regular	0.00	93.29	65529
INV00016041	Invoice	12/22/2025	SERVICE CHARGES 2/1/25-2/28/25 (RE-ISS...	0.00	93.29	
SIL02	SILICON RANCH CORPORATION	12/23/2025	Regular	0.00	35.14	65530
INV00016216	Invoice	12/22/2025	SERVICE CHARGES 3/1/25-3/31/25 (RE-ISS...	0.00	35.14	

Bank Code Wells Fargo AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	5	3	0.00	12,503.43
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	5	3	0.00	12,503.43

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	12/2025	12,503.43
			<hr/>
			12,503.43



City of Colusa, CA

Check Register

Item 5.

Packet: APPKT00038 - 12-3-2025

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Wells Fargo AP-Wells Fargo AP						
AFL01	AFLAC	12/03/2025	Regular	0.00	1,341.64	65419
120779	Invoice	12/01/2025	SUPPLEMENTAL INSURANCE PREMIUMS	0.00	1,341.64	
AIR00	AIRGAS USA, LLC	12/03/2025	Regular	0.00	296.30	65420
5520522701	Invoice	12/03/2025	5520522701	0.00	296.30	
ATT04	AT&T MOBILITY	12/03/2025	Regular	0.00	377.25	65421
12/3/2025	Invoice	12/03/2025	WIRELESS SERVICES / FIRE	0.00	377.25	
AUB00	AUBURN CONSTRUCTORS, LLC	12/03/2025	Regular	0.00	56,756.55	65422
APPLICATION #13	Invoice	12/03/2025	COLUSA RECYCLED WATER SYSTEM UPGR...	0.00	56,756.55	
END00	CLARK THENHAUS	12/03/2025	Regular	0.00	9,666.00	65423
INVOICE #2	Invoice	12/03/2025	SCHEMATIC DESIGN (RE-ISSUE PAYMENT)	0.00	9,666.00	
CLO03	CLOSE LUMBER INC.	12/03/2025	Regular	0.00	115.87	65424
2510-152629	Invoice	12/03/2025	PLYWOOD / FIRE	0.00	115.87	
COL22	COLUSA COUNTY	12/03/2025	Regular	0.00	331.00	65425
12/1/2025	Invoice	12/03/2025	COLUSA MUNICIPAL POOL PERMIT GF-140	0.00	84.00	
12/3/2025	Invoice	12/03/2025	WATER/SEWER DEP. PERMIT GF-193	0.00	247.00	
CPOA1	COLUSA POLICE ASSOCIATION	12/03/2025	Regular	0.00	578.50	65426
12/1/2025	Invoice	12/01/2025	P/L LIAB-POLICE ASSOCIATION	0.00	578.50	
COL32	COLUSA PROFESSIONAL	12/03/2025	Regular	0.00	450.00	65427
12-3-2025	Invoice	12/03/2025	P/L LIAB FIREMEN ASSOCIATION	0.00	450.00	
COM06	COMPUTER LOGISTICS	12/03/2025	Regular	0.00	532.57	65428
86683	Invoice	12/01/2025	MONTHLY BILLING FOR DECEMBER	0.00	532.57	
CRA00	CRAFCO, INC.	12/03/2025	Regular	0.00	2,281.78	65429
9403477692	Invoice	12/03/2025	POLYFLEX TYPE 3	0.00	2,281.78	
COLA5	DERODA INC.	12/03/2025	Regular	0.00	42.43	65430
141093	Invoice	12/03/2025	HOSE CLAMP, FITTINGS / FIRE	0.00	42.43	
FOR03	For2Fi, Inc.	12/03/2025	Regular	0.00	51.37	65431
75843	Invoice	12/03/2025	COMMUNICATIONS - W/S	0.00	51.37	
FRA02	FRANCHISE TAX BOARD	12/03/2025	Regular	0.00	600.00	65432
FRA02	Invoice	12/01/2025	PAYROLL GARNISHMENT	0.00	600.00	
ELE01	JACOB MORLEY	12/03/2025	Regular	0.00	11,653.75	65433
12/3/2025	Invoice	12/03/2025	PLANNING SERVICES NOV. 2025	0.00	7,875.00	
12-3-2025	Invoice	12/03/2025	2420-CTC ANNEXATION	0.00	3,778.75	
JOR00	JORGENSEN COMPANY	12/03/2025	Regular	0.00	190.78	65434
6219057	Invoice	12/03/2025	FIRE EXT ANNUAL MAINT. / FIRE	0.00	190.78	
CUR00	L.N. CURTIS AND SONS	12/03/2025	Regular	0.00	408.08	65435
INV1010275	Invoice	12/03/2025	BACKFIRE TORCH / FIRE	0.00	408.08	
MET00	MetLife Investors	12/03/2025	Regular	0.00	1,750.00	65436
12/01/2025	Invoice	12/01/2025	P/L LIAB-DEFERRED COMP	0.00	1,750.00	
NCC02	NCCSIF TREASURER	12/03/2025	Regular	0.00	5,000.00	65437
3131	Invoice	12/01/2025	2025-26 Liability Banking Layer 50%	0.00	5,000.00	

Check Register

Vendor Number Payable #	Vendor Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
PGE01 12/01/2025	PACIFIC GAS AND ELECTRIC Invoice	12/03/2025 12/01/2025	Regular UTILITIES	0.00 0.00	58,837.26 58,837.26	65438
PAX01 25027	PAXTON FAMILY INSPECTION SERVIC Invoice	12/03/2025 12/03/2025	Regular BUILDING OFFICIAL,PLAN EXAM, INSPECTI...	0.00 0.00	8,932.10 8,932.10	65439
PRE03 3278155	PREMIER ACCESS INSURANCE COMP Invoice	12/03/2025 12/01/2025	Regular DENTAL INSURANCE PREMIUMS	0.00 0.00	6,304.31 6,304.31	65440
R&R00 12-3-2025	R&R HORN, INC. Invoice	12/03/2025 12/03/2025	Regular WALNUT RANCH WATER APPLICATION 8	0.00 0.00	198,105.75 198,105.75	65441
R&R00 12/3/2025	R&R HORN, INC. Invoice	12/03/2025 12/03/2025	Regular WALNUT RANCH WATER APPLICATION 9	0.00 0.00	723,507.91 723,507.91	65442
R&R00 12/2/2025 12-2-2025	R&R HORN, INC. Invoice Invoice	12/03/2025 12/03/2025 12/03/2025	Regular WALNUT RANCH SEWER APPLICATION 10 WALNUT RANCH WATER APPLICATION 10	0.00 0.00 0.00	310,778.49 186,677.49 124,101.00	65443
RIV06 12/3/2025	RIVERVIEW INTERNATIONAL TRUCKS Invoice	12/03/2025 12/03/2025	Regular REPAIRS,AUX PUMP 552,PRIMER PUMP 5...	0.00 0.00	7,053.53 7,053.53	65444
ASH01 12/3/2025	SADIE ASH Invoice	12/03/2025 12/03/2025	Regular PROP 64, EHCR GRANT & COHORT, MISC. ...	0.00 0.00	6,975.00 6,975.00	65445
SEI01 12/01/2025	SIERRA CENTRAL CREDIT UNION Invoice	12/03/2025 12/01/2025	Regular P/R LIAB- CREDIT UNION	0.00 0.00	250.00 250.00	65446
SOR00 1368416	SORENSEN PEST CONTROL, INC. Invoice	12/03/2025 12/03/2025	Regular PEST MONTHLY SERVICES / FIRE	0.00 0.00	45.00 45.00	65447
STA17 12/01/2025	STATE DISBURSEMENT UNIT Invoice	12/03/2025 12/01/2025	Regular COURT ORDERED CHILD SUPPORT PAYROL...	0.00 0.00	61.00 61.00	65448
STA07 12/3/2025	STATE WATER RESOURCES CONTROL Invoice	12/03/2025 12/03/2025	Regular DRINKING WATER OPERATOR CERT. REN...	0.00 0.00	110.00 110.00	65449
SUT03 48237	SUTTER BUTTES COMMUNICATIONS Invoice	12/03/2025 12/03/2025	Regular REPAIR AT DEPOT MONITOR PAGER / FIRE	0.00 0.00	165.00 165.00	65450
SWR00 WD-0306419 WD-0306471 WD-0306719 WD-0306816 WD-0307113	SWRCB ACCOUNTING OFFICE Invoice Invoice Invoice Invoice Invoice	12/03/2025 12/03/2025 12/03/2025 12/03/2025 12/03/2025	Regular CITY OF COLUSA WWTP COLUSA CS (5SSO10908) CITY OF COLUSA WWTP COLUSA CITY WS COLUSA BOAT LAUNCHING FACILITY LEVEE	0.00 0.00 0.00 0.00 0.00	27,457.00 13,945.00 3,945.00 8,123.00 881.00 563.00	65451
SWR02 12/03/2025	SWRCB-WASTEWATER OPERATOR C Invoice	12/03/2025 12/03/2025	Regular DRINKING WATER OPERATOR CERT. REN...	0.00 0.00	110.00 110.00	65452
VER00	VERIZON WIRELESS	12/03/2025	Regular	0.00	1,159.28	65453

Check Register

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
12/01/2025	Invoice	12/01/2025	CITY CELL PHONE SERVICES	0.00	1,159.28	

Bank Code Wells Fargo AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	42	35	0.00	1,442,275.50
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	42	35	0.00	1,442,275.50

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	12/2025	1,442,275.50
			<hr/>
			1,442,275.50



City of Colusa, CA

Check Register

Item 5.

Packet: APPKT00042 - 12/17/2025

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Wells Fargo AP-Wells Fargo AP						
COM13	COMMUNITY FOUNDATION OF COLU	12/18/2025	Regular	0.00	2,000.00	65523
12/17/2025	Invoice	12/17/2025	COMMUNITY SAKE GRANT FUNDING -ARPA	0.00	2,000.00	
GLA00	GLADWELL GOVERNMENTAL SERVIC	12/18/2025	Regular	0.00	680.00	65524
5878	Invoice	12/17/2025	PHASE 2: RECORDS RETENTION	0.00	680.00	
LAM03	LAMB UNLIMITED INC.	12/18/2025	Regular	0.00	322,734.00	65525
12/17/2025	Invoice	12/17/2025	WESCOTT ROAD REHABILITATION APPLIC...	0.00	322,734.00	
JIM00	STEVEN JIMENEZ	12/18/2025	Regular	0.00	135.00	65526
12/17/2025	Invoice	12/17/2025	REIMBURSEMENT FOR DMV PHYSICAL	0.00	135.00	
TRIO2	TRI COUNTIES BANK	12/18/2025	Regular	0.00	2,898.03	65527
12/17/2025	Invoice	12/17/2025	OFFICE EXPENSES	0.00	2,935.02	
12-17-25	Credit Memo	12/17/2025	FBI RETAIL STORE RETURN / POLICE	0.00	-36.99	

Bank Code Wells Fargo AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	6	5	0.00	328,447.03
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	6	5	0.00	328,447.03

Fund Summary

Fund	Name	Period	Amount
998	POOLED CASH	12/2025	328,447.03
			<hr/>
			328,447.03



City of Colusa California

STAFF REPORT

DATE: March 3, 2026
TO: Mayor and Members of Council
FROM: Jesse Cain, City Manager

AGENDA ITEM: Fifth Amendment to Joint Powers Agreement between the County of Colusa, the City of Colusa, and the City of Williams providing a Public Transportation System within the County of Colusa

RECOMMENDATION: Council to adopt a Resolution authorizing the City Manager to complete the joint powers agreement.

BACKGROUND ANALYSIS: On January 10, 2006, the County and Cities executed the JPA for the purpose of maintaining a public transportation system within the County and the Cities.

On April 19, 2011, the County and Cities executed a First Amendment (C11- 064) to the JPA:

1. The First Amendment modified Section 6. a. to change the method of termination to require written notice of termination.
2. The First Amendment modified Section 6. c. to extend the termination date of the JPA from April 22, 2011, to April 22, 2016; and
3. The First Amendment deleted Section 6. d. of the JPA in its entirety.

On January 1, 2012, the County and Cities executed a Second Amendment (C12- 002) to the JPA repealing Section 3 of the JPA in its entirety and replacing it with a new Section 3.

On November 17, 2015, the County and the Cities executed a Third Amendment (C15-183) to extend the termination date to April 22, 2021.

On March 30, 2021, the County and the Cities executed a Fourth Amendment (C21-045) to extend the termination date through April 22, 2026.

The parties now desire to change the termination date of the JPA.

Amendment

Section 6.c. of the JPA, Termination, is amended to change the termination date of the JPA from April 22, 2026, to April 22, 2031.

BUDGET IMPACT: None

STAFF RECOMMENDATION: Adopt a Resolution authorizing the City Manager to execute the amendment.

ATTACHMENTS: Resolution, JPA Agreement, and Amendment to the JPA

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RESOLUTION NO. 26-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA AUTHORIZING THE CITY MANAGER TO EXECUTE THE FIFTH AMENDMENT TO THE JOINT POWERS AGREEMENT BETWEEN THE COUNTY OF COLUSA, THE CITY OF COLUSA, AND THE CITY OF WILLIAMS

WHEREAS, the City of Colusa City Council authorizes the city manager to execute the joint power amendment.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF COLUSA DOES HEREBY RESOLVE:

1. Recitals. The foregoing recitals are true and correct and made part of this Resolution.
2. Approval. The City of Colusa City Council approves the resolution authorizing the city manager to sign the amended agreement, and:
3. Effective Date. This Resolution shall be effective immediately.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

Passed and adopted this Third Day of March 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

DENISE CONRADO, MAYOR

ATTEST:

Shelly Kittle, City Clerk

JOINT POWERS AGREEMENT
PROVIDING A PUBLIC TRANSPORTATION SYSTEM
WITHIN THE COUNTY OF COLUSA

THIS AGREEMENT, made this 10th day of January, 2006, by and between the COUNTY OF COLUSA, a political subdivision of the State of California, hereinafter referred to as "County", and the Cities of Williams and Colusa, hereinafter referred to as "Cities".

WITNESSETH:

WHEREAS, the Transportation Development Act of 1971 (Government Code 29530 et seq.) provides for the transfer of transportation funds to local governmental entities; and

WHEREAS, the County and Cities are recipients of funds made available to local government agencies under and by virtue of said act; and

WHEREAS, the County and Cities are desirous of continuing to combine their funds so as to allow a more efficient use thereof; and

WHEREAS, the County and Cities are desirous of developing a public transportation system that will serve the needs of the people within the community affected;

NOW, THEREFORE, the parties hereto mutually agree as follows:

1. PURPOSE. The purpose of this Agreement is to continue to provide for a joint exercise of powers for the purpose of providing and maintaining a public transportation system within the County of Colusa, including the Cities.

2. FUNDING. The parties hereto shall make annual claims to the Colusa County Transportation Commission for each party's proportionate share of funds, based upon population ratios, to operate and maintain the above-described system pursuant to the provisions on the Transportation Development Act of 1971. Each party agrees to fund the same proportion

necessary to support the annual budget to operate and maintain the transit system.

3. COLUSA COUNTY TRANSIT AGENCY. There has been established and has continued in existence from the date of its creation, the Colusa County Transit Agency (CCTA). The membership of said agency shall consist of three members appointed by the Colusa County Board of Supervisors, two members appointed by the Colusa City Council, and one member appointed by the Williams City Council. The CCTA shall have the responsibility of adopting policy and assuming overall responsibility of the transportation system. Such policies and responsibilities shall extend to such areas as:

- a. Approving levels of service;
- b. Establishment of fares;
- c. Oversee and review the operation of the system;
- d. Adopt an annual budget;
- e. Acquire vehicles, structures or other improvements to be used in the system;
- f. See appropriate funding for the system;
- g. Make and enter into contracts; and
- h. Incur debts, liabilities and obligations which shall be solely the debts, liabilities and obligations of the CCTA.

4. OPERATION. The day-to-day operation of the transportation system provided hereunder shall be under the control and management of the Colusa County Department of Public Works. All personnel shall be County employees. The powers and duties of said management shall include, but not be limited to:

- a. Hiring and discharge of personnel;
- b. Own, maintain and operate vehicles;
- c. Apply for and receive insurance;

- d. Own, manage, maintain and operate any buildings, works or improvements pertaining to the transportation services; and
- e. Submit proposed annual budget to CCTA and maintain accounts for necessary fiscal and performance audits.

5. FINANCE. The Treasurer of the County of Colusa shall act as Treasurer for the CCTA and shall be the depository and have custody of all monies of the Agency. The Auditor of the County of Colusa shall have authority to draw warrants to pay demands against CCTA upon approval by said Agency, and shall strictly account for all funds and provide reports of all receipts and disbursements pursuant to the requirements set forth in Section 6505 of the California Government Code.

6. TERMINATION.

- a. Any party hereto may terminate this Agreement by giving notice thereof to the other parties and to the Colusa County Transportation Commission at least ninety days in advance thereof.
- b. Should such funds, which are disbursed to the parties hereto pursuant to the provisions of the Transportation Development Act, be discontinued for any fiscal year to any of the parties hereto, then this Agreement shall be deemed terminated effective the last day of the fiscal year immediately preceding.
- c. Notwithstanding subdivisions a. and b. above, this Agreement shall automatically terminate on April 22, 2011 unless action is taken by the County and Cities for renewal.
- d. This Agreement may be renewed for an additional five (5) year period beyond the termination date above-described, provided the parties hereto agree to the renewal in writing no later than ninety (90) days prior to said termination date.

e. In the event of termination, and after all monetary obligations have been met, any remaining funds shall be returned to the Colusa County Transportation Commission and credit shall be given to each party hereto in proportion to such party's contribution of allocated funds to the program.

7. AMENDMENT. This Agreement may be amended in writing from time to time upon mutual agreement of the parties hereto.

COUNTY OF COLUSA

Christy K. Scofield
Christy K. Scofield, Chairman of the Board of Supervisors, County of Colusa, State of California

ATTEST: KATHLEEN MORAN
County Clerk and Ex-Officio Clerk to the Board of Supervisors

By: Ann Bradley
Deputy

APPROVED AS TO FORM:

Henry E. Rodegerdts
Henry E. Rodegerdts
County Counsel

CITY OF COLUSA
By: [Signature]

CITY OF WILLIAMS
By: [Signature]

**Fifth Amendment to Joint Powers Agreement between the County of Colusa,
the City of Colusa, and the City of Williams Providing a
Public Transportation System within the County of Colusa**

This Fifth Amendment to the Joint Powers Agreement Providing a Public Transportation System within the county of Colusa (JPA) is between the County of Colusa, a political subdivision of the State of California (County), and the Cities of Colusa and Williams, both municipal corporations (Cities).

Background

On January 10, 2006, the County and Cities executed the JPA for the purpose of maintaining a public transportation system within the County and the Cities;

On April 19, 2011, the County and Cities executed a First Amendment (C11- 064) to the JPA

1. The First Amendment modified Section 6. a. to change the method of termination to require written notice of termination.
2. The First Amendment modified Section 6. c. to extend the termination date of the JPA from April 22, 2011, to April 22, 2016; and
3. The First Amendment deleted Section 6. d. of the JPA in its entirety.

On January 1, 2012, the County and Cities executed a Second Amendment (C12- 002) to the JPA repealing Section 3 of the JPA in its entirety, and replacing it with a new Section 3.

On November 17, 2015, the County and the Cities executed a Third Amendment (C15- 183) to extend the termination date to April 22, 2021.

On March 30, 2021, the County and the Cities executed a Fourth Amendment (C21-045) to extend the termination date through April 22, 2021.

The parties now desire to change the termination date of the JPA.

Amendment

Section 6.c. of the JPA, Termination, is amended to change the termination date of the JPA from April 22, 2026, to April 22, 2031.

Construction

All other terms and conditions of the JPA shall remain in full force and effect.

This Fifth Amendment is executed in Colusa, California on this 3rd day of March 2026.

SIGNATURES FOLLOW ON PAGE 2

COUNTY OF COLUSA

CITY OF COLUSA

J. Merced Corona, Chair

Denise Conrado, Mayor

ATTEST: Joshua Pack, Clerk to
the Board of Supervisors

ATTEST:

By _____
Patricia Rodriguez, Deputy

Shelley Kittle, City Clerk

APPROVED AS TO FORM

CITY OF WILLIAMS

Jennifer K. Sutton,
Senior Deputy County Counsel

Kate Dunlap, Mayor

ATTEST:

Mariana Pineda, City Clerk



City of Colusa California

STAFF REPORT

DATE: March 3, 2026
TO: Mayor and Members of Council
FROM: Jesse Cain, City Manager

AGENDA ITEM: Consideration to purchase of new Vacuum Truck (Vac Truck) for Water/Sewer Division – Grant Funded Sole Source Purchase

RECOMMENDATION: Council to adopt a Resolution authorizing the City Manager to execute a sole source purchase agreement with **GapVax** for the acquisition of a new vacuum truck for the Water and Sewer Division, fully funded through grant revenues, and authorize necessary budget adjustments if required.

BACKGROUND ANALYSIS: The Water and Sewer Division is requesting City Council approval to purchase a new vacuum (vac) truck to support critical wastewater and water system maintenance operations. City staff have spent significant time over the past several years planning for this replacement, developing specifications, and evaluating available manufacturers to ensure the City receives the correct unit to meet operational needs.

After reviewing multiple manufacturers and configurations, staff determined that purchasing the truck through a **sole source agreement with GapVax** is the most cost-effective and reliable option. This approach ensures the City receives the properly equipped unit while avoiding the risk of an RFP process that may result in bids for trucks that do not meet the City's specific requirements.

Importantly, this purchase is **100% grant funded**, with no impact to the City's General Fund. Vacuum trucks are essential tools used by the Water and Sewer Division for a variety of critical maintenance and emergency response functions, including:

- Sewer main cleaning and hydro-excavation
- Lift station and manhole cleaning
- Emergency sewer blockage response
- Storm drain maintenance support
- Water system utility locating and excavation

The City's current vac truck has reached the end of its useful service life and is increasingly costly to maintain. Replacement of this equipment has been part of the City's long-term infrastructure and fleet planning efforts for several years.

Sole Source Purchase Justification

While public agencies often utilize a Request for Proposal (RFP) process, staff determined that issuing an RFP for this specialized equipment would not be the best approach for the following reasons:

1. Highly Specialized Equipment

Vac trucks vary significantly in performance, configuration, and durability. The City requires a specific design that meets its operational demands.

2. Risk of Receiving an Incorrect Unit

An RFP process may attract bids that technically meet minimum requirements but do not provide the correct long-term solution for Colusa's needs.

3. Cost Savings Through GapVax

After speaking with multiple manufacturers, staff found that GapVax offers the most competitively priced option while still meeting all required specifications.

4. Standardization and Reliability

GapVax units are widely used across the industry, known for quality, and offer strong service and parts availability.

BENEFITS TO THE CITY

Purchasing a new vac truck will provide significant long-term benefits, including:

- Improved emergency response capability
- Reduced maintenance downtime and repair costs
- Increased efficiency in sewer and water system maintenance
- Enhanced staff safety and operational reliability
- Protection of public health and environmental compliance

For these reasons, staff recommend moving forward with a sole source purchase as the most efficient and cost-effective procurement method.

BUDGET IMPACT: The total cost of the vacuum truck purchase is 100% funded through grant revenues.

STAFF RECOMMENDATION: Adopt a resolution 26 authorizing the City Manager to execute a sole-source purchase agreement with **GapVax**

ATTACHMENTS:

Resolution 26-__

Quote

RESOLUTION NO. 26-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA APPROVING THE CITY MANAGER TO SIGN THE PURCHASE AGREEMENT WITH GAPVAX FOR A NEW WATER AND WASTEWATER VACUM TRUCK WITH HYDROJET

WHEREAS, the City of Colusa City Council authorizes the City Manager to sign a purchase agreement with GapVax and;

WHEREAS, the City of Colusa City Council authorizes the City Manager to obtain all necessary documents to purchase the Vac truck through GapVax for \$699,924.57.

WHEREAS, No general funds monies will be used for the construction of this project.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF COLUSA DOES HEREBY RESOLVE:

1. Recitals. The foregoing recitals are true and correct and made part of this Resolution.
2. Approval. The City of Colusa City Council approves the resolution authorizing the City Manager to sign the sales agreement, and:
3. Effective Date. This Resolution shall be effective immediately.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

Passed and adopted this Third Day of March 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

DENISE CONRADO, MAYOR

ATTEST:

Shelly Kittle, City Clerk

GapVax[®]



INDUSTRIES

PREPARED BY

WECO INDUSTRIES

Noah Johnson - noahjohnson@wecoind.com

PREPARED FOR

JEREMY / TIM

CITY OF COLUSA
840 MAIN STREET
COLUSA, CA 95932

QUOTE

GapVax[®]



QUOTE ID
120325

UPDATED:
2/25/2025



2025 MC1510-3S3X COMBINATION JET/VAC

QUOTE ID: 120325

December 12, 2025

NOTE: THE GAPVAX MC UNIT MAY EXCEED FEDERAL BRIDGE ALLOWABLE WEIGHTS WHEN LOADED WITH WATER, OR DEBRIS, AND/OR BOTH WATER AND DEBRIS COMBINED. PLEASE CONSULT FACTORY.

