
FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Councilmember Hawley, Vice Mayor Bennett, and Chair van Overbeek
Meeting of Wednesday, February 18, 2026 – 9:00 a.m. to 11:00 a.m.
Meeting Location: Council Chamber Building, Conference Room 1, 421 Main St. Chico, CA

REGULAR AGENDA

A. SEWER ENTERPRISE STUDY

The City of Chico has completed a Sewer Enterprise Study proposing a five-year sewer rate adjustment to address financial, regulatory, and infrastructure needs of the City's sewer public utility. The rate strategy is intended to stabilize sewer funds, support required capital and regulatory compliance projects and rebuild reserves to ensure long-term utility sustainability. **(Report – Brendan Ottoboni, Public Works Engineering Director)**

Recommendation: *The Director of Public Works - Engineering is requesting Finance Committee make a recommendation to City Council to proceed with a sewer rate adjustment consistent with the Sewer Enterprise Study to restore reserve levels, fund required capital improvements and maintain regulatory compliance.*

B. MONTHLY FINANCIAL REPORT

The Administrative Services Director will present the Monthly Financial Reports and Budget Monitoring Reports through December 31, 2025. **(Report – Barbara Martin, Administrative Services Director)**

C. **PUBLIC COMMENTS** - *Members of the public may address the Committee at this time on any matter not already listed on the agenda, with comments being limited to three minutes. The Committee cannot take any action at this meeting on requests made under this section of the agenda.*

D. **ADJOURNMENT** - The meeting will adjourn no later than 11:00 a.m. to the next regular Finance Committee Meeting on March 18, 2026, at 9:00 a.m. in Conference Room 1 at 421 Main St.

SPEAKER ANNOUNCEMENT

NOTE: Citizens and other interested parties are encouraged to participate in the public process and will be invited to address the Committee regarding each item on the agenda. In order to maintain an accurate and complete record, the following procedural guidelines are being implemented:

1. Speaker Cards – speakers will be asked to print his/her name on a speaker card to address the Committee and provide card to the Clerk prior to the completion of the Staff Report.
2. The Clerk will call on speakers in the order the cards are received.
3. Speakers may address the Committee one time per agenda item.
4. Speakers will have three minutes to address the Committee.

Distribution available in the office of the City Clerk

Posted on 2/12/26 prior to 5:00 p.m. on the digital kiosk at 411 Main St. Chico, CA 95928 and www.chicoca.gov. Copies of the agenda packet are available for review at: City Clerk's Office, 411 Main St. Chico, CA.



Please contact the City Clerk at 530-896-7250 should you require an agenda in an alternative format or if you need to request a disability-related modification or accommodation in order to participate in a meeting. This request should be received at least three working days prior to the meeting in order to accommodate your request.



TO: Finance Committee
FROM: Brendan Ottoboni, Director of Public Works – Engineering
RE: Sewer Enterprise Study – Sewer Rate Adjustment

REPORT IN BRIEF:

This staff report presents a five-year sewer rate update for the City of Chico’s sewer enterprise to address critical financial, regulatory, and infrastructure needs of the Water Pollution Control Plant (WPCP) and collection system. The City’s sewer utility faces significant pressures including, but not limited to deferred maintenance, mandated upgrades under the National Pollutant Discharge Elimination System (NPDES) permit, construction cost escalations, and reduced revenues resulting from lower winter water consumption under the current volumetric rate structure. Current annual operating costs are approximately \$11 million, while reserves are projected at \$4.4 million, less than half of the recommended one-year operating reserve, leaving the system vulnerable to emergencies and regulatory non-compliance.

Using the WPCP Strategic Planning Report, Sanitary Sewer System Master Plan Update, and Sewer Collection System Analysis as the technical basis, the proposed rates are designed to: (1) restore and stabilize Fund 850 (Sewer Fund) and Fund 851 (WPCP Capital Reserve); (2) fund high-priority capital improvement projects driven by regulatory requirements, asset condition, and system capacity; and (3) gradually build reserves toward a 210-day target within the five-year period. The rate design employs a cost-of-service methodology, including Equivalent Dwelling Units (EDUs) and wastewater strength factors consistent with State Water Resources Control Board guidelines, and rebalances the structure to a 55% fixed / 45% flow-based allocation to align more closely with industry standards and improve legal defensibility under Proposition 218’s proportionality requirements.

Staff seeks Finance Committee input and recommended adjustments to the City Council on the rate strategy to meet all of the various competing interests, while serving the community with this critical utility service in a cost effective and sustainable manner.

RECOMMENDATION:

Staff is seeking Finance Committee input and recommendation to City Council on the preferred rate structure and methodology.

FISCAL IMPACT: **Budgeted:** Yes **Supplemental Required:** No

The Sewer Enterprise Study itself is budgeted within Sewer Fund 850. The outcome of the Sewer Enterprise Study may result in a sewer rate adjustment. A sewer rate adjustment will have significant impacts on the financial health of Fund 850 – Sewer and Fund 851 – Water Pollution Control Plant Capital Reserve.

DISCUSSION:

Background

The City of Chico owns and operates a 24-hour, 7-day per week, 365 days per year sewer utility that provides essential sanitation and wastewater treatment services. The City Council serves as the governing board for this enterprise, including adoption of rates for this utility service.

The sewer system consists of approximately 288 miles of pipe, ranging from 4 to 39 inches in diameter, and a Water Pollution Control Plant (WPCP) with a regulated capacity of 8.4 million gallons per day (MGD), expandable to 12 MGD. In the most recent NPDES permit issuance, the WPCP has been de-regulated from 12 MGD to the current 8.4 MGD due to deterioration of the existing system.

At the November 18, 2025, City Council meeting, the Finance Director reported that the Sewer Fund Reserve balance for FY 25/26 was projected at \$4.4 million. Less than half of the \$11.4 million forecasted. Current system operations cost about \$11 million annually, excluding deferred maintenance and regulatory compliance projects. This results in a reserve of approximately five months of operating costs. This is at the low end of the industry standard of three-months to one-year best practice. The shortfall is largely due to the recent Primary Clarifier Rehabilitation Project and the PG&E Sustainable Solutions Turnkey program upgrades.

Previous Sewer Enterprise Study

In 2022, the City updated sewer rates to address immediate deficiencies in Fund 850 (Sewer Fund) and initiate critical infrastructure investments at the WPCP and in the collection system. To reduce customer impacts, rates were adopted to fund roughly 50% of system needs. Consequently, several long-term, condition-based, and regulatory projects remain unfunded. For more than a decade before 2022, Chico maintained the lowest regional sewer rates, which limited opportunities to maintain incremental increases over a longer period of time that would maintain a highly functioning system.

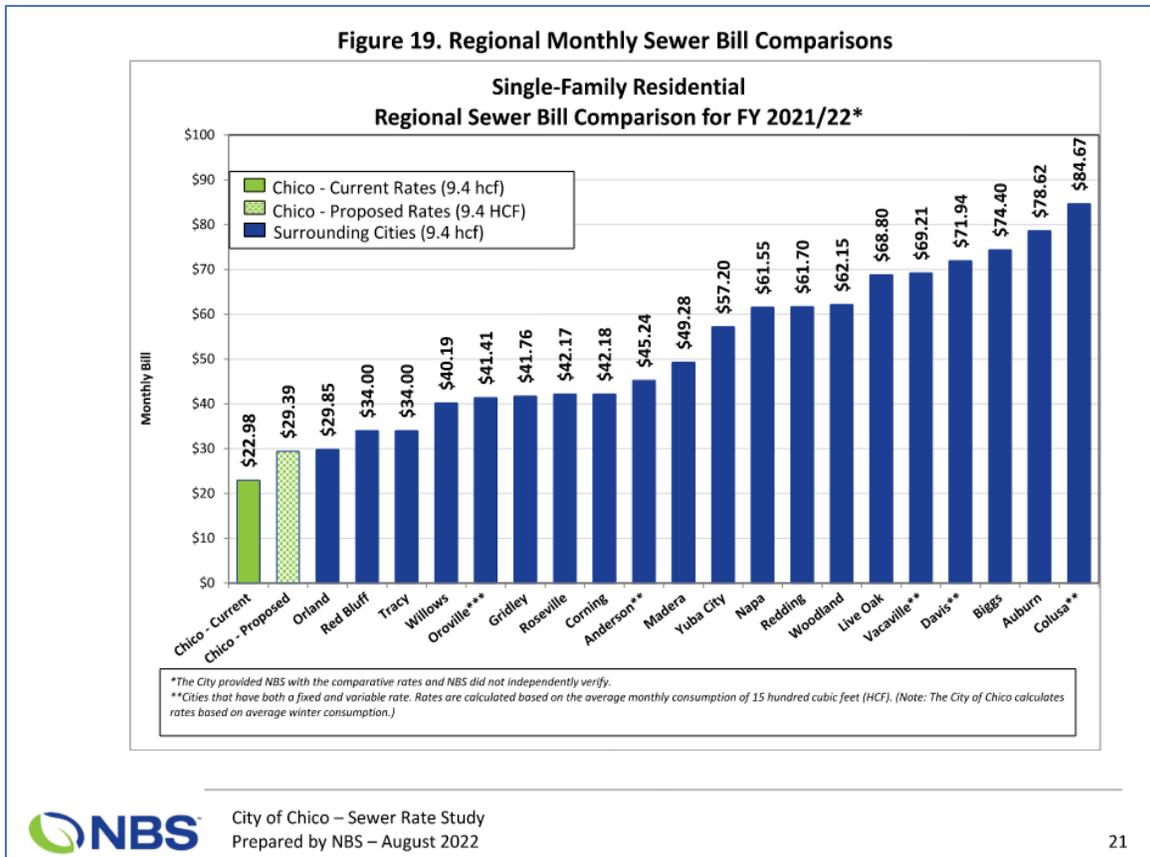


FIGURE 1: 2022 SEWER RATE UPDATE RATE COMPARISON

Planning Documents

Recent planning efforts provide the technical foundation for the current study:

- WPCP Strategic Planning Report (Carollo, 2021): Evaluates plant condition, capacity, and regulatory compliance through 2040 and identifies recommended upgrades.
- Sanitary Sewer System Master Plan Update (Carollo, 2025): Identifies capacity deficiencies and projects required to support General Plan 2030 growth.
- Sewer Collection System Analysis (Ottononi, 2021): Assesses the age and condition of collection system assets and supports the City’s Sewer Main Replacement Program.

Sewer Fund Financial Condition

The sewer utility depends on two primary funds:

- Fund 850 – Sewer Fund: Covers operations, maintenance, and Capital Improvement Projects
- Fund 851 – WPCP Capital Reserve: Provides debt service coverage, cash flow management, and reserve stability.

Both funds face continuing financial pressures from deferred maintenance, regulatory mandates, construction inflation, and unrealized revenue.

City of Chico FY2025-26 Original Projection Sewer Operating Fund (Fund 850)				
	ACTUAL 2022-23	Original Est 2023-24	Original Est 2024-25	Original Est 2025-26
TOTAL REVENUE	13,309,399	18,169,644	20,182,932	19,161,388
EXPENDITURES				
Total Operating Expenditures	8,392,048	9,540,134	10,177,468	11,245,570
Net Operations before Capital Expenditures	4,917,351	8,629,510	10,005,464	7,915,818
Capital Improvement Projects	\$ 6,752,181	\$ 3,668,026	7,700,098	26,030,008
TOTAL EXPENDITURES	15,144,229	13,208,160	17,877,566	37,275,578
NET REVENUE OVER/(UNDER) EXPENDITURES BEFORE OTHER SOURCES (USES)	(1,834,830)	4,961,484	2,305,366	(18,114,190)
OTHER FINANCING SOURCES (USES)				
Net Transfers To/From Sewer Capital Reserve	(1,433,624)	(434,201)	(10,077,801)	10,581,714
Transfer Out - for Debt Service	(1,806,287)	(1,929,850)	(1,680,624)	(1,899,438)
Transfers Out - to Other Funds	(126,820)	(121,857)	(74,079)	(117,178)
TOTAL OTHER SOURCES (USES)	(3,366,731)	(2,485,908)	(11,832,504)	8,565,098
NET REVENUE/(DEFICIT)	(5,201,561)	2,475,576	(9,527,138)	(9,549,092)
BEGINNING CASH BALANCE	21,802,215	16,600,654	19,076,230	9,549,092
ENDING CASH BALANCE	\$ 16,600,654	\$ 19,076,230	\$ 9,549,093	\$ 0
CAPITAL RESERVE FUND				
TRANSFERS TO/FROM SEWER OPERATING FUND	1,433,624	434,201	10,077,801	(10,581,714)
Interest Income	24,794			
NET REVENUE/(LOSS)	1,458,418	434,201	10,077,801	(10,581,714)
BEGINNING FUND BALANCE	10,044,725	11,503,143	11,937,344	22,015,145
ENDING FUND BALANCE	\$ 11,503,143	\$ 11,937,344	\$ 22,015,145	\$ 11,433,431

FIGURE 2: FISCAL YEAR 25-26 FUND 850 REVENUE PROJECTION (ORIGINAL)
 *AS PRESENTED AT 11/18/25 CITY COUNCIL MEETING

City of Chico FY2025-26 Annual Budget Sewer Operating Fund (Fund 850)				
	ACTUAL 2022-23	ACTUAL 2023-24	ACTUAL 2024-25	PROJECTED 2025-26
TOTAL REVENUE	13,309,399	15,731,256	17,396,934	16,110,000
EXPENDITURES				
Total Operating Expenditures	8,392,048	9,540,134	10,177,468	11,245,570
Percentage Change from prior year		13.7%	6.7%	10.5%
Net Operations before Capital Expenditures	4,917,351	6,191,122	7,219,466	4,864,430
Other Expenditure Items:				
Capital Improvement Projects	\$ 6,752,181	\$ 3,668,026	7,700,098	26,030,008
TOTAL EXPENDITURES	15,144,229	13,208,160	17,877,566	37,275,578
NET REVENUE OVER/(UNDER) EXPENDITURES BEFORE OTHER SOURCES (USES)	(1,834,830)	2,523,096	(480,632)	(21,165,578)
OTHER FINANCING SOURCES (USES)				
Net Transfers To/From Sewer Capital Reserve	(1,433,624)	(3,770,083)	(5,437,373)	17,553,192
Transfer Out - for Debt Service	(1,806,287)	(1,929,850)	(1,680,624)	(1,899,438)
Transfers Out - to Other Funds	(126,820)	(121,857)	(74,079)	(117,178)
TOTAL OTHER SOURCES (USES)	(3,366,731)	(5,821,790)	(7,192,076)	15,536,576
NET REVENUE/(DEFICIT)	(5,201,561)	(3,298,694)	(7,672,708)	(5,629,002)
BEGINNING CASH BALANCE	21,802,215	16,600,654	13,301,960	5,629,252
ENDING CASH BALANCE	\$ 16,600,654	\$ 13,301,960	\$ 5,629,252	\$ 250
CAPITAL RESERVE FUND				
TRANSFERS TO/FROM SEWER OPERATING FUND	1,433,624	3,770,083	5,437,373	(17,553,192)
Interest Income	24,794	506,356	761,254	
NET REVENUE/(LOSS)	1,458,418	4,276,439	6,198,627	(17,553,192)
BEGINNING FUND BALANCE	10,044,725	11,503,143	15,779,582	21,978,209
ENDING FUND BALANCE	\$ 11,503,143	\$ 15,779,582	\$ 21,978,209	\$ 4,425,017

FIGURE 3: FISCAL YEAR 25-26 FUND 850 REVENUE PROJECTION (MODIFIED ACTUALS)
 *AS PRESENTED AT 11/18/25 CITY COUNCIL MEETING

Key Challenges

Deferred Maintenance

Most WPCP facilities were built in the 1970s with upgrades in the early 2000s and now require major condition-based improvements. Prior project deferrals have increased risk of failure and potential emergency costs. As a direct result, the WPCP was de-regulated in capacity in the most recent permit cycle from 12 MGD down to 8.4 MGD. This will impact services to existing residents and potentially limit development within the City of Chico due to inadequate capacity.

Regulatory Compliance

The City’s NPDES permit (CA0079081, Order R5-2022-0033) mandates two major improvements by 2032:

- \$48M to meet land discharge standards for Biochemical Oxygen Demand (BOD₅), Total Suspended Solids (TSS), and coliform bacteria.
- \$9M to address elevated nitrate conditions in groundwater.

Volumetric Rate Impacts

The 2022 rate structure shifted from mostly fixed to 70% fixed / 30% flow-based rates to promote control of billing usage and conservation. However, average winter water use has decreased 24% as a result, reducing revenue and increasing rate instability.

Other Fiscal Pressures

- Sewer Fund (Fund 850) contributions of \$0.5–\$1.0M annually to support WPCP expansion loan debt as a

Sewer Enterprise Study

Finance Committee Meeting – 2/18/26

Page 5 of 8

result of Development Impact Fees (DIF) not generating enough revenue to cover prior debt service payment obligations.

- Construction cost escalation averaging 5.3% annually since 2020, outpacing general inflation (3.6%).
- Customer non-payment rates of 5–10%, equating to \$1–\$1.8M annually.

Capital Improvement Program (CIP)

Attachment A – 5-Year CIP provides a system asset analysis of needs for the sewer enterprise over the life of this rate study, organized by project driver. The total 5-year costs to address these capital deficiencies equates to **\$134,475,191**. The project drivers include the following:

- **Regulatory Compliance:** Projects required under the City's NPDES permit to avoid penalties and maintain discharge authorization.
 - This represents approximately 48% of the 5-year CIP costs
- **Condition-Based:** Replacements prioritized by asset risk—probability of failure, consequence of failure, and useful life. Original 1970's infrastructure and primary treatment facilities are top priorities.
 - This represents approximately 49% of the 5-year CIP costs
- **Capacity:** While the need for a new Secondary Clarifier has been deferred to 2033, future rate studies must plan for this major project.
 - This represents approximately 3% of the 5-year CIP costs

Reserve Target

Industry best practice is a one-year operating reserve (~\$11M). The City's current reserve is about \$4.4M. The rate proposal builds reserves gradually to achieve a 210-day target within the five-year study period, with a goal of 365 days in the next rate cycle.

Sewer Rate Structure and Financial Plan

The proposed financial plan incorporates projected expenditures, revenues, reserves, and CIP costs. The cost-of-service analysis applies Equivalent Dwelling Units (EDUs) to allocate costs equitably across users based on flow and strength characteristics, consistent with State guidelines.

To balance financial stability and customer equity, the sewer rates are designed with a 60% fixed / 40% flow-based revenue recovery, more consistent with industry standards and more legally defensible than the prior 70/30 structure.

Financing and Rate Options

Funding options for major CIPs include:

- **Pay-as-you-go:** Avoids debt interest and does not push the financial burden of today's needs to future users. Beyond the 5-year study horizon, additional fiscal demands will compound rates. This approach requires significant near-term rate increases but reduces the impacts of future system demands on rates.
- **Debt Financing:** Reduces immediate rate impacts but adds long-term obligations and interest costs.

PROPOSED RATE STRUCTURE METHODOLOGY OPTIONS:

1. Option 1: Large Year 1 Increase – Collects more revenue early, reducing total five-year impact.

Class	Monthly Usage hcf	Existing Bill	2027 Proposed Bill 2027	2028 Proposed Bill 2028	2029 Proposed Bill 2029	2030 Proposed Bill 2030	2031 Proposed Bill 2031
Residential							
House	7.2	\$ 37.83	\$ 98.28	\$ 101.21	\$ 104.27	\$ 107.38	\$ 110.61
Multi-Family	5.5	\$ 23.27	\$ 77.13	\$ 79.43	\$ 81.83	\$ 84.27	\$ 86.81
Duplex - 2 Meters	5.6	\$ 16.50	\$ 83.41	\$ 85.90	\$ 88.50	\$ 91.14	\$ 93.88
Duplex - 1 Meter	5.6	\$ 25.76	\$ 83.40	\$ 85.89	\$ 88.49	\$ 91.13	\$ 93.88
Commercial							
Bars w/o Dining	23.7	\$ 111.10	\$ 338.54	\$ 348.74	\$ 359.11	\$ 369.89	\$ 380.88
Brewery	51.3	\$ 608.29	\$ 1,585.34	\$ 1,632.83	\$ 1,681.70	\$ 1,731.95	\$ 1,783.75
Car Wash	74.2	\$ 242.39	\$ 816.77	\$ 841.15	\$ 866.69	\$ 892.63	\$ 919.07
Dorms	369.0	\$ 1,591.78	\$ 4,959.27	\$ 5,109.57	\$ 5,262.42	\$ 5,421.52	\$ 5,583.69
Hospital & Convalescent	128.4	\$ 549.94	\$ 1,718.89	\$ 1,769.90	\$ 1,823.07	\$ 1,877.14	\$ 1,933.56
Hotels w/o Dining	206.6	\$ 986.24	\$ 2,994.54	\$ 3,085.24	\$ 3,177.51	\$ 3,273.41	\$ 3,371.18
Hotels with Dining	8.5	\$ 75.97	\$ 208.24	\$ 214.45	\$ 220.85	\$ 227.45	\$ 234.27
Industrial Laundry	575.8	\$ 6,002.56	\$ 15,833.08	\$ 16,310.09	\$ 16,801.41	\$ 17,307.06	\$ 17,828.73
Laundromat	113.4	\$ 431.54	\$ 1,381.12	\$ 1,422.28	\$ 1,465.28	\$ 1,508.99	\$ 1,554.68
Markets/Bakeries	82.4	\$ 988.95	\$ 2,558.96	\$ 2,636.10	\$ 2,715.45	\$ 2,797.02	\$ 2,881.07
Mortuary	12.2	\$ 151.61	\$ 381.34	\$ 392.73	\$ 404.57	\$ 416.73	\$ 429.26
Restaurants	15.0	\$ 179.74	\$ 464.06	\$ 477.95	\$ 492.25	\$ 506.95	\$ 522.10
Restaurants	25.0	\$ 299.57	\$ 773.43	\$ 796.59	\$ 820.42	\$ 844.91	\$ 870.17
Restaurants	71.2	\$ 853.18	\$ 2,202.74	\$ 2,268.69	\$ 2,336.55	\$ 2,406.32	\$ 2,478.24
School	72.4	\$ 260.85	\$ 852.78	\$ 878.45	\$ 904.56	\$ 931.82	\$ 959.60
All Other	18.9	\$ 85.91	\$ 257.33	\$ 265.02	\$ 273.02	\$ 281.15	\$ 289.63

FIGURE 4: OPTION 1 – PAY-AS-YOU-GO, LARGE UPFRONT, LOWER FUTURE INCREASES

2. Option 2: Incremental Increases – Smooths customer impact but results in higher rates by Year 5.

Class	Monthly Usage hcf	Existing Bill	Proposed Bill 2027	Proposed Bill 2028	Proposed Bill 2029	Proposed Bill 2030	Proposed Bill 2031
Residential							
House	7.2	\$ 37.83	\$ 59.62	\$ 80.46	\$ 104.58	\$ 135.98	\$ 176.79
Multi-Family	5.5	\$ 23.27	\$ 46.80	\$ 63.17	\$ 82.10	\$ 106.74	\$ 138.78
Duplex - 2 Meters	5.6	\$ 16.50	\$ 50.65	\$ 68.36	\$ 88.86	\$ 115.53	\$ 150.21
Duplex - 1 Meter	5.6	\$ 25.76	\$ 50.64	\$ 68.36	\$ 88.85	\$ 115.52	\$ 150.19
Commercial							
Bars w/o Dining	23.7	\$ 111.10	\$ 205.33	\$ 277.22	\$ 360.31	\$ 468.34	\$ 608.83
Brewery	51.3	\$ 608.29	\$ 968.31	\$ 1,307.14	\$ 1,699.32	\$ 2,209.03	\$ 2,871.72
Car Wash	74.2	\$ 242.39	\$ 493.49	\$ 666.47	\$ 866.38	\$ 1,126.30	\$ 1,464.13
Dorms	369.0	\$ 1,591.78	\$ 3,006.20	\$ 4,057.82	\$ 5,274.68	\$ 6,856.76	\$ 8,913.90
Hospital & Convalescent	128.4	\$ 549.94	\$ 1,041.99	\$ 1,406.56	\$ 1,828.62	\$ 2,377.74	\$ 3,090.84
Hotels w/o Dining	206.6	\$ 986.24	\$ 1,816.38	\$ 2,451.81	\$ 3,186.89	\$ 4,143.81	\$ 5,387.43
Hotels with Dining	8.5	\$ 75.97	\$ 126.98	\$ 171.41	\$ 222.87	\$ 289.76	\$ 376.67
Industrial Laundry	575.8	\$ 6,002.56	\$ 9,665.60	\$ 13,046.83	\$ 16,960.01	\$ 22,049.91	\$ 28,668.10
Laundromat	113.4	\$ 431.54	\$ 835.66	\$ 1,127.74	\$ 1,466.36	\$ 1,905.83	\$ 2,477.84
Markets/Bakeries	82.4	\$ 988.95	\$ 1,562.53	\$ 2,109.46	\$ 2,742.11	\$ 3,564.44	\$ 4,634.24
Mortuary	12.2	\$ 151.61	\$ 232.89	\$ 314.37	\$ 408.75	\$ 531.37	\$ 690.78
Restaurants	15.0	\$ 179.74	\$ 283.41	\$ 382.68	\$ 497.55	\$ 646.81	\$ 840.82
Restaurants	25.0	\$ 299.57	\$ 472.35	\$ 637.80	\$ 829.25	\$ 1,078.01	\$ 1,401.36
Restaurants	71.2	\$ 853.18	\$ 1,345.25	\$ 1,816.45	\$ 2,361.71	\$ 3,070.18	\$ 3,991.07
School	72.4	\$ 260.85	\$ 516.00	\$ 696.67	\$ 905.64	\$ 1,177.49	\$ 1,530.53
All Other	18.9	\$ 85.91	\$ 156.15	\$ 210.86	\$ 274.21	\$ 356.42	\$ 463.30

FIGURE 5: OPTION 2 – PAY-AS-YOU-GO, GRADUAL INCREASES OVER 5-YEARS

Both options are detailed in **Attachments B and C**. A comprehensive Sewer Cost of Service and Rate Study Report (Carollo) is provided as **Attachment D**.

