



CITY COUNCIL MEETING

Tuesday, August 04, 2026

Regular Meeting - 6:00 PM

City Hall – City Council Chambers

425 Webster Street, Colusa, CA 95932

AGENDA

Zoom Information:

<https://us06web.zoom.us/j/85200701051>

Meeting ID: 852 0070 1051 Passcode: 086453

Mobile: 669-444-9171, ID 85200701051

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

15-Year Service Award for Jeremy Cain

Pioneer Community Energy Pioneer Update - Presenter: Lisa Rhoades

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 - July 21 Council draft minutes

2. Adopt - Ordinance 576 amending Article VIII of Chapter 8 of the Municipal Code to impose a transaction and use tax to be administered by the California Department of Tax and Fee Administration

COUNCIL MEMBER /CITY MANAGER REPORTS AND STAFF COMMENTS

COUNCIL CONSIDERATION

3. Consideration of Fiscal Year 2026/2027 Budget Adoption and Fiscal Outlook

Recommendation: Council to adopt the Resolution adopting the Fiscal Year 2026/2027 Budget and receive an update regarding the City's current fiscal outlook and projected budget deficit.

4. Consideration of the Resolution approving the GANN Limit

Recommendation: Council to adopt the Resolution approving the appropriation limit for the Fiscal Year 2026-27 and updated for the fiscal year 2025-26

DISCUSSION ITEM

Mushroom Plant update

FUTURE AGENDA ITEMS

ADJOURN TO CLOSED SESSION

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

CONFERENCE WITH LEGAL COUNSEL— City Manager Evaluation

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, July 21, 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 – Connie Adan thanked the City Recreation Department for the city pool.

PRESENTATIONS

10-Year Service Award for David Avera was presented by Mayor Conrado.

Mayor Pro-Tem Markss presented Police Sergeant Hogan with a Life Saving Award and Medal.

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 - June 16 Council draft minutes
2. Receive and File - Police Department June report
3. Receive and File - Code Enforcement Department June report
4. Receive and File - Finance Department May and June reports
5. Receive and File - City Treasurer's February report
6. Receive and File - May and June Warrants List
7. Approve -Street Closure on 5th Street from Market Street north to the alleyway on August 1st from 3:00 pm to 2:00 am for the Bartender Challenge event
8. Approve - 2007 Ford Expedition Alternate BLS Transport Unit as surplus property and authorize its donation to the Bear Valley Indian Valley Fire Protection District
9. Adopt - Resolution authorizing delinquent solid waste liens on "Exhibit A" to be placed on the 2026-27 City Property Tax Roll with the County.

ACTION: Mayor Pro-Tem Markss made a motion, seconded by Council Member Codorniz, 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 on meetings and projects.

City Attorney Wakefield – no report.

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

City Treasurer Kelley commented on the transition between two software systems.

Police Chief Fitch provided updates in the Police Department.

Fire Chief Conley provided updates in the Fire Department.

City Engineer Swartz provided updates in the Engineer's Department.

City Clerk Kittle provided updates in the City Clerk's Department.

COUNCIL CONSIDERATION

10. Consideration of Fiscal Year 2026/2027 Budget Adoption and Fiscal Outlook

Mayor Conrado presented the report. Council questioned the budget items and requested additional details.

PUBLIC COMMENTS: Janice Bell commented if Resolution needed to be adopted as a Public Hearing item. Don Bransford inquired about the projected ending balance for the current fiscal year.

ACTION: None. This item will be brought back.

11. Consideration of the Resolution approving the GANN Limit

ACTION: None. This item will be brought back.

12. Consideration of a Resolution placing a 10-year extension of the City's Transactions and Use Tax ("Local Sales Tax") on the November 3, 2026, Ballot; and consideration to introduce the Ordinance imposing Tax and take certain related actions

PUBLIC COMMENTS: Connie Adan commented that the local sales tax is not just for Colusa citizens; it's for everyone who purchases items in Colusa. Don Bransford said he would be opposed to a 10-year extension.

ACTION: Council Member Ponciano made a motion, seconded by Council Member Codorniz, to amend **Resolution 26-38** to **reflect a 4-year extension** of the City Council of the City of Colusa submitting a Transaction and Use Tax Measure to the voters on November 3, 2026, General Municipal Election and taking certain related actions. Motion passed 5-0 by the following vote:

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

NOES: None.

ACTION: Mayor Pro-Tem Markss made a motion to amend the Ordinance **reflecting a 4-year extension**, seconded by Council Member Vaca, to introduce and waive the first reading of Ordinance No.576: An Ordinance of the City of Colusa, California, amending Article VIII of Chapter 8 of the Municipal Code to impose a transaction and use tax to be administered by the California Department of Tax and Fee Administration. Motion passed 5-0 by the following vote:

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

NOES: None.

ACTION: Council Member Codorniz made a motion, seconded by Council Member Vaca, authorizing Mayor Conrado to file an argument for the measure on behalf of the City Council. Motion passed 5-0 by the following vote:

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

NOES: None.

13. Updates to the Brown Act pursuant to SB 707

City Attorney Wakefield provided the report.

ACTION: There was council consensus to ensure compliance with SB 707.

FUTURE AGENDA ITEMS

Mushroom Plant update

ADJOURNED TO CLOSED SESSION at 7:30 pm.

PUBLIC COMMENTS: None.

CONFERENCE WITH LEGAL COUNSEL— City Manager Evaluation

ADJOURNED: At 8:26 pm, Mayor Conrado stated there was no reportable action.

ORDINANCE NO. 576

AN ORDINANCE OF THE CITY OF COLUSA, CALIFORNIA AMENDING ARTICLE VIII OF CHAPTER 8 OF THE MUNICIPAL CODE TO IMPOSE TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

The People and the City Council of the City of Colusa, California, do ordain as follows:

Section 1. CODE AMENDMENT. Article VIII of Chapter 8 of the Municipal Code is hereby amended to read as follows:

“Section 8-51. Title:

This article shall be known as the City of Colusa Transactions and Use Tax Ordinance of 2026. The City of Colusa hereinafter shall be called "City." This article shall be applicable in the incorporated territory of the City.

Section 8-52. Operative Date:

"Operative Date" means the later of (i) April 1, 2027 or (ii) the first day of the first calendar quarter commencing more than 110 days after the adoption of this article. For purposes of Revenue and Taxation Code section 7265, this article shall be considered adopted on the date of the election in which it is approved by the qualified voters of the City.

Section 8.53. Purpose

This article is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.9 of Part 1.7 of Division 2 which authorizes the City to adopt this tax Ordinance which shall be operative if a majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.

B. To adopt a retail transactions and use tax Ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.

C. To adopt a retail transactions and use tax Ordinance that imposes a tax and provides a measure therefore that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax Ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

Section 8.54. Contract With State:

Prior to the operative date, the City shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this article and the ordinance that added this article to the municipal code; provided, that if the City shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

Section 8.55. Transactions Tax Rate:

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated territory of the City at the rate of 1% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this article.

Section 8.56. Place of Sale:

For the purposes of this article, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

Section 8.57. Use Tax Rate:

An excise tax is hereby imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer on and after the operative date of this article for storage, use or other consumption in said territory at the rate of 1% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

Section 8.58. Adoption of Provisions of State Law.

Except as otherwise provided in this article and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this article as though fully set forth herein.

Section 8.59. Limitations on Adoption of State Law and Collection of Use Taxes

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this City shall be substituted, therefore. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California;

2. The result of that substitution would require action to be taken by or against this City or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Article.

3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:

a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;

b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.

4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "City" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

1. "A retailer engaged in business in the District" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

Section 8.60. Permit Not Required:

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this article.

Section 8.61. Exemptions and Exclusions:

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city,

city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

Item 2.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the county in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the City which is shipped to a point outside the City, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the City shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-City address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-City and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this article.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this article.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this article, the storage, use or other consumption in this City of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public

convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this article.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this article.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the City shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the City or participates within the City in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the City or through any representative, agent, canvasser, solicitor, subsidiary, or person in the City under the authority of the retailer.

7. "A retailer engaged in business in the City" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the City.

D. Any person subject to use tax under this article may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

Section 8-62. Amendments:

All amendments subsequent to the effective date of this article to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this article, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this article.

Section 8-63. Enjoining Collection Forbidden:

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the City, or against any officer of the State or the City, to prevent or enjoin the collection under this article, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

Section 8-64. Termination Date:

The authority to levy the tax imposed by this article shall expire at the end of March 31, 2031.

Section 8-65. Use of Proceeds:

The proceeds from the tax imposed by this article shall be deposited in the general fund of the City and available for any lawful municipal purpose.

Section 8-66. Fiscal Accountability:

All revenues generated by the tax imposed pursuant to this article shall be annually audited by an independent accounting firm and included in an annual financial report to the City Council, which may be a part of the City's Annual Consolidated Financial Report.

Section 8-67. Citizens' Oversight Committee:

There is hereby created a Citizen's Oversight Committee, which shall have no less than five members. All members of the Committee shall be residents of the City and shall serve a four year term. The Committee shall review the annual report required by Section 8-66 of this article and may make such recommendations to the City Council as it deems necessary or useful. The Committee may, by a majority vote of its membership, choose to publish a report, in which event such report, if approved by a majority of the members, shall be published on the City's internet page. Members of the Committee shall be appointed by the City Council, and any member may be removed from the Committee prior to the end of his or her term by a two-thirds vote of the Council. In the event the City Council, the Citizen's Oversight Committee, the City, any employee of the City, or any member of the City Council or the Citizen's Oversight Committee fails to take an action required by this Section, any court of competent jurisdiction may order that the action be taken. However, such failure to act shall not invalidate the City's authority to levy any tax or in any way affect the ongoing collection of any tax pursuant to this Article. All meetings of the Committee shall comply with the provisions of the Ralph M. Brown Act (Gov't Code Section 54950, et seq.).

Section 8-68. Severability:

If any provision of this article or the application thereof to any person or circumstance is held invalid, the remainder of the article and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 2. RELATION TO EXISTING TAX. Article VIII of Chapter 8 of the Municipal Code currently imposes a transactions and use tax that will expire on March 31, 2027. The intent of this Ordinance is that the tax imposed by this Ordinance will become effective upon the expiration of that existing tax, so that there is no break in the collection of a 1% transactions and use tax within the City. Notwithstanding any other provision of this Ordinance, the intent of this

Ordinance is that that existing tax will continue to be levied until March 31, 2027, as provided under (and subject to the requirements of) the existing provisions of the Municipal Code.

Section 3. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

Section 4. EFFECTIVE DATE. This Ordinance relates to the levying and collecting of the City transactions and use taxes and shall take effect immediately. However, no tax imposed by this Ordinance shall be effective unless that tax has been approved by a majority of the voters of the City as required by Section 2(b) of Article XIII C of the California Constitution and applicable law.

INTRODUCED BY THE COUNCIL ON JULY 21, 2026 AND PASSED, APPROVED AND ADOPTED BY THE COUNCIL OF THE CITY OF COLUSA BY A TWO-THIRDS VOTE ON _____, 2026 BY THE FOLLOWING VOTE.

AYES:
NOES:
ABSENT:
ABSTAIN:

DENISE COLORADO, MAYOR

ATTEST:

SHELLY KITTLE, City Clerk

ADOPTED BY THE VOTERS OF THE CITY OF COLUSA AT THE NOVEMBER 3, 2026, GENERAL MUNICIPAL ELECTION.

DENISE COLORADO, Mayor

Attest:

SHELLY KITTLE, City Clerk

Date: _____



City of Colusa California

STAFF REPORT

DATE: August 4, 2026
TO: Mayor and Members of Council
FROM: Council Budget Ad-Hoc

AGENDA ITEM: Fiscal Year 2026/2027 Budget Adoption and Fiscal Outlook

RECOMMENDATION: Adopt a Resolution adopting the Fiscal Year 2026/2027 Budget as presented and receive an update regarding the City's current fiscal outlook and projected budget deficit.

BACKGROUND ANALYSIS: The proposed Fiscal Year 2026/2027 Budget continues the City's commitment to providing essential services, maintaining public safety, and investing in community infrastructure. Over the past several years, the City has made significant investments in police, fire, roads, parks, and other public services in response to community needs and priorities.

The City has successfully increased staffing within the Police and Fire Departments to enhance public safety services. In addition, the passage of Measure B has provided critical funding that has allowed the City to begin addressing long-deferred road maintenance, park improvements, and other infrastructure needs throughout the community.

While these investments have benefited the community, they have also increased the City's ongoing operating costs.

The proposed Fiscal Year 2026/2027 Budget reflects a projected General Fund deficit of **\$544,193**. This continues a trend that the City has experienced over the past two budget cycles, where actual year-end financial results have reflected true operating deficits.

Although expenditures have increased, many of these costs are associated with policy decisions made by the City Council to improve services to residents. The addition of police officers and firefighters has strengthened public safety operations, while Measure B revenues have allowed the City to begin making meaningful progress toward repairing roads, improving parks, and addressing infrastructure deficiencies that accumulated over many years.

Measure B currently remains in effect until **April 2027**. As a result, the revenue projections included in this budget only account for Measure B revenues through its current expiration date. Should the voters approve the continuation of Measure B during the November 2026

election, staff will update the revenue forecast at the mid-year budget review and compare revised revenue projections against actual expenditures and operational trends.

The City does have several positive economic development projects currently underway that are expected to generate additional revenues in future years. However, the timing and amount of those revenues remain uncertain. At the same time, the City continues to experience substantial increases in operating expenses, including:

- Employee health care costs;
- Insurance premiums;
- Utility expenses;
- Fuel costs;
- Equipment maintenance and replacement;
- General inflationary impacts on goods and services.

These cost increases continue to outpace many of the City's traditional revenue sources.

The Fiscal Year 2026/2027 Budget reflects the City's ongoing effort to balance community expectations with fiscal realities. While the City has made important investments in public safety, roads, and parks, the budget continues to face structural challenges. The potential continuation of Measure B and future economic development opportunities may improve the City's financial outlook; however, rising operating costs remain a significant concern.

Staff will continue to monitor financial performance throughout the fiscal year and return to the City Council with recommendations as necessary. If current trends continue and revenues do not keep pace with expenditures, the City may need to consider budget reductions and other corrective actions in the coming years to ensure long-term fiscal stability.

BUDGET IMPACT: The Fiscal Year 2026/2027 Budget includes a projected General Fund deficit of **\$544,193**. Staff will continue to closely monitor revenues and expenditures throughout the fiscal year and provide updates to the City Council during the mid-year budget review process.

Should expenditures continue to increase while revenues remain stagnant or decline, the City may be required to evaluate service levels, operational efficiencies, and potential budget reductions in future fiscal years to maintain long-term financial sustainability

STAFF RECOMMENDATION: Adopt the Resolution

ATTACHMENTS:

Resolution 26-
26/27 Budget

RESOLUTION NO. 26-

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA ADOPTING THE PROPOSED BUDGET FOR FISCAL YEAR 2026-27

WHEREAS, the proposed budget for the City of Colusa is entitled "Proposed Budget FY 2026-27"; and

WHEREAS, the proposed expenditure shown in the Proposed Budget FY 2026-27 is hereby appropriated to the departments, offices, and operations in the amount and for the objects and purposes as outlined in the budget document; and

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

WHEREAS, this resolution is required for the orderly operation and maintenance of municipal activities and the usual and current expenses of the City during the 2026-27 Fiscal Year.

THEREFORE, BE IT RESOLVED AND ORDERED by the City Council of the City of Colusa, after consideration and review, the Proposed Budget for Fiscal Year 2026-27 is hereby adopted as proposed.

1. Recitals Made Findings. The above recitals are hereby declared to be true and correct, and findings of the City Council of the City of Colusa.
2. Effective Date. This Resolution shall be effective as of July 21st, 2026.

PASSED AND ADOPTED as a Resolution of the City Council of the City of Colusa, at its regular meeting duly held on the 4th day of August 2026, by the following vote.