	OPTION DESCRIPTION	NOTES	QTY
CHASSIS OPTIONS			
CHA001	WESTERN STAR 47X-SF (6 X 4) - 370 HP - 62,000 LB. GVWR - AUTO	MODEL YEAR 2024	1
	CUMMINS L9 RATED FOR 370 HP	CONSULT FACTORY	
	ALLISON 6 SPEED AUTOMATIC	PRICES MAY VARY	
	22,000 LB FRONT AXLE		
	46,000 LB REAR AXLE		
DEBRIS BODY OPTIONS			
STD	10 USABLE YARD DEBRIS TANK MADE OF 3/16" ASTM A-572 GRADE 50 EXTEN STEEL		STANDARD
STD	FULL-OPENING REAR TAILGATE		STANDARD
STD	STAINLESS STEEL TAILGATE SEALING ROD		STANDARD
STD	FOUR HYDRAULIC REAR DOOR LOCKS		STANDARD
STD	DUAL TAILGATE LIFT CYLINDERS		STANDARD
STD	FRONT MOUNTED HOIST CYLINDER, POWER UP AND DOWN, 55,000 LB CAPACITY		STANDARD
STD	THREE TIE-OFF ANCHORS ON TOP OF BODY		STANDARD
STD	FIVE YEAR WARRANTY ON DEBRIS TANK AGAINST RUST THROUGH, DISTORTION AND CRACKS		STANDARD
STD	THREE TIE-OFF ANCHORS ON TOP OF THE BODY 6' APART		STANDARD
A1C	STAINLESS DEBRIS BODY FLUSH OUT SYSTEM, MOUNTED AT MID-LEVEL IN DEBRIS TANK	INCLUDES LOW POINT DRAIN	1
A2A	DRAIN AT BOTTOM OF TAILGATE - 6" BRASS LEVER VALVE WITH 15' OF LAYFLAT HOSE	VALVE IS NOT 100% LEAK PROOF	1
A3-CS	FLOAT TYPE LIQUID LEVEL INDICATOR ON SIDE OF DEBRIS TANK		1
A6AX	TRASH PUMP - SETUP ONLY	PUMP NOT INCLUDED	1
A12A	FILTER SCREEN FOR DRAIN VALVE (LONG BOX)	REQUIRES A2	1
A21	CURBSIDE LADDER TO PORT INSPECTION AREA		1
A21B	ADD FOLDING LADDER EXTENSION	REQUIRES A21	1
A18	PURGE VALVE AT GRAVITY DRAIN (1-1/4" BALL VALVE)		1
A22A	GALVANIZED BOLT ON TAILGATE SPLASH SHIELDS		1
A37A	UPGRADE BODY INLET CANNON TO HX STYLE WITH CLEANOUT		1
A44	PNEUMATIC TAILGATE PROP (IN ADDITION TO STANDARD TAILGATE PROP ROD)		1

WATER TANK OPTIONS

STD	1500 GALLON WATER TANK MADE OF 3/16" 304 STAINLESS STEEL	STANDARD
STD	4" HIGH ANTI-SIPHON RING WITH (4) 2-1/2" HOLES	STANDARD
STD	WATER TANK LEVEL SIGHT TUBE ON CURBSIDE	STANDARD
STD	DRAIN VALVE AT BOTTOM OF WATER TANK	STANDARD
STD	3" FILL LINE WITH 2-1/2" FIRE HOSE CONNECTION CURBSIDE	STANDARD
STD	3" WATER STRAINER WITH STAINLESS STEEL SCREEN ON WATER TANK FILL LINE	STANDARD
STD	3" SUPPLY LINE TO WATER PUMP MOUNTED AT REAR HINGE PIN	STANDARD
STD	FIVE YEAR WARRANTY ON WATER TANK AGAINST RUST THROUGH, DISTORTION AND CRACKS	STANDARD
B23A	GALVANIZED BAFFLES IN THE WATER TANK	1
B30	UPGRADE TO BUTTERFLY VALVE IN 3" SUPPLY LINE	STANDARD

VACUUM SYSTEM OPTIONS

STD	TRUE 8" DIAMETER VACUUM SYSTEM	STANDARD
STD	VACUUM PUMP DRIVEN VIA MID-SHIP MOUNTED SPLIT SHAFT TRANSFER CASE GEARBOX (PTO)	STANDARD
STD	NOISE & VIBRATION DAMPENING MOUNTS ON VACUUM PUMP AND TRANSFER CASE	STANDARD
STD	NOISE ATTENUATED VACUUM PUMP DISCHARGE SILENCER WITH RAIN CAP AND DRAIN	STANDARD
STD	24" CENTRIFUGAL CYCLONE SEPARATOR WITH 20" CHAMBER	STANDARD
STD	DUAL STAINLESS STEEL SHUTOFF FLOAT BALLS MOUNTED AT THE REAR OF DEBRIS TANK	STANDARD
STD	STAINLESS STEEL VEE-WIRE SAFETY SCREEN	STANDARD
STD	6" SAFETY VACUUM RELIEF	STANDARD
STD	PANIC SWITCH FUNCTION FOR VACUUM	STANDARD
C8	UPGRADE TO ROOTS TYPE VACUUM PUMP 4,500 CFM AND 18" HG (4) 18" Hg VACUUM RELIEF VALVES	1

WATER SYSTEM OPTIONS

STD	TRI-PLEX WATER PUMP SYSTEM	STANDARD
STD	AIR PURGE SYSTEM FOR PRIMARY CIRCUIT	STANDARD
STD	LOW POINT DRAIN VALVES ON WATER LINES	STANDARD
D4	MULTIFLOW CONTROL AND SAFETY REGULATOR VALVE (MSUV)	1
STD	WASHDOWN CIRCUIT WITH 50' X 1/2" HOSE, QUICK CONNECT, AND WASHDOWN HAND GUN 50-FT HOSE REEL	STANDARD
STD	WASHDOWN CIRCUIT(S) WILL INCLUDE A SAFETY FLOW RESTRICTOR (1/4" HOSE)	STANDARD
D7A	HOSE REEL FOR STANDARD WASHDOWN CIRCUIT, 50' X 1/2"	1
D5A	GIANT GP8000 SERIES WATER PUMP RATED AT 63 GPM @ 3000 PSI (P/N: PUM022800)	1
D-GPVC	VIBRATION DAMPENING COUPLER - WATER PUMP	REQUIRED
D4-GUARD	STAINLESS BRANCH GUARD (P/N: F017493-SS) FOR THE MULTIFLOW CONTROL AND SAFETY REGULATOR VALVE (MSUV)	1
D21	WATER RECIRCULATION VIA AUTOMATIC TRANSMISSION (INCLUDES WASHDOWN, ADDITIONAL CIRCUITS, AND LATERAL REEL) JETTER SYSTEM ONLY	1

D27A	10 GPM / 2,500 PSI HYDRAULICALLY DRIVEN PUMP (COMMON WITH BODY HYDRAULIC SYSTEM)	REQUIRES OPTION J303 HYDRAULIC OIL COOLER	Item 7.
D4-HX+RA	PNEUMATICALLY OPERATED HX WATER PRESSURE RELIEF VALVE WITH ACTUATED HOSE REEL VALVE (P/N: VAL022790) (G2B)	HX SYSTEM	1
D25B	100' X 1/2" HOSE GUN REEL FOR HX SYSTEM		1
D18	AIR OUT FOR HX SYSTEM / HX CIRCUIT		1
D35B	1/2" HX LANCE WITH 6' EXTENSION AND RIPSAW NOZZLE		1
BOOM OPTIONS			
STD	8" FRONT MOUNTED TELESCOPING BOOM WITH 26' REACH AND 180 DEG. ROTATION		STANDARD
STD	180 DEGREE POWER ROTATION VIA WORM DRIVE		STANDARD
STD	DUAL 4" LIFT CYLINDERS		STANDARD
STD	CAB PROTECTION RACK		STANDARD
E6	REMOTE LUBE FOR BOOM LIFT AND ROTATION		1
E7	3/16" HEAVY DUTY BOOM ELBOW WITH 6" FORMED CHANNEL RADIUS		1
HOSE REEL OPTIONS			
STD	FRONT FRAME MOUNTED HOSE REEL WITH 180 DEGREE ARTICULATION		STANDARD
STD	HOSE REEL RATED FOR 800' OF HOSE AND 3,000 PSI		STANDARD
STD	EXTERIOR HOSE EXPANSION RIBS		STANDARD
F1C	DIGITAL FOOTAGE COUNTER - SHAFT-MOUNTED		1
F6	UPGRADE FRONT HOSE REEL TO POWER ARTICULATE VIA HYDRAULICS		1
F11	AUTOMATIC HOSE LEVEL WINDER (INCLUDES "J-HOOK" STLYE HOSE GUIDE)		1
F16A	DOUBLE ROLLER UPGRADE ON AUTO LEVEL WIND		1
CONTROLS, GAUGES, ACCESSORIES OPTIONS			
STD	CAB-MOUNTED CONTROLS FOR BLOWER AND HYDRAULICS		STANDARD
STD	CONTROL PANEL MOUNTED AT FRONT HOSE REEL WITH WATER PUMP CONTROLS		STANDARD
STD	OPERATOR CONTROL PANEL INCLUDES GAUGES FOR ENGINE, HYDRAULICS, VACUUM, AND WATER PUMP		STANDARD
STD	PANIC SWITCH TO RELIEVE WATER PRESSURE AND VACUUM ON FRONT PANEL AND CURB SIDE OF UNIT		STANDARD
G2B	G2B CONTROL SYSTEM WITH DM430 DISPLAY INCLUDES:	WIRELESS CONTROL REQUIRED	1
	LOW WATER SHUTDOWN PROTECTION		1
	HIGH WATER TEMPERATURE SHUTDOWN PROTECTION		1
	ENGINE OVERSPEED PROTECTION		1
	ON-SCREEN DIAGNOSTICS FOR WATER, PTO AND ENGINE LEVELS		1
G16	BOOM UP WARNING		1
G19	WIRELESS REMOTE WITH BOOM, VACUUM, AND WATER PRESSURE FUNCTIONS	STANDARD	1
NOTE:	WIRELESS TO INCLUDE HX WATER PRESSURE (ON/OFF) CONTROL		1

G21-TD	AARCOMM TRIDENT REMOTE		
G21-AWR	ADDITIONAL WIRELESS TRANSMITTER		Item 7.
G30-FHR	ADD SWITCH ON CAB CONSOLE FOR FRONT HOSE REEL ARTICULATE (LEFT/RIGHT)	REQUIRES OPTION F6	1
LIGHTING			
STD	TRUCK-LITE LED RUNNING (MARKER) LIGHTS		STANDARD
STD	LED STOP/TAIL/TURN LIGHT WITH POLISHED STAINLESS STEEL BOXES		STANDARD
H2C	ONE LED STROBE BEACON LIGHT - REAR (CALIFORNIA TITLE-13 COMPLIANT)	(HELLA K-LED 100 LED OR EQUAL) (P/N: LHT022550)	1
H5B	(2) BOOM WORK LIGHTS - HELLA LED WORK LIGHTS (PN: LHT022429)		1
H6B	(2) REAR WORK LIGHTS - HELLA LED WORK LIGHTS (PN: LHT022429)		1
H7BA	(2) SIDE WORK LIGHTS - HELLA LED WORK LIGHTS (PN: LHT022429) (1 PER SIDE)		1
H38	CORDLESS RECHARABLE LED LIGHT		1
H15B	WHELEN ION SUPER LED FLASHERS - 12 LIGHT HEADS		1
	2 ON EACH SIDE FRONT @ 90 DEGREES, 2 ON EACH SIDE MIDDLE @ 45 DEGREES, 2 ON EACH SIDE REAR (1 @ 45 DEGREES)		1
H33	REAR ARROW LIGHT - LOW PROFILE LED (CA TITLE-13 COMPLIANT) TRAFFIC ADVISOR	(LHT022544, CODE 3 TORUS NARROWSTIK OR EQUAL)	1
H39B	TWO HIGH INTENSITY LED WORK LIGHTS (HELLA PB1500) ON FRONT HOSE REEL TO SHINE INTO MANHOLE		1
STORAGE OPTIONS			
STD	25' FIRE HOSE BASKET		STANDARD
I22	UPGRADE TUBE TRAYS TO STAINLESS STEEL		1
I8C-DS	30" TOOL BOX - STAINLESS STEEL, 30" WIDE X 24" HIGH X 24" DEEP, MOUNTED ON THE DRIVER'S SIDE		1
I9C	48" TOOL BOX - STAINLESS STEEL, 48" WIDE X 24" HIGH X 24" DEEP, MOUNTED ON THE CURBSIDE		1
I14	TRAFFIC CONE HOLDER ON DRIVER'S SIDE		1
I16A	WHEEL CHOCK HOLDER (PER SIDE) - DRIVER'S SIDE		1
I16B	WHEEL CHOCK HOLDER (PER SIDE) - CURBSIDE		1
I17B	NOZZLE RACK - SIX (6) NOZZLES, 3/4"		1
I20A	REAR DRAIN HOSE RACK FOR 6" LAYFLAT HOSE X 15' LONG		1
I26C	TWO BUMPER TOOL BOXES - STAINLESS STEEL, 16" HIGH X 12" WIDE X 18" DEEP WITH FOLD DOWN DOOR		1
CHASSIS OPTIONS			
STD	DOT LIGHTING / FENDERS / MUD FLAPS / TAILGATE SAFETY PROP, ICC LIGHTS		STANDARD
STD	REMOTE ACTUATED BODY SAFETY PROP		STANDARD
STD	70 GALLONS AW-46 HYDRAULIC OIL, LEVEL/TEMPERATURE GAUGE, SHUTOFF ON SUCTION		STANDARD
STD	REAR BUMPER, TRIANGLE KIT, FIRE EXTINGUISHER, BACKUP ALARM		STANDARD
STD	ALLISON 10-BOLT PTO UPGRADE		STANDARD
J000	MID-SHIP MOUNTED (SPLIT-SHAFT) TRANSFER CASE WITH TOP DISCONNECT		1
J001	MUST BE "OMSI" BRAND TRANSFER CASE		1
J0B	FRONT BUMPER - CALIFORNA FRONT BUMPER		1

J3	TOW HOOKS FRONT		Item 7.
J4B	TOW HOOKS REAR - FRAME MOUNTED		
J12-SS	STAINLESS STEEL METAL MUD FLAPS IN FRONT OF REAR TIRES	SS MUD FLAP UPGRADE	1
J303	ADD HYDRAULIC OIL COOLER TO CIRCUIT	REQUIRED WITH OPTION D301* OR OPTION D27*	1
PAINT OPTIONS			
STD	PAINTED WITH PPG URETHANE PAINT		STANDARD
STD	PAINT BODY WHITE		STANDARD
STD	PAINT FRAME AND PARTS BLACK		STANDARD
STD	PAINT HOSE REEL AND BOOM BLACK		STANDARD
STD	FLEET FINISH		STANDARD
MISCELLANEOUS OPTIONS			
STD	25 FEET OF VACUUM TUBING (5) AND CLAMPS		STANDARD
STD	TIGER TAIL HOSE GUIDE		STANDARD
STD	TWO SEWER CLEANING NOZZLES		STANDARD
M3	FILL HOSE 25' X 2 1/2"		1
M5B	LEADER HOSE 10' X 3/4"		1
M9F	3/4" COBRA SEWER HOSE - 3,000 PSI X 800 FT PLASTIC (BLUE) (PN: HOS022495)		1
M12	MANHOLE LIFTING HOOK		1
M13	HYDRANT WRENCH		1
M27	TIGER TAIL (TOTAL OF TWO)		1
M28	(5) TRAFFIC CONES - 28" LIME GREEN WITH REFLECTIVE STRIPE		1
M29B	TWO CAMERA - BACK-UP CAMERA SYSTEM WITH 7" COLOR MONITOR (RV-505A), INCLUDES DVR-916 REAR AND DVR-921 FRONT CAMERA		1
M35	ADDITIONAL 8" TUBE CLAMP, EACH (P/N: CLA000978)	STANDARD 8" VAC CLAMP	1
M36	HEAVY DUTY ALUMINUM HX TUBE, 8" X 6-FT LONG X 0.090" WALL WITH PRESSED IN STEEL ENDS AND SOFT TIP CUFF END (P/N: PIP008558 & GAS023037)	SOFT TIP	1



PRICING SUMMARY

PRICE OF BASE UNIT WITH OPTIONS:		\$ 637,517.00
DELIVERY: (\$1,000.00 MINIMUM)	@ \$4.00 PER MILE	\$ 13,000.00
ESTIMATED SUBTOTAL:		\$ 650,517.00
SALES TAX:		\$ 49,407.57
TOTAL PRICE (PER UNIT):		\$ 699,924.57

ALL PRICES ARE IN US DOLLARS

ALL ORDERS ARE SUBJECT TO CURRENT PRICES IN EFFECT AT THE TIME OF ORDER ACKNOWLEDGMENT. PRICES AND SPECIFICATIONS ARE SUBJECT TO CHANGE WITHOUT NOTICE. PRICING DISCLAIMER: WHILE WE MAKE EVERY EFFORT TO MAINTAIN AND PRESERVE PRICING ACCURACY, ALL COST INCREASES INCURRED AFTER ORDER ACKNOWLEDGMENT FOR MAJOR COMPONENTS AND GOVERNMENT MANDATED REQUIREMENTS, TARIFFS, AND RAW MATERIAL SURCHARGES WILL BE PASSED THROUGH AND ADDED TO CUSTOMER INVOICES WITH OR WITHOUT NOTICE. ALTHOUGH THE INFORMATION ON THIS QUOTATION IS PRESENTED IN GOOD FAITH AND BELIEVED TO BE CORRECT AT THE TIME OF PRINTING, WE MAKE NO REPRESENTATIONS OR WARRANTIES AS TO THE COMPLETENESS OR ACCURACY OF THIS INFORMATION. WE RESERVE THE RIGHT TO CHANGE, DELETE, OR OTHERWISE MODIFY THE PRICING INFORMATION WHICH IS REPRESENTED HEREIN WITHOUT ANY PRIOR NOTICE. WE CAREFULLY CHECK PRICING SPECIFICATIONS, BUT OCCASIONALLY ERRORS CAN OCCUR, THEREFORE WE RESERVE THE RIGHT TO CHANGE SUCH PRICES WITHOUT NOTICE. WE DISCLAIM ALL LIABILITY FOR ANY ERRORS OR OMISSIONS IN THE MATERIALS. IN NO EVENT WILL WE BE RESPONSIBLE FOR ANY DAMAGES OF ANY NATURE WHATSOEVER FROM THE RELIANCE UPON INFORMATION FROM THESE MATERIALS. PLEASE CHECK YOUR ORDER TO CONFIRM YOUR PRICING INFORMATION



City of Colusa California

STAFF REPORT

DATE: March 3rd, 2026
TO: Mayor and Members of the City Council
FROM: Ishrat Aziz-Khan, through Jesse Cain, City Manager

AGENDA ITEM:

Consideration of Resolution approving the Fiscal Year 2024-2025 Annual audit and Single audit reports.

Recommendation: Council approve the annual and single audit reports prepared by Smith & Newell, the City contracted audit firm.

BACKGROUND ANALYSIS:

The Financial statements, Annual Audit, and Single Audit reports were prepared by SMITH & NEWELL the audit firm, for the City of Colusa in accordance with auditing standards generally accepted accounting principles.

In the auditor's opinion, all requested information was presented fairly, without any material errors.

The Audit report concluded with a \$561,472 deficit in general funds, and a \$50,032 surplus in CDBG and other city funds, which resulted in a net deficit of \$511,440 in governmental funds. The retail tax revenue received was \$294k less than the adopted budget, and \$481k less than the prior year. The Transaction tax (Measure B) was also \$108k lower than the adopted budget. Overall, the assets for governmental funds increased by \$1.4 million which includes the pavement of the City streets and equipment for the safety departments.

Enterprise funds, water funds had a \$1,070,344 surplus while the Sewer fund ended the year with a \$5,906,134 surplus mainly the capital outlay funded through grants. The net operating balance for water funds was \$49,994 and negative \$484,459, meaning the operating expenditure was higher than the operating revenue. The net assets increased by \$8.1 million, mainly the grant funded projects.

The single Audit report is required to be prepared whenever the city meets the threshold of \$750,000 from federally awarded funds. It is one of the requirements to apply for CDBG loans, and other federal grants.

The grants included in the FY 2024-25 Single Audit Report were CDBG for Perilli Building, CDBG Home Rehabilitation and First Time Home Buyers, Safe Street for All (SS4), Walnut Ranch projects, Sewer Recycle grant, and SLFRF.

BUDGET IMPACT:

None

STAFF RECOMMENDATION:

Approve Resolution 26-

ATTACHMENT:

- Financial Statements together with Independent Auditor's Report for the Year Ended June 2025, and
- Single Audit Act Reports and Schedules for the Year Ended June 30th, 2025.

RESOLUTION NO. 26 -

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA
ADOPTING THE ANNUAL AUDIT AND SINGLE AUDIT REPORTS
FOR FISCAL YEAR 2024-2025**

WHEREAS the Financial statements and Annual Audit report were prepared by SMITH & NEWELL the audit firm, for the City of Colusa in accordance with auditing standards generally accepted principals (GAP); and

WHEREAS the Single Audit Act Reports and Schedules were tested and prepared by SMITH & NEWELL for the City of Colusa according to the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General; and

THEREFORE, this resolution is requested to adopt both reports for the fiscal year 2024-2025.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Colusa, at its regular meeting duly held on the 3rd day of March 2026, by the following vote.

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

DENISE CONRADO, MAYOR

Attest:

Shelly Kittle, City Clerk

CITY OF COLUSA, CALIFORNIA



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2025**

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CITY OF COLUSA
Single Audit Act
For the Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colusa, California, (City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 20, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 through 2025-003 that we consider to be significant deficiencies.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on Compliance and Other Matters

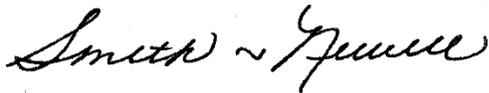
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
January 20, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Colusa, California's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

To the Honorable Mayor and Members of the City Council
 City of Colusa
 Colusa, California

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures, include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

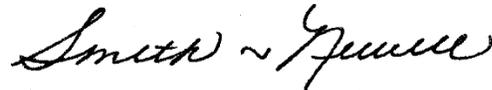
Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Colusa, California, (City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 20, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Smith & Newell CPAs
Yuba City, California
January 20, 2026

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CITY OF COLUSA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
State Department of Housing and Community Development: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	-	1,776,130
Home Investment Partnerships Program	14.239	Outstanding Loans	-	885,630
Home Investment Partnerships Program	14.239	Program Income	-	1,653
Subtotal 14.239			-	887,283
Total U.S. Department of Housing and Urban Development			-	2,663,413
U.S. Department of Transportation				
State Department of Transportation: Safe Streets and Roads for All	20.939	-	-	168,465
Total U.S. Department of Transportation			-	168,465
U.S. Department of the Treasury				
Direct Program: Coronavirus State and Local Fiscal Recovery Funds	21.027	-	-	283,209
Total U.S. Department of the Treasury			-	283,209
Environmental Protection Agency				
State Water Resource Control Board: Drinking Water State Revolving Fund	66.468	66-Unknown	-	1,449,378
Clean Water State Revolving Fund	66.458	66-Unknown	-	7,493,093
Total Environmental Protection Agency			-	8,942,471
Total			\$ -	\$ 12,057,558

See the accompanying Notes to Schedule of Expenditures of Federal Awards

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CITY OF COLUSA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Colusa, California (City). The City's reporting entity is defined in Note 1 to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule of Expenditures of Federal Awards. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the City financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

3. INDIRECT COST RATE

The City has elected not to use the 10 percent (changed to 15 percent for grants awarded on or after October 1, 2024) de minimis indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the City's basic financial statements.

6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

CITY OF COLUSA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

7. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The City participates in certain federal award programs that sponsor revolving loan programs, which are administered by the City. These programs require servicing arrangements with the City. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Section 200.510 of the Uniform Guidance, the City has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2025, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2025:

Assistance Listing Number	Program Title	Amount Outstanding	
		July 1, 2024	June 30, 2025
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	\$ 1,776,130	\$ 1,887,646
14.239	Home Investment Partnerships Program	885,630	892,161
	Total Loans Outstanding	\$ 2,661,760	\$ 2,779,807

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITOR’S RESULTS

Financial Statements	<u>Status</u>
1. Type of auditor’s report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor’s report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	
66.458 Drinking Water State Revolving Fund	
66.468 Clean Water State Revolving Fund	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

Schedule of Expenditures of Federal Awards	2025-001
Audit Adjustments	2025-002
Payroll Withholdings	2025-003

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

2025-001 Schedule of Expenditures of Federal Awards (Significant Deficiency)

Criteria

Uniform Guidance Title 2 Section 200.510(b) requires that the City prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the City's financial statements. Section 200.502 states that the determination of when a federal award is expended should be based on when the activity related to the federal award occurs.

Condition

Total expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) as presented at the beginning of audit fieldwork was overstated by (\$174,532).

Cause

The City did not reconcile expenditures reported on its SEFA schedules.

Effect

Total expenditures reported on the SEFA prepared by the City were incorrectly stated and required adjustment.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2024-001.

Recommendation

We recommend that the City review the requirements of the Uniform Guidance to ensure that the expenditures reported on the SEFA are correctly stated.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

2025-002 Audit Adjustments (Significant Deficiency)

Criteria

Government auditing standards require independent auditors to evaluate all unadjusted misstatements of financial statements. Furthermore, producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

Condition

At the time of our audit, we noted that the financial statements as presented to us for audit contained misstatements in accounts receivable, retentions payable, depreciation expense and accumulated depreciation that required prior year adjustments.

Cause

The City had not reviewed and reconciled all accounts in the general ledger.

Effect

The financial statements as presented to us contained misstatements and required adjustments.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2024-002.

Recommendation

We recommend that the City review and reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

2025-003 Payroll Withholdings (Significant Deficiency)

Criteria

Payroll laws and regulations require that employee federal and state payroll income tax be withheld according to employee Forms W-4 and DE-4.

Condition

At the time of fieldwork, we noted that five of the six employees tested as part of the payroll transaction test in which the amount withheld did not agree to the amount authorized on Forms W-4 and/or DE-4.

Cause

The software the City uses to process payroll calculates all withholdings as if the employee signed a W-4 prior to 2020.

Effect

An incorrect amount of federal and/or state income was withheld for five employees tested.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the City review the information input into the payroll software to ensure accuracy of withholdings.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.



CITY OF COLUSA

425 WEBSTER STREET * COLUSA, CA 95932 * (530) 458-4941 * FAX (530) 458-8674

CITY OF COLUSA, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

And

Corrective Action Plan

For the Year Ended June 30, 2025

Compiled by: Ishrat Aziz-Khan

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CITY OF COLUSA
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2025

<u>Audit Reference</u>	<u>Status of Prior Year Recommendations</u>
2024-001	<p>Schedule of Expenditures of Federal Awards</p> <p>Recommendation</p> <p>We recommend that the City review the requirements of the Uniform Guidance to ensure that the expenditures reported on the SEFA are correctly stated.</p> <p>Status</p> <p>Not Implemented</p>
2024-002	<p>Audit Adjustments</p> <p>Recommendation</p> <p>We recommend that the City review and reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.</p> <p>Status</p> <p>Not Implemented</p>

CITY OF COLUSA
Management's Corrective Action Plan
For the Year Ended June 30, 2025

Finding 2025-001 Schedule of Expenditures of Federal Awards (Significant Deficiency)

We recommend that the City review the requirements of the Uniform Guidance to ensure that the expenditures reported on the SEFA are correctly stated.

Management's Response: We acknowledge that the SLRF expenses were not reported currently at the beginning of the audit fieldwork in FY 2023-24. The City took corrective action and reconciled the funds in FY 2024-25. The Auditor confirmed that in FY 2024-25, the outstanding loan balance for HCD grants were reported on SEFA as of June 30, 2025, instead of June 30, 2024.

Responsible Individual: Ishrat Aziz-Khan, Finance Director

Corrective Action Plan: The City staff will be more vigilant on reporting the outstanding balances in next year's SEFA report.

Anticipated Completion Date: July 1, 2025

Finding 2025-002 Audit Adjustments (Significant Deficiency)

We recommend that the City review and reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.

Management's Response: We agree that the City's software cannot produce the reports on time and in a usable manner. We have to wait 60 days after June 30th before we can work on closing the year. Most of the reconciliation work is done manually and leaves the possibility of errors.

Responsible Individual: Ishrat Aziz-Khan, Finance Director

Corrective Action Plan: The City is in the process of implementing the new software, Tyler Tech. This will improve the accounting functionality and expedite the reporting process. This will expedite the year-end closing process and the staff will have more time to review the account reconciliation.

Anticipated Completion Date: The software is in the implementation stages. Configurations, implementation, and training are underway for different modules of the software and projected to be done by October 2026. Meanwhile, staff will be more vigilant about the accounts' reconciliations before the auditor's fieldwork. The Excel spreadsheet will be utilized to keep track of each grant until the implementation is complete.

CITY OF COLUSA
Management's Corrective Action Plan
For the Year Ended June 30, 2025

Finding 2025-003 Payroll Withholdings (Significant Deficiency)

We recommend that the City review the information input into the payroll software to ensure accuracy of withholdings.

Management's Response: We agree that the City's accounting software miscalculated Federal and state withholding slightly.

Responsible Individual: Ishrat Aziz-Khan, Finance Director

Corrective Action Plan: The City is in transition to the new accounting software with anticipation that the Federal and state withholding will be calculated correctly. Furthermore, the staff test each employee's Federal and state income tax withholding out of the new system for one quarter and the first payroll each calendar year.

Anticipated Completion Date: The City is scheduled to run the first payroll of 2026 out of the new accounting software, Tyler Tech.

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CITY OF COLUSA, CALIFORNIA



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2025**

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CITY OF COLUSA
Annual Financial Report
For the Year Ended June 30, 2025

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INTRODUCTORY SECTION

- **List of Officials**

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CITY OF COLUSA
List of Officials
For the Year Ended June 30, 2025

City Officials

Daniel Vaca	Mayor
John Ryan Codorniz	Mayor Pro-Tem
Denise Conrado	Member
Julie Garofalo	Member
Greg Ponciano	Member

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Combining Nonmajor Fund Financial Statements**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colusa, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, City Pension Plan information, City OPEB Plan information, and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtain during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

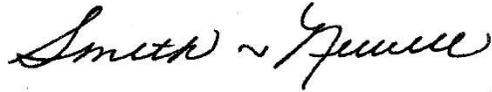
Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 20, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
January 20, 2026

**Management's Discussion and Analysis
(Unaudited)**

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CITY OF COLUSA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

This discussion and analysis of the City of Colusa's (City) financial performance provide an overview of the City's financial activities for the fiscal year ending June 30, 2025. Please read it in conjunction with the accompanying basic financial statements and the notes to the financial statements.