Benchmarking

Regional comparison shows proposed Chico residential rates remain below Anderson and commercial rates below Redding under the pay-as-you-go structure. While useful for context, regional comparisons are limited due to differences in infrastructure age, regulation, sewer system demands and previous rate strategies.

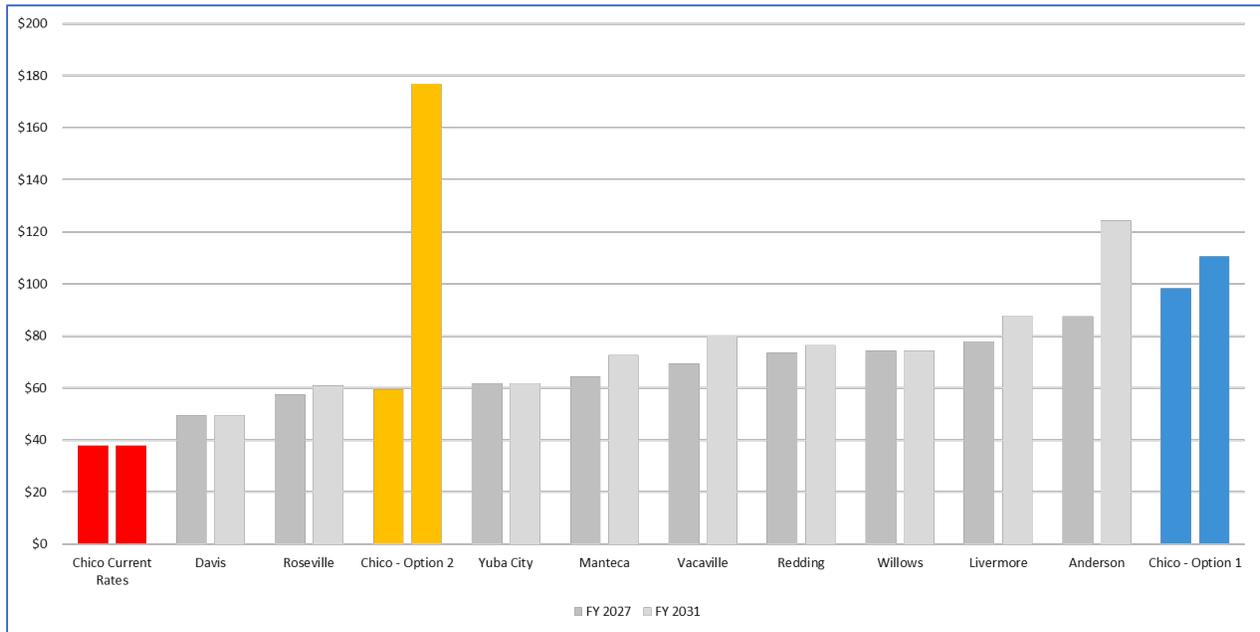


FIGURE 6: RESIDENTIAL RATE COMPARISONS

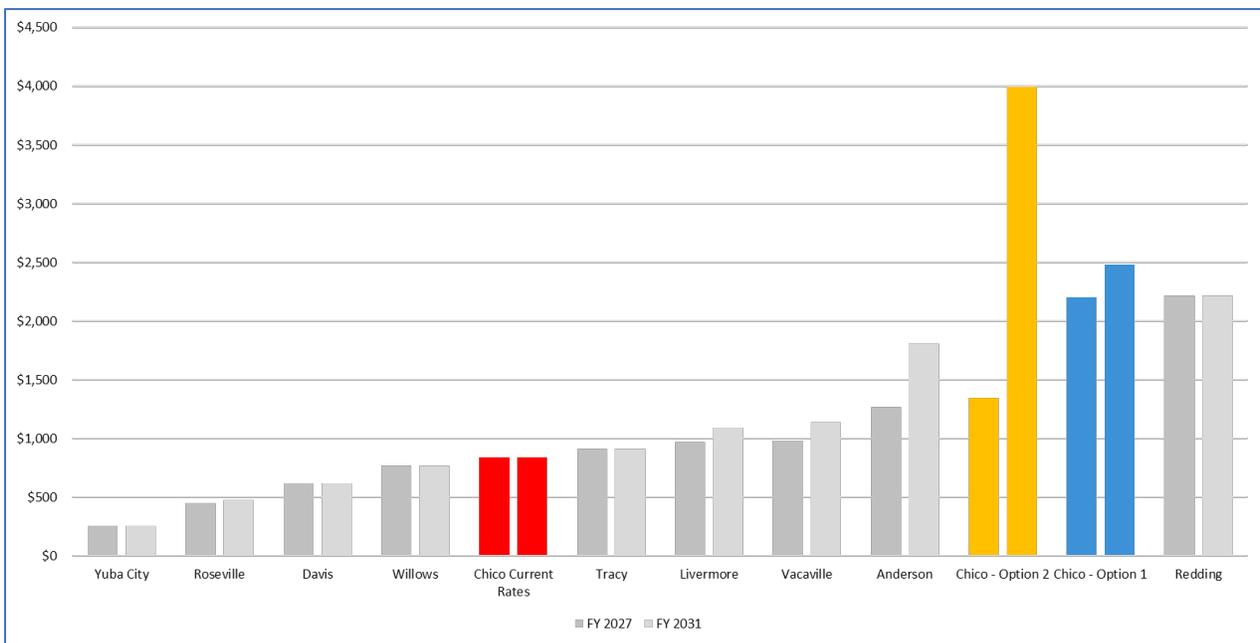


FIGURE 7: RESTAURANT (HIGH CONSUMPTION / STRENGTH) RATE COMPARISONS

Sewer Enterprise Study

Finance Committee Meeting – 2/18/26

Page 8 of 8

Next Steps

If the Finance Committee recommends a preferred rate adjustment approach today, the proposed timeline is:

- February 2026: Finance Committee recommendation to Council
- March 2026: Council approval of rate schedule and initiation of Proposition 218 process
- April–June 2026: Proposition 218 noticing and public hearing
- July 2026: Council adoption of amended fee schedule
- August 2026: New rates take effect

ATTACHMENTS:

Attachment A – 5-year CIP

Attachment B – Rate Financing Option 1

Attachment C – Rate Financing Option 2

Attachment D – Sewer Cost of Service and Rate Study Report (Carollo)

		5-Year Rate Adoption Period (FY)					5-Year Total	5-Year Total By Driver	5-Year % By Driver	2032	2033	2034	2035
		2027	2028	2029	2030	2031							
Regulatory	Effluent Diversion and Northeast Pond Upgrades: Design	\$ -	\$ -	\$ 4,936,285	\$ -	\$ -	\$ 4,936,285			\$ -	\$ -	\$ -	\$ -
	Effluent Diversion and Northeast Pond Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 42,737,345	\$ 42,737,345			\$ -	\$ -	\$ -	\$ -
	Modified MLE Process Upgrades: Design	\$ -	\$ -	\$ 1,047,856	\$ -	\$ -	\$ 1,047,856			\$ -	\$ -	\$ -	\$ -
	Modified MLE Process Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 7,645,343	\$ 7,645,343			\$ -	\$ -	\$ -	\$ -
	Cybersecurity Upgrades	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000			\$ -	\$ -	\$ -	\$ -
	Remove abandoned outfall, if required by State Lands Commission	\$ -	\$ -	\$ -	\$ 2,770,494	\$ -	\$ 2,770,494	\$ 64,709,439	48%	\$ -	\$ -	\$ -	\$ -
	Sewer Enterprise Study	\$ -	\$ -	\$ -	\$ -	\$ 358,216	\$ 358,216			\$ -	\$ -	\$ -	\$ -
	WPCP NPDES Permit Requirements	\$ 163,035	\$ 167,926	\$ 172,964	\$ 178,153	\$ 183,497	\$ 865,574			\$ 189,002	\$ 194,672	\$ 200,512	\$ 206,528
	General Plan Implementation	\$ 17,141	\$ 17,655	\$ 18,185	\$ 18,730	\$ 19,292	\$ 91,004			\$ 19,871	\$ 20,467	\$ 21,081	\$ 21,714
	WPCP Strategic Plan Update	\$ -	\$ -	\$ 850,653	\$ -	\$ -	\$ 850,653			\$ -	\$ -	\$ -	\$ -
	Stormwater Management Program (MS4)	\$ 159,135	\$ 163,909	\$ 168,826	\$ 173,891	\$ 179,108	\$ 844,869			\$ 184,481	\$ 190,016	\$ 195,716	\$ 201,587
	Tertiary Filtration Upgrades (Planning/Design)	\$ -	\$ -	\$ -	\$ -	\$ 561,800	\$ 561,800			\$ -	\$ -	\$ -	\$ 4,973,989
	Condition	2027 Sewer Pipe Replacement Project	\$ 4,243,600	\$ -	\$ -	\$ -	\$ -	\$ 4,243,600			\$ -	\$ -	\$ -
2028 Sewer Pipe Replacement Project		\$ 1,060,900	\$ 4,370,908	\$ -	\$ -	\$ -	\$ 5,431,808			\$ -	\$ -	\$ -	\$ -
2029 Sewer Pipe Replacement Project		\$ -	\$ 1,092,727	\$ 4,502,035	\$ -	\$ -	\$ 5,594,762			\$ -	\$ -	\$ -	\$ -
2030 Sewer Pipe Replacement Project		\$ -	\$ -	\$ 1,125,509	\$ 4,637,096	\$ -	\$ 5,762,605			\$ -	\$ -	\$ -	\$ -
2031 Sewer Pipe Replacement Project		\$ -	\$ -	\$ -	\$ 1,159,274	\$ 4,776,209	\$ 5,935,483			\$ -	\$ -	\$ -	\$ -
Annual WPCP Improvements		\$ 327,818	\$ 337,653	\$ 347,782	\$ 358,216	\$ 368,962	\$ 1,740,431			\$ 380,031	\$ 391,432	\$ 403,175	\$ 415,270
Annual Sewer Maintenance		\$ 218,545	\$ 225,102	\$ 231,855	\$ 238,810	\$ 245,975	\$ 1,160,287			\$ 253,354	\$ 260,955	\$ 268,783	\$ 276,847
Predictive Control Upgrades for Aeration Tank No. 6		\$ 545,668	\$ -	\$ -	\$ -	\$ -	\$ 545,668			\$ -	\$ -	\$ -	\$ -
WPCP Roofs		\$ 205,433	\$ -	\$ -	\$ -	\$ -	\$ 205,433			\$ -	\$ -	\$ -	\$ -
Chlorine Testing		\$ -	\$ 160,888	\$ -	\$ -	\$ -	\$ 160,888			\$ -	\$ -	\$ -	\$ -
Aeration System Upgrades		\$ -	\$ -	\$ 2,369,795	\$ -	\$ -	\$ 2,369,795			\$ -	\$ -	\$ -	\$ -
Disinfection, Chemical Building, Solids Thickening and Dewatering, & Plant Power Systems Upgrades		\$ -	\$ -	\$ 3,445,847	\$ -	\$ -	\$ 3,445,847	\$ 65,175,296	48%	\$ -	\$ -	\$ -	\$ -
Solids Digestion Upgrades		\$ -	\$ -	\$ -	\$ 3,248,052	\$ -	\$ 3,248,052			\$ -	\$ -	\$ -	\$ -
Secondary Treatment, Disinfection, 3W, Solids Dewatering, and Miscellaneous Plant Upgrades		\$ -	\$ -	\$ -	\$ 13,355,859	\$ -	\$ 13,355,859			\$ -	\$ -	\$ -	\$ -
WPCP Administration, Maintenance, and Shop Building Improvements		\$ -	\$ -	\$ -	\$ -	\$ 3,065,565	\$ 3,065,565			\$ -	\$ -	\$ -	\$ -
Disinfection, Solids Digestion, and Solids Mixing Upgrades		\$ -	\$ -	\$ -	\$ -	\$ 8,909,212	\$ 8,909,212			\$ -	\$ -	\$ -	\$ -
DEHP, Lead, and Zinc Treatment Evaluation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 625,414	\$ -	\$ -	\$ -
Headworks, Chemical Building, Solids Dewatering, and Electrical Systems Upgrades		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 12,536,988	\$ -	\$ -	\$ -
Primary Treatment, Aeration, Solids Upgrades		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 11,044,416	\$ -	\$ -
Future Treatment Plant Project		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000
Future Sewer Pipe Replacement Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 6,149,369	\$ 6,333,850	\$ 6,523,866	\$ 6,719,582	
Capacity	Sanitary Sewer Master Plan (SSMP) Update	\$ 53,045	\$ 54,636	\$ 56,275	\$ 57,964	\$ 59,703	\$ 281,623			\$ 61,494	\$ 63,339	\$ 65,239	\$ 67,196
	Sanitary Sewer System Master Plan Projects - Existing User Contribution	\$ 811,589	\$ 835,936	\$ 861,014	\$ 886,845	\$ 913,450	\$ 4,308,834	\$ 4,590,457	3%	\$ 940,854	\$ 969,079	\$ 998,151	\$ 1,028,096
	New 100-ft Secondary Clarifier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 24,304,889	\$ -	\$ -
Total Escalated CIP Projects		\$ 7,805,909	\$ 7,427,341	\$ 20,134,880	\$ 29,083,384	\$ 70,023,678			\$ 25,340,858	\$ 47,773,115	\$ 12,676,524	\$ 17,910,808	
Total 5-Year CIP							\$ 134,475,191			<i>excludes 2036</i> \$ 103,701,304			

**ATTACHMENT B - Large Increase Year 1
(OPTION 1)**

**FINANCE COMMITTEE
2/18/2026**

Class	Existing Monthly Charge	Proposed Monthly Charge	Existing Volumetric Rate	Proposed Volumetric Rate								
		2027	2028	2029	2030	2031	\$/hcf	2027	2028	2029	2030	2031
		180.0%	3.0%	3.0%	3.0%	3.0%		180.0%	3.0%	3.0%	3.0%	3.0%
Residential												
House	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 1.30	\$ 5.73	\$ 5.90	\$ 6.08	\$ 6.26	\$ 6.45
Multi-Family	\$ 16.12	\$ 45.60	\$ 46.97	\$ 48.38	\$ 49.83	\$ 51.32	\$ 1.30	\$ 5.73	\$ 5.90	\$ 6.08	\$ 6.26	\$ 6.45
Duplex - 2 Meters	\$ 9.22	\$ 51.30	\$ 52.84	\$ 54.43	\$ 56.06	\$ 57.74	\$ 1.30	\$ 5.73	\$ 5.90	\$ 6.08	\$ 6.26	\$ 6.45
Duplex - 1 Meter	\$ 18.48	\$ 51.30	\$ 52.84	\$ 54.43	\$ 56.06	\$ 57.74	\$ 1.30	\$ 5.73	\$ 5.90	\$ 6.08	\$ 6.26	\$ 6.45
Commercial												
Bars w/o Dining	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.88	\$ 5.94	\$ 6.12	\$ 6.30	\$ 6.49	\$ 6.68
Brewery	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 2.06	\$ 11.71	\$ 12.06	\$ 12.42	\$ 12.79	\$ 13.17
Car Wash	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.60	\$ 4.72	\$ 4.86	\$ 5.01	\$ 5.16	\$ 5.31
Dorms	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.75	\$ 5.53	\$ 5.70	\$ 5.87	\$ 6.05	\$ 6.23
Hospital & Convalescent	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.72	\$ 5.48	\$ 5.64	\$ 5.81	\$ 5.98	\$ 6.16
Hotels w/o Dining	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.81	\$ 5.86	\$ 6.04	\$ 6.22	\$ 6.41	\$ 6.60
Hotels with Dining	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 1.63	\$ 9.81	\$ 10.10	\$ 10.40	\$ 10.71	\$ 11.03
Industrial Laundry	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 1.87	\$ 10.55	\$ 10.87	\$ 11.20	\$ 11.54	\$ 11.89
Laundromat	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.69	\$ 5.08	\$ 5.23	\$ 5.39	\$ 5.55	\$ 5.72
Markets/Bakeries	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 2.20	\$ 11.85	\$ 12.21	\$ 12.58	\$ 12.96	\$ 13.35
Mortuary	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 2.66	\$ 12.14	\$ 12.50	\$ 12.88	\$ 13.27	\$ 13.67
Restaurants	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 2.18	\$ 11.73	\$ 12.08	\$ 12.44	\$ 12.81	\$ 13.19
School	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.64	\$ 4.96	\$ 5.11	\$ 5.26	\$ 5.42	\$ 5.58
All Other	\$ 28.47	\$ 57.00	\$ 58.71	\$ 60.47	\$ 62.28	\$ 64.15	\$ 0.99	\$ 5.73	\$ 5.90	\$ 6.08	\$ 6.26	\$ 6.45

ATTACHMENT B - Large Increase Year 1
(OPTION 1)

FINANCE COMMITTEE
2/18/2026

Class	Monthly Usage hcf	Existing Bill	2027 Proposed	2028 Proposed	2029 Proposed	2030 Proposed	2031 Proposed
			Bill	Bill	Bill	Bill	Bill
			2027	2028	2029	2030	2031

Residential

House	7.2	\$ 37.83	\$ 98.28	\$ 101.21	\$ 104.27	\$ 107.38	\$ 110.61
Multi-Family	5.5	\$ 23.27	\$ 77.13	\$ 79.43	\$ 81.83	\$ 84.27	\$ 86.81
Duplex - 2 Meters	5.6	\$ 16.50	\$ 83.41	\$ 85.90	\$ 88.50	\$ 91.14	\$ 93.88
Duplex - 1 Meter	5.6	\$ 25.76	\$ 83.40	\$ 85.89	\$ 88.49	\$ 91.13	\$ 93.88

Commercial

Bars w/o Dining	23.7	\$ 111.10	\$ 338.54	\$ 348.74	\$ 359.11	\$ 369.89	\$ 380.88
Brewery	51.3	\$ 608.29	\$ 1,585.34	\$ 1,632.83	\$ 1,681.70	\$ 1,731.95	\$ 1,783.75
Car Wash	74.2	\$ 242.39	\$ 816.77	\$ 841.15	\$ 866.69	\$ 892.63	\$ 919.07
Dorms	369.0	\$ 1,591.78	\$ 4,959.27	\$ 5,109.57	\$ 5,262.42	\$ 5,421.52	\$ 5,583.69
Hospital & Convalescent	128.4	\$ 549.94	\$ 1,718.89	\$ 1,769.90	\$ 1,823.07	\$ 1,877.14	\$ 1,933.56
Hotels w/o Dining	206.6	\$ 986.24	\$ 2,994.54	\$ 3,085.24	\$ 3,177.51	\$ 3,273.41	\$ 3,371.18
Hotels with Dining	8.5	\$ 75.97	\$ 208.24	\$ 214.45	\$ 220.85	\$ 227.45	\$ 234.27
Industrial Laundry	575.8	\$ 6,002.56	\$ 15,833.08	\$ 16,310.09	\$ 16,801.41	\$ 17,307.06	\$ 17,828.73
Laundromat	113.4	\$ 431.54	\$ 1,381.12	\$ 1,422.28	\$ 1,465.28	\$ 1,508.99	\$ 1,554.68
Markets/Bakeries	82.4	\$ 988.95	\$ 2,558.96	\$ 2,636.10	\$ 2,715.45	\$ 2,797.02	\$ 2,881.07
Mortuary	12.2	\$ 151.61	\$ 381.34	\$ 392.73	\$ 404.57	\$ 416.73	\$ 429.26
Restaurants	15.0	\$ 179.74	\$ 464.06	\$ 477.95	\$ 492.25	\$ 506.95	\$ 522.10
Restaurants	25.0	\$ 299.57	\$ 773.43	\$ 796.59	\$ 820.42	\$ 844.91	\$ 870.17
Restaurants	71.2	\$ 853.18	\$ 2,202.74	\$ 2,268.69	\$ 2,336.55	\$ 2,406.32	\$ 2,478.24
School	72.4	\$ 260.85	\$ 852.78	\$ 878.45	\$ 904.56	\$ 931.82	\$ 959.60
All Other	18.9	\$ 85.91	\$ 257.33	\$ 265.02	\$ 273.02	\$ 281.15	\$ 289.63

**ATTACHMENT C - Incremental Increases Years 1-5
(OPTION 2)**

**FINANCE COMMITTEE
2/18/2026**

Class	Existing Monthly Charge	Proposed Monthly Charge	Existing Volumetric Rate	Proposed Volumetric Rate								
		2027	2028	2029	2030	2031	\$/hcf	2027	2028	2029	2030	2031
		70.0%	35.0%	30.0%	30.0%	30.0%		70.0%	35.0%	30.0%	30.0%	30.0%
Residential												
House	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 1.30	\$ 3.42	\$ 4.61	\$ 5.99	\$ 7.79	\$ 10.13
Multi-Family	\$ 16.12	\$ 28.00	\$ 37.80	\$ 49.14	\$ 63.88	\$ 83.04	\$ 1.30	\$ 3.42	\$ 4.61	\$ 5.99	\$ 7.79	\$ 10.13
Duplex - 2 Meters	\$ 9.22	\$ 31.50	\$ 42.53	\$ 55.29	\$ 71.88	\$ 93.44	\$ 1.30	\$ 3.42	\$ 4.61	\$ 5.99	\$ 7.79	\$ 10.13
Duplex - 1 Meter	\$ 18.48	\$ 31.50	\$ 42.53	\$ 55.29	\$ 71.88	\$ 93.44	\$ 1.30	\$ 3.42	\$ 4.61	\$ 5.99	\$ 7.79	\$ 10.13
Commercial												
Bars w/o Dining	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.88	\$ 3.54	\$ 4.78	\$ 6.21	\$ 8.07	\$ 10.49
Brewery	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 2.06	\$ 7.09	\$ 9.57	\$ 12.44	\$ 16.17	\$ 21.02
Car Wash	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.60	\$ 2.79	\$ 3.77	\$ 4.90	\$ 6.37	\$ 8.28
Dorms	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.75	\$ 3.29	\$ 4.44	\$ 5.77	\$ 7.50	\$ 9.75
Hospital & Convalescent	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.72	\$ 3.26	\$ 4.40	\$ 5.72	\$ 7.44	\$ 9.67
Hotels w/o Dining	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.81	\$ 3.49	\$ 4.71	\$ 6.12	\$ 7.96	\$ 10.35
Hotels with Dining	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 1.63	\$ 5.92	\$ 7.99	\$ 10.39	\$ 13.51	\$ 17.56
Industrial Laundry	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 1.87	\$ 6.38	\$ 8.61	\$ 11.19	\$ 14.55	\$ 18.92
Laundromat	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.69	\$ 3.01	\$ 4.06	\$ 5.28	\$ 6.86	\$ 8.92
Markets/Bakeries	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 2.20	\$ 7.17	\$ 9.68	\$ 12.58	\$ 16.35	\$ 21.26
Mortuary	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 2.66	\$ 7.35	\$ 9.92	\$ 12.90	\$ 16.77	\$ 21.80
Restaurants	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 2.18	\$ 7.10	\$ 9.59	\$ 12.47	\$ 16.21	\$ 21.07
School	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.64	\$ 2.94	\$ 3.97	\$ 5.16	\$ 6.71	\$ 8.72
All Other	\$ 28.47	\$ 35.00	\$ 47.25	\$ 61.43	\$ 79.86	\$ 103.82	\$ 0.99	\$ 3.42	\$ 4.62	\$ 6.01	\$ 7.81	\$ 10.15

ATTACHMENT C - Incremental Increases Years 1-5
(OPTION 2)

FINANCE COMMITTEE
2/18/2026

Class	Monthly Usage	Existing Bill	Proposed Bill				
	hcf		2027	2028	2029	2030	2031

Residential

House	7.2	\$ 37.83	\$ 59.62	\$ 80.46	\$ 104.58	\$ 135.98	\$ 176.79
Multi-Family	5.5	\$ 23.27	\$ 46.80	\$ 63.17	\$ 82.10	\$ 106.74	\$ 138.78
Duplex - 2 Meters	5.6	\$ 16.50	\$ 50.65	\$ 68.36	\$ 88.86	\$ 115.53	\$ 150.21
Duplex - 1 Meter	5.6	\$ 25.76	\$ 50.64	\$ 68.36	\$ 88.85	\$ 115.52	\$ 150.19

Commercial

Bars w/o Dining	23.7	\$ 111.10	\$ 205.33	\$ 277.22	\$ 360.31	\$ 468.34	\$ 608.83
Brewery	51.3	\$ 608.29	\$ 968.31	\$ 1,307.14	\$ 1,699.32	\$ 2,209.03	\$ 2,871.72
Car Wash	74.2	\$ 242.39	\$ 493.49	\$ 666.47	\$ 866.38	\$ 1,126.30	\$ 1,464.13
Dorms	369.0	\$ 1,591.78	\$ 3,006.20	\$ 4,057.82	\$ 5,274.68	\$ 6,856.76	\$ 8,913.90
Hospital & Convalescent	128.4	\$ 549.94	\$ 1,041.99	\$ 1,406.56	\$ 1,828.62	\$ 2,377.74	\$ 3,090.84
Hotels w/o Dining	206.6	\$ 986.24	\$ 1,816.38	\$ 2,451.81	\$ 3,186.89	\$ 4,143.81	\$ 5,387.43
Hotels with Dining	8.5	\$ 75.97	\$ 126.98	\$ 171.41	\$ 222.87	\$ 289.76	\$ 376.67
Industrial Laundry	575.8	\$ 6,002.56	\$ 9,665.60	\$ 13,046.83	\$ 16,960.01	\$ 22,049.91	\$ 28,668.10
Laundromat	113.4	\$ 431.54	\$ 835.66	\$ 1,127.74	\$ 1,466.36	\$ 1,905.83	\$ 2,477.84
Markets/Bakeries	82.4	\$ 988.95	\$ 1,562.53	\$ 2,109.46	\$ 2,742.11	\$ 3,564.44	\$ 4,634.24
Mortuary	12.2	\$ 151.61	\$ 232.89	\$ 314.37	\$ 408.75	\$ 531.37	\$ 690.78
Restaurants	15.0	\$ 179.74	\$ 283.41	\$ 382.68	\$ 497.55	\$ 646.81	\$ 840.82
Restaurants	25.0	\$ 299.57	\$ 472.35	\$ 637.80	\$ 829.25	\$ 1,078.01	\$ 1,401.36
Restaurants	71.2	\$ 853.18	\$ 1,345.25	\$ 1,816.45	\$ 2,361.71	\$ 3,070.18	\$ 3,991.07
School	72.4	\$ 260.85	\$ 516.00	\$ 696.67	\$ 905.64	\$ 1,177.49	\$ 1,530.53
All Other	18.9	\$ 85.91	\$ 156.15	\$ 210.86	\$ 274.21	\$ 356.42	\$ 463.30