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

DENISE CONRADO, MAYOR

Attest:

Shelly Kittle, City Clerk

Detail Budget REPORT

				FY 2025-26 Mid-year Budget	Proposed Budget FY 2026-27	Fiscal Activity 4-30-2026	Fiscal Activity 6- 30-2026
Fund: 101 - General Fund Revenue							
101-41100			CY Sec Prop Tax	1,288,531.00	(1,301,340.00)	(586,932.00)	(1,124,514.00)
101-41108			County In Lieu	350.00	(500.00)	(296.49)	(296.49)
101-41110			CY Unsec Pr Tax	99,202.00	(101,951.00)	(93,406.70)	(95,105.92)
101-41120			Sup Sec Prop Tx	10,000.00	(8,332.00)	(2,581.22)	(7,876.38)
101-41130			Sup Uns Prop Tx	1,000.00	(832.00)	-	-
101-41140			PY Sec Prop Tax	1,500.00	(1,250.00)	(3,490.66)	(3,490.66)
101-41150			PY Uns Prop Tax	700.00	(582.00)	(457.45)	(470.34)
101-41152			Prop.Tax VLF in	857,377.00	(870,365.00)	(429,005.00)	(858,010.00)
101-41160			H/O Exemption	8,900.00	(7,416.00)	(3,132.13)	(5,324.62)
101-41180			Prop Tax Int/Pn	5,000.00	(4,166.00)	(2,537.21)	(8,636.71)
101-41200			Retail Sales Tx	1,380,000.00	(1,380,000.00)	(1,069,526.56)	(1,231,504.56)
101-41201			Trans/Mes.B Tax	1,250,000.00	(1,050,700.00)	(819,958.61)	(951,015.73)
101-41300			Tran Occup Tax	28,000.00	(24,000.00)	(17,055.90)	(22,075.75)
101-41410			Gas Franchise	30,000.00	(35,000.00)	(33,292.00)	(33,292.00)
101-41420			Elec Franchise	75,000.00	(75,000.00)	(69,255.06)	(69,255.06)
101-41430			Cable Franchise	35,000.00	(30,000.00)	(20,598.00)	(30,670.41)
101-41435			GARB. FRANCHISE	180,000.00	(180,000.00)	(143,750.68)	(143,750.68)
101-41438			DISABILITY ACC	3,000.00	(2,500.00)	(2,444.84)	(2,476.84)
101-41439			Business Lic.	1,800.00	(1,500.00)	(1,508.50)	(1,803.50)
101-41500			Busn License	69,200.00	(70,000.00)	(66,168.45)	(66,534.45)
101-41600			Doc Stamps	18,000.00	(15,000.00)	(9,954.97)	(12,145.89)
101-43100			Building Permit	130,000.00	(135,000.00)	(85,798.46)	(101,413.39)
101-43101			Blvd. Rev. Fund	1,000.00	(1,000.00)	(344.00)	(406.00)
101-43102			SEISMIC FEE	2,500.00	(2,500.00)	(1,032.66)	(1,265.41)
101-43300			Encr Permits	6,000.00	(6,000.00)	(5,800.00)	(6,100.00)
101-43600			Weapons Permits	8,500.00	(8,000.00)	(2,431.00)	(2,508.00)
101-44200			Parking Cit	1,500.00	(2,000.00)	(1,770.50)	(3,213.50)
101-44300			Non-Traffic Fin	12,000.00	(13,000.00)	(11,681.40)	(14,286.19)
101-45100			Interest Earned	75,000.00	(77,000.00)	(67,084.99)	(78,287.34)

101-45300			City Hall Rent	60,000.00	(65,000.00)	(57,466.51)	(66,850.85)
101-46100			Motor Veh Lic	(10,200.00)	(8,000.00)	-	(10,931.20)
101-46140			POST Reimb	1,500.00	(3,000.00)	(8,786.80)	(23,741.31)
101-46170			P172 Sales Tax	30,000.00	(30,000.00)	(14,426.21)	
101-46180			DHHS GRANT-710	10,100.00	(10,000.00)	(10,000.00)	(10,000.00)
101-46300			State Hwy Maint	30,000.00	(28,000.00)	(7,217.95)	(21,653.85)
101-46601			State Grant	3,680,000.00	(113,150.00)	(1,839,997.21)	(2,335,272.14)
101-47100			PD-Vehicle Stor	4,500.00	(4,500.00)	(3,600.00)	(4,100.00)
101-47110			PD-Reports	200.00	(200.00)	(78.00)	(96.00)
101-47130			PD-Emer Cost Re	600.00	(100.00)	-	
101-47150			PD County Reimb	200.00	(300.00)	(325.00)	(675.50)
101-47210			FD-Inspections	6,000.00	(7,000.00)	(6,260.00)	(7,103.00)
101-47300			PL-Subdiv Maps	20,000.00	(16,666.00)	-	
101-47305			PL-PLAN CHECK	35,000.00	(29,166.00)	-	
101-47310			PL-Application	10,000.00	(10,000.00)	(5,574.00)	(6,000.00)
101-47320			PL-Parcel Maps	2,000.00	(1,000.00)	-	
101-47400			BL-Plan Check	75,000.00	(62,500.00)	(19,817.83)	(22,029.30)
101-47500			Recreation Rev	47,500.00	(47,500.00)	(37,424.01)	(42,174.01)
101-47503			Scout Cabin	15,000.00	(16,000.00)	(15,350.00)	(19,500.00)
101-47530			Colusa Daze	2,500.00	(2,082.00)	(2,050.00)	(2,700.00)
101-47920			Admin Svc Chg	50.00	(40.00)	-	
101-49100			Sale of Proprrty	1,000.00	(832.00)	-	
101-49210			Eco.D Donations	500.00	-	-	
101-49220			PK-REC DONATION	3,000.00	(3,000.00)	(2,395.00)	(2,395.00)
101-49900			Misc Revenues	40,000.00	(33,332.00)	(20,589.68)	(29,227.07)
101-49903			Credit Card Fee	6,000.00	(5,000.00)	(4,639.64)	(8,218.77)
101-49981			Shortage/Overag	100.00	(100.00)	100.00	(100.00)
	Expense						
101	50520	0	PERS RETIREMENT	-		0.05	0.05
101	50100	110	Salaries/Perm - City Clerk	36,600.00	36,600.00	30,340.00	36,340.00
101	50110	110	FICA/MEDICARE - City Clerk	6,575.00	2,269.20	2,382.45	2,849.11
101	50111	110	Medicare - City Clerk	531.00	530.70	410.38	410.38
101	50520	110	PERS Retirement - City Clerk	4,529.00	4,521.60	3,029.15	3,597.57
101	50521	110	PERS UAL - City Clerk	22,709.00	22,970.07	22,709.47	22,709.47

101	50800	110	Salary Transfer - City Clerk	(43,981.00)	(44,148.44)	(14,798.52)	(14,798.52)
101	51150	110	Workers Comp. - City Clerk	2,243.00	2,251.70	1,408.48	1,408.48
101	51200	110	Clothing/Per Ex - City Clerk	50.00	-	-	
101	51300	110	Training/Travel - City Clerk	1,000.00	1,000.00	242.87	437.87
101	52100	110	Office Expense - City Clerk	1,000.00	1,000.00	4,788.14	5,118.18
101	52110	110	Supplies - City Clerk	-		97.50	97.50
101	52500	110	Prof Services - City Clerk	6,300.00	15,300.00	-	
101	52850	110	Dues/Membershps - City Clerk	450.00	900.00	250.00	250.00
101	53100	110	Advertising - City Clerk	100.00	100.00	-	
101	53200	110	Communications - City Clerk	420.00	600.00	513.87	683.57
101	55901	110	OVERHEAD EXP. - City Clerk	(6,734.00)	(12,843.00)	-	
101	50100	120	Salaries/Perm - City Council	57,000.00	57,000.00	34,960.00	39,482.00
101	50110	120	FICA/MEDICARE - City Council	3,534.00	3,534.00	2,261.40	2,607.48
101	50111	120	Medicare - City Council	827.00	826.50	413.40	413.40
101	50800	120	Salary Transfer - City Council	(40,498.00)	(40,497.93)	(20,144.64)	(20,144.64)
101	51300	120	Training/Travel - City Council	1,800.00	4,500.00	4,657.35	4,692.35
101	52100	120	Office Expense - City Council	500.00		112.36	112.36
101	52110	120	Supplies - City Council	50.00	50.00	-	
101	52160	120	Plaques/Awards - City Council	200.00	200.00	-	
101	52850	120	Dues/Membershps - City Council	250.00	200.00	-	
101	53300	120	Rents & Leases - City Council	160.00		-	
101	53800	120	Misc Expense - City Council	(1,954.00)	(3,267.00)	705.00	705.00
101	50100	130	Salaries/Perm - City Treasurer	8,400.00	8,400.00	5,152.00	5,866.00
101	50110	130	FICA/MEDICARE - City Treasurer	521.00	520.80	333.24	387.87
101	50111	130	Medicare - City Treasurer	122.00	121.80	60.90	60.90
101	50800	130	Salary Transfer - City Treasurer	(5,968.00)	(5,968.12)	(2,983.94)	(2,983.94)
101	50100	210	Salaries/Perm - Admin. Services	396,510.00	364,929.60	180,154.26	200,300.62
101	50110	210	FICA/MEDICARE - Admin. Services	31,215.00	28,678.11	8,202.30	9,746.10
101	50111	210	Medicare - Admin. Services	5,749.00	5,445.18	1,903.47	1,903.47
101	50520	210	PERS Retirement - Admin. Services	44,439.00	38,178.77	19,107.87	21,299.61
101	50521	210	PERS UAL - Admin. Services	45,419.00	45,940.15	22,709.47	22,709.47
101	50525	210	PERS Health - Admin. Services	55,839.00	65,633.65	16,108.19	18,517.49
101	50530	210	DENTAL, VISION, - Admin. Services	4,299.00	1,785.84	1,328.75	1,530.71
101	50532	210	Vision - Admin. Services	340.00	340.32	119.39	133.95

101	50533	210	LIFE INSURANCE - Admin. Services	348.00	348.00	140.43	160.07
101	50535	210	SUPPLE. INS. - Admin. Services	72.00	72.00	36.00	36.00
101	50800	210	Salary Transfer - Admin. Services	(388,154.00)	(374,751.85)	(101,440.72)	(101,440.72)
101	51150	210	Workers Comp. - Admin. Services	11,874.00	11,579.03	6,943.71	6,943.71
101	51300	210	Training/Travel - Admin. Services	3,000.00	5,000.00	4,588.93	4,597.43
101	52100	210	Office Expense - Admin. Services	5,000.00	5,000.00	3,451.13	4,789.22
101	52110	210	Supplies - Admin. Services	5,000.00	5,000.00	306.74	306.74
101	52500	210	Prof Services - Admin. Services	31,000.00	35,000.00	35,839.33	36,670.77
101	52700	210	Building Maint - Admin. Services	500.00	500.00	-	
101	52850	210	Dues/Membershps - Admin. Services	1,000.00	1,000.00	425.00	425.00
101	53100	210	Advertising - Admin. Services	500.00	500.00	415.00	415.00
101	53200	210	Communications - Admin. Services	1,500.00	1,500.00	1,255.77	1,588.57
101	53800	210	Misc Expense - Admin. Services	250.00	500.00	500.99	500.99
101	55901	210	OVERHEAD EXP. - Admin. Services	(39,154.00)	(47,231.00)	-	
101	51150	215	Workers Comp. - Econ.Developmt	1,807.40	-	5,422.22	5,422.22
101	52100	215	Office Expense - Econ.Developmt	500.00		-	
101	52110	215	Supplies - Econ.Developmt	500.00		-	
101	52500	215	Prof Services - Econ.Developmt	35,000.00	2,000.00	7,323.83	7,447.83
101	52850	215	Dues/Membershps - Econ.Developmt	250.00	-	-	
101	53100	215	Advertising - Econ.Developmt	1,000.00	1,000.00	-	
101	53200	215	Communications - Econ.Developmt	400.00	500.00	346.88	416.58
101	53300	215	Rents & Leases - Econ.Developmt	3,400.00	3,400.00	2,034.94	2,863.62
101	53400	215	Contributions - Econ.Developmt	40,000.00	50,000.00	40,500.00	41,500.00
101	53601	215	ECO/Trsm Expens - Econ.Developmt	20,000.00	10,000.00	610.28	694.28
101	55901	215	OVERHEAD EXP. - Econ.Developmt	(10,010.00)	(10,030.00)	-	
101	60004	215	Capital Outlay	113,150.00	113,150.00	8,287.50	8,287.50
101	60005	215	Capital Outlay	-		398,649.54	420,373.47
101	52110	216	Supplies - PERILLI BLDG	2,000.00	-	-	
101	52500	216	Prof Services - PERILLI BLDG	5,000.00	-	-	113.58
101	52700	216	Building Maint - PERILLI BLDG	11,000.00	-	-	36.00
101	52720	216	Equip Maint - PERILLI BLDG	2,000.00	-	-	327.37
101	57100	216	Mach & Equip - PERILLI BLDG	500.00	-	-	
101	59100	216	Loan Principal - PERILLI BLDG	34,663.00	34,663.00	-	
101	59200	216	Loan Interest - PERILLI BLDG	17,769.00	17,769.00	-	

101	50535	220	SUPPLE. INS. - Planning	-		36.00	
101	51300	220	Training/Travel - Planning	500.00	500.00	-	
101	52100	220	Office Expense - Planning	500.00	500.00	274.88	
101	52110	220	Supplies - Planning	200.00	200.00	-	
101	52500	220	Prof Services - Planning	140,000.00	120,000.00	73,277.76	95,277.25
101	53100	220	Advertising - Planning	1,500.00	1,500.00	1,445.00	1,775.00
101	53200	220	Communications - Planning	750.00	750.00	346.87	416.57
101	53300	220	Rents & Leases - Planning	3,500.00	3,500.00	2,034.94	2,863.62
101	53800	220	Misc Expense - Planning	800.00	800.00	150.00	150.00
101	62611	220	LEAP Grant - Planning	65,000.00	-	-	
101	50100	230	Salaries/Perm - Finance	340,516.00	335,773.50	193,968.08	202,842.91
101	50110	230	FICA/MEDICARE - Finance	21,391.00	21,561.96	13,894.40	15,056.86
101	50111	230	Medicare - Finance	5,111.75	5,042.72	2,580.42	2,580.42
101	50300	230	Overtime - Finance	12,000.00	12,000.00	10,000.00	12,000.00
101	50520	230	PERS Retirement - Finance	29,711.00	30,029.55	17,827.16	19,386.34
101	50521	230	PERS UAL - Finance	90,838.00	91,880.29	90,837.89	90,837.89
101	50525	230	PERS HEALTH - Finance	111,678.00	131,267.30	50,761.84	55,944.42
101	50530	230	DENTAL, VISION, - Finance	9,679.00	9,678.96	5,076.38	5,509.90
101	50532	230	Vision - Finance	902.00	902.04	430.53	462.36
101	50533	230	Life Insurance - Finance	696.00	696.00	415.02	448.64
101	50535	230	SUPPLE. INS. - Finance	144.00	144.00	144.00	144.00
101	50800	230	Salary Transfer - Finance	(437,362.00)	(455,361.10)	(204,076.82)	(204,076.82)
101	51150	230	Workers Comp. - Finance	18,612.00	21,509.22	11,701.92	11,701.92
101	51160	230	Retiree Health - Finance	30,660.00	30,660.00	21,219.88	23,427.94
101	51300	230	Training/Travel - Finance	800.00	800.00	148.60	148.60
101	52100	230	Office Expense - Finance	20,000.00	20,000.00	4,379.40	5,192.57
101	52110	230	Supplies - Finance	500.00	-	-	
101	52160	230	Plaques/Awards - Finance	100.00	100.00	100.00	100.00
101	52180	230	Small Tools - Finance	100.00	100.00	-	
101	52400	230	Fees & Permits - Finance	200.00	200.00	-	
101	52500	230	Prof Services - Finance	61,000.00	61,000.00	43,015.05	50,862.93
101	52800	230	Insurance/Bonds - Finance	315,325.00	282,630.50	301,335.33	301,335.33
101	52850	230	Dues/Memberships - Finance	7,000.00	7,000.00	5,415.00	5,450.75
101	53100	230	Advertising - Finance	1,000.00	1,000.00	54.70	54.70

