



*City of Colusa City Council*  
**STAFF REPORT**

DATE: June 28, 2011  
TO: Mayor Reische and Members of the City Council  
FROM: Jan McClintock, City Manager

**AGENDA ITEM:**

Consider adoption of the fiscal year (FY) 2011/2012 budget for the City of Colusa and the Colusa Redevelopment Agency

**CITY COUNCIL PRIORITIES ADDRESS:**

- Operate and manage the City in a fiscally responsible manner with open, accurate and comprehensible reporting.

**REQUESTED ACTION:**

1. Acting as the City Council Adopt Resolution 11-\_\_ to adopt the FY 2011-2012 annual budget for the City of Colusa.
2. Acting as the Redevelopment Board of Directors - Adopt Resolution 11-\_\_ to adopt the FY 2011-2012 annual budget for the Colusa Redevelopment Agency

**BACKGROUND:**

All cities and counties in the State of California have been significantly impacted by the economic difficulties of the past 4 years. This has been compounded by the State of California attempting to balance the State's budget using accounting gimmicks, financial take-aways from local government, and redistributing workload to local governments without funding. The difficulties continue.

In May, the City Council took action to attempt to balance the budget. This action included not filling all but 1 open position and consolidating 1.75 FTEs into 1 FTE which resulted in the layoff of 1 person. Additionally the City will use Indian Gaming money designated for Police and Fire to prevent front-line layoffs in those departments. These actions helped to reduce the deficit for the FY 2011/2012 budget.

In presenting this budget to the City Council, staff makes the following notes:

1. There is a projected deficit of \$28,742 dollars in the General Fund. This represents a deficit of 1.01%.
2. The revenue estimates used were conservative. While staff attempted to validate the revenue expectations with appropriate agencies or professionals including the County of

Colusa Auditor, HDL and California Finance Michael Coleman, revenues are still volatile as the economy is yet difficult to predict.

3. After significant research, staff found that the City of Colusa has not been using restricted funds such as Gas Taxes and Local Transportation Dollars as effectively as possible. Staff is recommending a change in practice to use these dollars in line with what other cities throughout the State are doing. This means that more local work will be done on road improvements which can then be paid for by these restricted funds. The result is to lessen the payroll burden on the General Fund while providing more rapid improvements on city roadways. The start-up costs for this change in practice involves the purchase of new capital equipment and training for staff. This will also be paid for by restricted funds. To the extent that we can increase paving work over and above the estimates used in this budget, some additional savings will occur in the General Fund.
4. The RDA is legally able to pay for certain expenses that contribute to economic growth. Therefore these expenditures have been transferred to the RDA budget. These include the City's proposed payment to the Economic Development RDA and the City's Membership in Update California EDC and the California Redevelopment Association. Adoption of this budget and the RDA budget memorializes these expenses as loans to provide for reimbursement back to the City's General Fund balance as tax increment revenue becomes available.
5. The water fund continues to show a deficit. This was anticipated with the new rate study. The Fund is anticipated to be break even for FY 2012/2013.
6. The sewer fund shows a small net. This amount may be insufficient to cover the anticipated payment for the lift-station upgrades. The low net is due partially to the fact that the rate study performed by Ecologic in 2008 used the wrong number of connections to calculate the proposed rates and partially caused by the fact that they anticipated new development and none has occurred. It appears that the information they used was the number of water connections rather than sewer connections. This was partially offset by a reduction in the principal payment for the waste water treatment plant when the loan was extended from 20 years to 30 years. This could delay the USDA grant/loan funding for the lift station projects.
7. Negotiations are continuing with Local 1 and may impact this budget. If budget impacts occur, a budget update will be presented to the City Council when a contract is ratified.

Care was taken in this budget to insure that the City is not taking on obligations that have long-term impacts. The fiscal horizon for FY 2012/2013 is still uncertain. Based on a check done on June 23, 2011 the 95932 there are 26 bank-owned properties, 23 properties set for Trustee auction, and 22 properties in a pre-foreclosure state. Most of these represent significant short-sale situations which will impact property taxes in future years.

Staff is continuing to look for ways to fund the city's needs whether through grants, more efficient processes, volunteers, alternative labor, or other efficiencies. Economic Development activities continue to progress rapidly. It is anticipated that FY 2011/2012 will bring announcements of new commercial and industrial projects. However, such efforts take time to complete and due to taxing time tables the financial benefit to the City may not be felt for 12 – 18 months after completion of a project.

**BUDGET IMPACT:**

This will adopt the FY 2011/2012 Budget

**ATTACHMENTS:**

FY 2011/2012 Budget Documents

Resolution 11-\_\_

Resolution 11-\_\_

**RESOLUTION NO. 11-  
RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLUSA  
ADOPTING THE ANNUAL BUDGET  
FOR FISCAL YEAR 2011-2012**

**WHEREAS**, the proposed budget for the City of Colusa is entitled "Annual Budget 2011-2012;"  
**WHEREAS**, the proposed expenditures shown in the Annual Budget 2011-2012 are hereby appropriated to the departments, offices and operations in the amount and for the objects and purposes as set forth 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 2011-2012 Fiscal Year.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the City Council of the City of Colusa, after consideration and review of Policy 11-08, said Annual Budget for Fiscal Year 2011-2012 is hereby adopted as proposed.

**PASSED AND ADOPTED** as a Resolution of the City Council of the City of Colusa, at its regular meeting duly held on the 28<sup>th</sup> day of April, 2011, by the following vote.

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**Approved:**

\_\_\_\_\_  
Tom Reische, Mayor

**Attest:**

\_\_\_\_\_  
Shelly Kittle, City Clerk

**RESOLUTION NO. 11-  
RESOLUTION OF THE COLUSA REDEVELOPMENT AGENCY ADOPTING THE  
ANNUAL REDEVELOPMENT AGENCY BUDGET  
FOR FISCAL YEAR 2011-2012**

**WHEREAS**, the proposed budget for the Colusa Redevelopment Agency is entitled “Annual Redevelopment Agency Budget 2011/2012;” and

**WHEREAS**, the proposed expenditures shown in the Annual Redevelopment Agency Budget 2010-2011 are hereby appropriated to the Colusa Redevelopment Agency in the amount and for the objects and purposes as set forth 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 Redevelopment Agency Clerk; and

**WHEREAS**, this Resolution is required for the orderly operation and maintenance of Colusa Redevelopment Agency activities and the usual and current expenses of the Colusa Redevelopment Agency during the 2011-2012 Fiscal Year beginning July 1, 2011 and ending June 30, 2012.

**PASSED AND ADOPTED** as a Resolution of the Colusa Redevelopment Agency at a special meeting duly held on the 28<sup>th</sup> day of June 2011 by the following roll call vote

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**Approved:**

\_\_\_\_\_  
Tom Reische, Mayor

**Attest:**

\_\_\_\_\_  
Shelly Kittle, City Clerk

# CITY OF COLUSA

## 2011-2012 BUDGET

**Council Members:**

**Mayor: Tom Reische**

**Pro Tem: Pat Landreth**

**Kay Hosmer**

**Donna Critchfield**

**Kirk Kelleher**

**Adopted: June 28, 2011**  
**Resolution No. 11-**



**CITY OF COLUSA  
FINANCE DEPARTMENT  
425 Webster Street  
Colusa, CA 95932  
530-458-4740**

June 28, 2011

Honorable Mayor and City Council Members  
Colusa, California

**RE: ADOPTION OF 2011/2012 FISCAL YEAR OPERATING BUDGET**

This budget document has been prepared to reflect the City Council's goals and the Community's needs. The Goals and Objectives of the City Council adopted and continuing for the Fiscal Year 2011/2012 are included in the budget document. The budget represents the City's revenue and spending plan based upon best available information as of the adoption of the budget June 28, 2011.

There are several significant budget changes this year in order to reduce the overall deficits in the prior Fiscal Year 2010/2011 budget.

**CHANGES IN THE BUDGET DOCUMENT INCLUDE:**

1. The elimination of three full time staff positions (Fire Marshall, Finance Director, and Senior Maintenance Worker) and redirection of staff duties which estimate an overall savings of \$120,000.
2. The "one-time" utilization of Indian Gaming Funds to cover current Safety (Police & Fire) staffing needs. General Fund cost savings of \$152,000.
3. The review and use of Restricted Funding (Gas Tax and Pool/Trees/Parks Improvement District) to offset staffing and operating maintenance costs. Estimated General Fund savings of \$60,000.
4. OPEB Funding has been included in this year's expenditures. The fully funded Annual Required Contribution (ARC) is estimated at \$241,000 (\$137,000 PERS CERBT Trust and \$104,000 Reimbursement of Retiree Health Premiums).

5. Water Enterprise Fund capitol has been eliminated from this year's budget. A Capital Expenditure Plan will be submitted at a later date.
6. Personnel Services Transfer In and Overhead Expense Transfer In are included in each departmental budget.

**ESTIMATED Ending General Fund Balance – June 30, 2011**

	<b><u>2011/2012 GENERAL FUND</u></b>
**\$ <b>1,735,013</b>	Unaudited Estimated Ending General Fund Balance June 30, 2011
\$ 2,665,950	Estimated Revenues 11/12
\$ 2,694,692	Estimated Expenditures 10/11
<b>\$1,706,271</b>	Estimated Ending Fund Balance 6/30/12

\*\* The Audited General Fund Undesignated Ending Fund Balance (EFB) is comprised of assets and liabilities. The cash portion of the EFB will be under consideration for writing off remaining Funds with negative balances.

**RECOMMENDATION**

It is recommended that the City Council consider any additions or deletions from the budget as presented and adopt Resolution No. **11-**. This is a Resolution of the Colusa Council of the City of Colusa Adopting the Operating Budget for Fiscal Year 2011-2012.

Respectfully submitted

Janice L. McClintock  
City Manager

**City of Colusa**  
**Fiscal Year 2011-12 Operating Budget**  
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## GOALS & OBJECTIVES

### **Budget Strategies & Fiscal Policies**

The City of Colusa has developed broad policy direction through the development of budget strategies that establish long-term policy guidance for conducting the City's financial activities. The City Council has established these policies to meet the following strategic objectives.

### **Budget Strategies**

***Strategic Focus-*** The City's financial management should be strategic, reflecting the Council's and the community's priorities for service while providing resources that realistically fund routine operations.

***Fiscal control and accountability-*** The City's financial activities should be fiscally sound and accountable to the City Council through the City Manager.

***Clarity-*** The City's financial planning and reporting should be clear and easy to understand so that all participants, the Council, the community, and staff can productively participate in making good decisions.

***Long-term planning-*** The City's financial planning should emphasize multi-year horizons to promote long-term planning of resource uses.

***Flexible and cost effective responses-*** The City's financial management practices should encourage a mission-driven organization that responds quickly and straightforwardly to community demands. The City's management should flexibly respond to opportunities for better service, should proactively manage revenues, and should cost-effectively manage ongoing operating costs.

***Staffing philosophy-*** The City has worked towards establishing a balance between City employees and contract staff to ensure the most efficient City operations. The City will strive to pay competitive market level compensation to its employees.

In addition, the City Council had adopted policy parameters for the City's fiscal management. Following is a summary of those policies.

### **Fiscal Policies**

#### ***Financial Activity Reporting***

The City's financial activity will be reported in a variety of funds, which are the basic accounting and reporting entities in governmental accounting. The City's accounting structure will make it possible:

- To Present fairly and with full disclosure the financial position and results of financial operations of the funds of the City in conformity with generally accepted accounting principles, and
- To determine and demonstrate compliance with finance-related legal and contractual provisions.

***Management Responsibility***

The City Manager shall provide the City Council with a mid-year review of financial activities no later than February 15<sup>th</sup> of each year. The review will compare annual budget projections with actual results.

***Reserves***

The City will maintain reserve funds to:

Stabilize the City’s fiscal base for anticipated fluctuations in revenues and expenditures;

Provide for nonrecurring, unanticipated expenditures; and

Provide for innovative opportunities for the betterment of the community.

The following reserve funds have been established:

**Revenue Stabilization Reserve-** The purpose of this reserve is to be prepared for possible future revenue reductions and to generate interest income. The target reserve is 100% of total General Fund expenditures.

**Employee Benefit Reserve-** The purpose of this reserve is to fund the City’s liability to pay employees benefits, including unused accrued leaves, post employment benefits and other statutory requirements and actuarially projected needs.

**Capital Improvement Reserve-** The purpose of this reserve is to augment other available funds (impact fees, grants, enterprise funds, etc.) for capital projects.

**Equipment Reserve-** The purpose of this reserve is to provide sufficient funds for the purchase or replacement of vehicles or capital equipments on an as needed basis or on a replacement schedule.

**Litigation Reserve-** The purpose of this reserve is to provide funds for litigation that the city may be faced with from time to time.

**Community Reserve-** The purpose of this reserve will be to take advantage of opportunities that avail themselves to the city that would result in the betterment of the community.

**Working Capital Reserve-** The purpose of this reserve is to ensure proper funds are available for annual operating expenses, capital expenses, and debt service requirements. The target reserve is equal to 10% of each of the City’s enterprise funds.

Unless a trigger to use one of the above reserves is apparent, the annual operating expenditures shall not exceed projected annual revenues available for such purposes.

***Annual Budget and Financial Plan***

The City Manager will present an annual budget and financial plan and periodic financial information to the City Council, setting forth the following information:

- ✓ Actual revenues, expenditures, reserve balances, and fund balances for the prior fiscal year;
- ✓ Estimated revenues, expenditures, reserve balances, and fund balances for the current fiscal year;

- ✓ Projected revenues, expenditures, reserve balances, and fund balances for the next fiscal year;
- ✓ Articulated priorities and service levels to be achieved by the organization over the next year;
- ✓ Long-range financial plan, which will include projected revenues, expenditures, and reserve balances for the next 10 years;
- ✓ A General Fund contingency equal to 5% of the general fund budget.