2026 Sewer Rate Study



2026 Sewer Cost of Service and Rate Study Report

February 2026 / DRAFT

Contents

SECTION 1	INTRODUCTION	1
1.1	Study Background	1
1.1.1	Rate Update History	2
1.1.2	2026 Rate Study Purpose and Structure	2
1.2	Rate Setting Process	3
1.2.1	Revenue Requirements Component	3
1.2.2	Revenue Requirement Analysis	4
1.2.3	Cost-of-Service Analysis	4
1.2.4	Rate Design and Calculation	5
1.3	Forward-Looking Statement	5
1.4	Existing Rate Structure	5
1.5	Growth and Inflation Assumptions	6
SECTION 2	REVENUE REQUIREMENTS	7
2.1	Capital Improvement Projects	7
2.1.1	Financing	9
2.2	Debt Obligations	9
2.3	Financial Targets	10
2.3.1	Reserve Policy	10
2.3.2	Debt Coverage	10
2.3.3	Cash Flow	11
SECTION 3	COST-OF-SERVICE ANALYSIS	14
3.1	Rate Component Allocation	14
3.2	Customer Class Allocation	16
3.2.1	Flow	17
3.2.2	Strength Loadings	18
3.2.3	EDU Calculation	22
3.2.4	Class Units Summary	25
3.2.5	Customer Class Allocation Summary	26
SECTION 4	RATE DESIGN	27
4.1	Fixed Monthly Charges	27
4.2	Volumetric Rates	29
4.3	Rate Summary	31
SECTION 5	BILL IMPACTS	34
SECTION 6	ALTERNATIVE SCENARIO	36
6.1	Alternative Revenue Requirement	36
6.2	Alternative Cost of Service	37

6.3	Alternative Rate Schedule	37
6.4	Alternative Bill Impact	40
SECTION 7	CONCLUSION	42

Tables

Table 1	Existing Rate Schedule FY25/26	6
Table 2	Escalated CIP (\$ thousands)	7
Table 3	CIP Funding Sources (\$ thousands)	9
Table 4	Existing Debt Summary (\$ thousands)	9
Table 5	Reserve Balance Forecast Under Existing Rate Schedule (\$ thousands)	10
Table 6	Reserve Balance Forecast After Proposed Rate Revenue Adjustments (\$ thousands)	10
Table 7	Reserve Balance Forecast After Proposed Rate Revenue Adjustments (\$ thousands)	11
Table 8	Cash Flow Forecast Under Existing Rate Schedule (\$ thousands)	12
Table 9	Cash Flow Forecast After Proposed Rate Revenue Adjustments (\$ thousands)	13
Table 10	Sewer Expenditures Allocation Factors and Summary (FY 2027) (\$ thousands)	16
Table 11	Flow Summary by Customer Class	18
Table 12	Assumed Strength Factors by Customer Class	19
Table 13	Calculated and Adjusted BOD and TSS by Customer Class (lbs/year)	20
Table 14	One EDU Flow and Loadings Calculation (2025)	22
Table 15	Units Summary by Class	25
Table 16	Functional Costs Allocated by Class (\$ thousands)	26
Table 17	Recommended Monthly Fixed Charges	28
Table 18	Recommended FY 2027 Volumetric Rates	30
Table 19	Existing and Recommended Monthly Fixed Charge (\$/Unit or \$/EDU) (2026-2031)	32
Table 20	Existing and Recommended Volumetric Rates (\$/HCF) (2026-2031)	33
Table 21	Bill Impacts Under Existing and Proposed Rates (\$/HCF) (2026-2027)	34
Table 22	Cash Flow Forecast After Incremental Proposed Rate Revenue Adjustments (\$ thousands)	36
Table 23	Alternative Recommended Rates and Charges Schedule (FY 2027)	37
Table 24	Existing and Alternative Recommended Monthly Fixed Charge (\$/Unit or \$/EDU) (2026-2031)	38
Table 25	Existing and Alternative Recommended Volumetric Rates (\$/HCF) (2026-2031)	39
Table 21	Bill Impacts Under Existing and Proposed Incremental Rates (\$/HCF) (2026-2031)	40

Figures

Figure 1	Conceptual Overview of the Rate-Setting Process	3
Equation 1	Billed Winter Water Consumption Formula	17

Equation 2	Annualized Winter Water Consumption Formula	17
Equation 3	Flow Adjustment Factor Formula	17
Equation 4	BOD and TSS Pounds Formula	19
Equation 5	BOD Adjustment Factor Formula	20
Equation 6	TSS Adjustment Factor Formula	20
Equation 7	Commercial EDU Calculation Formula	22
Equation 8	Example Commercial Calculation: Adjusted BOD (lbs/month)	24
Equation 9	Example Commercial Customer Calculation: Adjusted TSS (lbs/month)	24
Equation 10	Example Commercial Customer EDU Calculation Formula	24
Figure 2	Bill Impact for Average Residential and Restaurant Customers	35
Figure 3	Bill Impact for Average Residential and Restaurant Customers (Incremental Rates)	41

Abbreviations

BOD	biochemical oxygen demand
Carollo	Carollo Engineers
CIP	Capital Improvements Plan
City	City of Chico
COS	Cost of Service
DSCR	debt service coverage ratios
EDU	Equivalent dwelling unit. For City of Chico, one (1) Wastewater EDU is assumed as 7.2 HCF per month, 3.46 pounds of BOD per month, and 5.25 pounds of TSS per month.
FY	fiscal year
HCF	hundred cubic feet
I&I	inflow and infiltration
lbs/yr	pounds per year
mgd	million gallons per day
mg/L	milligrams per liter
MOP 27	Manual of Practice 27: Financial and Charges for Wastewater Systems
O&M	operations and maintenance
R&R	repair and replace
SFR	single family residential
Study	Sewer Rate Study
SWRCB	State Water Resources Control Board
TSS	total suspended solids
WEF	Water Environment Practice
WPCP	water pollution control plant

SECTION 1 INTRODUCTION

The City of Chico (City or Chico) provides wastewater collection, treatment, and disposal service for the residential, industrial, and commercial customers within its service area in Northern Sacramento Valley of California in Butte County. The Chico 2030 General Plan defined the 39.5 square-mile boundary which the latest 2025 Sanitary Sewer Master Plan and 2021 Water Pollution Control Plant (WPCP) Strategic Plan used for planning purposes. The City currently manages and maintains approximately 288 miles of gravity sewer pipes, approximately 4.9 miles of force main pipes, and 18 lift stations. All wastewater that is generated within its service area – approximately 6.38 million gallons per day (mgd) of average dry weather flow and 22.26 mgd of peak wet weather flow – is conveyed to the 8.4 MGD WPCP on Chico River Road.

1.1 Study Background

User rates are intended to collect the necessary revenue to cover operations and maintenance (O&M) costs and pay down debt for capital improvement projects for repair and replacement (R&R), meeting increasing treatment regulation stringency, and supporting capacity expansion. Over the past several years, the City retained Carollo Engineers, Inc. (Carollo) to prepare the 2025 Sanitary Sewer Master Plan and 2021 Water Pollution Control Plant (WPCP) Strategic Plan. Those plans included condition assessments and capacity evaluations, as well as a review of the capital improvement plan (CIP) projects. One of the outcomes of the Sanitary Sewer Master Plan determined that the collection system's capacity is insufficient at meeting the maximum flow-depth criteria under peak wet weather flow conditions at City buildout, which can create bottlenecks in the system and potentially cause sanitary sewer overflows. The WPCP Strategic Planning Report has provided the City with information needed to effectively budget for current and future capital and operational expenditures directly related to the City's WPCP and ensure long-term reliability of the WPCP. In 2021 the City performed a Sewer Collection System Analysis (Ottoboni) that identified the financial need to replace aging collection system infrastructure past its useful life. The Sewer Collection System Analysis document was critical in establishing the City's Sewer Main Replacement Program.

In August 2025, the City retained Carollo to perform a comprehensive and defensible Sewer Rate Study (Study), inclusive of a financial plan and cost of service analysis. This Study's deliverables were to:

- Recommend sewer user rates for five fiscal years (FY), 2027 through 2031;
- Present the findings in this final report;
- Prepare and conduct a Proposition 218 process, including mailing and a public hearing to adopt a new sewer rate at or before the March 2027 City Council meeting.

This Study was performed as a routine five-year update to the last rate study, conducted by a third-party consultant (NBS) in August 2022, which developed rate recommendations through June 30, FY 2027. The previous study resulted in the following adopted changes:

- Defined the average single family residential (SFR) equivalent dwelling unit (EDU) based on flow, pounds of biochemical oxygen demand (BOD), and pounds of total suspended solids (TSS) under average monthly consumption during winter months;

- Determined that multi-family and duplex accounts are less than one EDU and, as a result, should have a lower fixed monthly charge than SFR customers;
- Methodology to calculate the number of EDUs for all commercial customers;
- Methodology to calculate volumetric rates based on standard effluent strength factors that follow State Water Resources Control Board guidelines and vary by customer class;
- Transitioned the residential rate structure from a flat monthly rate to a fixed monthly charge and volumetric rate;
- Maintained the commercial rate structure of fixed monthly charges based on calculated EDU and volumetric rates based on standard commercial strength factors.

1.1.1 Rate Update History

Prior to the 2022 update, the City had not increased sewer rates in over 10 years. That delay produced insufficient cash flow and reserves to sustain the repair, replacement, and infrastructure improvement programs necessary to maintain the system and support future customers. This challenge is particularly acute given the age of the infrastructure: many of the City's sewer lines are 50 to 70 years old and, in some cases, more than 100 years old and the City's WPCP is approaching 50 years old. Furthermore, costs for O&M activities increase under economic uncertainty, rising power and chemical costs, and inflation. While these expenditures increased, the collected sewer revenue remained largely unchanged, resulting in a net annual loss in cash reserves, which have been drawn down to cover necessary system improvements.

1.1.2 2026 Rate Study Purpose and Structure

To develop updated user rates, Carollo reviewed and updated, as necessary, the previous 2022 study changes and assumptions while maintaining a similar rate structure and calculation approach. This Study included a comprehensive review of the utility's revenue needs, CIP projects, customer usage characteristics, and additional future drivers of service costs and revenue. The City has significantly drawn down Capital Reserves to fund necessary CIP projects. Therefore, this process included in-depth discussions with City engineers, finance and utility staff to strategically build and maintain reserves to avoid recreating the constraints which limited the utility's ability to meaningfully address systemwide infrastructure concerns.

Based on these analyses, Carollo recommended updates to the City's sewer rates to adequately recover costs and maintain reserves. This report is organized to:

- Discuss the methodology and assumptions driving the financial plan (Section 1.2);
- Identify any financial inadequacy of the City's existing rate schedule through the Revenue Requirements analysis (Section 2);
- Determine the costs each system function and customer class place on the utility in the Cost-of-Service analysis (Section 3);
- Present rate recommendations for FY 2027 through 2031 to adequately recover costs through the rate-setting period (Section 4);
- Identify resulting customer impacts under the recommended rates (Section 5).

1.2 Rate Setting Process

Rate analyses are typically performed every five years so that revenues from rates adequately fund utility operations, maintenance, and capital investments. Additionally, in California, wastewater rates must adhere to the cost-of-service requirements imposed by California Constitution article XIII D, section 6 (commonly referred to as Proposition 218) and Article X, section 2. Proposition 218 requires that property related fees and charges, including wastewater Service Fees and charges, do not exceed the reasonable and proportional cost of providing the service. In addition to Proposition 218 requirements, Article X, section 2 of the State Constitution, establishes the need to preserve the State’s water supplies and discourage the wasteful or unreasonable use of water.

In addition to adhering to state requirements, Carollo’s rate-setting methodology is consistent with industry guidelines described in the Water Environment Federation’s (WEF) *Manual of Practice 27: Financial and Charges for Wastewater Systems* (MOP 27).

The cost-of-service analysis presented within this report consists of the following three interconnected processes shown in the figure on the right: Revenue Requirement Analysis, Cost-of-Service Analysis, and the Rate Design Analysis.

While the process is described in a linear step by step approach, it is better understood as an iterative process where the ultimate objective is to balance revenues with costs in an equitable manner for customers. These three processes will form the basis for the rate analyses presented within this report.

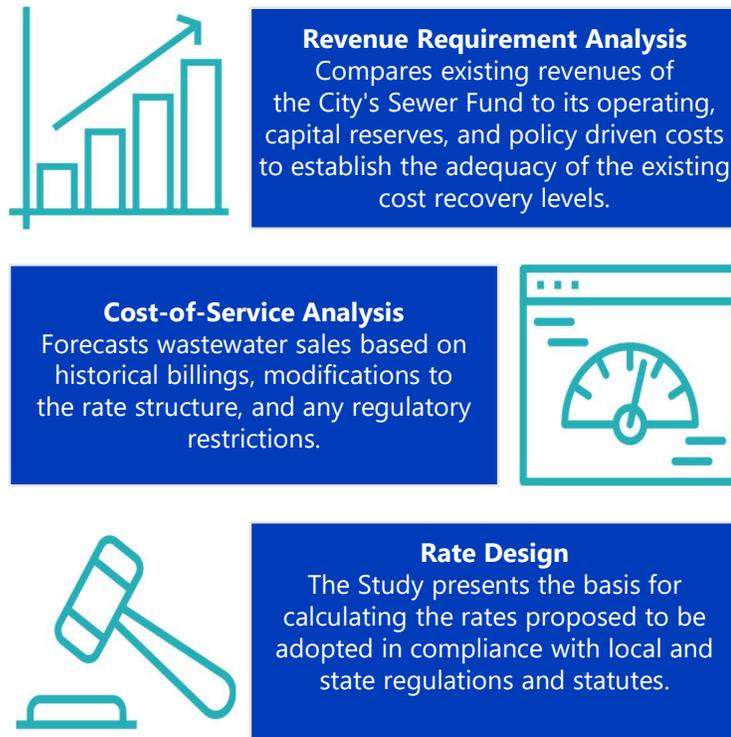


Figure 1 Conceptual Overview of the Rate-Setting Process

1.2.1 Revenue Requirements Component

Revenue requirements are the summation of expenses or costs for handling sewage to return regulatory approved water to the environment. They are determined on an annual basis, and they include:

- **Operations & Maintenance:** Salaries and benefits, chemicals, power, vehicles, equipment, supplies, etc. Some costs vary by the volume of treatment such as chemicals and power, but other costs are fixed and independent of volume such as salaries and vehicles.

- **Capital Improvements and Financing:** Design and construction of new and replacement infrastructure, including labor for City employees and fees for consultants and contractors that perform this work, along with debt service payments, bond issuance costs, etc. including debt coverage requirements.
- **Financial Policies:** Maintenance of financial policies, such as minimum reserve balances, which are supported by user rates.

1.2.2 Revenue Requirement Analysis

There are three sufficiency tests that can be used to define the annual revenue requirement: (1) operating income, (2) debt coverage, and (3) reserves. These sufficiency tests are commonly used to determine the amount of annual revenue that must be generated from an utility's rates.

- **Cash Flow Sufficiency Test:** Assesses whether revenues exceed expenses and looks for a net positive cash flow at the end of each fiscal year. When there is a cash flow deficit, this test recommends additional revenue. When utilities build and maintain a capital reserve that can be drawn down to delay rate increases, the utility may operate in an annual cash flow deficit so long it remains compliant with other financial targets. Thus, meeting the cash flow sufficiency test does not drive rate revenue increases for the City.
- **Debt Service Coverage Test:** Assesses a utility's ability to meet their annual debt service payments. Bond issuances regularly include covenants requiring the agency to maintain sufficient cash flows to meet annual debt service payments plus an additional amount. Typical debt service coverage ratios (DSCR) range from 1.25 times to 1.50 times annual debt service, depending on the terms of debt instrument issued. The City's current DSCR target is 1.25 times (1.25x).
- **Reserve Sufficiency Test:** Measures the ability of the rates to meet the City's minimum and target operating reserve balance based on the reserve policies adopted by the City Council. This reserve target ranges by utility, depending on capital needs and service demands. Prior to this Study, the City did not have a mandated operating reserve target and mitigated some of the need for recent rate increases by drawing down its reserve to fund necessary CIP projects. To prepare for necessary upcoming CIP projects and provide financial security, Carollo recommended the City incrementally increase its operating reserve target to 205 days of O&M expenses by the end of this rate setting period. To minimize rate increase spikes, Carollo proposes a target of 60 days in FY 2027 and FY 2028, 90 days in FY 2029, 180 days in FY 2030, and 205 days in FY 2031 and beyond.

1.2.3 Cost-of-Service Analysis

This step builds a link between the City's cost of sewer service and the proposed rates for each customer. After determining the revenue requirement, this step outlines the cost to collect and treat each unit of sewage to serve each customer.

This process takes each item in the system's budget and allocates the items based on what function is served. For example, some cost items support the ability to treat heavier contamination, while other costs are incurred to provide customer service or to fund infrastructure maintenance. Organizing the budget in terms of end function creates a nexus between the budget item and the rate. This organization bridges the costs incurred by the City and the unique and varied benefits delivered to each customer.

This Study's cost of service analysis uses a three-part allocation process:

1. **Functionalization:** Annual costs are allocated by utility functions, such as flow, BOD strength, TSS strength, fixed costs that do not change in relation to the volume of effluent generated, and customer service costs such as billing administration.
2. **Rate Components:** Utility facilities are designed and sized to meet cost drivers, such as average treatment demands and the number of connections to the system. These services are the basis for allocating the functionalized costs to cost components.
3. **Customer Class:** Cost components are distributed to customer classes in proportion to their burden on the wastewater system. The City measures this by the EDU per unit (for residential customers) or per account (for commercial customers). Customer classes are determined by utilizing the State Water Resources Control Board Revenue Program Guidelines Strength Characteristics.

1.2.4 Rate Design and Calculation

The rate design involves developing a rate structure that proportionately recovers costs from customers. This structure must be resilient enough to handle changing cost and demand scenarios, and flexible enough to meet other unique criteria. By collecting different cost drivers from different rate components, the utility can ideally balance these goals.

The rate calculation is intended to quantify the nexus between the Revenue Requirements and the final rate that customers are charged. This process establishes rates to match the estimated revenue generation with expenditures.

1.3 Forward-Looking Statement

The calculations and forecasts of this analysis are based upon the reasonable projection of existing service costs, customer demands, system operational needs, existing legal agreements, and other similar data provided by the City, as well as Carollo's best understanding of the City's system.

If significant changes occur to any of those or the other factors used in this analysis, the City may need to revisit the analysis. These changes could include unexpected inflation, changes to California law, deviation from the projected wastewater demands, or further regulatory actions by the Governor, Legislature, or the State Water Resources Control Board (SWRCB).

1.4 Existing Rate Structure

Prior to the previous rate study in 2022, the City had not updated rates for 10 years and charged a fully fixed bill for residential customers and fully volumetric bill for commercial customers. The previous rate study updated the rate structure to assess both a fixed and volumetric charge component to each customer. This is the basis to the existing rate schedule shown below:

Table 1 Existing Rate Schedule FY25/26

Customer Class	Fixed Monthly Charges ¹	Volumetric Charges (per HCF ²)
Residential		
House	\$28.47	\$1.30
Multi-Family ³	16.12	1.30
Duplex - 2 Meters	9.22	1.30
Duplex - 1 Meter	18.48	1.30
Commercial		
Bars without Dining	\$28.47	\$0.88
Brewery	28.47	2.06
Car Wash	28.47	0.60
Dorms	28.47	0.75
Hospital & Convalescent	28.47	0.72
Hotels w/o Dining	28.47	0.81
Hotels with Dining	28.47	1.63
Industrial Laundry	28.47	1.87
Laundromat	28.47	0.69
Markets/Bakeries	28.47	2.20
Mortuary	28.47	2.66
Restaurants	28.47	2.18
School	28.47	0.64
All Other	28.47	0.99

Notes:

- (1) Residential fixed monthly charge is assessed as dollar per unit per month. Commercial fixed monthly charge is assessed as dollar per EDU per month.
- (2) Hundred cubic feet (HCF) is equivalent to 748 gallons of water based on average winter water use (December through March) as reported by CalWater. If the property is not metered by CalWater, or lacks sufficient metered data, then the average consumption for the applicable classification will be used to calculate the volumetric portion of the rate.
- (3) Multi-family is defined as structures with adjoining, or common walls. All others shall be single-family (except duplexes).
- (4) One EDU is equal to the average wastewater strength and flow from a typical residential home.

1.5 Growth and Inflation Assumptions

The City currently projects that its number of sanitary sewer accounts will increase by approximately 0.5 percent annually throughout the duration of the five-year study period (FY 2027 through FY 2031), a cumulative increase of 2.53 percent. City staff provided baseline revenue and expense data which was escalated by the type of expense. Based on current knowledge of the market, O&M expenses reflect an annual 3.0 percent inflation factor through the Study duration.

SECTION 2 REVENUE REQUIREMENTS

The revenue requirement analysis is a comprehensive test of a utility’s fiscal health, scrutinizing the adequacy of current revenues and setting the basis for rate planning. It reviews the utility’s revenues, expenses, debts, and reserve policies, assessing the viability of each metric going forward. Where cash flow and balances are insufficient, the revenue requirement analysis determines the additional cash flow needed to meet all funding goals.

The revenue requirement forecast is derived from the City’s financial budget, including major cost components, production costs, personnel costs, O&M, and rate supported debt service requirements and capital outlay. Policy requirements are also considered and used to assess revenue sufficiency.

The City provided budgeted revenues and expenditures for FY 2026 along with actual revenues and expenditures for FY 2025. Other financial information included detailed cost projections and allocations for general and administrative and support costs, actual and projected fund balances, and other pertinent financial information.

Based on the financial sufficiency tests described in section 1.2.2, the revenue requirement analysis determines if the City must increase system revenues to meet its ongoing obligations. If revenues are found to be insufficient to meet debt obligation (debt service coverage test) and/or reserve policies (reserve sufficiency test), revenues must be increased to achieve the higher of the needs.

The revenue requirement recommendations presented within this report are based on best available information as of the writing of this report.

2.1 Capital Improvement Projects

Along with funding day-to-day operations, the City must continually invest in the utility’s infrastructure to maintain the system’s efficiency, reliability, and ability to meet regulatory requirements, and add capacity to support future customers. The CIP includes a variety of capital projects that are required for necessary R&R to existing system assets, meeting regulatory requirements, or adding capacity. Table 2 presents the escalated CIP for the rate-setting period, resulting in an approximate \$134.5 million 5-year CIP.

Table 2 Escalated CIP (\$ thousands)

Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
WPCP Roofs	\$205.4	\$-	\$-	\$-	\$-
2030 Sewer Pipe Replacement Project	-	-	1,125.5	4,637.1	-
2029 Sewer Pipe Replacement Project	-	1,092.7	4,502.0	-	-
2028 Sewer Pipe Replacement Project	1,060.9	4,370.9	-	-	-
2027 Sewer Pipe Replacement Project	4,243.6	-	-	-	-
2031 Sewer Pipe Replacement Project	-	-	-	1,159.3	4,776.2
Sanitary Sewer Master Plan (SSMP) Update	53.0	54.6	56.3	58.0	59.7
Sewer Enterprise Study	-	-	-	-	358.2
WPCP NPDES Permit Requirements	163.0	167.9	173.0	178.2	183.5

Project	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Stormwater Management Program	159.1	163.9	168.8	173.9	179.1
Annual WPCP Improvements	327.8	337.7	347.8	358.2	369.0
Annual Sewer Maintenance	218.5	225.1	231.9	238.8	246.0
General Plan Implementation	17.1	17.7	18.2	18.7	19.3
Sanitary Sewer System Master Plan Projects - Existing User Contribution	811.6	835.9	861.0	886.8	913.5
Aeration System Upgrades	-	-	2,369.8	-	-
Disinfection, Chemical Building, Solids Thickening and Dewatering, & Plant Power Systems Upgrades	-	-	3,445.8	-	-
Solids Digestion Condition-Driven Upgrades	-	-	-	3,248.1	-
Secondary Treatment, Disinfection, 3W, Solids Dewatering, and Miscellaneous Plant Upgrades	-	-	-	13,355.9	-
WPCP Administration, Maintenance, and Shop Building Improvements	-	-	-	-	3,065.6
Disinfection, Solids Digestion, and Solids Mixing Upgrades	-	-	-	-	8,909.2
Predictive Control Upgrades for Aeration Tank No. 6	545.7	-	-	-	-
Chlorine Testing	-	160.9	-	-	-
WPCP Strategic Plan Update	-	-	850.7	-	-
Effluent Diversion and Northeast Pond Upgrades: Design	-	-	4,936.3	-	-
Modified MLE Process Upgrades: Design	-	-	1,047.9	-	-
Remove abandoned outfall, if required by State Lands Commission	-	-	-	2,770.5	-
Cybersecurity	-	-	-	2,000.0	-
Effluent Diversion and Northeast Pond Upgrades	-	-	-	-	42,737.3
Modified MLE Process Upgrades	-	-	-	-	7,645.3
Tertiary Filtration Upgrades (Planning/Design)	-	-	-	-	561.8
TOTAL ESCALATED CIP	\$7,805.9	\$7,427.3	\$20,134.9	\$29,083.4	\$70,023.7

Notes:

(1) Totals may not tie due to rounding.

2.1.1 Financing

To fund these necessary R&R and capacity projects, Carollo recommends that the City use rate revenue, also known as PAYGO, rather than issuing new debt. Table 3 presents the funding sources for this CIP. Carollo modeled the funding strategy to first draw down available cash in the WPCP Capital Reserve Fund 851 while maintaining its reserve target. Next, capital projects are paid by any remaining proceeds from issued debt. Since there are no remaining proceeds from the existing debt, this line is zero. Lastly, any remaining unfunded capital projects are paid by rates.