101	53200	230	Communications - Finance	8,500.00	8,500.00	3,323.27	3,995.97
101	53300	230	Rents & Leases - Finance	7,500.00	7,500.00	6,055.72	8,135.33
101	53800	230	Misc Expense - Finance	5,000.00	5,000.00	234,879.23	23,833.72
101	53801	230	Finance credit card Fee	-	500.00	211.35	211.35
101	55890	230	CO.REVENUE AGRE - Finance	80,000.00	70,000.00	33,627.87	33,627.87
101	55891	230	GARB. LEINS - Finance	45,000.00	60,000.00	(57,295.01)	(99,512.16)
101	55901	230	OVERHEAD EXP. - Finance	(134,846.00)	(83,250.00)	-	
101	55902	230	OPEB Funding - Finance	108,636.00	108,636.00	87,663.00	87,663.00
101	52500	231	Prof Services - ARPA	217,500.00	50,000.00	116,661.25	122,832.82
101	53800	231	Misc Expense - ARPA	2,000.00		2,000.00	2,000.00
101	57200	231	Capital Impr - ARPA	-		24,345.78	24,345.78
101	52500	240	Prof Services - City Attorney	40,000.00	40,000.00	21,468.34	26,054.96
101	52100	310	Office Expense - Bldg. Inspector	200.00		-	
101	52400	310	Fees & Permits - Bldg. Inspector	3,000.00	3,000.00	1,244.50	1,244.50
101	52500	310	Prof Services - Bldg. Inspector	100,000.00	100,000.00	80,027.56	93,869.48
101	52720	310	Equip Maint - Bldg. Inspector	450.00	450.00	-	
101	52800	310	Insurance/Bonds - Bldg. Inspector	-		241.60	241.60
101	52850	310	Dues/Membershps - Bldg. Inspector	200.00	200.00	-	
101	53200	310	Communications - Bldg. Inspector	850.00	850.00	346.87	416.57
101	53800	310	Misc Expense - Bldg. Inspector	500.00	500.00	260.00	260.00
101	50100	320	Salaries/Perm - Fire	528,482.00	516,657.00	386,641.54	464,419.01
101	50105	320	Salaries/Temp - Fire	-		2,475.00	2,475.00
101	50106	320	STRIKE TEAM - Fire	-		22,539.00	22,539.00
101	50110	320	FICA/MEDICARE - Fire	36,278.25	36,335.60	30,449.24	36,557.69
101	50111	320	MEDICARE - Fire	24,577.08	8,497.84	4,140.33	4,140.33
101	50300	320	Overtime - Fire	46,000.00	44,500.00	19,408.24	20,191.59
101	50310	320	Holiday O/T - Fire	12,111.00	16,361.00	14,365.07	14,365.07
101	50320	320	FLSA O/T - Fire	3,750.00	4,250.00	3,472.29	4,110.42
101	50520	320	PERS RETIREMENT - Fire	85,229.00	85,995.67	69,979.29	83,675.40
101	50521	320	PERS UAL - Fire	136,257.00	137,820.44	136,257.00	136,257.00
101	50525	320	PERS Health - Fire	167,517.00	196,900.96	107,907.58	130,230.40
101	50530	320	DENTAL, VISION, - Fire	14,201.00	14,201.04	10,012.25	12,044.07
101	50532	320	Vision - Fire	1,314.00	1,314.36	915.49	1,091.20
101	50533	320	LIFE INSURANCE - Fire	1,044.00	1,044.00	836.44	996.50

101	50535	320	SUPPLE. INS. - Fire	216.00	216.00	144.00	144.00
101	50710	320	Uniform Allow. - Fire	3,900.00	3,900.00	3,250.00	3,900.00
101	51150	320	Workers Comp. - Fire	30,001.00	38,137.71	21,998.64	21,998.64
101	51200	320	Clothing/Per Ex - Fire	2,000.00	2,000.00	1,323.83	2,744.81
101	51300	320	Training/Travel - Fire	2,500.00	10,000.00	3,127.99	3,623.99
101	51400	320	Suppl Medical - Fire	2,500.00	2,500.00	856.00	1,433.00
101	52100	320	Office Expense - Fire	1,000.00	1,000.00	499.30	760.30
101	52150	320	Med Supplies - Fire	11,000.00	11,000.00	5,427.47	7,018.22
101	52160	320	Plaques/Awards - Fire	100.00	100.00	1,487.25	1,487.25
101	52170	320	Public Educatn - Fire	2,000.00	2,000.00	129.99	129.99
101	52190	320	Patches/Badges - Fire	-	-	75.18	763.68
101	52200	320	Safety Equipmnt - Fire	2,500.00	2,500.00	15,932.58	16,913.14
101	52270	320	Fuel - Fire	13,000.00	13,000.00	6,395.95	8,305.15
101	52500	320	Prof Services - Fire	3,600.00	4,000.00	3,818.59	7,310.61
101	52600	320	Utilities - Fire	35,500.00	35,500.00	26,712.26	33,210.79
101	52700	320	Building Maint - Fire	5,000.00	5,000.00	4,094.44	5,551.01
101	52720	320	Equip Maint - Fire	30,000.00	30,000.00	33,264.06	35,476.52
101	52800	320	Insurance/Bonds - Fire	12,813.00	12,813.00	2,825.00	2,825.00
101	52850	320	Dues/Membershps - Fire	6,000.00	6,000.00	5,904.05	6,139.80
101	53200	320	Communications - Fire	6,000.00	6,000.00	6,840.99	8,318.30
101	53800	320	Misc Expense - Fire	2,000.00	2,000.00	713.32	839.11
101	57100	320	Mach & Equip - Fire	2,000.00	5,000.00	953.87	953.87
101	52100	610	Office Expense - City Hall	2,000.00	2,000.00	55.08	55.08
101	52110	610	Supplies - City Hall	1,000.00	1,000.00	2,786.70	2,786.70
101	52290	610	Fire Prevention - City Hall	500.00	500.00	-	-
101	52600	610	Utilities - City Hall	60,000.00	60,000.00	39,674.09	47,687.38
101	52700	610	Building Maint - City Hall	4,500.00	4,500.00	3,285.84	3,347.35
101	53100	610	Advertising City Hall	-	200.00	200.00	200.00
101	55901	610	OVERHEAD EXP. - City Hall	(45,560.00)	(45,250.00)	-	-
101	52500	620	Prof Services - City Engineer	40,000.00	40,000.00	21,723.15	25,182.10
101	53100	620	Advertising - City Engineer	150.00	-	-	-
101	62631	620	Wescott Road - City Engineer	-	-	161,646.41	188,176.91
101	50100	630	Salaries/Perm - Street Dept.	347,044.00	351,919.40	291,435.00	348,100.50
101	50110	630	FICA/MEDICARE - Street Dept.	25,160.00	25,619.20	22,694.75	27,967.39

101	50111	630	Medicare - Street Dept.	5,727.75	5,827.83	3,008.83	3,008.83
101	50300	630	Overtime - Street Dept.	46,000.00	48,000.00	42,741.76	54,854.41
101	50310	630	Holiday O/T - Street Dept.	2,000.00	2,000.00	1,817.80	1,963.17
101	50520	630	PERS Retirement - Street Dept.	30,008.00	31,447.03	22,400.46	26,922.61
101	50521	630	PERS UAL - Street Dept.	136,257.00	137,820.44	136,256.97	136,256.97
101	50525	630	PERS HEALTH - Street Dept.	167,517.00	196,900.96	91,173.36	112,432.02
101	50530	630	DENTAL, VISION, - Street Dept.	10,352.00	10,421.88	8,610.24	10,426.86
101	50532	630	VISION - Street Dept.	706.00	705.72	625.80	750.96
101	50533	630	Life Insurance - Street Dept.	1,044.00	1,044.00	867.00	1,040.40
101	50535	630	SUPPLE. INS. - Street Dept.	216.00	216.00	180.00	180.00
101	50800	630	Salary Transfer - Street Dept.	(147,000.00)	(140,000.00)	-	
101	51150	630	Workers Comp. - Street Dept.	19,986.00	29,517.83	16,078.92	16,078.92
101	51170	630	Gym Membership - Street Dept.	300.00		-	
101	51200	630	Clothing/Per Ex - Street Dept.	3,700.00	5,000.00	4,002.38	5,097.33
101	51300	630	Training/Travel - Street Dept.	1,500.00	1,500.00	377.11	377.11
101	52100	630	Office Expense - Street Dept.	2,000.00	2,000.00	634.53	848.40
101	52110	630	Supplies - Street Dept.	15,000.00	15,000.00	8,969.83	9,196.21
101	52150	630	Med Supplies - Street Dept.	1,500.00	1,500.00	1,103.96	1,318.10
101	52160	630	Plaques/Awards - Street Dept.	300.00	300.00	50.00	50.00
101	52180	630	Small Tools - Street Dept.	1,500.00	1,500.00	61.03	61.03
101	52200	630	Safety Equipmnt - Street Dept.	1,000.00	1,000.00	3.80	3.80
101	52230	630	Signs - Street Dept.	-	200.00	150.96	150.96
101	52260	630	Chemicals - Street Dept.	2,000.00	2,000.00	772.53	772.53
101	52270	630	Fuel - Street Dept.	37,000.00	37,000.00	22,448.77	27,122.58
101	52280	630	Tires - Street Dept.	3,000.00	3,000.00	-	1,666.66
101	52400	630	Fees & Permits - Street Dept.	4,000.00	4,000.00	-	
101	52500	630	Prof Services - Street Dept.	2,000.00	2,000.00	-	
101	52600	630	Utilities - Street Dept.	14,000.00	14,000.00	8,503.37	12,592.16
101	52700	630	Building Maint - Street Dept.	4,000.00	4,000.00	3,700.62	6,392.32
101	52720	630	Equip Maint - Street Dept.	55,000.00	55,000.00	43,937.88	54,022.52
101	52740	630	Sidewalk Maint - Street Dept.	3,000.00	3,000.00	-	
101	52750	630	Storm Dr Maint - Street Dept.	500.00	500.00	2,432.05	49,969.19
101	52850	630	Dues/Membershps - Street Dept.	500.00	500.00	-	35.75
101	53100	630	Advertising - Street Dept.	100.00	100.00	170.00	170.00

101	53200	630	Communications - Street Dept.	5,000.00	5,000.00	3,832.42	4,866.97
101	53300	630	Rents & Leases - Street Dept.	1,200.00	1,200.00	350.40	350.40
101	52750	630	PROPERTY TAX - Street Dept.	-	3,500.00	3,336.00	3,336.00
101	53800	630	Misc Expense - Street Dept.	1,000.00	1,000.00	90.00	90.00
101	57100	630	Mach & Equip - Street Dept.	25,000.00	25,000.00	4,570.76	4,570.76
101	57200	630	Capital Impr - Street Dept.	-		630.00	630.00
101	62631	630	Wescott Road - Street Dept.	4,200,000.00		1,677,993.75	2,203,592.65
101	52110	631	Supplies - MEASURE B/TT	909.68		909.68	909.68
101	52230	631	Signs - MEASURE B/TT	519.46		519.46	519.46
101	57100	631	Mach & Equip - MEASURE B/T	1,164,646.80		1,164,546.80	1,164,546.80
101	57200	631	Capital Impr - MEASURE B/TT	40,020.93		43,397.78	43,397.78
101	50100	640	Salaries/Perm - Recreation	56,804.00	70,908.00	53,047.00	64,865.00
101	50110	640	Fica/Medicare - Recreation	4,486.00	5,644.28	3,654.70	4,558.78
101	50111	640	Medicare - Recreation	824.00	507.50	426.32	426.32
101	50520	640	PERS Retirement - Recreation	4,313.00	5,623.00	4,022.82	4,955.58
101	50521	640	PERS UAL - Recreation	22,709.00	22,970.07	22,709.47	22,709.47
101	50525	640	PERS Health - Recreation	27,919.00	32,816.83	24,749.33	29,958.35
101	50530	640	DENTAL, VISION, - Recreation	2,688.00	2,687.76	2,257.24	2,733.48
101	50532	640	VISION - Recreation	244.00	243.96	197.40	236.88
101	50533	640	LIFE INSURANCE - Recreation	174.00	174.00	144.50	173.40
101	50535	640	SUPPLE. INS. - Recreation	36.00	36.00	-	
101	51140	640	Unemployment - Recreation	2,000.00	2,000.00	1,258.00	1,374.00
101	51150	640	Workers Comp. - Recreation	3,974.00	4,784.45	2,498.55	2,498.55
101	51200	640	Clothing/Per Ex - Recreation	200.00	200.00	-	
101	51300	640	Training/Travel - Recreation	500.00	500.00	129.33	129.33
101	52100	640	Office Expense - Recreation	250.00	250.00	157.86	157.86
101	52110	640	Supplies - Recreation	1,000.00	1,000.00	-	
101	52400	640	Fees & Permits - Recreation	1,000.00	1,000.00	474.66	474.66
101	52500	640	Prof Services - Recreation	5,000.00	5,000.00	786.93	786.93
101	52600	640	Utilities - Recreation	2,800.00	2,800.00	2,158.57	2,692.26
101	52700	640	Building Maint - Recreation	-	-	300.05	300.05
101	53100	640	Advertising - Recreation	1,000.00	1,000.00	-	
101	53200	640	Communications - Recreation	2,000.00	2,000.00	646.87	716.57
101	53600	640	Recr Pgm Exp - Recreation	38,000.00	38,000.00	18,995.86	21,849.17

101	53800	640	Misc Expense - Recreation	1,500.00	1,500.00	200.00	200.00
101	53801	640	CC Fee/Cash Dr - Recreation	300.00	300.00	236.81	236.81
101	56402	640	YOUTH BASEBALL - Recreation	10,000.00	10,000.00	8,186.00	8,186.00
101	50100	650	Salaries/Perm - Parks	125,727.00	121,135.60	98,694.27	118,234.27
101	50110	650	Fica/Medicare - Parks	9,029.00	8,713.21	7,590.95	9,354.02
101	50111	650	Medicare - Parks	2,111.75	2,037.77	986.45	986.45
101	50300	650	Overtime - Parks	19,500.00	19,000.00	13,133.60	16,640.31
101	50310	650	Holiday O/T - Parks	400.00	400.00	294.67	294.67
101	50520	650	PERS RETIREMENT - Parks	12,206.00	12,290.42	9,563.37	11,583.51
101	50521	650	PERS UAL - Parks	45,419.00	45,940.15	45,418.95	45,418.95
101	50525	650	PERS HEALTH - Parks	55,839.00	65,633.65	33,357.86	40,444.08
101	50530	650	DENTAL, VISION, - Parks	4,303.00	4,303.44	2,815.48	3,409.50
101	50532	650	Vision - Parks	329.00	328.68	335.10	402.12
101	50533	650	Life Insurance - Parks	329.00	348.00	289.00	346.80
101	50535	650	SUPPLE. INS. - Parks	72.00	72.00	72.00	72.00
101	50800	650	Salary Transfer - Parks	(28,500.00)	(25,500.00)	-	
101	51150	650	Workers Comp. - Parks	9,068.00	9,432.19	5,701.35	5,701.35
101	51200	650	Clothing/Per Ex - Parks	3,500.00	4,500.00	3,763.87	4,858.84
101	51300	650	Training/Travel - Parks	600.00	600.00	193.59	193.59
101	52100	650	Office Expense - Parks	400.00	400.00	86.32	86.32
101	52110	650	Supplies - Parks	7,000.00	7,000.00	5,105.26	5,411.32
101	52150	650	Med Supplies - Parks	500.00	500.00	1,103.97	1,318.13
101	52160	650	Plaques/Awards - Parks	50.00	50.00	50.00	50.00
101	52180	650	Small Tools - Parks	1,500.00	1,500.00	424.11	424.11
101	52200	650	Safety Equipmnt - Parks	700.00	700.00	-	
101	52260	650	Chemicals - Parks	1,500.00	1,500.00	1,352.95	2,705.06
101	52270	650	Fuel - Parks	4,700.00	4,700.00	1,369.90	1,688.08
101	52280	650	Tires - Parks	1,500.00	1,500.00	-	
101	52500	650	Prof Services - Parks	1,100.00	1,100.00	-	
101	52600	650	Utilities - Parks	10,000.00	10,000.00	7,499.05	9,425.33
101	52700	650	Building Maint - Parks	4,000.00	4,000.00	799.62	837.20
101	52720	650	Equip Maint - Parks	12,000.00	12,000.00	6,593.48	9,153.73
101	52750	650	Storm Dr Maint - Parks	-	-	4.34	4.34
101	53200	650	Communications - Parks	1,000.00	1,000.00	773.24	1,003.38