### ***Appropriation Control***

Appropriations of fiscal resources are the responsibility of the City Council and the City Manager.

Appropriations requiring *City Council* action are:

Appropriation of reserves, except replacement reserves;

Transfers between funds;

Appropriations of any unassigned revenues- unassigned revenues are those revenues that are not associated with a particular business or service unity; and

Inter-fund loans.

Appropriations requiring *City Manager* action are:

Transfers within a fund or a department;

Appropriation of unbudgeted assigned revenues- unassigned revenues support a specific business or service unit and allow expansion or contraction of that unit in response to demand as manifested by receipt of assigned revenues; and

Appropriation of replacement reserves.

### ***Debt Management***

The City Council will annually review a Debt Management Policy. This policy will address inter-funding borrowing, short-term borrowing, long-term borrowing, and debt issuance. The policy will provide guidance for ensuring that financial resources are adequate to meet short-term and long-term service objectives and that financing undertaken by the City satisfies certain clear objectives which allow that City to protect its financial resources in order to meet its long-term capital needs.

### ***Investments***

The City Council and City Treasurer will annual review the city's Investment Policy to ensure it is in conformance with California Government Code. The policy will address the objectives of safety, liquidity, and yield with respect to the City's financial assets.

### ***Fees and Charges***

The City Council will annually adopt a schedule of fees and charges. The fees and charges will be set to provide adequate resources for the cost of the program or service provided.

### ***Purchasing***

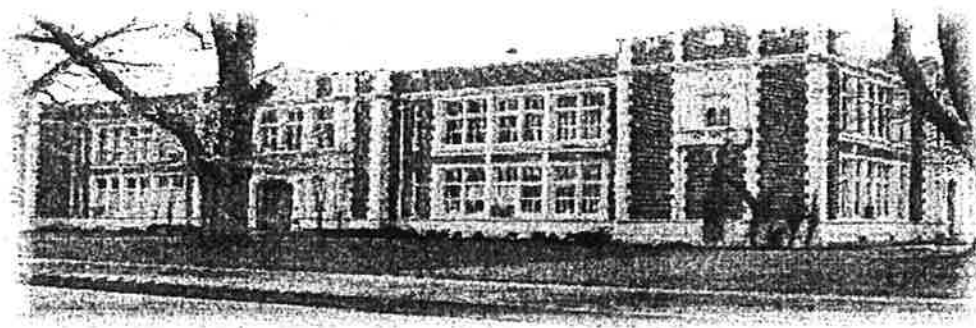
The city will maintain a purchasing policy designed to support and enhance the delivery of governmental services while seeking to obtain the maximum value for each dollar expended.

### ***Funds of the City of Colusa***

Governmental accounting systems are organized and operated on a fund basis. A fund is a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances. Funds are used to segregate the City's financial activities in categories that attain certain objectives in accordance with special regulations, restrictions, or limitations.

### ***Basis of Accounting***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of relate cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due. Property taxes, franchise taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.



*City Hall 425 Webster Street*

## **Community Profile**

## ***Historical Background***

Founded in 1850, the City of Colusa was briefly known as Salmon Bend. Prior to its incorporation, the City was historically the site of an Indian Village inhabited by a subgroup of the Wintun Indian Nation. One of the first Anglo-Saxon settlers was the Semple family, who settled along the river at present day Colusa for the purpose of using the area as a trading center for the gold mining activities further north in Trinity and Shasta Counties. Because Colusa was head of low water boat navigation on the Sacramento River, it became a year-round center of commerce. River steamers, which traveled to Red Bluff in the winter, could navigate only as far as Colusa in the summer.

In the 1860's the economy of Colusa County changed from primarily stock-raising to the farming of wheat, barley and other crops. Wheat production eventually became the predominant land use and economic activity. However, the market for wheat farming eventually declined when Argentina and Canada became major exporters of the product in the 1890's. Following the decline of the wheat industry, rice was introduced to the area and became the primary land use. Rice required a large amount of water relative to the other crops that were produced. The need for additional water was addressed with the construction of the Glenn-Colusa Irrigation Canal.

Colusa was incorporated in 1868 by men who envisioned an important place in history for the city. With the expansion of farming and the growth of population, there was a corresponding acceleration of business activity and, so, the city grew to a population of 2,000 in the prosperous 1870s with broad, level streets, numerous brick business buildings and stately residences. As the county seat, Colusa counted among its residents and unusually large complement of judges, attorneys, assessors and governing officials, many of who also earned their livelihoods as farmers and merchants.

Much of Colusa's 19<sup>th</sup> century traditional life continues to the present day. Stately Italianate and Queen Anne dwellings, intermingled with Craftsman bungalows and clusters of Tudor Revival homes, provide residences for a new generation of Colusans. Farm-supporting businesses continue to service agricultural production in the surrounding unincorporated lands; and Colusa remains the County seat serving as the center of civic activity in the region.

## ***Community Profile***

The City of Colusa is located near the geographic center of the Sacramento Valley. The nearest major metropolitan area is the City of Sacramento, approximately 60 miles south of the City. The City of Chico, located approximately 50 miles northeast of Colusa, and Yuba City, 22 miles south, are other nearby urban areas. Unique features of the Colusa community include its historic connection with the Sacramento River, as well as its historic architecture, quality of life, and "sense of place," particularly in the downtown area.

The City's proximity to the Sutter Buttes, nearby wildlife refuges, and active agriculture offer a panorama of open landscapes surrounding the City. Transportation to parts of the Sacramento Valley and beyond is readily available by state highways, and from the Colusa Airport.

Few small communities located within the influence of a major metropolitan region has managed to retain the same basic physical and community character at the beginning of the 21<sup>st</sup> century that was present several decades ago. Colusa represents what was once the “typical” small town across California and the nation. Some of the most striking features about Colusa now are the things one does not find here-characteristics all too common elsewhere in the Sacramento region. Missing from Colusa are large chain “superstores” on the edge of town, coupled with a dying or deserted downtown core, and an unending series of housing tracts with little to distinguish them from each other.

Colusa still relies in large part on the same economic base that has sustained it for more than a century-agriculture and related businesses. Most of the residents in Colusa work in Colusa or the surrounding area, within a 30-minute commute or less from their homes. Unlike many other cities of equal distance from Sacramento, it has not become a “bedroom” community where most working residents face hours of daily commute to work.

Traditional settlement patterns of the community have not significantly changed over the past several decades. Unlike the neighboring counties of Yolo and Sutter, growth in Colusa has developed slowly. For the most part, new neighborhoods have been located contiguous to the existing built areas and in a relatively compact form, with new residential subdivisions located primarily to the south between Highway 20/45 and Wescott Road. Downtown is still relatively healthy, although strip commercial uses along Highway 20 and 45 and the loss of retail variety have occurred. Colusa is now at a crossroads and recent trends now point toward dramatic change over the next two decades.

### ***Population and Employment***

The population of the City of Colusa in 2005 was 5,582, according to the State Department of Finance population estimates. The growth rate since 1990 has averaged 0.95 percent per year with a high of 2.56 percent between 1996 and 1997 and a low of negative 1.84 percent from the year 1999 to 2000. The state Department of Finance’s 20-year projections show the City of Colusa with a population of 10,317 by 2020.

Colusa’s location intersecting two state highways is an advantage for its retail economy. Colusa has three highway ingresses, all of which funnel traffic through the City of Colusa and the Colusa Casino. The highway layout, combined with the historic small town commercial sites provides a distinct advantage to the City of Colusa’s opportunity for economic development. Colusa’s retail sector is the predominant influence on its economy, as well as the major generator of sales tax revenues to the City.

### ***Recreational Opportunities***

The City of Colusa has approximately 20 acres of park and recreational areas within its City limits. The 20 acres does not include the Colusa High School grounds or the Colusa County Fairgrounds. The Colusa County Fairgrounds and Colusa High School comprise approximately 75 acres of recreational opportunities. Combined with the existing 20 acres, the City of Colusa contains approximately 95 acres of recreational opportunities within its City limits. Additional recreational opportunities are provided in the Colusa-Sacramento River State park, a 60-acre facility located nine miles east of I-5 on Highway 20, contiguous to the northern border of the City limit. The park is not a City facility, but is state run.

### ***Historic and Scenic Routes***

The City has existing historic and scenic resources among the many buildings in the downtown area and along the Sacramento River. A published inventory of historic resources in Colusa documents 325 structures and sites with or of historic value. Other scenic resources are found in the varied residential and commercial historical architecture throughout the downtown. Some scenic views are obscured due to historic patterns of land use and the construction of a levee system to prevent flooding.

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 General Fund Revenue and Expenditure Detail

	Actual Fiscal Yr 2009-2010	Working	Proposed
		Budget Fiscal Yr 2010-2011	Budget Fiscal Yr 2012
<b><u>REVENUES</u></b>			
Taxes	\$ 2,456,423	\$ 2,170,313	\$ 2,218,950
Franchise Fees	\$ 212,830	\$ 193,038	\$ 177,000
License Fees	\$ 45,185	\$ 41,500	\$ 41,000
Permit Fees	\$ 23,925	\$ 37,000	\$ 39,750
Fines & Forfeitures	\$ 28,495	\$ 34,248	\$ 39,150
Interest & Rents	\$ 11,214	\$ 8,500	\$ 8,500
Other Revenue	\$ 147,019	\$ 242,098	\$ 141,600
<b>Total Revenues</b>	<b>\$ 2,925,092</b>	<b>\$ 2,726,697</b>	<b>\$ 2,665,950</b>
<b><u>EXPENDITURES</u></b>			
City Council	\$ 24,456	\$ 23,046	\$ 10,718
City Clerk	\$ 21,441	\$ 21,182	\$ 9,494
City Treasurer	\$ 8,460	\$ 8,975	\$ 3,449
Fire	\$ 669,955	\$ 701,389	\$ 554,808
Police	\$ 1,012,980	\$ 1,156,317	\$ 1,010,912
Administration Services	\$ 196,902	\$ 269,088	\$ 143,262
Finance	\$ 314,093	\$ 244,385	\$ 143,812
Attorney Services	\$ 37,815	\$ 55,778	\$ 35,000
Recreation	\$ 225,387	\$ 168,454	\$ 133,355
Planning	\$ 96,963	\$ 88,135	\$ 90,633
Building	\$ 81,920	\$ 73,352	\$ 105,794
Engineering Services	\$ 17,812	\$ 25,000	\$ 25,000
City Hall	\$ 81,260	\$ 72,926	\$ 55,585
Streets	\$ 375,012	\$ 357,241	\$ 246,463
Public Works Administration	\$ -	\$ -	\$ 31,261
Parks	\$ 164,932	\$ 120,647	\$ 95,146
<b>Total Expenditures</b>	<b>\$ 3,329,389</b>	<b>\$ 3,385,915</b>	<b>\$ 2,694,692</b>
Excess/(Deficit) of Revenues over Expenditures	\$ (404,297)	\$ (659,218)	\$ (28,742)
Less Transfer in from Water/Sewer Funds	\$ 276,024	\$ 326,313	\$ - ***
<b>Total Excess/(Deficit) of Revenues over Expenditures</b>	<b>\$ (128,273)</b>	<b>\$ (332,905)</b>	<b>\$ (28,742)</b>

Note:

\*\*\*Salary & O&M Transfers are generated from other funding sources. Salary & O&M Transfers are included in 11/12 General Fund expenditures which explains higher prior year expenditures.

City of Colusa  
Fiscal Year 2011-12 Operating Budget  
General Fund Revenue Account Detail

Revenue	Description	Working Budget			
		Actual Fiscal Yr 2009-2010	Fiscal Yr 2010- 2011	Proposed Budget Fiscal Yr 2012	% of Total
101 41100	CY Sec Prop Tax	\$ 670,481	\$ 680,000	\$ 660,000	24.76%
101 41108	County In Lieu	\$ -	\$ 250	\$ 250	0.01%
101 41110	Cur Uns Prop Ta	\$ 71,467	\$ 61,800	\$ 55,000	2.06%
101 41120	Sup Sec Prop Tx	\$ 27,112	\$ 14,000	\$ 15,000	0.56%
101 41130	Sup Uns Prop Tx	\$ (26)	\$ 500	\$ 500	0.02%
101 41140	PY Sec Prop Tax	\$ 4,156	\$ 1,000	\$ 1,000	0.04%
101 41150	PY Uns Prop Tax	\$ (13,917)	\$ -	\$ -	0.00%
101 41180	Prop Tax Int/Pn	\$ 5,334	\$ 3,500	\$ 3,500	0.13%
101 41200	Retail Sales Tx	\$ 817,722	\$ 790,000	\$ 750,000	28.13%
101 41300	Tran Occup Tax	\$ 19,317	\$ 17,000	\$ 15,000	0.56%
101 41900	Sales Tax IN Lu	\$ 401,699	\$ 152,560	\$ 285,000	10.69%
101 41910	Prop/Tax/InLieu	\$ 432,359	\$ 417,953	\$ 405,000	15.19%
101 46120	H/O Exemption	\$ 6,867	\$ 6,750	\$ 6,700	0.25%
101 46170	P172 Sales Tax	\$ 13,852	\$ 25,000	\$ 22,000	0.83%
	<b>Total Taxes</b>	<b>\$ 2,456,423</b>	<b>\$ 2,170,313</b>	<b>\$ 2,218,950</b>	<b>83.23%</b>
101 41410	Gas Franchise	\$ 13,475	\$ 13,851	\$ 14,000	0.53%
101 41420	Elec Franchise	\$ 24,432	\$ 25,187	\$ 25,000	0.94%
101 41430	Cable Franchise	\$ 20,078	\$ 32,000	\$ 34,000	1.28%
101 41435	Garb. Franchise	\$ 154,846	\$ 122,000	\$ 104,000	3.90%
	<b>Total Franchise Fees</b>	<b>\$ 212,830</b>	<b>\$ 193,038</b>	<b>\$ 177,000</b>	<b>6.64%</b>
101 41439	Business Lic.	\$ 12,492	\$ 12,500	\$ 12,500	0.47%
101 41500	Busn License	\$ 25,820	\$ 24,000	\$ 24,500	0.92%
101 41600	Doc Stamps	\$ 6,872	\$ 5,000	\$ 4,000	0.15%
	<b>Total License Fees</b>	<b>\$ 45,185</b>	<b>\$ 41,500</b>	<b>\$ 41,000</b>	<b>1.54%</b>
101 43100	Building Permit	\$ 18,790	\$ 30,500	\$ 32,000	1.20%
101 43101	Blvd. Rev. Fund	\$ 112	\$ -	\$ 150	0.01%
101 43300	Encr Permits	\$ 2,831	\$ 5,000	\$ 6,000	0.23%
101 43600	Weapons Permits	\$ 2,192	\$ 1,500	\$ 1,600	0.06%
	<b>Total Permit Fees</b>	<b>\$ 23,925</b>	<b>\$ 37,000</b>	<b>\$ 39,750</b>	<b>1.49%</b>
101 44100	Traffic Safety	\$ 443	\$ 588	\$ 500	0.02%
101 44200	Parking Cit	\$ 850	\$ 1,500	\$ 1,500	0.06%
101 44300	Non-Traffic Fin	\$ 22,749	\$ 30,000	\$ 35,000	1.31%
101 47100	PD-Vehicle Stor	\$ 3,920	\$ 1,500	\$ 1,500	0.06%
101 47110	PD-Reports	\$ 533	\$ 500	\$ 500	0.02%
101 47140	PD-Fingerprints	\$ -	\$ 160	\$ 150	0.01%
	<b>Total Fines &amp; Fortietures</b>	<b>\$ 28,495</b>	<b>\$ 34,248</b>	<b>\$ 39,150</b>	<b>1.47%</b>