Table 3 CIP Funding Sources (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Capital Reserve Fund 851	\$-	\$7,427.3	\$20,134.9	\$29,083.4	\$68,213.1
Revenue Bonds (Debt)	-	-	-	-	-
Rate-Funded Capital (PAYGO)	7,805.9	-	-	-	1,810.6
TOTAL FUNDED CIP	\$7,805.9	\$7,427.3	\$20,134.9	\$29,083.4	\$70,023.7

Notes:

(1) Totals may not tie due to rounding.

2.2 Debt Obligations

The City's current outstanding debt obligation is the 2020 Series Revenue Bond, whose last payment is in FY 2029. The 2020 Bond provided proceeds for project funding throughout the City's utilities, approximately 34.5 percent of which funded wastewater capital projects. The following table summarizes the remaining payments for this bond series.

Table 4 Existing Debt Summary (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Interest	\$136.2	\$99.6	\$61.1	\$20.7	\$-
Principal	714.2	750.4	788.3	828.0	-
TOTAL EXISTING DEBT	\$850.3	\$850.0	\$849.4	\$848.7	\$-

2.3 Financial Targets

2.3.1 Reserve Policy

The City currently maintains only one reserve fund, Capital Reserve Fund 851, for the wastewater utility. The City has recently drawn this fund down significantly to mitigate rate increases when funding necessary CIP projects. To rebuild this fund for significant upcoming CIP projects and establish financial stability for emergencies, Carollo proposes an incremental adjustment to the reserve target, beginning at 60 days of O&M expenses, to reach 205 days in reserves by the end of the rate setting period in FY 2031.

The reserve balance forecast under the existing rate schedule is outlined in the table below.

Table 5 Reserve Balance Forecast Under Existing Rate Schedule (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fund Target (days of O&M)	60 Days	60 Days	90 Days	180 Days	205 Days
Fund Target (\$)	\$2,149.2	\$2,227.1	\$3,462.1	\$7,176.5	\$8,471.7
Beginning Balance	\$(1,815.1)	\$(7,301.7)	\$(13,497.1)	\$(32,690.1)	\$(60,138.3)
Cash Flow	(5,486.6)	(6,195.4)	(19,193.0)	(27,448.1)	(67,864.4)
Ending Balance	\$(7,301.7)	\$(13,497.1)	\$(32,690.1)	\$(60,138.3)	\$(128,002.7)
Surplus/(Deficit) (\$)	(9,450.9)	(15,724.2)	(36,152.3)	(67,314.8)	(136,474.4)
Surplus/(Deficit) (days of O&M)	-204 Days	-364 Days	-850 Days	-1,508 Days	-3,097 Days

Notes:

(1) Totals may not tie due to rounding.

As shown, the existing rates are insufficient to meet the reserve target throughout the rate-setting period. The City falls below this target beginning in FY 2027. As this deficit is larger than the debt coverage deficit discussed in section 2.3.2, it drives the proposed rate revenue increase. Following the proposed rate revenue adjustments, the City is expected to meet its reserve targets throughout the duration of the rate-setting period.

Table 6 Reserve Balance Forecast After Proposed Rate Revenue Adjustments (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenue Adjustments	180.0%	3.0%	3.0%	3.0%	3.0%
Beginning Balance	\$(1,815.1)	\$(7,301.7)	\$17,391.7	\$30,916.9	\$38,100.2
Cash Flow	19,948.8	26,134.9	15,027.7	8,749.5	(29,599.9)
Ending Balance	\$18,133.7	\$18,833.2	\$32,419.4	\$39,666.4	\$8,500.3
Surplus/(Deficit) (\$)	15,984.5	16,606.1	28,957.3	32,489.9	28.6
Surplus/(Deficit) (days of O&M)	506 Days	507 Days	843 Days	995 Days	206 Days

Notes:

(1) Totals may not tie due to rounding.

2.3.2 Debt Coverage

The debt coverage test is stipulated in the official statement for each bond series that the City issues. The City's stipulated debt coverage is 1.25x, meaning that revenues minus operating expenditures must be 25 percent greater than the debt service due in that fiscal year.

Not all revenues are allowed in the debt coverage test. For the City, all sewer service charge and capacity charge revenues are included in the calculation. Some non-operating revenues, such as bond proceeds, are not permitted.

The overview of revenues and expenditures included in this test are outlined in the table below. The revenues outlined in the analysis are following the revenue adjustments shown in Table 6, under the assumption that needed increases are reserve-driven and not debt driven. Based on this assumption, the City is projected to exceed its debt coverage ratio requirements.

Table 7 Reserve Balance Forecast After Proposed Rate Revenue Adjustments (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Eligible Revenues ¹	\$17,243.8	\$47,519.0	\$49,550.3	\$51,667.8	\$53,875.0
Operating Expenditures	13,074.1	13,548.3	14,040.8	14,552.4	15,083.8
Debt Service	2,464.8	2,463.6	2,462.1	2,460.0	-
1.25x Debt Coverage	616.2	615.9	615.5	615.0	-
Debt Service Coverage Target	\$16,155.1	\$16,627.8	\$17,118.5	\$17,627.4	\$15,083.8
Debt Coverage Surplus/(Deficit)	1,088.7	30,891.2	32,431.9	34,040.4	38,791.2
DSCR Before Increase	1.69 x	13.79 x	14.42 x	15.09 x	no debt
Additional Revenues from Increase	\$30,522.5	\$32,330.3	\$34,220.8	\$36,197.6	\$38,264.5
Less: Rate Increase Delay	(5,087.1)	-	-	-	-
DSCR After Increase	11.61 x	13.97 x	14.63 x	15.72 x	no debt

Notes:

- (1) Eligible revenues exclude \$1 million transfer out to Fund 850 for additional debt coverage by other enterprises.
- (2) Totals may not tie due to rounding.

2.3.3 Cash Flow

The cash flow test provides the most immediate and straightforward test of financial performance, answering the question “Do revenues exceed expenses?” This offers a quick glance at the long-term viability of the funding plan.

In the City’s case, the cash flow test serves as a diagnostic but is not used for rate modeling purposes. Carollo and the City determined that rebuilding reserves is the top priority and will be the primary driver of revenue increases. As a result, negative cash flows do not dictate rate increases in the financial modeling for the City.

However, the results of the cash flow test will still be shown in the Revenue Requirements analysis as an additional piece of information. Negative cash flow can be supported by excess reserves for a single year or even several years, but long term, positive cash flow should be pursued. It provides credit rating agencies a strong signal of the City’s financial health and could result in a higher credit rating for potential future debt issuances. Furthermore, it provides cushion to deal with emergency repairs and unanticipated capital expenses. Therefore, this Study looked closely at cash flow and placed significant weight on its forecast but did not use it as a primary driver of rate increases.

2.3.3.1 Uncollectable Debt

A substantial expense that the City must account for is the uncollectable debt from existing unpaying customers. Approximately 10 percent of rate revenue is under-collected. The City's billing is currently contracted to an external company with limited ability to collect debt. In FY 2028, the City anticipates it will begin performing in-house billing and will have the flexibility to increase enforceability, such as utilizing liens or tax roll collection processes. Until then, this uncollectable debt increases the revenue deficit that rate payers must recover.

The following table presents the cash flow prior to proposed rate revenue adjustments.

Table 8 Cash Flow Forecast Under Existing Rate Schedule (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
REVENUES					
Operating Revenues					
Rate Revenues	\$16,957.0	\$17,160.4	\$17,366.4	\$17,574.8	\$17,785.7
Other Operating Revenues	2,000.0	-	-	-	-
Non-Operating Revenues					
Fees	\$172.0	\$174.1	\$176.2	\$178.3	\$180.4
Rental Lease Income	20.0	20.0	20.0	20.0	20.0
Bond Proceeds	-	27,000.0	-	80,000.0	-
Transfers to Fund 850	(1,209.5)	(1,209.5)	(1,209.5)	(209.5)	(209.5)
Uncollectable Debt	(1,695.7)	(514.8)	(521.0)	(527.2)	(533.6)
Total Revenues	\$16,243.8	\$15,630.2	\$15,832.1	\$17,036.3	\$17,243.0
EXPENDITURES					
Operating Expenditures					
Salaries & Employee Benefits	\$4,974.6	\$5,205.7	\$5,448.0	\$5,701.7	\$5,967.6
Materials & Supplies	2,012.3	2,072.7	2,134.8	2,198.9	2,264.9
Purchased Services	2,832.0	2,917.0	3,004.5	3,094.6	3,187.5
Other Expenses	254.8	262.5	270.3	278.5	286.8
Allocations	3,000.4	3,090.4	3,183.1	3,278.6	3,377.0
Non-Operating Expenditures					
Cash Funded Capital (PAYGO)	\$7,805.9	\$7,427.3	\$20,134.9	\$29,083.4	\$70,023.7
Existing Debt Service	850.3	850.0	849.4	848.7	-
Future Debt Service	-	-	-	-	-
Total Expenditures	\$21,730.4	\$21,825.6	\$35,025.1	\$44,484.5	\$85,107.5
Annual Cash Flow Surplus/(Deficit)	(5,486.6)	(6,195.4)	(19,193.0)	(27,448.1)	(67,864.4)

Notes:

(1) Totals may not tie due to rounding.

Under the proposed rate revenue adjustments, the City sustains an annual cash flow surplus in FY 2027 through FY 2030. In FY 2031, there are significant CIP-driven expenditures which are primarily financed by drawing down the City's Capital Reserve Fund 851. Despite that year's annual cash flow deficit, FY 2031's ending cash balance remains in surplus.

Table 9 Cash Flow Forecast After Proposed Rate Revenue Adjustments (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenue Adjustments	180.0%	3.0%	3.0%	3.0%	3.0%
Rate Revenues Before Rate Adjustments	\$16,957.0	\$17,160.4	\$17,366.4	\$17,574.8	\$17,785.7
Rate Revenues from Rate Adjustments	30,522.5	32,330.3	34,220.8	36,197.6	38,264.5
Other Operating Revenue	2,000.0	-	-	-	-
Non-Operating Revenues	(2,713.2)	(1,530.2)	(1,534.3)	(538.4)	(542.6)
Less: Rate Increase Delay ¹	(5,087.1)	-	-	-	-
Less: Expenditures	(21,730.4)	(21,825.6)	(35,025.1)	(44,484.5)	(85,107.5)
Resulting Annual Cash Flow Surplus/(Deficit)	\$19,948.8	\$26,134.9	\$15,027.7	\$8,749.5	\$(29,599.9)

Notes:

- (1) If accepted, rate recommendations are not anticipated to go into effect until September 1, 2027. Due to the delay, there are two months of revenue that would be collected at the existing rates. The difference is deducted from projected cash flow.
- (2) Totals may not tie due to rounding.

SECTION 3 COST-OF-SERVICE ANALYSIS

The Cost-of-Service (COS) analysis takes the revenue requirements outlined in the prior section and allocates them first to City functions and then to customer classes based on usage of the City's system. This approach is based on the proportionality requirements of California's Proposition 218. The goal is to provide a method of allocating costs that is fair and equitable and establishes a clear nexus between the wastewater discharge generated by different customers and the fees they are charged by the City to convey and treat that wastewater.

The City's budget is divided into operating or capital expenses, and those expenses have specific functions as their goal. Those functions are driven by the demands and needs of the City's service area and its customers. For instance, expenses related to chemicals, landfill, and biosolids are allocated among BOD and TSS, whereas costs of testing are allocated to flow, BOD, TSS, fixed costs, and customer service.

Using the industry standard methodology outlined in MOP 27, this analysis took the following steps to perform the cost-of-service allocation:

1. Allocate costs to functional categories (e.g., chemicals, power, maintenance, salaries).
2. Allocate functionalized costs to rate components: flow, BOD treatment, TSS treatment, fixed costs, and customer service.
3. Allocate costs to customer classes using rate component unit costs.

This adjusted cost of service by customer class and their respective units become the basis for designing rates in the final step.

3.1 Rate Component Allocation

Carollo maintained the allocations determined under the previous study to allocate sewer expenses, with slight adjustments. For example, rather than recreating the process of estimating time allocations between the WPCP and the collection system for every individual staff member, the City engineers estimated that 60 percent of WPCP staff time is dedicated to volumetric components and 40 percent to fixed components including customer service. Furthermore, this Study excluded stormwater expenses, as their costs would not be recovered through sewer rates.

After allocating sewer expenses, Carollo applied the resulting total expenditure allocation to the offsetting non-rate revenues to determine the net revenue requirements allocation to rate components, summarized in

Table 10.

Table 10 Sewer Expenditures Allocation Factors and Summary (FY 2027) (\$ thousands)

Budget Categories	FY 2027 Budget	Flow	BOD Strength	TSS Strength	Fixed	Fixed - Customer
Salaries - WPCP	\$4,577.2	40.0%	10.0%	10.0%	35.0%	5.0%
Salaries - Collection	1,311.1	35.0%	0.0%	0.0%	60.0%	5.0%
Chemicals, Landfill, Biosolids	1,854.1	0.0%	50.0%	50.0%	0.0%	0.0%
Testing, Lab, Weed Control	71.7	55.0%	10.0%	10.0%	20.0%	5.0%
Power	1,179.8	75.0%	10.0%	10.0%	5.0%	0.0%
Maintenance - WPCP	4,063.4	55.0%	10.0%	10.0%	20.0%	5.0%
Maintenance - Collection/Storm	16.9	25.0%	0.0%	0.0%	75.0%	0.0%
Debt	850.3	55.0%	10.0%	10.0%	25.0%	0.0%
Capital Expenditures	7,805.9	40.0%	10.0%	10.0%	40.0%	0.0%
Total Expenditures Allocation	\$21,730.4	\$9,043.2	\$2,781.9	\$2,781.9	\$6,622.3	\$501.2
Less: Non-Rate Revenues	25,749.1	10,047.9	3,352.4	3,352.4	8,356.5	640.0
NET Revenue Requirements Allocation	\$47,479.5	\$19,091.1	\$6,134.2	\$6,134.2	\$14,978.8	\$1,141.1
Allocation (%)	100.0%	40.2%	12.9%	12.9%	31.5%	2.4%
Fixed/Volumetric Percentages	Fixed				34.0%	
	Volumetric				66.0%	

Notes:

(1) Totals may not tie due to rounding.

The City adopted the previous Study’s recommendation which transitioned the rate structure from 100 percent of the revenue from fixed charges for residential customers to a combination of 70 percent fixed and 30 percent variable charges, similar to the structure for commercial customers. Of these billing processes, Flow, BOD, and TSS are all variable unit costs. Based on the City’s projected costs using FY 2027 as the test year basis for determining allocations, the cost-of-service analysis in this Study resulted in a distribution that is approximately 66 percent fixed and 34 percent variable.

3.2 Customer Class Allocation

Establishing the unit costs for each billing process the City provides is the nexus between total cost of service and customer class costs of service. To calculate system unit costs and allocate costs of service to each customer group, all customer groups need units established for each of the cost components. The total cost of service is multiplied by each class’s portion of units for Flow in hundred cubic feet per year (hcf/yr), BOD in pounds per year (lbs/yr), TSS in lbs/yr, Fixed Costs per EDU, and Customer Service Fixed Costs per Account to determine their unique costs of service.

3.2.1 Flow

All accounts are charged based on their average winter water consumption. Each customer's winter consumption is calculated using the combined total of water consumed during the winter months – December, January, February, and March as provided by the water utility. These months reflect the historic months during which outdoor usage is at its lowest and, consequently, water consumption during this period will more accurately reflect water usage that is disposed to the wastewater system over the course of the entire year. Once established, this average wastewater flow remains effective for the following fiscal year, July through June, until it is recalculated after the following winter.

Equation 1 [Billed Winter Water Consumption Formula](#)

$$\text{Billed Consumption (hcf/month)} = \frac{\text{Dec Flow} + \text{Jan Flow} + \text{Feb Flow} + \text{March Flow (HCF)}}{4 \text{ months}}$$

This winter consumption is annualized when multiplied by three, as shown in Equation 2, which results in the assumed wastewater flow for the year per class.

Equation 2 [Annualized Winter Water Consumption Formula](#)

$$\text{Annualized Winter Water Consumption (hcf)} = (\text{Dec Flow} + \text{Jan Flow} + \text{Feb Flow} + \text{March Flow}) \times 3$$

A flow adjustment factor is applied to the annualized winter consumption based on the actual flow measured at the plant to establish the annual volume for each customer tied to the actual flow received at the plant, which includes inflow and infiltration (I&I). This adjusted flow is only used for COS allocations, not billing purposes. This factor is calculated by dividing the plant's annual actual flow received by the annualized winter consumption billed, as shown in Equation 3.

Equation 3 [Flow Adjustment Factor Formula](#)

$$\text{Flow Adjustment Factor} = \frac{\text{Actual Annual Plant Flow Received (HCF)}}{\text{Calculated Annualized Winter Water Consumption (HCF)}}$$

Carollo calculated this factor as 1.06 for 2025, based on the plant's actual 2025 measured flow of 3,401,711 HCF and the calculated annualized winter consumption of 3,198,449 HCF. The summary of average winter water consumption, annualized winter water consumption, and plant-adjusted annual volume are shown in the table below.

Table 11 Flow Summary by Customer Class

Class	2024/2025 Winter Consumption ¹	Annualized Winter Water Consumption	Adjusted Annual Volume
Residential			
Single Family	506,864	1,520,591	1,617,225
Multi-Family	302,057	906,170	963,757
Duplex – 2 Meters	3,093	9,280	9,869
Duplex – 1 Meter	40,574	121,722	129,457
Commercial			
Bars without Dining	95	284	302
Brewery	615	1,846	1,963
Car Wash	3,266	9,798	10,420
Dorms	11,807	35,422	37,673
Hospital & Convalescent	28,754	86,262	91,744
Hotels w/o Dining	7,438	22,314	23,732
Hotels with Dining	34	102	108
Industrial Laundry	4,606	13,819	14,697
Laundromat	2,722	8,166	8,685
Markets/Bakeries	11,865	35,595	37,857
Mortuary	97	292	311
Restaurants	31,815	95,445	101,511
School	19,970	59,910	63,717
All Other	90,477	271,431	288,681
TOTAL FLOW (HCF)	1,066,150	3,198,449	3,401,711
Actual Plant (HCF)			3,401,711
Calculated Adjustment Factor			1.06

Note:

(1) Winter consumption determined from data provided by CalWater of the December 2024 through March 2025 average flow.

3.2.2 Strength Loadings

Customer classes are determined by combining customers with similar flow and strength characteristics into customer classes. The most recent wastewater billing data was used to estimate the amount of sanitary sewer flows that go to the WPCP. For non-residential customers that do not have typical (i.e., residential) effluent strengths, volumetric rates reflect non-residential effluent strengths following the SWRCB Revenue Program Guidelines, measured in milligrams per liter (mg/L):

Table 12 Assumed Strength Factors by Customer Class

Class	BOD Average Strength Factor (mg/L)	TSS Average Strength Factor (mg/L)
Residential ¹	175	175
Commercial		
Bars without Dining	200	200
Brewery	1,000	600
Car Wash	20	150
Dorms	175	175
Hospital & Convalescent	250	100
Hotels w/o Dining	310	120
Hotels with Dining	500	600
Industrial Laundry	670	680
Laundromat	150	110
Markets/Bakeries	800	800
Mortuary	800	800
Restaurants	1,000	600
School	130	100
All Other	175	175

Notes:

(1) Single family, multi-family, and duplexes.

These concentration assumptions can be converted to loading pounds using the following equation.

Equation 4 [BOD and TSS Pounds Formula](#)

$$\text{Pounds (lbs)} = \text{Flow (gpd)} \times \text{Concentration (mg/L)} \times 8.345 \times 10^{-6}$$

The Study converts BOD and TSS into pounds using the adjusted flow determined in

Table 11. Similar to the adjustment required to tie assumptions to actual flow readings at the plant, BOD and TSS adjustment factors are calculated and applied to these loadings as well based on the modified adjustment factor formula shown below.

Equation 5 [BOD Adjustment Factor Formula](#)

$$BOD \text{ Adjustment Factor} = \frac{\text{Actual Annual Plant BOD Received (lbs)}}{\text{Calculated BOD using Annualized Water Consumption (lbs)}}$$

Equation 6 [TSS Adjustment Factor Formula](#)

$$TSS \text{ Adjustment Factor} = \frac{\text{Actual Annual Plant TSS Received (lbs)}}{\text{Calculated TSS using Annualized Water Consumption (lbs)}}$$

Carollo calculated the BOD adjustment factor as 0.44, which is in line with the previous Study's determination of 0.50, and the TSS adjustment factor as 0.67, which is also similar to the previous Study's 0.61.

Table 13 [Calculated and Adjusted BOD and TSS by Customer Class \(lbs/year\)](#)

Class	Unadjusted BOD	Adjusted BOD	Unadjusted TSS	Adjusted TSS
Residential				
Single Family	1,766,716	777,357	1,766,716	1,178,819
Multi-Family	1,052,844	463,252	1,052,844	702,497
Duplex – 2 Meters	10,782	4,744	10,782	7,194
Duplex – 1 Meter	141,424	62,227	141,424	94,363
Commercial				
Bars without Dining	377	166	377	252
Brewery	12,256	5,393	7,353	4,906
Car Wash	1,301	572	9,757	6,511
Dorms	41,155	18,108	41,155	27,460
Hospital & Convalescent	143,178	62,998	57,271	38,213
Hotels w/o Dining	45,926	20,207	17,778	11,862
Hotels with Dining	339	149	406	271
Industrial Laundry	61,470	27,047	62,388	41,628
Laundromat	8,132	3,578	5,964	3,979
Markets/Bakeries	189,055	83,185	189,055	126,145
Mortuary	1,551	682	1,551	1,035
Restaurants	633,680	278,820	380,208	253,689
School	51,708	22,752	39,775	26,540
All Other	315,366	138,761	315,366	210,424
TOTAL (lbs/year)	4,477,259	1,969,999	4,100,171	2,735,787
Actual Plant (lbs/year)		1,969,999		2,735,787

Class	Unadjusted BOD	Adjusted BOD	Unadjusted TSS	Adjusted TSS
Adjustment Factor		0.44		0.67

3.2.2.1 Restaurants

The COS analysis prior to the 2022 rate study relied on out-of-date strength loadings assumptions. As the basis for historical rates assessed to restaurant customers, this caused an imbalance between the costs recovered from restaurants and their proportional demand of the system. After this history of underpaying, the 2022 rate study remedied the issue by updating the loadings assumptions which realigned restaurants with their system impact. This Study maintains those updated loadings assumptions.

3.2.3 EDU Calculation

An EDU is the average SFR flow, pounds of BOD, and pounds of TSS in an average monthly sewer contribution, as determined by winter flow. Industry standards acknowledge that multi-family customers contribute slightly less than the average SFR customer. Therefore, multi-family residential customers are assumed to have 0.8 EDU and duplex customers are assumed to have 0.9 EDU. Since Commercial customers have varying flow and strength factors, Chico calculates an EDU for each Commercial customer based on its proportion of flow, BOD, and TSS compared to a single SFR customer using the following formula:

Equation 7 [Commercial EDU Calculation Formula](#)

$$\begin{aligned}
 EDU = & \left(\frac{\text{Annualized Water Consumption (HCF)} / 12}{\text{SFR Monthly Flow (HCF)}} \times 60\% \right) \\
 & + \left(\frac{\text{Adjusted Annual BOD (lbs)} / 12}{\text{SFR Monthly BOD (lbs)}} \times 20\% \right) \\
 & + \left(\frac{\text{Adjusted Annual TSS (lbs)} / 12}{\text{SFR Monthly TSS (lbs)} / 12} \times 20\% \right)
 \end{aligned}$$

The monthly flow and loadings assumptions for a single SFR customer are calculated by dividing the adjusted annual volume (hcf), BOD (lbs), or TSS (lbs) by the total number of SFR accounts. These are converted into a monthly figure after dividing by 12. The result is shown in Table 14 and used as the EDU basis for all Commercial EDU calculations.

Table 14 [One EDU Flow and Loadings Calculation \(2025\)](#)

Formula Component	Flow (HCF)	BOD (lbs)	TSS (lbs)
SFR Annual Adjusted Amount	1,617,225	777,357	1,178,819
SFR Accounts	18,708	18,708	18,708
Months	12	12	12
Amount per Month per EDU	7.20 (HCF/month)	3.46 (lbs/month)	5.25 (lbs/month)

3.2.3.1 EDU Calculation Example

It can be helpful to understand the EDU calculation using an example customer. Assume a restaurant with a relative medium flow contribution of 25.0 HCF per month (equivalent to 18,701 gallons per month). All restaurants are assumed to have a 1,000 mg/L BOD and 600 mg/L TSS concentration of sewer returns, as presented in

Table 12. Using Equation 4 (modified to include the adjustment factor), the calculated BOD and TSS in pounds contributed by this customer per month are shown below:

Equation 8 [Example Commercial Calculation: Adjusted BOD \(lbs/month\)](#)

$$68.63 \text{ BOD lbs/month} = 18,701 \text{ gpd} \times 1,000 \text{ mg/L} \times 8.345 \times 10^{-6} \times 0.44 \text{ BOD Adjustment Factor}$$

Equation 9 [Example Commercial Customer Calculation: Adjusted TSS \(lbs/month\)](#)

$$62.44 \text{ TSS lbs/month} = 18,701 \text{ gpd} \times 600 \text{ mg/L} \times 8.345 \times 10^{-6} \times 0.66 \text{ BOD Adjustment Factor}$$

These loadings are used in the EDU formula to calculate the customer-specific EDU for billing purposes:

Equation 10 [Example Commercial Customer EDU Calculation Formula](#)

$$8.42 \text{ EDU} = \left(\frac{25 \text{ HCF}}{\text{SFR } 7.20 \text{ HCF}} \times 60\% \right) + \left(\frac{68.63 \text{ BOD lbs/month}}{\text{SFR } 3.46 \text{ BOD lbs/month}} \times 20\% \right) + \left(\frac{62.44 \text{ TSS lbs/month}}{\text{SFR } 5.25 \text{ TSS lbs/month}} \times 20\% \right)$$

3.2.4 Class Units Summary

The following table summarizes the resulting units, converted as necessary, for each class:

Table 15 Units Summary by Class

Class	Adjusted Annual Volume (HCF)	BOD (lbs)	TSS (lbs)	EDU	Accounts
Residential					
Single Family	1,617,225	777,357	1,178,819	18,712	18,708
Multi-Family	963,757	463,252	702,497	10,749	1,673
Duplex – 2 Meters	9,869	4,744	7,194	110	138
Duplex – 1 Meter	129,457	62,227	94,363	1,444	899
Commercial					
Bars without Dining	302	166	252	4	1
Brewery	1,963	5,393	4,906	54	3
Car Wash	10,420	572	6,511	91	11
Dorms	37,673	18,108	27,460	420	8
Hospital & Convalescent	91,744	62,998	38,213	1,023	56
Hotels w/o Dining	23,732	20,207	11,862	290	9
Hotels with Dining	108	149	271	2	1
Industrial Laundry	14,697	27,047	41,628	358	2
Laundromat	8,685	3,578	3,979	87	6
Markets/Bakeries	37,857	83,185	126,145	1,048	36
Mortuary	311	682	1,035	9	2
Restaurants	101,511	278,820	253,689	2,810	185
School	63,717	22,752	26,540	610	69
All Other	288,681	138,761	210,424	3,220	1,199
Total System Units	3,401,711	1,969,999	2,735,787	41,040	23,006

3.2.5 Customer Class Allocation Summary

Once the units have been determined and converted, as necessary, the revenue requirements can be allocated to each customer class. The following table summarizes the class allocation, and further calculation details are provided in the appendix.