101	53300	650	Rents & Leases - Parks	500.00	500.00	-	
101	53800	650	Misc Expense - Parks	200.00	200.00	5,589.82	7,444.93
101	57100	650	Mach & Equip - Parks	1,000.00	1,000.00	-	
101	57200	650	Capital Impr - Parks	-	-	689.08	689.08
101	58750	650	PARK/REC IMPACT - Parks	1,098.00	1,098.00	-	
101	59100	650	Loan Principal - Parks	6,189.00	7,677.00	7,398.03	8,927.34
101	59200	650	Loan Interest - Parks	1,991.00	1,114.00	1,803.66	2,114.69
101	50100	710	Salaries/Perm - Police	872,675.68	897,333.68	835,910.35	1,004,485.70
101	50110	710	FICA/MEDICARE - Police	73,342.81	72,791.04	60,959.52	74,793.60
101	50111	710	Medicare - Police	15,325.49	15,260.78	7,846.69	7,846.69
101	50300	710	Overtime - Police	75,500.00	58,500.00	43,210.40	51,794.27
101	50310	710	Holiday O/T - Police	20,200.00	21,700.00	19,893.13	22,401.80
101	50520	710	PERS RETIREMENT - Police	139,463.82	142,439.09	128,164.62	155,261.36
101	50521	710	PERS UAL - Police	227,095.00	229,700.73	227,094.47	227,094.47
101	50525	710	PERS HEALTH - Police	258,419.46	301,985.61	208,011.75	257,363.73
101	50530	710	DENTAL, VISION, - Police	17,497.24	17,637.88	15,884.74	19,669.20
101	50532	710	VISION - Police	1,820.04	1,820.04	1,563.48	1,916.94
101	50533	710	Life Insurance - Police	1,783.50	1,783.50	1,575.05	1,921.85
101	50535	710	SUPPLE. INS. - Police	369.00	369.00	360.00	360.00
101	50710	710	Uniform Allow. - Police	5,915.00	7,020.00	5,200.00	6,370.00
101	50800	710	Salary Transfer - Police	(80,000.00)	(80,000.00)	-	
101	51150	710	Workers Comp. - Police	44,265.00	63,998.92	32,916.57	32,916.57
101	51170	710	Gym Membership - Police	600.00	600.00	78.00	153.00
101	51200	710	Clothing/Per Ex - Police	5,500.00	5,500.00	-	
101	51300	710	Training/Travel - Police	1,000.00	2,000.00	888.58	888.58
101	51400	710	Suppl Medical - Police	1,500.00	1,500.00	-	
101	52100	710	Office Expense - Police	2,500.00	2,500.00	155.56	155.56
101	52110	710	Supplies - Police	500.00	500.00	24.86	24.86
101	52120	710	Fingerprinting - Police	500.00	500.00	-	
101	52140	710	Ammunition - Police	500.00	500.00	652.45	652.45
101	52160	710	Plaques/Awards - Police	250.00	250.00	100.00	100.00
101	52190	710	Patches/Badges - Police	250.00	250.00	266.13	2,096.31
101	52200	710	Safety Equipmnt - Police	500.00	500.00	-	-
101	52270	710	Fuel - Police	32,000.00	32,000.00	30,149.34	40,167.29

101	52430	710	Weapons Permit - Police	5,000.00	5,000.00	1,122.00	1,174.00
101	52500	710	Prof Services - Police	15,000.00	15,000.00	1,139.04	11,566.74
101	52540	710	Dispatch Fees - Police	139,768.00	139,768.00	68,179.48	103,973.71
101	52541	710	ANIMAL CONTROL - Police	34,818.00	34,818.00	17,306.04	26,222.99
101	52600	710	Utilities - Police	18,000.00	18,000.00	12,523.45	16,385.20
101	52700	710	Building Maint - Police	2,500.00	2,500.00	-	
101	52720	710	Equip Maint - Police	3,000.00	3,000.00	-	
101	52850	710	Dues/Membershps - Police	4,000.00	4,000.00	1,484.26	1,774.01
101	53100	710	Advertising - Police	150.00	150.00	-	
101	53200	710	Communications - Police	17,000.00	17,000.00	13,545.35	17,942.50
101	53300	710	Rents & Leases - Police	25,000.00	45,000.00	38,367.82	38,367.82
101	53800	710	Misc Expense - Police	100.00	100.00	371.94	1,954.68
Fund: 410 - Water Fund							
	Revenue						
410-45100			Interest Earned	70,000.00	75,000.00	67,676.53	(80,114.12)
410-45700			Check Svc Chg	1,000.00	1,000.00	465.00	(565.00)
410-46601			State Grant	-	15,719,654.00	800,494.00	(2,188,515.00)
410-47800			Water Service	1,300,303.00	1,300,600.00	1,055,756.92	(1,266,733.86)
410-47805			Water Usage	195,000.00	200,000.00	195,001.51	(220,315.43)
410-47810			Water Conn Fees	7,000.00	11,000.00	10,816.80	(17,296.80)
410-47820			Meter Inst Fees	4,000.00		-	
410-47830			Water DI Fees	65,000.00	30,000.00	17,780.85	(27,268.37)
410-47900			Util Late Pen	40,000.00	40,000.00	37,006.18	(46,516.61)
410-47910			Del Turn On Fee	8,000.00	8,000.00	5,050.00	(5,050.00)
410-49900			Misc Revenues	500.00	500.00	-	
	Expense						
410	50100	670	Salaries/Perm - Water	173,778.00	174,473.90	123,357.49	149,389.47
410	50110	110	Fica Clerk	-		163.73	232.59
410	50110	120	Fica Council	-		377.80	642.26
410	50110	130	Fica City Clerk	-		55.68	97.44
410	50110	210	Fica Admin	-		2,996.76	4,495.14
410	50110	230	Fica Finance	-		3,653.06	5,441.72
410	50110	670	FICA/MEDICARE - Water	13,800.50	14,531.14	10,281.96	12,808.37
410	50111	670	Medicare - Water	2,968.38	3,131.61	1,331.17	1,331.17

410	50300	670	Overtime - Water	29,950.00	38,600.00	26,441.37	33,366.53
410	50310	670	Holiday O/T - Water	1,394.00	1,357.50	1,652.06	1,719.51
410	50520	110	Pers Retirement Clerk	-		199.44	283.32
410	50520	210	PersRetirment Admin	-		4,233.80	6,361.08
410	50520	230	Pers Retirement Finance	-		4,302.93	6,410.57
410	50520	670	PERS Retirement - Water	14,458.00	14,946.29	10,658.45	12,763.47
410	50521	670	PERS UAL - Water	61,316.00	62,019.20	40,877.05	40,877.05
410	50525	210	Pers Health Admin	-		4,676.89	7,015.33
410	50525	230	PERS Health - Finance	-		14,063.71	21,173.74
410	50525	670	PERS HEALTH - Water	75,382.00	88,605.43	27,915.60	32,472.42
410	50530	210	Dental Admin	-		392.08	588.12
410	50530	230	Dental Finance	-		1,267.76	1,885.13
410	50530	670	DENTAL, VISION, - Water	4,048.00	4,047.74	2,769.59	3,353.95
410	50532	210	Vision admin	-		28.29	42.43
410	50532	230	Vision Finance	-		102.82	154.23
410	50532	670	Vision - Water	576.00	575.53	309.07	370.90
410	50533	210	Life Insurance Admin	-		38.16	57.24
410	50533	230	Life Insurance Finance	-		96.82	144.50
410	50533	670	Life Insurance - Water	470.00	469.80	303.55	364.28
410	50535	670	SUPPLE. INS. - Water	97.00	97.20	74.40	74.40
410	50800	110	Salary Transfer - City Clerk	17,326.00	17,391.81	7,969.72	8,869.72
410	50800	120	Salary Transfer - City Council	15,954.00	15,953.73	12,875.73	16,333.73
410	50800	130	Salary Transfer - City Treasurer	2,351.00	2,351.08	1,903.52	2,449.52
410	50800	210	Salary Transfer - Admin. Services	192,796.00	186,273.50	89,894.00	109,480.82
410	50800	230	Salary Transfer - Finance	84,537.00	227,680.55	149,790.67	173,171.71
410	51150	670	Workers Comp. - Water	16,627.00	14,474.09	8,547.11	8,547.11
410	51160	230	Retiree Health - Finance	11,374.00	13,000.00	7,949.49	8,958.75
410	51200	670	Clothing/Per Ex - Water	4,000.00	4,000.00	3,974.07	4,741.20
410	51300	670	Training/Travel - Water	2,000.00	2,000.00	567.34	886.96
410	52100	670	Office Expense - Water	12,000.00	16,000.00	14,255.41	18,000.52
410	52110	670	Supplies - Water	6,000.00	6,000.00	963.46	1,096.63
410	52150	670	Med Supplies - Water	200.00	200.00	-	81.24
410	52160	670	Plaques/Awards - Water	75.00	75.00	50.00	50.00
410	52180	670	Small Tools - Water	1,500.00	1,500.00	42.40	42.40

410	52200	670	Safety Equipmnt - Water	700.00	700.00	54.34	54.34
410	52250	670	Chlorine - Water	40,000.00	40,000.00	36,983.93	36,983.93
410	52260	670	Chemicals - Water	-	-	3,716.87	6,105.60
410	52270	670	Fuel - Water	7,500.00	7,500.00	3,530.09	4,670.21
410	52400	670	Fees & Permits - Water	25,000.00	25,000.00	21,701.35	22,743.35
410	52500	230	Prof Services - Finance	18,000.00	35,000.00	29,628.33	33,514.67
410	52500	240	Prof Services - City Attorney	25,000.00	25,000.00	21,468.34	26,054.96
410	52500	620	Prof Services - City Engineer	10,000.00	10,000.00	3,493.74	3,853.08
410	52500	670	Prof Services - Water	26,000.00	10,000.00	105,579.98	107,246.65
410	52520	670	Testing - Water	10,000.00	15,000.00	12,382.85	16,733.58
410	52600	670	Utilities - Water	150,000.00	175,000.00	157,243.23	194,878.48
410	52700	670	Building Maint - Water	50,000.00	50,000.00	26,921.06	32,391.00
410	52710	670	Pump/Motor Main - Water	10,000.00	10,000.00	-	6,816.78
410	52720	670	Equip Maint - Water	15,000.00	15,000.00	9,403.96	13,217.21
410	52800	670	Insurance/Bonds - Water	146,535.00	141,315.25	152,334.34	152,334.34
410	52850	670	Dues/Membershps - Water	2,000.00	2,000.00	572.07	607.82
410	53100	670	Advertising - Water	100.00	100.00	-	3,062.51
410	53200	670	Communications - Water	3,000.00	3,000.00	1,416.94	5,271.73
410	53300	230	Rents & Leases - Finance	3,500.00	3,500.00	4,020.80	350.40
410	53300	670	Rents & Leases - Water	420.00	420.00	350.40	4,226.83
410	53800	670	Misc Expense - Water	30,000.00	30,000.00	4,226.83	609.62
410	53801	670	CC Fee/Cash Dr - Water	3,000.00	3,000.00	609.62	17,303.00
410	55901	110	OVERHEAD EXP. - City Clerk	2,423.00	2,423.00	-	
410	55901	120	OVERHEAD EXP. - City Council	770.00	770.00	-	
410	55901	130	OVERHEAD EXP. - City Treasurer	42.00	42.00	-	
410	55901	210	OVERHEAD EXP. - Admin. Services	15,365.00	15,365.00	-	
410	55901	215	OVERHEAD EXP. - Econ.Developmnt	2,844.00	2,844.00	-	
410	55901	230	OVERHEAD EXP. - Finance	77,860.00	77,860.00	-	
410	55901	610	OVERHEAD EXP. - City Hall	22,506.00	22,506.00	-	
410	55902	230	OPEB Funding - Finance	6,149.00	6,149.00	17,303.00	
410	57100	670	Mach & Equip - Water	225,000.00	225,000.00	-	
410	57200	670	Capital Impr - Water	574,418.00	-	394,922.89	419,764.87
410	60003	620	Well # 6 - City Engineer	-	-	1,870.05	1,870.05
410	60003	670	Well # 6 - Water	1,214,181.00	900,000.00	229,808.99	640,226.62

410	61011	670	WALNUT WATER - Water	3,654,244.00	-	1,834,714.59	1,835,832.09
410	62003	670	Well 9 on 5th - Water	6,876,000.00	-	-	38,657.17
410	62672	670	WELL CONSDOLD. - Water	-	15,719,654.00	32,104.30	42,737.50
410	62672	670	WELL CONSDOLD. -	-	-	42,737.50	-
Fund: 422 - Corp Yard Relo							
	Revenue						
422-45100			Interest Earned	1,000.00	3,000.00	2,834.87	(4,564.91)
422-47725			Corp.Yard Reloc	5,000.00	5,000.00	1,335.90	(1,933.94)
422	57200	630			25,000.00		
Fund: 430 - Sewer Fund							
	Revenue						
430-45100			Interest Earned	80,000.00	80,000.00	47,620.59	(49,990.28)
430-45300			City Hall Rent	170,000.00	170,000.00	127,546.21	(127,546.21)
430-46601			State Grant	-	27,000,000.00	4,179,063.00	(4,254,851.00)
430-47600			Sewer Charges	3,437,188.00	3,540,303.64	2,925,989.47	(3,525,777.22)
430-47630			SEWER FACILITY	80,000.00	65,000.00	26,566.02	(48,786.22)
430-49900			Misc Revenues	600.00	600.00	-	(431.50)
	Expense						
430	50100	670	Salaries/Perm - Water	-		1,500.00	1,500.00
430	50100	690	Salaries/Perm - Sewer	247,150.00	241,204.10	243,456.27	291,801.37
430	50110	110	Fica Clerk	-		196.82	265.66
430	50110	120	Fica Council	-		581.40	988.38
430	50110	130	Fica Clerk	-		85.68	149.94
430	50110	210	Fica Admin	-		2,996.84	4,495.26
430	50110	230	Fica Finance	-		3,653.08	5,441.74
430	50110	670	Fica - Water	-		93.00	93.00
430	50110	690	Fica/Medicare - Sewer	20,384.50	20,689.30	19,492.14	24,183.97
430	50111	670	Medicare - Water	-		21.75	21.75
430	50111	690	Medicare - Sewer	4,285.88	4,343.14	2,569.50	2,569.50
430	50300	690	Overtime - Sewer	47,050.00	55,400.00	41,207.25	54,068.26
430	50310	690	Holiday O/T - Sewer	1,394.00	2,092.50	3,068.08	3,193.35
430	50520	110	Pers Retirement clerk	-		239.75	323.61
430	50520	210	Pers Retirement Admin	-		4,233.73	6,360.97
430	50520	230	Pers Retirement Finance	-		4,302.76	6,410.35

430	50520	690	PERS Retirement - Sewer	20,658.00	20,994.67	19,422.58	23,331.94
430	50521	690	PERS UAL - Sewer	74,941.00	75,801.24	95,379.79	95,379.79
430	50525	210	Pers Health	-		4,676.94	7,015.42
430	50525	230	PERS Health - Finance	-		14,063.60	21,173.57
430	50525	690	PERS Health - Sewer	92,134.00	108,295.53	53,301.24	61,763.92
430	50530	210	Dental Admin	-		392.05	588.07
430	50530	230	Dental Finance	-		1,267.83	1,885.24
430	50530	690	DENTAL, VISION, - Sewer	5,375.00	5,375.14	5,143.73	6,228.95
430	50532	210	Vision Admin	-		28.27	42.41
430	50532	230	Vision Finance	-		102.76	154.13
430	50532	690	Vision - Sewer	653.00	652.67	573.83	688.58
430	50533	210	Life Insur. Admin	-		38.16	57.24
430	50533	230	Life Insur. Finance	-		96.72	144.36
430	50533	690	LIFE INSURANCE - Sewer	653.00	574.20	563.45	676.12
430	50535	690	SUPPLE. INS. - Sewer	119.00	118.80	74.40	74.40
430	50800	110	Salary Transfer - City Clerk	26,655.00	26,756.63	11,541.80	12,441.80
430	50800	120	Salary Transfer - City Council	24,544.00	24,544.20	19,808.81	25,128.81
430	50800	130	Salary Transfer - City Treasurer	3,617.00	3,617.04	2,928.52	3,768.52
430	50800	210	Salary Transfer - Admin. Services	195,358.00	188,478.35	89,894.00	109,480.82
430	50800	230	Salary Transfer - Finance	218,681.00	227,680.55	149,790.61	173,171.64
430	51150	690	Workers Comp. - Sewer	17,667.00	18,055.33	11,330.69	11,330.69
430	51160	230	Retiree Health - Finance	7,418.00	9,000.00	5,282.54	5,953.22
430	51200	690	Clothing/Per Ex - Sewer	5,000.00	5,000.00	3,974.29	4,741.51
430	51300	690	Training/Travel - Sewer	8,000.00	8,000.00	1,307.35	1,653.23
430	52100	690	Office Expense - Sewer	12,000.00	12,000.00	14,312.92	17,997.49
430	52110	690	Supplies - Sewer	24,000.00	24,000.00	1,291.52	1,768.05
430	52150	690	Med Supplies - Sewer	500.00	500.00	-	81.25
430	52160	690	Plaques/Awards - Sewer	50.00	50.00	50.00	50.00
430	52180	690	Small Tools - Sewer	1,500.00	1,500.00	-	
430	52200	690	Safety Equipmnt - Sewer	500.00	500.00	-	
430	52250	690	Chlorine - Sewer	500.00	500.00	-	
430	52260	690	Chemicals - Sewer	25,000.00	25,000.00	22,526.65	29,256.48
430	52270	690	Fuel - Sewer	22,000.00	22,000.00	16,887.89	21,399.93
430	52400	690	Fees & Permits - Sewer	40,000.00	40,000.00	26,632.98	26,632.98