FINANCIAL HIGHLIGHTS

The City's government-wide total assets exceeded liabilities (net position) at the close of the fiscal year by \$40.01 million. Of this amount, \$2.9 million is in unrestricted net position, which is generally available to meet the City's ongoing commitments to citizens and creditors. Net position continues to include recognition of \$9.08 million in net pension liability consistent with the implementation of accounting standards prescribed by Governmental Accounting Standards Board Statement No. 68 (GASB 68). The net position also includes recognition of \$1.03 million in net Other Post-Employment Benefits (OPEB) consistent with the fiscal year 2018-19 implementation of GASB 75.

The City's governmental activities ended the year with a total net position of \$15.04 million. Of this balance, (\$2.96) million (deficit) is unrestricted and available and again includes recognition of net pension liability of \$8.34 million; and \$728,861 in net OPEB liability consistent with GASB 75.

The City's General Fund ended the year with a fund balance of \$2.84 million, of which \$2.7 million is unassigned.

The City's business-type activities ended the year with a total net position of \$25 million. Of this balance, \$5.9 million is unrestricted and available for spending in each of the component business-type activities, \$3.76 million in Water Operations, \$1.98 million in Sewer Operations, and \$170,271 in other enterprise funds. The City has \$1.3 million in capital improvement reserve funds which are not assigned to any specific project.

Completed major capital projects and acquisitions include new technology and equipment for the police and fire departments; five computers, five laptops and seven laptop mounts, bee radar unit kits and two VHF Mobile for the police department; a used fire truck for the fire department; an acquisition of a Vibratory roller, a Raytree Skid Stump Grinder, a Bobcat 60" Skid Pickup Broom, and a Ford F650 Boom Lift truck for the public works department; a dump trailer for the street department and playground equipment in the C.D. Simple Park. Funds were applied towards city-wide roadway and overlay projects, rehabilitation of two wells, and the Scada program for water management. The Water Recycling project was completed, and the next phase of the water recycling project was started. The Walnut Ranch Water and Sewer Connection projects were started in the fiscal year 2023-24 and made major progress in fiscal year 2024-25. The four ductless AC/Heating units were installed in the auditorium. The state park renovation was completed through the grant and purchased the new property for the future police station. The Wescott Road rehabilitation project was started in the fiscal year 2024-25. The City purchased water meters and weather samplers for the water department. Additionally, the state park, water, and sewer departments incurred construction-in-progress expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of a series of financial statements. These statements include all activities of the City of Colusa using the integrated approach as prescribed by GASB Statement No. 34. The Statement of Net Position and Statement of Activities provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements tell how these services are financed in the short term as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

CITY OF COLUSA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

GOVERNMENT-WIDE STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances. These statements include all assets and liabilities of the City, using the accrual basis of accounting, which is similar to the accounting method used by most private sector companies. As previously discussed, the City continues to recognize throughout the government-wide financial statements the City's net pension liability consistent with GASB 68. Beginning with fiscal year 2018-19, the City also recognizes throughout the government-wide financial statements the City's net OPEB liability consistent with the implementation of GASB 75. All of the current year's revenues and expenses are taken into account regardless of when cash is received.

The Statement of Net Position presents information on all the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as one indicator of whether the City's financial position is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed in the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs. Thus, revenues and expenses are reported on this statement for some items that will result in cash flows in future fiscal periods (i.e., earned but unused vacation leave).

The government-wide financial statements of the City are divided as follows:

Governmental Activities: Most of the City's basic services are included here such as public safety, public works (streets and roads), community development, culture and recreation, and general government. These services are financed by property taxes, sales taxes, federal and state grants, and fees and charges for services.

Business-Type Activities: The City charges fees to customers to cover the costs of services provided. The City's sewer operations, water operations, and solid waste/corporation yard remodel are included in business-type activities.

The government-wide financial statements can be found on pages 13-15 of this report.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State Law or by financial covenants. Management established other funds to control and manage money for particular purposes or to show the City is meeting legal responsibilities for using certain taxes, grants, and other money. All the funds of the City can be classified into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Such information is useful in evaluating a government's near-term financing requirements.

CITY OF COLUSA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The Governmental Funds Balance Sheet and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide reconciliations between governmental funds and governmental activities. These reconciliations explain the relationship (or differences) between the fund statements and the government-wide statements. The basic governmental fund financial statements can be found on pages 16-19 of this report.

Proprietary Funds. The City utilizes enterprise funds (one type of proprietary fund) to account for those activities that are supported primarily by user charges to external users, specifically sewer operations, water operations and the former solid waste/corporation yard remodel activities. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sewer, water, and former solid waste/corporation yard remodel activities. The basic proprietary fund financial statements can be found on pages 20-24 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund statements. The notes to the financial statements can be found on pages 25-55 of this report.

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Below is a table showing the City's net position for the fiscal year ended June 30, 2025.

	City of Colusa Net Position						
	Governmental Activities		Business-Type Activities		Total Activities		Total Percentage Change
	2024	2025	2024	2025	2024	2025	
Current and other assets	\$ 12,181,847	\$ 11,547,471	\$ 10,078,904	\$ 9,909,376	\$ 22,260,751	\$ 21,456,847	-3.6%
Capital assets	9,887,365	11,247,631	27,212,793	35,342,742	37,100,158	46,590,373	25.6%
Total Assets	<u>22,069,212</u>	<u>22,795,102</u>	<u>37,291,697</u>	<u>45,252,118</u>	<u>59,360,909</u>	<u>68,047,220</u>	14.6%
Employer pension contributions	3,104,772	2,353,085	473,385	432,039	3,578,157	2,785,124	-22.2%
Employer OPEB contributions	527,367	407,411	195,965	152,235	723,332	559,646	-22.6%
Total Deferred Outflows of Resources	<u>3,632,139</u>	<u>2,760,496</u>	<u>669,350</u>	<u>584,274</u>	<u>4,301,489</u>	<u>3,344,770</u>	-22.2%
Current liabilities	866,485	727,242	532,056	1,995,963	1,398,541	2,723,205	94.7%
Long-term liabilities	9,770,409	9,348,712	19,433,897	18,705,614	29,204,306	28,054,326	-3.9%
Total Liabilities	<u>10,636,894</u>	<u>10,075,954</u>	<u>19,965,953</u>	<u>20,701,577</u>	<u>30,602,847</u>	<u>30,777,531</u>	0.6%
Deferred pension adjustments	451,477	280,562	68,836	51,513	520,313	332,075	-36.2%
Deferred OPEB adjustments	193,029	158,320	87,243	74,590	280,272	232,910	-16.9%
Deferred housing loan payments	2,523,273	-	-	-	2,523,273	-	-100.0%
Total Deferred Inflows of Resources	<u>3,167,779</u>	<u>438,882</u>	<u>156,079</u>	<u>126,103</u>	<u>3,323,858</u>	<u>564,985</u>	-83.0%
Net position							
Invested in capital assets net of related debt	9,789,148	11,167,981	8,867,585	17,793,682	18,656,733	28,961,663	55.2%
Restricted	5,517,874	6,835,992	1,215,930	1,293,430	6,733,804	8,129,422	20.7%
Unrestricted	(3,410,344)	(2,963,211)	7,755,500	5,921,600	4,345,156	2,958,389	-31.9%
Total Net Position	<u>\$ 11,896,678</u>	<u>\$ 15,040,762</u>	<u>\$ 17,839,015</u>	<u>\$ 25,008,712</u>	<u>\$ 29,735,693</u>	<u>\$ 40,049,474</u>	34.7%

As of June 30, 2025, the City's government-wide total assets exceeded liabilities (net position) by \$40 million. Governmental Activities finished the year with a positive net position balance of \$15 million.

CITY OF COLUSA
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

Business-Type Activities finished the year with a positive balance of \$25 million. Again, as previously discussed, net position continues to include recognition of \$9 million in net pension liability (\$8.3 million in Government Activities and \$740,000 in Business-Type Activities) consistent with the implementation of accounting standards prescribed by Governmental Accounting Standards Board Statement No. 68 (GASB 68). Also, net position includes recognition of \$1.03 million in net OPEB liability (\$728,861 in Governmental Activities and \$302,731 in Business-Type Activities) consistent with the implementation of GASB 75. As noted earlier, net position may serve over time as a useful indicator of the City's financial position.

Of the total net position, \$28.96 million is the City's investment in capital assets (i.e. land, buildings and improvements, machinery and equipment, and the road infrastructure) less any related debt used to acquire those assets still outstanding. In fiscal year 2024-25, the City acquired new technology and equipment for the police and fire departments; the repair and maintenance of the Perilli Building, a network upgrade for the police department, new computers and laptops for the police, a used fire truck for the fire department, acquisition of a Vibratory roller, a Raytree skid stump grinder, a Bobcat 60" skid pickup broom, a Ford F650 Boom Lift truck for the public works department, a dump trailer for the street department, and playground equipment in the C.D. Simple Park. Funds were applied towards city-wide roadway and overlay projects, rehabilitation of two wells, and the Scada program for water management. The Water Recycling project was completed, and the next phase of the water recycling project was started. The Walnut Ranch Water and Sewer Connection projects made significant progress in the fiscal year 2024-25. The four ductless AC/Heating units were installed in the auditorium. The state park renovation was completed through the grant and purchased the new property for the future police station. The Wescott Road rehabilitation project was started.

The City's long-term liabilities include debt incurred to finance certain improvements to the City's wastewater treatment system and pump station and the expansion of the wastewater treatment plant. Long-term liabilities also include outstanding capital lease payments to be made towards a mower, compensated absences payable, net Other Postemployment Benefits (OPEB), and CalPERS Pension obligations. Descriptions of these long-term liabilities can be found in notes 7, 8, 11 and 12 of the notes to the basic financial statements.

The restricted net position amounts to \$8.13 million, or 20.29 percent of total net position. Restricted net position includes those resources that are subject to external restrictions on how they may be used. These restrictions are established by financial covenants or restrictions on the use of funds by state or federal regulations.

Unrestricted net position represents those resources which may be used to meet the City's ongoing commitments to citizens and creditors. Total unrestricted net position is \$2.95 million or 7.38 percent of total net position. Governmental Activities account for a deficit position of (\$2.96) million of total unrestricted net position. Business-Type Activities account for \$5.9 million of the total unrestricted net position. The City can use unrestricted net position of the sewer operations, water operations, and former solid waste/corporation yard remodel funds to finance their continuing operations. Unrestricted net position in governmental activities increased by \$447,133 primarily due to an increase in salaries and benefits and an increase in pension liabilities and deferred inflows of resources including certain payables and deferred payments on HOME/CDBG loans.

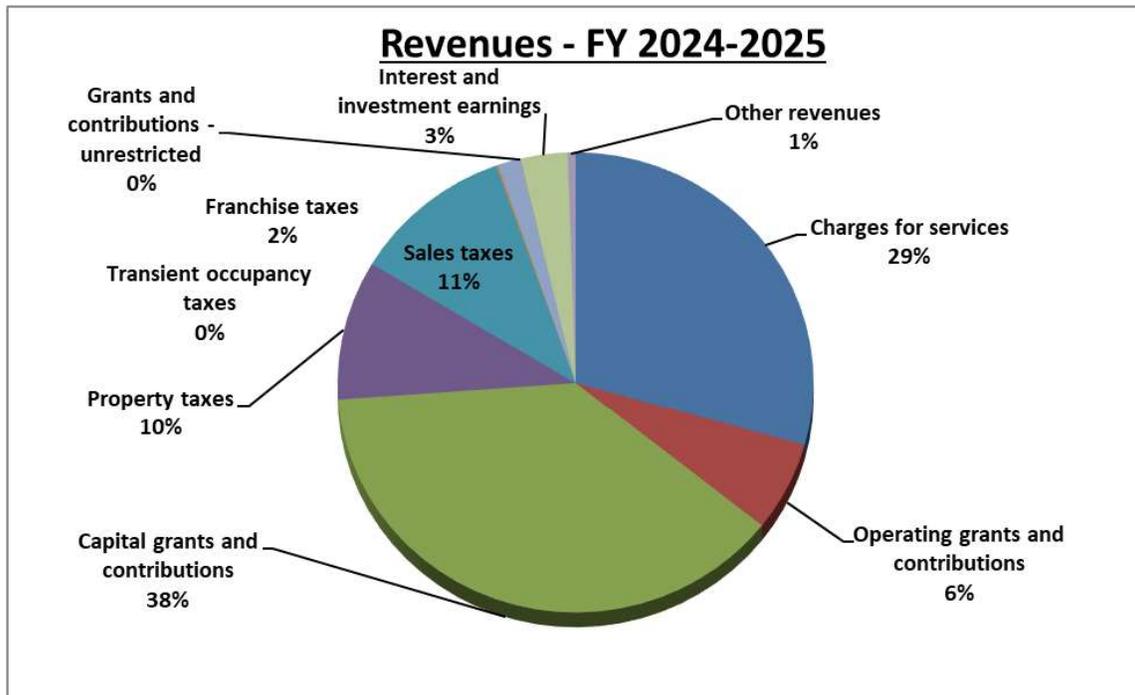
NET POSITION

Governmental Activities account for \$15.04 million or 38 percent of the total government-wide net position. Business-Type Activities account for \$25 million or 62 percent of total government-wide net position. The following tables and graphs list key components (revenues and expenditures) of net position and highlight

**CITY OF COLUSA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025**

the changes between fiscal year 2023-24 and fiscal year 2024-25 for both Governmental Activities and Business-Type Activities:

	City of Colusa Changes in Net Position							
	Governmental Activities		Business-Type Activities		Total Activities		Total Percentage Change	
	2024	2025	2024	2025	2024	2025		
Revenues								
<i>Program Revenues</i>								
Charges for services	\$ 1,001,813	\$ 1,612,578	\$ 4,950,549	\$ 4,964,111	\$ 5,952,362	\$ 6,576,689	10.5%	
Operating grants and contributions	924,972	1,409,863	-	-	924,972	1,409,863	52.4%	
Capital grants and contributions	2,018,806	366,955	-	8,176,798	2,018,806	8,543,753	323.2%	
<i>General Revenues</i>								
Property taxes	2,057,261	2,188,275	-	-	2,057,261	2,188,275	6.4%	
Sales taxes	2,854,046	2,453,384	-	-	2,854,046	2,453,384	-14.0%	
Transient occupancy taxes	31,339	26,843	-	-	31,339	26,843	-14.3%	
Franchise taxes	284,971	342,145	-	-	284,971	342,145	20.1%	
Grants and contributions - unrestricted	285,202	10,165	433,779	-	718,981	10,165	-98.6%	
Interest and investment earnings	307,530	340,522	23,146	372,891	330,676	713,413	115.7%	
Other revenues	(2,867)	113,081	-	5,029	(2,867)	118,110	-4219.6%	
Total Revenues	\$ 9,763,073	\$ 8,863,811	\$ 5,407,474	\$ 13,518,829	\$ 15,170,547	\$ 22,382,640	47.5%	



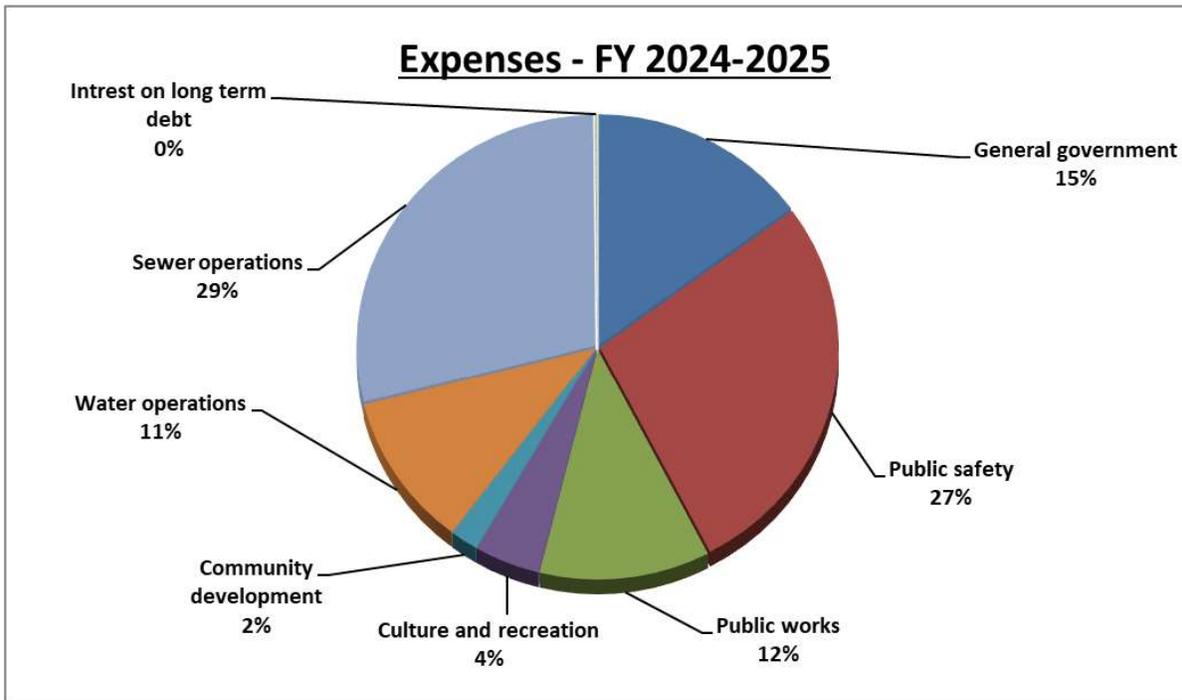
Total Governmental Activities revenues for fiscal year 2024-25 were \$9.5 million, a decrease of \$774,074 or 7.5 percent when compared to fiscal year 2023-24. The net decrease is due to the reduction in sales tax and the payback of revenue was collected before. There is a slight increase in property tax and other taxes but the repayment of sales tax and having the grant money in prior year resulted the net decrease in revenue for FY 2024-25.

Total Business-Type Activities revenues for fiscal year 2024-25 were \$12.83 million, an increase of \$7.9 million when compared to fiscal year 2023-24. The net investment can be primarily attributed to capital grants and contributions for water and sewer projects received in FY 2024-25. The salary transfer of \$688,355 to the general fund was subtracted from the revenue.

CITY OF COLUSA MANAGEMENT’S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2025

City of Colusa Changes in Net Position

	Governmental Activities		Business-Type Activities		Total Activities		Total Percentage Change
	2024	2025	2024	2025	2024	2025	
Expenses							
General government	\$ 1,860,038	\$ 2,163,589	\$ -	\$ -	\$ 1,860,038	\$ 2,163,589	16.3%
Public safety	3,456,695	3,994,071	-	-	3,456,695	3,994,071	15.5%
Public works	1,634,075	1,677,896	-	-	1,634,075	1,677,896	2.7%
Culture and recreation	702,396	647,992	-	-	702,396	647,992	-7.7%
Community development	150,390	278,202	-	-	150,390	278,202	85.0%
Water operations	-	-	1,135,891	1,563,264	1,135,891	1,563,264	37.6%
Sewer operations	-	-	4,095,861	4,184,868	4,095,861	4,184,868	2.2%
Interest on long term debt	19,451	23,381	-	-	19,451	23,381	20.2%
Total Expenses	7,823,045	8,785,131	5,231,752	5,748,132	13,054,797	14,533,263	11.3%
Excess (deficiency) before transfers	1,940,028	78,680	175,722	7,770,697	2,115,750	7,849,377	271.0%
Transfers	563,167	688,355	(563,167)	(688,355)	-	-	0.0%
Change in net position	2,503,195	767,035	(387,445)	7,082,342	2,115,750	7,849,377	271.0%
Net Position - Beginning of year	9,393,483	11,896,678	18,226,460	17,839,015	27,619,943	29,735,693	7.7%
Prior Period Adjustment	-	2,395,414	-	105,719	-	2,501,133	
Change in Accounting Principle	-	(18,365)	-	(18,364)	-	(36,729)	
Net Position - Beginning of year as restated	9,393,483	14,273,727	18,226,460	17,926,370	27,619,943	32,200,097	
Net Position - End of year	\$ 11,896,678	\$ 15,040,762	\$ 17,839,015	\$ 25,008,712	\$ 29,735,693	\$ 40,049,474	34.7%



Total Governmental Activities expenses for the fiscal year 2024-25 were \$8.7 million, an increase of \$ 965,086 or 12.29 percent when compared to the fiscal year 2023-24. The main reason for the increase is salaries and benefits. Several elements contributed to the increase in expenses inflation, new recreational activities, an increase in unfunded liability, liability insurance, and health insurance expenditure. The city purchased the Perili building in FY 2023-24 and paid the building maintenance in FY 2024-25

Total Business-Type Activities expenses for fiscal year 2024-25 were \$5.74 million, an increase of \$516,380 or 9.87 percent when compared to fiscal year 2023-24. The increase in expenses is due to the salaries & benfits, inflation, application cost of water recycle grant and increase in pension liabilities.

**CITY OF COLUSA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025**

Total government-wide net position increased by \$10.31 million from fiscal year 2023-24 to fiscal year 2024-25. Of this amount, governmental activities net position increased by \$3.14 million while business-type net position increased by \$7.17 million.

FINANCIAL ANALYSIS OF THE CITY’S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. All of the City’s governmental funds, with the exception of certain grant-related funds for which reimbursement is ultimately anticipated (Traffic Safety and State Park Fund) ended the year with positive fund balances. The ending fund balance for all governmental funds is \$10.78 million. Of the total fund balance, \$1.86 million is unassigned, which is available for spending at the City’s discretion. See the notes to the financial statements, note 10, for a more in depth discussion of fund balance designations.

The General fund is the chief operating fund of the City. As of June 30, 2025, the total fund balance of the General fund was \$2.8 million, all of which is unassigned \$104,619 is nonspendable for prepaid insurance and the remaining balance is unassigned.

Total governmental expenditures exceeded total revenue, excluding other financing sources/uses, by \$1.19 million .

Proprietary Funds. The City’s sewer operations, water operations, and former solid waste/corporation yard remodel funds ended the year with positive unrestricted net position. The vast majority of the unrestricted net position in the City’s proprietary funds is available for ongoing operations and capital activities.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General fund budgetary comparison schedule is shown on page 62 of this report. Significant changes to the original budgeted revenues included higher budgeted collections of taxes, and assessments and charges for services. Significant changes to originally budgeted expenditures included increased staffing and services costs primarily in the general government and public safety and community development budgets. The budgeted deficit of \$430,582 in fund balance during fiscal year 2024-25 was primarily salary and benefit increase.

CAPITAL ASSETS AND DEBT ADMINISTRATION

City of Colusa
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total Activities	
	2024	2025	2024	2025	2024	2025
Land	\$ 171,520	\$ 306,947	\$ 5,860,839	\$ 5,860,839	\$ 6,032,359	\$ 6,167,786
Construction in progress	-	559,560	1,947,003	11,829,966	1,947,003	12,389,526
Infrastructure	1,133,174	2,291,904	95,872	83,269	1,229,046	2,375,173
Structures and improvements	7,134,628	6,768,678	18,377,792	16,865,754	25,512,420	23,634,432
Equipment and vehicles	1,400,933	1,288,176	931,287	702,914	2,332,220	1,991,090
Software	47,110	32,366	-	-	47,110	32,366
Totals	<u>\$ 9,887,365</u>	<u>\$ 11,247,631</u>	<u>\$ 27,212,793</u>	<u>\$ 35,342,742</u>	<u>\$ 37,100,158</u>	<u>\$ 46,590,373</u>

CITY OF COLUSA
MANAGEMENT’S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2025

Completed major capital projects and acquisitions include new technology and equipment for the police and fire departments; a new rescue pumper for the fire department; funds applied towards city-wide roadway and overlay projects; rebuild and infrastructure for the sewer department, the acquisition and maintenance of the Perilli Building, a network upgrade, computers and laptops for the police department, purchase of a Vibratory roller, a Raytree skid stump grinder, a Bobcat 60” skid pickup broom, a Ford F650 Boom Lift truck for the public works department, a dump trailer for the street department, and playground equipment in the C.D. Simple Park. Funds were applied towards city-wide roadway and overlay projects, rehabilitation of two wells, and the Scada program for water management. The Water Recycling projects and the Walnut Ranch Water and Sewer Connection projects made significant progress in Year 2024-25. The four ductless AC/Heating units were installed in the auditorium. The state park renovation was completed through the grant and purchased the new property for the future police station.

Additional information on the City’s capital assets can be found in note 4 of the Notes to Basic Financial Statements on page 37 and 38 of this report.

Long-Term Debt. The City’s long-term debt as of June 30, 2025, was \$20.95 million and includes \$17.54 million in loans related to improvements made to the City’s wastewater treatment facility, \$9.08 million in the net pension liability, and \$1.03 million in net OPEB liability. Additional information on the City’s long-term debt can be found in Note 7 of the Notes to Basic Financial Statements on pages 40 and 41 of this report.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The City anticipates no significant increase in revenue from property tax and projected \$1.12 million from measure B sales tax and an increase of \$100,000 in General fund revenues and expenditures, respectively, in fiscal year 2024-25 (adopted budget) when compared to the revised budgeted amounts for the fiscal year 2024-25 in a result of salary increase and new hires. Another \$300,000 will be funded through the Prop. 64 grant. The City purchased the Perli building for \$3.3 million in August 2024, which \$1.5 million was paid through the HCD grant and \$1.7 million borrowed from the enterprise funds (water and sewer). The building has utility expenses and requires maintenance in FY 2024-25. The General fund budget anticipates activity levels similar to those experienced in fiscal year 2024-25 with particular attention being placed on expected increases in personnel costs due to salary increases, and due to rising CalPERS retirement costs and increase in health insurance. The City started Walnut Ranch Water and Sewer Projects in fiscal year 2024-25 and will be completed in fiscal year 2025-26. The Water Recycle next phase project is also underway, as well as the Wescott Road rehabilitation project. Another significant project is the signal light on Highway 20 and Wescott road. The City committed to reimburse The Colusa Town and Country (Amer Cheema owner) \$1.21 million out of the cost and approve the loan for up to \$2.5 million for four years at 10% APR towards the development of a traffic signal. The City continues to maintain a watchful eye on future impacts of cost drivers associated with increasing CalPERS retirement premiums and other costs related to implementing future memoranda of understanding and contracts related to the City’s labor force. The City will work on controlling the personnel and operational cost strategically to balance the fiscal year 2025-26 budget.

CONTACTING THE CITY’S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City of Colusa’s finances and to demonstrate the City’s accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Finance Department, City of Colusa, 425 Webster Street, Colusa, CA, 95932.

Basic Financial Statements

- **Government-Wide Financial Statements**

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CITY OF COLUSA
Statement of Net Position
June 30, 2025

Item 8.

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and investments	\$ 9,002,502	\$ 3,890,631	\$ 12,893,133
Receivables:			
Accounts	267,272	69,921	337,193
Interest	74,663	43,486	118,149
Taxes	624,933	-	624,933
Intergovernmental	332,573	4,266,440	4,599,013
Prepaid insurance	104,619	-	104,619
Internal balances	(1,638,898)	1,638,898	-
Loans receivable	2,779,807	-	2,779,807
Capital assets:			
Non-depreciable	866,507	17,690,805	18,557,312
Depreciable, net	10,381,124	17,651,937	28,033,061
Total capital assets	11,247,631	35,342,742	46,590,373
Total Assets	22,795,102	45,252,118	68,047,220
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension adjustments	2,353,085	432,039	2,785,124
Deferred OPEB adjustments	407,411	152,235	559,646
Total Deferred Outflows of Resources	2,760,496	584,274	3,344,770
LIABILITIES			
Accounts payable	481,631	1,148,039	1,629,670
Retentions payable	-	748,466	748,466
Salaries and benefits payable	34,099	300	34,399
Unearned revenue	211,512	-	211,512
Interest payable	-	99,158	99,158
Long-term liabilities:			
Due within one year	114,848	856,730	971,578
Due in more than one year	161,899	16,799,419	16,961,318
Net pension liability	8,343,104	746,734	9,089,838
Net OPEB liability	728,861	302,731	1,031,592
Total Liabilities	10,075,954	20,701,577	30,777,531
DEFERRED INFLOWS OF RESOURCES			
Deferred pension adjustments	280,562	51,513	332,075
Deferred OPEB adjustments	158,320	74,590	232,910
Total Deferred Inflows of Resources	438,882	126,103	564,985

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

CITY OF COLUSA
Statement of Net Position
June 30, 2025

Item 8.

