

RESOLUTION NO. 2026-47

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CRESCENT CITY ADOPTING THE ANNUAL BUDGET OF THE CITY OF CRESCENT CITY, INCLUDING ANY ATTACHMENTS AND/OR APPENDICES, FOR FISCAL YEAR 2026-27

WHEREAS, the budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027, as submitted by the City Manager, has been reviewed by the City Council and a duly-noticed public hearing held thereon the 15th day of June 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CRESCENT CITY, CALIFORNIA AS FOLLOWS:

1. That the Fiscal Year 2026-27 City of Crescent City Annual Budget is hereby appropriated in the amounts identified below and further described in the attached budget:

Fund	Expense / Expenditure
General Fund	11,609,035
Special Revenue Funds	15,042,822
Debt Service Funds	-
Enterprise Funds (including Enterprise CIP)	18,411,287
Internal Service Funds	2,683,922
General CIP Funds	18,641,852
Fiduciary Funds	159,778
Total	66,548,696

2. That the appropriated amounts do not include depreciation;
3. That the appropriated amounts do include transfers between funds;
4. That the unused appropriations at the end of Fiscal Year 2025-26 for capital projects, special projects, and grant projects that are unfinished and continuing into Fiscal Year 2026-27 shall be carried forward and become part of the Fiscal Year 2026-27 budget; an estimate of those balances to be carried forward is included in the adopted Fiscal Year 2026-27 budget, and the final carry-forward balances will be updated when the actual amounts are determined;
5. That during the Fiscal Year 2026-27, the annual budget may be amended by modification action when such amendments do not exceed the Appropriations Limit as calculated and set forth pursuant to Article XIIB of the Constitution of the State of California;
6. That during the Fiscal Year 2026-27, the General Fund and other previously authorized funds are hereby established in said budget, provided however, that additional funds may be established by appropriate action;

7. That the Position Control in the attached budget document is hereby approved;
8. That pursuant to the provisions of Section 2.08.050 of the Crescent City Municipal Code, the City Manager shall administer said budget in accordance with the appropriate provisions of the ordinances and resolutions of the City;
9. That during the Fiscal Year 2026-27, the City Manager may authorize budget transfers between expense categories within the same fund and department to meet the operational needs of each department;
10. That the Director of Finance / Treasurer is hereby authorized to execute interfund transfers during the course of the fiscal year in accordance with the budget;
11. That a true and correct copy of the Fiscal Year 2026-27 Annual Budget shall be filed in the office of the City Clerk.

PASSED AND ADOPTED and made effective the same day by the City Council of the City of Crescent City on this 15th day of June 2026, by the following polled vote:

AYES: Council Members Altman, Greenough, Shamblin, Tinkler and Mayor Wright

NOES: None

ABSTAIN: None

ABSENT: None



Isaiah Wright, Mayor

ATTEST:



Robin Altman, City Clerk

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***City of Crescent City
Original Budget
Fiscal Year 2026-27***

***Adopted by Resolution 2026-XX
Public Hearing: June 15, 2026***

**** Subject to change by future Council resolution***



**City of Crescent City
FY 2026-27 Annual Budget**

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RESOLUTION NO. 2026-XX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CRESCENT CITY
ADOPTING THE ANNUAL BUDGET OF THE CITY OF CRESCENT CITY, INCLUDING ANY
ATTACHMENTS AND/OR APPENDICES, FOR FISCAL YEAR 2026-27**

WHEREAS, the budget for the fiscal year beginning July 1, 2026 and ending June 30, 2027, as submitted by the City Manager, has been reviewed by the City Council and a duly-noticed public hearing held thereon the 15th day of June 2026.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
CRESCENT CITY, CALIFORNIA AS FOLLOWS:**

1. That the Fiscal Year 2026-27 City of Crescent City Annual Budget is hereby appropriated in the amounts identified below and further described in the attached budget:

Fund	Expense / Expenditure
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Fiduciary Funds	159,778
Total	66,548,696

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3. That the appropriated amounts do include transfers between funds;
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5. That during the Fiscal Year 2026-27, the annual budget may be amended by modification action when such amendments do not exceed the Appropriations Limit as calculated and set forth pursuant to Article XIIB of the Constitution of the State of California;
6. That during the Fiscal Year 2026-27, the General Fund and other previously authorized funds are hereby established in said budget, provided however, that additional funds may be established by appropriate action;

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7. That the Position Control in the attached budget document is hereby approved;
8. That pursuant to the provisions of Section 2.08.050 of the Crescent City Municipal Code, the City Manager shall administer said budget in accordance with the appropriate provisions of the ordinances and resolutions of the City;
9. That during the Fiscal Year 2026-27, the City Manager may authorize budget transfers between expense categories within the same fund and department to meet the operational needs of each department;
10. That the Director of Finance / Treasurer is hereby authorized to execute interfund transfers during the course of the fiscal year in accordance with the budget;
11. That a true and correct copy of the Fiscal Year 2026-27 Annual Budget shall be filed in the office of the City Clerk.

PASSED AND ADOPTED and made effective the same day by the City Council of the City of Crescent City on this 15th day of June 2026, by the following polled vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Isaiah Wright, Mayor

ATTEST:

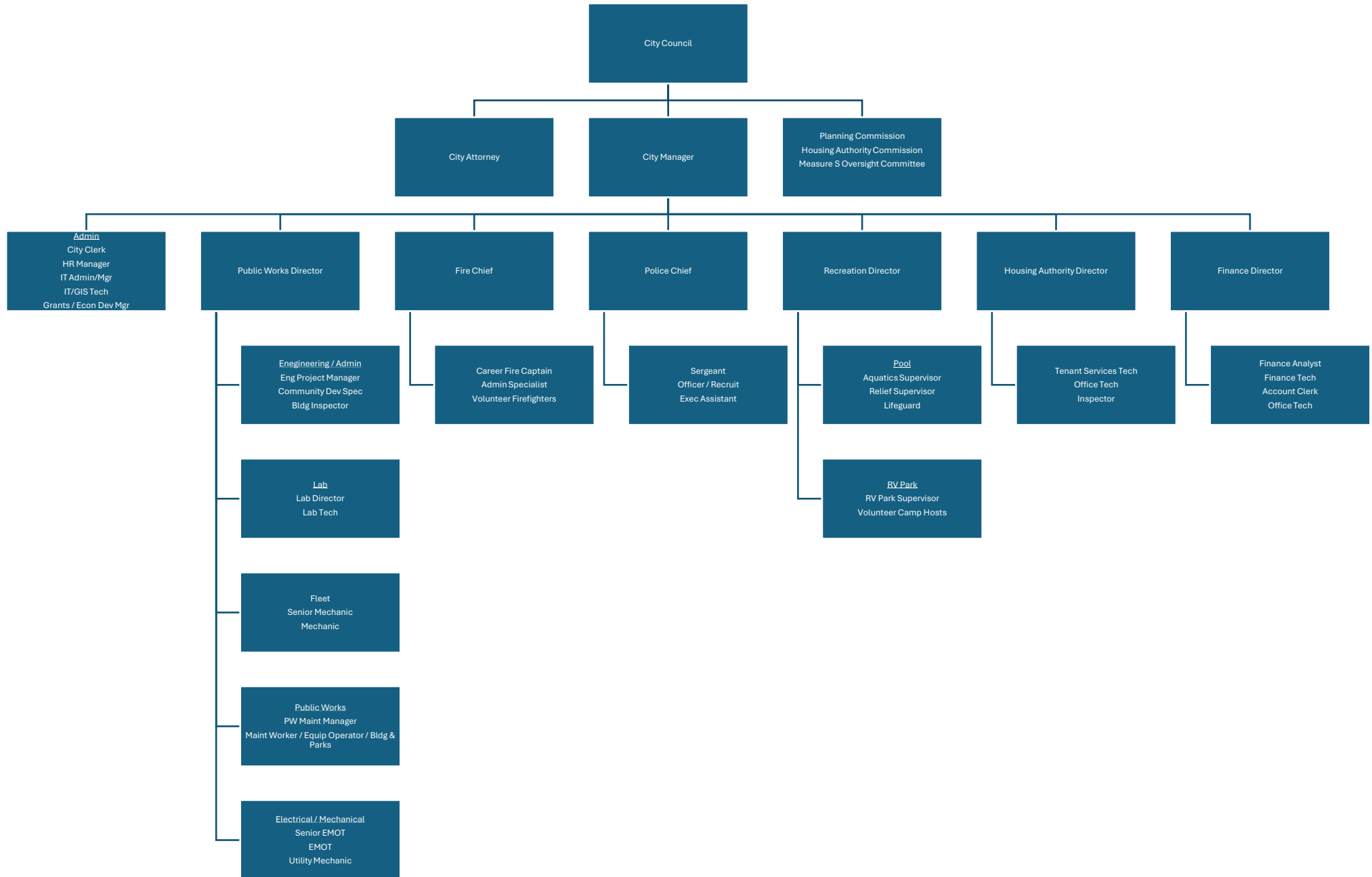
Robin Altman, City Clerk



**City of Crescent City
FY 2026-27 Annual Budget**

Isaiah Wright	Mayor
Candace Tinkler	Mayor Pro Tem
Ray Altman	Council Member
Jason Greenough	Council Member
Steve Shamblin	Council Member

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**City of Crescent City FY 2026-27 Budget
Fund Summaries**

	Audited Working Capital or Fund Balance * 6/30/2025	Budgeted Net Activity FY 2025-26	Budgeted Working Capital or Fund Balance * 6/30/2026	Estimated ** Net Activity FY 2025-26	Estimated ** Working Capital or Fund Balance * 6/30/2026	Proposed Revenues FY 2026-27	Proposed Expenditures / Expenses FY 2026-27	Proposed Net Activity FY 2026-27	Estimated Working Capital or Fund Balance * 6/30/2027
General Fund									
001 General Fund	4,539,754	(1,663,071)	2,876,683	(874,508)	3,665,246	10,551,253	(11,609,035)	(1,057,782)	2,607,464
Special Revenue Funds									
110 Housing Authority	468,245	(56,915)	411,330	(27,065)	441,180	5,243,898	(5,398,413)	(154,515)	286,665
104 CDBG Program Income (PI)	1,705	-	1,705	(505)	1,200	2,000	(2,000)	-	1,200
107 CDBG Loan Program	33,535	(2,000)	31,535	(1,200)	32,335	-	(2,000)	(2,000)	30,335
154 CDBG COVID	(698)	-	(698)	-	(698)	698	-	698	-
155 2022 CDBG	(56,805)	56,804	(1)	56,805	-	-	-	-	-
158 CDBG 2023	(1,217)	1,217	-	1,217	-	1,064,268	(1,064,268)	-	-
159 CDBG 2023-A	(3,363)	3,363	-	3,363	-	3,264,672	(3,264,672)	-	-
161 CDBG 2024	-	-	-	-	-	714,791	(714,791)	-	-
106 Rehab and Sidewalk Loans	68,980	-	68,980	-	68,980	-	-	-	68,980
115 Gas Tax	28,901	-	28,901	-	28,901	195,242	(195,242)	-	28,901
116 Successor Housing	649,087	-	649,087	-	649,087	-	-	-	649,087
117 RMRA	308,738	(165,796)	142,942	14,204	322,942	189,413	(427,200)	(237,787)	85,155
120 American Rescue Plan Act	64,201	(63,458)	743	-	64,201	-	(64,201)	(64,201)	-
121 Volunteer Firefighter Support	11,083	(640)	10,443	(640)	10,443	12,600	(23,043)	(10,443)	-
156 Clean California	(147,079)	147,803	724	147,804	725	2,569,720	(2,570,445)	(725)	-
157 CPLHA	24,946	-	24,946	-	24,946	181,354	(206,300)	(24,946)	-
160 PIP / PLHA	3,822	176	3,998	176	3,998	650,549	(650,550)	(1)	3,997
162 HOME Grant	-	-	-	-	-	138,786	(138,786)	-	-
163 OPC Grant	-	-	-	-	-	320,911	(320,911)	-	-
Debt Service Funds									
301 Police Department Facility Debt Service	-	132,000	132,000	132,000	132,000	-	-	-	132,000
Enterprise Funds									
412 RV Park	680,123	(231,607)	448,516	69,831	749,954	1,505,042	(1,726,187)	(221,145)	528,809
413 Sewer	3,137,329	(1,392,441)	1,744,888	(876,945)	2,260,384	6,858,511	(7,215,016)	(356,505)	1,903,879
913 Sewer CIP	1,201,979	(939,074)	262,905	(219,512)	982,467	1,800,528	(2,468,757)	(668,229)	314,238
419 Water	2,777,795	(468,720)	2,309,075	(176,401)	2,601,394	4,075,515	(4,287,018)	(211,503)	2,389,891
919 Water CIP	1,577,967	(1,329,879)	248,088	(106,906)	1,471,061	1,540,122	(2,714,309)	(1,174,187)	296,874
Internal Service Funds									
420 Info Tech Services	14,087	(2)	14,085	13,519	27,606	622,541	(639,022)	(16,481)	11,125
506 Building Services	(551)	-	(551)	-	(551)	238,501	(238,501)	-	(551)
508 Equipment Services	157,927	40,000	197,927	40,000	197,927	531,141	(491,141)	40,000	237,927
620 Insurance	189,659	(92,786)	96,873	57,444	247,103	957,298	(1,154,251)	(196,953)	50,150
630 OPEB	-	-	-	-	-	161,007	(161,007)	-	-
Capital Project & Acquisition Funds									
901 Capital Improvement Projects	1,490,122	(1,374,273)	115,849	391,565	1,881,687	8,461,448	(10,024,032)	(1,562,584)	319,103
902 Beachfront Park Donations	9,650	-	9,650	-	9,650	-	-	-	9,650
903 Pebble Beach CIP	(4,735,517)	4,799,986	64,469	98,274	(4,637,243)	13,403,593	(8,531,491)	4,872,102	234,859
930 Fire Veh & Equip Replacement	653,348	8,393	661,741	25,641	678,989	155,500	-	155,500	834,489
940 Police Vehicle Replacement	6,153	-	6,153	176	6,329	80,000	(86,329)	(6,329)	-

* General Fund, Special Revenue, and General Capital Funds use Fund Balance. Enterprise Funds and Internal Service Funds use Working Capital.

	Audited Fund Balance 6/30/2025	Budgeted Net Activity FY 2025-26	Budgeted Fund Balance 6/30/2026	Estimated ** Net Activity FY 2025-26	Estimated ** Fund Balance 6/30/2026	Proposed Revenues FY 2026-27	Proposed Expenditures / Expenses FY 2026-27	Proposed Net Activity FY 2026-27	Estimated Fund Balance 6/30/2027
Fiduciary Funds									
991 Successor Agency	(254,354)	45,387	(208,967)	144,957	(109,397)	-	(159,778)	(159,778)	(109,397)

** Projected activity is an estimate only, based on year-to-date experience. Actual results will not be known until the fiscal year ends and the audit is complete. Results will vary from estimated amounts.

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General Fund

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: n/a General Fund - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	7,404,765	7,571,802	7,516,641	7,679,300	7,680,627	7,760,300	79,673	1%
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	335,957	445,972	783,145	374,185	427,331	394,185	(33,146)	-8%
Fines & Penalties	18,145	11,934	19,447	4,600	18,720	11,100	(7,620)	-41%
Other Operating Sources	201,753	196,425	88,550	259,174	146,836	244,482	97,646	67%
Operating Grants/Contributions	321,657	564,400	406,163	598,917	544,849	498,663	(46,186)	-8%
Charges for Services	780,991	1,513,692	946,884	1,676,562	1,381,652	1,201,158	(180,494)	-13%
Subtotal	9,063,268	10,304,225	9,760,830	10,592,738	10,200,015	10,109,888	(90,127)	-1%
<u>Financing Sources</u>								
Interest Income	87,930	225,900	238,040	180,000	183,196	100,000	(83,196)	-45%
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	87,930	225,900	238,040	180,000	183,196	100,000	(83,196)	-45%
<u>Capital Sources</u>								
Capital Leases/Rentals	32,204	35,494	31,903	38,600	38,600	71,700	33,100	86%
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	32,204	35,494	31,903	38,600	38,600	71,700	33,100	86%
<u>Internal Sources</u>								
Interfund Transfers In	279,581	273,421	238,201	298,289	298,289	269,665	(28,624)	-10%
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	215,999	234,224	-	-	-	-	-	-
Subtotal	495,580	507,645	238,201	298,289	298,289	269,665	(28,624)	-10%
TOTAL SOURCES	9,678,982	11,073,264	10,268,974	11,109,627	10,720,100	10,551,253	(168,847)	-2%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	2,988,239	3,710,101	3,615,043	4,372,323	4,022,017	4,148,296	126,279	3%
Benefits	1,568,736	1,871,045	1,921,996	2,287,458	2,211,539	2,455,571	244,032	11%
Utilities & Telephone	321,138	319,780	335,216	394,110	394,320	445,153	50,833	13%
Materials & Supplies	748,567	893,955	904,480	1,036,769	919,108	689,419	(229,689)	-25%
Contracts & Services	1,145,269	1,329,086	1,706,036	2,042,467	1,561,851	1,797,438	235,587	15%
Employee Support	127,523	152,214	152,457	219,635	148,606	223,338	74,732	50%
Grants/Contributions to Others	222,853	236,969	178,812	182,678	180,252	144,360	(35,892)	-20%
Other Operating Uses	120,159	112,468	191,275	217,332	200,128	221,980	21,852	11%
Subtotal	7,242,484	8,625,618	9,005,315	10,752,772	9,637,821	10,125,555	487,734	5%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	5,000	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	5,000	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	1,501,303	1,369,480	1,333,920	1,366,198	1,350,059	793,100	(556,959)	-41%
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	450,009	477,362	566,037	653,728	606,728	690,380	83,652	14%
Subtotal	1,951,312	1,846,842	1,899,957	2,019,926	1,956,787	1,483,480	(473,307)	-24%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	9,198,796	10,472,460	10,905,272	12,772,698	11,594,608	11,609,035	14,427	0%
NET	480,186	600,804	(636,298)	(1,663,071)	(874,508)	(1,057,782)	(183,274)	21%
ENDING FUND BALANCE	4,575,246	5,176,051	4,539,754	2,876,683	3,665,246	2,607,464	(1,057,782)	-29%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 000 Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	7,404,765	7,571,802	7,516,641	7,679,300	7,680,627	7,760,300	79,673	1%
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	261,508	264,255	299,340	303,035	306,265	303,035	(3,230)	-1%
Fines & Penalties	16,708	4,031	7,229	1,000	11,247	7,500	(3,747)	-33%
Other Operating Sources	2,383	15,035	13,239	10,150	14,006	10,150	(3,856)	-28%
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	7,685,364	7,855,123	7,836,449	7,993,485	8,012,145	8,080,985	68,840	1%
<u>Financing Sources</u>								
Interest Income	87,930	225,900	238,040	180,000	183,196	100,000	(83,196)	-45%
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	87,930	225,900	238,040	180,000	183,196	100,000	(83,196)	-45%
<u>Capital Sources</u>								
Capital Leases/Rentals	32,204	35,494	31,903	38,600	38,600	71,700	33,100	86%
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	32,204	35,494	31,903	38,600	38,600	71,700	33,100	86%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	7,805,498	8,116,517	8,106,392	8,212,085	8,233,941	8,252,685	18,744	0%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	116,273	109,702	187,298	210,131	194,873	214,330	19,457	10%
Subtotal	116,273	109,702	187,298	210,131	194,873	214,330	19,457	10%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	116,273	109,702	187,298	210,131	194,873	214,330	19,457	10%
NET	7,689,225	8,006,815	7,919,094	8,001,954	8,039,068	8,038,355	(713)	0%

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City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
Dept: 110 City Council

* Budgeted as internal service fund charge until FY 24-25; beginning FY 24-25, budgeted directly to various funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	5,000	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	5,000	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	79,947	96,418	-	-	-	-	-	-
Subtotal	79,947	96,418	-	-	-	-	-	-
TOTAL SOURCES	79,947	101,418	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	34,400	38,066	11,910	11,534	11,534	12,316	782	7%
Benefits	75,569	89,705	16,644	12,380	12,423	23,250	10,827	87%
Utilities & Telephone	2,714	2,338	1,543	1,710	889	1,710	821	92%
Materials & Supplies	1,448	7,770	313	592	57	592	535	939%
Contracts & Services	170	-	-	-	-	-	-	-
Employee Support	3,268	3,937	102	3,560	1,426	2,443	1,017	71%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	117,569	141,816	30,512	29,776	26,329	40,311	13,982	53%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	5,686	7,442	2,515	1,765	1,682	2,576	894	53%
Subtotal	5,686	7,442	2,515	1,765	1,682	2,576	894	53%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	123,255	149,258	33,027	31,541	28,011	42,887	14,876	53%
NET	(43,308)	(47,840)	(33,027)	(31,541)	(28,011)	(42,887)	(14,876)	53%

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City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
Dept: 111 City Manager

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	620	1,423	419	92,377	35,540	57,837	22,297	63%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	620	1,423	419	92,377	35,540	57,837	22,297	63%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	620	1,423	419	92,377	35,540	57,837	22,297	63%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	42,346	47,857	50,422	55,653	54,734	56,822	2,088	4%
Benefits	25,204	29,134	31,414	34,625	34,728	38,045	3,317	10%
Utilities & Telephone	740	692	889	820	694	825	131	19%
Materials & Supplies	832	295	267	1,675	1,465	408	(1,057)	-72%
Contracts & Services	987	1,663	509	64,377	4,610	59,837	55,227	1198%
Employee Support	2,968	2,559	2,402	3,318	2,386	2,150	(236)	-10%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	73,077	82,200	85,903	160,468	98,617	158,087	59,470	60%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	15,000	14,210	-	(14,210)	-100%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	6,668	7,336	8,838	9,845	9,133	10,939	1,806	20%
Subtotal	6,668	7,336	8,838	24,845	23,343	10,939	(12,404)	-53%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	79,745	89,536	94,741	185,313	121,960	169,026	47,066	39%
NET	(79,125)	(88,113)	(94,322)	(92,936)	(86,420)	(111,189)	(24,769)	29%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 112 Community Support

* Included Grants & Econ Devel FY 21-22 through FY 25-26. Beginning FY 26-27, Grants & Econ Devel is a separate department (140).