430	52420	620	Annexation Fee - City Engineer	-	-	285.00	285.00
430	52420	690	Annexation Fee - Sewer	6,000.00	6,000.00	21,261.75	23,744.25
430	52500	230	Prof Services - Finance	30,000.00	30,000.00	29,628.46	33,514.80
430	52500	240	Prof Services - City Attorney	35,000.00	35,000.00	19,189.71	23,776.32
430	52500	620	Prof Services - City Engineer	3,000.00	3,000.00	4,206.08	5,827.91
430	52500	690	Prof Services - Sewer	61,000.00	61,000.00	65,707.26	67,373.93
430	52520	690	Testing - Sewer	75,000.00	75,000.00	19,986.40	41,474.53
430	52600	690	Utilities - Sewer	418,404.00	418,404.00	256,262.23	300,665.17
430	52700	690	Building Maint - Sewer	50,000.00	50,000.00	47,578.94	48,984.41
430	52720	690	Equip Maint - Sewer	150,000.00	150,000.00	10,116.57	13,416.49
430	52800	690	Insurance/Bonds - Sewer	155,291.00	141,315.25	152,334.33	152,334.33
430	52850	690	Dues/Memberships - Sewer	1,500.00	1,500.00	321.06	356.81
430	53100	690	Advertising - Sewer	100.00	100.00	-	-
430	53200	690	Communications - Sewer	5,000.00	5,000.00	3,594.75	4,433.04
430	53300	230	Rents & Leases - Finance	3,500.00	3,500.00	4,020.80	5,271.72
430	53300	690	Rents & Leases - Sewer	5,000.00	5,000.00	350.40	350.40
430	53740	690	PROPERTY TAXES - Sewer	67,300.00	67,300.00	71,196.30	71,196.30
430	53800	690	Misc Expense - Sewer	500.00	500.00	3,632.52	3,632.52
430	53801	690	CC Fee/Cash Dr - Sewer	3,000.00	3,000.00	1,203.83	1,203.83
430	53900	690	Depreciation - Sewer	250.00	250.00	-	-
430	55900	690	Transfers Out - Sewer	77,500.00	77,500.00	-	-
430	55901	110	OVERHEAD EXP. - City Clerk	3,728.00	3,728.00	-	-
430	55901	120	OVERHEAD EXP. - City Council	1,184.00	1,980.00	-	-
430	55901	130	OVERHEAD EXP. - City Treasurer	64.00	-	-	-
430	55901	210	OVERHEAD EXP. - Admin. Services	15,365.00	23,615.00	-	-
430	55901	215	OVERHEAD EXP. - Econ.Developmt	2,845.00	5,015.00	-	-
430	55901	230	OVERHEAD EXP. - Finance	77,862.00	41,625.00	-	-
430	55901	610	OVERHEAD EXP. - City Hall	23,188.00	22,515.00	-	-
430	55902	230	OPEB Funding - Finance	10,715.00	10,715.00	20,534.00	20,534.00
430	57100	690	Mach & Equip - Sewer	200,000.00	200,000.00	-	25,947.02
430	57200	690	Capital Impr - Sewer	150,000.00	-	430,724.77	430,724.77
430	59100	690	Loan Principal - Sewer	812,256.00	812,256.00	539,572.42	812,255.64
430	59200	690	Loan Interest - Sewer	325,479.00	325,479.00	217,670.56	310,408.55
430	62004	220	MO Development - Planning	-	-	2,702.50	2,702.50

430	62004	620	MO Development - City Engineer	-		13,317.97	15,102.97
430	62681	690	CWSRF COLLECT. - Sewer	-		2,346,332.76	2,543,376.76
430	62693	690	CWSRF COLLECT. - Sewer	-		18,010.75	18,010.75
430	62694	690	WALNUT RANCH - Sewer	3,561,803.00		789,184.35	789,184.35

Detail Budget REPORT

--	--	--	--	--	--	--	--	--

Fund: 101 - General Fund

Revenue

101-41100				CY Sec Prop Tax			
101-41108				County In Lieu			
101-41110				CY Unsec Pr Tax			
101-41120				Sup Sec Prop Tx			
101-41130				Sup Uns Prop Tx			
101-41140				PY Sec Prop Tax			
101-41150				PY Uns Prop Tax			
101-41152				Prop.Tax VLF in			
101-41160				H/O Exemption			
101-41180				Prop Tax Int/Pn			
101-41200				Retail Sales Tx			
101-41201				Trans/Mes.B Tax			
101-41300				Tran Occup Tax			
101-41410				Gas Franchise			
101-41420				Elec Franchise			
101-41430				Cable Franchise			
101-41435				GARB. FRANCHISE			
101-41438				DISABILITY ACC			
101-41439				Business Lic.			
101-41500				Busn License			
101-41600				Doc Stamps			
101-43100				Building Permit			
101-43101				Blvd. Rev. Fund			
101-43102				SEISMIC FEE			
101-43300				Encr Permits			
101-43600				Weapons Permits			
101-44200				Parking Cit			
101-44300				Non-Traffic Fin			
101-45100				Interest Earned			
101-45300				City Hall Rent			
101-46100				Motor Veh Lic			
101-46140				POST Reimb			
101-46170				P172 Sales Tax			
101-46180				DHHS GRANT-710			
101-46300				State Hwy Maint			
101-46601				State Grant			
101-47100				PD-Vehicle Stor			
101-47110				PD-Reports			
101-47130				PD-Emer Cost Re			
101-47150				PD County Reimb			
101-47210				FD-Inspections			
101-47300				PL-Subdiv Maps			
101-47305				PL-PLAN CHECK			
101-47310				PL-Application			

101-47320				PL-Parcel Maps			
101-47400				BL-Plan Check			
101-47500				Recreation Rev			
101-47503				Scout Cabin			
101-47530				Colusa Daze			
101-47920				Admin Svc Chg			
101-49100				Sale of Property			
101-49210				Eco.D Donations			
101-49220				PK-REC DONATION			
101-49900				Misc Revenues			
101-49903				Credit Card Fee			
101-49981				Shortage/Overag			
	Expense						
101	50520	0		PERS RETIREMENT			
101	50100	110		Salaries/Perm - City Clerk			
101	50110	110		FICA/MEDICARE - City Clerk			
101	50111	110		Medicare - City Clerk			
101	50520	110		PERS Retirement - City Clerk			
101	50521	110		PERS UAL - City Clerk			
101	50800	110		Salary Transfer - City Clerk			
101	51150	110		Workers Comp. - City Clerk			
101	51200	110		Clothing/Per Ex - City Clerk			
101	51300	110		Training/Travel - City Clerk			
101	52100	110		Office Expense - City Clerk			
101	52110	110		Supplies - City Clerk			
101	52500	110		Prof Services - City Clerk			
101	52850	110		Dues/Membershps - City Clerk			
101	53100	110		Advertising - City Clerk			
101	53200	110		Communications - City Clerk			
101	55901	110		OVERHEAD EXP. - City Clerk			
101	50100	120		Salaries/Perm - City Council			
101	50110	120		FICA/MEDICARE - City Council			
101	50111	120		Medicare - City Council			
101	50800	120		Salary Transfer - City Council			
101	51300	120		Training/Travel - City Council			
101	52100	120		Office Expense - City Council			
101	52110	120		Supplies - City Council			
101	52160	120		Plaques/Awards - City Council			
101	52850	120		Dues/Membershps - City Council			
101	53300	120		Rents & Leases - City Council			
101	53800	120		Misc Expense - City Council			
101	50100	130		Salaries/Perm - City Treasurer			
101	50110	130		FICA/MEDICARE - City Treasurer			
101	50111	130		Medicare - City Treasurer			
101	50800	130		Salary Transfer - City Treasurer			
101	50100	210		Salaries/Perm - Admin. Services			
101	50110	210		FICA/MEDICARE - Admin. Services			
101	50111	210		Medicare - Admin. Services			
101	50520	210		PERS Retirement - Admin. Services			

101	50521	210		PERS UAL - Admin. Services		
101	50525	210		PERS Health - Admin. Services		
101	50530	210		DENTAL, VISION, - Admin. Services		
101	50532	210		Vision - Admin. Services		
101	50533	210		LIFE INSURANCE - Admin. Services		
101	50535	210		SUPPLE. INS. - Admin. Services		
101	50800	210		Salary Transfer - Admin. Services		
101	51150	210		Workers Comp. - Admin. Services		
101	51300	210		Training/Travel - Admin. Services		
101	52100	210		Office Expense - Admin. Services		
101	52110	210		Supplies - Admin. Services		
101	52500	210		Prof Services - Admin. Services		
101	52700	210		Building Maint - Admin. Services		
101	52850	210		Dues/Membershps - Admin. Services		
101	53100	210		Advertising - Admin. Services		
101	53200	210		Communications - Admin. Services		
101	53800	210		Misc Expense - Admin. Services		
101	55901	210		OVERHEAD EXP. - Admin. Services		
101	51150	215		Workers Comp. - Econ. Developmt		
101	52100	215		Office Expense - Econ. Developmt		
101	52110	215		Supplies - Econ. Developmt		
101	52500	215		Prof Services - Econ. Developmt		
101	52850	215		Dues/Membershps - Econ. Developmt		
101	53100	215		Advertising - Econ. Developmt		
101	53200	215		Communications - Econ. Developmt		
101	53300	215		Rents & Leases - Econ. Developmt		
101	53400	215		Contributions - Econ. Developmt		
101	53601	215		ECO/Trsm Expens - Econ. Developmt		
101	55901	215		OVERHEAD EXP. - Econ. Developmt		
101	60004	215		Capital Outlay		
101	60005	215		Capital Outlay		
101	52110	216		Supplies - PERILLI BLDG		
101	52500	216		Prof Services - PERILLI BLDG		
101	52700	216		Building Maint - PERILLI BLDG		
101	52720	216		Equip Maint - PERILLI BLDG		
101	57100	216		Mach & Equip - PERILLI BLDG		
101	59100	216		Loan Principal - PERILLI BLDG		
101	59200	216		Loan Interest - PERILLI BLDG		
101	50535	220		SUPPLE. INS. - Planning		
101	51300	220		Training/Travel - Planning		
101	52100	220		Office Expense - Planning		
101	52110	220		Supplies - Planning		
101	52500	220		Prof Services - Planning		
101	53100	220		Advertising - Planning		
101	53200	220		Communications - Planning		
101	53300	220		Rents & Leases - Planning		
101	53800	220		Misc Expense - Planning		
101	62611	220		LEAP Grant - Planning		
101	50100	230		Salaries/Perm - Finance		

101	50110	230		FICA/MEDICARE - Finance			
101	50111	230		Medicare - Finance			
101	50300	230		Overtime - Finance			
101	50520	230		PERS Retirement - Finance			
101	50521	230		PERS UAL - Finance			
101	50525	230		PERS HEALTH - Finance			
101	50530	230		DENTAL, VISION, - Finance			
101	50532	230		Vision - Finance			
101	50533	230		Life Insurance - Finance			
101	50535	230		SUPPLE. INS. - Finance			
101	50800	230		Salary Transfer - Finance			
101	51150	230		Workers Comp. - Finance			
101	51160	230		Retiree Health - Finance			
101	51300	230		Training/Travel - Finance			
101	52100	230		Office Expense - Finance			
101	52110	230		Supplies - Finance			
101	52160	230		Plaques/Awards - Finance			
101	52180	230		Small Tools - Finance			
101	52400	230		Fees & Permits - Finance			
101	52500	230		Prof Services - Finance			
101	52800	230		Insurance/Bonds - Finance			
101	52850	230		Dues/Membershps - Finance			
101	53100	230		Advertising - Finance			
101	53200	230		Communications - Finance			
101	53300	230		Rents & Leases - Finance			
101	53800	230		Misc Expense - Finance			
101	53801	230		Finance credit card Fee			
101	55890	230		CO.REVENUE AGRE - Finance			
101	55891	230		GARB. LEINS - Finance			
101	55901	230		OVERHEAD EXP. - Finance			
101	55902	230		OPEB Funding - Finance			
101	52500	231		Prof Services - ARPA			
101	53800	231		Misc Expense - ARPA			
101	57200	231		Capital Impr - ARPA			
101	52500	240		Prof Services - City Attorney			
101	52100	310		Office Expense - Bldg. Inspector			
101	52400	310		Fees & Permits - Bldg. Inspector			
101	52500	310		Prof Services - Bldg. Inspector			
101	52720	310		Equip Maint - Bldg. Inspector			
101	52800	310		Insurance/Bonds - Bldg. Inspector			
101	52850	310		Dues/Membershps - Bldg. Inspector			
101	53200	310		Communications - Bldg. Inspector			
101	53800	310		Misc Expense - Bldg. Inspector			
101	50100	320		Salaries/Perm - Fire			
101	50105	320		Salaries/Temp - Fire			
101	50106	320		STRIKE TEAM - Fire			
101	50110	320		FICA/MEDICARE - Fire			
101	50111	320		MEDICARE - Fire			
101	50300	320		Overtime - Fire			

101	50310	320			Holiday O/T - Fire			
101	50320	320			FLSA O/T - Fire			
101	50520	320			PERS RETIREMENT - Fire			
101	50521	320			PERS UAL - Fire			
101	50525	320			PERS Health - Fire			
101	50530	320			DENTAL, VISION, - Fire			
101	50532	320			Vision - Fire			
101	50533	320			LIFE INSURANCE - Fire			
101	50535	320			SUPPLE. INS. - Fire			
101	50710	320			Uniform Allow. - Fire			
101	51150	320			Workers Comp. - Fire			
101	51200	320			Clothing/Per Ex - Fire			
101	51300	320			Training/Travel - Fire			
101	51400	320			Suppl Medical - Fire			
101	52100	320			Office Expense - Fire			
101	52150	320			Med Supplies - Fire			
101	52160	320			Plaques/Awards - Fire			
101	52170	320			Public Educatn - Fire			
101	52190	320			Patches/Badges - Fire			
101	52200	320			Safety Equipmnt - Fire			
101	52270	320			Fuel - Fire			
101	52500	320			Prof Services - Fire			
101	52600	320			Utilities - Fire			
101	52700	320			Building Maint - Fire			
101	52720	320			Equip Maint - Fire			
101	52800	320			Insurance/Bonds - Fire			
101	52850	320			Dues/Membershps - Fire			
101	53200	320			Communications - Fire			
101	53800	320			Misc Expense - Fire			
101	57100	320			Mach & Equip - Fire			
101	52100	610			Office Expense - City Hall			
101	52110	610			Supplies - City Hall			
101	52290	610			Fire Prevention - City Hall			
101	52600	610			Utilities - City Hall			
101	52700	610			Building Maint - City Hall			
101	53100	610			Advertising City Hall			
101	55901	610			OVERHEAD EXP. - City Hall			
101	52500	620			Prof Services - City Engineer			
101	53100	620			Advertising - City Engineer			
101	62631	620			Wescott Road - City Engineer			
101	50100	630			Salaries/Perm - Street Dept.			
101	50110	630			FICA/MEDICARE - Street Dept.			
101	50111	630			Medicare - Street Dept.			
101	50300	630			Overtime - Street Dept.			
101	50310	630			Holiday O/T - Street Dept.			
101	50520	630			PERS Retirement - Street Dept.			
101	50521	630			PERS UAL - Street Dept.			
101	50525	630			PERS HEALTH - Street Dept.			
101	50530	630			DENTAL, VISION, - Street Dept.			