	Governmental Activities	Business-Type Activities	Totals
NET POSITION			
Net investment in capital assets	11,167,981	17,793,682	28,961,663
Restricted for:			
General government	226,411	-	226,411
Public safety	3,215,789	-	3,215,789
Public works	1,944,824	-	1,944,824
Culture and recreation	769,938	-	769,938
Community development	679,030	-	679,030
Debt service	-	1,293,430	1,293,430
Unrestricted	(2,963,211)	5,921,600	2,958,389
Total Net Position	\$ 15,040,762	\$ 25,008,712	\$ 40,049,474

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

CITY OF COLUSA
Statement of Activities
For the Year Ended June 30, 2025

<u>Functions/Programs:</u>	Program Revenues			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 2,163,589	\$ 240,510	\$ -	\$ -
Public safety	3,994,071	986,809	558,837	-
Public works	1,677,896	74,981	774,843	366,955
Culture and recreation	647,992	253,049	-	-
Community development	278,202	57,229	76,183	-
Interest on long-term debt	23,381	-	-	-
Total Governmental Activities	8,785,131	1,612,578	1,409,863	366,955
Business-type activities:				
Water operations	1,563,264	1,505,240	-	1,357,866
Sewer operations	4,184,868	3,458,871	-	6,818,932
Total Business-Type Activities	5,748,132	4,964,111	-	8,176,798
Total	\$ 14,533,263	\$ 6,576,689	\$ 1,409,863	\$ 8,543,753

General Revenues and Transfers:

Taxes:

 Property taxes

 Sales and use taxes

 Transient occupancy taxes

 Franchise taxes

Grants and contributions - unrestricted

Interest and investment earnings

Miscellaneous

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning

Change in accounting principle

Prior period adjustment

Total Net Position - Beginning, Restated

Net Position - Ending

The notes to the basic financial statements are an integral part of this statement.

**Net (Expense) Revenue and
Changes in Net Position**

Governmental Activities	Business- Type Activities	Totals
\$ (1,923,079)	\$ -	\$ (1,923,079)
(2,448,425)	-	(2,448,425)
(461,117)	-	(461,117)
(394,943)	-	(394,943)
(144,790)	-	(144,790)
(23,381)	-	(23,381)
<u>(5,395,735)</u>	<u>-</u>	<u>(5,395,735)</u>
-	1,299,842	1,299,842
-	6,092,935	6,092,935
<u>-</u>	<u>7,392,777</u>	<u>7,392,777</u>
<u>(5,395,735)</u>	<u>7,392,777</u>	<u>1,997,042</u>
2,188,275	-	2,188,275
2,453,384	-	2,453,384
26,843	-	26,843
342,145	-	342,145
10,165	-	10,165
340,522	372,891	713,413
113,081	5,029	118,110
688,355	(688,355)	-
<u>6,162,770</u>	<u>(310,435)</u>	<u>5,852,335</u>
<u>767,035</u>	<u>7,082,342</u>	<u>7,849,377</u>
11,896,678	17,839,015	29,735,693
(18,365)	(18,364)	(36,729)
2,395,414	105,719	2,501,133
<u>14,273,727</u>	<u>17,926,370</u>	<u>32,200,097</u>
<u>\$ 15,040,762</u>	<u>\$ 25,008,712</u>	<u>\$ 40,049,474</u>

The notes to the basic financial statements are an integral part of this statement.

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Basic Financial Statements

- **Fund Financial Statements**

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CITY OF COLUSA
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	CDBG Program Income	Other Governmental Funds	Totals
ASSETS				
Cash and investments	\$ 3,026,957	\$ 289,273	\$ 5,686,272	\$ 9,002,502
Receivables:				
Accounts	181,938	-	85,334	267,272
Interest	29,251	2,355	43,057	74,663
Taxes	624,933	-	-	624,933
Intergovernmental	12,313	-	320,260	332,573
Due from other funds	1,108,168	-	-	1,108,168
Prepaid insurance	104,619	-	-	104,619
Loans receivable	-	1,660,979	1,118,828	2,779,807
Total Assets	\$ 5,088,179	\$ 1,952,607	\$ 7,253,751	\$ 14,294,537
LIABILITIES				
Accounts payable	\$ 358,732	\$ -	\$ 122,899	\$ 481,631
Salaries and benefits payable	34,099	-	-	34,099
Advances from other funds	1,638,898	-	-	1,638,898
Due to other funds	-	-	1,108,168	1,108,168
Unearned revenue	208,599	-	2,913	211,512
Total Liabilities	2,240,328	-	1,233,980	3,474,308
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	31,878	31,878
Total Deferred Inflows of Resources	-	-	31,878	31,878
FUND BALANCES				
Nonspendable	104,619	-	-	104,619
Restricted	-	1,952,607	6,867,020	8,819,627
Unassigned	2,743,232	-	(879,127)	1,864,105
Total Fund Balances	2,847,851	1,952,607	5,987,893	10,788,351
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,088,179	\$ 1,952,607	\$ 7,253,751	\$ 14,294,537

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Reconciliation of the Governmental Funds Balance
Sheet to the Government-Wide Statement of
Net Position - Governmental Activities
June 30, 2025

Total Fund Balances - Total Governmental Funds	\$ 10,788,351
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds Balance Sheet.	11,247,631
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable revenues in the governmental funds.	31,878
Deferred outflows of resources related to pension and OPEB are not reported in the governmental funds.	2,760,496
Deferred inflows of resources related to pension and OPEB are not reported in the governmental funds.	(438,882)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.	
Compensated absences	(197,097)
Financed purchases	(79,650)
Net pension liability	(8,343,104)
Net OPEB liability	(728,861)
Net Position of Governmental Activities	<u>\$ 15,040,762</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2025

	<u>General Fund</u>	<u>CDBG Program Income</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
REVENUES				
Taxes and assessments	\$ 4,983,781	\$ -	\$ 482,498	\$ 5,466,279
Licenses and permits	227,804	-	182,609	410,413
Fines and forfeitures	16,575	-	3,367	19,942
Use of money	145,795	9,324	185,403	340,522
Intergovernmental	379,434	-	1,330,884	1,710,318
Program income	-	37,702	36,463	74,165
Charges for services	127,295	-	573,978	701,273
Other revenues	26,212	-	86,869	113,081
Total Revenues	<u>5,906,896</u>	<u>47,026</u>	<u>2,882,071</u>	<u>8,835,993</u>
EXPENDITURES				
Current:				
General government	1,781,678	-	202,282	1,983,960
Public safety	2,918,969	-	672,683	3,591,652
Public works	467,067	-	687,121	1,154,188
Culture and recreation	440,656	-	143,566	584,222
Community development	225,420	-	44,551	269,971
Debt service:				
Principal	8,355	-	10,212	18,567
Interest and other charges	20,096	-	3,285	23,381
Capital outlay	1,518,448	-	891,399	2,409,847
Total Expenditures	<u>7,380,689</u>	<u>-</u>	<u>2,655,099</u>	<u>10,035,788</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,473,793)</u>	<u>47,026</u>	<u>226,972</u>	<u>(1,199,795)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	912,321	-	-	912,321
Transfers out	-	(2,505)	(221,461)	(223,966)
Total Other Financing Sources (Uses)	<u>912,321</u>	<u>(2,505)</u>	<u>(221,461)</u>	<u>688,355</u>
Net Change in Fund Balances	<u>(561,472)</u>	<u>44,521</u>	<u>5,511</u>	<u>(511,440)</u>
Fund Balances - Beginning	3,409,323	270,443	5,108,263	8,788,029
Prior Period Adjustment	-	1,637,643	874,119	2,511,762
Fund Balances - Beginning, Restated	<u>3,409,323</u>	<u>1,908,086</u>	<u>5,982,382</u>	<u>11,299,791</u>
Fund Balances - Ending	<u>\$ 2,847,851</u>	<u>\$ 1,952,607</u>	<u>\$ 5,987,893</u>	<u>\$ 10,788,351</u>

The notes to the basic financial statements are an integral part of this statement.

CITY OF COLUSA
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds \$ (511,440)

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Expenditures for capital outlay	2,409,847
Less current year depreciation	(933,233)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Principal retirements	18,567
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Some revenues reported in the Statement of Activities will not be collected for several months after the City's year end and do not provide current financial resources and therefore are not reported as revenues in the governmental funds.

Change in unavailable revenues	27,818
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Certain changes in deferred outflows and deferred inflows of resources reported in the Statement of Activities relate to long-term liabilities and are not reported in the governmental funds.

Changes in deferred outflows of resources related to pension	(751,687)
Changes in deferred outflows of resources related to OPEB	(119,956)
Changes in deferred inflows of resources related to pension	170,915
Changes in deferred inflows of resources related to OPEB	34,709

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in compensated absences	6,128
Change in net pension liability	235,332
Change in net OPEB liability	180,035

Change in Net Position of Governmental Activities \$ 767,035

The notes to the basic financial statements are an integral part of this statement.

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CITY OF COLUSA
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-Type Activities - Enterprise Funds				Totals
	Major Funds			Nonmajor	
	Water Operations	Sewer Operations	WWTP - Capital Res	Solid Waste Operations	
ASSETS					
Current Assets:					
Cash and investments	\$ 2,593,769	\$ -	\$ 1,127,962	\$ 168,900	\$ 3,890,631
Receivables:					
Accounts	17,953	51,968	-	-	69,921
Interest	23,794	18,321	-	1,371	43,486
Intergovernmental	869,166	3,397,274	-	-	4,266,440
Due from other funds	-	-	165,468	-	165,468
Total Current Assets	3,504,682	3,467,563	1,293,430	170,271	8,435,946
Noncurrent Assets:					
Advances to other funds	819,449	819,449	-	-	1,638,898
Capital assets:					
Non-depreciable	1,880,249	15,810,556	-	-	17,690,805
Depreciable, net	2,282,438	15,369,499	-	-	17,651,937
Total capital assets	4,162,687	31,180,055	-	-	35,342,742
Total Noncurrent Assets	4,982,136	31,999,504	-	-	36,981,640
Total Assets	8,486,818	35,467,067	1,293,430	170,271	45,417,586
DEFERRED OUTFLOWS OF RESOURCES					
Deferred pension adjustments	199,072	232,967	-	-	432,039
Deferred OPEB adjustments	66,256	85,979	-	-	152,235
Total Deferred Outflows of Resources	265,328	318,946	-	-	584,274
LIABILITIES					
Current Liabilities:					
Accounts payable	100,820	1,047,219	-	-	1,148,039
Retentions payable	150,874	597,592	-	-	748,466
Salaries and benefits payable	-	300	-	-	300
Interest payable	-	99,158	-	-	99,158
Due to other funds	-	165,468	-	-	165,468
Compensated absences	19,060	25,414	-	-	44,474
Loans payable	-	812,256	-	-	812,256
Total Current Liabilities	270,754	2,747,407	-	-	3,018,161

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

CITY OF COLUSA
Statement of Net Position
Proprietary Funds
June 30, 2025

	Business-Type Activities - Enterprise Funds				Totals
	Major Funds			Nonmajor	
	Water Operations	Sewer Operations	WWTP - Capital Res	Solid Waste Operations	
Noncurrent Liabilities:					
Compensated absences	29,981	32,634	-	-	62,615
Loans payable	-	16,736,804	-	-	16,736,804
Net pension liability	344,075	402,659	-	-	746,734
Net OPEB liability	127,799	174,932	-	-	302,731
Total Noncurrent Liabilities	501,855	17,347,029	-	-	17,848,884
Total Liabilities	772,609	20,094,436	-	-	20,867,045
DEFERRED INFLOWS OF RESOURCES					
Deferred pension adjustments	23,736	27,777	-	-	51,513
Deferred OPEB adjustments	29,943	44,647	-	-	74,590
Total Deferred Inflows of Resources	53,679	72,424	-	-	126,103
NET POSITION					
Net investment in capital assets	4,162,687	13,630,995	-	-	17,793,682
Restricted for debt service	-	-	1,293,430	-	1,293,430
Unrestricted	3,763,171	1,988,158	-	170,271	5,921,600
Total Net Position	\$ 7,925,858	\$ 15,619,153	\$ 1,293,430	\$ 170,271	\$ 25,008,712

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 2 of 2)

CITY OF COLUSA
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds				Totals
	Major Funds			Nonmajor	
	Water Operations	Sewer Operations	WWTP - Capital Res	Solid Waste Operations	
OPERATING REVENUES					
Charges for services	\$ 1,505,240	\$ 3,458,871	\$ -	\$ -	\$ 4,964,111
Other revenue	-	514	-	4,515	5,029
Total Operating Revenues	<u>1,505,240</u>	<u>3,459,385</u>	<u>-</u>	<u>4,515</u>	<u>4,969,140</u>
OPERATING EXPENSES					
Salaries and benefits	404,915	611,834	-	-	1,016,749
Office expense	231,000	305,065	-	-	536,065
Insurance	151,412	151,412	-	-	302,824
Utilities	188,953	430,256	-	-	619,209
Supplies and tools	-	83,374	-	-	83,374
Maintenance and repair	87,980	91,514	-	-	179,494
Professional services	289,690	201,399	-	-	491,089
Depreciation	209,314	1,974,392	-	-	2,183,706
Total Operating Expenses	<u>1,563,264</u>	<u>3,849,246</u>	<u>-</u>	<u>-</u>	<u>5,412,510</u>
Operating Income (Loss)	<u>(58,024)</u>	<u>(389,861)</u>	<u>-</u>	<u>4,515</u>	<u>(443,370)</u>
NON-OPERATING REVENUE (EXPENSES)					
Interest income	117,200	250,206	-	5,485	372,891
Interest expense	-	(335,622)	-	-	(335,622)
Total Non-Operating Revenue (Expenses)	<u>117,200</u>	<u>(85,416)</u>	<u>-</u>	<u>5,485</u>	<u>37,269</u>
Income (Loss) Before Contributions and Transfers	<u>59,176</u>	<u>(475,277)</u>	<u>-</u>	<u>10,000</u>	<u>(406,101)</u>
Capital contributions	1,357,866	6,818,932	-	-	8,176,798
Transfers in	-	-	77,500	-	77,500
Transfers out	(337,516)	(428,339)	-	-	(765,855)
Change in Net Position	<u>1,079,526</u>	<u>5,915,316</u>	<u>77,500</u>	<u>10,000</u>	<u>7,082,342</u>
Total Net Position - Beginning	6,855,514	9,607,300	1,215,930	160,271	17,839,015
Change in accounting principle	(9,182)	(9,182)	-	-	(18,364)
Prior period adjustment	-	105,719	-	-	105,719
Total Net Position - Beginning, Restated	<u>6,846,332</u>	<u>9,703,837</u>	<u>1,215,930</u>	<u>160,271</u>	<u>17,926,370</u>
Total Net Position - Ending	<u>\$ 7,925,858</u>	<u>\$ 15,619,153</u>	<u>\$ 1,293,430</u>	<u>\$ 170,271</u>	<u>\$ 25,008,712</u>

The notes to the basic financial statements are an integral part of this statement.

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CITY OF COLUSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds				Totals
	Major Funds			Nonmajor	
	Water Operations	Sewer Operations	WWTP - Capital Res	Solid Waste Operations	
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 1,525,005	\$ 3,484,348	\$ -	\$ 7,216	\$ 5,016,569
Payments to suppliers	(925,548)	(565,700)	-	-	(1,491,248)
Payments to employees	(349,007)	(562,843)	-	-	(911,850)
Net Cash Provided (Used) by Operating Activities	<u>250,450</u>	<u>2,355,805</u>	<u>-</u>	<u>7,216</u>	<u>2,613,471</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Intergovernmental revenue received	488,700	3,421,658	-	-	3,910,358
Advances to other funds	(819,449)	(819,449)	-	-	(1,638,898)
Advances from other funds	836,961	836,961	-	-	1,673,922
Interfund loans received	-	165,468	-	-	165,468
Interfund loans repaid	-	-	(165,468)	-	(165,468)
Transfers from other funds	-	-	77,500	-	77,500
Transfers to other funds	(337,516)	(428,339)	-	-	(765,855)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>168,696</u>	<u>3,176,299</u>	<u>(87,968)</u>	<u>-</u>	<u>3,257,027</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	(1,680,095)	(7,787,640)	-	-	(9,467,735)
Various capital asset adjustments	8,266	-	-	-	8,266
Principal paid on debt	-	(796,148)	-	-	(796,148)
Interest paid on debt	-	(341,288)	-	-	(341,288)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,671,829)</u>	<u>(8,925,076)</u>	<u>-</u>	<u>-</u>	<u>(10,596,905)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	120,031	263,754	-	5,211	388,996
Net Cash Provided (Used) by Investing Activities	<u>120,031</u>	<u>263,754</u>	<u>-</u>	<u>5,211</u>	<u>388,996</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,132,652)	(3,129,218)	(87,968)	12,427	(4,337,411)
Balances - Beginning	<u>3,726,421</u>	<u>3,129,218</u>	<u>1,215,930</u>	<u>156,473</u>	<u>8,228,042</u>
Balances - Ending	<u>\$ 2,593,769</u>	<u>\$ -</u>	<u>\$ 1,127,962</u>	<u>\$ 168,900</u>	<u>\$ 3,890,631</u>

The notes to the basic financial statements are an integral part of this statement.

Continued (Page 1 of 2)

CITY OF COLUSA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2025

	Business-Type Activities - Enterprise Funds				Totals
	Major Funds			Nonmajor	
	Water Operations	Sewer Operations	WWTP - Capital Res	Solid Waste Operations	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (58,024)	\$ (389,861)	\$ -	\$ 4,515	\$ (443,370)
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation	209,314	1,974,392	-	-	2,183,706
Decrease (increase) in:					
Accounts receivable	19,765	24,963	-	2,701	47,429
Deferred outflows - pension adjustments	4,535	36,811	-	-	41,346
Deferred outflows - OPEB adjustments	18,580	25,150	-	-	43,730
Increase (decrease) in:					
Accounts payable	23,487	697,320	-	-	720,807
Salaries and benefits payable	-	300	-	-	300
Compensated absences	3,680	6,017	-	-	9,697
Net pension liability	68,246	37,188	-	-	105,434
Net OPEB liability	(27,886)	(37,746)	-	-	(65,632)
Deferred inflows - pension adjustments	(5,871)	(11,452)	-	-	(17,323)
Deferred inflows - OPEB adjustments	(5,376)	(7,277)	-	-	(12,653)
Net Cash Provided (Used) by Operating Activities	\$ 250,450	\$ 2,355,805	\$ -	\$ 7,216	\$ 2,613,471

The notes to the basic financial statements are an integral part of this statement.

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Basic Financial Statements

- **Notes to Basic Financial Statements**

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CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The City of Colusa was incorporated in 1868, under the laws and regulations of the State of California. The City operates under a Council-Manager form of government and provides the following services: public safety, highways and streets, culture and recreation, public improvements, planning and zoning, general administrative services, water, sewer and solid waste.

Component Units

Generally accepted accounting principles require government financial statements to include the primary government and its component units. Component units of a governmental entity are legally separate entities for which the primary government is considered to be financially accountable and for which the nature and significance of their relationship with the primary government are such that exclusion would cause the combined financial statements to be misleading. The primary government is considered to be financially accountable if it appoints a majority of an organization's governing body and is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government.

Reporting for component units on the City's financial statements can be blended or discretely presented. Blended component units are, although legally separate entities, in substance part of the City's operations and, therefore, data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, would be reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

For financial reporting purposes, the City's basic financial statements include all financial activities that are controlled by or are dependent upon actions taken by the City Council. Separate financial statements for the City of Colusa Public Financing Authority are not issued.

Blended Component Units

City of Colusa Public Financing Authority - The Authority was established December 7, 2010, by the execution of a Joint Exercise of Powers Agreement between the City of Colusa and the former City of Colusa Redevelopment Agency. The Authority was created for the purpose of providing financing for public capital improvements owned and operated by the City. The Authority is the lessor for the City's Certificates of Participation (Wastewater System Improvement Project) and makes debt service payments on behalf of the City. The City Council is the governing body of the Authority and because its financial and operational relationship with the City is closely integrated, the activity and debt of the Authority is reported in the Sewer Operations enterprise fund financial statements.

Discretely Presented Component Units

There are no component units of the City which meet the criteria for discrete presentation.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Joint Agencies

The City is a participant in Northern California Cities Self-Insurance Fund (NCCSIF), the purpose of which is for member Cities to share in the administrative costs of providing liability and workers' compensation insurance. The NCCSIF is governed by a board of directors appointed by the member cities. Complete financial information can be obtained from the Program Administrator at, 2180 Harvard Street, Suite 460, Sacramento, CA 95815. The City is not financially accountable for this organization and therefore it is not a component unit under Statement Nos. 14, 39 and 61 of the Governmental Accounting Standards Board.

B. Basis of Presentation

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information on all of the nonfiduciary activities of the City, and its blended component units. These statements include the financial activities of the overall government, except fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. Interfund services provided and used are not eliminated in the process of consolidation. These statements distinguish between the governmental and business-type activities of the City. Governmental activities, which are normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each different identifiable activity of the City's business-type activities and each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and; therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the City's funds, including blended component units. Funds are organized into two major categories: governmental and proprietary. The emphasis is placed on major funds within the governmental and proprietary categories; each is displayed in a separate column. All remaining governmental and enterprise funds are separately aggregated and reported as nonmajor funds.

The City reports the following major governmental funds:

- The General fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City that are not accounted for through other funds. For the City, the General fund includes such activities as public safety, planning and zoning, general administrative services and public works.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The City reports the following major governmental funds (Continued):

- The CDBG Program Income fund is a special revenue fund used to account for revenues and expenditures related to the Community Development Block Grant (CDBG) activity. Funding comes primarily from program income.

The City reports the following major proprietary funds:

- The Water Operations fund is an enterprise fund used to account for activity related to providing customers with water and billing for services provided by the City.
- The Sewer Operations fund is an enterprise fund used to account for activity related to providing customers with sewer and billing for services provided by the City.
- The WWTP Capital Reserve fund is an enterprise fund used to maintain required debt reserves.

C. Basis of Accounting and Measurement Focus

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales tax, grants, entitlements, and donations. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Property and sales taxes, interest, certain state and federal grants and charges for services are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the various functions of the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide Statement of Net Position.

E. Cash and Cash Equivalents

For purposes of the accompanying Statement of Cash Flows, the City considers all highly liquid investments with a maturity of three months or less when purchased, including amounts held in the City's investment pool, to be cash and cash equivalents.

F. Investments

The City pools cash and investments of all funds. Each fund's share in this pool is displayed in the accompanying financial statements as cash and investments.

Investment transactions are recorded on the trade date. The fair value of investments is determined annually. Investments in nonparticipating interest-earning investment contracts are reported at cost; short term investments are reported at amortized cost, investments in the State of California Local Agency Investment Fund, an external pool, are reported at amortized cost which approximates fair value, and the fair value of all other investments are obtained by using quotations obtained from independent published sources or by the safekeeping institution. The fair value represents the amount the City could reasonably expect to receive for an investment in a current sale between a willing buyer and seller.

Income from pooled investments is allocated to the individual funds based on the fund or participant's average daily cash balance at quarter end in relation to the total pool investments. Income from non-pooled investments is recorded based on the specific investments held by the fund.

G. Receivables

Receivables for governmental activities consist mainly of accounts, interest, taxes and amounts due from other governments. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

Receivables for business-type activities consist mainly of user fees and interest. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

H. Other Assets

Inventory

Governmental fund and proprietary fund inventories are recorded as expenditures/expenses at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Other Assets (Continued)

Prepaid Items

Payments made for services that will benefit periods beyond June 30, 2025, are recorded as prepaid costs under both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. The City records prepaid insurance for the net investment in a joint powers self-insurance agency.

I. Loans Receivable

A total of \$2,779,807 was recorded as loans receivable at June 30, 2025. These represent low interest notes and related accrued interest to finance multi-family and single-family construction and rehabilitation projects and homebuyer assistance for low-income families. Loan terms are 15 to 55 years with an interest rate at 0 to 5 percent. The primary source of funding for these loans comes from grants from the federal Community Development Block Grant (CDBG) program and Home Investment Partnerships (HOME) program. The CDBG and HOME grants contain monitoring requirements to ensure grant compliance. These requirements are reflected in the loan agreements.

J. Capital Assets

Capital assets, including public domain (infrastructure such as roads, bridges, sidewalks, water, sewer, and similar items) are defined by the City as assets with a cost greater than \$500 for office equipment, \$1,000 for buildings and machinery and equipment, and \$3,000 for water system infrastructure and a useful life of at least two years. Capital assets are recorded at historical or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their fair value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	5 to 10 years
Structures and improvements	10 to 40 years
Infrastructure	20 to 75 years
Intangibles (computer software)	5 to 10 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is to be included in the results of operations.

K. Property Tax

Colusa County assesses properties, bills, collects, and distributes property taxes to the City. The County remits the entire amount levied and handles all delinquencies, retaining interest and penalties.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Property Tax (Continued)

Property taxes are levied on a fiscal year (July 1 - June 30). The secured property tax assessments are due on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. The unsecured property tax assessments are due on August 1 and become delinquent after August 31. Property taxes become a lien on the property effective January 1 of the preceding year.

The City recognizes property taxes when the individual installments are due, provided they are collected within 60 days after year-end.

L. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as “internal balances.” Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide Statement of Activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

M. Compensated Absences

It is the City's policy to permit employees to accumulate a limited amount of earned but unused vacation leave and an unlimited amount of sick leave. In the government-wide financial statements the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. In the proprietary funds the accrued compensated absences is recorded as an expense and related liability in the year earned. The City includes its share of Social Security and Medicare taxes payable on behalf of the employees in the accrual for compensated absences.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Compensated Absences (Continued)

Unused vacation is paid to employees upon termination. The maximum accrual for employees in the police, middle management, department head and miscellaneous groups for vacation is one and a half times the employees’ annual vacation leave credits, and for fire department employees the maximum accrual is two and a half times the employees’ annual vacation leave credits. Annually, all employees may “sell back” a portion of their unused vacation. In addition to vacation, police, middle management, department heads, and miscellaneous employees also accrue sick leave credits. Fire department employees do not accrue sick leave credits. There is no limit as to the accrual of sick leave. After 10 years of service, the employee may be paid for up to 50 percent of the sick leave accrual to a maximum of 300 hours upon termination or retirement.

N. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the City’s California Public Employees’ Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan’s fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023, to June 30, 2024

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City’s plan (OPEB Plan) and additions to/deductions from the OPEB Plans’ fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2024
Measurement Date	June 30, 2024
Measurement Period	June 30, 2023, to June 30, 2024

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. The City has three items which qualify for reporting in this category. The first item, unavailable revenue, is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second and third items relate to the inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

Q. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

R. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statements have been implemented, if applicable, in the current financial statements.

Statement No. 101, Compensated Absences. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Statement No. 102, Certain Risk Disclosures. The objective of this statement is to provide users of government financial statements with essential information about its risks related to a government's vulnerabilities due to certain concentrations or constraints.

S. Future Accounting Pronouncements

The following GASB Statements will be implemented, if applicable, in future financial statements:

Statement No. 103 "Financial Reporting Model Improvements" The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

Statement No. 104 "Disclosure of Certain Capital Assets" The requirements of this statement are effective for fiscal years beginning after June 15, 2025. (FY 25/26)

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Deficit Fund Balance

The following non-major governmental funds had deficit fund balances at June 30, 2025:

Traffic Safety	\$ 8,928
State Park	625,045
Developer Deposits	229,437
Prop 64 Grant	15,717

Some of these deficits may be eliminated in the future through grant revenues. Certain amounts of these deficits will ultimately become the responsibility of the General fund.