City of Colusa

Fiscal Year 2011-12 Operating Budget

General Fund Revenue Account Detail

101 45100	Interest Earned	\$	6,539	\$	5,000	\$	5,000	0.19%
101 45300	City Hall Rent	\$	4,675	\$	3,500	\$	3,500	0.13%
								0.00%
	<b>Total Interest &amp; Rents</b>	<b>\$</b>	<b>11,214</b>	<b>\$</b>	<b>8,500</b>	<b>\$</b>	<b>8,500</b>	<b>0.32%</b>
101 45700	Check Svc Chg	\$	25	\$	25	\$	-	0.00%
101 46100	Motor Veh Lic	\$	17,339	\$	15,000	\$	15,000	0.56%
101 46140	POST Reimb	\$	1,247	\$	7,250	\$	7,200	0.27%
101 46160	St Mandate Reim	\$	8,319	\$	7,200	\$	7,200	0.27%
101 46300	State Hwy Maint	\$	6,801	\$	6,000	\$	5,500	0.21%
101 47200	FD-Strike Team	\$	22,017	\$	-	\$	-	0.00%
101 47210	FD-Inspections	\$	1,545	\$	2,500	\$	2,500	0.09%
101 47305	PL-Plan Check	\$	2,605	\$	2,250	\$	4,000	0.15%
101 47310	PL-Application	\$	1,050	\$	3,500	\$	3,000	0.11%
101 47400	BL-Plan Check	\$	5,534	\$	6,000	\$	5,500	0.21%
101 47500	Recreation Rev	\$	69,783	\$	90,000	\$	85,000	3.19%
101 47510	Pool Revenues	\$	6,792	\$	6,700	\$	6,700	0.25%
101 48900	DEV. DEPOSIT	\$	2,000	\$	-	\$	-	0.00%
101 49900	Misc Revenues	\$	478	\$	95,673	\$	-	0.00%
101 49980	City Billings	\$	1,484	\$	-	\$	-	0.00%
101 49990	Transfers In	\$	166,823	\$	-	\$	-	0.00%
	<b>Total Other Revenue</b>	<b>\$</b>	<b>147,019</b>	<b>\$</b>	<b>242,098</b>	<b>\$</b>	<b>141,600</b>	<b>5.31%</b>
	<b>Total General Fund Revenue</b>	<b>\$</b>	<b>2,925,092</b>	<b>\$</b>	<b>2,726,697</b>	<b>\$</b>	<b>2,665,950</b>	<b>100.00%</b>

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 General Fund

Departmental Expenditure Account Detail Summary

	Actual Fiscal Yr 2009-2010	Working Budget Fiscal Yr 2010-2011	Proposed Budget Fiscal Yr 2012	% of Total
<b><u>Elected Officials</u></b>				
<b>City Council - 110</b>				
Personnel Services	\$ 18,230	\$ 19,458	\$ 6,588	0.24%
Services and Supplies	\$ 6,227	\$ 3,321	\$ 3,830	0.14%
Capital Outlay	\$ -	\$ 267	\$ 300	0.01%
<b>Total</b>	<b>\$ 24,456</b>	<b>\$ 23,046</b>	<b>\$ 10,718</b>	<b>0.40%</b>
<b>City Clerk - 120</b>				
Personnel Services	\$ 18,000	\$ 18,717	\$ 6,588	0.24%
Services and Supplies	\$ 3,441	\$ 2,465	\$ 2,906	0.11%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 21,441</b>	<b>\$ 21,182</b>	<b>\$ 9,494</b>	<b>0.35%</b>
<b>City Treasurer- 130</b>				
Personnel Services	\$ 8,400	\$ 8,737	\$ 3,075	0.11%
Services and Supplies	\$ 60	\$ 238	\$ 374	0.01%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 8,460</b>	<b>\$ 8,975</b>	<b>\$ 3,449</b>	<b>0.13%</b>
<b><u>Public Safety</u></b>				
<b>Fire - 320</b>				
Personnel Services	\$ 484,649	\$ 583,622	\$ 390,353	14.49%
Services and Supplies	\$ 89,005	\$ 92,767	\$ 139,455	5.18%
Capital Outlay	\$ 96,301	\$ 25,000	\$ 25,000	0.93%
<b>Total</b>	<b>\$ 669,955</b>	<b>\$ 701,389</b>	<b>\$ 554,808</b>	<b>20.59%</b>
<b>Police - 710</b>				
Personnel Services	\$ 812,702	\$ 926,928	\$ 768,070	28.50%
Services and Supplies	\$ 200,279	\$ 229,389	\$ 242,842	9.01%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 1,012,980</b>	<b>\$ 1,156,317</b>	<b>\$ 1,010,912</b>	<b>37.51%</b>
<b><u>Administrative Services</u></b>				
<b>Administration - 210</b>				
Personnel Services	\$ 180,725	\$ 179,748	\$ 107,644	3.99%
Services and Supplies	\$ 16,177	\$ 89,340	\$ 35,618	1.32%

**City of Colusa**  
**Fiscal Year 2011-2012 Proposed Budget**  
**General Fund**

Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 196,902</b>	<b>\$ 269,088</b>	<b>\$ 143,262</b>	<b>5.32%</b>

**Finance - 230**

Personnel Services	\$ 261,779	\$ 229,012	\$ 20,018	0.74%
Services and Supplies	\$ 52,314	\$ 15,373	\$ 123,794	4.59%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 314,093</b>	<b>\$ 244,385</b>	<b>\$ 143,812</b>	<b>5.34%</b>

**Attorney - 240**

Personnel Services	\$ -	\$ -	\$ -	
Services and Supplies	\$ 37,815	\$ 55,778	\$ 35,000	1.30%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 37,815</b>	<b>\$ 55,778</b>	<b>\$ 35,000</b>	<b>1.30%</b>

**Recreation - 640**

Personnel Services	\$ 170,536	\$ 100,060	\$ 56,155	2.08%
Services and Supplies	\$ 54,851	\$ 68,394	\$ 77,200	2.86%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 225,387</b>	<b>\$ 168,454</b>	<b>\$ 133,355</b>	<b>4.95%</b>

**Community Development**

**Planning - 220**

Personnel Services	\$ 72,545	\$ 88,194	\$ 79,295	2.94%
Services and Supplies	\$ 24,418	\$ (59)	\$ 11,338	0.42%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 96,963</b>	<b>\$ 88,135</b>	<b>\$ 90,633</b>	<b>3.36%</b>

**Building - 310**

Personnel Services	\$ 67,572	\$ 74,712	\$ 88,334	3.28%
Services and Supplies	\$ 9,980	\$ (4,360)	\$ 15,460	0.57%
Capital Outlay	\$ 4,368	\$ 3,000	\$ 2,000	0.07%
<b>Total</b>	<b>\$ 81,920</b>	<b>\$ 73,352</b>	<b>\$ 105,794</b>	<b>3.93%</b>

**Engineering - 620**

Personnel Services	\$ -	\$ -	\$ -	
Services and Supplies	\$ 17,812	\$ 25,000	\$ 25,000	0.93%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 17,812</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>0.93%</b>

**Public Works**

**City Hall - 610**

Personnel Services	\$ 61,411	\$ 58,701	\$ 43,446	1.61%
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**City of Colusa**  
**Fiscal Year 2011-2012 Proposed Budget**  
**General Fund**

Services and Supplies	\$ 18,583	\$ 14,159	\$ 11,839	0.44%
Capital Outlay	\$ 1,266	\$ 66	\$ 300	0.01%
<b>Total</b>	<b>\$ 81,260</b>	<b>\$ 72,926</b>	<b>\$ 55,585</b>	<b>2.06%</b>

**Streets - 630**

Personnel Services	\$ 336,607	\$ 340,802	\$ 194,785	7.23%
Services and Supplies	\$ 38,405	\$ 16,439	\$ 51,678	1.92%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 375,012</b>	<b>\$ 357,241</b>	<b>\$ 246,463</b>	<b>9.15%</b>

**Public Works Administration - 635**

	\$ -	\$ -	\$ 31,261	1.16%
Services and Supplies	\$ -	\$ -	\$ -	0.00%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,261</b>	<b>1.16%</b>

**Parks - 650**

Personnel Services	\$ 124,350	\$ 122,038	\$ 78,738	2.92%
Services and Supplies	\$ 40,582	\$ (1,391)	\$ 16,408	0.61%
Capital Outlay	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 164,932</b>	<b>\$ 120,647</b>	<b>\$ 95,146</b>	<b>3.53%</b>

**Total Appropriations - General Fund**

<b>\$ 3,329,389</b>	<b>\$ 3,385,915</b>	<b>\$ 2,694,692</b>	<b>100%</b>
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City of Colusa Summary of Salary Appropriations 2011-2012

<b>Fund: 101 General Fund Personnel</b>	<b>Full Time Employee</b>	<b>Dept.</b>	<b>Salaries and Benefits</b>	<b>Salary Transfer In From Other Funds (50800)</b>	<b>Total Personnel Services Appropriation</b>
City Clerk	0.5	110	\$19,377	\$12,789	\$6,588
City Council	2.5	120	\$19,377	\$12,789	\$6,588
City Treasurer	0.5	130	\$9,043	\$5,968	\$3,074
City Manager	2	210	\$179,407	\$71,763	\$107,644
Planning Services	1	220	\$92,204	\$12,909	\$79,295
Finance Services	2	230	\$128,609	\$108,590	\$20,019
Building Services	1	310	\$98,149	\$9,815	\$88,334
Fire Services	5	320	\$463,352	\$73,000	\$390,352
City Hall Services	1	610	\$50,518	\$7,072	\$43,445
Street Services	4	630	\$242,431	\$47,646	\$194,785
Public Works Administration	2	635	\$164,849	\$133,587	\$31,262
Recreation Services	1.5	640	\$70,138	\$13,982	\$56,156
Park Services	2	650	\$105,695	\$26,956	\$78,739
Police Services	9	710	\$847,071	\$79,000	\$768,071
<b>Total General Fund Personnel Services</b>	<b>34</b>		<b>\$2,490,219</b>	<b>\$615,866</b>	<b>\$1,874,353</b>

<b>Enterprise/Restricted Funds Personnel Services</b>	<b>Fund</b>	<b>Appropriation</b>
Water Services	2.5 410	<b>\$138,192</b>
Sewer Services	2.5 430	<b>\$202,817</b>
Pools/Parks/Trees Districts (Lifeguards)	3 253	<b>\$16,148</b>

<b>Salary Transfer In (50800) Breakdown</b>	<b>Fund</b>	<b>Appropriation</b>
Water Fund	410	<b>\$187,647</b>
Sewer Fund	430	<b>\$187,647</b>
Gas Tax Fund	241	<b>\$33,967</b>
Pool/Parks/Trees District	253	<b>\$54,606</b>
Indian Gaming Fire	292	<b>\$73,000</b>
Indian Gaming Police	291	<b>\$79,000</b>
<b>Total Salary Transfer In (50800)</b>		<b>\$615,866</b>

City of Colusa  
 Fiscal Year 2011 Operating Budget  
 General Fund Operating/Maintenance Detail

DEPT #: 110 Name: City Clerk

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51300 110	Training/Travel	\$ 1,088	\$ 2,500	\$ 2,500
101 52100 110	Office Expense	\$ 1,352	\$ 1,800	\$ 1,400
101 52120 110	Fingerprinting	\$ -	\$ 61	\$ -
101 52500 110	Prof Services	\$ 4,663	\$ 3,500	\$ 6,600
101 52555 110	Elections	\$ -	\$ 586	\$ 600
101 52720 110	Equip Maint	\$ 162	\$ 200	\$ -
101 52850 110	Dues/Membershps	\$ 125	\$ 240	\$ 250
101 53100 110	Advertising	\$ 71	\$ 400	\$ 200
101 53200 110	Communications	\$ 264	\$ 300	\$ 300
101 53300 110	Rents & Leases	\$ 543	\$ 700	\$ -
101 55901 110	OVERHEAD EXP.	\$ (2,042)	\$ (6,966)	\$ (8,019)
<b>Total Expenses -----&gt;</b>		<b>\$ 6,227</b>	<b>\$ 3,321</b>	<b>\$ 3,831</b>
101 57100 110	Mach & Equip	\$ -	\$ 267	\$ 300
<b>Total Capital-----&gt;</b>		<b>\$ -</b>	<b>\$ 267</b>	<b>\$ 300</b>