Table 16 Functional Costs Allocated by Class (\$ thousands)

Class	Flow Costs	BOD Costs	TSS Costs	Fixed Costs	Fixed - Customer Costs
Revenue Requirements	\$9,293.0	\$710.4	\$11,332.2	\$3,745.6	\$3,745.6
Residential					
Single Family	4,237.1	577.7	5,387.5	1,478.0	1,614.0
Multi-Family	2,434.0	51.7	3,210.6	880.8	961.8
Duplex – 2 Meters	24.9	4.3	32.9	9.0	9.8
Duplex – 1 Meter	326.9	27.8	431.3	118.3	129.2
Commercial					
Bars without Dining	0.8	0.0	1.0	0.3	0.3
Brewery	12.3	0.1	6.5	10.3	6.7
Car Wash	20.7	0.3	34.7	1.1	8.9
Dorms	95.1	0.2	125.5	34.4	37.6
Hospital & Convalescent	231.7	1.7	305.6	119.8	52.3
Hotels w/o Dining	65.6	0.3	79.1	38.4	16.2
Hotels with Dining	0.5	0.0	0.4	0.3	0.4
Industrial Laundry	81.1	0.1	49.0	51.4	57.0
Laundromat	19.6	0.2	28.9	6.8	5.4
Markets/Bakeries	237.3	1.1	126.1	158.2	172.7
Mortuary	1.9	0.1	1.0	1.3	1.4
Restaurants	636.2	5.7	338.2	530.1	347.3
School	138.0	2.1	212.3	43.3	36.3
All Other	729.1	37.0	961.7	263.8	288.1

SECTION 4 **RATE DESIGN**

The wastewater rate design analysis determines how the costs allocated to each class are recovered from each customer through specified wastewater rates. The focus of this process is to achieve full cost recovery and substantiate that customers are paying their fair and proportionate share of system costs.

Once costs have been equitably allocated to each functional component, rates can be designed to cover those costs. In determining the appropriate rate level and structure, Carollo discussed rate objectives and utility implications with City staff. Along with appropriately allocating costs between customer classes and to individual customers, staff conveyed the need to continue to collect a similar level of fixed revenue in recognition of fixed costs. As such, the City elected to maintain the existing rate structure, updated to recover 60 percent through fixed charges to cover fixed costs and 40 percent through volumetric rates for system demands.

4.1 Fixed Monthly Charges

A monthly fixed charge is a cost recovery mechanism that is generally included in the ratee structure to recover the utility's fixed expenditures, such as metering, testing, and customer related costs. These costs also include a portion of the capacity-related cost to provide a stable source of revenue independent of monthly wastewater flows. The proposed fixed charge primarily recovers the customer service and other fixed cost components of the revenue requirements. It is assessed to Residential customers (single family, multi-family, and duplex) on a per unit basis and to Commercial customers on a per EDU basis. The remaining residential customers are charged proportionately to their EDU, which is 0.80 EDU for multi-family and 0.90 EDU for duplex.

Carollo determined the fixed charge to be \$57.00 (per unit or per EDU, depending on class), which recovers 60 percent of revenue through fixed charges. This cost recovery percentage is distinct from the cost allocation shown in Table 10. The following table presents the existing and recommended monthly fixed charge. It also includes a calculation of the projected revenue under these charges by multiplying the number of units or EDUs by the monthly fixed charge for each month (12).

Table 17 Recommended Monthly Fixed Charges

Customer Class	Number of Units or EDUs	Recommended Monthly Fixed Charge	Projected Revenue from Fixed Charges ¹
Residential			
Single Family	18,712	\$57.00/Unit	\$12,799.1
Multi-Family	13,724	\$45.60/Unit	7,509.8
Duplex – 2 Meters	138	\$51.30/Unit	85.0
Duplex – 1 Meter	1,811	\$51.30/Unit	1,114.6
Commercial			
Bars without Dining	4	\$57.00/EDU	2.4
Brewery	54	\$57.00/EDU	37.2
Car Wash	91	\$57.00/EDU	62.5
Dorms	420	\$57.00/EDU	287.4
Hospital & Convalescent	1,023	\$57.00/EDU	699.9
Hotels w/o Dining	290	\$57.00/EDU	198.2
Hotels with Dining	2	\$57.00/EDU	1.6
Industrial Laundry	358	\$57.00/EDU	245.0
Laundromat	87	\$57.00/EDU	59.2
Markets/Bakeries	1,048	\$57.00/EDU	716.7
Mortuary	9	\$57.00/EDU	5.9
Restaurants	2,810	\$57.00/EDU	1,921.8
School	610	\$57.00/EDU	416.9
All Other	3,220	\$57.00/EDU	2,202.3
TOTAL REVENUE			\$28,365.6

Notes:

(1) \$ thousands

4.2 Volumetric Rates

The recommended fixed charges presented in

Table 17 are projected to recover \$28.4 million of its revenue requirements through fixed charges in FY 2027. The remaining \$21.0 million, therefore, must be recovered through volumetric rates. For each customer class, Carollo divided the remaining revenue requirements unrecovered from fixed charges by their respective annualized winter consumption, and rounded up to the nearest cent. The annualized winter consumption is used instead of the adjusted annual volume presented in Table 15 because it is more closely linked to billed system use.

This Study considered all Residential customers together and summed their respective units and revenue requirements. The results are summarized in the table below:

Table 18 Recommended FY 2027 Volumetric Rates

Customer Class	Annualized Winter Consumption (HCF)	Remaining Revenue Requirements ¹²	Recommended Volumetric Rate (\$/HCF)
Residential	2,557,763	\$9,098.2	\$5.74
Commercial			
Bars without Dining	284	\$1.7	\$5.95
Brewery	1,846	21.6	\$11.72
Car Wash	9,798	46.2	\$4.72
Dorms	35,422	195.8	\$5.53
Hospital & Convalescent	86,262	473.1	\$5.49
Hotels w/o Dining	22,314	130.7	\$5.86
Hotels with Dining	102	1.0	\$9.82
Industrial Laundry	13,819	145.8	\$10.56
Laundromat	8,166	41.5	\$5.09
Markets/Bakeries	35,595	421.7	\$11.86
Mortuary	292	3.5	\$12.15
Restaurants	95,445	1,119.3	\$11.73
School	59,910	296.9	\$4.96
All Other	271,431	1,556.4	\$5.74
TOTAL	3,198,449	\$20,984.8	

Notes:

- (1) Recoverable through volumetric rates.
- (2) \$ thousands.

4.3 Rate Summary

This report presented the revenue requirements and resulting rates for a scenario that issues no debt to cover the planned CIP for necessary R&R system improvements, regulatory requirements, and capacity upgrades. While there is a significant Year 1 increase required under this scenario, the remaining years are recommended to increase annually by 3 percent to adjust for inflation and maintain reserves to fund other system improvements and emergencies. Since these recommended rates are calculated based on a revenue requirement that considers inflation, Carollo does not recommend any additional annual adjustment. Table 19 and

Table 20 present the rate schedules recommended under this modeled revenue increase for the following five years of the rate-setting period.

Table 19 Existing and Recommended Monthly Fixed Charge (\$/Unit or \$/EDU) (2026-2031)

Customer Class	Existing	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<i>Revenue Adjustments</i>		180.0%	3.0%	3.0%	3.0%	3.0%
Residential						
Single Family	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Multi-Family	\$16.12	\$45.60	\$46.97	\$48.38	\$49.83	\$51.32
Duplex – 2 Meters	\$9.22	\$51.30	\$52.84	\$54.43	\$56.06	\$57.74
Duplex – 1 Meter	\$18.48	\$51.30	\$52.84	\$54.43	\$56.06	\$57.74
Commercial						
Bars without Dining	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Brewery	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Car Wash	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Dorms	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Hospital & Convalescent	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Hotels w/o Dining	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Hotels with Dining	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Industrial Laundry	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Laundromat	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Markets/Bakeries	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Mortuary	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
Restaurants	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
School	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15
All Other	\$28.47	\$57.00	\$58.71	\$60.47	\$62.28	\$64.15

Table 20 Existing and Recommended Volumetric Rates (\$/HCF) (2026-2031)

Customer Class	Existing	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<i>Revenue Adjustments</i>		180.0%	3.0%	3.0%	3.0%	3.0%
Residential						
Single Family	\$1.30	\$5.74	\$5.91	\$6.09	\$6.27	\$6.46
Multi-Family	\$1.30	\$5.74	\$5.91	\$6.09	\$6.27	\$6.46
Duplex – 2 Meters	\$1.30	\$5.74	\$5.91	\$6.09	\$6.27	\$6.46
Duplex – 1 Meter	\$1.30	\$5.74	\$5.91	\$6.09	\$6.27	\$6.46
Commercial						
Bars without Dining	\$0.88	\$5.95	\$6.13	\$6.31	\$6.50	\$6.70
Brewery	\$2.06	\$11.72	\$12.07	\$12.43	\$12.80	\$13.18
Car Wash	\$0.60	\$4.72	\$4.86	\$5.01	\$5.16	\$5.31
Dorms	\$0.75	\$5.53	\$5.70	\$5.87	\$6.05	\$6.23
Hospital & Convalescent	\$0.72	\$5.49	\$5.65	\$5.82	\$5.99	\$6.17
Hotels w/o Dining	\$0.81	\$5.86	\$6.04	\$6.22	\$6.41	\$6.60
Hotels with Dining	\$1.63	\$9.82	\$10.11	\$10.41	\$10.72	\$11.04
Industrial Laundry	\$1.87	\$10.56	\$10.88	\$11.21	\$11.55	\$11.90
Laundromat	\$0.69	\$5.09	\$5.24	\$5.40	\$5.56	\$5.73
Markets/Bakeries	\$2.20	\$11.86	\$12.22	\$12.59	\$12.97	\$13.36
Mortuary	\$2.66	\$12.15	\$12.51	\$12.89	\$13.28	\$13.68
Restaurants	\$2.18	\$11.73	\$12.08	\$12.44	\$12.81	\$13.19
School	\$0.64	\$4.96	\$5.11	\$5.26	\$5.42	\$5.58
All Other	\$0.99	\$5.74	\$5.91	\$6.09	\$6.27	\$6.46

SECTION 5 BILL IMPACTS

The City recognizes how the revenue requirements of maintaining and expanding the utility’s system impacts its customers. The City requested that this Study include a review of the bill impact on the average customer in each class and, for restaurants, a range of customers by high, medium, and low flow assumptions. Table 21 summarizes the calculated bill under existing and recommended FY 2027 rates. FY 2027 is shown as the first recommended rate year under this proposed structure.

Table 21 Bill Impacts Under Existing and Proposed Rates (\$/HCF) (2026-2027)

Customer Class	Monthly HCF	EDU ¹	Existing Bill	FY 2027 Bill	Change (\$)	Change (%)
Residential						
Single Family	7.2		\$37.83	\$98.28	\$60.44	↑ 159.75%
Multi-Family	5.5		\$23.27	\$77.13	\$53.86	↑ 231.41%
Duplex – 2 Meters	5.6		\$16.50	\$83.41	\$66.90	↑ 405.36%
Duplex – 1 Meter	5.6		\$25.76	\$83.40	\$57.64	↑ 223.73%
Commercial						
Bars without Dining	23.7	3.5 / 3.2	\$111.10	\$338.54	\$227.44	↑ 204.72%
Brewery	51.3	17.3 / 17.7	\$608.29	\$1,585.34	\$977.05	↑ 160.62%
Car Wash	74.2	8.2 / 6.9	\$242.39	\$816.77	\$574.37	↑ 236.96%
Dorms	369.0	51.2 / 46.2	\$1,591.78	\$4,959.27	\$3,367.49	↑ 211.55%
Hospital & Convalescent	128.4	17.8 / 16.1	\$549.94	\$1,718.89	\$1,168.96	↑ 212.56%
Hotels w/o Dining	206.6	31.3 / 28.8	\$986.24	\$2,994.54	\$2,008.30	↑ 203.63%
Hotels with Dining	8.5	2.2 / 2.2	\$75.97	\$208.24	\$132.27	↑ 174.12%
Industrial Laundry	575.8	171.2 / 173	\$6,002.56	\$15,833.08	\$9,830.52	↑ 163.77%
Laundromat	113.4	14.1 / 12.4	\$431.54	\$1,381.12	\$949.58	↑ 220.04%
Markets/Bakeries	82.4	27.8 / 28.4	\$988.95	\$2,558.96	\$1,570.01	↑ 158.75%
Mortuary	12.2	4.1 / 4.2	\$151.61	\$381.34	\$229.73	↑ 151.53%
Restaurants (Low)	15.0	5.1 / 5.2	\$179.74	\$464.06	\$284.32	↑ 158.18%
Restaurants (Med)	25.0	8.4 / 8.6	\$299.57	\$773.43	\$473.86	↑ 158.18%
Restaurants (High)	71.2	24 / 24.5	\$853.18	\$2,202.74	\$1,349.56	↑ 158.18%
School	72.4	8.7 / 7.5	\$260.85	\$852.78	\$591.93	↑ 226.92%
All Other	18.9	2.6 / 2.4	\$85.91	\$257.33	\$171.42	↑ 199.53%

Note:

(1) Commercial EDUs are shown as Current Study / Previous Study.

The bill change percentage becomes most relevant when reflecting on the 180 percent rate revenue increase determined in the revenue requirement analysis for FY 2027. Single family residential customers and a significant portion of commercial customers are projected to have a bill increase less than the overall revenue increase required. Other than Duplex – 2 Meters, whose increase is driven by a change in billing structure which standardizes how all Duplex customers are billed, the largest impact is to multi-family and car wash customers.

Due to the varying demands each customer class places on the system as reflected in the COS analysis, bill impacts vary by customer class. Therefore, despite the overall 180 percent revenue increase requirement for FY 2027, the median bill increase is 201.58 percent.

Figure 2 illustrates the bill impact over the duration of the rate-setting period on average for single family and multi-family customers as well as high, medium, and low flow restaurants using the HCF assumptions listed in Table 21.

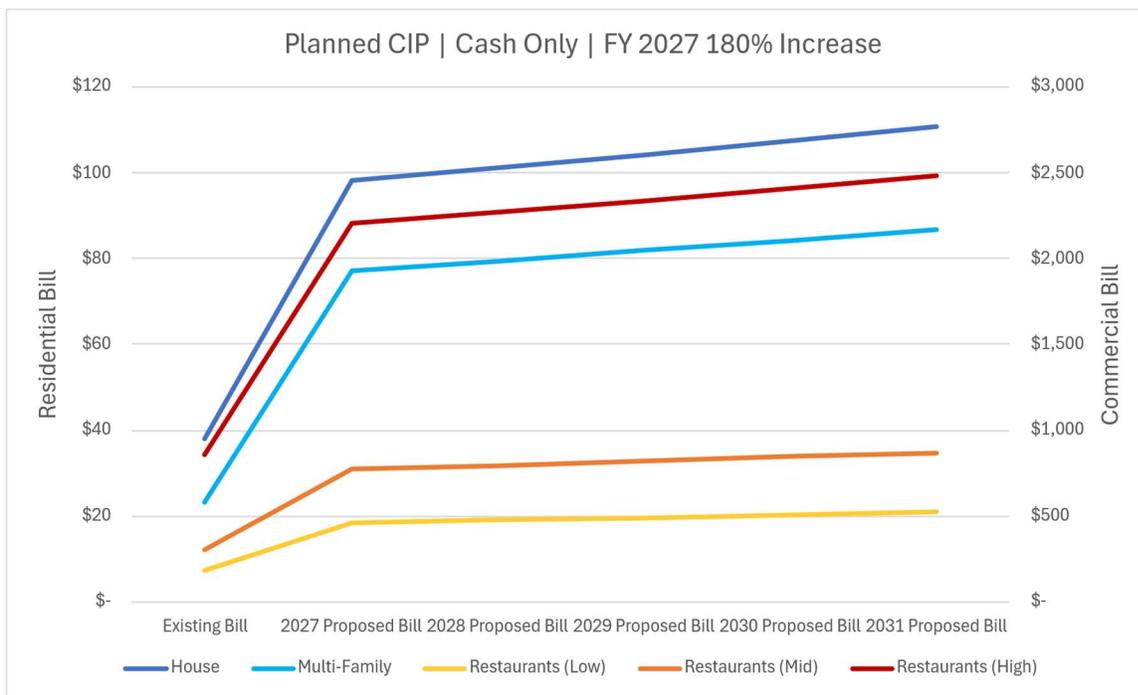


Figure 2 Bill Impact for Average Residential and Restaurant Customers

SECTION 6 ALTERNATIVE SCENARIO

This report details a scenario where CIP and other expenditures are recovered using a rate schedule that front-loads the required rate revenue increase in such a way that the remaining rate-setting period only requires a revenue increase to account for inflation. However, this approach is not the only option for recovering necessary revenue. For example, some utilities choose to perform incremental increases over the rate setting period, or issue debt to cover significant CIP costs, which helps mitigate upfront costs, smooths rates, and insulates customers from extreme rate fluctuations.

6.1 Alternative Revenue Requirement

By request, Carollo modeled a scenario that smooths rate revenue increases incrementally across the rate-setting period without issuing additional debt. Under this alternative proposed rate revenue adjustments, the City still sustains a cash flow surplus and meets its debt coverage and reserve targets throughout the rate-setting period.

Table 22 Cash Flow Forecast After Incremental Proposed Rate Revenue Adjustments (\$ thousands)

Component	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenue Adjustments	70.0%	35.0%	30.0%	30.0%	30.0%
Rate Revenues Before Rate Adjustments	\$16,957.0	\$17,160.4	\$17,366.4	\$17,574.8	\$17,785.7
Rate Revenues from Rate Adjustments	11,869.9	22,222.8	34,446.2	50,589.8	71,891.7
Other Operating Revenue	2,000.0	-	-	-	-
Non-Operating Revenues	(2,713.2)	(1,530.2)	(1,534.3)	(538.4)	(542.6)
Less: Rate Increase Delay ¹	(1,978.3)	-	-	-	-
Less: Expenditures	(21,730.4)	(21,825.6)	(35,025.1)	(44,484.5)	(85,107.5)
Resulting Annual Cash Flow Surplus/(Deficit)	\$4,405.0	\$16,027.4	\$15,253.1	\$23,141.7	\$4,027.3
Ending Cash Balance Surplus/(Deficit)	\$2,589.8	\$8,725.7	\$13,768.4	\$24,953.3	\$13,250.3
DSCR	5.30 x	9.87 x	14.72 x	21.57 x	no debt
Days of O&M	72 Days	235 Days	358 Days	626 Days	321 Days

Notes:

- (1) If accepted, rate recommendations are not anticipated to go into effect until September 1, 2027. Due to the delay, there are two months of revenue that would be collected at the existing rates. The difference is deducted from projected cash flow.
- (2) Totals may not tie due to rounding.

6.2 Alternative Cost of Service

This alternative rate revenue increase schedule only has a slight impact on the cost-of-service analysis, since it takes cash flow into consideration. The resulting fixed and volumetric percentage split are within a percentage of the original result. No other changes are made to the cost-of-service analysis or calculation approach.

6.3 Alternative Rate Schedule

The alternative rate schedule maintains the same methodology and calculation approach as discussed in Section 4. However, since the revenue requirement for FY 2027 is reduced, so are the rates. The following table summarizes the net revenue requirements by customer class under this scenario and the resulting calculated monthly fixed charges and volumetric rates.

Table 23 Alternative Recommended Rates and Charges Schedule (FY 2027)

Customer Class	Net Revenue Requirements ¹	Alternative Monthly Fixed Charge	Alternative Volumetric Rate (\$/hcf)
Residential			
Single Family	\$13,294.3	\$35.00/Unit	\$3.42
Multi-Family	7,538.8	\$28.00/Unit	
Duplex – 2 Meters	80.9	\$31.50/Unit	\$3.55
Duplex – 1 Meter	1,033.5	\$31.50/Unit	\$7.10
Commercial			\$2.80
Bars without Dining	\$2.5	\$35.00/Unit	\$3.29
Brewery	35.9	\$35.00/Unit	\$3.27
Car Wash	65.8	\$35.00/Unit	\$3.50
Dorms	292.9	\$35.00/Unit	\$5.93
Hospital & Convalescent	711.2	\$35.00/Unit	\$6.38
Hotels w/o Dining	199.6	\$35.00/Unit	\$3.02
Hotels with Dining	1.6	\$35.00/Unit	\$7.18
Industrial Laundry	238.6	\$35.00/Unit	\$7.36
Laundromat	61.0	\$35.00/Unit	\$7.10
Markets/Bakeries	695.4	\$35.00/Unit	\$2.94
Mortuary	5.8	\$35.00/Unit	\$3.42
Restaurants	1,857.6	\$35.00/Unit	\$3.42
School	432.0	\$35.00/Unit	
All Other	2,279.7	\$35.00/Unit	\$3.55
TOTAL REVENUE REQUIREMENTS	\$28,826.8		

Notes:

(1) \$ thousands

The calculated alternative rates and charges schedule for the full rate-setting period is shown in Table 24 and Table 25 tables below.

Table 24 Existing and Alternative Recommended Monthly Fixed Charge (\$/Unit or \$/EDU) (2026-2031)

Customer Class	Existing	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<i>Revenue Adjustments</i>		70.0%	35.0%	30.0%	30.0%	30.0%
Residential						
Single Family	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Multi-Family	\$16.12	\$28.00	\$37.80	\$49.14	\$63.88	\$83.04
Duplex – 2 Meters	\$9.22	\$31.50	\$42.53	\$55.29	\$71.88	\$93.44
Duplex – 1 Meter	\$18.48	\$31.50	\$42.53	\$55.29	\$71.88	\$93.44
Commercial						
Bars without Dining	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Brewery	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Car Wash	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Dorms	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Hospital & Convalescent	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Hotels w/o Dining	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Hotels with Dining	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Industrial Laundry	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Laundromat	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Markets/Bakeries	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Mortuary	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
Restaurants	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
School	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82
All Other	\$28.47	\$35.00	\$47.25	\$61.43	\$79.86	\$103.82

Table 25 Existing and Alternative Recommended Volumetric Rates (\$/HCF) (2026-2031)

Customer Class	Existing	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
<i>Revenue Adjustments</i>		70.0%	35.0%	30.0%	30.0%	30.0%
Residential						
Single Family	\$1.30	\$3.42	\$4.62	\$6.01	\$7.81	\$10.15
Multi-Family	\$1.30	\$3.42	\$4.62	\$6.01	\$7.81	\$10.15
Duplex – 2 Meters	\$1.30	\$3.42	\$4.62	\$6.01	\$7.81	\$10.15
Duplex – 1 Meter	\$1.30	\$3.42	\$4.62	\$6.01	\$7.81	\$10.15
Commercial						
Bars without Dining	\$0.88	\$3.55	\$4.79	\$6.23	\$8.10	\$10.53
Brewery	\$2.06	\$7.10	\$9.59	\$12.47	\$16.21	\$21.07
Car Wash	\$0.60	\$2.80	\$3.78	\$4.91	\$6.38	\$8.29
Dorms	\$0.75	\$3.29	\$4.44	\$5.77	\$7.50	\$9.75
Hospital & Convalescent	\$0.72	\$3.27	\$4.41	\$5.73	\$7.45	\$9.69
Hotels w/o Dining	\$0.81	\$3.50	\$4.73	\$6.15	\$8.00	\$10.40
Hotels with Dining	\$1.63	\$5.93	\$8.01	\$10.41	\$13.53	\$17.59
Industrial Laundry	\$1.87	\$6.38	\$8.61	\$11.19	\$14.55	\$18.92
Laundromat	\$0.69	\$3.02	\$4.08	\$5.30	\$6.89	\$8.96
Markets/Bakeries	\$2.20	\$7.18	\$9.69	\$12.60	\$16.38	\$21.29
Mortuary	\$2.66	\$7.36	\$9.94	\$12.92	\$16.80	\$21.84
Restaurants	\$2.18	\$7.10	\$9.59	\$12.47	\$16.21	\$21.07
School	\$0.64	\$2.94	\$3.97	\$5.16	\$6.71	\$8.72
All Other	\$0.99	\$3.42	\$4.62	\$6.01	\$7.81	\$10.15

6.4 Alternative Bill Impact

Figure 3 illustrates the bill impact under the alternative incremental revenue increase schedule over the duration of the rate-setting period. It is calculated using the same assumptions in Figure 3 for average single family and multi-family customers as well as high, medium, and low flow restaurants.