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	7,703	-	6,558	-	-	1,000	1,000	
Operating Grants/Contributions	1,745	543	1,410	76,000	17,568	-	(17,568)	-100%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	9,448	543	7,968	76,000	17,568	1,000	(16,568)	-94%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	96,862	89,020	21,983	64,000	64,000	-	(64,000)	-100%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	96,862	89,020	21,983	64,000	64,000	-	(64,000)	-100%
TOTAL SOURCES	106,310	89,563	29,951	140,000	81,568	1,000	(80,568)	-99%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	70,044	89,106	85,389	114,525	101,561	48,316	(53,245)	-52%
Benefits	36,856	41,924	38,724	52,224	52,545	26,552	(25,993)	-49%
Utilities & Telephone	2,441	9,259	6,766	9,460	6,579	595	(5,984)	-91%
Materials & Supplies	23,815	37,060	44,827	36,545	34,673	17,540	(17,133)	-49%
Contracts & Services	42,032	22,331	42,629	254,169	121,670	12,094	(109,576)	-90%
Employee Support	2,390	4,626	419	2,010	1,237	430	(807)	-65%
Grants/Contributions to Others	163,000	179,000	112,037	113,000	112,000	-	(112,000)	-100%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	340,578	383,306	330,791	581,933	430,265	105,527	(324,738)	-75%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	5,000	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	5,000	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	30,350	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	5,252	7,430	8,645	11,797	11,079	5,421	(5,658)	-51%
Subtotal	5,252	7,430	38,995	11,797	11,079	5,421	(5,658)	-51%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	350,830	390,736	369,786	593,730	441,344	110,948	(330,396)	-75%
NET	(244,520)	(301,173)	(339,835)	(453,730)	(359,776)	(109,948)	249,828	-69%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 113 City Clerk

* Budgeted as internal service fund charge until FY 24-25; beginning FY 24-25, budgeted directly to various funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	99,076	100,237	-	-	-	-	-	-
Subtotal	99,076	100,237	-	-	-	-	-	-
TOTAL SOURCES	99,076	100,237	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	78,416	84,232	27,693	27,976	28,054	29,252	1,198	4%
Benefits	37,958	43,419	17,860	18,965	19,043	21,226	2,183	11%
Utilities & Telephone	2,037	1,876	1,284	746	506	755	249	49%
Materials & Supplies	1,780	1,687	1,104	566	936	1,225	289	31%
Contracts & Services	24,859	16,130	7,130	4,989	4,908	8,774	3,866	79%
Employee Support	659	65	304	88	168	568	400	238%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	145,709	147,409	55,375	53,330	53,615	61,800	8,185	15%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	6,002	7,115	2,790	3,236	2,947	3,656	709	24%
Subtotal	6,002	7,115	2,790	3,236	2,947	3,656	709	24%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	151,711	154,524	58,165	56,566	56,562	65,456	8,894	16%
NET	(52,635)	(54,287)	(58,165)	(56,566)	(56,562)	(65,456)	(8,894)	16%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 114 Human Resources and Safety

* Budgeted as internal service fund charge until FY 24-25; beginning FY 24-25, budgeted directly to various funds

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	50	-	-	-	30	-	(30)	-100%
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	50	-	-	-	30	-	(30)	-100%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	1,747	-	13,223	23,795	23,795	35,423	11,628	49%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	36,976	37,569	-	-	-	-	-	
Subtotal	38,723	37,569	13,223	23,795	23,795	35,423	11,628	49%
TOTAL SOURCES	38,773	37,569	13,223	23,795	23,825	35,423	11,598	49%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	74,656	48,252	4,500	44,112	44,762	68,700	23,938	53%
Benefits	42,371	32,036	12,148	36,583	36,812	51,246	14,434	39%
Utilities & Telephone	2,101	1,938	1,209	1,701	1,701	1,317	(384)	-23%
Materials & Supplies	4,274	5,702	3,119	2,030	2,030	2,277	247	12%
Contracts & Services	1,249	33,764	71,082	32,290	32,290	25,105	(7,185)	-22%
Employee Support	3,088	4,007	1,541	5,801	5,801	7,748	1,947	34%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	127,739	125,699	93,599	122,517	123,396	156,393	32,997	27%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	5,884	7,308	2,534	6,009	5,746	8,687	2,941	51%
Subtotal	5,884	7,308	2,534	6,009	5,746	8,687	2,941	51%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	133,623	133,007	96,133	128,526	129,142	165,080	35,938	28%
NET	(94,850)	(95,438)	(82,910)	(104,731)	(105,317)	(129,657)	(24,340)	23%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 120 Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	900	(400)	-	300	-	(300)	-100%
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	900	(400)	-	300	-	(300)	-100%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	900	(400)	-	300	-	(300)	-100%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	107,455	113,081	137,567	181,860	175,294	184,658	9,364	5%
Benefits	63,766	69,441	75,936	105,829	97,107	108,696	11,589	12%
Utilities & Telephone	3,402	3,281	3,531	4,577	3,120	3,559	439	14%
Materials & Supplies	8,149	14,126	17,719	19,070	13,540	14,496	956	7%
Contracts & Services	36,588	34,586	68,247	73,268	54,239	60,734	6,495	12%
Employee Support	1,130	2,719	4,888	4,667	2,325	3,348	1,023	44%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	220,490	237,234	307,888	389,271	345,625	375,491	29,866	9%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	10,448	13,076	13,797	19,744	17,923	21,245	3,322	19%
Subtotal	10,448	13,076	13,797	19,744	17,923	21,245	3,322	19%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	230,938	250,310	321,685	409,015	363,548	396,736	33,188	9%
NET	(230,938)	(249,410)	(322,085)	(409,015)	(363,248)	(396,736)	(33,488)	9%

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City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
Dept: 130 City Attorney

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	42,798	44,968	47,744	59,243	57,043	59,945	2,902	5%
Benefits	22,090	23,724	26,344	29,874	29,853	34,696	4,843	16%
Utilities & Telephone	586	535	713	895	636	885	249	39%
Materials & Supplies	265	353	911	1,375	1,366	580	(786)	-58%
Contracts & Services	1,090	257	28,978	11,500	3,469	1,500	(1,969)	-57%
Employee Support	2,244	2,241	2,350	4,288	2,997	3,719	722	24%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	69,073	72,078	107,040	107,175	95,364	101,325	5,961	6%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	3,167	4,052	4,490	5,890	5,205	6,854	1,649	32%
Subtotal	3,167	4,052	4,490	5,890	5,205	6,854	1,649	32%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	72,240	76,130	111,530	113,065	100,569	108,179	7,610	8%
NET	(72,240)	(76,130)	(111,530)	(113,065)	(100,569)	(108,179)	(7,610)	8%

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City of Crescent City FY 2026-27 Budget

Fund: 001 **General Fund**
Dept: 140 **Grants & Economic Development**

* This was included in Community Support (112) FY 21-22 through FY 25-26. Beginning FY 26-27, Grants & Econ Devel is a separate department.

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	262,000	262,000	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	262,000	262,000	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	262,000	262,000	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	60,845	60,845	-
Benefits	-	-	-	-	-	32,777	32,777	-
Utilities & Telephone	-	-	-	-	-	8,137	8,137	-
Materials & Supplies	-	-	-	-	-	9,025	9,025	-
Contracts & Services	-	-	-	-	-	274,867	274,867	-
Employee Support	-	-	-	-	-	1,630	1,630	-
Grants/Contributions to Others	-	-	-	-	-	107,000	107,000	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	494,281	494,281	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	6,779	6,779	-
Subtotal	-	-	-	-	-	6,779	6,779	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	-	-	-	501,060	501,060	
NET	-	-	-	-	-	(239,060)	(239,060)	

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 230 Fire

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	26,351	143,109	2,500	19,348	19,348	4,700	(14,648)	-76%
Operating Grants/Contributions	14,723	17,000	19,900	20,732	19,525	-	(19,525)	-100%
Charges for Services	474,910	974,743	720,566	1,415,032	1,099,682	885,128	(214,554)	-20%
Subtotal	515,984	1,134,852	742,966	1,455,112	1,138,555	889,828	(248,727)	-22%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	10,000	10,000	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	10,000	10,000	
TOTAL SOURCES	515,984	1,134,852	742,966	1,455,112	1,138,555	899,828	(238,727)	-21%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	458,909	901,936	908,165	1,073,518	846,291	850,906	4,615	1%
Benefits	145,565	279,182	307,869	328,409	300,202	345,712	45,510	15%
Utilities & Telephone	17,321	18,468	20,829	22,191	20,838	25,119	4,281	21%
Materials & Supplies	147,709	378,824	406,457	312,330	273,120	176,700	(96,420)	-35%
Contracts & Services	44,139	34,810	48,764	65,147	42,943	61,262	18,319	43%
Employee Support	32,309	38,097	56,269	72,413	35,133	103,313	68,180	194%
Grants/Contributions to Others	20,000	20,000	20,000	20,000	20,000	20,000	-	0%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	865,952	1,671,317	1,768,353	1,894,008	1,538,527	1,583,012	44,485	3%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	48,000	253,384	345,391	240,948	240,948	173,100	(67,848)	-28%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	87,775	88,792	112,791	137,457	126,105	132,206	6,101	5%
Subtotal	135,775	342,176	458,182	378,405	367,053	305,306	(61,747)	-17%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	1,001,727	2,013,493	2,226,535	2,272,413	1,905,580	1,888,318	(17,262)	-1%
NET	(485,743)	(878,641)	(1,483,569)	(817,301)	(767,025)	(988,490)	(221,465)	29%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 240 Police

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	1,437	7,003	12,618	3,600	7,173	3,600	(3,573)	-50%
Other Operating Sources	64,478	19,665	2,986	114,926	111,583	110,382	(1,201)	-1%
Operating Grants/Contributions	194,771	275,693	343,554	391,308	446,959	167,326	(279,633)	-63%
Charges for Services	2,863	3,198	3,070	3,275	3,130	3,275	145	5%
Subtotal	263,549	305,559	362,228	513,109	568,845	284,583	(284,262)	-50%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	9,000	9,000	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	9,000	9,000	
TOTAL SOURCES	263,549	305,559	362,228	513,109	568,845	293,583	(275,262)	-48%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	1,177,215	1,385,586	1,391,307	1,632,137	1,580,928	1,637,353	56,425	4%
Benefits	723,953	865,527	915,904	1,100,296	1,069,428	1,194,308	124,880	12%
Utilities & Telephone	22,669	29,734	37,855	32,740	43,596	36,000	(7,596)	-17%
Materials & Supplies	304,407	246,649	230,196	332,773	321,998	192,550	(129,448)	-40%
Contracts & Services	236,642	302,397	331,070	506,531	451,213	497,281	46,068	10%
Employee Support	68,901	80,403	61,274	83,265	81,090	80,900	(190)	0%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	2,533,787	2,910,296	2,967,606	3,687,742	3,548,253	3,638,392	90,139	3%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	270,000	140,000	170,000	132,000	132,000	80,000	(52,000)	-39%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	135,156	158,541	184,178	211,896	191,989	234,537	42,548	22%
Subtotal	405,156	298,541	354,178	343,896	323,989	314,537	(9,452)	-3%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	2,938,943	3,208,837	3,321,784	4,031,638	3,872,242	3,952,929	80,687	2%
NET	(2,675,394)	(2,903,278)	(2,959,556)	(3,518,529)	(3,303,397)	(3,659,346)	(355,949)	11%

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City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
Dept: 250 Code Enforcement

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	61,839	316	32,324	100,000	-	100,000	100,000	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	61,839	316	32,324	100,000	-	100,000	100,000	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	61,839	316	32,324	100,000	-	100,000	100,000	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	26,234	30,280	29,531	34,415	34,284	40,384	6,100	18%
Benefits	13,198	14,569	16,589	18,489	18,906	25,097	6,191	33%
Utilities & Telephone	582	572	801	3,788	747	1,813	1,066	143%
Materials & Supplies	191	161	224	480	255	280	25	10%
Contracts & Services	52,435	82,680	160,456	132,040	131,875	62,040	(69,835)	-53%
Employee Support	-	-	-	300	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	92,640	128,262	207,601	189,512	186,067	129,614	(56,453)	-30%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	1,994	2,611	2,820	3,553	3,177	4,742	1,565	49%
Subtotal	1,994	2,611	2,820	3,553	3,177	4,742	1,565	49%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	94,634	130,873	210,421	193,065	189,244	134,356	(54,888)	-29%
NET	(32,795)	(130,557)	(178,097)	(93,065)	(189,244)	(34,356)	154,888	-82%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 251 Building Inspection

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	74,224	180,792	482,855	70,050	120,916	90,050	(30,866)	-26%
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	3,000	-	6,500	6,500	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	42,218	295,164	33,455	20,000	48,710	78,500	29,790	61%
Subtotal	116,442	475,956	516,310	93,050	169,626	175,050	5,424	3%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	116,442	475,956	516,310	93,050	169,626	175,050	5,424	3%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	28,350	40,408	86,828	61,779	47,826	57,450	9,624	20%
Benefits	10,806	12,799	41,752	39,532	31,471	32,979	1,508	5%
Utilities & Telephone	458	606	1,475	1,391	1,793	2,001	208	12%
Materials & Supplies	254	2,624	701	1,600	1,523	1,125	(398)	-26%
Contracts & Services	6,094	149,639	16,037	56,900	10,971	55,000	44,029	401%
Employee Support	1,463	5,026	5,274	7,750	3,333	6,500	3,167	95%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	47,425	211,102	152,067	168,952	96,917	155,055	58,138	60%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	33,754	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	2,067	2,909	8,938	8,466	8,620	6,548	(2,072)	-24%
Subtotal	2,067	2,909	42,692	8,466	8,620	6,548	(2,072)	-24%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	49,492	214,011	194,759	177,418	105,537	161,603	56,066	53%
NET	66,950	261,945	321,551	(84,368)	64,089	13,447	(50,642)	-79%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 313 Planning

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	225	925	950	1,100	150	1,100	950	633%
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	1,000	-	-	-	-	
Operating Grants/Contributions	43,902	216,564	8,658	-	90	-	(90)	-100%
Charges for Services	13,848	11,454	12,248	10,000	5,909	10,000	4,091	69%
Subtotal	57,975	228,943	22,856	11,100	6,149	11,100	4,951	81%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	57,975	228,943	22,856	11,100	6,149	11,100	4,951	81%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	43,925	54,975	45,732	47,948	46,140	49,265	3,125	7%
Benefits	23,912	27,942	27,517	27,600	27,581	31,765	4,184	15%
Utilities & Telephone	707	669	614	900	316	840	524	166%
Materials & Supplies	892	951	567	1,400	735	1,250	515	70%
Contracts & Services	309,595	236,133	196,568	200,300	198,000	189,000	(9,000)	-5%
Employee Support	1,142	-	60	6,500	-	750	750	
Grants/Contributions to Others	39,853	37,969	46,775	49,678	48,252	17,360	(30,892)	-64%
Other Operating Uses	1,375	1,450	1,400	1,500	1,500	1,500	-	0%
Subtotal	421,401	360,089	319,233	335,826	322,524	291,730	(30,794)	-10%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	3,282	4,059	4,528	5,068	4,523	5,868	1,345	30%
Subtotal	3,282	4,059	4,528	5,068	4,523	5,868	1,345	30%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	424,683	364,148	323,761	340,894	327,047	297,598	(29,449)	-9%
NET	(366,708)	(135,205)	(300,905)	(329,794)	(320,898)	(286,498)	34,400	-11%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 350 Public Works - Admin

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	35,566	54,578	71,194	88,765	85,564	92,765	7,201	8%
Benefits	22,082	32,480	44,514	52,610	52,588	60,338	7,750	15%
Utilities & Telephone	5,286	5,536	5,416	6,375	1,975	6,380	4,405	223%
Materials & Supplies	5,473	4,619	2,871	3,850	3,097	3,450	353	11%
Contracts & Services	25,652	2,561	1,988	4,377	3,507	6,040	2,533	72%
Employee Support	2,340	1,455	1,869	3,400	2,301	1,600	(701)	-30%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	96,399	101,229	127,852	159,377	149,032	170,573	21,541	14%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	4,471	5,842	7,114	9,662	8,749	11,087	2,338	27%
Subtotal	4,471	5,842	7,114	9,662	8,749	11,087	2,338	27%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	100,870	107,071	134,966	169,039	157,781	181,660	23,879	15%
NET	(100,870)	(107,071)	(134,966)	(169,039)	(157,781)	(181,660)	(23,879)	15%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 364 Public Works - Streets

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	22,976	8,860	24,324	9,000	781	9,000	8,219	1052%
Operating Grants/Contributions	40,764	18,882	-	2,000	4,812	2,000	(2,812)	-58%
Charges for Services	4,202	2,022	32	-	96	-	(96)	-100%
Subtotal	67,942	29,764	24,356	11,000	5,689	11,000	5,311	93%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	171,234	184,401	202,995	210,494	210,494	202,942	(7,552)	-4%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	171,234	184,401	202,995	210,494	210,494	202,942	(7,552)	-4%
TOTAL SOURCES	239,176	214,165	227,351	221,494	216,183	213,942	(2,241)	-1%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	170,902	155,119	145,470	178,172	175,996	141,310	(34,686)	-20%
Benefits	104,255	91,829	89,117	113,229	114,398	94,095	(20,303)	-18%
Utilities & Telephone	56,813	61,108	74,509	81,310	87,666	100,945	13,279	15%
Materials & Supplies	122,954	72,534	61,360	136,380	108,280	112,031	3,751	3%
Contracts & Services	176,672	226,021	510,764	462,452	372,165	309,285	(62,880)	-17%
Employee Support	-	844	6,202	11,500	5,993	-	(5,993)	-100%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	200	1,701	2,751	3,126	3,200	74	2%
Subtotal	631,596	607,655	889,123	985,794	867,624	760,866	(106,758)	-12%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	1,046,753	673,775	562,601	649,150	646,057	540,000	(106,057)	-16%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	79,787	68,442	86,263	90,903	88,598	92,681	4,083	5%
Subtotal	1,126,540	742,217	648,864	740,053	734,655	632,681	(101,974)	-14%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	1,758,136	1,349,872	1,537,987	1,725,847	1,602,279	1,393,547	(208,732)	-13%
NET	(1,518,960)	(1,135,707)	(1,310,636)	(1,504,353)	(1,386,096)	(1,179,605)	206,491	-15%

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City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
Dept: 470 Public Works - Parks

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	12,002	3,043	4,836	-	157	-	(157)	-100%
Operating Grants/Contributions	2,059	146	1,250	4,000	13,775	4,000	(9,775)	-71%
Charges for Services	1,192	855	1,750	1,000	664	1,000	336	51%
Subtotal	15,253	4,044	7,836	5,000	14,596	5,000	(9,596)	-66%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	10,000	10,000	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	10,000	10,000	
TOTAL SOURCES	15,253	4,044	7,836	5,000	14,596	15,000	404	3%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	164,875	142,955	148,460	217,767	214,690	207,366	(7,324)	-3%
Benefits	80,742	54,885	82,928	117,395	115,063	117,113	2,050	2%
Utilities & Telephone	29,223	33,177	37,406	48,479	46,681	76,670	29,989	64%
Materials & Supplies	54,305	57,952	73,268	122,632	96,711	67,540	(29,171)	-30%
Contracts & Services	88,894	45,367	68,360	63,976	65,034	62,750	(2,284)	-4%
Employee Support	500	351	295	5,125	-	26	26	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	418,539	334,687	410,717	575,374	538,179	531,465	(6,714)	-1%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	6,550	12,321	41,824	38,100	25,844	-	(25,844)	-100%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	63,740	55,934	72,946	76,365	73,292	80,913	7,621	10%
Subtotal	70,290	68,255	114,770	114,465	99,136	80,913	(18,223)	-18%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	488,829	402,942	525,487	689,839	637,315	612,378	(24,937)	-4%
NET	(473,576)	(398,898)	(517,651)	(684,839)	(622,719)	(597,378)	25,341	-4%

City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
 Dept: 471 Cultural Center

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	21,523	25,000	25,000	10,000	-	-	-	-
Charges for Services	38,141	13,113	12,913	6,200	4,176	5,000	824	20%
Subtotal	59,664	38,113	37,913	16,200	4,176	5,000	824	20%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	8,400	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	8,400	-	-	-	-	-	-	-
TOTAL SOURCES	68,064	38,113	37,913	16,200	4,176	5,000	824	20%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	26,290	32,217	21,947	35,929	34,127	29,193	(4,934)	-14%
Benefits	16,145	16,576	17,111	23,652	23,330	21,689	(1,641)	-7%
Utilities & Telephone	30,820	30,465	36,772	30,884	31,858	25,374	(6,484)	-20%
Materials & Supplies	16,996	2,589	2,185	5,925	4,029	4,625	596	15%
Contracts & Services	40,766	115,176	38,242	72,214	31,630	72,054	40,424	128%
Employee Support	-	249	-	-	-	20	20	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	131,017	197,272	116,257	168,604	124,974	152,955	27,981	22%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	16,000	16,000	-	(16,000)	-100%
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	2,521	3,005	3,592	4,223	3,918	3,685	(233)	-6%
Subtotal	2,521	3,005	3,592	20,223	19,918	3,685	(16,233)	-81%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	133,538	200,277	119,849	188,827	144,892	156,640	11,748	8%
NET	(65,474)	(162,164)	(81,936)	(172,627)	(140,716)	(151,640)	(10,924)	8%