DEPT #: 120 Name: City Council

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51300 120	Training/Travel	\$ 36	\$ 500	\$ 3,000
101 52100 120	Office Expense	\$ 461	\$ 800	\$ 600
101 52160 120	Plaques/Awards	\$ 525	\$ 200	\$ 200
101 52850 120	Dues/Membershps	\$ 7,003	\$ 5,000	\$ 4,000
101 53100 120	Advertising	\$ 32	\$ -	\$ -
101 53200 120	Communications	\$ 165	\$ 250	\$ 250
101 53300 120	Rents & Leases	\$ 520	\$ 500	\$ 500
101 55901 120	OVERHEAD EXP.	\$ (5,842)	\$ (4,785)	\$ (5,643)
101 57100 120	Mach & Equip	\$ 542	\$ -	\$ -
<b>Total Expenses -----&gt;</b>		<b>\$ 3,441</b>	<b>\$ 2,465</b>	<b>\$ 2,907</b>

DEPT #: 130 Name: City Treasurer

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51300 130	Training/Travel	\$ 25	\$ 500	\$ 900
101 52850 130	Dues/Membershps	\$ 155	\$ 200	\$ 200
101 55901 130	OVERHEAD EXP.	\$ (120)	\$ (462)	\$ (726)
<b>Total Expenses -----&gt;</b>		<b>\$ 60</b>	<b>\$ 238</b>	<b>\$ 374</b>

DEPT #: 210 Name: Admin. Services

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 50531 210	Gym Membership			\$ 120
101 51300 210	Training/Travel	\$ 758	\$ 2,700	\$ 2,500
101 52100 210	Office Expense	\$ 3,127	\$ 2,500	\$ 1,000
101 52500 210	Prof Services	\$ 16,017	\$ 25,000	\$ 43,500
101 52720 210	Equip Maint	\$ -	\$ 53	\$ -
101 52800 210	Insurance/Bonds	\$ 1,775	\$ -	\$ -
101 52850 210	Dues/Membershps	\$ 1,171	\$ 1,000	\$ 1,000
101 53100 210	Advertising	\$ 400	\$ 600	\$ 600
101 53200 210	Communications	\$ 2,848	\$ 2,850	\$ 2,900
101 53300 210	Rents & Leases	\$ 543	\$ 600	\$ -
101 53800 210	Misc Expense	\$ 76	\$ 77,337	\$ 1,700
101 55901 210	OVERHEAD EXP.	\$ (10,538)	\$ (23,300)	\$ (17,701)
<b>Total Expenses -----&gt;</b>		<b>\$ 16,177</b>	<b>\$ 89,340</b>	<b>\$ 35,619</b>

\*\*\* \$26,500 Patrick Clark Cons.  
 \*\$5000 Website  
 \*\$12,000 Econ. Dev. JPA

City of Colusa  
 Fiscal Year 2011 Operating Budget  
 General Fund Operating/Maintenance Detail

DEPT #: 220 Name: Planning

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51300 220	Training/Travel	\$ 388	\$ 3,000	\$ 3,000
101 52100 220	Office Expense	\$ 1,022	\$ 1,500	\$ 500
101 52110 220	Supplies	\$ 38	\$ 39	\$ 50
101 52500 220	Prof Services	\$ 66,736	\$ 28,000	\$ 27,000 *** *Lafco
101 52800 220	Insurance/Bonds	\$ 1,339	\$ -	\$ -
101 53100 220	Advertising	\$ 282	\$ 647	\$ 700
101 53200 220	Communications	\$ 2,162	\$ 1,804	\$ 2,100
101 53300 220	Rents & Leases	\$ 543	\$ 1,150	\$ -
101 55901 220	OVERHEAD EXP.	\$ (48,116)	\$ (36,199)	\$ (22,011)
101 57200 220	Capital Impr	\$ 25	\$ -	\$ -
<b>Total Expenses -----&gt;</b>		<b>\$ 24,418</b>	<b>\$ (59)</b>	<b>\$ 11,339</b>

DEPT #: 230 Name: Finance

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51150 230	Workers Compensation			\$ 9,646
101 51160 230	Retiree Health			\$ 15,238
101 51300 230	Training/Travel	\$ 28	\$ 400	\$ 1,000
101 51400 230	Suppl Medical	\$ 32	\$ -	\$ -
101 52100 230	Office Expense	\$ 13,222	\$ 10,500	\$ 32,000
101 52210 230	Off of Emer Svc	\$ 6	\$ -	\$ -
101 52400 230	Fees & Permits	\$ -	\$ 35	\$ 50
101 52500 230	Prof Services	\$ 45,945	\$ 58,000	\$ 38,000 *** *\$9000 Smith & Newell
101 52720 230	Equip Maint	\$ 189	\$ 53	\$ 100 *\$15,000 A. Heath Consult.
101 52800 230	Insurance/Bonds	\$ 1,198	\$ 375	\$ 400 *\$9000 HDL
101 52850 230	Dues/Membershps	\$ 424	\$ 365	\$ 400 *David Wellhouse Consult.
101 53100 230	Advertising	\$ 1,033	\$ 600	\$ 600 *MOM Upgrades
101 53200 230	Communications	\$ 1,369	\$ 1,400	\$ 1,400
101 53300 230	Rents & Leases	\$ 566	\$ 700	\$ 5,500
101 53800 230	Misc Expense	\$ 1,616	\$ 700	\$ 700
101 53801 230	Cash Drawer Out	\$ -	\$ 41	\$ -
101 55901 230	OVERHEAD EXP.	\$ (15,034)	\$ (57,796)	\$ (118,239)
101 55902 230	OPEB Funding/General Fund			\$ 137,000
101 57100 230	Mach & Equip	\$ 1,718	\$ -	\$ -
<b>Total Expenses -----&gt;</b>		<b>\$ 52,314</b>	<b>\$ 15,373</b>	<b>\$ 123,795</b>

DEPT #: 240 Name: City Attorney

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 52100 240	Office Expense	\$ -	\$ 28	\$ -
101 52500 240	Prof Services	\$ 36,198	\$ 55,750	\$ 35,000
101 58901 240	CIP/ANNEXATION	\$ 532	\$ -	\$ -
101 58902 240	RIVERPARK APTS.	\$ 1,085	\$ -	\$ -
<b>Total Expenses -----&gt;</b>		<b>\$ 37,815</b>	<b>\$ 55,778</b>	<b>\$ 35,000</b>

DEPT #: 310 Name: Bldg. Inspector

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51200 310	Clothing/Per Ex	\$ 126	\$ 200	\$ 300
101 51300 310	Training/Travel	\$ 733	\$ 450	\$ 1,500
101 52100 310	Office Expense	\$ 2,693	\$ 2,000	\$ 1,500
101 52270 310	Fuel	\$ 667	\$ 650	\$ 800

City of Colusa  
 Fiscal Year 2011 Operating Budget  
 General Fund Operating/Maintenance Detail

101 52400 310	Fees & Permits	\$ 108	\$ 390	\$ 400
101 52500 310	Prof Services	\$ 9,785	\$ 8,000	\$ 14,400 ***
101 52720 310	Equip Maint	\$ 246	\$ 500	\$ 500
101 52800 310	Insurance/Bonds	\$ 1,207	\$ -	\$ -
101 52850 310	Dues/Membershps	\$ 125	\$ 135	\$ 200
101 53100 310	Advertising	\$ -	\$ 100	\$ 100
101 53200 310	Communications	\$ 1,332	\$ 1,400	\$ 1,400
101 53300 310	Rents & Leases	\$ 543	\$ 1,150	\$ 300
101 55901 310	OVERHEAD EXP.	\$ (7,584)	\$ (19,335)	\$ (5,940)
<b>Total Expenses -----&gt;</b>		<b>\$ 9,980</b>	<b>\$ (4,360)</b>	<b>\$ 15,460</b>
101 57100 310	Mach & Equip	\$ 3,695	\$ 3,000	\$ 2,000
101 57200 310	Capital Impr	\$ 673	\$ -	\$ -
<b>Total Capital-----&gt;</b>		<b>\$ 4,368</b>	<b>\$ 3,000</b>	<b>\$ 2,000</b>

DEPT #: 320 Name: Fire

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51160 320	Retiree Health			\$ 6,380
101 50512 320	Unemployment			\$ 25,000
101 50531 320	Gym Membership			\$ 300
101 51200 320	Clothing/Per Ex	\$ 3,272	\$ 3,500	\$ 3,000
101 51300 320	Training/Travel	\$ 3,290	\$ 4,500	\$ 9,000
101 51400 320	Suppl Medical	\$ 547	\$ 400	\$ 2,500
101 52100 320	Office Expense	\$ 2,913	\$ 3,500	\$ 3,000
101 52110 320	Supplies	\$ 367	\$ 400	\$ 400
101 52150 320	Med Supplies	\$ 976	\$ 1,500	\$ 2,500
101 52160 320	Plaques/Awards	\$ 114	\$ 212	\$ 400
101 52170 320	Public Educatn	\$ 1,267	\$ 1,500	\$ 1,500
101 52190 320	Patches/Badges	\$ 466	\$ 200	\$ 300
101 52200 320	Safety Equipmnt	\$ 403	\$ 500	\$ 1,000
101 52240 320	Weed Abatement	\$ 170	\$ 500	\$ 300
101 52242 320	Nuisance Abatement	\$ (1,029)	\$ -	\$ -
101 52270 320	Fuel	\$ 5,587	\$ 7,000	\$ 9,000
101 52280 320	Tires	\$ -	\$ 500	\$ 3,000
101 52290 320	Fire Prevention	\$ 810	\$ 810	\$ 850
101 52500 320	Prof Services	\$ 10,882	\$ 10,830	\$ 20,000 ***
101 52510 320	Laundry	\$ 1,019	\$ 1,200	\$ 1,000
101 52600 320	Utilities	\$ 17,824	\$ 15,000	\$ 13,000
101 52700 320	Building Maint	\$ 5,425	\$ 6,000	\$ 5,000
101 52710 320	Pump/Motor Main	\$ -	\$ 325	\$ -
101 52720 320	Equip Maint	\$ 6,826	\$ 8,000	\$ 6,500
101 52800 320	Insurance/Bonds	\$ 14,464	\$ 13,708	\$ 13,750
101 52850 320	Dues/Membershps	\$ 1,458	\$ 1,200	\$ 1,200
101 53100 320	Advertising	\$ -	\$ 172	\$ 175
101 53200 320	Communications	\$ 7,104	\$ 7,500	\$ 7,000
101 53300 320	Rents & Leases	\$ 282	\$ 3,385	\$ 3,400
101 53800 320	Misc Expense	\$ -	\$ 425	\$ -
101 55800 320	Grant Cash Match	\$ 4,566	\$ -	\$ -
<b>Total Expenses -----&gt;</b>		<b>\$ 89,005</b>	<b>\$ 92,767</b>	<b>\$ 139,455</b>
101 57100 320	Mach & Equip	\$ 54,672	\$ 25,000	\$ 25,000
101 59100 320	Loan Principle	\$ 39,700	\$ -	\$ -
101 59200 320	Loan Interest	\$ 1,929	\$ -	\$ -
<b>Total Capital -----&gt;</b>		<b>\$ 96,301</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

DEPT #: 610 Name: City Hall

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51160 610	Retire Health			\$ 2,925

City of Colusa  
 Fiscal Year 2011 Operating Budget  
 General Fund Operating/Maintenance Detail

101 52100 610	Office Expense	\$	3,441	\$	1,550	\$	500
101 52110 610	Supplies	\$	-	\$	326	\$	150
101 52160 610	Plaques/Awards	\$	38	\$	-	\$	-
101 52180 610	Small Tools	\$	253	\$	84	\$	200
101 52270 610	Fuel	\$	810	\$	750	\$	850
101 52500 610	Prof Services	\$	632	\$	2,700	\$	1,400
101 52600 610	Utilities	\$	24,917	\$	17,850	\$	-
101 52700 610	Building Maint	\$	4,474	\$	2,000	\$	2,000
101 52720 610	Equip Maint	\$	1,889	\$	3,300	\$	1,800
101 52800 610	Insurance/Bonds	\$	6,604	\$	18,729	\$	18,800
101 52850 610	Dues/Membershps	\$	34	\$	125	\$	-
101 53200 610	Communications	\$	604	\$	1,000	\$	1,000
101 53300 610	Rents & Leases	\$	819	\$	600	\$	100
101 55901 610	OVERHEAD EXP.	\$	(25,932)	\$	(34,855)	\$	(17,886)
<b>Total Expenses -----&gt;</b>		<b>\$</b>	<b>18,583</b>	<b>\$</b>	<b>14,159</b>	<b>\$</b>	<b>11,839</b>
101 57100 610	Mach & Equip	\$	153	\$	-	\$	200
101 57200 610	Capital Impr	\$	1,113	\$	66	\$	100
<b>Total Capital -----&gt;</b>		<b>\$</b>	<b>1,266</b>	<b>\$</b>	<b>66</b>	<b>\$</b>	<b>300</b>

DEPT #: 620 Name: City Engineer

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 52500	Prof Services	\$ 17,812	\$ 25,000	\$ 25,000
<b>Total Expenses -----&gt;</b>		<b>\$ 17,812</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>

DEPT #: 630 Name: Street Dept.