Table 26 Bill Impacts Under Existing and Proposed Incremental Rates (\$/HCF) (2026-2031)

Customer Class	Existing Bill	FY 2027 Bill	FY 2028 Bill	FY 2029 Bill	FY 2030 Bill	FY 2031 Bill
Residential						
Single Family	\$37.83	\$59.64	\$80.53	\$104.72	\$136.12	\$176.94
Multi-Family	\$23.27	\$46.82	\$63.22	\$82.21	\$106.85	\$138.89
Duplex – 2 Meters	\$16.50	\$50.66	\$68.42	\$88.97	\$115.64	\$150.32
Duplex – 1 Meter	\$25.76	\$50.66	\$68.41	\$88.96	\$115.63	\$150.30
Commercial						
Bars without Dining	\$111.10	\$205.57	\$277.46	\$360.79	\$469.05	\$609.77
Brewery	\$608.29	\$968.82	\$1,308.17	\$1,700.85	\$2,211.08	\$2,874.28
Car Wash	\$242.39	\$494.23	\$667.21	\$867.12	\$1,127.04	\$1,464.87
Dorms	\$1,591.78	\$3,006.20	\$4,057.82	\$5,274.68	\$6,856.76	\$8,913.90
Hospital & Convalescent	\$549.94	\$1,043.28	\$1,407.85	\$1,829.91	\$2,379.02	\$3,093.41
Hotels w/o Dining	\$986.24	\$1,818.45	\$2,455.94	\$3,193.09	\$4,152.08	\$5,397.76
Hotels with Dining	\$75.97	\$127.07	\$171.58	\$223.04	\$289.93	\$376.92
Industrial Laundry	\$6,002.56	\$9,665.60	\$13,046.83	\$16,960.01	\$22,049.91	\$28,668.10
Laundromat	\$431.54	\$836.79	\$1,130.01	\$1,468.63	\$1,909.24	\$2,482.38
Markets/Bakeries	\$988.95	\$1,563.36	\$2,110.29	\$2,743.76	\$3,566.91	\$4,636.71
Mortuary	\$151.61	\$233.01	\$314.61	\$408.99	\$531.74	\$691.27
Restaurants (Low)	\$179.74	\$283.41	\$382.68	\$497.55	\$646.81	\$840.82
Restaurants (Med)	\$299.57	\$472.35	\$637.80	\$829.25	\$1,078.01	\$1,401.36
Restaurants (High)	\$853.18	\$1,345.25	\$1,816.45	\$2,361.71	\$3,070.18	\$3,991.07
School	\$260.85	\$516.00	\$696.67	\$905.64	\$1,177.49	\$1,530.53
All Other	\$85.91	\$156.15	\$210.86	\$274.21	\$356.42	\$463.30

Note:

(1) Commercial EDUs are shown as Current Study / Previous Study.

When revenue adjustments are spread over multiple years rather than front-loaded in Year 1, the cumulative effect can be a significantly higher rate by the end of Year 5. Rate structures that absorb the adjustment earlier and then stabilize to keep pace with inflation minimize long-term impacts, while substantial incremental increases compound over time and result in a higher customer bill in Year 5.

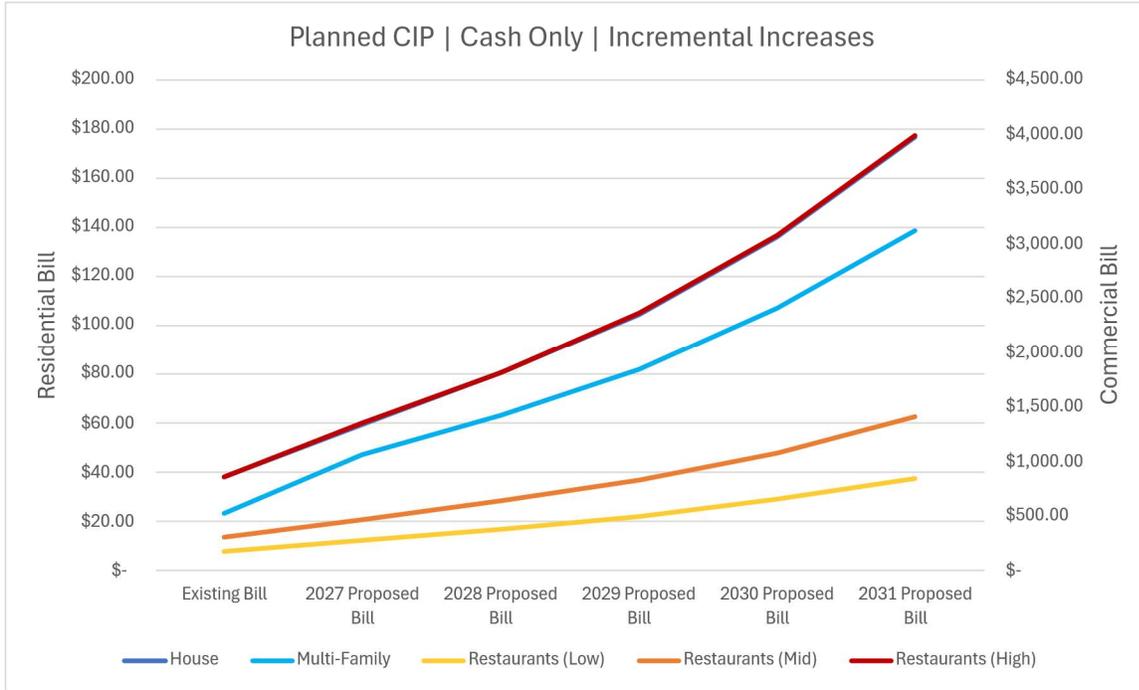


Figure 3 Bill Impact for Average Residential and Restaurant Customers (Incremental Rates)

SECTION 7 CONCLUSION

The City should implement the rates and charges proposed for FY 2027 through FY 2031 that are detailed in the main body of this report, under a 180 percent rate revenue increase in FY 2027. The increased revenues generated by the rates will allow the City to meet its financial commitments, achieve necessary capital funding objectives, and react to the large inflationary increases in costs that have occurred in the last several years. Furthermore, despite a higher Year 1 rate increase, the cumulative rate increase over five years is still lower than the alternative rate schedule.

Note that the recommended rates were calculated under the assumptions presented in this report to generate sufficient revenue for the City's needs. Projected rate revenue is based on rates to be implemented on September 1st in FY 2027 and then July 1 of each year thereafter. Regulatory requirements, economic conditions, weather events, system emergencies, and other factors can influence the revenue recovered and/or required for sufficiently maintaining the utility. Therefore, these projections should be revisited annually and updated as necessary as conditions change.



TO: Finance Committee
FROM: Barbara Martin, Administrative Services Director
RE: Summary Monthly Financial Report for December 2025

REPORT IN BRIEF:

The Administrative Services Director presents to the City Council the Monthly Financial Reports as of December 31, 2025, which include budget monitoring reports and revenue reports that provide a comprehensive look at the City's finances. The purpose of these reports is to enhance transparency, to increase staff's engagement in controlling their budgets, and to provide the City Council timely financial information.

RECOMMENDATION: No recommendation is required.

FISCAL IMPACT: N/A **Budgeted:** Yes **Supplemental Required:** No

BACKGROUND:

Article IX, Section 908 was added to the City's Charter in 1960, stating, "The finance officer shall submit to the Council through the City Manager monthly statements of receipts, disbursements and balances in such form as to show the exact financial condition of the city. At the end of each fiscal year the finance director shall submit a complete and detailed financial statement."

DISCUSSION:

The attached Summary Financial Report includes the Financial Summary by Fund, Fund Income Statements for Highlighted Funds, Department Operating Summary Reports, Interoffice Budget Modification Report, Cash Flow Projection, and an Investment Portfolio Report as referenced in the Table of Contents, through December 31, 2025.

ATTACHMENTS:

Summary Monthly Financial Report

CITY OF CHICO

SUMMARY MONTHLY FINANCIAL REPORTS
TABLE OF CONTENTS
DECEMBER 31, 2025



	<u>PAGE</u> <u>REFERENCE</u>
FINANCIAL SUMMARY BY FUND	2-10
DEPARTMENT OPERATING SUMMARY REPORTS	
ADMINISTRATIVE SERVICES	11-37
CITY ATTORNEY	38-43
CITY CLERK	44-54
CITY MANAGER (CM)	55-65
COMMUNITY DEVELOPMENT	66-90
FIRE	91-99
POLICE	100-120
PUBLIC WORKS - ENGINEERING	121-139
PUBLIC WORKS - OPERATIONS & MAINTENANCE	140-173
ALLOCATIONS	174-204
REVENUE REPORT	205-270
BUDGET MODIFICATIONS	271
CASH FLOW PROJECTION	272
INVESTMENT PORTFOLIO REPORT	273-277

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

Attachment A - Financial Summary by Fund

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
<u>General Fund</u>									
001 General	20,363,584	30,716,103	30,568,690	(5,102,382)	15,408,615	75,237,193	67,601,564	(19,401,244)	8,597,969
002 Park	2,555	27,848	1,935,348	1,874,289	(30,656)	70,700	6,269,076	6,198,376	2,555
003 Emergency Reserve	11,664,967	0	0	18,982	11,683,949	0	0	1,905,806	13,570,773
004 General Fund Deficit	0	0	0	0	0	0	0	0	0
005 Measure H	24,348,685	8,555,670	11,125,194	(2,736,135)	19,043,026	25,300,000	45,035,134	(3,117,881)	1,495,670
006 Compensated Absence Reserve	1,573,554	7,788	0	0	1,581,342	0	0	0	1,573,554
008 American Rescue Plan Act of 2021	0	415,180	1,696,020	0	(1,280,840)	5,177,047	5,177,047	0	0
009 Debt Service Fund	0	0	645,305	645,305	0	0	645,322	645,322	0
011 Fire Victims Trust	22,015,637	106,534	3,817,827	0	18,304,344	0	21,067,722	0	947,915
050 Donations	433,229	124,035	40,579	0	516,685	90,000	265,726	0	257,503
051 Arts and Culture	576	48	38,435	38,435	624	0	38,435	38,435	576
052 Specialized Community Services	0	68	1,897,815	1,889,824	(7,923)	0	6,795,402	6,817,045	21,643
315 General Plan Reserve	1,757,519	8,812	0	116,156	1,882,487	0	61,172	211,533	1,907,880
316 CASp Certification and Training Fund	107,124	0	0	0	107,124	20,000	0	0	127,124
920 REVOLVING	(1,072)	228	0	0	(844)	0	0	0	(1,072)
TOTAL General Fund	82,266,358	39,962,314	51,765,213	(3,255,526)	67,207,933	105,894,940	152,956,600	(6,702,608)	28,502,090
<u>Enterprise Funds</u>									
320 Sewer-Trunk Line Capacity	5,704,291	411,376	131,851	(107,523)	5,876,293	460,000	6,044,687	(75,640)	43,964
321 Sewer-WPCP Capacity	43,624	374,566	5,157	(374,532)	38,501	480,000	58,457	(465,168)	(1)
322 Sewer-Main Installation	461,486	219,158	28,230	0	652,414	116,000	64,210	0	513,276
323 Sewer-Lift Stations	464,528	16,316	956	0	479,888	56,500	27,286	0	493,742
850 Sewer	127,102,339	5,989,635	9,597,531	(2,170,130)	121,324,313	16,110,000	37,275,575	15,536,576	121,473,340
851 WPCP Capital Reserve	21,978,208	110,941	0	349,194	22,438,343	1,500,000	0	(17,552,892)	5,925,316
852 Sewer Debt Service	(12,135,690)	0	(2,512)	2,285,826	(9,847,352)	0	2,470,895	2,470,896	(12,135,689)
853 Parking Revenue	2,438,742	368,938	642,059	(1,125)	2,164,496	898,000	1,470,540	(2,250)	1,863,952
854 Parking Revenue Reserve	321,536	1,591	0	0	323,127	0	0	0	321,536
856 Airport	6,781,972	380,813	539,366	(39,166)	6,584,253	1,906,000	2,182,008	121,548	6,627,512
857 Airport Improvement Grants	10,130,232	0	0	0	10,130,232	1,844,924	3,437,023	44,534	8,582,667
862 Private Development	0	0	0	0	0	0	0	0	0
863 Subdivisions	524,639	337	436,100	0	88,876	840,485	1,109,463	0	255,661
871 Private Development - Building	2,131,776	1,228,053	1,272,961	72,317	2,159,185	2,087,100	3,643,364	122,295	697,807
872 Private Development - Planning	752,825	452,022	504,260	21,580	722,167	780,000	1,305,476	35,521	262,870
873 Private Development - Engineering	967,420	302,257	491,320	20,020	798,377	707,000	1,344,966	69,735	399,189
874 Private Development - Fire	870,033	155,031	132,641	10,523	902,946	246,000	496,981	20,068	639,120
875 Cannabis Permit Program	214,074	33,016	20,139	0	226,951	126,000	180,732	0	159,342
876 City Recreation	119,002	105	241,702	0	(122,595)	240,000	410,115	0	(51,113)
877 Fiber Utility	0	0	0	0	0	203,265	203,265	0	0

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

Attachment A - Financial Summary by Fund

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
960 GASB 68-Fund 850	(7,608,605)	0	0	0	(7,608,605)	0	0	0	(7,608,605)
961 GASB 68-Fund 853	(805,269)	0	0	0	(805,269)	0	0	0	(805,269)
962 GASB 68-Fund 856	(740,137)	0	0	0	(740,137)	0	0	0	(740,137)
963 GASB 68-Fund 863	(7,377,681)	0	0	0	(7,377,681)	0	0	0	(7,377,681)
TOTAL Enterprise Funds	152,339,345	10,044,155	14,041,761	66,984	148,408,723	28,601,274	61,725,043	325,223	119,540,799
<u>Capital Improvement Funds</u>									
300 Capital Grants/Reimbursements	(5,123,539)	5,195,800	5,473,507	0	(5,401,246)	51,760,709	46,637,168	0	2
301 Building/Facility Improvement	128,729	646	7,464	0	121,911	0	92,598	0	36,131
303 Passenger Facility Charges	375,552	1,859	0	0	377,411	0	0	0	375,552
305 Bikeway Improvement	1,331,049	144,345	11,666	0	1,463,728	200,000	1,108,838	(2,000)	420,211
306 In Lieu Offsite Improvement	312,112	8,498	0	0	320,610	12,000	47,660	0	276,452
308 Street Facility Improvement	11,458,709	2,049,550	166,173	0	13,342,086	1,000,000	11,611,705	(10,000)	837,004
309 Storm Drainage Facility	1,202,579	309,307	18,087	0	1,493,799	200,000	294,694	(2,000)	1,105,885
312 Remediation Fund	0	(11)	386,730	385,220	(1,521)	0	604,360	604,360	0
330 Community Park	1,442,640	533,942	21,292	0	1,955,290	600,000	1,058,448	(6,000)	978,192
332 Bidwell Park Land Acquisition	(741,990)	12,822	888	0	(730,056)	20,000	6,587	(200)	(728,777)
333 Linear Parks/Grnws	1,528,429	87,507	5,178	0	1,610,758	100,000	37,646	(1,000)	1,589,783
335 Street Maintenance Equipment	1,056,424	56,897	53,670	0	1,059,651	70,000	298,856	(700)	826,868
336 Administrative Building	(375,441)	7,716	716	0	(368,441)	12,000	5,315	(120)	(368,876)
337 Fire Protection Building and Equipment	1,964,645	101,747	7,974	0	2,058,418	100,000	56,274	(1,000)	2,007,371
338 Police Protection Building and Equipment	3,268,808	154,967	445,093	0	2,978,682	160,000	2,753,845	(1,600)	673,363
340 Fund 340 - Neighborhood Parks	3,474,682	301,373	166,094	0	3,609,961	100,000	205,214	(1,000)	3,368,468
347 Zone I - Neighborhood Parks	0	0	0	0	0	0	0	0	0
400 Capital Projects	523,191	864,232	7,542,424	0	(6,155,001)	1,360,000	6,143,020	0	(4,259,829)
410 Bond Proceeds from Former RDA	71,601	(798)	0	0	70,803	0	0	(43,356)	28,245
931 Technology Replacement	938,011	4,842	278,827	422,289	1,086,315	0	1,726,840	844,579	55,750
932 Fleet Replacement	3,182,115	27,846	1,320,037	674,448	2,564,372	0	4,326,412	1,348,897	204,600
933 Facility Maintenance	2,742,129	13,299	933,731	150,000	1,971,697	0	2,897,465	300,000	144,664
934 Prefunding Equipment Liability Reserve- Police Dept.	196,900	1,559	94,660	203,256	307,055	0	390,463	203,256	9,693
938 Prefunding Equipment Liability Reserve-Fire Dept.	1,097,937	5,659	18,087	72,379	1,157,888	0	1,048,038	72,379	122,278
943 Public Infrastructure Replacement	6,042,444	21,630	85,887	(1,145,008)	4,833,179	0	5,688,023	1,824,000	2,178,421
TOTAL Capital Improvement Funds	36,097,716	9,905,234	17,038,185	762,584	29,727,349	55,694,709	87,039,469	5,128,495	9,881,451
<u>Internal Service Funds</u>									
010 City Treasury	(13)	2,469,959	1,019,503	0	1,450,443	1,240,000	1,239,999	0	(12)
900 General Liability Insurance Reserve	(1,588,053)	4,254,977	4,203,522	0	(1,536,598)	4,350,622	4,350,622	0	(1,588,053)
901 Work Compensation Insurance Reserve	(2,818,984)	1,015,263	1,155,983	0	(2,959,704)	1,955,834	1,777,080	0	(2,640,230)
902 Unemployment Insurance Reserve	354,464	27,969	9,450	0	372,983	53,467	65,000	0	342,931
903 CalPERS Unfunded Liability Reserve	9,874,184	7,312,659	14,062,199	0	3,124,644	15,985,696	14,062,199	0	11,797,681

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

Attachment A - Financial Summary by Fund

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
904 Pension Stabilization Trust	8,662,306	354,327	8,856	0	9,007,777	0	0	0	8,662,306
929 Central Garage	(57,602)	1,460,590	1,390,869	(12,119)	0	2,697,551	2,717,433	(24,238)	(101,722)
930 Municipal Buildings Maintenance	(49,014)	1,177,849	1,108,920	(19,916)	(1)	2,384,021	2,354,082	(39,831)	(58,906)
935 Information Systems	206,464	2,434,419	2,640,883	0	0	6,493,798	6,633,182	0	67,080
964 GASB 68-Fund 929	(2,475,017)	0	0	0	(2,475,017)	0	0	0	(2,475,017)
965 GASB 68-Fund 930	(2,427,649)	0	0	0	(2,427,649)	0	0	0	(2,427,649)
966 GASB 68-Fund 935	(3,836,868)	0	0	0	(3,836,868)	0	0	0	(3,836,868)
TOTAL Internal Service Funds	5,844,218	20,508,012	25,600,185	(32,035)	720,010	35,160,989	33,199,597	(64,069)	7,741,541
<u>Special Revenue Funds</u>									
098 Justice Assist Grant (JAG)	(1,205)	(131)	964	885	(1,415)	0	1,770	1,770	(1,205)
099 Supp Law Enforcement Service	255,473	242,137	156,924	8,134	348,820	169,235	503,047	16,269	(62,070)
100 Grants-Operating Activities	147,652	1,249,720	56,404	21,465	1,362,433	1,238,119	92,485	(1,195,190)	98,096
201 Community Development Blk Grant	2,127,829	139,244	246,402	0	2,020,671	1,007,650	930,301	0	2,205,178
203 Community Development Blk Grant - DR	23,403,143	5,814,774	1,132,422	6,810	28,092,305	19,708,537	15,096,375	13,620	28,028,925
204 HOME - State Grants	1,866,619	15,000	0	0	1,881,619	0	0	0	1,866,619
206 HOME - Federal Grants	8,295,938	6,476	72,895	0	8,229,519	1,375,481	1,717,740	0	7,953,679
210 PEG - Public, Educational & Government Access	712,127	3,183	69,412	0	645,898	160,000	715,284	0	156,843
211 Traffic Safety	0	27,585	0	(27,595)	(10)	20,000	0	(20,000)	0
212 Transportation	10,425,208	1,087,710	629,829	(220,356)	10,662,733	3,668,631	13,411,448	(220,356)	462,035
217 Asset Forfeiture	33,605	130	10,168	0	23,567	0	10,336	0	23,269
218 National Opioid Settlement Fund	508,809	481,492	1,458	0	988,843	0	121,915	0	386,894
220 Assessment District Administration	66,513	329	0	0	66,842	0	0	0	66,513
307 Streets and Roads	8,468,865	2,784,027	5,401,610	2,675,459	8,526,741	7,254,959	18,170,653	2,795,154	348,325
316 CASp Certification and Training Fund	107,124	0	10,446	0	96,678	0	56,965	0	50,159
392 Affordable Housing	55,759,140	164,904	229,856	(6,810)	55,687,378	174,100	979,084	(13,620)	54,940,536
394 Permanent Local Housing Allocation Program (PLHA)	534,319	2,607	163,785	0	373,141	591,115	52,984	(147,035)	925,415
TOTAL Special Revenue Funds	112,711,159	12,019,187	8,182,575	2,457,992	119,005,763	35,367,827	51,860,387	1,230,612	97,449,211
<u>Redevelopment Funds</u>									
TOTAL Redevelopment Funds	0	0	0	0	0	0	0	0	0
<u>Successor Agency Funds</u>									
360 RDA Obligation Retirement Fund	5,004,626	(15,732)	0	(4,988,894)	0	8,220,102	0	(8,153,615)	5,071,113
390 Successor Agency to the Chico RDA	459,454	34,072	1,939,444	1,916,414	470,496	50,300	1,982,252	1,961,103	488,605
395 CalHome Grant - RDA	315,112	555	156,609	0	159,058	0	166,183	0	148,929
396 HRBD Remediation Monitoring	639,203	3,157	17,941	0	624,419	0	78,215	0	560,988
399 Chico Urban Area JPFA	4,071,135	1,935,473	2,331	0	6,004,277	1,900,000	6,792	(1,195,793)	4,768,550
661 2017 TARBS-A DEBT SERVICE	22,020	0	0	3,072,480	3,094,500	0	6,192,512	6,192,512	22,020
699 Chico Urban Area JPFA Debt Service	0	0	0	0	0	0	1,195,793	1,195,793	0

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
959 JPFA Reserve	1,195,794	0	0	0	1,195,794	0	0	0	1,195,794
TOTAL Successor Agency Funds	11,707,344	1,957,525	2,116,325	0	11,548,544	10,170,402	9,621,747	0	12,255,999
<u>Assessment District Funds</u>									
443 Eastwood Assessment Capital	0	0	0	0	0	0	0	0	0
731 Southeast Chico Sewer Redemption	109,846	0	0	0	109,846	0	0	0	109,846
735 Southeast Chico Sewer Refunding No. 1 Reserve	61,371	0	0	0	61,371	0	0	0	61,371
755 Village Park Refunding Redemption	319,016	0	0	0	319,016	0	0	0	319,016
764 Mission Ranch Redemp	2,544	0	0	0	2,544	0	0	0	2,544
765 Mission Ranch Reserve	14,291	83	0	0	14,374	0	0	0	14,291
TOTAL Assessment District Funds	507,068	83	0	0	507,151	0	0	0	507,068
<u>Maintenance District Funds</u>									
101 CMD No. 1 - Springfield Estates	79	3,715	5,628	0	(1,834)	0	10,186	10,650	543
102 CMD No. 2 - Springfield Manor	0	6,624	8,912	0	(2,288)	0	14,851	15,833	982
103 CMD No. 3 - Skyway Park	1,138	1,389	1,187	0	1,340	0	2,377	0	(1,239)
104 CMD No. 4 - Target Shopping Center	29	1,953	2,040	0	(58)	0	3,030	2,614	(387)
105 CMD No. 5 - Chico Mall	5,406	476	1,751	0	4,131	0	4,406	0	1,000
106 CMD No. 6 - Charolais Estates	29	2,330	861	0	1,498	0	1,955	2,013	87
111 CMD No. 11 - Vista Canyon	0	3,216	5,826	0	(2,610)	0	13,821	13,143	(678)
113 CMD No. 13 - Olive Grove Estates	0	3,600	3,587	0	13	0	3,985	0	(3,985)
114 CMD No. 14 - Glenshire	27	996	1,136	0	(113)	0	2,472	2,591	146
116 CMD No. 16 - Forest Ave/Hartford	0	1,619	1,540	0	79	0	2,546	1,665	(881)
117 CMD No. 17 - SHR 99/E. 20th Street	9,913	49	197	0	9,765	0	300	0	9,613
118 CMD No. 18 - Lowes	29	3,912	1,756	0	2,185	0	2,416	0	(2,387)
121 CMD No. 21 - E. 20th Street/Forest Avenue	0	4,077	3,065	0	1,012	0	4,069	2,202	(1,867)
122 CMD No. 22 - Oak Meadows Condos	0	1,720	2,008	0	(288)	0	4,234	2,458	(1,776)
123 CMD No. 23 - Foothill Park No. 11	27	4,411	9,345	0	(4,907)	0	3,767	5,786	2,046
126 CMD No. 26 - Manzanita Estates	164	1	0	0	165	0	0	0	164
127 CMD No. 27 - Bidwell Vista	0	2,852	2,104	0	748	0	2,200	497	(1,703)
128 CMD No. 28 - Burney Drive	658	58	126	0	590	0	235	0	423
129 CMD No. 29 - Black Hills Estates	27	1,021	1,190	0	(142)	0	2,280	1,967	(286)
130 CMD No. 30 - Foothill Park Unit I	0	4,281	7,917	0	(3,636)	0	14,568	15,008	440
131 CMD No. 31 - Capshaw/Smith Subdivision	196	324	0	0	520	0	410	0	(214)
132 CMD No. 32 - Floral Garden Subdivision	468	1,840	1,438	0	870	0	2,573	719	(1,386)
133 CMD No. 33 - Eastside Subdivision	0	2,771	2,133	0	638	0	4,452	3,492	(960)
136 CMD No. 36 - Duncan Subdivision	29	2,135	959	0	1,205	0	1,957	3,896	1,968
137 CMD No. 37 - Springfield Drive	3,937	19	438	0	3,518	0	1,351	0	2,586
147 CMD No. 47 - US Rents	4,897	24	0	0	4,921	0	0	0	4,897
160 CMD No. 60 - Camden Park	315	6	0	0	321	0	0	0	315