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City of Crescent City FY 2026-27 Budget

Fund: 001 General Fund
Dept: 480 Fred Endert Municipal Swimming Pool

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	3,971	1,397	783	2,750	931	2,750	1,819	195%
Operating Grants/Contributions	1,550	9,149	5,972	2,500	6,580	5,500	(1,080)	-16%
Charges for Services	203,617	213,143	162,850	221,055	219,285	218,255	(1,030)	0%
Subtotal	209,138	223,689	169,605	226,305	226,796	226,505	(291)	0%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	1,338	-	-	-	-	2,300	2,300	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	1,338	-	-	-	-	2,300	2,300	
TOTAL SOURCES	210,476	223,689	169,605	226,305	226,796	228,805	2,009	1%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	405,858	446,485	401,184	506,990	483,189	521,450	38,261	8%
Benefits	124,264	145,873	159,625	175,766	176,061	195,987	19,926	11%
Utilities & Telephone	143,238	119,526	103,604	146,143	144,725	152,228	7,503	5%
Materials & Supplies	54,823	60,059	58,391	57,546	55,293	83,725	28,432	51%
Contracts & Services	57,405	25,571	115,212	37,937	33,327	39,815	6,488	19%
Employee Support	5,121	5,635	9,208	5,650	4,416	8,193	3,777	86%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	2,511	1,116	876	2,950	629	2,950	2,321	369%
Subtotal	793,220	804,265	848,100	932,982	897,640	1,004,348	106,708	12%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	130,000	290,000	150,000	275,000	275,000	-	(275,000)	-100%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	26,109	33,468	39,258	47,849	44,042	51,956	7,914	18%
Subtotal	156,109	323,468	189,258	322,849	319,042	51,956	(267,086)	-84%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	949,329	1,127,733	1,037,358	1,255,831	1,216,682	1,056,304	(160,378)	-13%
NET	(738,853)	(904,044)	(867,753)	(1,029,526)	(989,886)	(827,499)	162,387	-16%

Special Revenue Funds

City of Crescent City FY 2026-27 Budget

Fund: 110 Housing Authority
 Dept: n/a All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	36,635	24,032	39,825	33,614	43,434	34,344	(9,090)	-21%
Operating Grants/Contributions	3,709,601	4,010,734	4,359,319	4,805,334	4,805,257	5,206,554	401,297	8%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	3,746,236	4,034,766	4,399,144	4,838,948	4,848,691	5,240,898	392,207	8%
<u>Financing Sources</u>								
Interest Income	5,901	10,967	7,461	6,000	970	3,000	2,030	209%
Debt Proceeds	-	64,718	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	5,901	75,685	7,461	6,000	970	3,000	2,030	209%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	663	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	663	-	-	-	-	-	-	
TOTAL SOURCES	3,752,800	4,110,451	4,406,605	4,844,948	4,849,661	5,243,898	394,237	8%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	286,032	323,751	325,884	353,169	351,995	397,651	45,656	13%
Employee Benefits	166,929	182,125	202,887	226,250	227,777	260,737	32,960	14%
Utilities & Telephone	11,026	10,577	15,751	13,494	14,452	13,658	(794)	-5%
Materials & Supplies	26,913	17,442	12,826	23,620	15,605	20,813	5,208	33%
Contracts & Services	40,522	100,200	48,958	50,028	45,415	43,869	(1,546)	-3%
Employee Support	2,685	5,484	4,934	13,421	5,745	9,240	3,495	61%
Grants/Contributions to Others	3,213,016	3,352,172	3,768,809	4,188,888	4,188,888	4,617,824	428,936	10%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	3,747,123	3,991,751	4,380,049	4,868,870	4,849,877	5,363,792	513,915	11%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	2,589	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	2,589	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	24,937	28,959	25,218	32,993	26,849	34,621	7,772	29%
Subtotal	24,937	28,959	25,218	32,993	26,849	34,621	7,772	29%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
TOTAL USES	3,772,060	4,023,299	4,405,267	4,901,863	4,876,726	5,398,413	521,687	11%
NET	(19,260)	87,152	1,338	(56,915)	(27,065)	(154,515)	(127,450)	471%
FUND BALANCE	379,755	466,907	468,245	411,330	441,180	286,665	(154,515)	-35%

City of Crescent City FY 2026-27 Budget

Fund: 110 Housing Authority
 Dept: 111 City Manager

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	3,004	1,393	2,173	3,713	2,506	3,788	1,282	51%
Employee Benefits	1,749	997	1,445	2,201	1,624	2,296	672	41%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	4,753	2,390	3,618	5,914	4,130	6,084	1,954	47%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
TOTAL USES	4,753	2,390	3,618	5,914	4,130	6,084	1,954	47%
NET	(4,753)	(2,390)	(3,618)	(5,914)	(4,130)	(6,084)	(1,954)	47%

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City of Crescent City FY 2026-27 Budget

Fund: 110 Housing Authority
Dept: 114 Human Resources

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	2,999	2,715	4,651	1,936	71%
Employee Benefits	-	-	323	2,589	2,361	3,580	1,219	52%
Utilities & Telephone	-	-	17	130	38	96	58	153%
Materials & Supplies	-	-	151	155	64	148	84	131%
Contracts & Services	-	-	4,254	1,093	1,106	55	(1,051)	-95%
Employee Support	-	-	110	444	45	200	155	344%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	4,855	7,410	6,329	8,730	2,401	38%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
TOTAL USES	-	-	4,855	7,410	6,329	8,730	2,401	38%
NET	-	-	(4,855)	(7,410)	(6,329)	(8,730)	(2,401)	38%

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City of Crescent City FY 2026-27 Budget

Fund: 110 Housing Authority
Dept: 120 Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	6,760	4,275	5,509	5,878	8,155	6,153	(2,002)	-25%
Employee Benefits	4,644	2,653	2,839	4,083	3,948	4,159	211	5%
Utilities & Telephone	214	211	143	212	38	-	(38)	-100%
Materials & Supplies	142	147	263	315	43	315	272	633%
Contracts & Services	461	715	400	1,685	698	955	257	37%
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	12,221	8,001	9,154	12,173	12,882	11,582	(1,300)	-10%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
TOTAL USES	12,221	8,001	9,154	12,173	12,882	11,582	(1,300)	-10%
NET	(12,221)	(8,001)	(9,154)	(12,173)	(12,882)	(11,582)	1,300	-10%

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City of Crescent City FY 2026-27 Budget

Fund: 110 Housing Authority
Dept: 130 City Attorney

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	421	513	1,670	1,751	405	1,763	1,358	335%
Employee Benefits	384	560	874	928	385	1,014	629	163%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	805	1,073	2,544	2,679	790	2,777	1,987	252%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
TOTAL USES	805	1,073	2,544	2,679	790	2,777	1,987	252%
NET	(805)	(1,073)	(2,544)	(2,679)	(790)	(2,777)	(1,987)	252%

City of Crescent City FY 2026-27 Budget

Fund: 110 Housing Authority
 Dept: 490 Housing Authority

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	36,635	24,032	39,825	33,614	43,434	34,344	(9,090)	-21%
Operating Grants/Contributions	3,709,601	4,010,734	4,359,319	4,805,334	4,805,257	5,206,554	401,297	8%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	3,746,236	4,034,766	4,399,144	4,838,948	4,848,691	5,240,898	392,207	8%
<u>Financing Sources</u>								
Interest Income	5,901	10,967	7,461	6,000	970	3,000	2,030	209%
Debt Proceeds	-	64,718	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	5,901	75,685	7,461	6,000	970	3,000	2,030	209%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	663	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	663	-	-	-	-	-	-	
TOTAL SOURCES	3,752,800	4,110,451	4,406,605	4,844,948	4,849,661	5,243,898	394,237	8%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	275,847	317,570	316,532	338,828	338,214	381,296	43,082	13%
Employee Benefits	160,152	177,915	197,406	216,449	219,459	249,688	30,229	14%
Utilities & Telephone	10,812	10,366	15,591	13,152	14,376	13,562	(814)	-6%
Materials & Supplies	26,771	17,295	12,412	23,150	15,498	20,350	4,852	31%
Contracts & Services	40,061	99,485	44,304	47,250	43,611	42,859	(752)	-2%
Employee Support	2,685	5,484	4,824	12,977	5,700	9,040	3,340	59%
Grants/Contributions to Others	3,213,016	3,352,172	3,768,809	4,188,888	4,188,888	4,617,824	428,936	10%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	3,729,344	3,980,287	4,359,878	4,840,694	4,825,746	5,334,619	508,873	11%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	2,589	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	2,589	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	24,938	28,959	25,218	32,993	26,849	34,621	7,772	29%
Subtotal	24,938	28,959	25,218	32,993	26,849	34,621	7,772	29%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
TOTAL USES	3,754,282	4,011,835	4,385,096	4,873,687	4,852,595	5,369,240	516,645	11%
NET	(1,482)	98,616	21,509	(28,739)	(2,934)	(125,342)	(122,408)	4172%

City of Crescent City FY 2026-27 Budget

Fund: 104 CDBG Program Income
 Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	1	19	5	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	1	19	5	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	1,800	25,693	1,700	2,000	1,200	2,000	800	67%
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	1,800	25,693	1,700	2,000	1,200	2,000	800	67%
TOTAL SOURCES	1,801	25,712	1,705	2,000	1,200	2,000	800	67%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	1,802	1,801	25,712	2,000	1,705	2,000	295	17%
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	1,802	1,801	25,712	2,000	1,705	2,000	295	17%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	1,802	1,801	25,712	2,000	1,705	2,000	295	17%
NET	(1)	23,911	(24,007)	-	(505)	-	505	-100%
FUND BALANCE	1,801	25,712	1,705	1,705	1,200	1,200	-	0%

City of Crescent City FY 2026-27 Budget

Fund: 107 CDBG Loan Fund
 Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	11	16	21	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	11	16	21	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	11	16	21	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	1,800	1,800	1,700	2,000	1,200	2,000	800	67%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	1,800	1,800	1,700	2,000	1,200	2,000	800	67%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
TOTAL USES	1,800	1,800	1,700	2,000	1,200	2,000	800	67%
NET	(1,789)	(1,784)	(1,679)	(2,000)	(1,200)	(2,000)	(800)	67%
FUND BALANCE	36,998	35,214	33,535	31,535	32,335	30,335	(2,000)	-6%

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City of Crescent City FY 2026-27 Budget

Fund: 153 2020 CDBG Fund (Closed)
Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	408,743	807,495	179	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	408,743	807,495	179	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	408,743	807,495	179	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	4,101	1,502	-	-	-	-	-	-
Employee Benefits	1,442	534	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	5,721	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	781,222	153,411	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	792,486	155,447	-	-	-	-	-	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL USES	792,486	155,447	-	-	-	-	-	-
NET	(383,743)	652,048	179	-	-	-	-	-
FUND BALANCE	(652,227)	(179)	-	-	-	-	-	-

City of Crescent City FY 2026-27 Budget

Fund: 154 CDBG COVID Grant Fund
 Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	187,643	80,155	116,942	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	187,643	80,155	116,942	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	698	698	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	698	698	-
TOTAL SOURCES	187,643	80,155	116,942	-	-	698	698	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	3,180	516	-	-	-	-	-	-
Employee Benefits	890	182	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	704	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	158,852	98,045	21,322	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	163,626	98,743	21,322	-	-	-	-	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL USES	163,626	98,743	21,322	-	-	-	-	
NET	24,017	(18,588)	95,620	-	-	698	698	
FUND BALANCE	(77,730)	(96,318)	(698)	(698)	(698)	-	698	-100%

City of Crescent City FY 2026-27 Budget

Fund: 155 CDBG 2022 Grant Fund
 Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	9,746	153,867	86,386	86,386	-	(86,386)	-100%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	9,746	153,867	86,386	86,386	-	(86,386)	-100%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	9,746	153,867	86,386	86,386	-	(86,386)	-100%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	4,368	4,049	3,199	3,199	-	(3,199)	-100%
Employee Benefits	-	1,533	1,532	721	720	-	(720)	-100%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	93,812	115,124	25,662	25,662	-	(25,662)	-100%
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	99,713	120,705	29,582	29,581	-	(29,581)	-100%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
TOTAL USES	-	99,713	120,705	29,582	29,581	-	(29,581)	-100%
NET	-	(89,967)	33,162	56,804	56,805	-	(56,805)	-100%
FUND BALANCE	-	(89,967)	(56,805)	(1)	-	-	-	

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City of Crescent City FY 2026-27 Budget

Fund: 158 CDBG 2023 Grant Fund
Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	1,065,485	1,217	1,064,268	1,063,051	87350%
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	1,065,485	1,217	1,064,268	1,063,051	87350%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	1,065,485	1,217	1,064,268	1,063,051	87350%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	700	89,534	-	89,534	89,534	-
Employee Benefits	-	-	313	33,139	-	33,139	33,139	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	204	3,796	-	3,796	3,796	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	1,217	126,469	-	126,469	126,469	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	937,799	-	937,799	937,799	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	937,799	-	937,799	937,799	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL USES	-	-	1,217	1,064,268	-	1,064,268	1,064,268	-
NET	-	-	(1,217)	1,217	1,217	-	(1,217)	-100%
FUND BALANCE	-	-	(1,217)	-	-	-	-	-

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City of Crescent City FY 2026-27 Budget

Fund: 159 CDBG 2023-A Grant Fund
Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	3,296,180	31,508	3,264,672	3,233,164	10261%
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	3,296,180	31,508	3,264,672	3,233,164	10261%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	3,296,180	31,508	3,264,672	3,233,164	10261%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	473	96,296	992	95,304	94,312	9507%
Employee Benefits	-	-	125	31,402	153	31,249	31,096	20324%
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	2,704	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	3,302	127,698	1,145	126,553	125,408	10953%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	61	3,165,119	27,000	3,138,119	3,111,119	11523%
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	61	3,165,119	27,000	3,138,119	3,111,119	11523%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL USES	-	-	3,363	3,292,817	28,145	3,264,672	3,236,527	11499%
NET	-	-	(3,363)	3,363	3,363	-	(3,363)	-100%
FUND BALANCE	-	-	(3,363)	-	-	-	-	-

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City of Crescent City FY 2026-27 Budget

Fund: 161 CDBG 2024 Grant Fund
Dept: 485 CDBG

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	1,800,000	1,085,209	714,791	(370,418)	-34%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	1,800,000	1,085,209	714,791	(370,418)	-34%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	1,800,000	1,085,209	714,791	(370,418)	-34%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	74,000	18,629	55,371	36,742	197%
Employee Benefits	-	-	-	32,000	6,241	25,759	19,518	313%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	328,000	79,997	248,003	168,006	210%
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	1,366,000	980,342	385,658	(594,684)	-61%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	1,800,000	1,085,209	714,791	(370,418)	-34%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
TOTAL USES	-	-	-	1,800,000	1,085,209	714,791	(370,418)	-34%
NET	-	-	-	-	-	-	-	
FUND BALANCE	-	-	-	-	-	-	-	

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City of Crescent City FY 2026-27 Budget

Fund: 106 Rehab & Sidewalk Loan Fund
 Dept: n/a Rehab & Sidewalk Loan Fund - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	571	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	571	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	395	1,041	1,191	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	395	1,041	1,191	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	395	1,041	1,762	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	23,893	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	23,893	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	23,893	-	-	-	-	-	-
NET	395	(22,852)	1,762	-	-	-	-	-
FUND BALANCE	90,070	67,218	68,980	68,980	68,980	68,980	-	0%

City of Crescent City FY 2026-27 Budget

Fund: 115 Gas Tax Fund (HUTA)
 Dept: 364 Streets

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	171,938	184,854	188,929	192,675	192,675	195,242	2,567	1%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	171,938	184,854	188,929	192,675	192,675	195,242	2,567	1%
<u>Financing Sources</u>								
Interest Income	747	1,581	1,630	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	747	1,581	1,630	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	172,685	186,435	190,559	192,675	192,675	195,242	2,567	1%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	11,470	12,034	15,239	17,181	17,181	17,300	119	1%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	11,470	12,034	15,239	17,181	17,181	17,300	119	1%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	161,234	174,401	175,320	175,494	175,494	177,942	2,448	1%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	161,234	174,401	175,320	175,494	175,494	177,942	2,448	1%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	172,704	186,435	190,559	192,675	192,675	195,242	2,567	1%
NET	(19)	-	-	-	-	-	-	
FUND BALANCE	28,901	28,901	28,901	28,901	28,901	28,901	-	0%

City of Crescent City FY 2026-27 Budget

Fund: 116 Successor Housing
 Dept: n/a Successor Housing - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	6,665	18,384	5,190	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	6,665	18,384	5,190	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	70,248	-	-	-	-	-	
Subtotal	-	70,248	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	6,665	88,632	5,190	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	-	-	-	-	-	-	-	
NET	6,665	88,632	5,190	-	-	-	-	
FUND BALANCE	555,265	643,897	649,087	649,087	649,087	649,087	-	0%

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City of Crescent City FY 2026-27 Budget

Fund: 117 Gas Tax (Road Maintenance & Rehabilitation Account)
Dept: 364 Streets

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	150,599	174,139	183,710	178,167	178,167	189,413	11,246	6%
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	150,599	174,139	183,710	178,167	178,167	189,413	11,246	6%
<u>Financing Sources</u>								
Interest Income	3,565	15,140	17,686	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	3,565	15,140	17,686	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	154,164	189,279	201,396	178,167	178,167	189,413	11,246	6%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	66,572	18,951	205,371	208,675	133,675	190,000	56,325	42%
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	18,970	21,789	28,755	30,288	30,288	32,200	1,912	6%
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	85,542	40,740	234,126	238,963	163,963	222,200	58,237	36%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	79,829	105,000	-	205,000	205,000	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	79,829	105,000	-	205,000	205,000	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	85,542	40,740	313,955	343,963	163,963	427,200	263,237	161%
NET	68,622	148,539	(112,559)	(165,796)	14,204	(237,787)	(251,991)	-1774%
FUND BALANCE	272,758	421,297	308,738	142,942	322,942	85,155	(237,787)	-74%

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City of Crescent City FY 2026-27 Budget

Fund: 120 American Rescue Plan Act (ARPA) Fund
Dept: n/a ARPA Fund - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	153,304	1,359,205	43,656	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	153,304	1,359,205	43,656	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	20,924	46,604	3,750	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	20,924	46,604	3,750	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	174,228	1,405,809	47,406	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	63,458	-	64,201	64,201	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	63,458	-	64,201	64,201	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	153,304	1,359,205	43,966	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	153,304	1,359,205	43,966	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL USES	153,304	1,359,205	43,966	63,458	-	64,201	64,201	-
NET	20,924	46,604	3,440	(63,458)	-	(64,201)	(64,201)	-
FUND BALANCE	14,157	60,761	64,201	743	64,201	-	(64,201)	-100%

City of Crescent City FY 2026-27 Budget

Fund: 121 Volunteer Firefighter Support Fund
 Dept: 230 Fire

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	-	131	674	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	131	674	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	7,884	9,891	10,448	10,448	12,600	2,152	21%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	7,884	9,891	10,448	10,448	12,600	2,152	21%
TOTAL SOURCES	-	8,015	10,565	10,448	10,448	12,600	2,152	21%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	1,325	6,172	11,088	11,088	23,043	11,955	108%
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	1,325	6,172	11,088	11,088	23,043	11,955	108%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
TOTAL USES	-	1,325	6,172	11,088	11,088	23,043	11,955	108%
NET	-	6,690	4,393	(640)	(640)	(10,443)	(9,803)	1532%
FUND BALANCE	-	6,690	11,083	10,443	10,443	-	(10,443)	-100%

City of Crescent City FY 2026-27 Budget

Fund: 156 Clean California Grant Fund
 Dept: 364 Streets

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	725	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	725	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	133,595	2,854,405	284,685	2,569,720	2,285,035	803%
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	133,595	2,854,405	284,685	2,569,720	2,285,035	803%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	134,320	2,854,405	284,685	2,569,720	2,285,035	803%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	67,500	-	67,500	67,500	-
Employee Benefits	-	-	-	22,500	-	22,500	22,500	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	90,000	-	90,000	90,000	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	24,950	256,449	2,616,602	136,881	2,480,445	2,343,564	1712%
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	24,950	256,449	2,616,602	136,881	2,480,445	2,343,564	1712%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
TOTAL USES	-	24,950	256,449	2,706,602	136,881	2,570,445	2,433,564	1778%
NET	-	(24,950)	(122,129)	147,803	147,804	(725)	(148,529)	-100%
FUND BALANCE	-	(24,950)	(147,079)	724	725	-	(725)	-100%

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City of Crescent City FY 2026-27 Budget

Fund: 157 Competitive Permanent Local Housing Allocation (CPLHA) Fund
Dept: 487 Affordable Housing

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	4,789,157	210,844	4,544	181,354	176,810	3891%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	4,789,157	210,844	4,544	181,354	176,810	3891%
<u>Financing Sources</u>								
Interest Income	-	-	24,945	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	24,945	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	4,814,102	210,844	4,544	181,354	176,810	3891%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	838	4,044	33,091	3,456	29,635	26,179	757%
Employee Benefits	-	325	633	11,332	1,088	10,244	9,156	842%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	10	90	-	90	90	
Contracts & Services	-	33,306	-	166,331	-	166,331	166,331	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	4,750,000	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	34,469	4,754,687	210,844	4,544	206,300	201,756	4440%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
TOTAL USES	-	34,469	4,754,687	210,844	4,544	206,300	201,756	4440%
NET	-	(34,469)	59,415	-	-	(24,946)	(24,946)	
FUND BALANCE	-	(34,469)	24,946	24,946	24,946	-	(24,946)	-100%