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51160 630	Retiree Health			\$ 27,847
101 51200 630	Clothing/Per Ex	\$ 2,174	\$ 2,500	\$ 2,500
101 51300 630	Training/Travel	\$ 250	\$ 100	\$ 100
101 52100 630	Office Expense	\$ 799	\$ 1,500	\$ 1,000
101 52110 630	Supplies	\$ 442	\$ 450	\$ 350
101 52150 630	Med Supplies	\$ 126	\$ -	\$ -
101 52160 630	Plaques/Awards	\$ 51	\$ -	\$ -
101 52180 630	Small Tools	\$ 359	\$ 1,851	\$ 1,851
101 52200 630	Safety Equipmnt	\$ 925	\$ 1,000	\$ 900
101 52230 630	Signs	\$ 674	\$ 750	\$ 750
101 52270 630	Fuel	\$ 16,360	\$ 16,500	\$ 16,500
101 52280 630	Tires	\$ 194	\$ 250	\$ -
101 52400 630	Fees & Permits	\$ -	\$ 155	\$ 155
101 52500 630	Prof Services	\$ 378	\$ 400	\$ 400
101 52600 630	Utilities	\$ 6,881	\$ 6,881	\$ 7,000
101 52700 630	Building Maint	\$ 2,168	\$ 2,168	\$ 2,000
101 52720 630	Equip Maint	\$ 15,672	\$ 15,672	\$ 16,000
101 52730 630	Street Maint	\$ 20,000	\$ 20,000	\$ -
101 52740 630	Sidewalk Maint	\$ 14,454	\$ 14,454	\$ 10,945
101 52750 630	Storm Dr Maint	\$ 2,608	\$ 2,608	\$ 2,600
101 52800 630	Insurance/Bonds	\$ 8,948	\$ 2,477	\$ 2,477
101 52850 630	Dues/Membershps	\$ 34	\$ 65	\$ 65
101 53100 630	Advertising	\$ -	\$ 1,000	\$ 500
101 53200 630	Communications	\$ 2,589	\$ 3,000	\$ 2,000
101 53300 630	Rents & Leases	\$ 1,083	\$ 2,096	\$ 2,000
101 53750 630	Property Tax	\$ 2,096	\$ 2,168	\$ -
101 55901 630	OVERHEAD EXP.	\$ (60,860)	\$ (81,606)	\$ (46,261)
<b>Total Expenses -----&gt;</b>		<b>\$ 38,405</b>	<b>\$ 16,439</b>	<b>\$ 51,679</b>

City of Colusa  
 Fiscal Year 2011 Operating Budget  
 General Fund Operating/Maintenance Detail

DEPT #: 640 Name: Recreation

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51200 640	Clothing/Per Ex	\$ 16	\$ 100	\$ 100
101 51300 640	Training/Travel	\$ -	\$ 1,000	\$ 1,000
101 52100 640	Office Expense	\$ 1,256	\$ 1,750	\$ 1,000
101 52110 640	Supplies	\$ 71	\$ 415	\$ 500
101 52120 640	Fingerprinting	\$ -	\$ 42	\$ 100
101 52160 640	Plaques/Awards	\$ 51	\$ -	\$ -
101 52180 640	Small Tools	\$ -	\$ 50	\$ 50
101 52270 640	Fuel	\$ 1,242	\$ 750	\$ 750
101 52400 640	Fees & Permits	\$ 617	\$ 700	\$ 500
101 52500 640	Prof Services	\$ 38	\$ 250	\$ 250
101 52600 640	Utilities	\$ 1,843	\$ 2,500	\$ 2,500
101 52700 640	Building Maint	\$ 1,512	\$ 1,250	\$ 750
101 52720 640	Equip Maint	\$ 213	\$ 1,100	\$ 300
101 52800 640	Insurance/Bonds	\$ 1,464	\$ -	\$ -
101 52850 640	Dues/Memberships	\$ 34	\$ 125	\$ 100
101 53100 640	Advertising	\$ 153	\$ 250	\$ 100
101 53200 640	Communications	\$ 1,297	\$ 1,390	\$ 1,400
101 53300 640	Rents & Leases	\$ 6,530	\$ 6,800	\$ 6,800
101 53600 640	Recr Pgm Exp	\$ 43,783	\$ 57,157	\$ 58,000
101 55901 640	OVERHEAD EXP.	\$ (6,148)	\$ (17,643)	\$ -
101 57100 640	Mach & Equip	\$ 880	\$ 900	\$ -
101 57200 640	Capital Impr	\$ -	\$ 2,265	\$ -
101 64010 640	Hometown Xmas	\$ -	\$ 7,243	\$ 3,000
Total Expenses ----->		\$ 54,851	\$ 68,394	\$ 77,200

DEPT #: 650 Name: Parks

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51160 650	Retiree Health			\$ 2,925
101 50600 650	Contract Svcs	\$ 237	\$ 197	\$ -
101 51100 650	Uniform Allow	\$ 608	\$ 427	\$ -
101 51200 650	Clothing/Per Ex	\$ 1,048	\$ 1,048	\$ 1,048
101 52100 650	Office Expense	\$ 781	\$ 781	\$ 500
101 52110 650	Supplies	\$ 618	\$ 619	\$ 300
101 52160 650	Plaques/Awards	\$ 51	\$ 51	\$ -
101 52180 650	Small Tools	\$ 333	\$ 568	\$ 568
101 52270 650	Fuel	\$ 5,541	\$ 5,541	\$ 5,600
101 52280 650	Tires	\$ 75	\$ 521	\$ 521
101 52500 650	Prof Services	\$ 23,359	\$ -	\$ -
101 52600 650	Utilities	\$ 9,194	\$ 9,194	\$ 9,194
101 52700 650	Building Maint	\$ 11,720	\$ 11,720	\$ 11,000
101 52720 650	Equip Maint	\$ 6,512	\$ 6,512	\$ 7,000
101 52800 650	Insurance/Bonds	\$ 2,495	\$ 394	\$ 394
101 53100 650	Advertising	\$ -	\$ 164	\$ 164
101 53200 650	Communications	\$ 2,066	\$ 2,066	\$ 2,066
101 53300 650	Rents & Leases	\$ 1,763	\$ 1,763	\$ 1,300
101 53750 650	Property Tax	\$ 112	\$ 112	\$ -
101 55901 650	OVERHEAD EXP.	\$ (25,932)	\$ (43,367)	\$ (26,172)
101 57200 650	Capital Impr	\$ -	\$ 298	\$ -
Total Expenses ----->		\$ 40,582	\$ (1,391)	\$ 16,408

DEPT #: 710 Name: Police

Expenses	Description	Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
101 51160 710	Retiree Health			\$ 17,804

City of Colusa  
 Fiscal Year 2011 Operating Budget  
 General Fund Operating/Maintenance Detail

101 51200 710	Clothing/Per Ex	\$	-	\$	200	\$	200	
101 51300 710	Training/Travel	\$	2,293	\$	5,104	\$	4,000	
101 51400 710	Suppl Medical	\$	-	\$	1,435	\$	1,500	
101 52100 710	Office Expense	\$	2,437	\$	3,500	\$	4,000	
101 52110 710	Supplies	\$	28	\$	500	\$	3,000	
101 52120 710	Fingerprinting	\$	-	\$	250	\$	200	
101 52130 710	Photo Supplies	\$	-	\$	-	\$	100	
101 52140 710	Ammunition	\$	32	\$	500	\$	500	
101 52160 710	Plaques/Awards	\$	50	\$	724	\$	350	
101 52190 710	Patches/Badges	\$	-	\$	400	\$	250	
101 52200 710	Safety Equipmnt	\$	364	\$	1,500	\$	1,500	
101 52270 710	Fuel	\$	19,108	\$	22,500	\$	26,500	
101 52280 710	Tires	\$	410	\$	1,500	\$	2,000	
101 52430 710	Weapons Permit	\$	1,497	\$	1,500	\$	1,750	
101 52500 710	Prof Services	\$	31,037	\$	34,440	\$	34,700	*** *Animal Control
101 52540 710	Dispatch Fees	\$	99,588	\$	103,000	\$	106,500	
101 52600 710	Utilities	\$	6,413	\$	7,350	\$	7,500	
101 52700 710	Building Maint	\$	1,191	\$	1,000	\$	1,200	
101 52720 710	Equip Maint	\$	5,798	\$	8,000	\$	8,000	
101 52800 710	Insurance/Bonds	\$	14,729	\$	15,490	\$	2,188	
101 52850 710	Dues/Membershps	\$	980	\$	1,060	\$	1,100	
101 53100 710	Advertising	\$	359	\$	400	\$	100	
101 53200 710	Communications	\$	11,992	\$	15,500	\$	15,500	
101 53300 710	Rents & Leases	\$	1,973	\$	2,400	\$	2,400	
101 53800 710	Misc Expense	\$	-	\$	1,136	\$	-	
<b>Total Expenses -----&gt;</b>		<b>\$</b>	<b>200,279</b>	<b>\$</b>	<b>229,389</b>	<b>\$</b>	<b>242,842</b>	

General Fund O&M	\$	1,088,946
Distribution	\$	(268,598)
<b>TOTAL GENERAL FUND O&amp;M</b>	<b>\$</b>	<b>820,348</b>

## DISTRIBUTION: FISCAL BUDGET YEAR 2011-2012

Distribution of General Government costs: Operating and Maintenance  
 Distribution is shared equally between the General, Water, and Sewer Funds

Department	Operating and Maintenance	Capital Outlay	Excluded O&M Charges	Total	Transfer Into GF from Water	Transfer Into GF from Sewer	Total By Department
City Clerk	\$ 11,850	\$ 300		\$ 12,150	\$ 4,010	\$ 4,010	\$ 4,131
City Council	\$ 8,550			\$ 8,550	\$ 2,822	\$ 2,822	\$ 2,907
City Treasurer	\$ 1,100			\$ 1,100	\$ 363	\$ 363	\$ 374
Admin. Services	\$ 53,320		\$ 26,500	\$ 26,820	\$ 8,851	\$ 8,851	\$ 9,119
Planning	\$ 33,350			\$ 33,350	\$ 11,006	\$ 11,006	\$ 11,339
Finance	\$ 242,034		\$ 62,884	\$ 179,150	\$ 59,120	\$ 59,120	\$ 60,911
Building	\$ 21,400	\$ 2,000	\$ 14,400	\$ 9,000	\$ 2,970	\$ 2,970	\$ 3,060
City Hall	\$ 29,725	\$ 300	\$ 2,925	\$ 27,100	\$ 8,943	\$ 8,943	\$ 9,214
Streets	\$ 97,940		\$ 27,847	\$ 70,093	\$ 23,131	\$ 23,131	\$ 23,832
Parks	\$ 42,580		\$ 2,925	\$ 39,655	\$ 13,086	\$ 13,086	\$ 13,483
	<b>\$ 541,849</b>	<b>\$ 2,600</b>	<b>\$ 137,481</b>	<b>\$ 406,968</b>	<b>\$ 134,299</b>	<b>\$ 134,299</b>	<b>\$ 138,369</b>

33% Total Transfer from Water Fund: \$ (134,299)  
 33% Total Transfer from Sewer Fund: \$ (134,299)

General Fund O&M \$ 1,088,946  
 Total Water Distribution \$ 134,299  
 Total Sewer Distribution \$ 134,299

<b>TOTAL GENERAL FUND O&amp;M</b>	<b>\$ 820,348</b>
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Charges excluded from O&M:

Retiree Health	\$7,463.00
Professional Services	\$118,293.00
Workers Compensation	\$9,646.00

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Water Enterprise Fund Revenue and Expenditure Detail

FUND #: 410 Name: Water Fund

		Actual Fiscal Yr	Working Budget	Working Budget
Description		2010	Fiscal Yr 2011	Fiscal Yr 2012
<b>Revenues</b>				
45100	Interest Earned	\$ 2,481	\$ -	\$ 1,000
45700	Check Svc Chg	\$ 800	\$ -	\$ 500
47800	Water Service	\$ 383,607	\$ 396,815	\$ 410,000
47805	Water Usage	\$ 139,623	\$ 329,732	\$ 320,000
47810	Water Conn Fees	\$ 5,542	\$ 9,192	\$ 6,000
47820	Meter Inst Fees	\$ 1,644	\$ 2,455	\$ 3,000
47830	Water DI Fees	\$ -	\$ 6,669	\$ 3,000
47900	Util Late Pen	\$ 18,335	\$ 26,600	\$ 26,000
47910	Del Turn On Fee	\$ 8,151	\$ 14,229	\$ 13,000
49900	Misc Revenues	\$ 1,702	\$ -	\$ -
49990	Transfers In	\$ 5,404	\$ -	\$ -
<b>Total Revenue -----&gt;</b>		<b>\$ 567,289</b>	<b>\$ 785,692</b>	<b>\$ 782,500</b>
<b>Expenses</b>				
50100 110	Salaries/Perm City Clerk	\$ 5,990	\$ 6,000	\$ -
50100 120	Salaries/Perm City Council	\$ 6,000	\$ 6,000	\$ -
50100 130	Salaries/Perm City Treasurer	\$ 2,796	\$ 2,800	\$ -
50100 210	Salaries/Perm Admin. Services	\$ 25,075	\$ 25,217	\$ -
50100 220	Salaries/Perm Planning	\$ 1,198	\$ -	\$ -
50100 230	Salaries/Perm Finance	\$ 64,487	\$ 53,156	\$ -
50100 610	Salaries/Perm City Hall	\$ 2,139	\$ 2,273	\$ -
50100 630	Salaries/Perm Street Dept.	\$ 3,775	\$ 3,848	\$ -
50100 640	Salaries/Perm Recreation	\$ 39,734	\$ 7,051	\$ -
50100 670	Salaries/Perm Water	\$ 135,362	\$ 123,401	\$ 79,933
50110 110	FICA/MEDICARE City Clerk	\$ 61	\$ 372	\$ -
50110 120	FICA/MEDICARE City Council	\$ -	\$ 167	\$ -
50110 130	FICA/MEDICARE City Treasurer	\$ -	\$ 86	\$ -
50110 210	FICA/MEDICARE Admin. Services	\$ 1,689	\$ 1,674	\$ -
50110 220	FICA/MEDICARE Planning	\$ 80	\$ -	\$ -
50110 230	FICA/MEDICARE Finance	\$ 3,899	\$ 3,433	\$ -
50110 610	FICA/MEDICARE City Hall	\$ 101	\$ 142	\$ -
50110 630	FICA/MEDICARE Street Dept.	\$ 181	\$ 190	\$ -
50110 640	FICA/MEDICARE Recreation	\$ 2,442	\$ 425	\$ -
50110 670	Fica/Medicare Water	\$ 9,529	\$ 8,700	\$ 6,119
50111 110	MEDICARE City Clerk	\$ 14	\$ 87	\$ -
50111 120	MEDICARE City Council	\$ -	\$ 40	\$ -
50111 130	MEDICARE City Treasurer	\$ -	\$ 21	\$ -
50111 210	MEDICARE Admin. Services	\$ 395	\$ 392	\$ -
50111 220	MEDICARE Planning	\$ 19	\$ -	\$ -
50111 230	MEDICARE Finance	\$ 912	\$ 803	\$ -
50111 610	MEDICARE City Hall	\$ 24	\$ 33	\$ -
50111 630	MEDICARE Street Dept.	\$ 42	\$ 45	\$ -
50111 640	MEDICARE Recreation	\$ 571	\$ 91	\$ -
50111 670	Medicare Water	\$ 2,229	\$ 2,100	\$ 1,431
50300 230	Overtime Finance	\$ -	\$ 418	\$ -
50300 630	Overtime Street Dept.	\$ -	\$ 37	\$ -
50300 670	Overtime Water	\$ 23,508	\$ 21,000	\$ 16,150