B. Restatement of Net Position

During fiscal year ended June 30, 2025, the City recorded an additional expenditure for sick leave due to the implementation of GASB No. 101 which was not previously reported in the financial statements resulting in an understatement of prior year expenditures of \$36,729 as well as various corrections to capital assets and correction of deferred housing loan payments. The effect of implementing GASB No. 101 and correcting the capital assets and deferred inflows is shown in the table below.

During fiscal year 2025, a change in accounting principle and an error correction in adjustments to and restatements of beginning net position is as follows:

	Governmental Activities	Business- Type Activities	CDBG Program Income	Other Governmental Funds	Water Operations	Sewer Operations
June 30, 2024, as previously reported	\$11,896,678	\$ 17,839,015	\$ 270,443	\$ 5,108,263	\$ 6,855,514	\$9,607,300
Error correction of capital assets	(116,348)	-	-	-	-	-
Correction of deferred housing loan payments to restricted fund balance	2,511,762	-	1,637,643	874,119	-	-
Change in accounting principle – GASB No. 101	(18,365)	(18,364)	-	-	(9,182)	(9,182)
June 30, 2024, as restated	<u>\$14,273,727</u>	<u>\$ 17,820,651</u>	<u>\$ 1,908,086</u>	<u>\$ 5,982,382</u>	<u>\$ 6,846,332</u>	<u>\$9,598,118</u>

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2025, the City's cash and investments are reported in the financial statements as follows:

Governmental activities	\$ 9,002,502
Business-type activities	<u>3,890,631</u>
Total Cash and Investments	<u>\$ 12,893,133</u>

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

A. Financial Statement Presentation (Continued)

As of June 30, 2025, the City's cash and investments consisted of the following:

Cash:	
Cash on hand	\$ 500
Deposits (less outstanding checks)	<u> 2,621,192</u>
Total Cash	<u> 2,621,692</u>
Investments:	
Local Agency Investment Fund (LAIF)	<u> 10,271,441</u>
Total Investments	<u> 10,271,441</u>
Total Cash and Investments	<u>\$ 12,893,133</u>

B. Cash

At year-end, the carrying amount of the City's cash deposits (including amounts in a checking account) was \$2,621,192 and the bank balance was \$2,635,928. The difference between the bank balance and the carrying amount represents outstanding checks and deposits in transit. In addition, the City had cash on hand of \$500.

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The City's investment policy requires that deposits in banks must meet the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of public funds. The first \$250,000 of the City's deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Deposits of more than the \$250,000 insured amount are collateralized.

C. Investments

The City has an investment policy, the purpose of which is to establish guidelines for the prudent investment of the City's funds, and outline the policies for maximizing the efficiency of the City's cash management program. The ultimate goal is to enhance the economic status of the City while protecting its pooled investments.

The investment policy provides the basis for the management of a prudent, conservative investment program. Funds are invested to provide the maximum security of principal with secondary emphasis on achieving the highest return, while meeting daily cash flow needs. All investments are made in accordance with the Government Code and, in general, the investment policy is more restrictive than state law.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Under the provisions of the City's investment policy the City may invest or deposit in the following:

- Securities of the U.S. Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit or Time Deposits placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Bankers' Acceptances for a maximum of 180 days
- Commercial Paper for a maximum of 270 days
- Local Agency Investment Fund (LAIF)
- Demand Accounts – Insured/Collateralized

Fair Value of Investments - The City measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

The City's position in external investment pools is in itself regarded as a type of investment and looking through to the underlying investments of the pool is not appropriate. Therefore, the City's investment in external investment pools is not recognized in the three-tiered fair value hierarchy described above.

At June 30, 2025, the City had the following recurring fair value measurements:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by Fair Value Level				
None	\$ -	\$ -	\$ -	\$ -
Total Investments Measured at Fair Value	-	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Investments in External Investment Pool				
LAIF	<u>10,271,441</u>			
Total Investments	<u>\$ 10,271,441</u>			

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. To limit the exposure to fair value losses resulting from increases in interest rates, the City's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the City to meet all projected obligations. Any investments that mature more than five years from the date of purchase cannot occur without prior approval of the City Council.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

As of June 30, 2025, the City had the following investments, all of which had a maturity of 5 years or less:

Investment Type	Interest Rates	Maturities		Fair Value	Weighted Average Maturity (Years)
		0-1 year	1-5 years		
LAIF	Variable	\$ 10,271,441	\$ -	\$ 10,271,441	-
Total Investments		\$ 10,271,441	\$ -	\$ 10,271,441	-

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City’s investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2025, the City’s investments were all pooled with LAIF which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover its deposits or collateral securities that are in the possession of an outside party. To mitigate the custodial credit risk the City’s investment policy requires that all securities owned by the City shall be held in safekeeping by a third-party bank trust department.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the City’s investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The City’s investment policy contains limitations on the amount that can be invested in any one issuer. All investments of the City were pooled with LAIF which holds a diversified portfolio of high-quality investments.

D. Investment in External Investment Pool

The City of Colusa maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. At June 30, 2025, the City’s investment in LAIF valued at amortized cost was \$10,271,441 and is the same as the value of the pool shares. There are no restrictions on withdrawal of funds. The total amount invested by all public agencies in LAIF on that day was \$178.1 billion. Of that amount, 96.19 percent is invested in non-derivative financial products and 3.81 percent in structured notes and asset-backed securities.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2025, was as follows:

	Balance July 1, 2024	Additions	Adjustments/ Retirements	Balance June 30, 2025
Governmental Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 171,520	\$ 135,427	\$ -	\$ 306,947
Construction in progress	-	559,560	-	559,560
Total Capital Assets, Not Being Depreciated	171,520	694,987	-	866,507
Capital Assets, Being Depreciated				
Infrastructure	2,485,296	1,381,724	-	3,867,020
Improvements	6,477,560	-	-	6,477,560
Structures	5,670,671	-	9,100	5,679,771
Equipment	2,248,508	311,460	(84,670)	2,475,298
Vehicles	3,523,154	21,676	(19,007)	3,525,823
Software	107,900	-	(8,026)	99,874
Total Capital Assets, Being Depreciated	20,513,089	1,714,860	(102,603)	22,125,346
Less Accumulated Depreciation For:				
Infrastructure	(1,352,122)	(159,921)	(63,073)	(1,575,116)
Improvements	(2,482,252)	(294,665)	-	(2,776,917)
Structures	(2,531,351)	(80,385)	-	(2,611,736)
Equipment	(1,742,977)	(185,385)	70,263	(1,858,099)
Vehicles	(2,627,752)	(202,089)	(25,005)	(2,854,846)
Software	(60,790)	(10,788)	4,070	(67,508)
Total Accumulated Depreciation	(10,797,244)	(933,233)	(13,745)	(11,744,222)
Total Capital Assets, Being Depreciated, Net	9,715,845	781,627	(116,348)	10,381,124
Governmental Activities Capital Assets, Net	\$ 9,887,365	\$ 1,476,614	(\$ 116,348)	\$ 11,247,631

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 4: CAPITAL ASSETS (CONTINUED)

	Balance July 1, 2024	Additions	Adjustments/ Retirements	Balance June 30, 2025
Business-Type Activities				
Capital Assets, Not Being Depreciated				
Land	\$ 5,860,839	\$ -	\$ -	\$ 5,860,839
Construction in progress	1,947,003	10,067,187	(184,224)	11,829,966
Total Capital Assets, Not Being Depreciated	7,807,842	10,067,187	(184,224)	17,690,805
Capital Assets, Being Depreciated				
Infrastructure	4,276,182	-	-	4,276,182
Improvements	39,248,165	122,853	92,447	39,463,465
Structures	66,880	-	-	66,880
Equipment	1,743,368	23,061	4,700	1,771,129
Vehicles	1,389,091	3,098	3,099	1,395,288
Software	3,342	-	-	3,342
Total Capital Assets, Being Depreciated	46,727,028	149,012	100,246	46,976,286
Less Accumulated Depreciation For:				
Infrastructure	(4,180,310)	(5,376)	(7,227)	(4,192,913)
Improvements	(20,888,443)	(1,922,775)	197,666	(22,613,552)
Structures	(48,810)	(2,229)	-	(51,039)
Equipment	(1,263,922)	(161,914)	(5,711)	(1,431,547)
Vehicles	(937,250)	(91,412)	(3,294)	(1,031,956)
Software	(3,342)	-	-	(3,342)
Total Accumulated Depreciation	(27,322,077)	(2,183,706)	181,434	(29,324,349)
Total Capital Assets, Being Depreciated, Net	19,404,951	(2,034,694)	281,680	17,651,937
Business-Type Activities Capital Assets, Net	\$ 27,212,793	\$ 8,032,493	\$ 97,456	\$ 35,342,742

Depreciation

Depreciation expense was charged to governmental activities as follows:

General government	\$ 204,059
Public safety	224,685
Public works	472,757
Culture and recreation	31,732
Total Depreciation Expense – Governmental Activities	<u>\$ 933,233</u>

Depreciation expense was charged to business-type activities as follows:

Water Operations	\$ 209,314
Sewer Operations	1,974,392
Total Depreciation Expense – Business-Type Activities	<u>\$ 2,183,706</u>

Construction in Progress

Construct in progress for business-type activities relates primarily to software upgrades, the wastewater recycling project and the Walnut Grant project.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 5: INTERFUND TRANSACTIONS

Due To/From Other Funds

During the course of operations, transactions occur between funds to account for goods received or services rendered. These receivables and payables are classified as due from or due to other funds. In addition, when funds overdraw their share of pooled cash, the receivables and payables are also classified as due from or due to other funds.

The following are due to and due from balances as of June 30, 2025:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 1,108,168	\$ -
Nonmajor governmental funds	-	1,108,168
WWTP – Capital Reserves	165,468	-
Sewer operations	-	165,468
Total	\$ 1,273,636	\$ 1,273,636

Advances To/From Other Funds

Advances to/from other funds are non-current interfund loans and are offset by a nonspendable fund balance account in applicable governmental funds to indicate they are not in spendable form. The following are advances to/from other funds as of June 30, 2025:

	Advances To Other Funds	Advances From Other Funds
General Fund	\$ -	\$ 1,638,898
Water operations	819,449	-
Sewer operations	819,449	-
Total	\$ 1,638,898	\$ 1,638,898

Transfers

Transfers are indicative of funding for capital projects, lease payments or debt service and re-allocations of special revenues. The following are the interfund transfer balances as of June 30, 2025:

	Transfers In	Transfers Out
General Fund	\$ 912,321	\$ -
CDBG Program Income	-	2,505
Nonmajor governmental funds	-	221,461
Water operations	-	337,516
Sewer operations	-	428,339
WWTP Capital Reserve	77,500	-
Total	\$ 989,821	\$ 989,821

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 6: UNEARNED REVENUES

At June 30, 2025, the components of unearned revenue were as follows:

	Unearned
General Fund	
Coronavirus State and Local Fiscal Relief Funds received in advance	\$ 208,599
Other Governmental Funds	
Recreation fees received in advance	2,913
Total	\$ 211,512

NOTE 7: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2025:

Type of Indebtedness	Balance July 1, 2024	Adjustments	Additions	Retirements	Balance June 30, 2025	Amounts Due Within One Year
Governmental Activities						
Compensated absences*	\$ 184,860	\$ 18,365	\$ -	(\$ 6,128)	\$ 197,097	\$ 95,009
Financed purchase	98,217	-	-	(18,567)	79,650	19,839
Total Governmental Activities	\$ 283,077	\$ 18,365	\$ -	(\$ 24,695)	\$ 276,747	\$ 114,848
Business-Type Activities						
Compensated absences*	\$ 79,026	\$ 18,364	\$ 9,699	\$ -	\$ 107,089	\$ 44,474
Direct borrowing loans payable	18,345,208	-	-	(796,148)	17,549,060	812,256
Total Business-Type Activities	\$ 18,424,234	\$ 18,364	\$ 9,699	(\$ 796,148)	\$ 17,656,149	\$ 856,730

*The compensated absences activity shown in the table above is presented on a net increase/decrease basis as permitted by GASB Statement No. 101.

Compensated absences are generally liquidated by the fund where the accrued liability occurred. The financed purchase liability is liquidated by lease payments made by the departments leasing the equipment.

Individual issues of debt payable outstanding at June 30, 2025, are as follows:

Business-Type Activities

Loans from Direct Borrowings:

United States Department of Agriculture Loan, dated December 18, 2013, in the amount of \$1,367,000, payable in annual principal installments of \$20,000 to \$54,000, with an interest rate of 2.75%, and maturity on December 1, 2053. The loan proceeds were used to finance certain improvements to the City's wastewater treatment system.	\$ 1,122,000
State of California, State Water Resources Control Board Loan, dated November 16, 2007, in the amount of \$15,500,000, payable in annual installments of \$715,815 with an interest rate of 2.40%, and maturity on January 15, 2039. The loan proceeds were used to finance the expansion of the wastewater treatment plant.	8,426,794
State of California, State Water Resources Control Board Loan, dated August 24, 2016, in the amount of \$4,700,000, payable in annual installments of \$183,574, with an interest rate of 1.00%, and maturity of December 1, 2047. The loan proceeds were used to finance the Wastewater Treatment Plan Upgrade project.	3,755,158

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 7: LONG-TERM LIABILITIES (CONTINUED)

Business-Type Activities (Continued)

State of California, State Water Resources Control Board Loan, dated October 15, 2020, in the amount of \$4,350,000, payable in annual installments of \$175,861 with an interest rate of 1.30%, and maturity of December 1, 2051. The loan was used to finance the Wastewater Treatment Plan Upgrade project.

	4,245,108
Total Loans from Direct Borrowings	17,549,060
Total Business-Type Activities	\$ 17,549,060

The City has pledged sewer operations revenues, net of specified operating expenses, to repay loans from direct borrowings in the amount of \$19,627,020 issued in November 2007, December 2013 and August 2016.

Following is a schedule of debt payment requirements to maturity for long-term debt, excluding compensated absences that have indefinite maturities and capital leases which are reported in Note 8.

Business-Type Activities

Year Ended June 30	Loans from Direct Borrowings		
	Principal	Interest	Totals
2026	\$ 812,256	\$ 325,479	\$ 1,137,735
2027	828,688	309,317	1,138,005
2028	844,453	292,810	1,137,263
2029	861,556	275,950	1,137,506
2030	879,007	258,716	1,137,723
2031-2035	4,666,507	1,021,514	5,688,021
2036-2040	4,441,771	529,081	4,970,852
2041-2045	1,858,703	248,684	2,107,387
2046-2050	1,617,463	123,513	1,740,976
2051-2054	738,656	25,254	763,910
Total	\$ 17,549,060	\$ 3,410,318	\$ 20,959,378

NOTE 8: LEASES

Financed Purchase Agreements

In March 2024, the City entered into a financed purchase agreement for the purchase of mowers and related equipment with a cost of \$104,713 and accumulated depreciation of \$0 as of June 30, 2025. The financed purchase agreement is payable in 60 monthly installments of \$2,045, including interest at 6.65%. The installment repayment began in March 2024. Principal and interest paid in the current year were \$76,570. Total remaining payments under the agreement are \$89,973, including interest in the amount of \$10,323. The present value of the remaining payments is \$89,973.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 8: LEASES (CONTINUED)

Financed Purchase Agreements (Continued)

The future minimum financed purchase agreement obligations and the net present value of these minimum lease payments as of June 30, 2025, were as follows:

Year Ended June 30	Governmental Activities
2026	\$ 24,538
2027	24,538
2028	24,538
2029	16,359
Total Requirements	89,973
Less interest	(10,323)
Present Value of Remaining Payments	\$ 79,650

NOTE 9: NET POSITION

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. These principally include restrictions for capital projects, debt service requirements and other special revenue fund purposes.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Restricted by Enabling Legislation

The government-wide Statement of Net Position reports \$8,129,422 of restricted net position, of which \$3,442,200 is restricted by enabling legislation.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 10: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds can be made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the City’s highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the City’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the residual classification for the City’s General fund that includes all amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all major and nonmajor governmental funds as of June 30, 2025, were distributed as follows:

	General Fund	CDBG Program Income	Other Governmental Funds	Totals
Nonspendable:				
Prepaid costs	\$ 104,619	\$ -	\$ -	\$ 104,619
Subtotal	104,619	-	-	104,619
Restricted for:				
Community Development	-	1,952,607	1,256,230	3,208,837
SLESF	-	-	398,027	398,027
Strike Team	-	-	381,899	381,899
Gas Tax	-	-	428,819	428,819
County Transportation	-	-	747,893	747,893
Park Donations	-	-	690	690
Improvement District	-	-	41,525	41,525
Development Impact Fees	-	-	1,514,964	1,514,964
State Recycling Grant	-	-	12,601	12,601
Boat Launch	-	-	94,749	94,749

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 10: FUND BALANCES (CONTINUED)

	General Fund	CDBG Program Income	Other Governmental Funds	Totals
Restricted for (Continued):				
Historical Preservation	-	-	4,048	4,048
Lighting Districts	-	-	103,940	103,940
Cannabis Revenue	-	-	1,831,635	1,831,635
Police Projects	-	-	50,000	50,000
Subtotal	-	1,952,607	6,867,020	8,819,627
Unassigned	2,743,232	-	(879,127)	1,864,105
Total	<u>\$ 2,847,851</u>	<u>\$ 1,952,607</u>	<u>\$ 5,987,893</u>	<u>\$ 10,788,351</u>

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The City Council has adopted a fund balance policy for financial statement reporting. The policy establishes procedures for reporting fund balance classifications. The policy also provides for a measure of financial protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54.

NOTE 11: PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the City's separate Safety police, Safety fire, and Miscellaneous (all other) Employee Pension Plan, a cost-sharing multiple employer-defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Effective January 1, 2013, the City added retirement tiers for the Miscellaneous and Safety Rate Tiers for new employees as required under the Public Employee Pension Reform Act (PEPRA). New employees hired on or after January 1, 2013, will be subject to new, lower pension formulas, caps on pensionable income levels and new definitions of pensionable income. In addition, new employees will be required to contribute half of the total normal cost of the pension benefit unless impaired by an existing Memorandum of Understanding. The cumulative effect of these PEPRA changes will ultimately reduce the City's retirement costs.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 11: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Summary of Rate Tiers and Eligible Participants

Open for New Enrollment	
Miscellaneous PEPRA	Miscellaneous members hired on or after January 1, 2013
Safety Police PEPRA	Safety police members hired on or after January 1, 2013
Safety Fire PEPRA	Safety fire members hired on or after January 1, 2013
Closed to New Enrollment	
Miscellaneous First Tier	Miscellaneous members hired before January 1, 2010
Miscellaneous Second Tier	Miscellaneous hired after July 1, 2010, and before December 31, 2012
Safety Police	Safety police members hired before January 1, 2013
Safety Fire	Safety fire members hired before January 1, 2013

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (age 52 for Miscellaneous Plan members if membership date is on or after January 1, 2013) with statutorily reduced benefits. Retirement benefits are paid monthly for life. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Each Rate Tier's specific provisions and benefits in effect at June 30, 2025, are summarized as follows:

	<u>Benefit Formula</u>	<u>Retirement Age</u>	<u>Monthly Benefits as a % of Eligible Compensation</u>
Miscellaneous First Tier	2.0% @ 55	50 - 63	1.426% to 2.418%
Miscellaneous Second Tier	2.0% @ 60	50 - 63	1.092% to 2.418%
Miscellaneous PEPRA	2.0% @ 62	52 - 67	1.000% to 2.500%
Safety Police	2.0% @ 50	50 - 55	2.000% to 2.700%
Safety Police PEPRA	2.7% @ 57	50 - 57	2.000% to 2.700%
Safety Fire	2.0% @ 50	50 - 55	2.000% to 2.700%
Safety Fire PEPRA	2.7% @ 57	50 - 57	2.000% to 2.700%

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 11: PENSION PLAN (CONTINUED)

A. General Information about the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for all Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

	<u>Employer Contribution Rates</u>	<u>Employee Contribution Rates</u>	<u>Employer Paid Member Contribution Rates</u>
Miscellaneous First Tier	12.520%	7.000%	0.000%
Miscellaneous Second Tier	10.150%	7.000%	0.000%
Miscellaneous PEPRA	7.870%	7.750%	0.000%
Safety Police	21.300%	9.000%	0.000%
Safety Police PEPRA	13.760%	13.750%	0.000%
Safety Fire	21.300%	9.000%	0.000%
Safety Fire PEPRA	13.760%	13.750%	0.000%

For the year ended June 30, 2025, the contributions recognized as part of pension expense for the Plan was as follows:

	<u>Contributions-Employer</u>	<u>Contributions-Employee (Paid by Employer)</u>
Miscellaneous	\$ 456,299	\$ -
Safety	518,583	-

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024, using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The City's proportionate share of the net pension liability for the Plan as of June 30, 2024, and 2025, was as follows:

	<u>Proportion June 30, 2024</u>	<u>Proportion June 30, 2025</u>	<u>Change- Increase (Decrease)</u>
Miscellaneous	.09694%	.09953%	.00259%
Safety	.05849%	.05865%	.00016%

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

As of June 30, 2025, the City reported a net pension liability for its proportionate share of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 4,813,790
Safety	<u>4,276,048</u>
Total Net Pension Liability	<u>\$ 9,089,838</u>

For the year ended June 30, 2025, the City recognized a pension expense of \$1,584,825. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to the measurement date	\$ 1,109,930	\$ -
Changes of assumptions	229,077	-
Difference between expected and actual experience	765,160	(27,586)
Difference between projected and actual earnings on pension plan investments	483,808	-
Differences between City contributions and proportionate share of contributions	197,149	(49,951)
Amortization due to differences in proportions	<u>-</u>	<u>(254,538)</u>
Total	<u>\$ 2,785,124</u>	<u>(\$ 332,075)</u>

\$1,109,930 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>		
2026		\$ 405,884
2027		1,099,063
2028		3,859
2029		(165,687)
Thereafter		<u>-</u>
Total		<u>\$ 1,343,119</u>

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Investment Rate of Return	6.90%
Inflation	2.30%
Salary Increases	Varies by entry-age and service
Mortality Rate Table	Derived using CalPERS' membership data for all funds
Post-Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80 percent of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the CalPERS 2021 experience study that can be found on the CalPERS website.

Long-Term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long-term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Long-Term Expected Rate of Return (Continued)

The expected real rates of return by asset class are as follows:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Real Return Years 1-10 (1, 2)</u>
Global Equity – Cap-Weighted	30.0%	4.54%
Global Equity – Non-Cap-Weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	(5.0%)	(0.59%)
Total	<u>100.0%</u>	

(1) An expected price inflation of 2.30% used for this period

(2) Figures are based on the 2021-22 Asset Liability Management Study

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for each Rate Tier as of the measurement date, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease <u>5.90%</u>	Discount Rate <u>6.90%</u>	1% Increase <u>7.90%</u>
Miscellaneous	\$ 6,966,955	\$ 4,813,790	\$ 3,041,418
Safety	6,233,675	4,276,048	2,674,983

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 11: PENSION PLAN (CONTINUED)

B. Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pension (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

A. General Information about the OPEB Plan

Plan Description

The City's defined benefit OPEB plan (the Plan) provides OPEB for all permanent full-time general and public safety employees of the City. The Plan is an agent multiple-employer defined benefit plan administered by the California Public Employees' Retirement System (CalPERS). The City Council reserves the authority to review and amend the funding policy from time to time, in order to ensure that the funding policy continues to best suit the circumstances of the City.

Benefits Provided

The City reported that medical, dental and vision coverage is available to retirees.

If dental and/or vision coverage is selected, the retiree must pay 100 percent of the premiums. Since no OPEB liability is expected with respect to dental or vision coverage for retirees, neither is considered in the valuation of the net OPEB liability.

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). Access to this coverage requires the employee to satisfy the requirements for retirement under CalPERS, i.e., (a) attainment of age 50 (age 52 for miscellaneous PEPRAs employees) with 5 years of State or public agency service or (b) an approved disability retirement.

The employee must begin his or her retirement (pension) benefit within 120 days of terminating employment with the City to be eligible to continue medical coverage through the City and be entitled to the benefits described below. It is the date when the employee begins his or her retirement benefits and not timing of enrollment in the medical program which determines whether the retiree qualifies for lifetime medical coverage and any benefits defined in the PEMHCA resolution. Once eligible, coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage. If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement, during any future open enrollment period or with a qualifying life event.

Under PEMHCA, the City is required to contribute toward retiree premiums for the retiree's lifetime or until coverage is discontinued. In accordance with a resolution executed in 2010, the City contributes the PEMHCA minimum employer contribution (MEC) for any City retiree who satisfies the requirements for access to coverage. For certain retirees, the City provides a medical premium stipend, which in combination with the PEMHCA minimum (MEC), provides an additional subsidy toward retiree (single coverage) medical premiums.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

A. General Information about the OPEB Plan (Continued)

Benefits Provided (Continued)

The chart below summarizes the details about eligibility for and the amount of these benefits.

Date Hired	Date of Retirement	Group	Eligibility Requirements	Pre-Medicare Retiree Benefit	Medicare Retiree Benefit	Maximum Monthly Benefit for 2024
Any	Any	All Groups	At least age 50 with 5 years of PERS service	Required PEMHCA minimum Employer Contribution (MEC)		\$157
Before 7/1/2010	Before 1/1/2011	All Groups	At least age 50 with 5 years of City service	100% Employee (Retiree) Only Premium		Not Applicable
Before 7/1/2010	On or After 1/1/2011	Middle Mgmt. and Dept. Heads	At least age 50 with 10 years of City Service	100% Employee Only premium up to Blue Shield EPO Basic premium	100% Employee Only premium up to Blue Shield EPO Supplemental Medicare Premium	Pre-Medicare \$1,076.84 Post-Medicare \$392.68
		Misc. Police and Fire		100% Employee Only premium up to PORAC Basic Premium		Pre-Medicare \$931.00 Post-Medicare \$392.68
On or After 7/1/2010	Any	All Groups	No additional benefits payable; PEMHCA MEC only; see above.			

City Council members are eligible to continue coverage in retirement, but, if they opt to do so, must pay 100 percent of the monthly premiums. The City does not contribute towards the monthly premiums for retired Council members.

Employees Covered by Benefit Terms

At June 30, 2025, the following plan members were covered by the benefit terms:

Inactive plan members entitled to but not receiving benefits	10
Inactive plan members or beneficiaries currently receiving benefits	27
Active plan members	<u>31</u>
Total	<u>68</u>

B. Net OPEB Liability

The City’s net OPEB liability of \$1,031,592, was measured as of June 30, 2024, and was determined by an actuarial valuation as of that date.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. Net OPEB Liability (Continued)

Actuarial Assumptions and Other Inputs

The net OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2024
Measurement Date	Last day of the prior fiscal year (June 30, 2024)
Funding Method	Entry Age Normal Cost, level percent of pay
Asset Valuation Method	Market value of assets
Long Term Return on Assets	6.3% as of June 30, 2024, and 6.1% as of June 30, 2023, net of plan investment expenses and including inflation
Discount Rate	6.3% as of June 30, 2024, and 6.1% as of June 30, 2023
Participants Valued	Only current active employees and retired participants and covered dependents are valued. No future entrants are considered in the valuation.
Salary Increase	3.0% per year; since benefits do not depend on salary, this is used to allocate the cost of benefits between service years
General Inflation Rate	2.5% per year
Healthcare cost trend rates	6.5% for 2025, to an ultimate rate of 3.9% for 2075 and later years
Mortality rates	MacLeod Watts Scale 2022

Demographic actuarial assumptions used in the June 30, 2024, valuation are based on the 2021 experience study of the California Public Employees Retirement System using data from 1997 to 2019, except for a different basis used to project future mortality improvements.

C. Changes in the Net OPEB Liability

The table below shows the changes in the total OPEB liability, the Plan Fiduciary Net Position (i.e. Fair value of the Plan assets), and the net OPEB liability during the measurement period ending on June 30, 2024 for the City's proportionate share.