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City of Crescent City FY 2026-27 Budget

Fund: 160 Permanent Local Housing Allocation (PLHA) and ProHousing Incentive Program (PIP) Fund
Dept: 490 Affordable Housing

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	813	993,386	342,836	650,549	307,713	90%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	813	993,386	342,836	650,549	307,713	90%
<u>Financing Sources</u>								
Interest Income	-	-	3,998	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	3,998	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	4,811	993,386	342,836	650,549	307,713	90%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	788	21,733	11,269	10,464	(805)	-7%
Employee Benefits	-	-	201	9,489	4,403	5,086	683	16%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	15,000	-	15,000	15,000	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	946,988	326,988	620,000	293,012	90%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	989	993,210	342,660	650,550	307,890	90%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
TOTAL USES	-	-	989	993,210	342,660	650,550	307,890	90%
NET	-	-	3,822	176	176	(1)	(177)	-101%
FUND BALANCE	-	-	3,822	3,998	3,998	3,997	(1)	0%

City of Crescent City FY 2026-27 Budget

Fund: 162 HOME Fund
 Dept: 490 Affordable Housing

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	4,450,000	4,311,214	138,786	(4,172,428)	-97%
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	4,450,000	4,311,214	138,786	(4,172,428)	-97%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	4,450,000	4,311,214	138,786	(4,172,428)	-97%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	30,000	8,485	21,515	13,030	154%
Employee Benefits	-	-	-	20,000	2,729	17,271	14,542	533%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	100,000	-	100,000	100,000	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	4,300,000	4,300,000	-	(4,300,000)	-100%
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	4,450,000	4,311,214	138,786	(4,172,428)	-97%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
TOTAL USES	-	-	-	4,450,000	4,311,214	138,786	(4,172,428)	-97%
NET	-	-	-	-	-	-	-	
FUND BALANCE	-	-	-	-	-	-	-	

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City of Crescent City FY 2026-27 Budget

Fund: 163 Ocean Protection Council Grant Fund
Dept: 313 Planning

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	320,911	-	320,911	320,911	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	320,911	-	320,911	320,911	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	320,911	-	320,911	320,911	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	40,000	-	40,000	40,000	-
Employee Benefits	-	-	-	16,200	-	16,200	16,200	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	3,400	-	3,400	3,400	-
Contracts & Services	-	-	-	261,311	-	261,311	261,311	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	320,911	-	320,911	320,911	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
TOTAL USES	-	-	-	320,911	-	320,911	320,911	-
NET	-	-	-	-	-	-	-	-
FUND BALANCE	-	-	-	-	-	-	-	-

Debt Service Funds

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City of Crescent City FY 2026-27 Budget

Fund: 301 Police Facility Debt Service Fund
Dept: 240 Police

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	132,000	132,000	-	(132,000)	-100%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	132,000	132,000	-	(132,000)	-100%
TOTAL SOURCES	-	-	-	132,000	132,000	-	(132,000)	-100%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	
TOTAL USES	-	-	-	-	-	-	-	
NET	-	-	-	132,000	132,000	-	(132,000)	-100%
FUND BALANCE	-	-	-	132,000	132,000	132,000	-	0%

Enterprise Funds

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City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
 Dept: n/a RV Park Fund - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	11,773	11,021	9,502	14,500	17,519	15,500	(2,019)	-12%
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	509,710	520,784	625,498	603,286	660,000	660,000	-	0%
Subtotal	521,483	531,805	635,000	617,786	677,519	675,500	(2,019)	0%
<u>Financing Sources</u>								
Interest Income	9,137	27,527	33,203	10,000	20,955	10,000	(10,955)	-52%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	9,137	27,527	33,203	10,000	20,955	10,000	(10,955)	-52%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	835,000	15,458	819,542	804,084	5202%
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	835,000	15,458	819,542	804,084	5202%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	530,620	559,332	668,203	1,462,786	713,932	1,505,042	791,110	111%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	112,243	121,059	117,404	155,499	149,232	159,679	10,447	7%
Employee Benefits	63,682	69,921	73,488	95,140	92,725	106,374	13,649	15%
Utilities & Telephone	116,511	117,043	111,428	137,842	136,848	159,588	22,740	17%
Materials & Supplies	25,439	15,182	38,667	38,130	25,997	63,501	37,504	144%
Contracts & Services	82,085	90,063	114,271	147,789	130,537	143,431	12,894	10%
Employee Support	55	802	2,058	4,474	222	1,077	855	385%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	175	388	1,456	1,200	1,806	1,850	44	2%
Subtotal	400,190	414,458	458,772	580,074	537,367	635,500	98,133	18%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	5,412	8,544	1,026,457	27,511	998,945	971,434	3531%
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	5,412	8,544	1,026,457	27,511	998,945	971,434	3531%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	11,065	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	64,999	80,067	72,311	87,862	79,223	91,742	12,519	16%
Subtotal	64,999	80,067	83,376	87,862	79,223	91,742	12,519	16%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	465,189	499,937	550,692	1,694,393	644,101	1,726,187	1,082,086	168%
EST EFFECT ON WORKING CAP	65,431	59,395	117,511	(231,607)	69,831	(221,145)	(290,976)	-417%
WORKING CAPITAL	503,933	563,013	680,123	448,516	749,954	528,809	(221,145)	-29%
FUND BALANCE	1,252,568	1,255,664	1,309,165	2,042,015	1,344,507	2,060,307	715,800	53%

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
 Dept: 100 RV Park

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	11,773	11,021	9,502	14,500	17,519	15,500	(2,019)	-12%
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	509,710	520,784	625,498	603,286	660,000	660,000	-	0%
Subtotal	521,483	531,805	635,000	617,786	677,519	675,500	(2,019)	0%
<u>Financing Sources</u>								
Interest Income	9,137	27,527	33,203	10,000	20,955	10,000	(10,955)	-52%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	9,137	27,527	33,203	10,000	20,955	10,000	(10,955)	-52%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	835,000	15,458	819,542	804,084	5202%
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	835,000	15,458	819,542	804,084	5202%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	530,620	559,332	668,203	1,462,786	713,932	1,505,042	791,110	111%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	87,429	94,554	80,167	108,100	103,980	112,607	8,627	8%
Employee Benefits	50,383	54,889	50,182	65,279	64,600	73,312	8,712	13%
Utilities & Telephone	116,201	116,685	110,938	137,054	136,287	158,912	22,625	17%
Materials & Supplies	25,273	14,990	38,161	37,575	25,591	62,850	37,259	146%
Contracts & Services	65,285	68,713	86,257	118,705	105,560	111,575	6,015	6%
Employee Support	55	802	1,976	3,805	55	615	560	1018%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	175	388	1,456	1,200	1,806	1,850	44	2%
Subtotal	344,801	351,021	369,137	471,718	437,879	521,721	83,842	19%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	5,412	8,544	1,026,457	27,511	998,945	971,434	3531%
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	5,412	8,544	1,026,457	27,511	998,945	971,434	3531%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	11,065	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	64,999	80,067	72,311	87,862	79,223	91,742	12,519	16%
Subtotal	64,999	80,067	83,376	87,862	79,223	91,742	12,519	16%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	409,800	436,500	461,057	1,586,037	544,613	1,612,408	1,067,795	196%
NET	120,820	122,832	207,146	(123,251)	169,319	(107,366)	(276,685)	-163%

Depreciation expense is not budgeted

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City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
 Dept: 110 City Council

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	1,430	1,442	1,442	1,540	98	7%
Employee Benefits	-	-	2,509	1,551	1,557	2,904	1,347	87%
Utilities & Telephone	-	-	60	214	119	214	95	80%
Materials & Supplies	-	-	24	74	6	74	68	1133%
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	13	445	126	305	179	142%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	4,036	3,726	3,250	5,037	1,787	55%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	4,036	3,726	3,250	5,037	1,787	55%
NET	-	-	(4,036)	(3,726)	(3,250)	(5,037)	(1,787)	55%

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
 Dept: 111 City Manager

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	7,030	7,607	7,865	9,286	9,122	9,470	348	4%
Employee Benefits	3,558	4,046	4,512	5,279	5,300	5,747	447	8%
Utilities & Telephone	-	-	-	-	35	-	(35)	-100%
Materials & Supplies	-	-	-	-	24	-	(24)	-100%
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	10,588	11,653	12,377	14,565	14,481	15,217	736	5%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	10,588	11,653	12,377	14,565	14,481	15,217	736	5%
NET	(10,588)	(11,653)	(12,377)	(14,565)	(14,481)	(15,217)	(736)	5%

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
Dept: 113 City Clerk

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	3,428	3,466	3,475	3,625	150	4%
Employee Benefits	-	-	2,191	2,397	2,407	2,637	230	10%
Utilities & Telephone	-	-	40	93	62	94	32	52%
Materials & Supplies	-	-	86	71	104	153	49	47%
Contracts & Services	-	-	839	624	785	1,097	312	40%
Employee Support	-	-	14	11	19	71	52	274%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	6,598	6,662	6,852	7,677	825	12%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	6,598	6,662	6,852	7,677	825	12%
NET	-	-	(6,598)	(6,662)	(6,852)	(7,677)	(825)	12%

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
Dept: 114 Human Resources

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	1,442	1,466	2,024	558	38%
Employee Benefits	-	-	129	1,199	1,207	1,560	353	29%
Utilities & Telephone	-	-	8	63	37	41	4	11%
Materials & Supplies	-	-	75	75	44	64	20	45%
Contracts & Services	-	-	2,127	525	208	24	(184)	-88%
Employee Support	-	-	55	213	22	86	64	291%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	2,394	3,517	2,984	3,799	815	27%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	2,394	3,517	2,984	3,799	815	27%
NET	-	-	(2,394)	(3,517)	(2,984)	(3,799)	(815)	27%

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
 Dept: 120 Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	11,363	12,314	17,510	23,064	21,358	21,598	240	1%
Employee Benefits	6,646	7,639	10,163	14,980	13,199	15,139	1,940	15%
Utilities & Telephone	310	358	382	388	273	297	24	9%
Materials & Supplies	166	192	321	315	205	340	135	66%
Contracts & Services	16,800	21,350	25,048	27,935	23,984	30,735	6,751	28%
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	35,285	41,853	53,424	66,682	59,019	68,109	9,090	15%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	35,285	41,853	53,424	66,682	59,019	68,109	9,090	15%
NET	(35,285)	(41,853)	(53,424)	(66,682)	(59,019)	(68,109)	(9,090)	15%

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 412 RV Park Fund
 Dept: 130 City Attorney

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	6,421	6,584	7,004	8,699	8,389	8,815	426	5%
Employee Benefits	3,095	3,347	3,802	4,455	4,455	5,075	620	14%
Utilities & Telephone	-	-	-	30	35	30	(5)	-14%
Materials & Supplies	-	-	-	20	23	20	(3)	-13%
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	9,516	9,931	10,806	13,204	12,902	13,940	1,038	8%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	9,516	9,931	10,806	13,204	12,902	13,940	1,038	8%
NET	(9,516)	(9,931)	(10,806)	(13,204)	(12,902)	(13,940)	(1,038)	8%

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 413 + 913 Sewer Fund and Sewer CIP Fund
 Dept: n/a Sewer - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
Operating Sources								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	25,894	33,624	34,798	32,300	32,121	32,300	179	1%
Operating Grants/Contributions	358,442	152,565	273,935	384,860	384,860	-	(384,860)	-100%
Charges for Services	4,825,321	4,884,392	4,743,937	4,998,188	4,817,611	6,319,031	1,501,420	31%
Subtotal	5,209,657	5,070,581	5,052,670	5,415,348	5,234,592	6,351,331	1,116,739	21%
Financing Sources								
Interest Income	124,116	290,290	338,266	163,900	164,880	163,900	(980)	-1%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	124,116	290,290	338,266	163,900	164,880	163,900	(980)	-1%
Capital Sources								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	249,796	1,483,378	322,738	300,000	307,445	1,544,037	1,236,592	402%
Gain on Sale of Assets	-	-	(1,990)	-	-	-	-	
Subtotal	249,796	1,483,378	320,748	300,000	307,445	1,544,037	1,236,592	402%
Internal Sources								
Interfund Transfers In	770,221	79,486	12,938	269,074	269,074	599,771	330,697	123%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	770,221	79,486	12,938	269,074	269,074	599,771	330,697	123%
TOTAL SOURCES	6,353,790	6,923,735	5,724,622	6,148,322	5,975,991	8,659,039	2,683,048	45%
Operating Uses								
Wages, Salaries, Stipends	486,426	603,563	650,018	784,625	699,902	789,534	89,632	13%
Employee Benefits	(386,574)	475,884	660,473	650,553	587,789	707,902	120,113	20%
Utilities & Telephone	47,404	50,093	61,248	60,022	63,041	64,303	1,262	2%
Materials & Supplies	119,960	211,546	385,756	452,464	389,931	415,010	25,079	6%
Contracts & Services	2,488,920	2,093,775	2,215,039	2,933,719	2,536,969	2,134,593	(402,376)	-16%
Employee Support	10,155	10,931	14,112	35,821	11,919	20,374	8,455	71%
Grants/Contributions to Others	-	106,415	-	-	-	17,360	17,360	
Other Operating Uses	59,368	67,627	61,404	72,797	68,620	68,310	(310)	0%
Subtotal	2,825,659	3,619,834	4,048,050	4,990,001	4,358,171	4,217,386	(140,785)	-3%
Capital Uses								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	640,827	107,497	109,945	870,000	150,438	2,468,757	2,318,319	1541%
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	640,827	107,497	109,945	870,000	150,438	2,468,757	2,318,319	1541%
Financing Uses								
Debt Principal Repaid	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	-	0%
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	-	0%
Internal Uses								
Interfund Transfers Out	805,691	101,682	32,109	285,074	279,345	629,771	350,426	125%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	490,124	577,507	537,129	637,099	586,831	670,196	83,365	14%
Subtotal	1,295,815	679,189	569,238	922,173	866,176	1,299,967	433,791	50%
Extraordinary Items								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	6,459,964	6,104,183	6,424,896	8,479,837	7,072,448	9,683,773	2,611,325	37%
EST EFFECT ON WORKING CAP	(106,174)	819,552	(700,274)	(2,331,515)	(1,096,457)	(1,024,734)	71,723	-7%
WORKING CAPITAL	4,465,141	4,967,917	4,339,308	2,007,793	3,592,851	2,568,117	(1,024,734)	-29%
FUND BALANCE	7,114,901	8,118,455	7,736,229	6,372,377	6,887,873	8,429,559	1,541,686	22%

Interfund Transfers between the Sewer Fund and Sewer CIP Fund are included here for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
 Dept: 000 Non-Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	25,894	33,624	34,798	32,300	31,964	32,300	336	1%
Operating Grants/Contributions	358,442	152,565	273,935	384,860	384,860	-	(384,860)	-100%
Charges for Services	4,580,643	4,570,412	4,508,421	4,578,264	4,593,087	5,956,532	1,363,445	30%
Subtotal	4,964,979	4,756,601	4,817,154	4,995,424	5,009,911	5,988,832	978,921	20%
<u>Financing Sources</u>								
Interest Income	103,021	228,606	279,493	113,900	114,880	113,900	(980)	-1%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	103,021	228,606	279,493	113,900	114,880	113,900	(980)	-1%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	249,796	1,483,378	322,738	300,000	307,445	387,280	79,835	26%
Gain on Sale of Assets	-	-	(1,990)	-	-	-	-	
Subtotal	249,796	1,483,378	320,748	300,000	307,445	387,280	79,835	26%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	1,947	194,074	194,074	6,000	(188,074)	-97%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	1,947	194,074	194,074	6,000	(188,074)	-97%
TOTAL SOURCES	5,317,796	6,468,585	5,419,342	5,603,398	5,626,310	6,496,012	869,702	15%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	(810,053)	9,581	115,592	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	106,415	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	(810,053)	115,996	115,592	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	805,691	101,682	32,109	91,000	85,271	629,771	544,500	639%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	805,691	101,682	32,109	91,000	85,271	629,771	544,500	639%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	(4,362)	217,678	147,701	91,000	85,271	629,771	544,500	639%
NET	5,322,158	6,250,907	5,271,641	5,512,398	5,541,039	5,866,241	325,202	6%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
 Dept: 110 City Council
 * Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	12,308	11,534	11,476	12,316	840	7%
Employee Benefits	-	-	22,703	12,957	13,400	23,909	10,509	78%
Utilities & Telephone	-	-	479	1,710	979	1,710	731	75%
Materials & Supplies	-	-	190	592	57	592	535	939%
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	102	3,560	1,134	2,443	1,309	115%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	35,782	30,353	27,046	40,970	13,924	51%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	14,979	10,080	9,497	14,099	4,602	48%
Subtotal	-	-	14,979	10,080	9,497	14,099	4,602	48%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	50,761	40,433	36,543	55,069	18,526	51%
NET	-	-	(50,761)	(40,433)	(36,543)	(55,069)	(18,526)	51%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
 Dept: 111 City Manager

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	39,490	44,832	48,848	55,653	52,870	56,822	3,952	7%
Employee Benefits	32,712	35,554	39,026	43,288	41,017	47,726	6,709	16%
Utilities & Telephone	695	651	869	820	733	825	92	13%
Materials & Supplies	758	199	196	1,674	1,645	408	(1,237)	-75%
Contracts & Services	-	540	-	1,000	-	1,000	1,000	
Employee Support	1,982	2,662	2,032	3,318	2,641	2,150	(491)	-19%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	75,637	84,438	90,971	105,753	98,906	108,931	10,025	10%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	28,479	37,560	32,503	37,069	33,342	40,690	7,348	22%
Subtotal	28,479	37,560	32,503	37,069	33,342	40,690	7,348	22%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	104,116	121,998	123,474	142,822	132,248	149,621	17,373	13%
NET	(104,116)	(121,998)	(123,474)	(142,822)	(132,248)	(149,621)	(17,373)	13%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
Dept: 113 City Clerk

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	28,354	27,726	27,602	28,995	1,393	5%
Employee Benefits	-	-	23,871	25,340	24,412	28,013	3,601	15%
Utilities & Telephone	-	-	340	746	505	755	250	50%
Materials & Supplies	-	-	696	566	864	1,225	361	42%
Contracts & Services	-	-	6,394	4,989	4,688	8,774	4,086	87%
Employee Support	-	-	109	88	168	568	400	238%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	59,764	59,455	58,239	68,330	10,091	17%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	18,266	20,451	18,453	22,188	3,735	20%
Subtotal	-	-	18,266	20,451	18,453	22,188	3,735	20%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	78,030	79,906	76,692	90,518	13,826	18%
NET	-	-	(78,030)	(79,906)	(76,692)	(90,518)	(13,826)	18%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
Dept: 114 Human Resources

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	6,459	5,514	9,340	3,826	69%
Employee Benefits	-	-	1,442	7,151	6,397	9,434	3,037	47%
Utilities & Telephone	-	-	36	280	173	192	19	11%
Materials & Supplies	-	-	322	334	202	296	94	47%
Contracts & Services	-	-	9,104	2,354	1,003	110	(893)	-89%
Employee Support	-	-	236	955	109	401	292	268%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	11,140	17,533	13,398	19,773	6,375	48%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	2,149	5,728	5,469	7,307	1,838	34%
Subtotal	-	-	2,149	5,728	5,469	7,307	1,838	34%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	13,289	23,261	18,867	27,080	8,213	44%
NET	-	-	(13,289)	(23,261)	(18,867)	(27,080)	(8,213)	44%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

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City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
Dept: 120 Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	97,877	117,688	122,187	155,673	143,357	145,576	2,219	2%
Employee Benefits	90,251	95,626	92,636	127,537	116,339	130,166	13,827	12%
Utilities & Telephone	4,853	4,777	5,182	4,761	4,143	4,406	263	6%
Materials & Supplies	17,652	20,709	20,188	27,125	23,803	24,476	673	3%
Contracts & Services	49,251	51,314	55,585	65,936	55,240	66,378	11,138	20%
Employee Support	1,032	3,104	5,333	4,552	1,990	3,218	1,228	62%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	758	892	701	1,000	909	1,000	91	10%
Subtotal	261,674	294,110	301,812	386,584	345,781	375,220	29,439	9%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	86,011	109,011	79,309	109,286	98,712	107,320	8,608	9%
Subtotal	86,011	109,011	79,309	109,286	98,712	107,320	8,608	9%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	347,685	403,121	381,121	495,870	444,493	482,540	38,047	9%
NET	(347,685)	(403,121)	(381,121)	(495,870)	(444,493)	(482,540)	(38,047)	9%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
 Dept: 130 City Attorney

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	21,039	22,637	25,378	30,493	30,493	30,854	361	1%
Employee Benefits	16,780	17,342	19,218	21,331	19,577	24,952	5,375	27%
Utilities & Telephone	389	360	405	455	357	450	93	26%
Materials & Supplies	143	232	490	685	678	285	(393)	-58%
Contracts & Services	25,988	-	7,256	6,000	6,000	1,000	(5,000)	-83%
Employee Support	1,144	946	1,176	2,144	1,498	1,860	362	24%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	65,483	41,517	53,923	61,108	58,603	59,401	798	1%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	14,679	17,952	15,469	19,258	16,934	21,720	4,786	28%
Subtotal	14,679	17,952	15,469	19,258	16,934	21,720	4,786	28%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	80,162	59,469	69,392	80,366	75,537	81,121	5,584	7%
NET	(80,162)	(59,469)	(69,392)	(80,366)	(75,537)	(81,121)	(5,584)	7%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
 Dept: 112 / 140 Economic Development & Grants

* This was dept 112 from FY 21-22 through FY 25-26; beginning FY 26-27 it is dept 140.