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

Attachment A - Financial Summary by Fund

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
161 CMD No. 61 - Ravenshoe	6,110	1,683	623	0	7,170	0	1,245	0	4,865
163 CMD No. 63 - Fleur De Parc	16,859	83	92	0	16,850	0	0	0	16,859
164 CMD No. 64 - Eaton Village	47,623	3,527	1,507	0	49,643	0	4,264	0	43,359
165 CMD No. 65 - Parkway Village	25,432	8,027	4,821	0	28,638	0	11,957	0	13,475
166 CMD No. 66 - Heritage Oak	2,040	5,193	9,356	0	(2,123)	0	7,013	0	(4,973)
167 CMD No. 67 - Cardiff Estates	10,571	1,457	828	0	11,200	0	2,206	0	8,365
168 CMD No. 68 - Woest Orchard	39,638	196	0	0	39,834	0	291	0	39,347
169 CMD No. 69 - Carriage Park	16,255	4,782	3,059	0	17,978	0	6,022	0	10,233
170 CMD No. 70 - EW Heights	7,220	4,978	1,451	0	10,747	0	3,948	0	3,272
171 CMD No. 71 - Hyde Park	651	4,240	3,399	0	1,492	0	6,441	0	(5,790)
173 CMD No. 73 - Walnut Park Subdivision	(74,509)	12,663	9,393	0	(71,239)	0	10,637	0	(85,146)
175 CMD No. 75 - Alamo Avenue	(2,876)	3,821	1,987	0	(1,042)	0	4,564	0	(7,440)
176 CMD No. 76 - Lindo Channel Estates	7,874	1,656	2,110	0	7,420	0	2,130	0	5,744
177 CMD No. 77 - Ashby Park	82,185	8,536	10,082	0	80,639	0	6,460	0	75,725
178 CMD No. 78 - Creekside Subdivision	70,737	5,780	531	0	75,986	0	2,262	0	68,475
179 CMD No. 79 - Mission Ranch Commercial	10,868	2,976	3,132	0	10,712	0	6,318	0	4,550
180 CMD No. 80 - Home Depot	331,200	7,665	1,636	0	337,229	0	7,307	0	323,893
181 CMD No. 81 - Aspen Glen	163,330	15,599	10,748	0	168,181	0	21,467	0	141,863
182 CMD No. 82 - Meadowood	61,060	7,950	3,735	0	65,275	0	7,912	0	53,148
183 CMD No. 83 - Eiffel Estates	49,258	1,998	811	0	50,445	0	2,343	0	46,915
184 CMD No. 84 - Raley's East Avenue	(3,681)	3,570	4,308	0	(4,419)	0	8,527	0	(12,208)
185 CMD No. 85 - Highland Park	30,330	3,450	1,617	0	32,163	0	4,227	0	26,103
186 CMD No. 86 - Marigold Park	26,965	3,846	3,084	0	27,727	0	3,223	0	23,742
189 CMD No. 89 - Heritage Oaks	34,016	2,292	1,149	0	35,159	0	3,973	0	30,043
190 CMD No. 90 - Amber Grove/Greenfield	(296)	3,977	2,283	0	1,398	0	6,554	0	(6,850)
191 CMD No. 91 - Stratford Estates	37,235	532	108	0	37,659	0	202	0	37,033
193 CMD No. 93 - United Health Care	10,170	2,147	1,249	0	11,068	0	2,897	0	7,273
194 CMD No. 94 - Shastan at Holly	14,795	73	0	0	14,868	0	225	0	14,570
195 CMD No. 95 - Carriage Park Phase II	4,325	15,422	11,584	0	8,163	0	22,909	0	(18,584)
196 CMD No. 96 - Paseo Haciendas Phase I	13,278	66	108	0	13,236	0	274	0	13,004
197 CMD No. 97 - Stratford Estates Phase II	37,924	7,908	3,818	0	42,014	0	7,290	0	30,634
198 CMD No. 98 - Foothill Park East	84,435	21,253	0	0	105,688	0	4,204	0	80,231
199 CMD No. 99 - Marigold Estates Phase II	46,396	3,335	1,429	0	48,302	0	4,247	0	42,149
500 CMD No. 500 - Foothill Park Unit 1	77,178	169,354	201,928	0	44,604	0	184,004	0	(106,826)
501 CMD No. 501 - Sunwood	2,212	11	0	0	2,223	0	0	0	2,212
502 CMD No. 502 - Peterson	32,694	2,641	1,471	0	33,864	0	3,366	0	29,328
503 CMD No. 503 - Nob Hill	187,854	57,323	66,950	0	178,227	0	57,400	0	130,454
504 CMD No. 504 - Scout Court	9,308	46	116	0	9,238	0	204	0	9,104
505 CMD No. 505 - Whitehall Park	29,110	476	126	0	29,460	0	202	0	28,908

City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
506 CMD No. 506 - Shastan at Idyllwild	11,165	9,200	8,226	0	12,139	0	20,064	0	(8,899)
507 CMD No. 507 - Ivy Street Business Park	6,259	31	0	0	6,290	0	202	0	6,057
508 CMD No. 508 - Pleasant Valley Estates	14,631	3,131	1,640	0	16,122	0	5,273	0	9,358
509 CMD No. 509 - Hidden Park	2,447	1,454	552	0	3,349	0	2,011	0	436
510 CMD No. 510 - Marigold Village	14,697	1,900	664	0	15,933	0	2,362	0	12,335
511 CMD No. 511 - Floral Gardens	2,036	2,240	1,302	0	2,974	0	1,221	0	815
512 CMD No. 512 - Dominic Park	20,945	4,520	1,900	0	23,565	0	5,938	0	15,007
513 CMD No. 513 - Almond Tree RV Park	19,349	1,047	1,276	0	19,120	0	253	0	19,096
514 CMD No. 514 - Pheasant Run Plaza	494	5,730	2,166	0	4,058	0	4,800	0	(4,306)
515 CMD No. 515 - Longboard	18,615	2,398	2,129	0	18,884	0	2,924	0	15,691
516 CMD No. 516 - Bidwell Ridge	11,245	56	126	0	11,175	0	164	0	11,081
517 CMD No. 517 - Marion Court	16,112	528	117	0	16,523	0	203	0	15,909
518 CMD No. 518 - Stonehill	22,066	1,096	188	0	22,974	0	563	0	21,503
519 CMD No. 519 - Windchime	(4,754)	2,457	1,648	0	(3,945)	0	5,984	0	(10,738)
520 CMD No. 520 - Brenni Ranch	10,242	1,047	904	0	10,385	0	2,334	0	7,908
521 CMD No. 521 - PM 01-12	96,258	6,131	1,829	0	100,560	0	5,211	0	91,047
522 CMD No. 522 - Vial Estates	(1,976)	5,011	1,214	0	1,821	0	3,282	0	(5,258)
523 CMD No. 523 - Shastan at Chico Canyon	22,758	1,856	612	0	24,002	0	2,515	0	20,243
524 CMD No. 524 - Richmond Park	60,988	6,594	73,322	0	(5,740)	0	7,290	0	53,698
525 CMD No. 525 - Husa Ranch	117,897	46,489	62,612	0	101,774	0	61,502	0	56,395
526 CMD No. 526 - Thoman Court	19,532	1,812	1,109	0	20,235	0	2,369	0	17,163
527 CMD No. 527 - Shastan at Forest Avenue	5,950	3,516	1,515	0	7,951	0	4,715	0	1,235
528 CMD No. 528 - Lake Vista	240,251	31,586	13,438	0	258,399	0	31,240	0	209,011
529 CMD No. 529 - Esplanade Village	17,008	3,952	1,357	0	19,603	0	4,204	0	12,804
530 CMD No. 530 - Brentwood	561,633	48,920	29,042	0	581,511	0	52,971	0	508,662
531 CMD No. 531 - Mariposa Vista	59,295	7,732	5,542	0	61,485	0	8,881	0	50,414
532 CMD No. 532 - Raptor Ridge	15,353	423	248	0	15,528	0	441	0	14,912
533 CMD No. 533 - Channel Estates	11,962	2,648	1,364	0	13,246	0	3,145	0	8,817
534 CMD No. 534 - Marigold Gardens	20,777	2,451	1,714	0	21,514	0	1,685	0	19,092
535 CMD No. 535 - California Park/Dead Horse Slough	(6,610)	6,356	4,991	0	(5,245)	0	15,795	0	(22,405)
536 CMD No. 536 - Orchard Commons	8,340	3,215	1,180	0	10,375	0	4,251	0	4,089
537 CMD No. 537 - Herlax Place	20,299	1,239	0	0	21,538	0	636	0	19,663
538 CMD No. 538 - Hidden Oaks	5,464	1,465	828	0	6,101	0	2,366	0	3,098
539 CMD No. 539 - Sequoyah Estates	13,306	2,445	1,302	0	14,449	0	4,032	0	9,274
540 CMD No. 540 - Park Wood Estates	14,309	545	165	0	14,689	0	414	0	13,895
541 CMD No. 541 - Park Vista Subdivision	4,934	1,464	584	0	5,814	0	1,968	0	2,966
542 CMD No. 542 - Mission Vista Hills	50,815	4,333	1,705	0	53,443	0	3,765	0	47,050
543 CMD No. 543 - Westmont	12,915	1,902	915	0	13,902	0	2,474	0	10,441
544 CMD No. 544 - Longboard Phase 2	11,516	1,872	1,342	0	12,046	0	2,431	0	9,085

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

Attachment A - Financial Summary by Fund

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
545 CMD No. 545 - Yosemite Commons	114,511	9,039	3,093	0	120,457	0	9,768	0	104,743
546 CMD No. 546 - Floral Garden Estates	35,831	1,717	668	0	36,880	0	2,205	0	33,626
547 CMD No. 547 - Paseo Haciendas 2	4,678	23	57	0	4,644	0	203	0	4,475
548 CMD No. 548 - Baltar Estates	50,744	8,404	4,646	0	54,502	0	10,834	0	39,910
549 CMD No. 549 - Holly Estates	17,448	2,364	816	0	18,996	0	3,378	0	14,070
550 CMD No. 550 - Crouch Farr	6,239	0	0	0	6,239	0	0	0	6,239
551 CMD No. 551 - Monarch Park	21,408	1,068	443	0	22,033	0	1,593	0	19,815
552 CMD No. 552 - Wandering Hills	7,084	549	168	0	7,465	0	1,454	0	5,630
553 CMD No. 553 - Mariposa Vista Unit 1	4,806	19	112	0	4,713	0	618	0	4,188
554 CMD No. 554 - Five Mile Court	16,178	80	382	0	15,876	0	233	0	15,945
555 CMD No. 555 - Hannah's Court	18,021	770	99	0	18,692	0	197	0	17,824
556 CMD No. 556 - Valhalla Place	21,662	107	156	0	21,613	0	223	0	21,439
557 CMD No. 557 - Floral Arrangement	12,723	1,502	570	0	13,655	0	1,221	0	11,502
558 CMD No. 558 - Hillview Terrace	103,351	5,018	894	0	107,475	0	2,549	0	100,802
559 CMD No. 559 - Westside Place	28,229	11,609	9,097	0	30,741	0	14,195	0	14,034
560 CMD No. 560 - Mariposa Vista Unit 2	26,649	16,324	12,479	0	30,494	0	3,423	0	23,226
561 CMD No. 561 - Jensen Park	25,244	125	0	0	25,369	0	412	0	24,832
562 CMD No. 562 - Belvedere Heights	87,813	10,548	6,050	0	92,311	0	9,888	0	77,925
563 CMD No. 563 - Sparrow Hawk Ridge	5,087	273	252	0	5,108	0	405	0	4,682
564 CMD No. 564 - Brown	64,961	1,058	0	0	66,019	0	0	0	64,961
565 CMD No. 565 - River Glen Subdivision	24,035	9,849	7,206	0	26,678	0	15,024	0	9,011
566 CMD No. 566 - Bruce Road	8,539	42	185	0	8,396	0	421	0	8,118
567 CMD No. 567 - Salisbury Court	6,501	32	108	0	6,425	0	213	0	6,288
568 CMD No. 568 - Shastan at Glenwood	157,919	3,973	0	0	161,892	0	451	0	157,468
569 CMD No. 569 - Sky Creek Park Subd.	18,945	4,544	2,044	0	21,445	0	7,583	0	11,362
570 CMD No. 570 - McKinney Ranch Subd.	30,918	4,834	2,484	0	33,268	0	4,117	0	26,801
571 CMD No. 571 - Symm City Subdivision	7,068	35	231	0	6,872	0	233	0	6,835
572 CMD No. 572 - Lassen Glen Subdivision	17,342	3,145	1,658	0	18,829	0	4,027	0	13,315
573 CMD No. 573 - Keystone Manor Subdivision	6,696	33	0	0	6,729	0	392	0	6,304
574 CMD No. 574 - Laburnum Estates	4,066	357	0	0	4,423	0	233	0	3,833
576 CMD No. 576 - Eaton Cottages Subd.	46,296	1,030	217	0	47,109	0	412	0	45,884
577 CMD No. 577 - Hawes Subdivision	25,915	985	169	0	26,731	0	344	0	25,571
578 CMD No. 578 - Godman Ranch Subdivision	52,031	822	0	0	52,853	0	431	0	51,600
579 CMD No. 579 - Manzanita Pointe Subd.	12,007	2,368	822	0	13,553	0	2,425	0	9,582
580 CMD No. 580 - Avalon Court Subd.	3,295	4,004	2,337	0	4,962	0	3,454	0	(159)
581 CMD No. 581 - Glenshire Park Subd.	33,356	1,041	231	0	34,166	0	402	0	32,954
582 CMD No. 582 - NWCSP Area & CC&RS	(2,496)	(12)	0	0	(2,508)	0	0	0	(2,496)
584 CMD No. 584 - Marthas Vineyard	12,679	236	0	0	12,915	0	83	0	12,596
586 CMD No. 586 - Meriam Park Dev. Proj.	0	0	0	0	0	0	0	0	0

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
588 CMD No. 588 - Harmony Park	(1)	0	0	0	(1)	0	0	0	(1)
589 CMD No. 589 - Lee Estates Subd.	20,065	1,470	372	0	21,163	0	1,189	0	18,876
590 CMD No. 590 - Baroni Park L & L District	(12,034)	(60)	527	0	(12,621)	0	0	0	(12,034)
591 CMD No. 591 - Ranch/Nob Hill LLD	8,049	9,690	872	0	16,867	0	15,289	0	(7,240)
941 Maintenance District Administration	(105)	(181)	207,276	0	(207,562)	478,527	478,527	(1,897)	(2,002)
A01 CMD A01 - Wildwood Estates	159,316	50,712	8,619	0	201,409	0	32,764	0	126,552
A02 CMD A02 - 16TH Street Subdivision	(2,614)	1,358	0	0	(1,256)	0	0	0	(2,614)
A03 CMD No. A03 - Humboldt Trails Subd	15,488	2,558	698	0	17,348	0	2,627	0	12,861
A04 CMD No. A04 - Meriam Prk Subd. PH 8	20,394	101	1,788	0	18,707	0	4,967	0	15,427
A05 CMD No. A05 - Mtn Vista Sycamore	159,357	70,207	42,895	0	186,669	0	83,822	0	75,535
A06 CMD No. A06 - Woodbrook Subdivision	14,307	71	0	0	14,378	0	250	0	14,057
A07 CMD No. A07 - Deer Park Subdivision	53,733	1,836	165	0	55,404	0	560	0	53,173
A08 CMD No. A08 - 16th & 19th St. HFH	(263)	663	264	0	136	0	955	0	(1,218)
A09 CMD A09-Oak Valley Conceptual	77,183	10,915	18,045	0	70,053	0	0	0	77,183
A10 CMD A10-Oak Valley 43 Acres	(2,790)	5,102	22,142	0	(19,830)	0	0	0	(2,790)
A11 CMD A11-Crouch Farr-Lamb	6,740	33	165	0	6,608	0	53	0	6,687
A12 CMD No. A12 - Estates @ Hooker Oak	18,510	1,646	300	0	19,856	0	96	0	18,414
A13 CMD A13 Hampton Court	(6,155)	5,958	698	0	(895)	0	1,250	0	(7,405)
A14 CMD A14-Estates @ lindo Channel	14,600	3,586	3,016	0	15,170	0	5,350	0	9,250
A15 CMD A15 - Lassen Subdivision	8,922	243	108	0	9,057	0	0	0	8,922
A16 A16-NW Chico Specific Plan	116,670	206,679	222,225	0	101,124	0	265,707	0	(149,037)
A17 CMD A17 - Harmony Park Revised	(5,123)	14,756	5,937	0	3,696	0	12,023	0	(17,146)
A18 CMD A18-Faithful Est Subdivsn	5,140	820	0	0	5,960	0	0	0	5,140
A20 CMD A20-Crossroads Subdivis	17,304	4,241	946	0	20,599	0	2,020	0	15,284
A21 CMD A21 - Meriam Park Revised	460,203	131,413	95,681	0	495,935	0	67,394	0	392,809
A22 CMD A22 - Meriam Park ABC	40,866	9,284	2,542	0	47,608	0	7,287	0	33,579
A24 CMD A24-Hopeful Heights Subdivision	7,233	1,177	0	0	8,410	0	0	0	7,233
A25 CMD A25-Domicile Subdivision	6,771	1,562	0	0	8,333	0	0	0	6,771
A26 CMD A26- Burnap Subdivision	19,219	4,539	1,132	0	22,626	0	3,597	0	15,622
A27 CMD A27- Mariposa Manor Subdivision	27,310	8,128	0	0	35,438	0	0	0	27,310
A28 CMD A28- PM 16-03 392 East 9th Ave	4,480	360	0	0	4,840	0	0	0	4,480
A29 CMD A29 - Ruthie Subdivision	5,406	1,594	408	0	6,592	0	1,690	0	3,716
A31 CMD A31- Meriam Park Phase H1-Block 2	13,470	128	748	0	12,850	0	0	0	13,470
A32 CMD A32-Carlene Place Subdivision	6,623	1,395	119	0	7,899	0	0	0	6,623
A33 CMD A33- PM 18-04 Karasinski	1,162	324	0	0	1,486	0	0	0	1,162
A34 CMD A34- Trinity Park Subdivision	18,614	476	0	0	19,090	0	0	0	18,614
A35 CMD A35-PM 17-03 Borge	2,302	761	0	0	3,063	0	0	0	2,302
A36 CMD A36- Crusader Court Subdivision	7,288	1,703	0	0	8,991	0	0	0	7,288
A37 CMD A37-Moresman Estate	16,330	3,099	512	0	18,917	0	2,341	0	13,989

**City of Chico
Fiscal Year 2025-26
Financial Report Through December 2025**

Attachment A - Financial Summary by Fund

	6/30/2025 Available Balance	Year-To-Date Actuals				Modified Adopted Budget			
		Revenues	Expenditures	Xfers In/(Out)	Available Balance	Revenues	Expenditures	Xfers In/(Out)	Available Balance
A38 CMD A38-Covenant Court Subdivision	4,473	617	0	0	5,090	0	0	0	4,473
A40 CMD A40-Meriam Park Subdivisions Ph D	5,396	644	988	0	5,052	0	0	0	5,396
A41 CMD A41-Drake Estates	14,078	2,820	0	0	16,898	0	0	0	14,078
A42 CMD A42-Meriam Park North	76,804	14,888	3,040	0	88,652	0	0	0	76,804
A43 CMD A43-Sierra Cascade Group	984	205	0	0	1,189	0	0	0	984
A44 CMD A44- John Jones Subdivision	2,386	1,800	0	0	4,186	0	0	0	2,386
A45 CMD A45- Amber Lynn Subdivisions	32,982	16,953	5,092	0	44,843	0	13,083	0	19,899
A46 CMD A46- Boeger Subdivision	1,894	3,288	217	0	4,965	0	700	0	1,194
A47 CMD A47-Meriam PK Phase E	8,750	5,123	6,037	0	7,836	0	1,500	0	7,250
A49 CMD A49-Wasney Estates	1,659	3,060	975	0	3,744	0	2,850	0	(1,191)
A50 CMD A50-Tower Vista Subdivision	2,313	1,153	0	0	3,466	0	0	0	2,313
A51 CMD A51-Magnolia Gardens	4,358	1,171	0	0	5,529	0	0	0	4,358
A52 CMD A52-Hicks Lane	16,950	15,121	4,204	0	27,867	0	8,000	0	8,950
TOTAL Maintenance District Funds	5,756,441	1,419,848	1,382,968	0	5,793,321	478,527	1,933,970	82,637	4,383,635
TOTAL ALL FUNDS	407,229,649	95,816,358	120,127,212	(1)	382,918,794	271,368,668	398,336,813	290	280,261,794

** End of Report **

Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2025-26 Monthly Report for the period ending: December 2025

Department Contact: Barbara Martin, Administrative Services Director

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary: As of December 31, 2025, the City is six months of the way through this fiscal year. The areas requiring explanation are listed below.

Items of Interest:

NEW

None

PREVIOUS ITEMS

Item #1

Location: **Fund/Dept 001-130- Human Resources**

Expenditure Item: **Category – Other Expenses**

Description: NeoGov annual subscription renewal coded in past to professional services – this year coded to membership. Will correct coding for consistency going forward.

Item #2

Location: **Fund/Dept 001-130- Human Resources**

Expenditure Item: **Category – Non Recurring Operating**

Description: This category is tracking higher than where we are in the current fiscal year because this budget was for a one-time purchase of AED defibrillators. We anticipate being on track by the fiscal year end.

Item #3

Location: **Fund/Dept 001-150- Finance**

Expenditure Item: **Category – Other Expenses**

Description: This category is tracking higher than where we are in the current fiscal year due to business license tax collected and redistributed to Downtown Chico Business Association. These distributions are based on fees collected so there will be offsetting revenue if this line item becomes over budget. Staff will continue to monitor.

Item #4

Location: **Fund/Dept 853-150 Parking**

Expenditure Item: **Category – Purchased Services**

Description: This category is higher than where we are in the current fiscal year currently due to passport parking fees. We do not anticipate having an issue by fiscal year end. Staff will continue to monitor.

Item #5

Location: **Fund/Dept 900-140 General Liability Insurance**

Expenditure Item: **Category 5400– Purchased Services**

Description: This category is tracking over budget due to prepayment for claims management services covering the full fiscal year. A budget adjustment will be made to correct any overage.

Item #6

Location: **Fund/Dept 900-140 General Liability Insurance**

Expenditure Item: **Category 8900– Other Expenses**

Description: This category is higher than where we are in the current fiscal year primarily due to general liability premium costs. Staff will continue to monitor.

Item #7

Location: **Fund/Dept 901-130 – Workers Compensation Insurance Reserve**

Expenditure Item: **Category 8900 – Other Expenses**

Description: This category is tracking higher than we have budgeted due to unanticipated workers compensation claim costs. Staff will continue to monitor, and a budget adjustment will be made to correct any overage.

Item #8

Location: **Fund/Dept 935-180 Information Systems**

Expenditure Item: **Category 5400- Purchased Services**

Description: : This category is tracking higher than where we are in the current fiscal year due to Windows/Office 365 licenses being coded incorrectly. An entry will be done to correct this coding making this category on track.

Item #9

Location: **Fund/Dept 935-180 and 935-185 Information Systems/Radios**

Expenditure Item: **Category 8990 – Allocations**

Description: This category is tracking higher than where we are in the current fiscal year due to insurance allocations. Staff will continue to monitor.