	Increases (Decreases)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at fiscal year ending June 30, 2024	\$ 3,638,387	\$ 2,361,128	\$ 1,277,259
Changes during the period:			
Service cost	92,629	-	92,629
Interest cost	223,156	-	223,156
Contributions – employer	-	203,008	(203,008)
Net investment income	-	276,352	(276,352)
Changes of assumptions	(82,909)	-	(82,909)
Benefit payments	(145,443)	(145,443)	-
Administrative expenses	-	(817)	817
Net Changes	87,433	333,100	(245,667)
Balances at fiscal year ending June 30, 2025	\$ 3,725,820	\$ 2,694,228	\$ 1,031,592

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

C. Changes in the Net OPEB Liability (Continued)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City’s net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.30%)	Discount Rate (6.30%)	1% Increase (7.30%)
Net OPEB liability	\$ 1,477,242	\$ 1,031,592	\$ 657,979

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the net OPEB liability of the City, as well as what the City’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	Current Trend -1%	Current Trend	Current Trend +1%
Net OPEB Liability	\$ 617,720	\$ 1,031,592	\$ 1,533,116

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the City recognized OPEB expense of \$106,310. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 316,696	(\$ 73,039)
Differences between expected and actual experience	10,213	(159,822)
Net difference between projected and actual earnings on investments	-	(49)
Contributions made subsequent to the measurement date	232,737	-
Total	\$ 559,646	(\$ 232,910)

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 12: OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

D. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The \$232,737 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the next fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended <u>June 30</u>		
2026	(\$	38,295)
2027		55,416
2028		8,953
2029		11,771
2030		32,572
Thereafter		<u>23,582</u>
		<u>\$ 93,999</u>

NOTE 13: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

There is no claims liability to be reported based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

There are no significant reductions in insurance coverage from prior years and there have been no settlements exceeding the insurance coverages for each of the past three fiscal years.

The City is a member of Northern California Cities Self-Insurance Fund (NCCSIF), a joint powers agency which provides the City with a shared risk layer of coverage above the self-insured \$50,000 retention for liability and the self-insured \$100,000 retention for workers compensation. The NCCSIF is composed of 22 member cities and is governed by a board of directors appointed by the member cities. The governing board has authority over budgeting and financing. The City pays an annual premium to NCCSIF for its insurance coverage.

NCCSIF is a joint powers agency organized in accordance with Article 1, Chapter 5, Division 7, Title 1 of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide excess liability insurance. The Authority provides claims processing administrative services, risk management services, and actuarial studies. It is governed by a member from each city. The City of Colusa council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. However, ultimate liability for payment of claims and insurance premiums resides with member cities. The Authority is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities. If the JPA becomes insolvent, the City is responsible only to the extent of any deficiency in its equity balance.

CITY OF COLUSA
Notes to Basic Financial Statements
For the Year Ended June 30, 2025

NOTE 13: RISK MANAGEMENT (CONTINUED)

Upon termination of the JPA agreement, all property of the Authority will vest in the respective parties which theretofore transferred, conveyed or leased said property to the Authority. Any surplus of funds will be returned to the parties in proportion to actual balances of each equity.

The Authority establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not reported. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision of inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

The participants as of June 30, 2025, were as follows:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Anderson • Auburn • Colusa • Corning • Dixon • Elk Grove • Folsom • Galt • Gridley • Ione • Jackson | <ul style="list-style-type: none"> • Lincoln • Marysville • Nevada City • Oroville • Paradise • Placerville • Red Bluff • Rio Vista • Rocklin • Willows • Yuba City |
|---|--|

NOTE 14: OTHER INFORMATION

A. Commitments and Contingencies

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the appreciable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

B. Subsequent Events

Management has evaluated events subsequent to June 30, 2025, through January 20, 2026, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

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**Required Supplementary Information
(Unaudited)**

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CITY OF COLUSA
Required Supplementary Information
City Pension Plan
Schedule of Proportionate Share of the Net Pension Liability
For the Year Ended June 30, 2025
Last 10 Years

Measurement Date	2014/2015	2015/2016	2016/2017	2017/2018
Miscellaneous				
Proportion of the net pension liability	0.08470%	0.08663%	0.08805%	0.09091%
Proportionate share of the net pension liability	\$ 2,323,706	\$ 3,009,400	\$ 3,470,828	\$ 3,426,135
Covered payroll	857,971	905,553	944,509	1,084,340
Proportionate share of the net pension liability as a percentage of covered payroll	270.84%	332.33%	367.47%	315.97%
Plan fiduciary net position as a percentage of the total pension liability	80.61%	74.53%	72.90%	73.79%
Safety				
Proportion of the net pension liability	0.05668%	0.05477%	0.05335%	0.05448%
Proportionate share of the net pension liability	\$ 2,335,364	\$ 2,836,914	\$ 3,187,952	\$ 3,196,476
Covered payroll	785,947	801,110	818,934	850,207
Proportionate share of the net pension liability as a percentage of covered payroll	297.14%	354.12%	389.28%	375.96%
Plan fiduciary net position as a percentage of the total pension liability	72.30%	68.61%	68.10%	69.90%

<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
0.09281%	0.09484%	0.13595%	0.09907%	0.09694%	0.09953%
\$ 3,716,710	\$ 4,000,471	\$ 2,581,414	\$ 4,635,784	\$ 4,847,370	\$ 4,813,790
1,125,429	1,045,094	1,247,936	1,296,101	1,253,113	1,425,275
330.25%	382.79%	206.85%	357.67%	386.83%	337.74%
73.04%	71.65%	82.30%	69.59%	68.54%	69.83%
0.05450%	0.05490%	0.07266%	0.05978%	0.05849%	0.05865%
\$ 3,402,053	\$ 3,657,910	\$ 2,549,964	\$ 4,107,667	\$ 4,372,366	\$ 4,276,048
845,600	771,122	976,385	986,427	1,004,214	1,091,899
402.32%	474.36%	261.16%	416.42%	435.40%	391.62%
69.59%	68.72%	77.79%	68.33%	67.89%	70.16%

CITY OF COLUSA
Required Supplementary Information
City Pension Plan
Schedule of Contributions
For the Year Ended June 30, 2025
Last 10 Years

Fiscal Year	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>
Miscellaneous				
Contractually required contributions (actuarially determined)	\$ 176,639	\$ 76,063	\$ 87,037	\$ 91,911
Contributions in relation to the actuarially determined contributions	<u>(282,591)</u>	<u>(201,241)</u>	<u>(233,858)</u>	<u>(255,698)</u>
Contribution deficiency (excess)	<u>\$ (105,952)</u>	<u>\$ (125,178)</u>	<u>\$ (146,821)</u>	<u>\$ (163,787)</u>
Covered payroll	\$ 905,553	\$ 944,509	\$ 1,084,340	\$ 1,125,429
Contributions as a percentage of covered payroll	31.21%	21.31%	21.57%	22.72%
Safety				
Contractually required contributions (actuarially determined)	\$ 243,449	\$ 121,078	\$ 126,342	\$ 132,612
Contributions in relation to the actuarially determined contributions	<u>(377,175)</u>	<u>(271,279)</u>	<u>(292,800)</u>	<u>(353,918)</u>
Contribution deficiency (excess)	<u>\$ (133,726)</u>	<u>\$ (150,201)</u>	<u>\$ (166,458)</u>	<u>\$ (221,306)</u>
Covered payroll	\$ 801,110	\$ 818,934	\$ 850,207	\$ 845,600
Contributions as a percentage of covered payroll	47.08%	33.13%	34.44%	41.85%

<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>
\$ 91,254	\$ 113,608	\$ 113,788	\$ 165,322	\$ 456,299	\$ 526,843
<u>(276,291)</u>	<u>(328,437)</u>	<u>(416,854)</u>	<u>(449,655)</u>	<u>(456,299)</u>	<u>(526,843)</u>
<u>\$ (185,037)</u>	<u>\$ (214,829)</u>	<u>\$ (303,066)</u>	<u>\$ (284,333)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,045,094 26.44%	\$ 1,247,936 26.32%	\$ 1,296,101 32.16%	\$ 1,253,113 35.88%	\$ 1,425,275 32.01%	\$ 1,552,092 33.94%
\$ 125,401	\$ 163,878	\$ 163,273	\$ 106,009	\$ 518,583	\$ 583,087
<u>(385,227)</u>	<u>(440,198)</u>	<u>(460,842)</u>	<u>(496,669)</u>	<u>(518,583)</u>	<u>(583,087)</u>
<u>\$ (259,826)</u>	<u>\$ (276,320)</u>	<u>\$ (297,569)</u>	<u>\$ (390,660)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 771,122 49.96%	\$ 976,385 45.08%	\$ 986,427 46.72%	\$ 1,004,214 49.46%	\$ 1,091,899 47.49%	\$ 1,146,002 50.88%

CITY OF COLUSA
Required Supplementary Information
City Pension Plan
Notes to City Pension Plan
For the Year Ended June 30, 2025

NOTE 1: SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Summary of Changes of Benefits or Assumptions

Benefit Changes: None

Changes of Assumption: None

NOTE 2: SCHEDULE OF CONTRIBUTIONS

Methods and assumptions used to determine the contribution rates were as follows:

Valuation Date	June 30, 2021
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level Percentage of Payroll and Direct Rate Smoothing
Remaining Amortization Period	Differs by employer rate plan but no more than 30 years
Asset valuation method	Fair value
Discount Rate	6.80%
Inflation	2.30%
Salary increases	Varies based on entry age and service
Investment rate of return	6.80%

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CITY OF COLUSA
Required Supplementary Information
City OPEB Plan
Schedule of Changes in the Net OPEB Liability and Related Ratios
For the Year Ended June 30, 2025
Last 10 Years*

Measurement Date	2016/2017	2017/2018	2018/2019	2019/2020
Total OPEB Liability				
Service Cost	\$ 95,414	\$ 86,611	\$ 89,424	\$ 69,867
Interest	239,103	217,975	225,075	183,599
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(445,430)	-	(584,005)	-
Changes of assumption	62,950	-	95,599	-
Benefit payments	(236,494)	(230,403)	(189,351)	(167,131)
Net Change in Total OPEB Liability	(284,457)	74,183	(363,258)	86,335
Total OPEB Liability - Beginning	3,307,213	3,022,756	3,096,939	2,733,681
Total OPEB Liability - Ending (a)	<u>\$ 3,022,756</u>	<u>\$ 3,096,939</u>	<u>\$ 2,733,681</u>	<u>\$ 2,820,016</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 277,549	\$ 287,818	\$ 265,353	\$ 249,964
Net investment income	135,032	114,256	99,930	69,432
Benefit payments	(236,494)	(230,403)	(189,351)	(167,131)
Administrative expenses	(702)	(776)	(359)	(906)
Other expenses	-	(1,819)	-	-
Net Change in Plan Fiduciary Net Position	175,385	169,076	175,573	151,359
Plan Fiduciary Net Position - Beginning	1,199,899	1,375,284	1,544,360	1,719,933
Plan Fiduciary Net Position - Ending (b)	<u>\$ 1,375,284</u>	<u>\$ 1,544,360</u>	<u>\$ 1,719,933</u>	<u>\$ 1,871,292</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 1,647,472</u>	<u>\$ 1,552,579</u>	<u>\$ 1,013,748</u>	<u>\$ 948,724</u>
Plan fiduciary net position as a percentage of the total OPEB liability	83.48%	99.47%	169.66%	197.24%
Covered-employee payroll	\$ 1,763,442	\$ 1,763,442	\$ 2,166,393	\$ 2,231,354
Net OPEB liability as a percentage of covered-employee payroll	93.42%	88.04%	46.79%	42.52%

* The City implemented GASB 75 for the fiscal year June 30, 2018, therefore only eight years are shown.

<u>2020/2021</u>	<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>
\$ 71,965	\$ 80,875	\$ 83,301	\$ 92,629
189,582	185,155	192,106	223,156
-	-	86,858	-
19,057	-	(31,373)	-
101,606	-	314,985	(82,909)
<u>(166,711)</u>	<u>(162,115)</u>	<u>(146,920)</u>	<u>(145,443)</u>
215,499	103,915	498,957	87,433
<u>2,820,016</u>	<u>3,035,515</u>	<u>3,139,430</u>	<u>3,638,387</u>
<u>\$ 3,035,515</u>	<u>\$ 3,139,430</u>	<u>\$ 3,638,387</u>	<u>\$ 3,725,820</u>
\$ 207,309	\$ 205,047	\$ 205,473	\$ 203,008
540,010	(337,565)	147,366	276,352
(166,711)	(162,115)	(146,920)	(145,443)
(744)	(649)	(665)	(817)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
579,864	(295,282)	205,254	333,100
<u>1,871,292</u>	<u>2,451,156</u>	<u>2,155,874</u>	<u>2,361,128</u>
<u>\$ 2,451,156</u>	<u>\$ 2,155,874</u>	<u>\$ 2,361,128</u>	<u>\$ 2,694,228</u>
<u>\$ 584,359</u>	<u>\$ 983,556</u>	<u>\$ 1,277,259</u>	<u>\$ 1,031,592</u>
419.46%	219.19%	184.86%	261.17%
\$ 2,518,237	\$ 2,659,380	\$ 2,560,668	\$ 3,108,350
23.21%	36.98%	49.88%	33.19%

CITY OF COLUSA
Required Supplementary Information
City OPEB Plan
Schedule of Contributions
For the Year Ended June 30, 2025
Last 10 Years*

	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Actuarially determined contributions	\$ 246,173	\$ 206,622	\$ 212,271	\$ 141,579
Contributions in relation to the actuarially determined contribution	<u>(287,817)</u>	<u>(265,353)</u>	<u>(249,964)</u>	<u>(210,166)</u>
Contribution deficiency (excess)	<u>\$ (41,644)</u>	<u>\$ (58,731)</u>	<u>\$ (37,693)</u>	<u>\$ (68,587)</u>
Covered-employee payroll	\$ 1,763,442	\$ 2,166,363	\$ 2,231,354	\$ 2,518,237
Contributions as a percentage of covered-employee payroll	16.32%	12.25%	11.20%	8.35%

* The City implemented GASB 75 for the fiscal year June 30, 2018, therefore only eight years are shown.

<u>2021/2022</u>	<u>2022/2023</u>	<u>2023/2024</u>	<u>2024/2025</u>
\$ 145,476 (205,047)	\$ 154,022 (205,473)	\$ 158,638 (200,008)	\$ 198,637 (232,737)
<u>\$ (59,571)</u>	<u>\$ (51,451)</u>	<u>\$ (41,370)</u>	<u>\$ (34,100)</u>
\$ 2,659,380 7.71%	\$ 2,560,668 8.02%	\$ 3,108,350 6.43%	\$ 3,486,371 6.68%

CITY OF COLUSA
Required Supplementary Information
City OPEB Plan
Notes to City OPEB Plan
For the Year Ended June 30, 2025

NOTE 1: SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

None.

NOTE 2: SCHEDULE OF CONTRIBUTIONS

The actuarially determined contribution (ADC) developed for the City’s fiscal year ending June 30, 2024, was determined and presented in the June 30, 2021, Actuarial Valuation report.

Methods and Assumptions Used to Determine Contributions:

Actuarial cost method	Entry Age Normal, Level Percent of Pay
Amortization method	Level percent of pay, closed 30 years
Amortization period	18 years remain
Asset valuation method	Market value
Inflation	2.50%
Healthcare cost trend rates	5.80% in 2023, fluctuating down to 3.90% by 2076
Salary increases	3.00%
Investment rate of return	6.10%
Retirement age	From 50 to 75
Mortality	2017 CalPERS’ Experience Study; improvement using MacLeod Watts Scale 2022

CITY OF COLUSA
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes and assessments	\$ 5,332,334	\$ 5,170,092	\$ 4,983,781	\$ (186,311)
Licenses and permits	217,000	213,500	227,804	14,304
Fines and forfeitures	13,500	13,500	16,575	3,075
Use of money	102,500	132,500	145,795	13,295
Intergovernmental	1,922,644	1,805,409	379,434	(1,425,975)
Charges for services	215,100	215,100	127,295	(87,805)
Other revenues	25,550	66,600	26,212	(40,388)
Total Revenues	7,828,628	7,616,701	5,906,896	(1,709,805)
EXPENDITURES				
Current:				
General government	1,547,862	1,583,655	1,971,525	(387,870)
Public safety	3,018,287	2,954,090	2,974,782	(20,692)
Public works	1,987,620	2,190,210	1,757,264	432,946
Culture and recreation	471,475	474,781	451,698	23,083
Community development	529,855	544,855	225,420	319,435
Total Expenditures	7,555,099	7,747,591	7,380,689	366,902
Excess of Revenues Over (Under) Expenditures	273,529	(130,890)	(1,473,793)	(1,342,903)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	912,321	912,321
Total Other Financing Sources (Uses)	-	-	912,321	912,321
Net Change in Fund Balances	273,529	(130,890)	(561,472)	(430,582)
Fund Balances - Beginning	3,409,323	3,409,323	3,409,323	-
Fund Balances - Ending	\$ 3,682,852	\$ 3,278,433	\$ 2,847,851	\$ (430,582)
Reconciliation of Net Changes in Fund Balances - Budgetary to GAAP Basis:				
Total Expenditures - Budgetary Basis				\$ 7,380,689
Debt service and capital outlay expenditures are included as functional expenditures for budgetary purposes, but are included as debt service principal and interest and capital outlay expenditures for financial reporting purposes.				
General government				(189,847)
Public safety				(55,813)
Public works				(1,290,197)
Culture and recreation				(11,042)
Debt service - principal expenditures				8,355
Debt service - interest and other charges expenditures				20,096
Capital outlay expenditures				1,518,448
Total Expenditures - Statement of Revenues, Expenditures and Changes in Fund Balances				\$ 7,380,689

CITY OF COLUSA
Required Supplementary Information
Budgetary Comparison Schedule
CDBG Program Income - Major Special Revenue Fund
For the Year Ended June 30, 2025

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Use of money	\$ 1,500	\$ 6,000	\$ 9,324	\$ 3,324
Intergovernmental	10,000	8,000	-	(8,000)
Total Revenues	<u>11,500</u>	<u>14,000</u>	<u>9,324</u>	<u>(4,676)</u>
EXPENDITURES				
Current:				
Community development	<u>177,082</u>	<u>177,082</u>	<u>-</u>	<u>177,082</u>
Total Expenditures	<u>177,082</u>	<u>177,082</u>	<u>-</u>	<u>177,082</u>
Excess of Revenues Over (Under) Expenditures	<u>(165,582)</u>	<u>(163,082)</u>	<u>9,324</u>	<u>172,406</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	<u>-</u>	<u>-</u>	<u>(2,505)</u>	<u>(2,505)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(2,505)</u>	<u>(2,505)</u>
Net Change in Fund Balances	(165,582)	(163,082)	6,819	169,901
Fund Balances - Beginning	<u>270,443</u>	<u>270,443</u>	<u>270,443</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 104,861</u>	<u>\$ 107,361</u>	<u>\$ 277,262</u>	<u>\$ 169,901</u>

CITY OF COLUSA
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2025

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The City presents a comparison of annual budget to actual results for the General fund and major special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The City follows these procedures annually in establishing the budgetary data reflected in the financial statements:

- (1) The City Manager submits to the City Council a recommended draft budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The City Council reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Council also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (3) Prior to July 1, the budget is adopted through the passage of a resolution.
- (4) From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various City departments. The City Council may amend the budget by motion during the fiscal year. The City Manager may authorize transfers from one object or purpose to another within the same department.

From the effective date of the budget, which is adopted and controlled at the department level, the amounts stated therein, as recommended expenditures become appropriations to the various City departments. The City Council may amend the budget by motion during the fiscal year. The City Manager may authorize transfers from one object or purpose to another within the same department.

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Combining Nonmajor Fund Financial Statements

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Nonmajor Governmental Funds

- **Special Revenue Funds**

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CITY OF COLUSA
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2025

	Traffic Safety	Supplemental Law Enforcement (SLESF)	Strike Team	Gas Tax
ASSETS				
Cash and investments	\$ -	\$ 436,238	\$ 322,975	\$ 424,841
Receivables:				
Accounts	683	-	-	30,029
Interest	-	3,621	2,220	3,564
Intergovernmental	-	-	57,074	-
Loans receivable	-	-	-	-
Total Assets	\$ 683	\$ 439,859	\$ 382,269	\$ 458,434
LIABILITIES				
Accounts payable	\$ -	\$ 41,832	\$ 370	\$ 29,615
Due to other funds	9,611	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	9,611	41,832	370	29,615
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Restricted	-	398,027	381,899	428,819
Unassigned	(8,928)	-	-	-
Total Fund Balances	(8,928)	398,027	381,899	428,819
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 683	\$ 439,859	\$ 382,269	\$ 458,434

<u>Park Donations</u>	<u>Improvement District</u>	<u>County Transportation</u>	<u>HOME Program</u>	<u>Street Development Impact Fees</u>	<u>Law Enforcement Development Impact Fees</u>	<u>Fire Development Impact Fees</u>	<u>Drainage Development Impact Fees</u>
\$ 684	\$ -	\$ 746,380	\$ 254,301	\$ 569,726	\$ 163,448	\$ 354,743	\$ 120,008
-	8,741	-	2,018	-	-	-	-
6	-	4,052	2,026	4,605	1,306	2,853	976
-	57,085	-	-	-	-	-	-
-	-	-	1,118,828	-	-	-	-
<u>\$ 690</u>	<u>\$ 65,826</u>	<u>\$ 750,432</u>	<u>\$ 1,377,173</u>	<u>\$ 574,331</u>	<u>\$ 164,754</u>	<u>\$ 357,596</u>	<u>\$ 120,984</u>
\$ -	\$ 12,400	\$ 2,539	\$ -	\$ 26,000	\$ -	\$ -	\$ -
-	8,988	-	120,943	-	-	-	-
-	2,913	-	-	-	-	-	-
-	24,301	2,539	120,943	26,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
690	41,525	747,893	1,256,230	548,331	164,754	357,596	120,984
-	-	-	-	-	-	-	-
690	41,525	747,893	1,256,230	548,331	164,754	357,596	120,984
<u>\$ 690</u>	<u>\$ 65,826</u>	<u>\$ 750,432</u>	<u>\$ 1,377,173</u>	<u>\$ 574,331</u>	<u>\$ 164,754</u>	<u>\$ 357,596</u>	<u>\$ 120,984</u>

CITY OF COLUSA
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2025

	Park/Rec Development Impact Fees	City Hall Development Impact Fees	Community Center Development Impact Fees	State Recycling Grant
ASSETS				
Cash and investments	\$ 153,179	\$ 108,987	\$ 58,537	\$ 12,489
Receivables:				
Accounts	-	-	-	-
Interest	1,240	883	473	112
Intergovernmental	-	-	-	-
Loans receivable	-	-	-	-
Total Assets	<u>\$ 154,419</u>	<u>\$ 109,870</u>	<u>\$ 59,010</u>	<u>\$ 12,601</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted	154,419	109,870	59,010	12,601
Unassigned	-	-	-	-
Total Fund Balances	<u>154,419</u>	<u>109,870</u>	<u>59,010</u>	<u>12,601</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 154,419</u>	<u>\$ 109,870</u>	<u>\$ 59,010</u>	<u>\$ 12,601</u>

Historical Preservation Committee	State Park	Boat Launch	C. Meadows West Lighting	Hoblit Lighting	Colusa FD2	Walnut Ranch	Cannabis Revenue
\$ 4,019	\$ -	\$ 93,988	\$ 5,554	\$ 938	\$ 55,261	\$ 33,564	\$ 1,689,543
-	-	-	890	650	6,350	529	35,444
29	-	761	73	27	676	323	13,231
-	-	-	-	-	-	-	94,317
-	-	-	-	-	-	-	-
<u>\$ 4,048</u>	<u>\$ -</u>	<u>\$ 94,749</u>	<u>\$ 6,517</u>	<u>\$ 1,615</u>	<u>\$ 62,287</u>	<u>\$ 34,416</u>	<u>\$ 1,832,535</u>
\$ -	\$ 4,665	\$ -	\$ 80	\$ 40	\$ 775	\$ -	\$ 900
-	620,380	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	625,045	-	80	40	775	-	900
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,048	-	94,749	6,437	1,575	61,512	34,416	1,831,635
-	(625,045)	-	-	-	-	-	-
4,048	(625,045)	94,749	6,437	1,575	61,512	34,416	1,831,635
<u>\$ 4,048</u>	<u>\$ -</u>	<u>\$ 94,749</u>	<u>\$ 6,517</u>	<u>\$ 1,615</u>	<u>\$ 62,287</u>	<u>\$ 34,416</u>	<u>\$ 1,832,535</u>

CITY OF COLUSA
Combining Balance Sheet
Nonmajor Governmental Funds
Special Revenue Funds
June 30, 2025

	Developer Deposits	Prop 64 Grant	Police New Project	Totals
ASSETS				
Cash and investments	\$ 26,869	\$ -	\$ 50,000	\$ 5,686,272
Receivables:				
Accounts	-	-	-	85,334
Interest	-	-	-	43,057
Intergovernmental	-	111,784	-	320,260
Loans receivable	-	-	-	1,118,828
Total Assets	<u>\$ 26,869</u>	<u>\$ 111,784</u>	<u>\$ 50,000</u>	<u>\$ 7,253,751</u>
LIABILITIES				
Accounts payable	\$ 2,695	\$ 988	\$ -	\$ 122,899
Due to other funds	253,611	94,635	-	1,108,168
Unearned revenue	-	-	-	2,913
Total Liabilities	<u>256,306</u>	<u>95,623</u>	<u>-</u>	<u>1,233,980</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	-	31,878	-	31,878
Total Deferred Inflows of Resources	<u>-</u>	<u>31,878</u>	<u>-</u>	<u>31,878</u>
FUND BALANCES				
Restricted	-	-	50,000	6,867,020
Unassigned	(229,437)	(15,717)	-	(879,127)
Total Fund Balances	<u>(229,437)</u>	<u>(15,717)</u>	<u>50,000</u>	<u>5,987,893</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 26,869</u>	<u>\$ 111,784</u>	<u>\$ 50,000</u>	<u>\$ 7,253,751</u>

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CITY OF COLUSA
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2025

	Traffic Safety	Supplemental Law Enforcement (SLESF)	Strike Team	Gas Tax
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	3,367	-	-	-
Use of money	-	13,728	4,252	16,136
Intergovernmental	-	194,663	-	356,890
Program income	-	-	-	-
Charges for services	-	-	512,447	-
Other revenues	-	-	-	-
Total Revenues	<u>3,367</u>	<u>208,391</u>	<u>516,699</u>	<u>373,026</u>
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	2,422	100,323	266,719	-
Public works	-	-	-	319,463
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	7,615	76,366	-	-
Total Expenditures	<u>10,037</u>	<u>176,689</u>	<u>266,719</u>	<u>319,463</u>
Excess of Revenues Over (Under Expenditures)	<u>(6,670)</u>	<u>31,702</u>	<u>249,980</u>	<u>53,563</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(50,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>
Net Change in Fund Balances	<u>(6,670)</u>	<u>31,702</u>	<u>249,980</u>	<u>3,563</u>
Fund Balances - Beginning	(2,258)	366,325	131,919	425,256
Prior Period Adjustment	-	-	-	-
Fund Balances - Beginning, Restated	<u>(2,258)</u>	<u>366,325</u>	<u>131,919</u>	<u>425,256</u>
Fund Balances - Ending	<u>\$ (8,928)</u>	<u>\$ 398,027</u>	<u>\$ 381,899</u>	<u>\$ 428,819</u>

Continued (Page 1 of 3)