101	50532	630		VISION - Street Dept.			
101	50533	630		Life Insurance - Street Dept.			
101	50535	630		SUPPLE. INS. - Street Dept.			
101	50800	630		Salary Transfer - Street Dept.			
101	51150	630		Workers Comp. - Street Dept.			
101	51170	630		Gym Membership - Street Dept.			
101	51200	630		Clothing/Per Ex - Street Dept.			
101	51300	630		Training/Travel - Street Dept.			
101	52100	630		Office Expense - Street Dept.			
101	52110	630		Supplies - Street Dept.			
101	52150	630		Med Supplies - Street Dept.			
101	52160	630		Plaques/Awards - Street Dept.			
101	52180	630		Small Tools - Street Dept.			
101	52200	630		Safety Equipmnt - Street Dept.			
101	52230	630		Signs - Street Dept.			
101	52260	630		Chemicals - Street Dept.			
101	52270	630		Fuel - Street Dept.			
101	52280	630		Tires - Street Dept.			
101	52400	630		Fees & Permits - Street Dept.			
101	52500	630		Prof Services - Street Dept.			
101	52600	630		Utilities - Street Dept.			
101	52700	630		Building Maint - Street Dept.			
101	52720	630		Equip Maint - Street Dept.			
101	52740	630		Sidewalk Maint - Street Dept.			
101	52750	630		Storm Dr Maint - Street Dept.			
101	52850	630		Dues/Memberships - Street Dept.			
101	53100	630		Advertising - Street Dept.			
101	53200	630		Communications - Street Dept.			
101	53300	630		Rents & Leases - Street Dept.			
101	52750	630		PROPERTY TAX - Street Dept.			
101	53800	630		Misc Expense - Street Dept.			
101	57100	630		Mach & Equip - Street Dept.			
101	57200	630		Capital Impr - Street Dept.			
101	62631	630		Wescott Road - Street Dept.			
101	52110	631		Supplies - MEASURE B/TT			
101	52230	631		Signs - MEASURE B/TT			
101	57100	631		Mach & Equip - MEASURE B/T			
101	57200	631		Capital Impr - MEASURE B/TT			
101	50100	640		Salaries/Perm - Recreation			
101	50110	640		Fica/Medicare - Recreation			
101	50111	640		Medicare - Recreation			
101	50520	640		PERS Retirement - Recreation			
101	50521	640		PERS UAL - Recreation			
101	50525	640		PERS Health - Recreation			
101	50530	640		DENTAL, VISION, - Recreation			
101	50532	640		VISION - Recreation			
101	50533	640		LIFE INSURANCE - Recreation			
101	50535	640		SUPPLE. INS. - Recreation			
101	51140	640		Unemployment - Recreation			

101	51150	640		Workers Comp. - Recreation			
101	51200	640		Clothing/Per Ex - Recreation			
101	51300	640		Training/Travel - Recreation			
101	52100	640		Office Expense - Recreation			
101	52110	640		Supplies - Recreation			
101	52400	640		Fees & Permits - Recreation			
101	52500	640		Prof Services - Recreation			
101	52600	640		Utilities - Recreation			
101	52700	640		Building Maint - Recreation			
101	53100	640		Advertising - Recreation			
101	53200	640		Communications - Recreation			
101	53600	640		Recr Pgm Exp - Recreation			
101	53800	640		Misc Expense - Recreation			
101	53801	640		CC Fee/Cash Dr - Recreation			
101	56402	640		YOUTH BASKEBALL - Recreation			
101	50100	650		Salaries/Perm - Parks			
101	50110	650		Fica/Medicare - Parks			
101	50111	650		Medicare - Parks			
101	50300	650		Overtime - Parks			
101	50310	650		Holiday O/T - Parks			
101	50520	650		PERS RETIREMENT - Parks			
101	50521	650		PERS UAL - Parks			
101	50525	650		PERS HEALTH - Parks			
101	50530	650		DENTAL, VISION, - Parks			
101	50532	650		Vision - Parks			
101	50533	650		Life Insurance - Parks			
101	50535	650		SUPPLE. INS. - Parks			
101	50800	650		Salary Transfer - Parks			
101	51150	650		Workers Comp. - Parks			
101	51200	650		Clothing/Per Ex - Parks			
101	51300	650		Training/Travel - Parks			
101	52100	650		Office Expense - Parks			
101	52110	650		Supplies - Parks			
101	52150	650		Med Supplies - Parks			
101	52160	650		Plaques/Awards - Parks			
101	52180	650		Small Tools - Parks			
101	52200	650		Safety Equipmnt - Parks			
101	52260	650		Chemicals - Parks			
101	52270	650		Fuel - Parks			
101	52280	650		Tires - Parks			
101	52500	650		Prof Services - Parks			
101	52600	650		Utilities - Parks			
101	52700	650		Building Maint - Parks			
101	52720	650		Equip Maint - Parks			
101	52750	650		Storm Dr Maint - Parks			
101	53200	650		Communications - Parks			
101	53300	650		Rents & Leases - Parks			
101	53800	650		Misc Expense - Parks			
101	57100	650		Mach & Equip - Parks			

101	57200	650		Capital Impr - Parks			
101	58750	650		PARK/REC IMPACT - Parks			
101	59100	650		Loan Principal - Parks			
101	59200	650		Loan Interest - Parks			
101	50100	710		Salaries/Perm - Police			
101	50110	710		FICA/MEDICARE - Police			
101	50111	710		Medicare - Police			
101	50300	710		Overtime - Police			
101	50310	710		Holiday O/T - Police			
101	50520	710		PERS RETIREMENT - Police			
101	50521	710		PERS UAL - Police			
101	50525	710		PERS HEALTH - Police			
101	50530	710		DENTAL, VISION, - Police			
101	50532	710		VISION - Police			
101	50533	710		Life Insurance - Police			
101	50535	710		SUPPLE. INS. - Police			
101	50710	710		Uniform Allow. - Police			
101	50800	710		Salary Transfer - Police			
101	51150	710		Workers Comp. - Police			
101	51170	710		Gym Membership - Police			
101	51200	710		Clothing/Per Ex - Police			
101	51300	710		Training/Travel - Police			
101	51400	710		Suppl Medical - Police			
101	52100	710		Office Expense - Police			
101	52110	710		Supplies - Police			
101	52120	710		Fingerprinting - Police			
101	52140	710		Ammunition - Police			
101	52160	710		Plaques/Awards - Police			
101	52190	710		Patches/Badges - Police			
101	52200	710		Safety Equipmnt - Police			
101	52270	710		Fuel - Police			
101	52430	710		Weapons Permit - Police			
101	52500	710		Prof Services - Police			
101	52540	710		Dispatch Fees - Police			
101	52541	710		ANIMAL CONTROL - Police			
101	52600	710		Utilities - Police			
101	52700	710		Building Maint - Police			
101	52720	710		Equip Maint - Police			
101	52850	710		Dues/Membershps - Police			
101	53100	710		Advertising - Police			
101	53200	710		Communications - Police			
101	53300	710		Rents & Leases - Police			
101	53800	710		Misc Expense - Police			
Fund: 410 - Water Fund							
	Revenue						
410-45100				Interest Earned			
410-45700				Check Svc Chg			
410-46601				State Grant			
410-47800				Water Service			

410-47805				Water Usage			
410-47810				Water Conn Fees			
410-47820				Meter Inst Fees			
410-47830				Water DI Fees			
410-47900				Util Late Pen			
410-47910				Del Turn On Fee			
410-49900				Misc Revenues			
	Expense						
410	50100	670		Salaries/Perm - Water			
410	50110	110		Fica Clerk			
410	50110	120		Fica Council			
410	50110	130		Fica City Clerk			
410	50110	210		Fica Admin			
410	50110	230		Fica Finance			
410	50110	670		FICA/MEDICARE - Water			
410	50111	670		Medicare - Water			
410	50300	670		Overtime - Water			
410	50310	670		Holiday O/T - Water			
410	50520	110		Pers Retirement Clerk			
410	50520	210		PersRetirment Admin			
410	50520	230		Pers Retirement Finance			
410	50520	670		PERS Retirement - Water			
410	50521	670		PERS UAL - Water			
410	50525	210		Pers Health Admin			
410	50525	230		PERS Health - Finance			
410	50525	670		PERS HEALTH - Water			
410	50530	210		Dental Admin			
410	50530	230		Dental Finance			
410	50530	670		DENTAL, VISION, - Water			
410	50532	210		Vision admin			
410	50532	230		Vision Finance			
410	50532	670		Vision - Water			
410	50533	210		Life Insurance Admin			
410	50533	230		Life Insurance Finance			
410	50533	670		Life Insurance - Water			
410	50535	670		SUPPLE. INS. - Water			
410	50800	110		Salary Transfer - City Clerk			
410	50800	120		Salary Transfer - City Council			
410	50800	130		Salary Transfer - City Treasurer			
410	50800	210		Salary Transfer - Admin. Services			
410	50800	230		Salary Transfer - Finance			
410	51150	670		Workers Comp. - Water			
410	51160	230		Retiree Health - Finance			
410	51200	670		Clothing/Per Ex - Water			
410	51300	670		Training/Travel - Water			
410	52100	670		Office Expense - Water			
410	52110	670		Supplies - Water			
410	52150	670		Med Supplies - Water			
410	52160	670		Plaques/Awards - Water			

410	52180	670			Small Tools - Water			
410	52200	670			Safety Equipmnt - Water			
410	52250	670			Chlorine - Water			
410	52260	670			Chemicals - Water			
410	52270	670			Fuel - Water			
410	52400	670			Fees & Permits - Water			
410	52500	230			Prof Services - Finance			
410	52500	240			Prof Services - City Attorney			
410	52500	620			Prof Services - City Engineer			
410	52500	670			Prof Services - Water			
410	52520	670			Testing - Water			
410	52600	670			Utilities - Water			
410	52700	670			Building Maint - Water			
410	52710	670			Pump/Motor Main - Water			
410	52720	670			Equip Maint - Water			
410	52800	670			Insurance/Bonds - Water			
410	52850	670			Dues/Membershps - Water			
410	53100	670			Advertising - Water			
410	53200	670			Communications - Water			
410	53300	230			Rents & Leases - Finance			
410	53300	670			Rents & Leases - Water			
410	53800	670			Misc Expense - Water			
410	53801	670			CC Fee/Cash Dr - Water			
410	55901	110			OVERHEAD EXP. - City Clerk			
410	55901	120			OVERHEAD EXP. - City Council			
410	55901	130			OVERHEAD EXP. - City Treasurer			
410	55901	210			OVERHEAD EXP. - Admin. Services			
410	55901	215			OVERHEAD EXP. - Econ.Developmt			
410	55901	230			OVERHEAD EXP. - Finance			
410	55901	610			OVERHEAD EXP. - City Hall			
410	55902	230			OPEB Funding - Finance			
410	57100	670			Mach & Equip - Water			
410	57200	670			Capital Impr - Water			
410	60003	620			Well # 6 - City Engineer			
410	60003	670			Well # 6 - Water			
410	61011	670			WALNUT WATER - Water			
410	62003	670			Well 9 on 5th - Water			
410	62672	670			WELL CONSDOLD. - Water			
410	62672	670			WELL CONSDOLD. -			
Fund: 422 - Corp Yard Relo								
	Revenue							
422-45100					Interest Earned			
422-47725					Corp.Yard Reloc			
422	57200	630						
Fund: 430 - Sewer Fund								
	Revenue							
430-45100					Interest Earned			
430-45300					City Hall Rent			
430-46601					State Grant			

430-47600				Sewer Charges			
430-47630				SEWER FACILITY			
430-49900				Misc Revenues			
	Expense						
430	50100	670		Salaries/Perm - Water			
430	50100	690		Salaries/Perm - Sewer			
430	50110	110		Fica Clerk			
430	50110	120		Fica Council			
430	50110	130		Fica Clerk			
430	50110	210		Fica Admin			
430	50110	230		Fica Finance			
430	50110	670		Fica - Water			
430	50110	690		Fica/Medicare - Sewer			
430	50111	670		Medicare - Water			
430	50111	690		Medicare - Sewer			
430	50300	690		Overtime - Sewer			
430	50310	690		Holiday O/T - Sewer			
430	50520	110		Pers Retirement clerk			
430	50520	210		Pers Retirement Admin			
430	50520	230		Pers Retirement Finance			
430	50520	690		PERS Retirement - Sewer			
430	50521	690		PERS UAL - Sewer			
430	50525	210		Pers Health			
430	50525	230		PERS Health - Finance			
430	50525	690		PERS Health - Sewer			
430	50530	210		Dental Admin			
430	50530	230		Dental Finance			
430	50530	690		DENTAL, VISION, - Sewer			
430	50532	210		Vision Admin			
430	50532	230		Vision Finance			
430	50532	690		Vision - Sewer			
430	50533	210		Life Insur. Admin			
430	50533	230		Life Insur. Finance			
430	50533	690		LIFE INSURANCE - Sewer			
430	50535	690		SUPPLE. INS. - Sewer			
430	50800	110		Salary Transfer - City Clerk			
430	50800	120		Salary Transfer - City Council			
430	50800	130		Salary Transfer - City Treasurer			
430	50800	210		Salary Transfer - Admin. Services			
430	50800	230		Salary Transfer - Finance			
430	51150	690		Workers Comp. - Sewer			
430	51160	230		Retiree Health - Finance			
430	51200	690		Clothing/Per Ex - Sewer			
430	51300	690		Training/Travel - Sewer			
430	52100	690		Office Expense - Sewer			
430	52110	690		Supplies - Sewer			
430	52150	690		Med Supplies - Sewer			
430	52160	690		Plaques/Awards - Sewer			
430	52180	690		Small Tools - Sewer			

430	52200	690		Safety Equipmnt - Sewer			
430	52250	690		Chlorine - Sewer			
430	52260	690		Chemicals - Sewer			
430	52270	690		Fuel - Sewer			
430	52400	690		Fees & Permits - Sewer			
430	52420	620		Annexation Fee - City Engineer			
430	52420	690		Annexation Fee - Sewer			
430	52500	230		Prof Services - Finance			
430	52500	240		Prof Services - City Attorney			
430	52500	620		Prof Services - City Engineer			
430	52500	690		Prof Services - Sewer			
430	52520	690		Testing - Sewer			
430	52600	690		Utilities - Sewer			
430	52700	690		Building Maint - Sewer			
430	52720	690		Equip Maint - Sewer			
430	52800	690		Insurance/Bonds - Sewer			
430	52850	690		Dues/Membershps - Sewer			
430	53100	690		Advertising - Sewer			
430	53200	690		Communications - Sewer			
430	53300	230		Rents & Leases - Finance			
430	53300	690		Rents & Leases - Sewer			
430	53740	690		PROPERTY TAXES - Sewer			
430	53800	690		Misc Expense - Sewer			
430	53801	690		CC Fee/Cash Dr - Sewer			
430	53900	690		Depreciation - Sewer			
430	55900	690		Transfers Out - Sewer			
430	55901	110		OVERHEAD EXP. - City Clerk			
430	55901	120		OVERHEAD EXP. - City Council			
430	55901	130		OVERHEAD EXP. - City Treasurer			
430	55901	210		OVERHEAD EXP. - Admin. Services			
430	55901	215		OVERHEAD EXP. - Econ.Developmt			
430	55901	230		OVERHEAD EXP. - Finance			
430	55901	610		OVERHEAD EXP. - City Hall			
430	55902	230		OPEB Funding - Finance			
430	57100	690		Mach & Equip - Sewer			
430	57200	690		Capital Impr - Sewer			
430	59100	690		Loan Principal - Sewer			
430	59200	690		Loan Interest - Sewer			
430	62004	220		MO Development - Planning			
430	62004	620		MO Development - City Engineer			
430	62681	690		CWSRF COLLECT. - Sewer			
430	62693	690		CWSRF COLLECT. - Sewer			
430	62694	690		WALNUT RANCH - Sewer			

	FY 2025-26 Mid-year Budget		Proposed Budget FY 2026-27	Fiscal Activity 4-30-2026	Fiscal Activity 6-30-2026
--	-------------------------------	--	-------------------------------	------------------------------	------------------------------