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Water Enterprise Fund Revenue and Expenditure Detail

50310 670	Holiday O/T Water	\$	1,198	\$	1,500	\$	1,063
50400	Ann Lv Sellback	\$	(16,874)	\$	-	\$	-
50450 210	Car Allowance Admin. Services	\$	840	\$	840	\$	-
50500 210	DEF. COMP Admin. Services	\$	361	\$	361	\$	-
50500 230	DEF. COMP Finance	\$	194	\$	323	\$	-
50500 670	DEF. COMP Water	\$	442	\$	670	\$	-
50510	Retiree Benefit	\$	31,502	\$	-	\$	-
50510 670	Retiree Health Water	\$	9,143	\$	14,327	\$	-
50512 230	Unemp Insurance Finance	\$	574	\$	-	\$	-
50512 640	Unemp Insurance Recreation	\$	-	\$	47	\$	-
50515 110	Worker's Comp City Clerk	\$	-	\$	27	\$	-
50515 120	Worker's Comp City Council	\$	-	\$	27	\$	-
50515 130	Worker's Comp City Treasurer	\$	-	\$	13	\$	-
50515 210	Worker's Comp Admin. Services	\$	136	\$	122	\$	-
50515 220	Worker's Comp Planning	\$	7	\$	-	\$	-
50515 230	Worker's Comp Finance	\$	352	\$	249	\$	-
50515 610	Worker's Comp City Hall	\$	36	\$	41	\$	-
50515 630	Worker's Comp Street Dept.	\$	253	\$	211	\$	-
50515 640	Worker's Comp Recreation	\$	222	\$	34	\$	-
50515 670	Worker's Comp Water	\$	7,572	\$	5,710	\$	-
50520 210	PERS RETIREMENT Admin. Services	\$	4,325	\$	4,458	\$	-
50520 220	PERS RETIREMENT Planning	\$	207	\$	-	\$	-
50520 230	PERS RETIREMENT Finance	\$	7,919	\$	9,355	\$	-
50520 610	PERS RETIREMENT City Hall	\$	361	\$	400	\$	-
50520 630	PERS RETIREMENT Street Dept.	\$	651	\$	680	\$	-
50520 640	PERS RETIREMENT Recreation	\$	3,481	\$	1,400	\$	-
50520 670	PERS Retirement Water	\$	21,632	\$	20,352	\$	14,568
50525 210	PERS HEALTH Admin. Services	\$	1,389	\$	1,526	\$	-
50525 230	PERS HEALTH Finance	\$	6,252	\$	6,867	\$	-
50525 610	PERS HEALTH City Hall	\$	488	\$	534	\$	-
50525 630	PERS HEALTH Street Dept.	\$	695	\$	763	\$	-
50525 640	PERS HEALTH Recreation	\$	1,656	\$	-	\$	-
50525 670	PERS Health Water	\$	20,486	\$	18,243	\$	15,642
50530 210	DENTAL Admin. Services	\$	276	\$	268	\$	-
50530 220	DENTAL Planning	\$	12	\$	-	\$	-
50530 230	DENTAL Finance	\$	723	\$	772	\$	-
50530 610	DENTAL City Hall	\$	49	\$	47	\$	-
50530 630	DENTAL Street Dept.	\$	69	\$	67	\$	-
50530 640	DENTAL Recreation	\$	259	\$	135	\$	-
50530 670	Dental Water	\$	2,062	\$	1,644	\$	1,253
50531 670	GYM MEMBERSHIP Water	\$	167	\$	126	\$	-
50532	VISION	\$	(40)	\$	-	\$	-
50532 210	VISION Admin. Services	\$	41	\$	41	\$	-
50532 220	VISION Planning	\$	2	\$	-	\$	-
50532 230	VISION Finance	\$	108	\$	113	\$	-
50532 610	VISION City Hall	\$	7	\$	7	\$	-
50532 630	VISION Street Dept.	\$	10	\$	10	\$	-
50532 640	VISION Recreation	\$	39	\$	20	\$	-
50532 670	Vision Water	\$	308	\$	253	\$	182
50533	LIFE INSURANCE	\$	(75)	\$	-	\$	-
50533 210	LIFE INSURANCE Admin. Services	\$	60	\$	60	\$	-
50533 220	LIFE INSURANCE Planning	\$	3	\$	-	\$	-

City of Colusa

Fiscal Year 2011-12 Operating Budget

Water Enterprise Fund Revenue and Expenditure Detail

50533 230	LIFE INSURANCE Finance	\$	157	\$	155	\$	-
50533 610	LIFE INSURANCE City Hall	\$	11	\$	11	\$	-
50533 630	LIFE INSURANCE Street Dept.	\$	15	\$	15	\$	-
50533 640	LIFE INSURANCE Recreation	\$	56	\$	27	\$	-
50533 670	Life Insurance Water	\$	447	\$	331	\$	243
50535	SUPPLE. INS.	\$	(25)	\$	-	\$	-
50535 210	SUPPLE. INS. Admin. Services	\$	14	\$	15	\$	-
50535 220	SUPPLE. INS. Planning	\$	1	\$	3	\$	-
50535 230	SUPPLE. INS. Finance	\$	38	\$	11	\$	-
50535 610	SUPPLE. INS. City Hall	\$	3	\$	3	\$	-
50535 630	SUPPLE. INS. Street Dept.	\$	4	\$	4	\$	-
50535 640	SUPPLE. INS. Recreation	\$	14	\$	2	\$	-
50535 670	ACI Suppl.Ins. Water	\$	107	\$	25	\$	68
50536 210	HIL Admin. Services	\$	1,360	\$	-	\$	-
50536 220	HIL Planning	\$	95	\$	-	\$	-
50536 230	HIL Finance	\$	690	\$	-	\$	-
50536 640	HIL Recreation	\$	911	\$	-	\$	-
50537 210	INS. STIPEND Admin. Services	\$	60	\$	60	\$	-
50537 230	INS. STIPEND Finance	\$	(1,095)	\$	173	\$	-
50537 610	INS. STIPEND City Hall	\$	21	\$	11	\$	-
50537 630	INS. STIPEND Street Dept.	\$	30	\$	15	\$	-
50537 640	INS. STIPEND Recreation	\$	113	\$	30	\$	-
50537 670	INS. STIPEND Water	\$	655	\$	273	\$	-
50538 210	HIL CASH OUT Admin. Services	\$	-	\$	525	\$	-
50538 230	HIL CASH OUT Finance	\$	286	\$	1,717	\$	-
50538 670	HIL Cash Out Water	\$	-	\$	-	\$	1,142
50710 670	Uniform Allow. Water	\$	-	\$	-	\$	400
50800 110	Salary Transfer City Clerk	\$	-	\$	-	\$	6,394
50800 120	Salary Transfer City Council	\$	-	\$	-	\$	6,394
50800 130	Salary Transfer City Treasurer	\$	-	\$	-	\$	2,984
50800 210	Salary Transfer Admin. Services	\$	-	\$	-	\$	35,881
50800 220	Salary Transfer Planning	\$	-	\$	-	\$	6,454
50800 230	Salary Transfer Finance	\$	-	\$	-	\$	54,295
50800 310	Salary Transfer Bldg. Inspector	\$	-	\$	-	\$	3,907
50800 610	Salary Transfer City Hall	\$	-	\$	-	\$	3,536
50800 630	Salary Transfer Street Dept.	\$	-	\$	-	\$	5,785
50800 635	Salary Transfer PW Admin	\$	-	\$	-	\$	61,014
51100 630	Uniform Allow Street Dept.	\$	30	\$	22	\$	-
51100 670	Uniform Allow Water	\$	792	\$	440	\$	-
51150 670	Workers Comp. Water	\$	-	\$	-	\$	1,754
51160 670	Retiree Health Water	\$	-	\$	-	\$	13,850
51170 670	Gym Membership Water	\$	-	\$	-	\$	126
51200 670	Clothing/Per Ex Water	\$	1,132	\$	1,200	\$	1,200
51300 670	Training/Travel Water	\$	318	\$	1,000	\$	1,000
51400 670	Suppl Medical Water	\$	656	\$	250	\$	250
52100 210	Office Expense Admin. Services	\$	-	\$	182	\$	-
52100 230	Office Expense Finance	\$	8,484	\$	10,000	\$	-
52100 240	Office Expense City Attorney	\$	-	\$	8	\$	-
52100 610	Office Expense City Hall	\$	-	\$	155	\$	-
52100 670	Office Expense Water	\$	4,697	\$	2,700	\$	2,700
52100 680	Office Expense Garbage	\$	34	\$	-	\$	-
52110 610	Supplies City Hall	\$	-	\$	28	\$	-

**City of Colusa**  
**Fiscal Year 2011-12 Operating Budget**  
**Water Enterprise Fund Revenue and Expenditure Detail**

52160 670	Plaques/Awards Water	\$	494	\$	-	\$	50
52180 670	Small Tools Water	\$	1,217	\$	1,500	\$	1,500
52200 670	Safety Equipmnt Water	\$	363	\$	1,523	\$	1,500
52250 670	Chlorine Water	\$	9,891	\$	9,133	\$	45,000
52260 670	Chemicals Water	\$	95	\$	1,500	\$	1,500
52270 670	Fuel Water	\$	5,763	\$	6,000	\$	6,000
52400 670	Fees & Permits Water	\$	9,814	\$	12,000	\$	12,000
52500 110	Prof Services City Clerk	\$	973	\$	1,293	\$	-
52500 210	Prof Services Admin. Services	\$	16,692	\$	25,000	\$	26,500
52500 230	Prof Services Finance	\$	20,320	\$	28,000	\$	28,000
52500 240	Prof Services City Attorney	\$	25,153	\$	27,000	\$	35,000
52500 610	Prof Services City Hall	\$	438	\$	1,418	\$	-
52500 620	Prof Services City Engineer	\$	10,746	\$	12,500	\$	12,500
52500 670	Prof Services Water	\$	24,262	\$	25,000	\$	20,000
52520 670	Testing Water	\$	6,488	\$	8,000	\$	9,000
52600 670	Utilities Water	\$	82,589	\$	75,000	\$	75,000
52700 610	Building Maint City Hall	\$	33	\$	32	\$	-
52700 620	Building Maint City Engineer	\$	-	\$	14	\$	-
52700 670	Building Maint Water	\$	27,252	\$	45,000	\$	45,000
52710 670	Pump/Motor Main Water	\$	7,013	\$	6,000	\$	6,000
52720 230	Equip Maint Finance	\$	873	\$	-	\$	-
52720 670	Equip Maint Water	\$	10,643	\$	10,000	\$	10,000
52740 670	Sidewalk Maint Water	\$	-	\$	5,000	\$	1,000
52800 670	Insurance/Bonds Water	\$	9,248	\$	3,836	\$	3,900
52850 670	Dues/Membershps Water	\$	2,737	\$	2,500	\$	2,500
53100 230	Advertising Finance	\$	-	\$	23	\$	-
53100 670	Advertising Water	\$	-	\$	750	\$	750
53200 670	Communications Water	\$	2,640	\$	2,415	\$	2,600
53850	Bad Debt Exp	\$	17,249	\$	-	\$	-
53900	Depreciation	\$	58,707	\$	-	\$	-
55900	Transfers Out	\$	5,284	\$	-	\$	-
55901 670	OVERHEAD EXP. Water	\$	104,074	\$	163,157	\$	134,299
55902 230	OPEB Funding Finance	\$	-	\$	-	\$	15,000
57100 610	Mach & Equip City Hall	\$	970	\$	(95)	\$	- ***
57100 670	Mach & Equip Water	\$	-	\$	516		***
57200	Capital Impr	\$	74	\$	-	\$	- ***
57200 610	Capital Impr City Hall	\$	285	\$	66	\$	- ***
57200 670	Capital Impr Water	\$	-	\$	8,889		***
<b>Total Expenses -----&gt;</b>		<b>\$</b>	<b>924,319</b>	<b>\$</b>	<b>865,006</b>	<b>\$</b>	<b>840,317</b>

**Water Fund Net Additions/Deficit (\$57,817)**

Notes:

\*\*\* Water Capital Improvement Plan to be presented at a later date.