<u>Park Donations</u>	<u>Improvement District</u>	<u>County Transportation</u>	<u>HOME Program</u>	<u>Street Development Impact Fees</u>	<u>Law Enforcement Development Impact Fees</u>	<u>Fire Development Impact Fees</u>	<u>Drainage Development Impact Fees</u>
\$ -	\$ 85,302	\$ -	\$ -	\$ 74,981	\$ 51,267	\$ 70,064	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18	-	22,069	7,950	17,385	6,345	10,415	16,767
-	57,085	389,081	2,018	-	-	-	-
-	-	-	36,463	-	-	-	-
-	35,982	-	-	-	-	-	-
-	4,531	-	4,500	-	116	-	-
<u>18</u>	<u>182,900</u>	<u>411,150</u>	<u>50,931</u>	<u>92,366</u>	<u>57,728</u>	<u>80,479</u>	<u>16,767</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	397	-	-
-	-	345,393	-	26,000	-	-	(3,735)
-	88,524	-	-	-	-	-	-
-	-	-	44,551	-	-	-	-
-	8,355	-	-	-	-	-	-
-	2,688	-	-	-	-	-	-
-	-	60,589	-	-	135,427	-	-
-	99,567	405,982	44,551	26,000	135,824	-	(3,735)
<u>18</u>	<u>83,333</u>	<u>5,168</u>	<u>6,380</u>	<u>66,366</u>	<u>(78,096)</u>	<u>80,479</u>	<u>20,502</u>
-	(44,904)	(10,000)	(1,653)	-	-	-	-
-	(44,904)	(10,000)	(1,653)	-	-	-	-
<u>18</u>	<u>38,429</u>	<u>(4,832)</u>	<u>4,727</u>	<u>66,366</u>	<u>(78,096)</u>	<u>80,479</u>	<u>20,502</u>
672	3,096	752,725	377,384	481,965	242,850	277,117	100,482
-	-	-	874,119	-	-	-	-
<u>672</u>	<u>3,096</u>	<u>752,725</u>	<u>1,251,503</u>	<u>481,965</u>	<u>242,850</u>	<u>277,117</u>	<u>100,482</u>
<u>\$ 690</u>	<u>\$ 41,525</u>	<u>\$ 747,893</u>	<u>\$ 1,256,230</u>	<u>\$ 548,331</u>	<u>\$ 164,754</u>	<u>\$ 357,596</u>	<u>\$ 120,984</u>

CITY OF COLUSA
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2025

	<u>Park/Rec Development Impact Fees</u>	<u>City Hall Development Impact Fees</u>	<u>Community Center Development Impact Fees</u>	<u>State Recycling Grant</u>
REVENUES				
Taxes and assessments	\$ 45,804	\$ 65,850	\$ 5,371	\$ -
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money	4,295	3,117	1,853	470
Intergovernmental	-	-	-	-
Program income	-	-	-	-
Charges for services	-	-	-	-
Other revenues	-	-	-	-
Total Revenues	<u>50,099</u>	<u>68,967</u>	<u>7,224</u>	<u>470</u>
EXPENDITURES				
Current:				
General government	-	104	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Community development	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	79,622	-	-
Total Expenditures	<u>-</u>	<u>79,726</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under Expenditures)	<u>50,099</u>	<u>(10,759)</u>	<u>7,224</u>	<u>470</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(2,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,000)</u>
Net Change in Fund Balances	<u>50,099</u>	<u>(10,759)</u>	<u>7,224</u>	<u>(1,530)</u>
Fund Balances - Beginning	104,320	120,629	51,786	14,131
Prior Period Adjustment	-	-	-	-
Fund Balances - Beginning, Restated	<u>104,320</u>	<u>120,629</u>	<u>51,786</u>	<u>14,131</u>
Fund Balances - Ending	<u>\$ 154,419</u>	<u>\$ 109,870</u>	<u>\$ 59,010</u>	<u>\$ 12,601</u>

Continued (Page 2 of 3)

Historical Preservation Committee	State Park	Boat Launch	C. Meadows West Lighting	Hoblit Lighting	Colusa FD2	Walnut Ranch	Cannabis Revenue
\$ -	\$ -	\$ -	\$ 8,880	\$ 6,488	\$ 38,838	\$ 29,653	\$ -
-	-	-	-	-	-	-	182,609
-	-	-	-	-	-	-	-
109	-	3,114	216	46	2,594	911	53,613
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	-
-	-	25,549	-	-	-	-	-
900	26,822	-	-	-	-	-	-
<u>1,009</u>	<u>26,822</u>	<u>28,663</u>	<u>9,096</u>	<u>6,534</u>	<u>41,432</u>	<u>30,564</u>	<u>436,222</u>
-	-	-	1,494	837	6,679	1,620	-
-	-	-	-	-	-	-	197,802
-	-	-	-	-	-	-	-
-	29,612	25,430	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,857	-	-	-	-	-	-
-	597	-	-	-	-	-	-
-	518,354	-	-	-	-	-	-
<u>-</u>	<u>550,420</u>	<u>25,430</u>	<u>1,494</u>	<u>837</u>	<u>6,679</u>	<u>1,620</u>	<u>197,802</u>
<u>1,009</u>	<u>(523,598)</u>	<u>3,233</u>	<u>7,602</u>	<u>5,697</u>	<u>34,753</u>	<u>28,944</u>	<u>238,420</u>
<u>-</u>	<u>(34,904)</u>	<u>-</u>	<u>(7,000)</u>	<u>(5,000)</u>	<u>(50,000)</u>	<u>(16,000)</u>	<u>-</u>
<u>-</u>	<u>(34,904)</u>	<u>-</u>	<u>(7,000)</u>	<u>(5,000)</u>	<u>(50,000)</u>	<u>(16,000)</u>	<u>-</u>
<u>1,009</u>	<u>(558,502)</u>	<u>3,233</u>	<u>602</u>	<u>697</u>	<u>(15,247)</u>	<u>12,944</u>	<u>238,420</u>
3,039	(66,543)	91,516	5,835	878	76,759	21,472	1,593,215
-	-	-	-	-	-	-	-
<u>3,039</u>	<u>(66,543)</u>	<u>91,516</u>	<u>5,835</u>	<u>878</u>	<u>76,759</u>	<u>21,472</u>	<u>1,593,215</u>
<u>\$ 4,048</u>	<u>\$ (625,045)</u>	<u>\$ 94,749</u>	<u>\$ 6,437</u>	<u>\$ 1,575</u>	<u>\$ 61,512</u>	<u>\$ 34,416</u>	<u>\$ 1,831,635</u>

CITY OF COLUSA
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
Special Revenue Funds
For the Year Ended June 30, 2025

	<u>Developer Deposits</u>	<u>Prop 64 Grant</u>	<u>Police New Project</u>	<u>Totals</u>
REVENUES				
Taxes and assessments	\$ -	\$ -	\$ -	\$ 482,498
Licenses and permits	-	-	-	182,609
Fines and forfeitures	-	-	-	3,367
Use of money	-	-	-	185,403
Intergovernmental	-	131,147	-	1,330,884
Program income	-	-	-	36,463
Charges for services	-	-	-	573,978
Other revenues	-	-	50,000	86,869
Total Revenues	<u>-</u>	<u>131,147</u>	<u>50,000</u>	<u>2,882,071</u>
EXPENDITURES				
Current:				
General government	191,548	-	-	202,282
Public safety	-	105,020	-	672,683
Public works	-	-	-	687,121
Culture and recreation	-	-	-	143,566
Community development	-	-	-	44,551
Debt service:				
Principal	-	-	-	10,212
Interest and other charges	-	-	-	3,285
Capital outlay	13,426	-	-	891,399
Total Expenditures	<u>204,974</u>	<u>105,020</u>	<u>-</u>	<u>2,655,099</u>
Excess of Revenues Over (Under Expenditures	<u>(204,974)</u>	<u>26,127</u>	<u>50,000</u>	<u>226,972</u>
OTHER FINANCING SOURCES (USES)				
Transfers out	-	-	-	(221,461)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(221,461)</u>
Net Change in Fund Balances	<u>(204,974)</u>	<u>26,127</u>	<u>50,000</u>	<u>5,511</u>
Fund Balances - Beginning	(24,463)	(41,844)	-	5,108,263
Prior Period Adjustment	-	-	-	874,119
Fund Balances - Beginning, Restated	<u>(24,463)</u>	<u>(41,844)</u>	<u>-</u>	<u>5,982,382</u>
Fund Balances - Ending	<u>\$ (229,437)</u>	<u>\$ (15,717)</u>	<u>\$ 50,000</u>	<u>\$ 5,987,893</u>

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CITY OF COLUSA, CALIFORNIA



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2025**

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CITY OF COLUSA
Single Audit Act
For the Year Ended June 30, 2025

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colusa, California, (City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated January 20, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 through 2025-003 that we consider to be significant deficiencies.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on Compliance and Other Matters

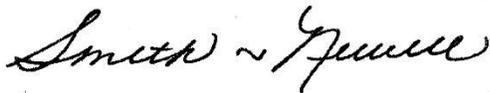
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
January 20, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE**

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Colusa, California's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

To the Honorable Mayor and Members of the City Council
City of Colusa
Colusa, California

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures, include examining, on a test basis, evidence regarding the City’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

To the Honorable Mayor and Members of the City Council
 City of Colusa
 Colusa, California

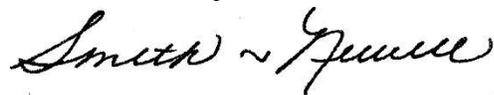
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Colusa, California, (City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated January 20, 2026, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Smith & Newell CPAs
 Yuba City, California
 January 20, 2026

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CITY OF COLUSA
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
State Department of Housing and Community Development: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	-	1,776,130
Home Investment Partnerships Program	14.239	Outstanding Loans	-	885,630
Home Investment Partnerships Program	14.239	Program Income	-	1,653
Subtotal 14.239			-	887,283
Total U.S. Department of Housing and Urban Development			-	2,663,413
U.S. Department of Transportation				
State Department of Transportation: Safe Streets and Roads for All	20.939	-	-	168,465
Total U.S. Department of Transportation			-	168,465
U.S. Department of the Treasury				
Direct Program: Coronavirus State and Local Fiscal Recovery Funds	21.027	-	-	283,209
Total U.S. Department of the Treasury			-	283,209
Environmental Protection Agency				
State Water Resource Control Board: Drinking Water State Revolving Fund	66.468	66-Unknown	-	1,449,378
Clean Water State Revolving Fund	66.458	66-Unknown	-	7,493,093
Total Environmental Protection Agency			-	8,942,471
Total			\$ -	\$ 12,057,558

See the accompanying Notes to Schedule of Expenditures of Federal Awards

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CITY OF COLUSA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the City of Colusa, California (City). The City's reporting entity is defined in Note 1 to the City's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the Schedule of Expenditures of Federal Awards. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the City financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

3. INDIRECT COST RATE

The City has elected not to use the 10 percent (changed to 15 percent for grants awarded on or after October 1, 2024) de minimis indirect cost rate allowed under the Uniform Guidance.

4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

5. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the City's basic financial statements.

6. PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the City determined that no identifying number is assigned for the program or the City was unable to obtain an identifying number from the pass-through entity.

CITY OF COLUSA
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

7. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The City participates in certain federal award programs that sponsor revolving loan programs, which are administered by the City. These programs require servicing arrangements with the City. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Section 200.510 of the Uniform Guidance, the City has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2025, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2025:

Assistance Listing Number	Program Title	Amount Outstanding	
		July 1, 2024	June 30, 2025
14.228	Community Development Block Grants/State’s Program and Non-Entitlement Grants in Hawaii	\$ 1,776,130	\$ 1,887,646
14.239	Home Investment Partnerships Program	<u>885,630</u>	<u>892,161</u>
	Total Loans Outstanding	<u>\$ 2,661,760</u>	<u>\$ 2,779,807</u>

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITOR’S RESULTS

Financial Statements	<u>Status</u>
1. Type of auditor’s report issued	Unmodified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified and not considered to be material weaknesses?	No
2. Type of auditor’s report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	
66.458 Drinking Water State Revolving Fund	
66.468 Clean Water State Revolving Fund	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$750,000
6. Auditee qualified as a low-risk auditee under 2 CFR Section 200.520?	Yes

SECTION II - FINANCIAL STATEMENT FINDINGS

Schedule of Expenditures of Federal Awards	2025-001
Audit Adjustments	2025-002
Payroll Withholdings	2025-003

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

2025-001 Schedule of Expenditures of Federal Awards (Significant Deficiency)

Criteria

Uniform Guidance Title 2 Section 200.510(b) requires that the City prepare a Schedule of Expenditures of Federal Awards (SEFA) for the period covered by the City's financial statements. Section 200.502 states that the determination of when a federal award is expended should be based on when the activity related to the federal award occurs.

Condition

Total expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) as presented at the beginning of audit fieldwork was overstated by (\$174,532).

Cause

The City did not reconcile expenditures reported on its SEFA schedules.

Effect

Total expenditures reported on the SEFA prepared by the City were incorrectly stated and required adjustment.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2024-001.

Recommendation

We recommend that the City review the requirements of the Uniform Guidance to ensure that the expenditures reported on the SEFA are correctly stated.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

2025-002 Audit Adjustments (Significant Deficiency)

Criteria

Government auditing standards require independent auditors to evaluate all unadjusted misstatements of financial statements. Furthermore, producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

Condition

At the time of our audit, we noted that the financial statements as presented to us for audit contained misstatements in accounts receivable, retentions payable, depreciation expense and accumulated depreciation that required prior year adjustments.

Cause

The City had not reviewed and reconciled all accounts in the general ledger.

Effect

The financial statements as presented to us contained misstatements and required adjustments.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is a repeat of prior year finding 2024-002.

Recommendation

We recommend that the City review and reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

CITY OF COLUSA
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

2025-003 Payroll Withholdings (Significant Deficiency)

Criteria

Payroll laws and regulations require that employee federal and state payroll income tax be withheld according to employee Forms W-4 and DE-4.

Condition

At the time of fieldwork, we noted that five of the six employees tested as part of the payroll transaction test in which the amount withheld did not agree to the amount authorized on Forms W-4 and/or DE-4.

Cause

The software the City uses to process payroll calculates all withholdings as if the employee signed a W-4 prior to 2020.

Effect

An incorrect amount of federal and/or state income was withheld for five employees tested.

Questioned Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

This is not a repeat finding.

Recommendation

We recommend that the City review the information input into the payroll software to ensure accuracy of withholdings.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.



CITY OF COLUSA

425 WEBSTER STREET * COLUSA, CA 95932 * (530) 458-4941 * FAX (530) 458-8674

CITY OF COLUSA, CALIFORNIA

Status of Prior Year Findings and Questioned Costs

And

Corrective Action Plan

For the Year Ended June 30, 2025

Compiled by: Ishrat Aziz-Khan

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CITY OF COLUSA
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2025

<u>Audit Reference</u>	<u>Status of Prior Year Recommendations</u>
2024-001	<p>Schedule of Expenditures of Federal Awards</p> <p>Recommendation</p> <p>We recommend that the City review the requirements of the Uniform Guidance to ensure that the expenditures reported on the SEFA are correctly stated.</p> <p>Status</p> <p>Not Implemented</p>
2024-002	<p>Audit Adjustments</p> <p>Recommendation</p> <p>We recommend that the City review and reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.</p> <p>Status</p> <p>Not Implemented</p>

CITY OF COLUSA
Management's Corrective Action Plan
For the Year Ended June 30, 2025

Finding 2025-001 Schedule of Expenditures of Federal Awards (Significant Deficiency)

We recommend that the City review the requirements of the Uniform Guidance to ensure that the expenditures reported on the SEFA are correctly stated.

Management's Response: We acknowledge that the SLRF expenses were not reported currently at the beginning of the audit fieldwork in FY 2023-24. The City took corrective action and reconciled the funds in FY 2024-25. The Auditor confirmed that in FY 2024-25, the outstanding loan balance for HCD grants were reported on SEFA as of June 30, 2025, instead of June 30, 2024.

Responsible Individual: Ishrat Aziz-Khan, Finance Director

Corrective Action Plan: The City staff will be more vigilant on reporting the outstanding balances in next year's SEFA report.

Anticipated Completion Date: July 1, 2025

Finding 2025-002 Audit Adjustments (Significant Deficiency)

We recommend that the City review and reconcile all accounts so that required adjustments can be recorded prior to the start of the annual audit.

Management's Response: We agree that the City's software cannot produce the reports on time and in a usable manner. We have to wait 60 days after June 30th before we can work on closing the year. Most of the reconciliation work is done manually and leaves the possibility of errors.

Responsible Individual: Ishrat Aziz-Khan, Finance Director

Corrective Action Plan: The City is in the process of implementing the new software, Tyler Tech. This will improve the accounting functionality and expedite the reporting process. This will expedite the year-end closing process and the staff will have more time to review the account reconciliation.

Anticipated Completion Date: The software is in the implementation stages. Configurations, implementation, and training are underway for different modules of the software and projected to be done by October 2026. Meanwhile, staff will be more vigilant about the accounts' reconciliations before the auditor's fieldwork. The Excel spreadsheet will be utilized to keep track of each grant until the implementation is complete.

CITY OF COLUSA
Management's Corrective Action Plan
For the Year Ended June 30, 2025

Finding 2025-003 Payroll Withholdings (Significant Deficiency)

We recommend that the City review the information input into the payroll software to ensure accuracy of withholdings.

Management's Response: We agree that the City's accounting software miscalculated Federal and state withholding slightly.

Responsible Individual: Ishrat Aziz-Khan, Finance Director

Corrective Action Plan: The City is in transition to the new accounting software with anticipation that the Federal and state withholding will be calculated correctly. Furthermore, the staff test each employee's Federal and state income tax withholding out of the new system for one quarter and the first payroll each calendar year.

Anticipated Completion Date: The City is scheduled to run the first payroll of 2026 out of the new accounting software, Tyler Tech.

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City of Colusa California

STAFF REPORT

DATE: March 3, 2026
TO: Mayor and Members of the City Council
FROM: Ishrat Aziz-Khan, through Jesse Cain, City Manager

AGENDA ITEM:

Mid-Year Budget Update and Proposed Budget Adjustments – FY 2025–2026 and approve the updated GANN Limit for FY 2024-25 and FY 2025-26.

Recommendation: Receive and file the Mid-Year Budget.

BACKGROUND

In June 2025, the City Council adopted the FY 2025–2026 budget with a goal of maintaining a zero-deficit General Fund. To accomplish this, the Council approved the use of:

- \$209,802 from Strike Team funds
- \$217,500 from Supplemental Law Enforcement Services Funds (SLESF)

These revenues were incorporated into the adopted budget to balance projected expenditures with anticipated revenues.

At the time of adoption, staff acknowledged the structural challenges within the General Fund but anticipated that stable revenues and controlled expenditures would allow the City to maintain fiscal balance.

Now that the City has reached the mid-year mark, staff have conducted a comprehensive review of revenues and expenditures. Even when accounting for the Strike Team and SLESF funds as adopted, current revenue trends indicate that if conditions remain unchanged, the General Fund is projected to end the fiscal year with an approximate \$295,000 deficit.

The primary factors contributing to this shortfall include:

- Continued decline in sales tax revenues
- Increased public safety funding needs
- Ongoing structural imbalance between recurring revenues and expenditures

This projected deficit is not an isolated occurrence but part of a continuing trend within the General Fund.

For reference:

- **FY 2023–2024 General Fund Deficit:** \$809,466
- **FY 2024–2025 General Fund Deficit:** \$561,472

While the deficit has decreased year over year, the General Fund has remained structurally imbalanced for the past two fiscal years. The current FY 2025–2026 projection indicates that without corrective action, the City will continue operating at a deficit, further impacting reserves and long-term financial stability.

The corrected GANN Limit reports are attached for both years.

FISCAL IMPACT

If no action is taken and current trends continue, the City will face an estimated \$295,000 General Fund deficit at year-end, even after utilizing Strike Team and SLESF funds.

Continued deficit spending will:

- Reduce General Fund reserves
- Limit the City's flexibility in responding to emergencies
- Increase long-term financial risk
- Impact service sustainability

STAFF RECOMMENDATION

To stabilize the FY 2025–2026 budget, staff recommends:

1. Initiating structural budget planning for FY 2026–2027 (2025–2026 budget cycle).

The City will need to begin evaluating long-term corrective measures, including:

- Departmental expenditure reductions
- Position and staffing evaluations
- Program prioritization
- Revenue enhancement strategies
- Potential service level adjustments

While the City has made progress in reducing the size of the annual deficit compared to FY 2023–2024, it is clear that structural adjustments will be necessary to prevent the General Fund from continuing to decline.

The City cannot continue to operate in a pattern of deficit spending. Difficult decisions may be required in the upcoming budget cycle to ensure fiscal sustainability and prevent further erosion of financial stability.

The mid-year review demonstrates that despite the Council's action in June 2025 to utilize Strike Team and SLESF funds to adopt a balanced budget, revenue shortfalls and public safety demands have resulted in a projected deficit.

However, long-term structural corrections will be required in the FY 2026–2027 budget to ensure that the City of Colusa stops operating at a deficit and returns to sustainable financial footing.

Staff request Council direction regarding the proposed mid-year budget adjustment and long-term fiscal strategy.

STAFF RECOMMENDATION:

Approve Resolution 26-

ATTACHMENT:

- Proposed Mid-Year budget 2025-26
- GAAN Limits FY 2024-25 & FY 2025-26

RESOLUTION NO. 26-

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA
ADOPTING THE MID-YEAR BUDGET
FOR FISCAL YEAR 2025-26
AND THE GAAN LIMITS**

WHEREAS, the proposed budget for the City of Colusa is entitled "Mid-Year Budget 2025-2026";
and

WHEREAS, the proposed expenditures shown in the Mid-Year Budget 2025-26 are hereby
appropriated to the departments, offices, and operations in the amount and for the objects and
purposes as outlined in the budget document; and

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

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

WHEREAS this resolution includes the updated Sheets of GAAN Limit for FY 2024-25 and FY
2025-26 with updated information.

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

1. Recitals Made Findings. The above recitals are hereby declared to be true and correct and
findings of the City Council of the City of Colusa.
2. Effective Date. This Resolution shall be effective March 2026.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Colusa, at its regular
meeting duly held on the 3rd day of March 2026, by the following vote.

AYES:

NOES:

ABSENT:

ABSTAIN:

DENISE CONRADO, MAYOR

Attest:

Shelly Kittle, City Clerk

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

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

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

Fund - Description	Fund Balance	Fiscal Year 2025-2026		Fund Balance	Fiscal Year 2025-26		Fund Balance
	6/30/2025	Revenues	Expenditures	6/30/2025	Revenues	Expenditures	6/30/2026
101 - General Fund	\$ 2,829,550	\$ 11,718,580	\$ 11,718,580	\$ 2,829,550	\$ 12,353,385	\$ 12,648,888	\$ 2,534,046
410 - Water Enterprise Fund	7,927,494	12,413,787	13,182,931	7,927,494	12,413,787	13,186,872	7,154,409
430 / 436 - Sewer Enterprise Fund	16,172,508	10,834,238	9,069,963	16,172,508	10,834,238	9,079,264	17,927,482
<i>Special Revenue Funds</i>							
102 - Cannabis Revenue Fund	1,831,634	188,000	54,500	1,831,634	188,000	818,504	1,201,130
211 - Traffic Safety Fund	(8,927)	3,625	4,000	(8,927)	3,625	4,000	(9,302)
214 - State Law Enforcement Grant Fund	398,035	197,000	316,500	398,035	197,000	534,000	61,035
220 - Prop 64 Public Health & Safety Grant	(15,717)	155,524	155,524	(15,717)	218,730	218,730	(15,717)
221 - Strike Team	381,899	463,701	355,062	381,899	303,000	577,974	106,925
241 - Gas Tax Fund	428,819	296,386	200,000	428,819	296,386	480,330	244,875
246 - Country Transportation Fund (LTF)	747,894	290,000	512,000	747,894	290,000	512,000	525,894
253 - Parks/ Tree Improvement District Fund	41,525	538,200	533,397	41,525	538,200	533,397	46,329
261 - CDBG Program Income Fund	314,965	19,000	9,600	314,965	19,000	9,600	324,365
262 - CDBG HOME Program Income Fund	134,421	18,500	15,500	134,421	19,000	9,600	143,821
263 - Micro Enterp Devl/ COVI	107,742	20,000	100	107,742	20,000	100	127,642
271 - Street Dvlpmt Impact Fee Fund	548,331	53,000	448,173	548,331	53,000	448,173	153,158
272 - Police Dvlpmt Impact Fee Fund	164,754	30,000	180,000	164,754	30,000	180,000	14,754
273 - Fire Dvlpmt Impact Fee Fund	277,117	82,117	250,000	277,117	50,000	250,000	77,117
274 - Storm Drain Impact Fee Fund	120,984	7,500	100,000	120,984	9,500	125,000	5,484
275 - Park/Rec Dvlpmt Impact Fee Fund	154,419	28,000	100,000	154,419	28,000	100,000	82,419
276 - City Hall Dvlpmt Impact Fee Fund	109,870	7,500	97,500	109,870	46,500	97,500	58,870
277 - Comm Ctr Dvlpmt Impact Fee Fund	59,010	3,800	55,500	59,010	3,800	55,500	7,310
281 - State Recycling Fund	12,601	5,060	4,500	12,601	5,060	4,500	13,161
310 - State Park Fund	(625,045)	671,450	157,576	(625,045)	671,450	157,576	(111,171)
311 - Boat Launch Fund	94,749	22,000	23,550	94,749	22,000	23,550	93,199
422 - Corp Yard Dvlpmt Impact Fee Fund	162,609	14,150	25,000	162,609	14,150	25,000	151,759
610 - Colusa Meadows Assmt Dist Fund	6,438	8,514	8,550	6,438	8,514	8,550	6,402
620 - Hoblit Lighting Assmt Dist Fund	1,575	6,503	5,975	1,575	6,503	5,975	6,100
640 - Colusa CFD2 - 2020	61,512	37,500	32,000	61,512	37,500	32,000	61,512
660 - Walnut Ranch Assmt Dist Fund	34,416	24,100	10,045	34,416	24,100	10,045	41,461

Item 9.

Capital Projects Funds

101 - American Rescue Plan Act (ARPA)	1,025,563	260,170	530,290	755,443	217,500	217,500
310 - LOSSP Grant	-	-	-	-	642,950	642,950
220- Prop 64 Grant (2of 5 Years)	-	-	-	-	155,524	155,524
253- Clean California Grant (48K MB)	-	-	-	-	381,000	429,000
410-< 430 (Walnut Ranch Projects)	-	-	-	-	803,645	803,645

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

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

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

Item 9.

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

Notes:
The Total Revenue also included
\$217,500 From ARPA Fund
\$1.24 M for street Project from Measure B \$740K, SB1 \$250K and LTF funds \$250K
\$65,000 LEAP Grant
\$113k EHCRP
\$1.6 Calrecycle Grant
\$4.2 M Wscott Road grant , \$680K for Valley Vision grant

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

Item 9.

Departmental Expenditure Account Detail

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

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

Item 9.