	1,288,531.00		(1,301,340.00)	(586,932.00)	(1,124,514.00)
	350.00		(500.00)	(296.49)	(296.49)
	99,202.00		(101,951.00)	(93,406.70)	(95,105.92)
	10,000.00		(8,332.00)	(2,581.22)	(7,876.38)
	1,000.00		(832.00)	-	-
	1,500.00		(1,250.00)	(3,490.66)	(3,490.66)
	700.00		(582.00)	(457.45)	(470.34)
	857,377.00		(870,365.00)	(429,005.00)	(858,010.00)
	8,900.00		(7,416.00)	(3,132.13)	(5,324.62)
	5,000.00		(4,166.00)	(2,537.21)	(8,636.71)
	1,380,000.00		(1,380,000.00)	(1,069,526.56)	(1,231,504.56)
	1,250,000.00		(1,050,700.00)	(819,958.61)	(951,015.73)
	28,000.00		(24,000.00)	(17,055.90)	(22,075.75)
	30,000.00		(35,000.00)	(33,292.00)	(33,292.00)
	75,000.00		(75,000.00)	(69,255.06)	(69,255.06)
	35,000.00		(30,000.00)	(20,598.00)	(30,670.41)
	180,000.00		(180,000.00)	(143,750.68)	(143,750.68)
	3,000.00		(2,500.00)	(2,444.84)	(2,476.84)
	1,800.00		(1,500.00)	(1,508.50)	(1,803.50)
	69,200.00		(70,000.00)	(66,168.45)	(66,534.45)
	18,000.00		(15,000.00)	(9,954.97)	(12,145.89)
	130,000.00		(135,000.00)	(85,798.46)	(101,413.39)
	1,000.00		(1,000.00)	(344.00)	(406.00)
	2,500.00		(2,500.00)	(1,032.66)	(1,265.41)
	6,000.00		(6,000.00)	(5,800.00)	(6,100.00)
	8,500.00		(8,000.00)	(2,431.00)	(2,508.00)
	1,500.00		(2,000.00)	(1,770.50)	(3,213.50)
	12,000.00		(13,000.00)	(11,681.40)	(14,286.19)
	75,000.00		(77,000.00)	(67,084.99)	(78,287.34)
	60,000.00		(65,000.00)	(57,466.51)	(66,850.85)
	(10,200.00)		(8,000.00)	-	(10,931.20)
	1,500.00		(3,000.00)	(8,786.80)	(23,741.31)
	30,000.00		(30,000.00)	(14,426.21)	
	10,100.00		(10,000.00)	(10,000.00)	(10,000.00)
	30,000.00		(28,000.00)	(7,217.95)	(21,653.85)
	3,680,000.00		(113,150.00)	(1,839,997.21)	(2,335,272.14)
	4,500.00		(4,500.00)	(3,600.00)	(4,100.00)
	200.00		(200.00)	(78.00)	(96.00)
	600.00		(100.00)	-	
	200.00		(300.00)	(325.00)	(675.50)
	6,000.00		(7,000.00)	(6,260.00)	(7,103.00)
	20,000.00		(16,666.00)	-	
	35,000.00		(29,166.00)	-	
	10,000.00		(10,000.00)	(5,574.00)	(6,000.00)

	2,000.00	(1,000.00)	-	
	75,000.00	(62,500.00)	(19,817.83)	(22,029.30)
	47,500.00	(47,500.00)	(37,424.01)	(42,174.01)
	15,000.00	(16,000.00)	(15,350.00)	(19,500.00)
	2,500.00	(2,082.00)	(2,050.00)	(2,700.00)
	50.00	(40.00)	-	
	1,000.00	(832.00)	-	
	500.00	-	-	
	3,000.00	(3,000.00)	(2,395.00)	(2,395.00)
	40,000.00	(33,332.00)	(20,589.68)	(29,227.07)
	6,000.00	(5,000.00)	(4,639.64)	(8,218.77)
	100.00	(100.00)	100.00	(100.00)
	-		0.05	0.05
	36,600.00	36,600.00	30,340.00	36,340.00
	6,575.00	2,269.20	2,382.45	2,849.11
	531.00	530.70	410.38	410.38
	4,529.00	4,521.60	3,029.15	3,597.57
	22,709.00	22,970.07	22,709.47	22,709.47
	(43,981.00)	(44,148.44)	(14,798.52)	(14,798.52)
	2,243.00	2,251.70	1,408.48	1,408.48
	50.00	-	-	
	1,000.00	1,000.00	242.87	437.87
	1,000.00	1,000.00	4,788.14	5,118.18
	-		97.50	97.50
	6,300.00	15,300.00	-	
	450.00	900.00	250.00	250.00
	100.00	100.00	-	
	420.00	600.00	513.87	683.57
	(6,734.00)	(12,843.00)	-	
	57,000.00	57,000.00	34,960.00	39,482.00
	3,534.00	3,534.00	2,261.40	2,607.48
	827.00	826.50	413.40	413.40
	(40,498.00)	(40,497.93)	(20,144.64)	(20,144.64)
	1,800.00	4,500.00	4,657.35	4,692.35
	500.00		112.36	112.36
	50.00	50.00	-	
	200.00	200.00	-	
	250.00	200.00	-	
	160.00		-	
	(1,954.00)	(3,267.00)	705.00	705.00
	8,400.00	8,400.00	5,152.00	5,866.00
	521.00	520.80	333.24	387.87
	122.00	121.80	60.90	60.90
	(5,968.00)	(5,968.12)	(2,983.94)	(2,983.94)
	396,510.00	364,929.60	180,154.26	200,300.62
	31,215.00	28,678.11	8,202.30	9,746.10
	5,749.00	5,445.18	1,903.47	1,903.47
	44,439.00	38,178.77	19,107.87	21,299.61

	45,419.00		45,940.15	22,709.47	22,709.47
	55,839.00		65,633.65	16,108.19	18,517.49
	4,299.00		1,785.84	1,328.75	1,530.71
	340.00		340.32	119.39	133.95
	348.00		348.00	140.43	160.07
	72.00		72.00	36.00	36.00
	(388,154.00)		(374,751.85)	(101,440.72)	(101,440.72)
	11,874.00		11,579.03	6,943.71	6,943.71
	3,000.00		5,000.00	4,588.93	4,597.43
	5,000.00		5,000.00	3,451.13	4,789.22
	5,000.00		5,000.00	306.74	306.74
	31,000.00		35,000.00	35,839.33	36,670.77
	500.00		500.00	-	
	1,000.00		1,000.00	425.00	425.00
	500.00		500.00	415.00	415.00
	1,500.00		1,500.00	1,255.77	1,588.57
	250.00		500.00	500.99	500.99
	(39,154.00)		(47,231.00)	-	
	1,807.40		-	5,422.22	5,422.22
	500.00			-	
	500.00			-	
	35,000.00		2,000.00	7,323.83	7,447.83
	250.00		-	-	
	1,000.00		1,000.00	-	
	400.00		500.00	346.88	416.58
	3,400.00		3,400.00	2,034.94	2,863.62
	40,000.00		50,000.00	40,500.00	41,500.00
	20,000.00		10,000.00	610.28	694.28
	(10,010.00)		(10,030.00)	-	
	113,150.00		113,150.00	8,287.50	8,287.50
	-			398,649.54	420,373.47
	2,000.00		-	-	
	5,000.00		-	-	113.58
	11,000.00		-	-	36.00
	2,000.00		-	-	327.37
	500.00		-	-	
	34,663.00		34,663.00	-	
	17,769.00		17,769.00	-	
	-			36.00	
	500.00		500.00	-	
	500.00		500.00	274.88	
	200.00		200.00	-	
	140,000.00		120,000.00	73,277.76	95,277.25
	1,500.00		1,500.00	1,445.00	1,775.00
	750.00		750.00	346.87	416.57
	3,500.00		3,500.00	2,034.94	2,863.62
	800.00		800.00	150.00	150.00
	65,000.00		-	-	
	340,516.00		335,773.50	193,968.08	202,842.91

	21,391.00		21,561.96	13,894.40	15,056.86
	5,111.75		5,042.72	2,580.42	2,580.42
	12,000.00		12,000.00	10,000.00	12,000.00
	29,711.00		30,029.55	17,827.16	19,386.34
	90,838.00		91,880.29	90,837.89	90,837.89
	111,678.00		131,267.30	50,761.84	55,944.42
	9,679.00		9,678.96	5,076.38	5,509.90
	902.00		902.04	430.53	462.36
	696.00		696.00	415.02	448.64
	144.00		144.00	144.00	144.00
	(437,362.00)		(455,361.10)	(204,076.82)	(204,076.82)
	18,612.00		21,509.22	11,701.92	11,701.92
	30,660.00		30,660.00	21,219.88	23,427.94
	800.00		800.00	148.60	148.60
	20,000.00		20,000.00	4,379.40	5,192.57
	500.00		-	-	
	100.00		100.00	100.00	100.00
	100.00		100.00	-	
	200.00		200.00	-	
	61,000.00		61,000.00	43,015.05	50,862.93
	315,325.00		282,630.50	301,335.33	301,335.33
	7,000.00		7,000.00	5,415.00	5,450.75
	1,000.00		1,000.00	54.70	54.70
	8,500.00		8,500.00	3,323.27	3,995.97
	7,500.00		7,500.00	6,055.72	8,135.33
	5,000.00		5,000.00	234,879.23	23,833.72
	-		500.00	211.35	211.35
	80,000.00		70,000.00	33,627.87	33,627.87
	45,000.00		60,000.00	(57,295.01)	(99,512.16)
	(134,846.00)		(83,250.00)	-	
	108,636.00		108,636.00	87,663.00	87,663.00
	217,500.00		50,000.00	116,661.25	122,832.82
	2,000.00			2,000.00	2,000.00
	-			24,345.78	24,345.78
	40,000.00		40,000.00	21,468.34	26,054.96
	200.00			-	
	3,000.00		3,000.00	1,244.50	1,244.50
	100,000.00		100,000.00	80,027.56	93,869.48
	450.00		450.00	-	
	-			241.60	241.60
	200.00		200.00	-	
	850.00		850.00	346.87	416.57
	500.00		500.00	260.00	260.00
	528,482.00		516,657.00	386,641.54	464,419.01
	-			2,475.00	2,475.00
	-			22,539.00	22,539.00
	36,278.25		36,335.60	30,449.24	36,557.69
	24,577.08		8,497.84	4,140.33	4,140.33
	46,000.00		44,500.00	19,408.24	20,191.59

	12,111.00		16,361.00	14,365.07	14,365.07
	3,750.00		4,250.00	3,472.29	4,110.42
	85,229.00		85,995.67	69,979.29	83,675.40
	136,257.00		137,820.44	136,257.00	136,257.00
	167,517.00		196,900.96	107,907.58	130,230.40
	14,201.00		14,201.04	10,012.25	12,044.07
	1,314.00		1,314.36	915.49	1,091.20
	1,044.00		1,044.00	836.44	996.50
	216.00		216.00	144.00	144.00
	3,900.00		3,900.00	3,250.00	3,900.00
	30,001.00		38,137.71	21,998.64	21,998.64
	2,000.00		2,000.00	1,323.83	2,744.81
	2,500.00		10,000.00	3,127.99	3,623.99
	2,500.00		2,500.00	856.00	1,433.00
	1,000.00		1,000.00	499.30	760.30
	11,000.00		11,000.00	5,427.47	7,018.22
	100.00		100.00	1,487.25	1,487.25
	2,000.00		2,000.00	129.99	129.99
	-			75.18	763.68
	2,500.00		2,500.00	15,932.58	16,913.14
	13,000.00		13,000.00	6,395.95	8,305.15
	3,600.00		4,000.00	3,818.59	7,310.61
	35,500.00		35,500.00	26,712.26	33,210.79
	5,000.00		5,000.00	4,094.44	5,551.01
	30,000.00		30,000.00	33,264.06	35,476.52
	12,813.00		12,813.00	2,825.00	2,825.00
	6,000.00		6,000.00	5,904.05	6,139.80
	6,000.00		6,000.00	6,840.99	8,318.30
	2,000.00		2,000.00	713.32	839.11
	2,000.00		5,000.00	953.87	953.87
	2,000.00		2,000.00	55.08	55.08
	1,000.00		1,000.00	2,786.70	2,786.70
	500.00		500.00	-	
	60,000.00		60,000.00	39,674.09	47,687.38
	4,500.00		4,500.00	3,285.84	3,347.35
	-		200.00	200.00	200.00
	(45,560.00)		(45,250.00)	-	
	40,000.00		40,000.00	21,723.15	25,182.10
	150.00		-	-	
	-			161,646.41	188,176.91
	347,044.00		351,919.40	291,435.00	348,100.50
	25,160.00		25,619.20	22,694.75	27,967.39
	5,727.75		5,827.83	3,008.83	3,008.83
	46,000.00		48,000.00	42,741.76	54,854.41
	2,000.00		2,000.00	1,817.80	1,963.17
	30,008.00		31,447.03	22,400.46	26,922.61
	136,257.00		137,820.44	136,256.97	136,256.97
	167,517.00		196,900.96	91,173.36	112,432.02
	10,352.00		10,421.88	8,610.24	10,426.86

	706.00		705.72	625.80	750.96
	1,044.00		1,044.00	867.00	1,040.40
	216.00		216.00	180.00	180.00
	(147,000.00)		(140,000.00)	-	
	19,986.00		29,517.83	16,078.92	16,078.92
	300.00			-	
	3,700.00		5,000.00	4,002.38	5,097.33
	1,500.00		1,500.00	377.11	377.11
	2,000.00		2,000.00	634.53	848.40
	15,000.00		15,000.00	8,969.83	9,196.21
	1,500.00		1,500.00	1,103.96	1,318.10
	300.00		300.00	50.00	50.00
	1,500.00		1,500.00	61.03	61.03
	1,000.00		1,000.00	3.80	3.80
	-		200.00	150.96	150.96
	2,000.00		2,000.00	772.53	772.53
	37,000.00		37,000.00	22,448.77	27,122.58
	3,000.00		3,000.00	-	1,666.66
	4,000.00		4,000.00	-	
	2,000.00		2,000.00	-	
	14,000.00		14,000.00	8,503.37	12,592.16
	4,000.00		4,000.00	3,700.62	6,392.32
	55,000.00		55,000.00	43,937.88	54,022.52
	3,000.00		3,000.00	-	
	500.00		500.00	2,432.05	49,969.19
	500.00		500.00	-	35.75
	100.00		100.00	170.00	170.00
	5,000.00		5,000.00	3,832.42	4,866.97
	1,200.00		1,200.00	350.40	350.40
	-		3,500.00	3,336.00	3,336.00
	1,000.00		1,000.00	90.00	90.00
	25,000.00		25,000.00	4,570.76	4,570.76
	-			630.00	630.00
	4,200,000.00			1,677,993.75	2,203,592.65
	909.68			909.68	909.68
	519.46			519.46	519.46
	1,164,646.80			1,164,546.80	1,164,546.80
	40,020.93			43,397.78	43,397.78
	56,804.00		70,908.00	53,047.00	64,865.00
	4,486.00		5,644.28	3,654.70	4,558.78
	824.00		507.50	426.32	426.32
	4,313.00		5,623.00	4,022.82	4,955.58
	22,709.00		22,970.07	22,709.47	22,709.47
	27,919.00		32,816.83	24,749.33	29,958.35
	2,688.00		2,687.76	2,257.24	2,733.48
	244.00		243.96	197.40	236.88
	174.00		174.00	144.50	173.40
	36.00		36.00	-	
	2,000.00		2,000.00	1,258.00	1,374.00