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	28,221	27,088	10,991	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	28,221	27,088	10,991	-	-	-	-	-
TOTAL SOURCES	28,221	27,088	10,991	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	20,296	20,112	22,951	27,868	25,726	28,206	2,480	10%
Employee Benefits	15,504	14,533	16,219	21,207	19,359	22,632	3,273	17%
Utilities & Telephone	141	122	188	135	346	135	(211)	-61%
Materials & Supplies	-	-	313	185	-	138	138	-
Contracts & Services	81	-	-	425	59	270	211	358%
Employee Support	500	716	-	875	251	375	124	49%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	36,522	35,483	39,671	50,695	45,741	51,756	6,015	13%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	14,109	15,799	14,658	18,838	16,955	19,787	2,832	17%
Subtotal	14,109	15,799	14,658	18,838	16,955	19,787	2,832	17%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	50,631	51,282	54,329	69,533	62,696	71,543	8,847	14%
NET	(22,410)	(24,194)	(43,338)	(69,533)	(62,696)	(71,543)	(8,847)	14%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

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City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
Dept: 351 Lab

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	105,433	102,581	93,975	134,400	89,136	102,400	13,264	15%
Subtotal	105,433	102,581	93,975	134,400	89,136	102,400	13,264	15%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	105,433	102,581	93,975	134,400	89,136	102,400	13,264	15%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	122,370	132,540	135,401	145,939	137,023	155,132	18,109	13%
Employee Benefits	94,319	102,568	116,563	125,750	119,611	141,173	21,562	18%
Utilities & Telephone	17,009	20,830	26,186	22,285	24,986	25,025	39	0%
Materials & Supplies	58,275	76,536	74,236	76,703	68,349	71,440	3,091	5%
Contracts & Services	9,168	78,698	39,830	29,421	26,243	29,158	2,915	11%
Employee Support	3,896	1,322	3,802	3,779	1,001	4,009	3,008	300%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	12,444	18,018	11,546	18,083	17,783	12,075	(5,708)	-32%
Subtotal	317,481	430,512	407,564	421,960	394,996	438,012	43,016	11%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	95,993	106,784	91,885	103,559	92,745	115,323	22,578	24%
Subtotal	95,993	106,784	91,885	103,559	92,745	115,323	22,578	24%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	413,474	537,296	499,449	525,519	487,741	553,335	65,594	13%
NET	(308,041)	(434,715)	(405,474)	(391,119)	(398,605)	(450,935)	(52,330)	13%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
Dept: 352 WWTP Operations

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	46,341	54,131	49,233	50,885	48,804	46,742	(2,062)	-4%
Employee Benefits	47,816	47,419	39,902	44,155	38,408	44,411	6,003	16%
Utilities & Telephone	12,992	11,554	12,568	13,700	14,052	13,700	(352)	-3%
Materials & Supplies	2,455	28,761	206,115	240,850	238,116	239,250	1,134	0%
Contracts & Services	1,972,260	1,821,185	2,030,813	2,605,761	2,258,734	1,911,703	(347,031)	-15%
Employee Support	-	-	-	3,000	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	8,680	8,680	-
Other Operating Uses	41,625	43,723	43,817	47,685	44,177	48,685	4,508	10%
Subtotal	2,123,489	2,006,773	2,382,448	3,006,036	2,642,291	2,313,171	(329,120)	-12%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	-	0%
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	1,697,663	-	0%
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	54,645	57,446	41,315	43,873	39,546	44,519	4,973	13%
Subtotal	54,645	57,446	41,315	43,873	39,546	44,519	4,973	13%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	3,875,797	3,761,882	4,121,426	4,747,572	4,379,500	4,055,353	(324,147)	-7%
NET	(3,875,797)	(3,761,882)	(4,121,426)	(4,747,572)	(4,379,500)	(4,055,353)	324,147	-7%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
Dept: 353 Collection System

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	157	-	(157)	-100%
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	157	-	(157)	-100%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	-	-	-	-	157	-	(157)	-100%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	54,010	90,151	107,714	130,506	116,534	135,426	18,892	16%
Employee Benefits	54,491	73,752	89,374	103,054	96,764	115,162	18,398	19%
Utilities & Telephone	10,402	11,103	14,297	13,945	15,423	15,800	377	2%
Materials & Supplies	27,153	37,236	35,265	41,210	25,716	45,560	19,844	77%
Contracts & Services	289,845	31,429	12,035	80,333	71,076	31,800	(39,276)	-55%
Employee Support	1,406	1,841	1,322	12,550	3,127	5,350	2,223	71%
Grants/Contributions to Others	-	-	-	-	-	8,680	8,680	
Other Operating Uses	4,247	4,614	4,977	5,000	4,722	5,400	678	14%
Subtotal	441,554	250,126	264,984	386,598	333,362	363,178	29,816	9%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	121,385	134,455	138,183	162,604	152,409	175,876	23,467	15%
Subtotal	121,385	134,455	138,183	162,604	152,409	175,876	23,467	15%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	562,939	384,581	403,167	549,202	485,771	539,054	53,283	11%
NET	(562,939)	(384,581)	(403,167)	(549,202)	(485,614)	(539,054)	(53,440)	11%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

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City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
Dept: 356 County Community Service Area (CSA)

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	139,245	211,399	141,541	285,524	135,388	260,099	124,711	92%
Subtotal	139,245	211,399	141,541	285,524	135,388	260,099	124,711	92%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	139,245	211,399	141,541	285,524	135,388	260,099	124,711	92%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	31,990	65,297	37,375	68,081	31,072	69,206	38,134	123%
Employee Benefits	28,768	36,003	34,451	53,443	31,573	55,454	23,881	76%
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	12,876	46,929	47,277	62,200	30,154	31,000	846	3%
Contracts & Services	56,942	52,003	27,145	53,600	44,254	57,000	12,746	29%
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	294	380	363	1,029	1,029	1,150	121	12%
Subtotal	130,870	200,612	146,611	238,353	138,082	213,810	75,728	55%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	36,206	52,902	47,126	49,381	49,278	48,518	(760)	-2%
Subtotal	36,206	52,902	47,126	49,381	49,278	48,518	(760)	-2%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	167,076	253,514	193,737	287,734	187,360	262,328	74,968	40%
NET	(27,831)	(42,115)	(52,196)	(2,210)	(51,972)	(2,229)	49,743	-96%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 413 Sewer Fund
 Dept: 357 WWTP Major Maintenance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	53,013	56,175	60,269	73,808	69,431	70,919	1,488	2%
Employee Benefits	42,838	43,506	49,476	65,340	60,932	64,870	3,938	6%
Utilities & Telephone	923	696	698	1,185	1,344	1,305	(39)	-3%
Materials & Supplies	648	944	468	340	347	340	(7)	-2%
Contracts & Services	85,385	58,606	26,877	83,900	69,672	27,400	(42,272)	-61%
Employee Support	195	340	-	1,000	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	183,002	160,267	137,788	225,573	201,726	164,834	(36,892)	-18%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	38,617	45,598	41,287	56,972	53,491	52,849	(642)	-1%
Subtotal	38,617	45,598	41,287	56,972	53,491	52,849	(642)	-1%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	221,619	205,865	179,075	282,545	255,217	217,683	(37,534)	-15%
NET	(221,619)	(205,865)	(179,075)	(282,545)	(255,217)	(217,683)	37,534	-15%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 913 Sewer CIP Fund
 Dept: n/a Sewer CIP Fund - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	21,095	61,684	58,773	50,000	50,000	50,000	-	0%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	21,095	61,684	58,773	50,000	50,000	50,000	-	0%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	1,156,757	1,156,757	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	1,156,757	1,156,757	
<u>Internal Sources</u>								
Interfund Transfers In	742,000	52,398	-	75,000	75,000	593,771	518,771	692%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	742,000	52,398	-	75,000	75,000	593,771	518,771	692%
TOTAL SOURCES	763,095	114,082	58,773	125,000	125,000	1,800,528	1,675,528	1340%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	640,827	107,497	109,945	870,000	150,438	2,468,757	2,318,319	1541%
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	640,827	107,497	109,945	870,000	150,438	2,468,757	2,318,319	1541%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	194,074	194,074	-	(194,074)	-100%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	194,074	194,074	-	(194,074)	-100%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	640,827	107,497	109,945	1,064,074	344,512	2,468,757	2,124,245	617%
NET	122,268	6,585	(51,172)	(939,074)	(219,512)	(668,229)	(448,717)	204%

Interfund Transfers between the Sewer Enterprise and Sewer CIP Funds are shown for transparency but are netted on the audit and for analysis
 Sewer CIP is combined with Sewer Fund on audited financial statements
 Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 913 Sewer Capital Improvement Projects (CIP) Fund
 Dept: n/a All Cost Centers Combined

Summary of Sewer CIP Projects

Capital projects often take place over more than one fiscal year. The project is budgeted when approved, and the unspent budget amount carries forward until the project is complete. The following shows planned projects and their estimated budget amounts for this fiscal year. For projects that began in a prior year, the amount shown below is the estimated amount remaining at the time of budget preparation. The actual amount remaining for FY 26-27 will be updated when FY 25-26 is finalized. Projects may not be completed this year; unfinished amounts will roll forward until completed.

	Authorized from Sewer Fund	Authorized from Grant	Authorized from Other	Total Budget Authorized to Date	Estimated Expense Through FY 25-26	Estimated Budget FY 26-27
Open Projects						
RBC gear box	127,000			127,000	-	127,000
Boiler	228,000			228,000	-	228,000
Influent gate	219,000			219,000	184,000	35,000
Primary influent valves	120,000			120,000	-	120,000
Influent pump rebuild	151,000			151,000	-	151,000
Gas flare	79,000			79,000	-	79,000
Primary buildings	28,000			28,000	-	28,000
Chemical pumps	56,000			56,000	-	56,000
City sewer main projects	488,000			488,000	-	488,000
WWTP improvements (design)		2,108,000		2,108,000	951,243	1,156,757
	1,496,000	2,108,000	-	3,604,000	1,135,243	2,468,757

City of Crescent City FY 2026-27 Budget

Fund: 419 + 919 Water Fund and Water CIP Fund
 Dept: n/a Water - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	20,757	28,511	29,419	27,300	26,500	27,300	800	3%
Other Operating Sources	5,070	5,027	140,427	76,630	69,956	60,977	(8,979)	-13%
Operating Grants/Contributions	-	78,625	-	-	-	-	-	
Charges for Services	2,611,769	2,679,045	2,604,342	2,744,197	2,697,334	3,788,494	1,091,160	40%
Subtotal	2,637,596	2,791,208	2,774,188	2,848,127	2,793,790	3,876,771	1,082,981	39%
<u>Financing Sources</u>								
Interest Income	83,890	210,115	219,023	140,744	138,048	140,744	2,696	2%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	83,890	210,115	219,023	140,744	138,048	140,744	2,696	2%
<u>Capital Sources</u>								
Capital Leases/Rentals	19,132	19,132	19,132	24,648	24,648	-	(24,648)	-100%
Capital Grants/Contributions	90,789	478,666	138,425	805,122	97,629	803,122	705,493	723%
Gain on Sale of Assets	(26,952)	-	700	-	1,400	-	(1,400)	-100%
Subtotal	82,969	497,798	158,257	829,770	123,677	803,122	679,445	549%
<u>Internal Sources</u>								
Interfund Transfers In	771,221	1,011,334	870,020	610,200	610,200	795,000	184,800	30%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	771,221	1,011,334	870,020	610,200	610,200	795,000	184,800	30%
TOTAL SOURCES	3,575,676	4,510,455	4,021,488	4,428,841	3,665,715	5,615,637	1,949,922	53%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	587,751	674,963	719,007	850,802	832,068	906,976	74,908	9%
Employee Benefits	(110,906)	426,499	544,268	567,278	544,149	626,623	82,474	15%
Utilities & Telephone	193,791	207,342	282,390	349,651	340,329	375,537	35,208	10%
Materials & Supplies	182,781	205,856	227,825	298,018	245,049	257,940	12,891	5%
Contracts & Services	314,229	251,627	308,314	544,917	352,403	561,189	208,786	59%
Employee Support	9,868	13,006	26,324	25,755	20,522	22,809	2,287	11%
Grants/Contributions to Others	-	77,418	-	-	-	-	-	
Other Operating Uses	17,717	18,883	22,344	23,500	23,355	26,400	3,045	13%
Subtotal	1,195,231	1,875,594	2,130,472	2,659,921	2,357,875	2,777,474	419,599	18%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	382,806	468,370	587,214	2,264,801	346,706	2,714,309	2,367,603	683%
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	382,806	468,370	587,214	2,264,801	346,706	2,714,309	2,367,603	683%
<u>Financing Uses</u>								
Debt Principal Repaid	350,000	175,000	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	350,000	175,000	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	832,197	1,132,480	891,138	622,350	617,793	795,000	177,207	29%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	530,874	610,123	577,960	680,368	626,648	714,544	87,896	14%
Subtotal	1,363,071	1,742,603	1,469,098	1,302,718	1,244,441	1,509,544	265,103	21%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	3,291,108	4,261,567	4,186,784	6,227,440	3,949,022	7,001,327	3,052,305	77%
EST EFFECT ON WORKING CAP	284,568	248,888	(165,296)	(1,798,599)	(283,307)	(1,385,690)	(1,102,383)	389%
WORKING CAPITAL	3,536,257	4,287,753	4,355,762	2,557,163	4,072,455	2,686,765	(1,385,690)	-34%
FUND BALANCE	11,722,617	12,307,067	12,337,484	12,493,686	12,090,883	13,109,502	1,018,619	8%

Interfund Transfers between the Water Fund and Water CIP Fund are included here for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
 Dept: 000 Non Departmental

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	20,757	28,511	29,419	27,300	26,500	27,300	800	3%
Other Operating Sources	5,070	5,027	23,355	5,000	5,000	40,000	35,000	700%
Operating Grants/Contributions	-	78,625	-	-	-	-	-	
Charges for Services	2,608,443	2,675,540	2,600,994	2,740,897	2,694,034	3,785,194	1,091,160	41%
Subtotal	2,634,270	2,787,703	2,653,768	2,773,197	2,725,534	3,852,494	1,126,960	41%
<u>Financing Sources</u>								
Interest Income	66,246	138,996	140,739	90,744	88,048	90,744	2,696	3%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	66,246	138,996	140,739	90,744	88,048	90,744	2,696	3%
<u>Capital Sources</u>								
Capital Leases/Rentals	19,132	19,132	19,132	24,648	24,648	-	(24,648)	-100%
Capital Grants/Contributions	90,789	476,461	133,546	110,000	97,629	108,000	10,371	11%
Gain on Sale of Assets	(26,952)	-	700	-	1,400	-	(1,400)	-100%
Subtotal	82,969	495,593	153,378	134,648	123,677	108,000	(15,677)	-13%
<u>Internal Sources</u>								
Interfund Transfers In	-	435,628	-	210,200	210,200	-	(210,200)	-100%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	435,628	-	210,200	210,200	-	(210,200)	-100%
TOTAL SOURCES	2,783,485	3,857,920	2,947,885	3,208,789	3,147,459	4,051,238	903,779	29%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	(503,341)	6,339	72,701	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	77,418	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	(503,341)	83,757	72,701	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	832,197	696,852	891,138	412,150	407,593	795,000	387,407	95%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	832,197	696,852	891,138	412,150	407,593	795,000	387,407	95%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	328,856	780,609	963,839	412,150	407,593	795,000	387,407	95%
NET	2,454,629	3,077,311	1,984,046	2,796,639	2,739,866	3,256,238	516,372	19%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
 Dept: 110 City Council
 * Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	12,238	11,534	11,534	12,316	782	7%
Employee Benefits	-	-	21,838	12,517	12,564	23,351	10,787	86%
Utilities & Telephone	-	-	479	1,710	949	1,710	761	80%
Materials & Supplies	-	-	190	592	51	592	541	1061%
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	102	3,560	1,008	2,443	1,435	142%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	34,847	29,913	26,106	40,412	14,306	55%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	14,683	9,953	9,337	13,554	4,217	45%
Subtotal	-	-	14,683	9,953	9,337	13,554	4,217	45%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	49,530	39,866	35,443	53,966	18,523	52%
NET	-	-	(49,530)	(39,866)	(35,443)	(53,966)	(18,523)	52%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
 Dept: 111 City Manager

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	44,273	48,381	53,425	61,218	60,208	62,504	2,296	4%
Employee Benefits	27,547	30,006	33,719	37,484	37,326	40,343	3,017	8%
Utilities & Telephone	704	659	893	820	725	825	100	14%
Materials & Supplies	758	199	202	1,674	1,521	408	(1,113)	-73%
Contracts & Services	-	-	-	1,000	-	1,000	1,000	-
Employee Support	1,981	2,560	2,222	3,318	2,348	2,150	(198)	-8%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	75,263	81,805	90,461	105,514	102,128	107,230	5,102	5%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	28,225	35,734	32,353	37,419	33,100	39,085	5,985	18%
Subtotal	28,225	35,734	32,353	37,419	33,100	39,085	5,985	18%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	103,488	117,539	122,814	142,933	135,228	146,315	11,087	8%
NET	(103,488)	(117,539)	(122,814)	(142,933)	(135,228)	(146,315)	(11,087)	8%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
Dept: 113 City Clerk

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	28,198	27,726	28,247	28,995	748	3%
Employee Benefits	-	-	19,422	20,445	20,534	22,247	1,713	8%
Utilities & Telephone	-	-	339	746	476	755	279	59%
Materials & Supplies	-	-	696	566	755	1,225	470	62%
Contracts & Services	-	-	6,348	4,989	4,353	8,774	4,421	102%
Employee Support	-	-	109	88	119	568	449	377%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	55,112	54,560	54,484	62,564	8,080	15%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	16,627	18,638	16,722	19,473	2,751	16%
Subtotal	-	-	16,627	18,638	16,722	19,473	2,751	16%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	71,739	73,198	71,206	82,037	10,831	15%
NET	-	-	(71,739)	(73,198)	(71,206)	(82,037)	(10,831)	15%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

DRAFT

City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
Dept: 114 Human Resources

* Budgeted as internal service fund charge until FY 24-25

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	7,554	7,679	11,521	3,842	50%
Employee Benefits	-	-	917	6,713	6,756	9,332	2,576	38%
Utilities & Telephone	-	-	39	328	192	237	45	23%
Materials & Supplies	-	-	354	391	401	365	(36)	-9%
Contracts & Services	-	-	10,039	2,753	2,753	136	(2,617)	-95%
Employee Support	-	-	260	1,118	1,118	495	(623)	-56%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	11,609	18,857	18,899	22,086	3,187	17%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	2,177	6,085	5,817	7,925	2,108	36%
Subtotal	-	-	2,177	6,085	5,817	7,925	2,108	36%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	13,786	24,942	24,716	30,011	5,295	21%
NET	-	-	(13,786)	(24,942)	(24,716)	(30,011)	(5,295)	21%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
 Dept: 120 Finance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	100,015	116,364	122,278	156,114	143,999	146,388	2,389	2%
Employee Benefits	68,743	73,413	74,340	101,523	90,376	102,370	11,994	13%
Utilities & Telephone	6,257	5,570	6,460	6,127	6,323	6,747	424	7%
Materials & Supplies	17,876	21,292	21,036	29,035	23,648	26,638	2,990	13%
Contracts & Services	54,272	63,590	61,119	78,439	75,775	79,486	3,711	5%
Employee Support	1,075	3,104	5,333	4,552	1,769	3,218	1,449	82%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	248,238	283,333	290,566	375,790	341,890	364,847	22,957	7%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	78,088	95,392	72,812	99,842	89,703	94,535	4,832	5%
Subtotal	78,088	95,392	72,812	99,842	89,703	94,535	4,832	5%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	326,326	378,725	363,378	475,632	431,593	459,382	27,789	6%
NET	(326,326)	(378,725)	(363,378)	(475,632)	(431,593)	(459,382)	(27,789)	6%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
 Dept: 130 Attorney

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	21,443	22,208	25,232	30,493	29,360	30,854	1,494	5%
Employee Benefits	12,765	13,212	15,081	16,778	16,779	18,951	2,172	13%
Utilities & Telephone	389	360	405	455	340	450	110	32%
Materials & Supplies	143	246	490	685	680	285	(395)	-58%
Contracts & Services	-	-	-	1,000	-	1,000	1,000	
Employee Support	1,144	946	1,176	2,144	1,332	1,860	528	40%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	35,884	36,972	42,384	51,555	48,491	53,400	4,909	10%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	13,202	15,453	13,940	17,577	15,328	18,927	3,599	23%
Subtotal	13,202	15,453	13,940	17,577	15,328	18,927	3,599	23%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	49,086	52,425	56,324	69,132	63,819	72,327	8,508	13%
NET	(49,086)	(52,425)	(56,324)	(69,132)	(63,819)	(72,327)	(8,508)	13%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

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City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
Dept: 112 / 140 Economic Development and Grants

* This was dept 112 from FY 21-22 through FY 25-26; beginning FY 26-27 it is dept 140.