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Sewer Enterprise Fund Revenue and Expenditure Detail

FUND #: 430 Name: Sewer Fund

		Actual Fiscal Yr	Working Budget	Working Budget
Description		2010	Fiscal Yr 2011	Fiscal Yr 2012
<b>Revenues</b>				
45100	Interest Earned	\$ 14,023	\$ -	\$ 16,000
45300	City Hall Rent	\$ -	\$ -	\$ 3,600
47600	Sewer Charges	\$ 1,976,685	\$ 2,125,681	\$ 2,125,000
47605	WWTP/STATE LOAN	\$ -	\$ 19,855	\$ -
47630	SEWER FACILITY	\$ -	\$ 31,806	\$ -
48900	DEV. DEPOSIT	\$ 8	\$ -	\$ -
49900	Misc Revenues	\$ 203,924	\$ -	\$ -
49990	Transfers In	\$ 5,405	\$ -	\$ -
<b>Total Revenue -----&gt;</b>		<b>\$ 2,200,045</b>	<b>\$ 2,177,342</b>	<b>\$ 2,144,600</b>
<b>Expenses</b>				
50100 110	Salaries/Perm City Clerk	\$ 6,020	\$ 6,000	\$ -
50100 120	Salaries/Perm City Council	\$ 6,000	\$ 6,000	\$ -
50100 130	Salaries/Perm City Treasurer	\$ 2,805	\$ 2,800	\$ -
50100 210	Salaries/Perm Admin. Services	\$ 25,075	\$ 25,217	\$ -
50100 220	Salaries/Perm Planning	\$ 1,293	\$ -	\$ -
50100 230	Salaries/Perm Finance	\$ 63,078	\$ 53,156	\$ -
50100 610	Salaries/Perm City Hall	\$ 2,139	\$ 2,273	\$ -
50100 630	Salaries/Perm Street Dept.	\$ 3,775	\$ 3,849	\$ -
50100 640	Salaries/Perm Recreation	\$ 34,483	\$ 7,051	\$ -
50100 690	Salaries/Perm Sewer	\$ 131,868	\$ 134,894	\$ 119,595
50110 110	FICA/MEDICARE City Clerk	\$ 63	\$ 372	\$ -
50110 120	FICA/MEDICARE City Council	\$ -	\$ 133	\$ -
50110 130	FICA/MEDICARE City Treasurer	\$ -	\$ 89	\$ -
50110 210	FICA/MEDICARE Admin. Services	\$ 1,689	\$ 1,674	\$ -
50110 220	FICA/MEDICARE Planning	\$ 80	\$ -	\$ -
50110 230	FICA/MEDICARE Finance	\$ 3,899	\$ 3,433	\$ -
50110 610	FICA/MEDICARE City Hall	\$ 101	\$ 142	\$ -
50110 630	FICA/MEDICARE Street Dept.	\$ 181	\$ 200	\$ -
50110 640	FICA/MEDICARE Recreation	\$ 2,116	\$ 390	\$ -
50110 690	Fica/Medicare Sewer	\$ 8,769	\$ 9,740	\$ 9,025
50111 110	MEDICARE City Clerk	\$ 15	\$ 87	\$ -
50111 120	MEDICARE City Council	\$ -	\$ 31	\$ -
50111 130	MEDICARE City Treasurer	\$ -	\$ 21	\$ -
50111 210	MEDICARE Admin. Services	\$ 395	\$ 392	\$ -
50111 220	MEDICARE Planning	\$ 19	\$ -	\$ -
50111 230	MEDICARE Finance	\$ 912	\$ 803	\$ -
50111 610	MEDICARE City Hall	\$ 23	\$ 33	\$ -
50111 630	MEDICARE Street Dept.	\$ 42	\$ 43	\$ -
50111 640	MEDICARE Recreation	\$ 495	\$ 92	\$ -
50111 690	Medicare Sewer	\$ 2,051	\$ 2,300	\$ 2,111
50300 630	Overtime Street Dept.	\$ -	\$ 38	\$ -
50300 690	Overtime Sewer	\$ 22,330	\$ 27,000	\$ 21,850
50310 690	Holiday O/T Sewer	\$ 1,198	\$ 1,700	\$ 1,438
50400	Ann Lv Sellback	\$ (19,164)	\$ -	\$ -
50450 210	Car Allowance Admin. Services	\$ 840	\$ 840	\$ -
50500 210	DEF. COMP Admin. Services	\$ 361	\$ 361	\$ -

City of Colusa  
Fiscal Year 2011-12 Operating Budget  
Sewer Enterprise Fund Revenue and Expenditure Detail

50500 230	DEF. COMP Finance	\$	194	\$	323	\$	-
50500 690	DEF. COMP Sewer	\$	442	\$	670	\$	-
50510	Retiree Benefit	\$	19,454	\$	-	\$	-
50510 690	Retiree Health Sewer	\$	6,196	\$	14,500	\$	-
50512 230	Unemp Insurance Finance	\$	574	\$	-	\$	-
50512 640	Unemp Insurance Recreation	\$	-	\$	47	\$	-
50515 110	Worker's Comp City Clerk	\$	-	\$	27	\$	-
50515 210	Worker's Comp Admin. Services	\$	136	\$	122	\$	-
50515 220	Worker's Comp Planning	\$	7	\$	-	\$	-
50515 230	Worker's Comp Finance	\$	352	\$	249	\$	-
50515 610	Worker's Comp City Hall	\$	36	\$	41	\$	-
50515 630	Worker's Comp Street Dept.	\$	254	\$	212	\$	-
50515 640	Worker's Comp Recreation	\$	192	\$	34	\$	-
50515 690	Worker's Comp Sewer	\$	6,762	\$	6,600	\$	-
50520 210	PERS RETIREMENT Admin. Services	\$	4,326	\$	4,458	\$	-
50520 220	PERS RETIREMENT Planning	\$	207	\$	-	\$	-
50520 230	PERS RETIREMENT Finance	\$	7,918	\$	9,006	\$	-
50520 610	PERS RETIREMENT City Hall	\$	361	\$	383	\$	-
50520 630	PERS RETIREMENT Street Dept.	\$	651	\$	679	\$	-
50520 640	PERS RETIREMENT Recreation	\$	3,480	\$	1,240	\$	-
50520 690	PERS Retirement Sewer	\$	19,577	\$	21,700	\$	21,775
50525 210	PERS HEALTH Admin. Services	\$	1,389	\$	1,526	\$	-
50525 230	PERS HEALTH Finance	\$	6,252	\$	6,867	\$	-
50525 610	PERS HEALTH City Hall	\$	488	\$	534	\$	-
50525 630	PERS HEALTH Street Dept.	\$	695	\$	763	\$	-
50525 640	PERS HEALTH Recreation	\$	1,656	\$	-	\$	-
50525 690	PERS Health Sewer	\$	18,075	\$	21,400	\$	21,898
50530 210	DENTAL Admin. Services	\$	276	\$	268	\$	-
50530 220	DENTAL Planning	\$	12	\$	-	\$	-
50530 230	DENTAL Finance	\$	723	\$	772	\$	-
50530 610	DENTAL City Hall	\$	49	\$	47	\$	-
50530 630	DENTAL Street Dept.	\$	69	\$	67	\$	-
50530 640	DENTAL Recreation	\$	259	\$	134	\$	-
50530 690	Dental Sewer	\$	1,820	\$	1,900	\$	1,755
50531 690	GYM MEMBERSHIP Sewer	\$	167	\$	163	\$	-
50532	VISION	\$	(40)	\$	-	\$	-
50532 210	VISION Admin. Services	\$	41	\$	41	\$	-
50532 220	VISION Planning	\$	2	\$	-	\$	-
50532 230	VISION Finance	\$	108	\$	119	\$	-
50532 610	VISION City Hall	\$	7	\$	7	\$	-
50532 630	VISION Street Dept.	\$	10	\$	10	\$	-
50532 640	VISION Recreation	\$	38	\$	21	\$	-
50532 690	Vision Sewer	\$	271	\$	280	\$	255
50533	LIFE INSURANCE	\$	(38)	\$	-	\$	-
50533 210	LIFE INSURANCE Admin. Services	\$	60	\$	60	\$	-
50533 220	LIFE INSURANCE Planning	\$	3	\$	-	\$	-
50533 230	LIFE INSURANCE Finance	\$	157	\$	173	\$	-
50533 610	LIFE INSURANCE City Hall	\$	11	\$	11	\$	-
50533 630	LIFE INSURANCE Street Dept.	\$	15	\$	15	\$	-
50533 640	LIFE INSURANCE Recreation	\$	56	\$	30	\$	-
50533 690	Life Insurance Sewer	\$	395	\$	390	\$	341
50535	SUPPLE. INS.	\$	(14)	\$	-	\$	-

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Sewer Enterprise Fund Revenue and Expenditure Detail

50535 210	SUPPLE. INS. Admin. Services	\$	14	\$	10	\$	-
50535 220	SUPPLE. INS. Planning	\$	1	\$	-	\$	-
50535 230	SUPPLE. INS. Finance	\$	38	\$	20	\$	-
50535 610	SUPPLE. INS. City Hall	\$	3	\$	2	\$	-
50535 630	SUPPLE. INS. Street Dept.	\$	4	\$	2	\$	-
50535 640	SUPPLE. INS. Recreation	\$	14	\$	4	\$	-
50535 690	ACI Suppl.Ins. Sewer	\$	95	\$	35	\$	95
50536 210	HIL Admin. Services	\$	1,360	\$	-	\$	-
50536 230	HIL Finance	\$	690	\$	-	\$	-
50536 640	HIL Recreation	\$	911	\$	-	\$	-
50537 210	INS. STIPEND Admin. Services	\$	60	\$	40	\$	-
50537 230	INS. STIPEND Finance	\$	314	\$	173	\$	-
50537 610	INS. STIPEND City Hall	\$	21	\$	11	\$	-
50537 630	INS. STIPEND Street Dept.	\$	30	\$	15	\$	-
50537 640	INS. STIPEND Recreation	\$	113	\$	30	\$	-
50537 690	INS. STIPEND Sewer	\$	655	\$	273	\$	-
50538 230	HIL CASH OUT Finance	\$	286	\$	1,717	\$	-
50538 690	HIL Cash Out Sewer	\$	-	\$	-	\$	2,121
50710 690	Uniform Allow. Sewer	\$	-	\$	-	\$	560
50800 110	Personnel Serv. City Clerk	\$	-	\$	-	\$	6,395
50800 120	Salary Transfer City Council	\$	-	\$	-	\$	6,395
50800 130	Salary Transfer City Treasurer	\$	-	\$	-	\$	2,984
50800 210	Salary Transfer Admin. Services	\$	-	\$	-	\$	35,882
50800 220	Salary Transfer Planning	\$	-	\$	-	\$	6,455
50800 230	Salary Transfer Finance	\$	-	\$	-	\$	54,295
50800 310	Salary Transfer Bldg. Inspector	\$	-	\$	-	\$	4,907
50800 610	Salary Transfer City Hall	\$	-	\$	-	\$	3,536
50800 630	Salary Transfer Street Dept.	\$	-	\$	-	\$	5,785
50800 635	Salary Transfer PW Admin	\$	-	\$	-	\$	61,014
51100 630	Uniform Allow Street Dept.	\$	30	\$	22	\$	-
51100 690	Uniform Allow Sewer	\$	394	\$	325	\$	-
51150 690	Workers Comp. Sewer	\$	-	\$	-	\$	2,046
51160 690	Retiree Health Sewer	\$	-	\$	-	\$	17,863
51170 690	Gym Membership Sewer	\$	-	\$	-	\$	326
51200 670	Clothing/Per Ex Water	\$	19	\$	-	\$	-
51200 690	Clothing/Per Ex Sewer	\$	1,401	\$	1,200	\$	400
51300 690	Training/Travel Sewer	\$	3,638	\$	2,000	\$	2,000
51400 690	Suppl Medical Sewer	\$	656	\$	250	\$	250
52100 210	Office Expense Admin. Services	\$	-	\$	15	\$	-
52100 230	Office Expense Finance	\$	8,971	\$	10,000	\$	-
52100 610	Office Expense City Hall	\$	-	\$	155	\$	-
52100 670	Office Expense Water	\$	67	\$	-	\$	-
52100 690	Office Expense Sewer	\$	2,462	\$	3,000	\$	3,800
52110 610	Supplies City Hall	\$	-	\$	28	\$	-
52110 690	Supplies Sewer	\$	621	\$	400	\$	400
52160 690	Plaques/Awards Sewer	\$	494	\$	50	\$	50
52180 690	Small Tools Sewer	\$	910	\$	1,500	\$	1,500
52200 690	Safety Equipmnt Sewer	\$	117	\$	750	\$	1,000
52240 690	Weed Abatement Sewer	\$	1,538	\$	82	\$	6,000
52250 690	Chlorine Sewer	\$	82	\$	9,000	\$	3,000
52260 640	Chemicals Recreation	\$	-	\$	22	\$	-
52260 690	Chemicals Sewer	\$	22,534	\$	20,000	\$	20,000



City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Gas Tax Fund (241) Revenue Expenditure Detail