	3,974.00		4,784.45	2,498.55	2,498.55
	200.00		200.00	-	
	500.00		500.00	129.33	129.33
	250.00		250.00	157.86	157.86
	1,000.00		1,000.00	-	
	1,000.00		1,000.00	474.66	474.66
	5,000.00		5,000.00	786.93	786.93
	2,800.00		2,800.00	2,158.57	2,692.26
	-		-	300.05	300.05
	1,000.00		1,000.00	-	
	2,000.00		2,000.00	646.87	716.57
	38,000.00		38,000.00	18,995.86	21,849.17
	1,500.00		1,500.00	200.00	200.00
	300.00		300.00	236.81	236.81
	10,000.00		10,000.00	8,186.00	8,186.00
	125,727.00		121,135.60	98,694.27	118,234.27
	9,029.00		8,713.21	7,590.95	9,354.02
	2,111.75		2,037.77	986.45	986.45
	19,500.00		19,000.00	13,133.60	16,640.31
	400.00		400.00	294.67	294.67
	12,206.00		12,290.42	9,563.37	11,583.51
	45,419.00		45,940.15	45,418.95	45,418.95
	55,839.00		65,633.65	33,357.86	40,444.08
	4,303.00		4,303.44	2,815.48	3,409.50
	329.00		328.68	335.10	402.12
	329.00		348.00	289.00	346.80
	72.00		72.00	72.00	72.00
	(28,500.00)		(25,500.00)	-	
	9,068.00		9,432.19	5,701.35	5,701.35
	3,500.00		4,500.00	3,763.87	4,858.84
	600.00		600.00	193.59	193.59
	400.00		400.00	86.32	86.32
	7,000.00		7,000.00	5,105.26	5,411.32
	500.00		500.00	1,103.97	1,318.13
	50.00		50.00	50.00	50.00
	1,500.00		1,500.00	424.11	424.11
	700.00		700.00	-	
	1,500.00		1,500.00	1,352.95	2,705.06
	4,700.00		4,700.00	1,369.90	1,688.08
	1,500.00		1,500.00	-	
	1,100.00		1,100.00	-	
	10,000.00		10,000.00	7,499.05	9,425.33
	4,000.00		4,000.00	799.62	837.20
	12,000.00		12,000.00	6,593.48	9,153.73
	-		-	4.34	4.34
	1,000.00		1,000.00	773.24	1,003.38
	500.00		500.00	-	
	200.00		200.00	5,589.82	7,444.93
	1,000.00		1,000.00	-	

	-		-	689.08	689.08
	1,098.00		1,098.00	-	
	6,189.00		7,677.00	7,398.03	8,927.34
	1,991.00		1,114.00	1,803.66	2,114.69
	872,675.68		897,333.68	835,910.35	1,004,485.70
	73,342.81		72,791.04	60,959.52	74,793.60
	15,325.49		15,260.78	7,846.69	7,846.69
	75,500.00		58,500.00	43,210.40	51,794.27
	20,200.00		21,700.00	19,893.13	22,401.80
	139,463.82		142,439.09	128,164.62	155,261.36
	227,095.00		229,700.73	227,094.47	227,094.47
	258,419.46		301,985.61	208,011.75	257,363.73
	17,497.24		17,637.88	15,884.74	19,669.20
	1,820.04		1,820.04	1,563.48	1,916.94
	1,783.50		1,783.50	1,575.05	1,921.85
	369.00		369.00	360.00	360.00
	5,915.00		7,020.00	5,200.00	6,370.00
	(80,000.00)		(80,000.00)	-	
	44,265.00		63,998.92	32,916.57	32,916.57
	600.00		600.00	78.00	153.00
	5,500.00		5,500.00	-	
	1,000.00		2,000.00	888.58	888.58
	1,500.00		1,500.00	-	
	2,500.00		2,500.00	155.56	155.56
	500.00		500.00	24.86	24.86
	500.00		500.00	-	
	500.00		500.00	652.45	652.45
	250.00		250.00	100.00	100.00
	250.00		250.00	266.13	2,096.31
	500.00		500.00	-	-
	32,000.00		32,000.00	30,149.34	40,167.29
	5,000.00		5,000.00	1,122.00	1,174.00
	15,000.00		15,000.00	1,139.04	11,566.74
	139,768.00		139,768.00	68,179.48	103,973.71
	34,818.00		34,818.00	17,306.04	26,222.99
	18,000.00		18,000.00	12,523.45	16,385.20
	2,500.00		2,500.00	-	
	3,000.00		3,000.00	-	
	4,000.00		4,000.00	1,484.26	1,774.01
	150.00		150.00	-	
	17,000.00		17,000.00	13,545.35	17,942.50
	25,000.00		45,000.00	38,367.82	38,367.82
	100.00		100.00	371.94	1,954.68
	70,000.00		75,000.00	67,676.53	(80,114.12)
	1,000.00		1,000.00	465.00	(565.00)
	-		15,719,654.00	800,494.00	(2,188,515.00)
	1,300,303.00		1,300,600.00	1,055,756.92	(1,266,733.86)

	195,000.00		200,000.00	195,001.51	(220,315.43)
	7,000.00		11,000.00	10,816.80	(17,296.80)
	4,000.00			-	
	65,000.00		30,000.00	17,780.85	(27,268.37)
	40,000.00		40,000.00	37,006.18	(46,516.61)
	8,000.00		8,000.00	5,050.00	(5,050.00)
	500.00		500.00	-	
	173,778.00		174,473.90	123,357.49	149,389.47
	-			163.73	232.59
	-			377.80	642.26
	-			55.68	97.44
	-			2,996.76	4,495.14
	-			3,653.06	5,441.72
	13,800.50		14,531.14	10,281.96	12,808.37
	2,968.38		3,131.61	1,331.17	1,331.17
	29,950.00		38,600.00	26,441.37	33,366.53
	1,394.00		1,357.50	1,652.06	1,719.51
	-			199.44	283.32
	-			4,233.80	6,361.08
	-			4,302.93	6,410.57
	14,458.00		14,946.29	10,658.45	12,763.47
	61,316.00		62,019.20	40,877.05	40,877.05
	-			4,676.89	7,015.33
	-			14,063.71	21,173.74
	75,382.00		88,605.43	27,915.60	32,472.42
	-			392.08	588.12
	-			1,267.76	1,885.13
	4,048.00		4,047.74	2,769.59	3,353.95
	-			28.29	42.43
	-			102.82	154.23
	576.00		575.53	309.07	370.90
	-			38.16	57.24
	-			96.82	144.50
	470.00		469.80	303.55	364.28
	97.00		97.20	74.40	74.40
	17,326.00		17,391.81	7,969.72	8,869.72
	15,954.00		15,953.73	12,875.73	16,333.73
	2,351.00		2,351.08	1,903.52	2,449.52
	192,796.00		186,273.50	89,894.00	109,480.82
	84,537.00		227,680.55	149,790.67	173,171.71
	16,627.00		14,474.09	8,547.11	8,547.11
	11,374.00		13,000.00	7,949.49	8,958.75
	4,000.00		4,000.00	3,974.07	4,741.20
	2,000.00		2,000.00	567.34	886.96
	12,000.00		16,000.00	14,255.41	18,000.52
	6,000.00		6,000.00	963.46	1,096.63
	200.00		200.00	-	81.24
	75.00		75.00	50.00	50.00

	1,500.00		1,500.00	42.40	42.40
	700.00		700.00	54.34	54.34
	40,000.00		40,000.00	36,983.93	36,983.93
	-		-	3,716.87	6,105.60
	7,500.00		7,500.00	3,530.09	4,670.21
	25,000.00		25,000.00	21,701.35	22,743.35
	18,000.00		35,000.00	29,628.33	33,514.67
	25,000.00		25,000.00	21,468.34	26,054.96
	10,000.00		10,000.00	3,493.74	3,853.08
	26,000.00		10,000.00	105,579.98	107,246.65
	10,000.00		15,000.00	12,382.85	16,733.58
	150,000.00		175,000.00	157,243.23	194,878.48
	50,000.00		50,000.00	26,921.06	32,391.00
	10,000.00		10,000.00	-	6,816.78
	15,000.00		15,000.00	9,403.96	13,217.21
	146,535.00		141,315.25	152,334.34	152,334.34
	2,000.00		2,000.00	572.07	607.82
	100.00		100.00	-	3,062.51
	3,000.00		3,000.00	1,416.94	5,271.73
	3,500.00		3,500.00	4,020.80	350.40
	420.00		420.00	350.40	4,226.83
	30,000.00		30,000.00	4,226.83	609.62
	3,000.00		3,000.00	609.62	17,303.00
	2,423.00		2,423.00	-	
	770.00		770.00	-	
	42.00		42.00	-	
	15,365.00		15,365.00	-	
	2,844.00		2,844.00	-	
	77,860.00		77,860.00	-	
	22,506.00		22,506.00	-	
	6,149.00		6,149.00	17,303.00	
	225,000.00		225,000.00	-	
	574,418.00		-	394,922.89	419,764.87
	-		-	1,870.05	1,870.05
	1,214,181.00		900,000.00	229,808.99	640,226.62
	3,654,244.00		-	1,834,714.59	1,835,832.09
	6,876,000.00		-	-	38,657.17
	-		15,719,654.00	32,104.30	42,737.50
	-			42,737.50	
	1,000.00		3,000.00	2,834.87	(4,564.91)
	5,000.00		5,000.00	1,335.90	(1,933.94)
			25,000.00		
	80,000.00		80,000.00	47,620.59	(49,990.28)
	170,000.00		170,000.00	127,546.21	(127,546.21)
	-		27,000,000.00	4,179,063.00	(4,254,851.00)

	3,437,188.00		3,540,303.64	2,925,989.47	(3,525,777.22)
	80,000.00		65,000.00	26,566.02	(48,786.22)
	600.00		600.00	-	(431.50)
	-				
	-			1,500.00	1,500.00
	247,150.00		241,204.10	243,456.27	291,801.37
	-			196.82	265.66
	-			581.40	988.38
	-			85.68	149.94
	-			2,996.84	4,495.26
	-			3,653.08	5,441.74
	-			93.00	93.00
	20,384.50		20,689.30	19,492.14	24,183.97
	-			21.75	21.75
	4,285.88		4,343.14	2,569.50	2,569.50
	47,050.00		55,400.00	41,207.25	54,068.26
	1,394.00		2,092.50	3,068.08	3,193.35
	-			239.75	323.61
	-			4,233.73	6,360.97
	-			4,302.76	6,410.35
	20,658.00		20,994.67	19,422.58	23,331.94
	74,941.00		75,801.24	95,379.79	95,379.79
	-			4,676.94	7,015.42
	-			14,063.60	21,173.57
	92,134.00		108,295.53	53,301.24	61,763.92
	-			392.05	588.07
	-			1,267.83	1,885.24
	5,375.00		5,375.14	5,143.73	6,228.95
	-			28.27	42.41
	-			102.76	154.13
	653.00		652.67	573.83	688.58
	-			38.16	57.24
	-			96.72	144.36
	653.00		574.20	563.45	676.12
	119.00		118.80	74.40	74.40
	26,655.00		26,756.63	11,541.80	12,441.80
	24,544.00		24,544.20	19,808.81	25,128.81
	3,617.00		3,617.04	2,928.52	3,768.52
	195,358.00		188,478.35	89,894.00	109,480.82
	218,681.00		227,680.55	149,790.61	173,171.64
	17,667.00		18,055.33	11,330.69	11,330.69
	7,418.00		9,000.00	5,282.54	5,953.22
	5,000.00		5,000.00	3,974.29	4,741.51
	8,000.00		8,000.00	1,307.35	1,653.23
	12,000.00		12,000.00	14,312.92	17,997.49
	24,000.00		24,000.00	1,291.52	1,768.05
	500.00		500.00	-	81.25
	50.00		50.00	50.00	50.00
	1,500.00		1,500.00	-	

	500.00		500.00	-	
	500.00		500.00	-	
	25,000.00		25,000.00	22,526.65	29,256.48
	22,000.00		22,000.00	16,887.89	21,399.93
	40,000.00		40,000.00	26,632.98	26,632.98
	-		-	285.00	285.00
	6,000.00		6,000.00	21,261.75	23,744.25
	30,000.00		30,000.00	29,628.46	33,514.80
	35,000.00		35,000.00	19,189.71	23,776.32
	3,000.00		3,000.00	4,206.08	5,827.91
	61,000.00		61,000.00	65,707.26	67,373.93
	75,000.00		75,000.00	19,986.40	41,474.53
	418,404.00		418,404.00	256,262.23	300,665.17
	50,000.00		50,000.00	47,578.94	48,984.41
	150,000.00		150,000.00	10,116.57	13,416.49
	155,291.00		141,315.25	152,334.33	152,334.33
	1,500.00		1,500.00	321.06	356.81
	100.00		100.00	-	
	5,000.00		5,000.00	3,594.75	4,433.04
	3,500.00		3,500.00	4,020.80	5,271.72
	5,000.00		5,000.00	350.40	350.40
	67,300.00		67,300.00	71,196.30	71,196.30
	500.00		500.00	3,632.52	3,632.52
	3,000.00		3,000.00	1,203.83	1,203.83
	250.00		250.00	-	
	77,500.00		77,500.00	-	
	3,728.00		3,728.00	-	
	1,184.00		1,980.00	-	
	64.00		-	-	
	15,365.00		23,615.00	-	
	2,845.00		5,015.00	-	
	77,862.00		41,625.00	-	
	23,188.00		22,515.00	-	
	10,715.00		10,715.00	20,534.00	20,534.00
	200,000.00		200,000.00	-	25,947.02
	150,000.00		-	430,724.77	430,724.77
	812,256.00		812,256.00	539,572.42	812,255.64
	325,479.00		325,479.00	217,670.56	310,408.55
	-			2,702.50	2,702.50
	-			13,317.97	15,102.97
	-			2,346,332.76	2,543,376.76
	-			18,010.75	18,010.75
	3,561,803.00			789,184.35	789,184.35



City of Colusa California

STAFF REPORT

DATE: August 4, 2026
TO: Mayor and Members of the City Council
FROM: Ishrat Aziz-Khan, through Jesse Cain, City Manager

AGENDA ITEM:

Consideration of the Resolution approving the GANN Limit, as City Manager and City Staff recommended.

Recommendation: Council to adopt the approval of the appropriation limit for the Fiscal Year 2026-27 and updated for the fiscal year 2025-26.

BACKGROUND ANALYSIS:

Article XIII B of the California Constitution, commonly referred to as the "Gann Limit," requires local governments to annually establish an appropriations limit that restricts the amount of proceeds of taxes that may be appropriated each fiscal year. The appropriations limit is adjusted annually using factors specified in state law.

In 1979, California voters approved Proposition 4, known as the Gann Initiative, which added Article XIII B to the California Constitution. The measure established annual appropriations limits for state and local governments to control the growth in government spending financed by tax proceeds.

Each year, the City is required to:

- Calculate its appropriations limit;
- Adjust the prior year's limit using the inflation and population growth factors established by state law;
- Make the calculations available for public review; and
- Adopt the appropriations limit by resolution at a public meeting.

The California Department of Finance annually publishes the inflation and population adjustment factors used in these calculations.

The GANN limit is calculated based on the information provided by the Department of Finance, the increase or decrease in population at the local level, and the state level. Based on the required calculations, the City's Fiscal Year 2026-27 appropriations limit is \$13,484,174 and the updated for Fiscal Year 2025-26 is \$13,109,034.

BUDGET IMPACT:

The proposed action has no direct fiscal impact. Adoption of the annual appropriations limit is required by the California Constitution and demonstrates the City's compliance with Article XIII B.

STAFF RECOMMENDATION:

Approve Resolution 26-

ATTACHMENTS:

Resolution 26

Worksheets for FY 2025-26 and FY 2026-27

RESOLUTION NO. 26-_____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA ESTABLISHING THE PROPOSED BUDGET APPROPRIATION LIMIT FOR FISCAL YEAR 2025-2026 AND FISCAL YEAR 2026-27

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

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

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

WHEREAS, the City Finance Department has made the calculations specified in said Law and concludes that the appropriations subject to limitation are \$13,484,174 for the fiscal year 2026-2027 and updated \$13,109,034 for the fiscal year 2025-26.

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

Section 1.

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

Section 2.

The City Council hereby authorizes and approves that the Proposed Budget Appropriations Limit for the City of Colusa is established at \$13,484,174 for Fiscal Year 2026-27 by using the Department of Finance population change and the change in California per Capita Personal Income factors; and

Section 3.

That this Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Colusa on the 4th day of August 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

DENISE CONRADO, MAYOR

Shelly Kittle, City Clerk

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

Calculation of FY 2025-2026 Appropriation Limit

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>

ATTACHMENT A

City of Colusa

Gann Appropriation Limit Calculation for FY 2026-27 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 1/1/2025: 6,548		
Population 1/1/2026: 6,597	0.80	1.0080
<u>Per Capita Personal Income</u>		
State of California	6.44	1.0480
<u>Growth Factor</u>		
Population percentage increase multiplied by the Per Capita Personal Income percentage increase (1.0080x1.0480)		1.05638

Calculation of FY 2025-2026 Appropriation Limit

FY 202-2026 Appropriation Limit	\$13,109,034
Growth Factor	1.0564

<i>FY 2025-26 Appropriation Limit</i>	<u><i>\$13,484,174</i></u>
--	-----------------------------------