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	28,221	26,706	10,991	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	28,221	26,706	10,991	-	-	-	-	-
TOTAL SOURCES	28,221	26,706	10,991	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	20,684	19,730	22,819	27,868	28,216	28,206	(10)	0%
Employee Benefits	11,976	11,033	12,565	16,401	16,543	17,146	603	4%
Utilities & Telephone	141	122	188	135	330	135	(195)	-59%
Materials & Supplies	-	-	320	185	-	137	137	
Contracts & Services	81	-	-	425	52	270	218	419%
Employee Support	500	716	-	875	224	375	151	67%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	33,382	31,601	35,892	45,889	45,365	46,269	904	2%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	12,817	13,652	13,274	17,052	15,256	17,234	1,978	13%
Subtotal	12,817	13,652	13,274	17,052	15,256	17,234	1,978	13%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	46,199	45,253	49,166	62,941	60,621	63,503	2,882	5%
NET	(17,978)	(18,547)	(38,175)	(62,941)	(60,621)	(63,503)	(2,882)	5%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

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City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
Dept: 371 Water Operations

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	-	-	-	-	-	-
<u>Operating Uses</u>								
Wages, Salaries, Stipends	375,893	442,067	433,122	512,101	505,941	569,671	63,730	13%
Employee Benefits	255,230	277,835	281,570	345,262	335,699	382,323	46,624	14%
Utilities & Telephone	186,300	200,631	273,587	339,330	330,994	364,678	33,684	10%
Materials & Supplies	156,647	171,210	175,597	249,890	208,182	223,290	15,108	7%
Contracts & Services	258,380	174,633	161,474	360,450	186,477	425,270	238,793	128%
Employee Support	5,168	5,680	17,122	10,100	12,604	11,700	(904)	-7%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	17,276	18,313	21,800	22,900	22,755	25,800	3,045	13%
Subtotal	1,254,894	1,290,369	1,364,272	1,840,033	1,602,652	2,002,732	400,080	25%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	350,000	175,000	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	350,000	175,000	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	384,592	433,714	400,724	462,243	430,269	493,520	63,251	15%
Subtotal	384,592	433,714	400,724	462,243	430,269	493,520	63,251	15%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	1,989,486	1,899,083	1,764,996	2,302,276	2,032,921	2,496,252	463,331	23%
NET	(1,989,486)	(1,899,083)	(1,764,996)	(2,302,276)	(2,032,921)	(2,496,252)	(463,331)	23%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

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City of Crescent City FY 2026-27 Budget

Fund: 419 Water Fund
Dept: 372 Community Service Districts

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	89,580	71,630	64,956	20,977	(43,979)	-68%
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	3,326	3,505	3,348	3,300	3,300	3,300	-	0%
Subtotal	3,326	3,505	92,928	74,930	68,256	24,277	(43,979)	-64%
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	3,326	3,505	92,928	74,930	68,256	24,277	(43,979)	-64%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	25,443	26,213	21,695	16,194	16,884	16,521	(363)	-2%
Employee Benefits	16,174	14,661	12,115	10,155	7,572	10,560	2,988	39%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	7,357	12,909	28,940	15,000	9,811	5,000	(4,811)	-49%
Contracts & Services	1,496	13,404	69,334	95,861	82,993	45,253	(37,740)	-45%
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	441	570	544	600	600	600	-	0%
Subtotal	50,911	67,757	132,628	137,810	117,860	77,934	(39,926)	-34%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	13,950	16,178	11,370	11,559	11,116	10,291	(825)	-7%
Subtotal	13,950	16,178	11,370	11,559	11,116	10,291	(825)	-7%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	64,861	83,935	143,998	149,369	128,976	88,225	(40,751)	-32%
NET	(61,535)	(80,430)	(51,070)	(74,439)	(60,720)	(63,948)	(3,228)	5%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 919 Water CIP Fund
 Dept: n/a Water CIP Fund - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	27,492	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	27,492	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	17,644	71,119	78,284	50,000	50,000	50,000	-	0%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	17,644	71,119	78,284	50,000	50,000	50,000	-	0%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	2,205	4,879	695,122	-	695,122	695,122	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	2,205	4,879	695,122	-	695,122	695,122	
<u>Internal Sources</u>								
Interfund Transfers In	743,000	549,000	859,029	400,000	400,000	795,000	395,000	99%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	743,000	549,000	859,029	400,000	400,000	795,000	395,000	99%
TOTAL SOURCES	760,644	622,324	969,684	1,145,122	450,000	1,540,122	1,090,122	242%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	382,806	468,370	587,214	2,264,801	346,706	2,714,309	2,367,603	683%
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	382,806	468,370	587,214	2,264,801	346,706	2,714,309	2,367,603	683%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	435,628	-	210,200	210,200	-	(210,200)	-100%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	435,628	-	210,200	210,200	-	(210,200)	-100%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	382,806	903,998	587,214	2,475,001	556,906	2,714,309	2,157,403	387%
NET	377,838	(281,674)	382,470	(1,329,879)	(106,906)	(1,174,187)	(1,067,281)	998%

Interfund Transfers between the Water Enterprise and Water CIP Funds are shown for transparency but are netted on the audit and for analysis
 Water CIP is combined with Water Fund on audited financial statements
 Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 919 Water Capital Improvement Projects (CIP) Fund
 Dept: n/a All Cost Centers Combined

Summary of Water CIP Projects

Capital projects often take place over more than one fiscal year. The project is budgeted when approved, and the unspent budget amount carries forward until the project is complete. The following shows planned projects and their estimated budget amounts for this fiscal year. For projects that began in a prior year, the amount shown below is the estimated amount remaining at the time of budget preparation. The actual amount remaining for FY 26-27 will be updated when FY 25-26 is finalized. Projects may not be completed this year; unfinished amounts will roll forward until completed.

	Authorized from Water Fund	Authorized from Grant	Authorized from Other	Total Budget Authorized to Date	Estimated Expense Through FY 25-26	Estimated Budget FY 26-27
Open Projects						
Surge protection	712,000	200,000		912,000	165,730	746,270
Meter replacements	1,570,000			1,570,000	779,925	790,075
Water main replacements	375,000			375,000	115,143	259,857
Ground source well	154,000	500,000		654,000	5,893	648,107
Amador tank rehab	174,781			174,781	144,781	30,000
Washington tank rehab	140,322			140,322	40,322	100,000
Chlorination generator	140,000			140,000	-	140,000
	3,266,103	700,000	-	3,966,103	1,251,794	2,714,309

Internal Service Funds

City of Crescent City FY 2026-27 Budget

Fund: 420 Information Technology Fund
 Dept: 115 Information Technology

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	487	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	487	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	4,500	15,750	82,404	34,000	4,000	54,000	50,000	1250%
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	351,369	404,892	446,683	553,424	553,424	568,541	15,117	3%
Subtotal	355,869	420,642	529,087	587,424	557,424	622,541	65,117	12%
TOTAL SOURCES	356,356	420,642	529,087	587,424	557,424	622,541	65,117	12%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	151,856	160,364	169,625	203,520	203,520	211,979	8,459	4%
Employee Benefits	85,790	94,402	111,566	140,975	140,975	150,218	9,243	7%
Utilities & Telephone	13,922	13,068	15,086	15,615	15,615	14,462	(1,153)	-7%
Materials & Supplies	13,964	18,433	10,716	40,290	10,290	55,290	45,000	437%
Contracts & Services	89,775	116,587	147,943	187,830	157,830	195,248	37,418	24%
Employee Support	3,245	1,821	5,983	9,175	9,175	5,325	(3,850)	-42%
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	358,552	404,675	460,919	597,405	537,405	632,522	95,117	18%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	6,417	5,138	5,258	6,500	6,500	6,500	-	0%
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	6,417	5,138	5,258	6,500	6,500	6,500	-	0%
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	364,969	409,813	466,177	603,905	543,905	639,022	95,117	17%
EST EFFECT ON WORKING CAP	(8,613)	10,829	62,910	(16,481)	13,519	(16,481)	(30,000)	-222%
WORKING CAPITAL	(57,426)	(36,342)	14,087	(2,394)	27,606	11,125	(16,481)	-60%
FUND BALANCE	(8,613)	2,216	65,124	48,643	78,643	62,162	(16,481)	-21%

City of Crescent City FY 2026-27 Budget

Fund: 506 Building Maintenance Fund
 Dept: 506 Building Maintenance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	33,298	-	-	15,000	15,000	-	(15,000)	-100%
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	224,372	275,698	280,033	221,637	221,637	238,501	16,864	8%
Subtotal	257,670	275,698	280,033	236,637	236,637	238,501	1,864	1%
TOTAL SOURCES	257,670	275,698	280,033	236,637	236,637	238,501	1,864	1%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	86,283	79,599	64,235	88,832	88,832	103,317	14,485	16%
Employee Benefits	52,139	49,927	47,894	61,248	61,248	81,067	19,819	32%
Utilities & Telephone	7,172	8,252	8,850	9,777	9,777	8,750	(1,027)	-11%
Materials & Supplies	28,714	28,302	25,537	27,200	27,200	21,587	(5,613)	-21%
Contracts & Services	83,362	110,169	133,517	49,580	49,580	23,780	(25,800)	-52%
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	257,670	276,249	280,033	236,637	236,637	238,501	1,864	1%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	257,670	276,249	280,033	236,637	236,637	238,501	1,864	1%
EST EFFECT ON WORKING CAP	-	(551)	-	-	-	-	-	-
WORKING CAPITAL	-	(551)	(551)	(551)	(551)	(551)	-	0%
FUND BALANCE	-	(551)	(551)	(551)	(551)	(551)	-	0%

City of Crescent City FY 2026-27 Budget

Fund: 508 Equipment Fund
 Dept: 508 Equipment

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	8	3,542	88	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	11,805	8,167	14,201	20,000	20,000	18,000	(2,000)	-10%
Subtotal	11,813	11,709	14,289	20,000	20,000	18,000	(2,000)	-10%
<u>Financing Sources</u>								
Interest Income	760	6,470	5,983	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	760	6,470	5,983	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	263,265	180,976	330,038	-	-	-	-	
Gain on Sale of Assets	25,780	-	15,652	-	-	-	-	
Subtotal	289,045	180,976	345,690	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	188,658	252,232	163,462	115,400	115,400	76,000	(39,400)	-34%
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	386,500	292,157	397,911	402,667	402,667	437,141	34,474	9%
Subtotal	575,158	544,389	561,373	518,067	518,067	513,141	(4,926)	-1%
TOTAL SOURCES	876,776	743,544	927,335	538,067	538,067	531,141	(6,926)	-1%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	122,086	79,258	112,296	118,480	118,480	137,988	19,508	16%
Employee Benefits	79,015	68,883	85,717	102,593	102,593	111,359	8,766	9%
Utilities & Telephone	15,871	15,805	20,432	23,480	23,480	23,480	-	0%
Materials & Supplies	128,194	128,436	158,775	159,750	159,750	169,150	9,400	6%
Contracts & Services	3,121	3,797	3,226	7,164	7,164	7,164	-	0%
Employee Support	2,138	-	9,271	11,200	11,200	6,000	(5,200)	-46%
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	350,425	296,179	389,717	422,667	422,667	455,141	32,474	8%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	231,910	252,232	192,800	75,400	75,400	36,000	(39,400)	-52%
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	231,910	252,232	192,800	75,400	75,400	36,000	(39,400)	-52%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	582,335	548,411	582,517	498,067	498,067	491,141	(6,926)	-1%
EST EFFECT ON WORKING CAP	31,176	14,157	14,780	40,000	40,000	40,000	-	0%
WORKING CAPITAL	128,988	143,146	157,927	197,927	197,927	237,927	40,000	20%
FUND BALANCE	1,573,211	1,815,025	2,120,350	2,003,750	2,003,750	1,847,750	(156,000)	-8%

Depreciation expense is not budgeted

City of Crescent City FY 2026-27 Budget

Fund: 620 Insurance Fund
 Dept: 620 Insurance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	76,684	75,000	96,340	-	120,230	-	(120,230)	-100%
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	76,684	75,000	96,340	-	120,230	-	(120,230)	-100%
<u>Financing Sources</u>								
Interest Income	1,985	6,610	8,261	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	1,985	6,610	8,261	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	382,704	567,046	654,026	866,559	799,972	957,298	157,326	20%
Subtotal	382,704	567,046	654,026	866,559	799,972	957,298	157,326	20%
TOTAL SOURCES	461,373	648,656	758,627	866,559	920,202	957,298	37,096	4%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	382,704	567,046	654,026	866,559	799,972	1,002,528	202,556	25%
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	382,704	567,046	654,026	866,559	799,972	1,002,528	202,556	25%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	59,946	25,750	125,249	92,786	62,786	151,723	88,937	142%
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	59,946	25,750	125,249	92,786	62,786	151,723	88,937	142%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	442,650	592,796	779,275	959,345	862,758	1,154,251	291,493	34%
EST EFFECT ON WORKING CAP	18,723	55,860	(20,648)	(92,786)	57,444	(196,953)	(254,397)	-443%
WORKING CAPITAL	154,447	210,307	189,659	96,873	247,103	50,150	(196,953)	-80%
FUND BALANCE	154,447	210,307	189,659	96,873	247,103	50,150	(196,953)	-80%

City of Crescent City FY 2026-27 Budget

Fund: 630 Other Post Employment Benefits Trust
 Dept: n/a All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	344	124	346	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	344	124	346	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	110,186	113,805	123,034	163,043	163,043	161,007	(2,036)	-1%
Subtotal	110,186	113,805	123,034	163,043	163,043	161,007	(2,036)	-1%
TOTAL SOURCES	110,530	113,929	123,380	163,043	163,043	161,007	(2,036)	-1%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	106,381	109,690	119,358	158,543	158,543	156,507	(2,036)	-1%
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	3,849	4,480	4,081	4,500	4,500	4,500	-	0%
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	110,230	114,170	123,439	163,043	163,043	161,007	(2,036)	-1%
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	110,230	114,170	123,439	163,043	163,043	161,007	(2,036)	-1%
NET	300	(241)	(59)	-	-	-	-	
FUND BALANCE	300	59	-	-	-	-	-	
WORKING CAPITAL BALANCE	300	59	-	-	-	-	-	

*General
Capital Improvements
and
Public Safety
Vehicle Replacements*

City of Crescent City FY 2026-27 Budget

Fund: 901 Capital Improvement Projects (CIP) Fund
 Dept: n/a CIP Fund - All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	25,501	69,721	76,091	-	45,050	-	(45,050)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	25,501	69,721	76,091	-	45,050	-	(45,050)	-100%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	81,378	1,194,282	2,919,957	8,965,390	1,010,244	7,955,146	6,944,902	687%
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	81,378	1,194,282	2,919,957	8,965,390	1,010,244	7,955,146	6,944,902	687%
<u>Internal Sources</u>								
Interfund Transfers In	1,239,336	2,199,192	846,062	968,000	968,000	506,302	(461,698)	-48%
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	1,239,336	2,199,192	846,062	968,000	968,000	506,302	(461,698)	-48%
TOTAL SOURCES	1,346,215	3,463,195	3,842,110	9,933,390	2,023,294	8,461,448	6,438,154	318%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	1,414,377	2,591,911	4,754,781	11,243,663	1,567,729	10,024,032	8,456,303	539%
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	1,414,377	2,591,911	4,754,781	11,243,663	1,567,729	10,024,032	8,456,303	539%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	64,000	64,000	-	(64,000)	-100%
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	64,000	64,000	-	(64,000)	-100%
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Transfer Pebble Beach balances to new fund	-	-	(146,270)	-	-	-	-	-
TOTAL USES	1,414,377	2,591,911	4,608,511	11,307,663	1,631,729	10,024,032	8,392,303	514%
NET	(68,162)	871,284	(766,401)	(1,374,273)	391,565	(1,562,584)	(1,954,149)	-499%
FUND BALANCE	1,385,239	2,256,523	1,490,122	115,849	1,881,687	319,103	(1,562,584)	-83%

City of Crescent City FY 2026-27 Budget

Fund: 901 General Capital Improvement Projects (CIP) Fund
 Dept: n/a All Cost Centers Combined

Summary of General CIP Projects

Capital projects often take place over more than one fiscal year. The project is budgeted when approved, and the unspent budget amount carries forward until the project is complete. The following shows planned projects and their estimated budget amounts for this fiscal year. For projects that began in a prior year, the amount shown below is the estimated amount remaining at the time of budget preparation. The actual amount remaining for FY 26-27 will be updated when FY 25-26 is finalized. Projects may not be completed this year; unfinished amounts will roll forward until completed.

	Authorized from City Fund	Authorized from Grant	Authorized from Other	Total Budget Authorized to Date	Estimated Expense Through FY 25-26	Estimated Budget FY 26-27	
Open Projects							
City Hall	355,000			355,000	214,705	140,295	
Fire Hall facility improvements	132,269			132,269	16,181	116,088	City Gen Fund,
Police Department facility improvements	295,000			295,000	247,788	47,212	City Gen Fund,
Measure S street projects (rolling balance)	2,634,254			2,634,254	1,026,842	1,607,412	Measure S
Gateway (Gen Fund portion)	30,350			30,350	24,117	6,233	City Gen Fund
Beachfront Park (bike park, kidtown, loop, exercise stations)		5,450,000		5,450,000	1,894,013	3,555,987	Prop 68 SPP, H
Beachfront Park (amphitheater, plaza)		3,000,000		3,000,000	266,926	2,733,074	Prop 68 RRTP
Tolowa Interpretive Walk		2,712,952		2,712,952	973,849	1,739,103	Prop 68 Per Ca
Cultural Center improvements	16,000			16,000		16,000	City Gen Fund
Pool roof	220,000			220,000	202,372	17,628	City Gen Fund,
Pool audio	20,000			20,000	10,000	10,000	Measure S
Pool scoreboard	20,000			20,000		20,000	Measure S
Pool window tint	15,000			15,000		15,000	Measure S
	3,737,873	11,162,952	-	14,900,825	4,876,793	10,024,032	

City of Crescent City FY 2026-27 Budget

Fund: 902 Beachfront Park Donations
 Dept: 470 Parks

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	167	439	446	-	-	-	-	
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	167	439	446	-	-	-	-	
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	167	439	446	-	-	-	-	
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	-	-	-	-	-	-	-	
NET	167	439	446	-	-	-	-	
FUND BALANCE	8,765	9,204	9,650	9,650	9,650	9,650	-	0%

City of Crescent City FY 2026-27 Budget

Fund: 903 Pebble Beach Drive
 Dept: 364 Streets

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	-	-	121,949	-	88,506	-	(88,506)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	-	-	121,949	-	88,506	-	(88,506)	-100%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	113,944	13,052,697	15,988	13,403,593	13,387,605	83735%
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	113,944	13,052,697	15,988	13,403,593	13,387,605	83735%
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	-
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL SOURCES	-	-	235,893	13,052,697	104,494	13,403,593	13,299,099	12727%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	-	-	-	-	-	-
Capital Improvements	-	-	4,825,140	8,252,711	6,220	8,531,491	8,525,271	137062%
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	4,825,140	8,252,711	6,220	8,531,491	8,525,271	137062%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Transfer Pebble Beach balances to new fund	-	-	146,270	-	-	-	-	-
TOTAL USES	-	-	4,971,410	8,252,711	6,220	8,531,491	8,525,271	137062%
NET	-	-	(4,735,517)	4,799,986	98,274	4,872,102	4,773,828	4858%
FUND BALANCE	-	-	(4,735,517)	64,469	(4,637,243)	234,859	4,872,102	-105%

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City of Crescent City FY 2026-27 Budget

Fund: 930 Fire Vehicle & Equipment Replacement Fund
Dept: 230 Fire

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-
Fines & Penalties	-	-	-	-	-	-	-	-
Other Operating Sources	-	-	-	-	-	-	-	-
Operating Grants/Contributions	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Financing Sources</u>								
Interest Income	2,867	13,633	34,541	-	17,248	-	(17,248)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Subtotal	2,867	13,633	34,541	-	17,248	-	(17,248)	-100%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Grants/Contributions	-	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Sources</u>								
Interfund Transfers In	38,000	245,500	335,500	155,500	155,500	155,500	-	0%
Interfund Loans In	-	-	-	-	-	-	-	-
Interfund Services Provided	-	-	-	-	-	-	-	-
Subtotal	38,000	245,500	335,500	155,500	155,500	155,500	-	0%
TOTAL SOURCES	40,867	259,133	370,041	155,500	172,748	155,500	(17,248)	-10%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Utilities & Telephone	-	-	-	-	-	-	-	-
Materials & Supplies	-	-	-	-	-	-	-	-
Contracts & Services	-	-	-	-	-	-	-	-
Employee Support	-	-	-	-	-	-	-	-
Grants/Contributions to Others	-	-	-	-	-	-	-	-
Other Operating Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	-
Capital Equipment	-	-	167,892	147,107	147,107	-	(147,107)	-100%
Capital Improvements	-	-	-	-	-	-	-	-
Loss on Sale of Assets	-	-	-	-	-	-	-	-
Subtotal	-	-	167,892	147,107	147,107	-	(147,107)	-100%
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	-
Debt Interest Paid	-	-	-	-	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	-
Interfund Loans Out	-	-	-	-	-	-	-	-
Interfund Services Used	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
TOTAL USES	-	-	167,892	147,107	147,107	-	(147,107)	-100%
NET	40,867	259,133	202,149	8,393	25,641	155,500	129,859	506%
FUND BALANCE	192,066	451,199	653,348	661,741	678,989	834,489	155,500	23%