Departmental Expenditure Account Detail

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

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

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
Water Service and Usage Fees	1,389,388	1,390,499	1,420,432	1,495,303	1,495,303
Water Connection, Installation Fees, Dev. Imp.	59,219	47,079	51,113	80,000	80,000
State and Federal Grants- Walnut Ranch		145,700	1,357,866	10,722,984	10,722,984
Late Payments, Delinquencies, Check Svc. Chrg.	70,032	28,174	33,695	45,000	45,000
Interest	61,064	105,079	117,199	70,000	70,000
Other Income	60,970	15,199	-	500	500
<i>Total:</i>	<u>1,640,674</u>	<u>1,731,731</u>	<u>2,980,305</u>	<u>12,413,787</u>	<u>12,413,787</u>
Expenditures:					
Direct Salaries and Benefits	270,548	275,759	5309,236	\$374,200	\$378,141
Indirect Salaries and Benefits	267,933	277,022	337,516	312,964	312,964
Operating Costs	608,518	531,747	733,730	629,531	629,531
Overhead Costs	94,857	67,673	169,118	121,811	121,811
Machinery & Equipment	-	185,842	-	-	-
Capital Projects -Walnut Ranch(61011)	10,484	312,882	2,038,820	11,744,425	11,744,425
Audit Adjustments/Comp. Absence./OPEB/Deprec.	(94,513)	(238,012)	(1,680,095)	-	-
Reserve Transfer	-	-	-	-	-
<i>Total:</i>	<u>1,157,826</u>	<u>1,412,913</u>	<u>\$1,908,325</u>	<u>\$13,182,931</u>	<u>\$13,186,872</u>
Excess (deficit) of revenues over expenditures	482,847	318,818	1,071,980	(769,144)	(773,085)
Beginning Discretionary Fund Balance	6,053,848	6,536,695	6,855,514	5,662,043	4,892,899
Ending Discretionary Fund Balance	6,236,695	6,555,514	7,627,494	4,592,899	3,819,813
Restricted Reserve Balances:					
Meter Replacement Reserve	300,000	300,000	300,000	300,000	300,000
Total Fund Balance and Reserves	<u>6,536,695</u>	<u>6,855,514</u>	<u>7,927,494</u>	<u>4,892,899</u>	<u>4,119,813</u>

Notes:

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

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

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

Notes:

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

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

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

Notes:

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

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

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Sewer Charges	3,064,836	3,286,830	3,345,344	3,437,188	3,437,188
Interest/436/430	71,567	128,534	106,699	80,000	80,000
Sewer Dev. Impact Fees	56,794	52,267	117,668	80,000	80,000
Miscellaneous Revenue - Land Lease	149,595	194,121	139,880	170,000	170,000
Transfer In - Loader Loan from General Fund	-	-	-	600	600
Other Financing Sources - Walnut Ranch/WW Recycle	1,052,497	-	6,818,932	7,066,450	7,066,450
<i>Total:</i>	<u>4,395,289</u>	<u>3,661,752</u>	<u>10,528,523</u>	<u>10,834,238</u>	<u>10,834,238</u>
Expenditures:					
Direct Salaries and Benefits	366,856	469,380	522,389	5505,377	5514,678
Indirect Salaries and Benefits	277,982	286,145	350,839	468,855	468,855
Operating Costs	773,426	1,177,077	1,036,104	1,233,730	1,233,730
Overhead Costs	75,240	69,998	150,901	134,951	134,951
Machinery & Equipment	82,266	256,231	126,885	200,000	200,000
Debt Service	306,540	325,809	335,622	1,137,734	1,137,734
Capital Projects / Outlay	-	1,797,365	7,744,130	150,000	150,000
Recology / OPEB Prefunding Allocation	1,569,089	-	2,065,646	-	-
Reserve Transfer - Capital Reserve	77,500	77,500	77,500	77,500	77,500
Reserve Transfer - Collection System	-	-	-	-	-
Capital Projects / Walnut Ranch Sewer Grant (62694)	-	-	-	5,161,815	5,161,815
Asset Capitalization - Use of Reserves for property	-	-	(7,787,640)	-	-
Transfer In/Out - New loan reserve req.	-	-	-	-	-
<i>Total:</i>	<u>3,528,898</u>	<u>4,459,505</u>	<u>4,622,374</u>	<u>9,069,963</u>	<u>9,079,264</u>
Excess (deficit) of revenues over expenditures	866,391	(797,753)	5,906,149	1,764,276	1,754,974
Beginning Discretionary Fund Balance	9,538,662	10,193,596	9,184,386	9,289,243	9,289,243
Ending Discretionary Fund Balance (30100)	10,193,596	9,184,386	14,879,078	8,433,333	8,433,333
Restricted Reserve Balance:					
REDIP Reserve	-	-	-	-	-
Capital Reserve (Fund 436)	1,132,101	1,215,930	1,293,430	1,370,930	1,448,430
Collection System Reserve (30153)	0	0	1,892,300	1,892,300	1,892,300
WWTP Upgrade (Depreciation) Reserve (30151)	0	0	2,796,500	2,796,500	2,796,500
USDA Reserve (30155)	25,883	25,883	25,883	25,883	25,883
New SRF loan reserve requirement	185,574	185,574	185,574	185,574	185,574
Total Fund Balance and Reserves	<u>8,551,424</u>	<u>5,922,973</u>	<u>16,172,508</u>	<u>9,804,263</u>	<u>9,881,763</u>

Notes:

\$2.56M for Walnut Ranch Grant

\$2.59m for water Recycle Grant

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

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

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

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

Revenues:	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-year Budget FY 2025-2026
Revenue-Federal Grant	724,839	-	-	-	-
Interest Revenue	-	-	-	-	-
<i>Total:</i>	<u>724,839</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:					
Salaries (Employee Premium)				-	-
Machinery & Equipment -Software /Server	98,917	397,703	256,170	192,500	192,500
Tourism Events (4 Events)					
Sick Leave paid by the City	-	-	-	-	-
Recreation Program	-			25,000	25,000
Others	-	158,708	4,000	-	-
<i>Total:</i>	<u>98,917</u>	<u>556,412</u>	<u>260,170</u>	<u>217,500</u>	<u>217,500</u>
Excess (deficit) of revenues over expenditures	625,922	(556,412)	(260,170)	(217,500)	(217,500)
Beginning Fund Balance	399,641	1,025,563	469,151	217,500	217,500
Ending Fund Balance	<u>1,025,563</u>	<u>469,151</u>	<u>208,981</u>	<u>-</u>	<u>-</u>

Notes:

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

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

Notes:
50k match for SS4

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

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

Notes:

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

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

Notes:

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

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

Notes:

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

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

Notes:

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

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

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

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-2026	Mid-Year Budget FY 2025-2026
Revenues:					
LTF/RSTP Revenues	277,027	270,658	389,081	270,000	270,000
Interest Income	7,749	14,647	22,069	20,000	20,000
Miscellaneous - Bridge Street Caltrans Coop Project	-	-	-	-	-
State Grant - STIP Road Project	-	-	-	-	-
<i>Total:</i>	<u>284,776</u>	<u>285,305</u>	<u>411,150</u>	<u>290,000</u>	<u>290,000</u>
Expenditures:					
Salaries & Maintenance	-	5,000	10,000	5,000	5,000
Capital Expenditures -	158,623	-	394,043	185,000	185,000
Professional Services	81,006	7,803	11,938	20,000	20,000
Equipment & Maintenance	-	106,874	-	10,000	10,000
Street Maintenance	35,864	-	-	292,000	292,000
State Grant - Various Road Project, STIP	-	-	-	-	-
Caltrans Bridge Street Coop Project	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total:</i>	<u>275,494</u>	<u>119,677</u>	<u>415,981</u>	<u>512,000</u>	<u>512,000</u>
Excess (deficit) of revenues over expenditures	<u>9,282</u>	<u>165,628</u>	<u>(4,831)</u>	<u>(222,000)</u>	<u>(222,000)</u>
Beginning Fund Balance	577,815	587,097	752,725	747,894	747,894
Ending Fund Balance	<u>587,097</u>	<u>752,725</u>	<u>747,894</u>	<u>432,725</u>	<u>525,894</u>

Capital Expenditures

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

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

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

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

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

Notes:
 \$167,482 Committed to Micro Enterprise grant

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

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

Notes:

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

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

Notes:

\$ CVI Grant expense, received in 2022-23

\$250,000 Micro Enterprise Grant

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

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

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

Notes:

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

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

Notes:

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

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

Notes:

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

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

Notes:
 Payment for building paint and carpet

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

Storm Drain Impact Fee (274)

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

Notes:

Replacement of Storm Drainage pipes

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

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

Notes:

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

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

Notes:

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

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

Notes:

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

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

Notes:

LOSSP Grant for \$ 642,950

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

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

Robert's Ditch Fee \$5000

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

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

ATTACHMENT A
City of Colusa
Gann Appropriation Limit
Calculation for FY 2024-25
Adopted Budget

Gann Appropriations Limit

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

<u>Population</u>	<u>Percent Change</u>	<u>Factor</u>
Population 1/1/2023: 6,429		
Population 1/1/2024: 6,447	0.28	1.0028
 <u>Per Capita Personal Income</u>		
State of California	3.62	1.0362
 <u>Growth Factor</u>		
Population percentage increase multiplied by the Per Capita Personal Income percentage increase (1.0028*1.0362)		1.03910
 <u>Calculation of FY 2024-2025 Appropriation Limit</u>		
FY 2023-2024 Appropriation Limit		\$11,840,445
Growth Factor		1.0391
 <i>FY 2024-25 Appropriation Limit</i>		 <u><i>\$12,303,422</i></u>

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

Gann Appropriations Limit

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

<u>Population</u>	<u>Percent Change</u>	<u>Factor</u>
Population 1/1/2024: 6,548		
Population 1/1/2025: 6,536	-0.18	0.9982
<u>Per Capita Personal Income</u>		
State of California	6.44	1.0674
<u>Growth Factor</u>		
Population percentage increase multiplied by the Per Capita Personal Income percentage increase (.9982*1.0674)		1.06548
<u>Calculation of FY 2025-2026 Appropriation Limit</u>		
FY 2024-2025 Appropriation Limit		\$12,303,422
Growth Factor		1.0655
<i>FY 2025-26 Appropriation Limit</i>		<u><i>\$13,109,034</i></u>



City of Colusa California

STAFF REPORT

DATE: March 3, 2026
TO: Mayor and Members of Council
FROM: Jesse Cain, City Manager

AGENDA ITEM: Approval of City of Colusa and County of Colusa Wastewater Annexation #2 Tax Share Agreement

RECOMMENDATION: Approve the Wastewater Annexation #2 Tax Share Agreement between the City of Colusa and the County of Colusa; and Authorize the Mayor to execute the agreement on behalf of the city.

BACKGROUND ANALYSIS: The City of Colusa and the County of Colusa have been engaged in ongoing discussions regarding Wastewater Annexation #2 and the associated property tax exchange required under State law. In accordance with annexation procedures, a tax share agreement must be approved by both agencies prior to consideration by the Local Agency Formation Commission (LAFCO).

Over the course of several meetings, City and County representatives worked collaboratively to negotiate terms that are consistent with existing agreements previously executed between the two agencies.

Wastewater Annexation #2 involves the extension of City services to properties located within the County's jurisdiction but adjacent to or near existing City infrastructure. In order to formalize this boundary and service adjustment, a property tax exchange agreement is required.

After multiple discussions and review of prior annexation agreements, both the City and County have agreed to a tax share formula that:

- Is consistent with the framework and methodology used in other City–County tax share agreements.
- Protects the long-term fiscal interests of both the city and the County;
- Ensures that revenue allocation reflects service responsibilities.
- Provides fairness and predictability for future annexation discussions; and
- Creates opportunities for the City of Colusa to grow and expand its municipal boundaries in a fiscally responsible manner.

The negotiated agreement maintains balance by recognizing the County's existing revenue base while ensuring that the City receives an appropriate share of property tax to offset the cost of providing wastewater and other municipal services. This structure safeguards both agencies from unintended fiscal impacts and promotes cooperative regional planning.

Importantly, this agreement aligns with the City's long-term economic development and infrastructure expansion goals. By establishing a clear and consistent tax sharing structure, the City is positioned to accommodate orderly growth while maintaining financial stability.

The tax exchange formula is structured to ensure that service-related revenues follow service responsibilities. The agreement is not expected to negatively impact on the City's General Fund and will provide revenue support for water, wastewater and municipal service delivery within the annexation area.

Approval of the Wastewater Annexation #2 Tax Share Agreement is consistent with past City Council directions to:

- Encourage orderly and planned growth.
- Protect the City's financial interests.
- Maintain strong intergovernmental relationships with the County; and
- Ensure annexations are fiscally neutral or beneficial to the city

BUDGET IMPACT: None

STAFF RECOMMENDATION: Adopt a resolution 26-Approve the Wastewater Annexation #2 Tax Share Agreement between the City of Colusa and the County of Colusa

ATTACHMENTS:

Resolution 26-__

Draft Tax Share Agreement

RESOLUTION NO. 26-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA APPROVING A TAX SHARE AGREEMENT BETWEEN THE CITY OF COLUSA AND THE COUNTY OF COLUSA FOR WASTEWATER ANNEXATION #2

WHEREAS, the City of Colusa (the “City”) and the County of Colusa (the “County”) have engaged in discussions regarding Wastewater Annexation #2, which proposes the annexation of certain territory into the City for the purpose of receiving municipal Water wastewater and municipal services; and

WHEREAS, pursuant to the provisions of the California Revenue and Taxation Code and applicable State law, a property tax exchange agreement between the City and County is required prior to completion of the annexation process; and

WHEREAS, City and County representatives have met on several occasions to negotiate and agree upon the terms of a tax share agreement related to Wastewater Annexation #2; and

WHEREAS, the negotiated tax share agreement is consistent with existing tax share agreements previously approved between the City and County; and

WHEREAS, the agreement is structured to protect the fiscal interests of both the City and the County by ensuring that property tax revenues are allocated in a manner reflective of service responsibilities; and

WHEREAS, the agreement provides financial stability and predictability for both agencies and supports orderly growth, economic development, and infrastructure expansion within the City; and

WHEREAS, the City Council finds that approval of the Tax Share Agreement is in the best interest of the City and promotes cooperative intergovernmental relations.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF COLUSA DOES HEREBY RESOLVE:

1. Recitals. The foregoing recitals are true and correct and made part of this Resolution.
2. Approval. The City Council hereby approves the Tax Share Agreement between the City of Colusa and the County of Colusa for Wastewater Annexation #2, in substantially the form presented to the City Council. and:
3. Authorization to Execute. The mayor is hereby authorized and directed to execute the Tax Share Agreement on behalf of the City, subject to minor non-substantive revisions approved by the City Manager and City Attorney
4. Effective Date. This Resolution shall be effective immediately.

The City Clerk shall certify the passage and adoption of this Resolution and enter it into the book of original resolutions.

Passed and adopted this Third Day of March 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

DENISE CONRADO, MAYOR

ATTEST:

Shelly Kittle, City Clerk

**TAX REVENUE SHARING AGREEMENT
BETWEEN THE CITY OF COLUSA AND THE COUNTY OF COLUSA FOR THE
CITY OF COLUSA WASTEWATER TREATMENT PLANT ANNEXATION #2**

This Tax Revenue Sharing Agreement is made and executed in duplicate by and between the County of Colusa, a political subdivision of the State of California (“County”), and the City of Colusa, a municipal corporation (“City”). The County and City are collectively referred to as the “Parties”.

RECITALS

The City filed an application (#2024-0001) with the Colusa County Local Agency Formation Commission (“Colusa LAFCo”), pursuant to the Cortese-Knox Local Reorganization Act of 1985 (Gov. Code, §§ 56000, et seq.), requesting approval of the annexation into the City of that real property described in Exhibit “A and B” attached hereto and incorporated by reference (“Annexation Area”).

Revenue and Taxation Code section 99 requires a city seeking to annex property and the county affected by such annexation to agree upon a property tax revenue exchange agreement in order for Colusa LAFCO to issue a Certificate of Completion.

The City and the County wish to work together to develop a fair and equitable approach to the sharing of tax revenue within the Annexation Area. The City and the County recognize the importance of the City’s and the County’s services and the need to maintain adequate service levels to the Annexation Area for the health, safety and welfare of the citizens of the City and the County. The City and the County wish to cooperate as provided in this Agreement in an effort to address the City’s and the County’s fiscal considerations in providing such services, as well as their respective present and future economic and planning needs.

1. Incorporation of Recitals. The Parties agree that the Recitals, above, constitute the factual basis upon which the City and the County have entered into this Agreement. The City and the County each acknowledge the accuracy of the Recitals and agree that the Recitals are incorporated into this Agreement as though fully set forth at length.
2. Definitions. For purposes of this Agreement, the following words, phrases, and terms are defined as follows:
 - A. “Affected Tax Rate Areas” (or “TRA” or “TRAs”) shall mean as to this Agreement those base property tax levies and/or incremental property tax levies available from the Annexation Area, including the following TRAs (TRA 058-003, etc.). The TRAs are to be re-numbered during the annexation process.

The County Auditor has notified the City and County pursuant to Revenue and Taxation Code section 99(b)(2), that, of the 1% Ad Valorem Property Tax imposed pursuant to Article 13A, section 1 of the State Constitution, the Property Tax Revenue

which is subject to negotiated exchange consists of the following elements. Amounts are estimates and are subject to correction.

Secured:

TRA 058-003: General Fund \$27,639 (0.277711%), Sheriff Department \$3,965 (0.039838%), Bridge Fund \$562 (.005642%), Road District \$4,254 (0.042740%), Sacramento River Fire \$2,083 (0.020930%) and Other Remaining Entities \$61,022 (0.613174%).

- B. "Annexation Area" means all parcels located within the proposed City of Colusa Wastewater Treatment Plant Annexation #2 as shown on Exhibit "A" to this Agreement for which an application or resolution pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code §§ 56000 *et seq.*) (the "Act") is filed with LAFCo during the term of this Agreement.
- C. "Annexation Date" means the date specified by the Act as the effective date of the annexation covered by this Agreement.
- D. "Base Year" shall mean the fiscal year in which the Tax Rate Areas are approved by the State Board of Equalization.
- E. "Base Year Property Tax Revenues" shall mean the tax revenue portion of the one percent (1%) property tax authorized by Article 13A, section 1 of the California Constitution, and more particularly described in subsection (c) of Section 95 of the California Revenue and Taxation Code, and includes both the Base (total amount of property tax revenue based upon the AB-8 gross levy for the fiscal year) and supplemental property tax revenues as more particularly defined in Section 75 of the California Revenue and Taxation Code, accruing to the County, excluding property tax revenues allocated to the Sacramento River Fire District, Colusa Cemetery District, Colusa Mosquito Abatement District, Yuba Community College, Colusa Unified School District, and the Colusa County of Education Superintendent of Schools in the Base Year.
- F. "Base Year Sales and Use Tax Revenues" means the revenue from the Bradley-Burns sales, transactions and use taxes levied and received that are generated within the Annexation Area in Base Year.
- G. "Property Tax Revenue" means all revenue from "ad valorem real property taxes on real property," as that term is used in Section 1 of Article XIII.A of the California Constitution and as more particularly defined in Revenue and Taxation Code §95(c), that is collected from within the Annexation Area and available for allocation to the City and County.
- H. "Property Tax Base Year Increment" means the amount of one percent (1%) ad valorem property tax revenues in excess of the Base Year Tax Revenues accruing to each agency

(by the applicable Tax Rate Area) in the Annexation Area resulting from the increase in assessed valuation of the property, buildings, and all other improvements from which property taxes are derived in existence in the Base Year. For the purposes of this Agreement, Property Base Year Tax Increment shall be cumulative.

- I. "Property Tax Development Increment" means the amount of one percent (1%) ad valorem property tax revenues in excess of the Base Year Tax Revenues and the Property Tax Base Year Increment accruing to each agency (by the applicable Tax Rate Area) in the Annexation Area resulting from the increase in assessed valuation from one year to the next caused by property and building improvements and new construction. For the purposes of this Agreement, the Property Tax Development Increment shall be cumulative.
 - J. "Sales and Use Tax Revenue" means the revenue from the Bradley-Burns sales, transactions and use taxes levied and received that are generated within the Annexation Area.
3. General Purpose of Agreement. The general purpose of this Agreement is to devise an equitable exchange of Property Tax Revenue between the City and the County on and after the Annexation Date as required by Government Code section 56815(b) and Revenue and Taxation Code section 99.
 4. Assumption of Services After Annexation. The parties understand and acknowledge that following completion of the Annexation, the City will assume full responsibility for providing road, fire, law enforcement, and all other municipal services to the Annexation Area. All roads in or adjacent to and servicing the annexation area, as shown on Exhibit A, shall be City responsibility pursuant to Streets & Highways Code section 989.
 5. Property Tax Revenue Distribution Methodology. The Parties agree that, as to the Annexation Area only, Secured and Unsecured Property Tax Revenue will be distributed as follows beginning the first fiscal year after the Base Year:
 - A. Base Year Property Tax Revenues. The County will retain one hundred percent (100%) of the Base Year Tax Revenues, and henceforth in all subsequent years.
 - B. Property Tax Base Year Increment. The County will retain one hundred percent (100%) of the Base Year Increment and in all subsequent years shall receive portion of the increment equal to the adopted Board of Equalization California Consumer Price Index annual inflation factor.
 - C. Property Tax Development Increment. Following annexation, the City shall receive 100% of the property tax development increment, excluding base year.
 6. Sales and Use Tax Distribution Methodology. The Parties agree that, as to the Annexation Area only, Sales and Use Tax Revenue shall be distributed as follows:

- A. Base Year Sales and Use Tax Revenues. The County will retain one hundred percent (100%) of the Sales and Use Tax Revenue.
 - B. Second Year Sales and Use Tax. For the Second Year, the City shall reimburse the County ninety percent (90%) of the Sales and Use Tax Revenue and the City shall retain ten percent (10%).
 - C. Third Year Sales and Use Tax Revenue. For the Third Year, the City shall reimburse the County seventy percent (70%) of the Sales and Use Tax Revenue and the City shall retain thirty percent (30%).
 - D. Subsequent Years Sales and Use Tax Revenue. Beginning with the Fourth Year and henceforth, the City shall retain one hundred percent (100%) of all Sales and Use Tax Revenue.
7. Establishment of Separate Tax Rate Area.

- A. Upon execution of this Agreement, the Annexation boundary configuration covered by this Agreement is fixed. In order for the County Assessor to determine which Tax Rate Areas are involved and the total Assessed Valuation of the Annexation area, a map(s) and legal description(s) of the Annexation shall be submitted to the County Assessor. Said map(s) and legal description(s) shall be prepared and stamped by a California licensed surveyor or engineer and shall match the boundaries of the City of Colusa Resolution initiating this Annexation.

In the event that the Annexation boundary is subsequently altered, for any reason, the Auditor, Assessor, County Administrative Officer, and Community Development Director shall be immediately notified by the City of Colusa of the Annexation boundary change and the City shall submit new maps and legal descriptions detailing said changes.

Any subsequent changes to the Annexation boundary will cause any prepared Auditor's Report of Tax Rate Area Assignment to become null and void. Any report(s) issued by the County Assessor regarding Assessor's Parcel Numbers, Tax Rate Areas, and Assessed Valuations that are required by the County Auditor to prepare their Tax Rate Area Assignment Letter to the Board of Equalization will also need to be re-issued.

Should any other subsequent changes occur (other than Annexation boundary Changes), in the maps and/or legal description originally submitted to the County Assessor at any time during the LAFCo annexation process, the City shall immediately notify the County Assessor.

- B. County and County Auditor will work with the State Board of Equalization to establish separate Tax Rate Areas ("new TRAs") for the Annexation Area prior to allocation and distribution of Property Tax Revenue under this Agreement. For

purposes of establishing new TRAs and setting the AB 8 calculation. County Auditor will report to City and County the actual amount of the Ad Valorem Property Tax Revenue levied from the new TRAs pursuant to this Agreement.

8. Allocation to Other Public Entities. All Property Tax Revenue allocated to other Special Districts and entities shall remain unchanged unless otherwise agreed between City and said entity.
9. Development Impact Fees. The City of Colusa will require each developer within the Annexation Area to pay to the County of Colusa the County's Development Impact Fees adopted pursuant to Ordinance No. 705, Chapter 38 of the Colusa County Code, and Resolution No.21-076, limited to Library Facilities, Sheriff Facilities, District Attorney Facilities, Probation Facilities, Behavioral Health Facilities, and Health and Human Services Facilities, as the fees exist or may be amended from time to time for any project approved within the Annexation Area.

If the County's current impact fees increase by 25% or more, the County agrees that it will reopen this tax share agreement. The City will fulfill this obligation by including this requirement in any development agreement or condition of approval adopted in connection with the approval of any development project proposed within the Annexation Area. Prior to issuance of a building permit for construction of any development, the City will require the developer to confirm payment of the County Development Impact Fees identified in this Section to the County, all in accordance with the County's Service Impact Fee Ordinance. County agrees to consider reduction or waiver of Development Impact Fees on a project-by-project basis.

10. Exchange by County Auditor. The Parties agree that all of the exchanges of Property Tax Revenues required by this Agreement shall be performed by the County Auditor in the customary time and manner for such exchanges based on other similar agreements with local jurisdictions.

The City of Colusa will pay the County of Colusa any applicable Sale and Use Tax Revenues required by this Agreement by April 30th. For audit purposes, the remittance of the payment shall also include documentation evidencing the sales tax revenue collected by the City of Colusa. Acceptable documentation will be sufficient to the County Auditor-Controller and shall include the State Board of Equalization sales tax reports.

11. Effect of Agreement. This Agreement applies solely to the Wastewater Treatment Plant Annexation #2 Area, Property Tax Revenues, Sales and Use Tax Revenues, and County Development Impact Fees.
12. Utility Bills. Within 60 days of the Annexation Date the City shall have completed the transfer process with Pacific Gas and Electric and take full responsibility for the utility bills for streetlights in the new TRAs.
13. Administrative Charges. Administrative charges for preparation of property tax calculations

and tracking shall be charged to the City annually. The County will charge the City the Property Tax Administration Fee per R&T Code 95.3 and 97.75 and the Colusa County Board of Supervisors Ordinance No. 529.

14. Effective Date of Agreement. This Agreement shall become effective on the last date of execution set forth below (“Effective Date”).
15. Mutual Defense; Waiver of Retroactive Recovery. If the validity of this Agreement is challenged in a legal action by a party other than City or County, then the Parties agree to jointly defend the legal action and share equally all related costs, fees, and expenses arising from the action. Further, the Parties waive any right to the retroactive recovery of any City or County tax revenues exchanged under this Agreement prior to the date on which such legal action is filed in a court of competent jurisdiction. The remedy available in any such legal action shall be limited to a prospective invalidation of the Agreement.
16. Amendment. This Agreement may only be modified or amended by a writing duly authorized and executed by the Parties.
17. Entire Agreement. With respect to the Annexation Area only, this Agreement supersedes any and all previous negotiations, proposals, commitments, writings, and understandings between the City and the County with respect to the sharing of Property Tax Revenue for the Annexation Area.
18. Agreement or Consent. Wherever this Agreement requires a party’s agreement or consent, the party shall make its decision to give or withhold such agreement or consent in good faith and shall not withhold such agreement unreasonably or without good cause.
19. Construction of Captions. Captions of the sections of this Agreement are for convenience and reference only. The words in the captions in no way explain, modify, amplify, or interpret this Agreement.
20. Authority to Execute Agreement. City has authorized the execution of this Agreement by its City Manager through adoption of Resolution No. _____ by the City Council. County has authorized the execution of this Agreement by the County Administrator through adoption of Resolution No. _____ by the Board of Supervisors.
21. Venue. This Agreement is made in the County of Colusa in the State of California. Any action to enforce or interpret its terms shall be brought in Colusa County Superior Court.
22. Severability. Should any part, term or provision of this Agreement be decided by the courts to be illegal or in conflict with any law of the State of California, or otherwise be rendered unenforceable or ineffectual, the validity of the remaining parts, terms or provisions hereof shall not be affected thereby.
23. Notices. Notices may be delivered or mailed to the respective representatives of the Parties at the following addresses:

City: City of Colusa
ATTN: City Manager
425 Webster St.
Colusa, Ca. 95932
(530) 458-4740

County: County of Colusa
ATTN: County Administrative Officer
547 Market Street, Room 102
Colusa, CA 95932
(530) 458-0508

Any party may change the contact information to which such communications are to be given by providing the other parties with written notice of such change at least fifteen (15) calendar days prior to the effective date of the change.

All notices shall be effective upon receipt and shall be deemed received through delivery if personally served, or on the fifth (5th) day following deposit in the mail if sent by first class mail.

24. Exhibits. The following Exhibits are part of this Agreement:

- A. Geographic Description of Annexation Area
- B. Map of Annexation Area

CITY OF COLUSA, a municipal corporation

Jesse Cain, City Manager

ATTEST:

By Shelly Kittle, City Clerk

Date approved by City Council: _____
Resolution No. _____

APPROVED AS TO FORM:

Ryan Jones, City Attorney

COUNTY OF COLUSA, a political subdivision of the State of California

Joshua Pack, County Administrative Officer

ATTEST:

Patricia Rodriguez, Deputy Clerk of the Board

Date approved by Board of Supervisors:
Resolution No. _____

APPROVED AS TO FORM:

Richard Stout, County Counsel

DRAFT