FUND #: 241 Name: Gas Taxes

Description		Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
<b>Revenues</b>				
45100	Interest Earned	\$ 659	\$ (368)	\$ -
46130	Hwy User 2103	\$ -	\$ -	\$ 65,894
46131	Hwy User 2105	\$ 34,598	\$ 79,500	\$ 31,355
46132	Hwy User 2106	\$ 22,001	\$ 15,000	\$ 19,021
46133	Hwy User 2107	\$ 46,091	\$ 38,000	\$ 41,727
46134	Hwy User 2107.5	\$ 4,000	\$ 2,000	\$ 2,000
<b>Total Revenue -----&gt;</b>		<b>\$ 107,350</b>	<b>\$ 134,132</b>	<b>\$ 159,997</b>
<b>Expenses</b>				
50100	Salaries/Perm	\$ (80)	\$ -	\$ -
50100 630	Salaries/Perm Street Dept.	\$ 11,291	\$ 11,597	\$ -
50110 630	FICA/MEDICARE Street Dept.	\$ 741	\$ 736	\$ -
50111 630	MEDICARE Street Dept.	\$ 173	\$ 173	\$ -
50500 630	DEF. COMP Street Dept.	\$ -	\$ 84	\$ -
50515 630	Worker's Comp Street Dept.	\$ 600	\$ 516	\$ -
50520 630	PERS RETIREMENT Street Dept.	\$ 1,929	\$ 1,969	\$ -
50525 630	PERS HEALTH Street Dept.	\$ 834	\$ 1,297	\$ -
50530 630	DENTAL Street Dept.	\$ 201	\$ 194	\$ -
50532 630	VISION Street Dept.	\$ 30	\$ 30	\$ -
50533 630	LIFE INSURANCE Street Dept.	\$ 43	\$ 43	\$ -
50535 630	SUPPLE. INS. Street Dept.	\$ 10	\$ 10	\$ -
50536 630	HIL Street Dept.	\$ 1,156	\$ 197	\$ -
50537 630	INS. STIPEND Street Dept.	\$ 87	\$ 34	\$ -
50538 630	HIL CASH OUT Street Dept.	\$ -	\$ 185	\$ -
50800 630	Salary Transfer Street Dept.	\$ -	\$ -	\$ 28,187
50800 635	Salary Transfer PW Admin	\$ -	\$ -	\$ 5,780
51100 630	Uniform Allow Street Dept.	\$ 70	\$ 49	\$ -
51150 630	Workers Comp. Street Dept.	\$ -	\$ -	\$ 219
52500 630	Prof Services Street Dept.	\$ -	\$ 8,000	\$ -
52520 630	Testing Street Dept.	\$ -	\$ 8,000	\$ -
52600 630	Utilities Street Dept.	\$ 59,024	\$ 75,000	\$ 60,000
52730 630	Street Maint Street Dept.	\$ 12,903	\$ -	\$ 20,000
52740 630	Sidewalk/Curb Maint.	\$ -	\$ -	\$ 3,600
52850 630	Dues/Membershps Street Dept.	\$ -	\$ 2,500	\$ 1,500
59100 630	Loan Principle Street Dept.	\$ 13,388	\$ 6,699	\$ -
59200 630	Loan Interest Street Dept.	\$ 880	\$ 361	\$ -
<b>Total Expenses -----&gt;</b>		<b>\$ 103,280</b>	<b>\$ 117,674</b>	<b>\$ 119,286</b>
<b>Gas Tax Fund Net Additions/Deficit</b>		<b>\$ 40,711</b>		

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 SLESF Fund (214) Revenue and Expenditure Detail

FUND #: 214 Name: SLESF

		Actual Fiscal Yr	Working Budget	Working Budget
Description		2010	Fiscal Yr 2011	Fiscal Yr 2012
<b>Revenues</b>				
45100	Interest Earned	\$ 1,206	\$ 562	\$ -
46200	SLESF Revenue	\$ 100,000	\$ 100,642	\$ -
<b>Total Revenue -----&gt;</b>		<b>\$ 101,206</b>	<b>\$ 101,204</b>	<b>\$ -</b>
<b>Expenses</b>				
51200 710	Clothing/Per Ex Police	\$ 1,379	\$ -	\$ 500
51300 710	Training/Travel Police	\$ 274	\$ 3,000	\$ 4,500
51400 710	Suppl Medical Police	\$ -	\$ -	\$ 1,500
52100 710	Office Expense Police	\$ 3,317	\$ 3,000	\$ 1,750
52110 710	Supplies Police	\$ 5,968	\$ 4,000	\$ 3,000
52120 710	Fingerprinting Police	\$ 827	\$ 2,000	\$ 600
52130 710	Photo Supplies Police	\$ 607	\$ 100	\$ -
52140 710	Ammunition Police	\$ 5,684	\$ 750	\$ 2,000
52200 710	Safety Equipmnt Police	\$ 7,935	\$ 4,500	\$ 3,000
52500 710	Prof Services Police	\$ 26,248	\$ 6,000	\$ -
52720 710	Equip Maint Police	\$ 4,607	\$ 6,000	\$ 8,000
53100 710	Advertising Police	\$ 89	\$ 58	\$ 250
53200 710	Communications Police	\$ 1,978	\$ 300	\$ 900
57100 710	Mach & Equip Police	\$ 45,243	\$ 29,141	\$ 74,000 ***
<b>Total Expenses -----&gt;</b>		<b>\$ 104,155</b>	<b>\$ 58,849</b>	<b>\$ 100,000</b>
<b>SLESF Fund Net Additions/Deficit</b>		<b>\$ (100,000)</b>		

Notes:

- \*\*\* Patrol Vehicle
- \*\*\* Traffic Radar
- \*\*\* Video Camera Equipment
  
- \*\*\* Fund marked for potential State elimination

City of Colusa

Fiscal Year 2011-12 Operating Budget

Pool/Trees/Parks Improvement District (253) Revenue Expenditure Detail

FUND #: 253 Name: Improvemnt Dist

Description		Actual Fiscal Yr 2010	Working Budget Fiscal Yr 2011	Working Budget Fiscal Yr 2012
<b>Revenues</b>				
42100	P/T/P Impr Dist	\$ 74,915	\$ 67,622	\$ 68,000
45100	Interest Earned	\$ 598	\$ (296)	\$ -
<b>Total Revenue -----&gt;</b>		<b>\$ 75,513</b>	<b>\$ 67,326</b>	<b>\$ 68,000</b>
<b>Expenses</b>				
50100 665	Salaries/Perm Pool-Imp. Dist.	\$ -	\$ -	\$ 15,000
50105 665	Salaries/Temp Pool-Imp. Dist.	\$ 13,463	\$ 15,000	\$ -
50110 665	Fica/Medicare Pool-Imp. Dist.	\$ 882	\$ 930	\$ 930
50111 665	Medicare Pool-Imp. Dist.	\$ 159	\$ 218	\$ 218
50515 665	Worker's Comp Pool-Imp. Dist.	\$ 242	\$ 267	\$ -
50800 630	Salary Transfer Street Dept.	\$ -	\$ -	\$ 7,888
50800 635	Salary Transfer PW Admin	\$ -	\$ -	\$ 5,780
50800 640	Salary Transfer Recreation	\$ -	\$ -	\$ 14,077
50800 650	Salary Transfer Parks	\$ -	\$ -	\$ 26,956
51150 665	Workers Comp. Pool-Imp. Dist.	\$ -	\$ -	\$ 219
51200 665	Clothing/Per Ex Pool-Imp. Dist.	\$ -	\$ 23	\$ -
52100 665	Office Expense Pool-Imp. Dist.	\$ 23	\$ 23	\$ -
52110 665	Supplies Pool-Imp. Dist.	\$ 52	\$ 52	\$ -
52250 665	Chlorine Pool-Imp. Dist.	\$ 6,154	\$ 6,154	\$ 6,200
52400 665	Fees & Permits Pool-Imp. Dist.	\$ 602	\$ 602	\$ -
52500 650	Prof Services Parks	\$ -	\$ -	\$ 20,000
52500 665	Prof Services Pool-Imp. Dist.	\$ 48,635	\$ 48,635	\$ 48,000
52600 665	Utilities Pool-Imp. Dist.	\$ 4,309	\$ 4,309	\$ 4,500
52700	Building Maint	\$ 21	\$ -	\$ -
52700 665	Building Maint Pool-Imp. Dist.	\$ 3,504	\$ 3,504	\$ 3,500
52720 665	Equip Maint Pool-Imp. Dist.	\$ 307	\$ 307	\$ 300
52800 665	Insurance/Bonds Pool-Imp. Dist.	\$ 468	\$ 468	\$ 450
53100 665	Advertising Pool-Imp. Dist.	\$ 101	\$ 549	\$ 500
53200 665	Communications Pool-Imp. Dist.	\$ 549	\$ 1,750	\$ 1,750
53700 665	Tipping Fees Pool-Imp. Dist.	\$ 13	\$ 13	\$ -
57100 665	Mach & Equip Pool-Imp. Dist.	\$ 477	\$ 477	\$ 450
<b>Total Expenses -----&gt;</b>		<b>\$ 79,962</b>	<b>\$ 83,281</b>	<b>\$ 156,718</b>
<b>P-T-P Improv. District Fund Net Addition/Deficit</b>		<b>\$ (88,718)</b>		

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Redevelopment Agency (230) Revenue  
 and Expenditure Detail

FUND #: 230 Name: Redevelopment Agency

Description	Actual Prior Formation	Working	
		Budget Fiscal Yr 2011	Budget Fiscal Yr 2012
<b>Revenue</b>			
101 59100 Loan from General Fund		\$ 549,073	\$ 137,283
<b>Total Revenue-----&gt;</b>		<b>\$ 549,073</b>	<b>\$ 140,629</b>
<b>Expenses</b>			
50100 210 Salaries	\$ -	\$ -	\$ 1,250
50100 220 Salaries	\$ -	\$ -	\$ 900
50700 210 Administration Charge 15%		\$ 41,515	\$ 45,885
52100 210 Office Expense	\$ 100	\$ 235	
51300 210 Training/Travel Admin. Services	\$ 22	\$ 118	\$ -
52500 210 Prof Services Admin. Services	\$ 2,245	\$ 265,053	\$ 293,150 ***
52500 240 Prof Services City Attorney	\$ 2,760	\$ 6,000	\$ 6,000
52500 620 Prof Services City Engineer	\$ 2,048	\$ 2,000	\$ 2,000
52850 120 Dues/Memberships	\$ -	\$ 2,100	\$ 5,100
53100 210 Advertising Admin. Services	\$ 34	\$ 55	\$ -
53200 210 Communications	\$ -	\$ 980	\$ 500
53300 210 Rents & Leases	\$ -	\$ 225	
59200 210 Interest Expense 1%	\$ 73	\$ 5,490	\$ 6,864
<b>Total Expenses -----&gt;</b>	<b>\$ 7,282</b>	<b>\$ 323,771</b>	<b>\$ 361,649</b>
<b>Redevelopment Agency Net Addition/Deficit</b>	<b>\$ (3,000)</b>		

Notes:

- \*\*\* Mayuga Consulting
- \*\*\* JPA Econ. Dev.
- \*\*\* Website Dev.

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Indian Gaming - Police (291) Revenue and Expenditure Detail

FUND #: 291 Name: Indian Gaming - Police (291)

		Actual Fiscal Yr	Working Budget	Working Budget	
Description		2010	Fiscal Yr 2011	Fiscal Yr 2012	
<b>Revenues</b>					
45100	Interest Earned	\$ 1,206	\$ 562	\$ -	
49900	Misc Revenue	\$ 100,000	\$ 100,642	\$ 102,500	
	<b>Total Revenue -----&gt;</b>	<b>\$ 101,206</b>	<b>\$ 101,204</b>	<b>\$ 102,500</b>	<b>***</b>
<b>Expenses</b>					
50800 710	Salary Transfer Police	\$ -	\$ -	\$ 79,000	***
57100 710	Mach & Equip Police			\$ 23,500	
	<b>Total Expenses -----&gt;</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 102,500</b>	
<b>Indian Gaming Fund (291) Net Additions/Deficit</b>		<b>\$ -</b>			

Notes:

- \*\*\* One time Funding
- \*\*\* Revenue received in June 2011

City of Colusa  
 Fiscal Year 2011-12 Operating Budget  
 Indian Gaming - Fire (292) Revenue and Expenditure Detail

FUND #: 292 Name: Indian Gaming - Fire (292)

		Actual Fiscal Yr	Working Budget	Working Budget
		2010	Fiscal Yr 2011	Fiscal Yr 2012
Description				
<b>Revenues</b>				
45100	Interest Earned	\$ 1,206	\$ 562	\$ -
49900	Misc Revenue	\$ 100,000	\$ 100,642	\$ 73,000
	<b>Total Revenue -----&gt;</b>	<b>\$ 101,206</b>	<b>\$ 101,204</b>	<b>\$ 73,000 ***</b>
<b>Expenses</b>				
50800 320	Salary Transfer Police	\$ -	\$ -	\$ 73,000 ***
	<b>Total Expenses -----&gt;</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 73,000</b>
<b>Indian Gaming Fund (292) Net Additions/Deficit</b>		<b>\$ -</b>		

Notes:

- \*\*\* One time Funding
- \*\*\* Revenue received in June 2011

**City of Colusa**  
**Budgeted Revenues / Expenditures / Fund Balance**  
**Fiscal Year 2011-12**

	<u>REVENUES</u>	<u>EXPENDITURES</u>	<u>ENDING FUND BALANCE (INCLUDES RESERVES)</u>
<b>General Fund</b>	\$ 2,665,950	2,694,692	1,706,271
<b>Enterprise Funds</b>			
Sewer Service	\$ 2,144,600	2,109,973	2,831,729
Water Service	782,500	840,318	113,523
<b>Total Enterprise Funds</b>	<u>\$ 2,927,100</u>	<u>2,950,291</u>	<u>2,945,252</u>
<b>Special Revenue Funds</b>			
Gas Tax	\$ 159,997	119,286	202,678
State Law Enforcement Grant	-	100,000	83,627
Parks / Trees Improvement District	68,000	156,753	27,402
Redevelopment	-	361,649	(608,368) <b>(1)</b>
Indian Gaming - Police	-	102,500	(18,875)
Indian Gaming - Fire	-	73,000	2,663
<b>Total Special Revenue Funds</b>	<u>\$ 227,997</u>	<u>913,188</u>	<u>(310,873)</u>
<b>Total Citywide Budgeted Funds</b>	<u>\$ 5,821,047</u>	<u>6,558,171</u>	<u>4,340,650</u>

**(1) Negative fund balance in Redevelopment Fund is funded through a loan from the General Fund. This amount will be reimbursed to the General Fund as Tax Increment is received by the Redevelopment Fund.**