City of Crescent City FY 2026-27 Budget

Fund: 940 Police Vehicle Replacement Fund
 Dept: 240 Police

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	-	-	-	-	-	-	-	
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Sources</u>								
Interest Income	1,313	729	1,181	-	176	-	(176)	-100%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	1,313	729	1,181	-	176	-	(176)	-100%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	190,000	80,000	80,000	-	-	80,000	80,000	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	190,000	80,000	80,000	-	-	80,000	80,000	
TOTAL SOURCES	191,313	80,729	81,181	-	176	80,000	79,824	45355%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	-	-	-	-	-	-	
Employee Benefits	-	-	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	-	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	243,453	98,831	78,485	-	-	86,329	86,329	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	243,453	98,831	78,485	-	-	86,329	86,329	
<u>Financing Uses</u>								
Debt Principal Repaid	-	-	-	-	-	-	-	
Debt Interest Paid	-	-	-	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	243,453	98,831	78,485	-	-	86,329	86,329	
NET	(52,140)	(18,102)	2,696	-	176	(6,329)	(6,505)	-3696%
FUND BALANCE	21,559	3,457	6,153	6,153	6,329	-	(6,329)	-100%

Fiduciary Funds

City of Crescent City FY 2026-27 Budget

Fund: 991 RDA Successor Agency
 Dept: n/a All Cost Centers Combined

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Budget	FY 2025-26 Estimated	FY 2026-27 Proposed	Var \$	Var %
<u>Operating Sources</u>								
Taxes	95,000	165,419	45,387	45,387	143,536	-	(143,536)	-100%
Special Assessments	-	-	-	-	-	-	-	
Licenses & Permits	-	-	-	-	-	-	-	
Fines & Penalties	-	-	-	-	-	-	-	
Other Operating Sources	-	-	-	-	-	-	-	
Operating Grants/Contributions	-	-	-	-	-	-	-	
Charges for Services	-	-	-	-	-	-	-	
Subtotal	95,000	165,419	45,387	45,387	143,536	-	(143,536)	-100%
<u>Financing Sources</u>								
Interest Income	4,052	3,196	3,831	-	1,421	-	(1,421)	-100%
Debt Proceeds	-	-	-	-	-	-	-	
Other Financing Sources	-	-	-	-	-	-	-	
Subtotal	4,052	3,196	3,831	-	1,421	-	(1,421)	-100%
<u>Capital Sources</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Grants/Contributions	-	-	-	-	-	-	-	
Gain on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Internal Sources</u>								
Interfund Transfers In	-	-	-	-	-	-	-	
Interfund Loans In	-	-	-	-	-	-	-	
Interfund Services Provided	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL SOURCES	99,052	168,615	49,218	45,387	144,957	-	(144,957)	-100%
<u>Operating Uses</u>								
Wages, Salaries, Stipends	-	1,341	-	-	-	-	-	
Employee Benefits	4	320	-	-	-	-	-	
Utilities & Telephone	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	
Contracts & Services	-	1,800	-	-	-	-	-	
Employee Support	-	-	-	-	-	-	-	
Grants/Contributions to Others	-	-	-	-	-	-	-	
Other Operating Uses	-	-	-	-	-	-	-	
Subtotal	4	3,461	-	-	-	-	-	
<u>Capital Uses</u>								
Capital Leases/Rentals	-	-	-	-	-	-	-	
Capital Equipment	-	-	-	-	-	-	-	
Capital Improvements	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Financing Uses</u>								
Debt Principal Repaid	155,296	90,000	165,419	45,387	45,387	159,778	114,391	252%
Debt Interest Paid	3,975	3,300	2,059	-	-	-	-	
Other Financing Uses	-	-	-	-	-	-	-	
Subtotal	159,271	93,300	167,478	45,387	45,387	159,778	114,391	252%
<u>Internal Uses</u>								
Interfund Transfers Out	-	-	-	-	-	-	-	
Interfund Loans Out	-	-	-	-	-	-	-	
Interfund Services Used	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
<u>Extraordinary Items</u>								
Extraordinary Item	-	-	-	-	-	-	-	
Subtotal	-	-	-	-	-	-	-	
TOTAL USES	159,275	96,761	167,478	45,387	45,387	159,778	114,391	252%
NET	(60,223)	71,854	(118,260)	-	99,570	(159,778)	(259,348)	-260%
FUND BALANCE	(463,367)	(301,513)	(254,354)	(208,967)	(109,397)	(109,397)	-	0%

Cost Allocations

City of Crescent City
Information Technology
FY 26-27 Allocation

Fund	Dept	Project	Cost Center	Budgeted		Fund Share	Allocation
				Wages & Benefits	Dept %		
001	110		Council	35,566	0.5%		768
001	111		City Manager	94,867	1.4%		2,149
001	112		Community Support	74,868	1.1%		1,689
001	113		City Clerk	50,478	0.8%		1,228
001	114		Human Resources	119,946	1.8%		2,763
001	120		Finance	293,354	4.4%		6,754
001	130		City Attorney	94,641	1.4%		2,149
001	140		Grants & Econ Dev	93,622	1.4%		2,149
001	230		Fire	1,196,618	18.1%		27,785
001	240		Police	2,831,661	42.9%		65,854
001	250		Code Enforcement	65,481	1.0%		1,535
001	251		Building Inspection	90,429	1.4%		2,149
001	313		Planning	81,030	1.2%		1,842
001	350		Public Works Admin	153,103	2.3%		3,531
001	364		Streets	53,526	0.8%		1,228
001	364	10023	Street Lights	61,799	0.9%		1,382
001	364	10024	Street Sweeping	11,975	0.2%		307
001	364	10025	Street Maintenance	108,104	1.6%		2,456
001	470		Parks	324,479	4.9%		7,522
001	471		Cultural Center	50,882	0.8%		1,228
001	480		Pool	717,437	10.9%		16,732
General Fund Total				6,603,866		27.0%	153,200
110			Housing Authority	658,387		2.0%	11,371
412			RV Park	266,054		5.0%	28,427
413	110		Council	36,225	2.4%		4,503
413	111		City Manager	104,548	7.0%		13,133
413	113		City Clerk	57,008	3.8%		7,130
413	114		Human Resources	18,774	1.3%		2,439
413	120		Finance	275,742	18.4%		34,522
413	130		City Attorney	55,806	3.7%		6,942
413	140		Grants & Econ Dev	50,838	3.4%		6,379
413	351		Sewer Lab	296,305	19.8%		37,148
413	352		WWTP Operations	91,153	6.1%		11,445
413	353		Collection System	177,706	11.9%		22,327
413	353	35019	City Lift Stations	72,881	4.9%		9,193
413	356	35020	Oregon Lift Station	8,195	0.5%		938
413	356	35022	CSA Lift Stations	116,465	7.8%		14,634
413	357		Major Maintenance	135,789	9.1%		17,073
Sewer Fund Total				1,497,435		33.0%	187,806
419	110		Council	35,667	2.3%		4,315
419	111		City Manager	102,847	6.7%		12,570
419	113		City Clerk	51,242	3.3%		6,191
419	114		Human Resources	20,853	1.4%		2,627
419	120		Finance	248,758	16.2%		30,394
419	130		City Attorney	49,805	3.2%		6,004
419	140		Grants & Econ Dev	45,352	3.0%		5,629
419	371		Water Operations & Maint.	951,994	62.1%		116,511
419	372	41028	Bertsch Oceanview	14,759	1.0%		1,876
419	372	41029	Churchtree	6,224	0.4%		750
419	372	41030	Meadowbrook	6,098	0.4%		750
Water Fund Total				1,533,599		33.0%	187,617
ISF Expenses (less reimbursed expenses)							568,541

City of Crescent City
Building Maintenance
FY 26-27 Allocation

Fund	Dept	Project	Cost Center	Budgeted	Dept %	Fund	Allocation
				Wages & Benefits			
001	110		Council	35,566	0.5%		331
001	111		City Manager	94,867	1.4%		928
001	112		Community Support	74,868	1.1%		729
001	113		City Clerk	50,478	0.8%		530
001	114		Human Resources	119,946	1.8%		1,193
001	120		Finance	293,354	4.4%		2,916
001	130		City Attorney	94,641	1.4%		928
001	140		Grants and Econ Dev	93,622	1.4%		928
001	230		Fire	1,196,618	18.1%		11,994
001	240		Police	2,831,661	42.9%		28,427
001	250		Code Enforcement	65,481	1.0%		663
001	251		Building Inspection	90,429	1.4%		928
001	313		Planning	81,030	1.2%		795
001	350		Public Works Admin	153,103	2.3%		1,524
001	364		Streets	53,526	0.8%		530
001	364	10023	Street Lights	61,799	0.9%		596
001	364	10024	Street Sweeping	11,975	0.2%		133
001	364	10025	Street Maintenance	108,104	1.6%		1,060
001	470		Parks	324,479	4.9%		3,247
001	471		Cultural Center	50,882	0.8%		530
001	480		Pool	717,437	10.9%		7,223
			General Fund Total	6,603,866		28.0%	66,133
110			Housing Authority	658,387		1% labor	1,844
412			RV Park	266,054		5.0%	11,833
413	110		Council	36,225	2.4%		1,903
413	111		City Manager	104,548	7.0%		5,550
413	113		City Clerk	57,008	3.8%		3,013
413	114		Human Resources	18,774	1.3%		1,031
413	120		Finance	275,742	18.4%		14,588
413	130		City Attorney	55,806	3.7%		2,933
413	140		Grants and Econ Dev	50,838	3.4%		2,696
413	351		Sewer Lab	296,305	19.8%		15,697
413	352		WWTP Operations	91,153	6.1%		4,836
413	353		Collection System	177,706	11.9%		9,434
413	353	35019	City Lift Stations	72,881	4.9%		3,885
413	356	35020	Oregon Lift Station	8,195	0.5%		396
413	356	35022	CSA Lift Stations	116,465	7.8%		6,184
413	357		Major Maintenance	135,789	9.1%		7,214
			Sewer Fund Total	1,497,435		33.5%	79,360
419	110		Council	35,667	2.3%		1,823
419	111		City Manager	102,847	6.7%		5,312
419	113		City Clerk	51,242	3.3%		2,616
419	114		Human Resources	20,853	1.4%		1,110
419	120		Finance	248,758	16.2%		12,843
419	130		City Attorney	49,805	3.2%		2,537
419	140		Grants and Econ Dev	45,352	3.0%		2,378
419	371		Water Operations & Maint.	951,994	62.1%		49,233
419	372	41028	Bertsch Oceanview	14,759	1.0%		793
419	372	41029	Churchtree	6,224	0.4%		317
419	372	41030	Meadowbrook	6,098	0.4%		317
			Water Fund Total	1,533,599		33.5%	79,279
			ISF Expenses (less other revenue)				238,501
			Housing share (1% labor only)				1,844
			To allocate to other funds				236,657

**City of Crescent City
Equipment
FY 26-27 Allocation**

Fund	Dept	Project	Cost Center	Units	%	Proposed Base Budget			
						Base Allocation	Fuel Allocation	Parts Allocation	Total Allocation
001	110		Council	-	0.0%	-	-	-	-
001	111		City Manager	0.90	0.8%	2,317	809	848	3,974
001	112		Community Support	-	0.0%	-	-	-	-
001	113		City Clerk	-	0.0%	-	-	-	-
001	114		Human Resources	-	0.0%	-	-	-	-
001	120		Finance	-	0.0%	-	-	-	-
001	130		City Attorney	-	0.0%	-	-	-	-
001	140		Grants and Econ Dev	-	0.0%	-	-	-	-
001	230		Fire	17.00	15.7%	45,474			45,474
001	240		Police	11.00	10.2%	29,543			29,543
001	250		Code Enforcement	-	0.0%	-	-	-	-
001	251		Building Inspection	-	0.0%	-	-	-	-
001	313		Planning	-	0.0%	-	-	-	-
001	350		Public Works Admin	-	0.0%	-	-	-	-
001	364		Streets	-	0.0%	-	-	-	-
001	364	10023	Street Lights	-	0.0%	-	-	-	-
001	364	10024	Street Sweeping	-	0.0%	-	-	-	-
001	364	10025	Street Maintenance	16.73	15.5%	44,894	15,038	15,769	75,701
001	470		Parks	12.70	11.7%	33,888	11,416	11,971	57,275
001	471		Cultural Center	-	0.0%	-	-	-	-
001	480		Pool	-	0.0%	-	-	-	-
General Fund Total				58.33		156,116	27,263	28,588	211,967
110			Housing Authority	0.50	0.5%	1,448	449	471	2,368
412			RV Park	0.80	0.7%	2,027	719	754	3,500
413	110		Council	-	0.0%	-	-	-	-
413	111		City Manager	-	0.0%	-	-	-	-
413	113		City Clerk	-	0.0%	-	-	-	-
413	114		Human Resources	-	0.0%	-	-	-	-
413	120		Finance	-	0.0%	-	-	-	-
413	130		City Attorney	-	0.0%	-	-	-	-
413	140		Grants and Econ Dev	-	0.0%	-	-	-	-
413	351		Sewer Lab	-	0.0%	-	-	-	-
413	352		WWTP Operations	2.00	1.9%	5,503	1,798	1,885	9,186
413	353		Collection System	17.33	16.0%	46,343	15,578	16,335	78,256
413	353	35019	City Lift Stations	-	0.0%	-	-	-	-
413	356	35020	Oregon Lift Station	-	0.0%	-	-	-	-
413	356	35022	CSA Lift Stations	-	0.0%	-	-	-	-
413	357		Major Maintenance	-	0.0%	-	-	-	-
Sewer Fund Total				19.33		51,846	17,376	18,220	87,442
419	110		Council	-	0.0%	-	-	-	-
419	111		City Manager	-	0.0%	-	-	-	-
419	113		City Clerk	-	0.0%	-	-	-	-
419	114		Human Resources	-	0.0%	-	-	-	-
419	120		Finance	-	0.0%	-	-	-	-
419	130		City Attorney	-	0.0%	-	-	-	-
419	140		Grants and Econ Dev	-	0.0%	-	-	-	-
419	371		Water Operations & Maint.	29.14	27.0%	78,203	26,193	27,467	131,863
419	372	41028	Bertsch Oceanview	-	0.0%	-	-	-	-
419	372	41029	Churchtree	-	0.0%	-	-	-	-
419	372	41030	Meadowbrook	-	0.0%	-	-	-	-
Water Fund Total				29.14		78,203	26,193	27,467	131,863
Total units				108.10					
Units for fuel and parts				80.10					
Total fund expenses									491,141
Vehicle replacements - funded by transfers in from the funds to benefit									36,000
Other revenue									18,000
ISF to allocate									437,141
Fuel									72,000
Parts (for vehicles / equipment)									75,500
Other									289,641
									437,141

City of Crescent City
Insurance
FY 26-27 Allocation

Fund	Dept	Project	Cost Center	Budgeted	Dept %	Fund	Allocation
				Wages & Benefits			
001	110		Council	35,566	0.5%		1,292
001	111		City Manager	94,867	1.4%		3,619
001	112		Community Support	74,868	1.1%		2,843
001	113		City Clerk	50,478	0.8%		2,068
001	114		Human Resources	119,946	1.8%		4,652
001	120		Finance	293,354	4.4%		11,373
001	130		City Attorney	94,641	1.4%		3,619
001	140		Grants and Econ Dev	93,622	1.4%		3,619
001	230		Fire	1,196,618	18.1%		46,783
001	240		Police	2,831,661	42.9%		110,884
001	250		Code Enforcement	65,481	1.0%		2,585
001	251		Building Inspection	90,429	1.4%		3,619
001	313		Planning	81,030	1.2%		3,102
001	350		Public Works Admin	153,103	2.3%		5,945
001	364		Streets	53,526	0.8%		2,068
001	364	10023	Street Lights	61,799	0.9%		2,326
001	364	10024	Street Sweeping	11,975	0.2%		517
001	364	10025	Street Maintenance	108,104	1.6%		4,136
001	470		Parks	324,479	4.9%		12,665
001	471		Cultural Center	50,882	0.8%		2,068
001	480		Pool	717,437	10.9%		28,173
			General Fund Total	6,603,866		27.0%	257,956
110			Housing Authority	658,387		2.0%	19,146
412			RV Park	266,054		5.0%	47,865
413	110		Council	36,225	2.4%		7,582
413	111		City Manager	104,548	7.0%		22,114
413	113		City Clerk	57,008	3.8%		12,005
413	114		Human Resources	18,774	1.3%		4,107
413	120		Finance	275,742	18.4%		58,127
413	130		City Attorney	55,806	3.7%		11,689
413	140		Grants and Econ Dev	50,838	3.4%		10,741
413	351		Sewer Lab	296,305	19.8%		62,550
413	352		WWTP Operations	91,153	6.1%		19,270
413	353		Collection System	177,706	11.9%		37,593
413	353	35019	City Lift Stations	72,881	4.9%		15,480
413	356	35020	Oregon Lift Station	8,195	0.5%		1,580
413	356	35022	CSA Lift Stations	116,465	7.8%		24,641
413	357		Major Maintenance	135,789	9.1%		28,748
			Sewer Fund Total	1,497,435		33.0%	316,227
419	110		Council	35,667	2.3%		7,266
419	111		City Manager	102,847	6.7%		21,166
419	113		City Clerk	51,242	3.3%		10,425
419	114		Human Resources	20,853	1.4%		4,423
419	120		Finance	248,758	16.2%		51,177
419	130		City Attorney	49,805	3.2%		10,109
419	140		Grants and Econ Dev	45,352	3.0%		9,477
419	371		Water Operations & Maint.	951,994	62.1%		196,179
419	372	41028	Bertsch Oceanview	14,759	1.0%		3,159
419	372	41029	Churchtree	6,224	0.4%		1,264
419	372	41030	Meadowbrook	6,098	0.4%		1,264
			Water Fund Total	1,533,599		33.0%	315,909
			ISF Expenses Allocated				957,298

Transfers

Fund	To/From	Purpose	Transfers In	Transfers Out
General Fund				
001	General Fund			
	Transfer in from Gas Tax Fund	To reimburse General Fund for street maintenance	177,942	
	Transfer in from Insurance Fund	To reimburse General Fund for safety expenditures	91,723	
	Transfer out to Internal Service Funds	To cover Internal Service Fund costs		690,378
	Transfer out to Equipment Fund	To cover contribution for vehicle and equipment purchases		40,000
	Transfer out to Capital Improvement Fund	To cover contributions for general capital improvements		505,000
	Transfer out to Fire Vehicle & Equipment Replacement Fund	To cover contribution for fire vehicle and equipment replacements		155,500
	Transfer out to Police Vehicle Replacement Fund	To cover contribution for police vehicle replacements		80,000
	Transfer out to Volunteer Firefighter Support Fund	To cover contribution for volunteer firefighter support program		12,600
Special Revenue Funds				
104	CDBG Program Income			
	Transfer in from CDBG Rehab Loan Fund	To transfer program income earned in current year	2,000	
	Transfer out to General CIP Fund	To transfer prior year defederalized program income for future project		1,302
	Transfer out to CDBG Covid Fund	To transfer prior year defederalized program income to close out fund		698
107	CDBG Loan Fund			
	Transfer out to CDBG Program Income Fund	To transfer program income earned in current year		2,000
110	Housing			
	Transfer out to Internal Service Funds	To cover Internal Service Fund costs		34,621
115	Gas Tax			
	Transfer out to General Fund	To reimburse General Fund for street maintenance		177,942
121	Volunteer Firefighter Support Fund			
	Transfer in from General Fund	To cover contribution for volunteer firefighter support program	12,600	
154	CDBG Covid			
	Transfer in from CDBG Program Income Fund	To transfer prior year defederalized program income to close out fund	698	
Enterprise Funds				
412	RV Park			
	Transfer out to Internal Service Funds	To cover Internal Service Fund costs		91,742
413	Sewer			
	Transfer in from Insurance Fund	To reimburse Sewer Fund for safety expenditures	6,000	
	Transfer out to Internal Service Funds	To cover Internal Service Fund costs		670,196
	Transfer out to Sewer CIP Fund	To cover CIP costs		593,771
	Transfer out to Equipment Fund	To cover contribution for vehicle and equipment purchases		36,000
419	Water			
	Transfer out to Internal Service Funds	To cover Internal Service Fund costs		714,544
	Transfer out to Water CIP Fund	To cover CIP costs		795,000
Internal Service Funds				
420	Info Tech Services			
	Transfer in from various funds	To cover Information/Technology services	568,541	
	Transfer in from Insurance Fund	To cover safety expenditures	54,000	
506	Building Services			
	Transfer in from various funds	To cover building services	238,501	
508	Equipment Services			
	Transfer in from various funds	To cover equipment services and vehicle and equipment purchases	513,141	
620	Insurance Services			
	Transfer in from various funds	To cover insurance services	957,298	
	Transfer out to General Fund	To cover safety expenditures		91,723
	Transfer out to Sewer Fund	To cover safety expenditures		6,000
	Transfer out to IT Fund	To cover safety expenditures		54,000
Capital Improvement Funds				
901	General CIP Fund			
	Transfer in from General Fund	To cover contributions for general capital improvements	505,000	
	Transfer in from CDBG Program Income Fund	To transfer defederalized program income for future project	1,302	
930	Fire Vehicle & Equipment Replacement Fund			
	Transfer in from General Fund	To cover fire vehicle and equipment replacements	155,500	
913	Sewer CIP Fund			
	Transfer in from Sewer Fund	To cover CIP costs	593,771	
919	Water CIP Fund			
	Transfer in from Water Fund	To cover CIP costs	795,000	
TOTAL			4,753,017	4,753,017

Authorized Position Control

DRAFT

City of Crescent City

Position Control

Authorized Positions & Pay Ranges FY 26-27

Adopted 06/15/26

Effective first full pay period beginning after 07/01/26 (07/10/26 for 9/80 schedule and 07/12/26 for traditional schedule)

	Bargaining Unit	Pay Range - Previous			Pay Range - Updated			Auth FTE -		Auth FTE - Updated
		Grade	Min Annual	Max Annual	Grade	Min Annual	Max Annual	Previous	Change	
Administration										
City Manager	Contract	51	131,165	167,398	51	135,100	172,420	1.00		1.00
City Attorney	Contract	50	127,962	163,322	50	131,800	168,221	1.00		1.00
City Clerk / Administrative Analyst	CCMEA	26	70,762	90,334	26	72,884	93,044	1.00		1.00
Grants and Economic Development								1.00		1.00
Grants and Economic Development Manager	CCMEA	30	78,104	99,674	30	80,447	102,664			
Grants and Economic Development	CCMEA	24	67,350	85,966	24	69,371	88,545			
Human Resources								1.00		1.00
Human Resources Manager	Unrepresented	32	82,056	104,707	32	84,518	107,848			
Human Resources Analyst	Unrepresented	20	61,027	77,896	20	62,858	80,233			
IT Management								1.50		1.50
Information Systems Administrator	CCMEA	Z	80,829	103,168	Z	83,254	106,263			
Information Technology Manager	CCMEA	32	82,056	104,707	32	84,518	107,848			
IT / GIS Technician	CCMEA	14	52,624	67,205	14	54,203	69,221	1.00		1.00
Finance										
Director of Finance	Contract	44	110,344	140,816	44	113,654	145,040	1.00		1.00
Finance Analyst								1.00		1.00
Finance Analyst 2	CCMEA	24	67,350	85,966	24	69,371	88,545			
Finance Analyst 1	CCMEA	20	61,027	77,896	20	62,858	80,233			
Finance Technician								2.00		2.00
Finance Technician - PR/Benefits	CCMEA	16	55,286	70,595	16	56,945	72,713			
Finance Technician - AP	CCMEA	14	52,624	67,205	14	54,203	69,221			
Account Clerk / Utility Billing Specialist								2.50	(0.50)	2.00
Utility Billing Specialist	CECC	7	44,262	56,472	7	45,590	58,166			
Account Clerk	CECC	2	39,125	49,941	2	40,299	51,439			
Office Technician (Part-time)	Unrepresented	2	39,125	49,941	2	40,299	51,439	0.48		0.48
Fire										
Fire Chief								1.46		1.46
Fire Chief	Contract	50	127,962	163,322	50	131,800	168,221			
Fire Chief Interim (Retired Annuitant)	Unrepresented	50	127,962	163,322	50	131,800	168,221			
Fire Chief Extra Help (Retired Annuitant)	Unrepresented	50	127,962	163,322	50	131,800	168,221			
Career Fire Captain ***	CCCFA	FC	72,418	92,391	FC	74,590	95,163	3.00		3.00
Fire Dept Admin Specialist	CECC	12	50,086	63,898	12	51,589	65,815	1.00		1.00
Police										
Chief of Police	Contract	50	127,962	163,322	50	131,800	168,221	1.00		1.00
Lieutenant	CCPOA	PS4	103,064	125,278	PS4	106,156	129,037	-		-
Sergeant	CCPOA	PS3	84,781	103,064	PS3	87,324	106,156	4.00		4.00
Police Officer / Recruit								10.00		10.00
Police Officer	CCPOA	PS2	63,482	84,781	PS2	65,386	87,324			
Police Officer - Limited Term	CCPOA	PS2	63,482	84,781	PS2	65,386	87,324			
Police Recruit	CCPOA	PS1	50,939	50,939	PS1	52,467	52,467			
Exec Assistant, Records Specialist								1.50	(0.50)	1.00
Executive Assistant to the Chief	CECC	12	50,086	63,898	12	51,589	65,815			
Records Specialist	CECC	10	47,674	60,840	10	49,104	62,665			
Planning, Building & Code Enforcement										
Building Inspector & Code Enforcement Officer *								1.46		1.46
Building Inspector & Code Enf Officer	CCMEA	18	58,074	74,152	18	59,816	76,377			
Building Inspector & Code Enf Officer Extra Help (Retired Annuitant)	Unrepresented	18	58,074	74,152	18	59,816	76,377			
Building Inspector & Code Enf Officer Interim (Retired Annuitant)	Unrepresented	18	58,074	74,152	18	59,816	76,377			
Com Dev Spec, Office Tech **								1.00		1.00
Community Development Specialist	CECC	7	44,262	56,472	7	45,590	58,166			
Office Technician	CECC	2	39,125	49,941	2	40,299	51,439			
Recreation										
Recreation Director / Events Coordinator	Contract	36	90,584	115,627	36	93,302	119,096	1.00		1.00
Economic Development and Recreation Assistant	Unrepresented	1	38,168	48,714	1	39,313	50,175	0.48	(0.48)	-
RV Park Supervisor	CCEA	8	45,365	57,907	8	46,726	59,644	1.00		1.00
Aquatics Supervisor	CCMEA	14	52,624	67,205	14	54,203	69,221	1.00		1.00
Relief Supervisor / Lesson Coordinator	CCEA	8	45,365	57,907	8	46,726	59,644	2.00		2.00
Part-time Lifeguard								7.10		7.10
Lifeguard - Designated Head Lifeguard	Unrepresented		36,712	38,792		36,712	38,792			
Lifeguard - Part-Time	Unrepresented		35,672	37,752		35,672	37,752			
Aquatic Specialty Program Instructor	Unrepresented		37,752	41,392		37,752	41,392			
Water Safety Aide	Unrepresented		36,192	38,272		36,192	38,272			
Public Works										
Director of Public Works	Contract	44	110,344	140,816	44	113,654	145,040	1.00		1.00
Engineering Project Manager	CCMEA	26	70,762	90,334	26	72,884	93,044	2.50		2.50
Engineering Technician	CCMEA	14	52,624	67,205	14	54,203	69,221	-		-

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	Bargaining Unit	Pay Range - Previous			Pay Range - Updated			Auth FTE -		Auth FTE - Updated
		Grade	Min Annual	Max Annual	Grade	Min Annual	Max Annual	Previous	Change	
Public Works Maintenance Manager	CCMEA	32	82,056	104,707	32	84,518	107,848	1.00		1.00
Public Works Parks / Buildings / Maintenance Worker & Equipment Operator								12.96	(0.69)	12.27
Senior Public Works Maintenance Worker	CCEA	16	55,286	70,595	16	56,945	72,713			
Senior Bldgs & Parks Maintenance Worker	CCEA	10	47,674	60,840	10	#####	#####			
Maintenance Worker 3	CCEA	10	47,674	60,840	10	49,104	62,665			
Maintenance Worker 2	CCEA	6	43,181	55,099	6	44,476	56,752			
Maintenance Worker 1	CCEA	2	39,125	49,941	2	40,299	51,439			
Maintenance Worker 1 (Seasonal)	Unrepresented	2	39,125	49,941	2	40,299	51,439			
Equipment Operator 2	CCEA	12	50,086	63,898	12	51,589	65,815			
Equipment Operator 1	CCEA	7	44,262	56,472	7	45,590	58,166			
EMOT								4.00		4.00
Senior Electrical Mechanical Operations	CCEA	28	74,339	94,890	28	76,569	97,736			
Electrical Mechanical Operations Technician 2	CCEA	22	64,106	81,806	22	66,029	84,261			
Electrical Mechanical Operations Technician 1	CCEA	16	55,286	70,595	16	56,945	72,713			
Utility Mechanic	CCEA	8	45,365	57,907	8	46,726	59,644			
Laboratory Director	CCMEA	26	70,762	90,334	26	72,884	93,044	1.00		1.00
Laboratory Assistant / Tech								1.00		1.00
Laboratory Technician 2	CCEA	18	58,074	74,152	18	59,816	76,377			
Laboratory Technician 1	CCEA	10	47,674	60,840	10	49,104	62,665			
Laboratory Assistant	CCEA	2	39,125	49,941	2	40,299	51,439			
Fleet Mechanic								2.00		2.00
Senior Mechanic	CCEA	22	64,106	81,806	22	66,029	84,261			
Mechanic 2	CCEA	12	50,086	63,898	12	51,589	65,815			
Mechanic 1	CCEA	6	43,181	55,099	6	44,476	56,752			
Office Technician (Part-time)	Unrepresented	2	39,125	49,941	2	40,299	51,439	0.48	(0.48)	-
Housing Authority										
Housing Authority Director	Contract	41	102,482	130,790	41	105,556	134,714	1.00		1.00
Housing Authority Inspector	CCEA	8	45,365	57,907	8	46,726	59,644	-		-
Tenant Services Technician	CECC	10	47,674	60,840	10	49,104	62,665	2.00		2.00
Office Technician / Administrative Assistant								1.00		1.00
Administrative Assistant	CECC	6	43,181	55,099	6	44,476	56,752			
Office Technician	CECC	2	39,125	49,941	2	40,299	51,439			
Totals								81.42	(2.65)	78.77

* Split between Building/Code Enforcement and Housing Authority

** Split between Planning and Public Works

*** Annual wages based on 48/96 schedule including scheduled overtime

Pay ranges do not include special pay (certification, longevity, special assignment, etc.) or overtime (except for Fire Captain 48/96 scheduled OT).
Min and max annual pay ranges are equivalent to full-time (base hourly rate times 2,080 hours except for Fire Captains). Actual hours may be different.

City of Crescent City

Grade / Step chart FY 26-27

Effective first full pay period beginning after 07/01/26 (07/10/26 for 9/80 schedule and 07/12/26 for traditional schedule)

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
1	18.90050	19.84810	20.83690	21.87720	22.96900	24.12260
2	19.37430	20.34250	21.36220	22.43340	23.55610	24.73030
3	19.85840	20.84720	21.88750	22.97930	24.13290	25.33800
4	20.35280	21.37250	22.44370	23.56640	24.74060	25.97660
5	20.85750	21.89780	22.98960	24.14320	25.34830	26.61520
6	21.38280	22.45400	23.57670	24.75090	25.98690	27.28470
7	21.91840	23.01020	24.16380	25.36890	26.63580	27.96450
8	22.46430	23.58700	24.77150	26.00750	27.30530	28.67520
9	23.03080	24.18440	25.38950	26.65640	27.98510	29.38590
10	23.60760	24.79210	26.02810	27.32590	28.69580	30.12750
11	24.19470	25.39980	26.66670	27.99540	29.39620	30.86910
12	24.80240	26.03840	27.33620	28.70610	30.13780	31.64160
13	25.42040	26.68730	28.02630	29.42710	30.90000	32.44500
14	26.05900	27.36710	28.73700	30.17900	31.69310	33.27930
15	26.70790	28.04690	29.44770	30.92060	32.46560	34.09300
16	27.37740	28.74730	30.18930	31.70340	33.28960	34.95820
17	28.05720	29.45800	30.93090	32.47590	34.10330	35.81310
18	28.75760	30.19960	31.71370	33.29990	34.96850	36.71950
19	29.47860	30.95150	32.49650	34.12390	35.83370	37.62590
20	30.22020	31.73430	33.32050	34.98910	36.74010	38.57350
21	30.97210	32.51710	34.14450	35.85430	37.64650	39.53140
22	31.74460	33.33080	34.99940	36.75040	38.58380	40.50990
23	32.53770	34.16510	35.87490	37.66710	39.55200	41.52960
24	33.35140	35.02000	36.77100	38.61470	40.54080	42.56990
25	34.18570	35.89550	37.68770	39.57260	41.55020	43.63080
26	35.04060	36.79160	38.63530	40.57170	42.60080	44.73290
27	35.91610	37.70830	39.59320	41.57080	43.65140	45.83500
28	36.81220	38.65590	40.59230	42.62140	44.75350	46.98860
29	37.72890	39.61380	41.59140	43.67200	45.85560	48.15250
30	38.67650	40.61290	42.64200	44.77410	47.00920	49.35760
31	39.64470	41.62230	43.70290	45.88650	48.18340	50.59360
32	40.63350	42.66260	44.79470	47.02980	49.37820	51.85020
33	41.65320	43.73380	45.91740	48.21430	50.62450	53.15830
34	42.69350	44.82560	47.07100	49.42970	51.90170	54.49730
35	43.76470	45.94830	48.24520	50.65540	53.18920	55.84660
36	44.85650	47.10190	49.46060	51.93260	54.52820	57.25770
37	45.97920	48.27610	50.68630	53.22010	55.87750	58.66880
38	47.13280	49.49150	51.96350	54.55910	57.28860	60.15200
39	48.30700	50.72750	53.26130	55.92900	58.73060	61.66610
40	49.51210	51.98410	54.57970	57.30920	60.17260	63.18020
41	50.74810	53.28190	55.94960	58.75120	61.68670	64.76640
42	52.01500	54.62090	57.35040	60.21380	63.22140	66.38350
43	53.31280	55.98050	58.78210	61.71760	64.80760	68.05210
44	54.64150	57.37100	60.24470	63.25230	66.41440	69.73100
45	56.01140	58.81300	61.75880	64.84880	68.09330	71.50260
46	57.41220	60.28590	63.30380	66.46590	69.79280	73.28450
47	58.84390	61.78970	64.87970	68.12420	71.53350	75.10760
48	60.31680	63.33470	66.49680	69.82370	73.31540	76.98220
49	61.82060	64.91060	68.15510	71.56440	75.13850	78.89800

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Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
50	63.36560	66.53800	69.86490	73.35660	77.02340	80.87560
51	64.95180	68.19630	71.60560	75.19000	78.94950	82.89440
Z	40.02580	42.03430	44.13550	46.33970	48.65720	51.08800
FC	24.94660	26.19290	27.50100	28.87090	30.31290	31.82700
PS1	25.22470	n/a	n/a	n/a	n/a	n/a
PS2	31.43560	33.79430	36.32810	39.05760	41.98280	n/a
PS3	41.98280	44.08400	46.28820	48.60570	51.03650	n/a
PS4	51.03650	53.59090	56.26890	59.08080	62.03690	n/a

Appropriations Limit

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RESOLUTION NO. 2026-XX

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CRESCENT CITY, CALIFORNIA
SELECTING THE ANNUAL ADJUSTMENT FACTORS FOR THE CALCULATION OF THE 2026-27
APPROPRIATIONS LIMIT FOR THE CITY OF CRESCENT CITY**

WHEREAS, Article XIII B of the California Constitution does specify that the Appropriations Limit for cities may increase annually if selection of the adjustment factors for calculation thereof has been made; and

WHEREAS, the net change in the total county population or the net change in the total city population may be selected for the population adjustment factor; and

WHEREAS, the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction may be selected for the inflationary adjustment factor.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Crescent City as follows:

1. The net change in total city population and the change in California per capita personal income are hereby selected as the annual adjustment factors for calculation of the 2026-27 Appropriations Limit for Crescent City, California.
2. The annual appropriations limit for fiscal year 2026-27 is \$44,160,197.

BE IT FURTHER RESOLVED, that in the absence of the data necessary to calculate the increase in the non-residential assessed valuation, the fiscal year 2026-27 Appropriations Limit for Crescent City is hereby adopted on a provisional basis using the alternative factor of per capita income for the inflationary adjustment and may need to be adjusted once the assessment data is available.

The above and foregoing Resolution No. 2026-XX was introduced by Council Member _____, seconded by Council Member _____ and passed and adopted at a meeting of the City Council of the City of Crescent City held on the 15th day of June 2026 by the following polled vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

Isaiah Wright, Mayor

ATTEST:

Robin Altman, City Clerk

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APPROPRIATIONS LIMIT: Fiscal Year 2026-27

		% Change over prior year				
A. Price Factor						
Per capita personal income	2026-27	4.95%				
Population Factor						
City	2026-27	5.55%				
County	2026-27	-1.17%				
B. Calculation						
Per capita personal income	ratio	1.0495				
Population	ratio	1.0555				
Calculation of factor for FY 2026-27	A times B	1.1077				
	2025-26	2026-27	2026-27	2026-27	2026-27	2026-27
	Limit	Limit	Proceeds of Taxes	Exclusions	Appropriations Subject to Limit	Under (Over) Limit
General Fund	7,821,760	8,664,533	7,878,165	(500,000)	7,378,165	1,286,368
Special Revenue Funds	7,639,151	8,462,249	-	-	-	8,462,249
Enterprise Funds	19,542,574	21,648,233	-	-	-	21,648,233
Internal Service Funds	2,251,174	2,493,732	-	-	-	2,493,732
Public Financing Authority	1,910,196	2,116,014	-	-	-	2,116,014
Fiduciary Funds	700,012	775,436	-	-	-	775,436
	39,864,867	44,160,197	7,878,165	(500,000)	7,378,165	36,782,032

May 1, 2026

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. [California Revenue and Taxation Code section 2228](#) provides additional information regarding the appropriations limit. [Article XIII B, section 9\(C\) of the California Constitution](#) exempts certain special districts from the appropriations limit calculation mandate. Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2026.** Please note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s Erika Li
Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

[About the Data](#)
FISCAL YEAR 2026-27**Attachment B****Annual Percent Change in Population Minus Exclusions*****January 1, 2025 to January 1, 2026, and Total Population January 1, 2026**

City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Crescent City	Del Norte	5.55	4,015	4,238	6,407
Unincorporated	Del Norte	-2.49	20,442	19,932	19,932
Incorporated	Del Norte	5.55	4,015	4,238	6,407
County Total	Del Norte	-1.17	24,457	24,170	26,339

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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Measure S
Oversight Committee
Recommendations

RESOLUTION NO. MS2026-03

**A RESOLUTION OF THE CRESCENT CITY MEASURE S OVERSIGHT COMMITTEE
RECOMMENDING EXPENDITURES OF MEASURE S FUNDS FOR FY 2026-2027**

WHEREAS, on November 2, 2020, the voters of the City of Crescent City approved Measure S, an ordinance imposing a local 1.0% Transactions and Use Tax (commonly referred to as a sales tax); and

WHEREAS, Measure S requires a citizens' oversight committee to review and report on Measure S revenues and expenditures; and

WHEREAS, the Measure S Oversight Committee has established and periodically updates a five-year spending plan for Measure S funds; and

WHEREAS, the Measure S Oversight Committee has made recommendations to the City Council based upon the five-year plan as well as other needs and projects brought before the Committee; and

WHEREAS, the Measure S Oversight Committee has met multiple times each fiscal year to receive revenue and expenditure updates as well as to hear requests for additional or different expenditures and has amended its recommendations from time to time; and

WHEREAS, the Measure S Oversight Committee met on March 10, 2026 to receive a presentation from the City Manager and City staff and has updated the five-year expenditure plan; and

WHEREAS, the Measure S Oversight Committee finds the recommended expenditures to be an appropriate use of Measure S funds, which are intended to support the City's Fire Department, Police Department, streets, and swimming pool.

NOW, THEREFORE, BE IT RESOLVED, by the Crescent City Measure S Oversight Committee that the FY 2026-2027 Expenditure Recommendations for Measure S funds as set forth on Exhibit A, attached hereto, are hereby adopted.

PASSED AND ADOPTED and made effective the same day by the Crescent City Measure S Oversight Committee on this 14th day of April 2026, by the following polled vote:

AYES: Committee Members Estlund, Holloway, and Reno
NOES: None
ABSTAIN: None
ABSENT: Committee Member Hyatt and Vice Chair Perry



Dana Reno, Chair

ATTEST:


Robin Altman, City Clerk

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Measure S Oversight Committee

Fiscal Year 2026-2027

Expenditure Recommendations

Resolution No. MS 2026-03

Exhibit A

Fire Department (\$509,728 net)

Costs shared with Fire District	
Volunteer stipends	100,000
Station staffing	33,000
Firefighter intern program	50,000
Full-time Captain positions (3)	535,000
Training	15,000
Command department training system	3,125
I am Responding / EO operating system	5,000
Volunteer recruitment and retention	5,000
Equipment and tools	10,000
Radios (for apparatus)	12,000
Pagers (for volunteers, 10 per year)	4,000
Starlink satellite (for 5111 and 3 command vehicles)	4,500
Ipad tablets	5,500
Turnouts and helmets	50,000
Transfer to Veh/Equip Fund (future turnouts)	25,000
City-only costs	
Transfer to apparatus replacement fund	98,000
Transfer to CIP Fund (station alert system at City station)	5,000
Transfer to Veh/Equip Fund (future SCBA)	32,500
Total Fire expenditures	992,625
Fire District reimbursement (estimated)	482,897
Net Fire expenditures	509,728

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Police Department (\$645,164)

3 additional officers	448,000
Detective assignment (premium pay)	5,600
Body cameras and tasers	47,250
Dash cameras	40,814
Cell phone analyzer (partial cost for annual subscription, data storage, and/or training)	6,000
Medical supplies	1,500
K9 Kostya (ongoing costs - vet, food, training)	8,000
K9 Murtaugh (ongoing costs - vet, food, training)	8,000
Transfer to Vehicle Replacement Fund	80,000
Total Police expenditures	645,164

Street Maintenance / Improvements (\$835,000)

Pot hole, crack seal, minor repairs	100,000
Sidewalk repair or install	100,000
Striping	50,000
Street lights	45,000
Street preservation project (transfer to CIP fund)	500,000
Transfer to CIP fund for future equipment (backhoe)	40,000
Total Street expenditures	835,000

Fred Endert Swimming Pool (\$395,000)

Operations (staffing, utilities, supplies, etc.)	345,000
Equipment, parts, repairs	50,000
Total Pool expenditures	395,000

Financial Oversight (\$8,291)

Independent audit	3,291
Sales tax consultant (projections & business audits)	5,000
Total Finance expenditures	8,291

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Total Recommended FY 2026-2027 Measure S Expenditures \$2,393,183*

*Net with Crescent Fire Protection District reimbursement

The Committee recognizes that actual expenditures may vary from the recommended amounts, due to staffing (timing of new hires, actual cost of benefits, experience level of new hires, etc.), actual costs of purchases, and timing of projects. Recommended projects may be carried forward to the next fiscal year if not completed in this fiscal year.