APPROVALS:

Review	Signature	Date
Department Director Barbara Martin, ASD		2/6/2018

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Administrative Services

Administrative Services Expenditure by Category	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	3,713,902	4,294,987	1,267,162	869,982	2,137,145	2,677,494	2,570,939	5,248,433	3,111,287	41
Materials & Supplies	167,553	141,046	14,949	36,423	51,372	50,080	145,047	195,127	143,754	26
Purchased Services	3,578,450	5,227,343	212,835	2,088,433	2,301,269	573,231	5,095,527	5,668,758	3,367,488	41
Other Expenses	2,637,396	2,973,954	77,794	3,193,685	3,271,480	83,765	4,190,145	4,273,910	1,002,429	77
Non-Recurring Operating Allocations	157,375 (1,766,239)	108,787 (1,521,449)	14,301 (1,979,830)	0 307,647	14,301 (1,672,183)	50,000 (3,876,654)	425,000 569,476	475,000 (3,307,178)	460,698 (1,634,994)	3 51
Department Total	8,488,440	11,224,670	(392,786)	6,496,173	6,103,386	(442,084)	12,996,134	12,554,050	6,450,663	49 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25				
001-130 Human Resources						
4000 Salaries & Employee Benefits	784,670	894,084	435,348	907,101	471,753	48
5000 Materials & Supplies	5,434	5,709	2,996	10,440	7,444	29
5400 Purchased Services	268,484	292,314	119,630	344,600	224,970	35
8900 Other Expenses	24,316	28,828	43,022	28,460	-14,562	151
8910 Non-Recurring Operating	9,108	0	14,302	15,000	698	95
8990 Allocations	180,815	257,476	118,168	276,084	157,916	43
Total 001-130	1,272,827	1,478,411	733,466	1,581,685	848,219	46 50
001-150 Finance						
4000 Salaries & Employee Benefits	1,444,525	1,711,468	831,814	1,770,393	938,579	47
5000 Materials & Supplies	31,193	35,685	11,954	39,640	27,686	30
5400 Purchased Services	161,443	217,953	93,206	228,631	135,425	41
8900 Other Expenses	34,611	42,175	34,772	55,305	20,533	63
8910 Non-Recurring Operating	63,070	0	0	35,000	35,000	0
8990 Allocations	350,588	472,021	226,807	496,873	270,066	46
Total 001-150	2,085,430	2,479,302	1,198,553	2,625,842	1,427,289	46 50
001-995 Indirect Cost Allocation						
8990 Allocations	(2,360,891)	(2,360,891)	(2,324,805)	(4,649,611)	-2,324,806	50
Total 001-995	(2,360,891)	(2,360,891)	(2,324,805)	(4,649,611)	(2,324,806)	50 50
005-150 Finance						
5400 Purchased Services	7,769	12,938	769	5,000	4,231	15

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Administrative Services

Administrative Services	Prior Year Actuals		FY2025-26	FY2025-26	Remaining	Percent	
Department Summary by Fund-Activity	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted	Budget	Used	Budg / Time
Total 005-150	7,769	12,938	769	5,000	4,231	15	50
005-180 Information Technology							
8910 Non-Recurring Operating	0	8,974	0	0	0	0	
Total 005-180	0	8,974	0	0	0	0	50
005-995 Indirect Cost Allocation							
8990 Allocations	0	0	228,678	457,356	228,678	50	
Total 005-995	0	0	228,678	457,356	228,678	50	50
Total General/Park Funds	1,005,135	1,618,734	(163,339)	20,272	183,611	-805	50
009-000 Debt Service Fund							
Total 009-000	0	0	0	0	0	0	50
010-150 City Treasury							
5400 Purchased Services	95,667	91,332	10,384	98,000	87,616	11	
8900 Other Expenses	0	801	465	3,270	2,805	14	
Total 010-150	95,667	92,133	10,849	101,270	90,421	11	50
050-150 Donations							
5400 Purchased Services	28,438	0	0	0	0	0	
Total 050-150	28,438	0	0	0	0	0	50
400-150 Capital Projects							
5400 Purchased Services	0	0	0	7,500	7,500	0	
Total 400-150	0	0	0	7,500	7,500	0	50
850-150 Sewer							
5400 Purchased Services	0	961,054	294,181	887,090	592,909	33	
Total 850-150	0	961,054	294,181	887,090	592,909	33	50
853-150 Parking Revenue							
5400 Purchased Services	196,400	215,726	110,744	135,000	24,256	82	
8900 Other Expenses	0	0	3,698	0	(3,698)	0	
Total 853-150	196,400	215,726	114,442	135,000	20,558	85	50
877-184 Fiber Utility							
4000 Salaries & Employee Benefits	0	0	0	203,265	203,265	0	
Total 877-184	0	0	0	203,265	203,265	0	50
900-140 General Liability Insurance Reserve							
4000 Salaries & Employee Benefits	0	0	67,414	219,847	152,433	31	
5000 Materials & Supplies	817	1,405	82	400	318	20	

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Administrative Services

Administrative Services	Prior Year Actuals		FY2025-26	FY2025-26	Remaining	Percent		
Department Summary by Fund-Activity	FY2023-24	FY2024-25	YTD	Modified	Budget	Used		
			Actuals	Adopted		Budg / Time		
5400 Purchased Services	93,867	61,546	136,689	77,500	(59,189)	176		
8900 Other Expenses	1,949,677	2,292,421	2,092,022	3,402,875	1,310,853	61		
8990 Allocations	8	0	0	0	0	0		
Total 900-140	2,044,369	2,355,372	2,296,207	3,700,622	1,404,415	62	50	
901-130 Work Compensation Insurance Reserve								
4000 Salaries & Employee Benefits	0	0	0	291,930	291,930	0		
5000 Materials & Supplies	0	0	0	150	150	0		
5400 Purchased Services	1,374,350	1,431,300	218,267	1,120,000	901,733	19		
8900 Other Expenses	380,646	334,384	937,716	365,000	(572,716)	257		
Total 901-130	1,754,996	1,765,684	1,155,983	1,777,080	621,097	65	50	
902-130 Unemployment Insurance Reserve								
5400 Purchased Services	46,481	27,277	9,450	65,000	55,550	15		
Total 902-130	46,481	27,277	9,450	65,000	55,550	15	50	
904-150 Pension Stabilization Trust								
5400 Purchased Services	16,222	25,580	8,856	0	(8,856)	0		
Total 904-150	16,222	25,580	8,856	0	(8,856)	0	50	
935-180 Information Systems								
4000 Salaries & Employee Benefits	1,208,029	1,381,697	646,501	1,515,249	868,748	43		
5000 Materials & Supplies	100,218	65,019	12,828	64,235	51,407	20		
5400 Purchased Services	1,272,590	1,826,678	1,267,982	2,518,637	1,250,655	50		
8900 Other Expenses	202,862	236,490	136,762	304,000	167,238	45		
8910 Non-Recurring Operating	85,198	99,814	0	0	0	0		
8990 Allocations	52,062	89,896	63,956	91,076	27,120	70		
Total 935-180	2,920,959	3,699,594	2,128,029	4,493,197	2,365,168	47	50	
935-182 Information Systems								
4000 Salaries & Employee Benefits	276,678	307,739	156,069	340,648	184,579	46		
5000 Materials & Supplies	29,892	33,229	23,514	80,262	56,748	29		
5400 Purchased Services	16,740	63,646	31,112	181,800	150,688	17		
8900 Other Expenses	45,286	38,856	23,023	115,000	91,977	20		
8910 Non-Recurring Operating	0	0	0	425,000	425,000	0		
8990 Allocations	11,178	20,049	15,013	21,044	6,031	71		
Total 935-182	379,774	463,519	248,731	1,163,754	915,023	21	50	
Total Other Funds	7,483,306	9,605,939	6,266,728	12,533,778	6,267,050	50	50	

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Administrative Services

Administrative Services	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
<u>Department Summary by Fund-Activity</u>	<u>FY2023-24</u>	<u>FY2024-25</u>					
Department Total	<u>8,488,441</u>	<u>11,224,673</u>	<u>6,103,389</u>	<u>12,554,050</u>	<u>6,450,661</u>	<u>49</u>	<u>50</u>

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Administrative Services Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
Fund - Dept 001-130 GENERAL-HUMAN RESOURCES									
	Salaries & Employee Benefits	428,847.62	69,301.60	435,348.36	0.00	907,101.00	471,752.64	52	50
	Materials & Supplies	3,141.54	538.40	2,995.62	0.00	10,440.00	7,444.38	71	50
	Purchased Services	90,507.25	24,191.41	119,629.73	10,064.96	344,600.00	214,905.31	62	50
	Other Expenses	5,483.70	2,155.59	43,022.49	0.00	28,460.00	-14,562.49	-51	50 Over
	Non-Recurring Operating	0.00	0.00	14,301.84	0.00	15,000.00	698.16	5	50
End Fund - Dept 001-130		527,980.11	96,187.00	615,298.04	10,064.96	1,305,601.00	680,238.00	52	50
Fund - Dept 001-150 GENERAL-FINANCE									
	Salaries & Employee Benefits	845,249.64	124,267.59	831,814.20	0.00	1,770,393.00	938,578.80	53	50
	Materials & Supplies	15,763.54	2,445.78	11,953.50	0.00	39,640.00	27,686.50	70	50
	Purchased Services	98,569.12	10,477.15	93,206.19	0.00	228,631.00	135,424.81	59	50
	Other Expenses	22,973.39	2,492.33	34,772.38	0.00	55,305.00	20,532.62	37	50
	Non-Recurring Operating	0.00	0.00	0.00	0.00	35,000.00	35,000.00	100	50
End Fund - Dept 001-150		982,555.69	139,682.85	971,746.27	0.00	2,128,969.00	1,157,222.73	54	50
Fund - Dept 005-150 MEASURE H									
	Purchased Services	9,032.17	0.00	768.66	0.00	5,000.00	4,231.34	85	50
End Fund - Dept 005-150		9,032.17	0.00	768.66	0.00	5,000.00	4,231.34	85	50
Fund - Dept 009-000 DEBT SERVICE									
	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 009-000		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 009-099 DEBT SERVICE									
	Debt Service	782,173.40	0.00	645,304.98	0.00	645,322.00	17.02	0	50
	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 009-099		782,173.40	0.00	645,304.98	0.00	645,322.00	17.02	0	50
Fund - Dept 010-000 CITY TREASURY-ADMINISTRATION									
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 010-000		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 010-150 CITY TREASURY-FINANCE									
	Purchased Services	39,424.68	430.91	10,384.39	0.00	98,000.00	87,615.61	89	50
	Other Expenses	600.58	45.00	465.00	0.00	3,270.00	2,805.00	86	50
End Fund - Dept 010-150		40,025.26	475.91	10,849.39	0.00	101,270.00	90,420.61	89	50
Fund - Dept 050-150 DONATIONS-FINANCE									
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 050-150		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 335-099 General Fund Debt Service									
	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Administrative Services Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time		
End Fund - Dept 335-099	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 400-150 CAPITAL PROJECTS- FINANCE									
Purchased Services	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100	50	
End Fund - Dept 400-150	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100	50	
Fund - Dept 850-150 SEWER-FINANCE									
Purchased Services	392,069.43	74,894.26	294,180.67	0.00	887,090.00	592,909.33	67	50	
End Fund - Dept 850-150	392,069.43	74,894.26	294,180.67	0.00	887,090.00	592,909.33	67	50	
Fund - Dept 852-099 Sewer Debt Service									
Purchased Services	3,070.00	3,150.00	3,150.00	0.00	10,270.00	7,120.00	69	50	
Debt Service	35,970.39	0.00	-5,661.70	0.00	2,460,625.00	2,466,286.70	100	50	
End Fund - Dept 852-099	39,040.39	3,150.00	-2,511.70	0.00	2,470,895.00	2,473,406.70	100	50	
Fund - Dept 853-150 PARKING REVENUE-FINANCE									
Purchased Services	95,493.32	17,595.55	110,743.50	0.00	135,000.00	24,256.50	18	50	
Other Expenses	0.00	0.00	3,697.69	0.00	0.00	-3,697.69	0	50	Over
End Fund - Dept 853-150	95,493.32	17,595.55	114,441.19	0.00	135,000.00	20,558.81	15	50	
Fund - Dept 877-184 Fiber Utility									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	203,265.00	203,265.00	100	50	
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 877-184	0.00	0.00	0.00	0.00	203,265.00	203,265.00	100	50	
Fund - Dept 900-140 GEN LIAB INS RSV-RISK MGMT									
Salaries & Employee Benefits	0.00	11,076.64	67,413.57	0.00	219,847.00	152,433.43	69	50	
Materials & Supplies	740.13	0.00	81.86	0.00	400.00	318.14	80	50	
Purchased Services	66,531.72	152.82	136,688.82	0.00	77,500.00	-59,188.82	-76	50	Over
Other Expenses	2,204,387.71	30,863.83	2,092,022.26	0.00	3,402,875.00	1,310,852.74	39	50	
End Fund - Dept 900-140	2,271,659.56	42,093.29	2,296,206.51	0.00	3,700,622.00	1,404,415.49	38	50	
Fund - Dept 901-130 WORK COMP INS RSRV-HUMAN RES									
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	291,930.00	291,930.00	100	50	
Materials & Supplies	0.00	0.00	0.00	0.00	150.00	150.00	100	50	
Purchased Services	641,846.31	37,942.83	218,267.25	0.00	1,120,000.00	901,732.75	81	50	
Other Expenses	283,605.65	177,606.14	937,715.65	0.00	365,000.00	-572,715.65	-157	50	Over
End Fund - Dept 901-130	925,451.96	215,548.97	1,155,982.90	0.00	1,777,080.00	621,097.10	35	50	
Fund - Dept 902-130 UNEMPMNT INS RSV-HUMAN RESOURC									
Purchased Services	10,807.00	0.00	9,450.00	0.00	65,000.00	55,550.00	85	50	
End Fund - Dept 902-130	10,807.00	0.00	9,450.00	0.00	65,000.00	55,550.00	85	50	
Fund - Dept 903-099 CalPERS UAL Debt Service									

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Administrative Services Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
Debt Service	12,846,466.00	0.00	14,062,199.00	0.00	14,062,199.00	0.00	0	50	
End Fund - Dept 903-099	12,846,466.00	0.00	14,062,199.00	0.00	14,062,199.00	0.00	0	50	
Fund - Dept 904-150 SECTION 115 - FINANCE									
Purchased Services	11,405.85	0.00	8,856.36	0.00	0.00	-8,856.36	0	50	Over
End Fund - Dept 904-150	11,405.85	0.00	8,856.36	0.00	0.00	-8,856.36	0	50	OVER
Fund - Dept 935-099 Lease Amortization Expense									
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 935-099	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 935-180 INFORMATION SYSTEMS									
Salaries & Employee Benefits	564,026.58	117,193.94	646,500.69	0.00	1,515,249.00	868,748.31	57	50	
Materials & Supplies	42,427.95	126.29	12,827.56	0.00	64,235.00	51,407.44	80	50	
Purchased Services	927,650.82	193,532.52	1,267,982.12	135,731.10	2,518,637.00	1,114,923.78	44	50	
Other Expenses	134,729.41	20,090.23	136,761.99	0.00	304,000.00	167,238.01	55	50	
Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 935-180	1,668,834.76	330,942.98	2,064,072.36	135,731.10	4,402,121.00	2,202,317.54	50	50	
Fund - Dept 935-182 INFORMATION SYSTEMS - RADIO									
Salaries & Employee Benefits	127,784.81	31,003.39	156,068.71	0.00	340,648.00	184,579.29	54	50	
Materials & Supplies	10,999.54	16,959.05	23,514.18	261.25	80,262.00	56,486.57	70	50	
Purchased Services	30,278.83	20,362.20	31,112.20	0.00	181,800.00	150,687.80	83	50	
Other Expenses	22,394.71	11,232.94	23,022.64	0.00	115,000.00	91,977.36	80	50	
Non-Recurring Operating	0.00	0.00	0.00	0.00	425,000.00	425,000.00	100	50	
End Fund - Dept 935-182	191,457.89	79,557.58	233,717.73	261.25	1,142,710.00	908,731.02	80	50	
Grand Totals : Admin Services	20,794,452.79	1,000,128.39	22,480,562.36	146,057.31	33,039,644.00	10,413,024.33	32	50	

End Of Report Prepared for Administrative Services

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-130 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-HUMAN RESOURCES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	265,506.04	43,143.45	279,701.97	0.00	556,923.00	277,221.03	50	
4020	Salaries - Hourly Pay	0.00	1,215.00	1,215.00	0.00	20,000.00	18,785.00	94	
4050	Salaries - Overtime	971.17	0.00	1,716.46	0.00	5,000.00	3,283.54	66	
4580	Employee Ben - Education Reimb	0.00	0.00	0.00	0.00	30,000.00	30,000.00	100	
4690	Employee Benefits Other	162,370.41	24,943.15	152,714.93	0.00	295,178.00	142,463.07	48	
Salaries & Employee Benefits		428,847.62	69,301.60	435,348.36	0.00	907,101.00	471,752.64	52	50
5000 Materials & Supplies									
5000	Office Expense	2,368.98	438.10	1,891.90	0.00	6,000.00	4,108.10	68	
5005	Postage & Mailing	406.60	9.77	93.01	0.00	1,900.00	1,806.99	95	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	350.00	350.00	100	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	500.00	500.00	100	
6261	Records Purge	365.96	90.53	1,010.71	0.00	690.00	-320.71	-46	Over
6721	Related Exam Costs	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
Materials & Supplies		3,141.54	538.40	2,995.62	0.00	10,440.00	7,444.38	71	50
5400 Purchased Services									
5400	Professional Services	55,818.51	16,574.41	64,856.28	10,064.96	246,600.00	171,678.76	70	
5405	Legal & Court Costs	0.00	425.00	523.75	0.00	7,000.00	6,476.25	93	
6701	Pre Employment Physicals	8,727.00	2,316.00	19,617.00	0.00	15,000.00	-4,617.00	-31	Over
6702	Psychological Eval & Services	3,000.00	0.00	9,000.00	0.00	15,000.00	6,000.00	40	
6703	Employee Counseling	9,907.74	0.00	8,453.70	0.00	23,000.00	14,546.30	63	
6704	In-Service Medical	9,968.00	4,063.00	12,823.00	0.00	20,000.00	7,177.00	36	
6706	Drug & Alcohol Testing	0.00	0.00	0.00	0.00	6,000.00	6,000.00	100	
6708	Polygraphs	0.00	0.00	0.00	0.00	3,000.00	3,000.00	100	
6710	Fingerprinting	3,086.00	403.00	3,946.00	0.00	4,500.00	554.00	12	
6720	Testing	0.00	410.00	410.00	0.00	4,500.00	4,090.00	91	
Purchased Services		90,507.25	24,191.41	119,629.73	10,064.96	344,600.00	214,905.31	62	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	800.00	3,873.15	0.00	12,000.00	8,126.85	68	
5160	Licenses/Permits/Fees	0.00	13.00	13.00	0.00	760.00	747.00	98	
5370	Memberships/Dues	0.00	0.00	21,619.13	0.00	300.00	-21,319.13	-7106	Over
5385	Business Expenses	335.10	1,078.46	11,979.26	0.00	2,375.00	-9,604.26	-404	Over
5390	Training	4,050.00	0.00	4,058.26	0.00	5,550.00	1,491.74	27	
5391	City-Wide Training Program	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100	
5480	Communications	1,098.60	264.13	1,114.58	0.00	2,000.00	885.42	44	
6125	Employee Recognition Program	0.00	0.00	365.11	0.00	0.00	-365.11	0	Over
6730	Damaged Property Reimbursement	0.00	0.00	0.00	0.00	475.00	475.00	100	
Other Expenses		5,483.70	2,155.59	43,022.49	0.00	28,460.00	-14,562.49	-51	50 Over
8910 Non-Recurring Operating									
7500	Non-Recurring Operating	0.00	0.00	14,301.84	0.00	15,000.00	698.16	5	
Non-Recurring Operating		0.00	0.00	14,301.84	0.00	15,000.00	698.16	5	50
End Fund - Dept 001-130		527,980.11	96,187.00	615,298.04	10,064.96	1,305,601.00	680,238.00	52	50

Department Expense Report

Fund - Dept 001-150 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-FINANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	512,257.93	76,040.23	513,603.66	0.00	1,100,629.00	587,025.34	53	
4015	Salaries - Holiday Pay	310.32	0.00	340.56	0.00	0.00	-340.56	0	Over
4020	Salaries - Hourly Pay	14,661.75	1,840.00	15,077.14	0.00	58,400.00	43,322.86	74	
4050	Salaries - Overtime	7,685.77	2,499.29	8,956.33	0.00	20,000.00	11,043.67	55	
4580	Employee Ben - Education Reimb	0.00	0.00	3,000.00	0.00	0.00	-3,000.00	0	Over
4690	Employee Benefits Other	310,333.87	43,888.07	290,836.51	0.00	591,364.00	300,527.49	51	
Salaries & Employee Benefits		845,249.64	124,267.59	831,814.20	0.00	1,770,393.00	938,578.80	53	50
5000 Materials & Supplies									
5000	Office Expense	3,790.07	699.57	6,603.56	0.00	11,000.00	4,396.44	40	
5005	Postage & Mailing	8,554.98	9.13	3,104.67	0.00	22,000.00	18,895.33	86	
5010	Outside Printing Expense	2,330.19	1,737.08	1,841.96	0.00	4,000.00	2,158.04	54	
5050	Books/Periodicals/Software	608.30	0.00	0.00	0.00	1,500.00	1,500.00	100	
5505	Equipment Maintenance/Repair	480.00	0.00	403.31	0.00	1,140.00	736.69	65	
Materials & Supplies		15,763.54	2,445.78	11,953.50	0.00	39,640.00	27,686.50	70	50
5400 Purchased Services									
5330	Contractual	0.00	300.44	6,141.87	0.00	0.00	-6,141.87	0	Over
5400	Professional Services	69,286.62	10,176.71	61,538.97	0.00	177,450.00	115,911.03	65	
5401	Audit Services	29,282.50	0.00	25,525.35	0.00	50,831.00	25,305.65	50	
5555	Maint Agreements Other	0.00	0.00	0.00	0.00	350.00	350.00	100	
Purchased Services		98,569.12	10,477.15	93,206.19	0.00	228,631.00	135,424.81	59	50
8900 Other Expenses									
5140	Advertising/Marketing	642.30	0.00	0.00	0.00	1,330.00	1,330.00	100	
5160	Licenses/Permits/Fees	2,050.64	0.00	420.00	0.00	1,235.00	815.00	66	
5370	Memberships/Dues	2,484.00	465.00	1,835.00	0.00	3,350.00	1,515.00	45	
5385	Business Expenses	27.60	0.00	0.00	0.00	1,000.00	1,000.00	100	
5390	Training	8,253.09	1,573.33	9,823.49	0.00	15,000.00	5,176.51	35	
5480	Communications	2,002.11	454.00	1,986.21	0.00	5,890.00	3,903.79	66	
6115	DCBA Contract	7,513.65	0.00	20,707.68	0.00	27,500.00	6,792.32	25	
Other Expenses		22,973.39	2,492.33	34,772.38	0.00	55,305.00	20,532.62	37	50
8910 Non-Recurring Operating									
7500	Non-Recurring Operating	0.00	0.00	0.00	0.00	35,000.00	35,000.00	100	
Non-Recurring Operating		0.00	0.00	0.00	0.00	35,000.00	35,000.00	100	50
End Fund - Dept 001-150		982,555.69	139,682.85	971,746.27	0.00	2,128,969.00	1,157,222.73	54	50

Department Expense Report

Fund - Dept 005-150 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

MEASURE H		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category Description		Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
5400 Purchased Services									
5400	Professional Services	9,032.17	0.00	768.66	0.00	5,000.00	4,231.34	85	
	Purchased Services	9,032.17	0.00	768.66	0.00	5,000.00	4,231.34	85	50
End Fund - Dept 005-150		9,032.17	0.00	768.66	0.00	5,000.00	4,231.34	85	50

Department Expense Report

Fund - Dept 009-099 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DEBT SERVICE		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
8000 Debt Service								
8898	Capital Lease Principal	688,158.36	0.00	569,284.14	0.00	569,300.00	15.86	0
8899	Capital Lease Interest	94,015.04	0.00	76,020.84	0.00	76,022.00	1.16	0
	Debt Service	782,173.40	0.00	645,304.98	0.00	645,322.00	17.02	0 50
8425 Other Financing Uses								
	Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 009-099		782,173.40	0.00	645,304.98	0.00	645,322.00	17.02	0 50

Department Expense Report

Fund - Dept 010-150 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CITY TREASURY-FINANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
5400 Purchased Services										
5330	Contractual	32,150.47	430.91	10,384.39	0.00	80,000.00	69,615.61	87		
5400	Professional Services	7,274.21	0.00	0.00	0.00	18,000.00	18,000.00	100		
Purchased Services		39,424.68	430.91	10,384.39	0.00	98,000.00	87,615.61	89	50	
8900 Other Expenses										
5370	Memberships/Dues	220.00	0.00	0.00	0.00	570.00	570.00	100		
5390	Training	380.58	0.00	325.00	0.00	2,700.00	2,375.00	88		
6665	Fees - Refund	0.00	45.00	140.00	0.00	0.00	-140.00	0	Over	
Other Expenses		600.58	45.00	465.00	0.00	3,270.00	2,805.00	86	50	
End Fund - Dept 010-150		40,025.26	475.91	10,849.39	0.00	101,270.00	90,420.61	89	50	

Department Expense Report

Fund - Dept 400-150 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CAPITAL PROJECTS- FINANCE		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5400 Purchased Services								
5400	Professional Services	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100
	Purchased Services	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100 50
End Fund - Dept 400-150		0.00	0.00	0.00	0.00	7,500.00	7,500.00	100 50

Department Expense Report

Fund - Dept 850-150 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SEWER-FINANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
5400 Purchased Services									
5330	Contractual	392,069.43	74,894.26	294,180.67	0.00	887,090.00	592,909.33	67	
	Purchased Services	392,069.43	74,894.26	294,180.67	0.00	887,090.00	592,909.33	67	50
End Fund - Dept 850-150		392,069.43	74,894.26	294,180.67	0.00	887,090.00	592,909.33	67	50

Department Expense Report

Fund - Dept 852-099 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Sewer Debt Service		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	Remaining	
Category	Description	Actuals	Month	Actuals	brances				Budg /	Time
		Thru 12/2024	Actuals	Actuals						
5400 Purchased Services										
5400	Professional Services	0.00	0.00	0.00	0.00	7,200.00	7,200.00	100		
8410	Trustee & Paying Agent Fees	3,070.00	3,150.00	3,150.00	0.00	3,070.00	-80.00	-3	Over	
Purchased Services		3,070.00	3,150.00	3,150.00	0.00	10,270.00	7,120.00	69	50	
8000 Debt Service										
8000	Debt Principal	0.00	0.00	0.00	0.00	1,965,000.00	1,965,000.00	100		
8200	Debt Interest	35,970.39	0.00	-5,661.70	0.00	495,625.00	501,286.70	101		
Debt Service		35,970.39	0.00	-5,661.70	0.00	2,460,625.00	2,466,286.70	100	50	
End Fund - Dept 852-099		39,040.39	3,150.00	-2,511.70	0.00	2,470,895.00	2,473,406.70	100	50	

Department Expense Report

Fund - Dept 853-150 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PARKING REVENUE-FINANCE		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5400 Purchased Services								
5330	Contractual	95,493.32	17,595.55	110,743.50	0.00	135,000.00	24,256.50	18
	Purchased Services	95,493.32	17,595.55	110,743.50	0.00	135,000.00	24,256.50	18 50
8900 Other Expenses								
5300	Lease/Rental Expense	0.00	0.00	3,697.69	0.00	0.00	-3,697.69	0 Over
	Other Expenses	0.00	0.00	3,697.69	0.00	0.00	-3,697.69	0 50 Over
End Fund - Dept 853-150		95,493.32	17,595.55	114,441.19	0.00	135,000.00	20,558.81	15 50

Department Expense Report

Fund - Dept 877-184 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Fiber Utility		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	0.00	0.00	0.00	0.00	137,153.00	137,153.00	100	
4690	Employee Benefits Other	0.00	0.00	0.00	0.00	66,112.00	66,112.00	100	
	Salaries & Employee Benefits	0.00	0.00	0.00	0.00	203,265.00	203,265.00	100	50
5000 Materials & Supplies									
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
5400 Purchased Services									
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
8900 Other Expenses									
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 877-184		0.00	0.00	0.00	0.00	203,265.00	203,265.00	100	50

Department Expense Report

Fund - Dept 900-140 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GEN LIAB INS RSV-RISK MGMT		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	0.00	6,700.06	41,363.97	0.00	143,389.00	102,025.03	71	
4690	Employee Benefits Other	0.00	4,376.58	26,049.60	0.00	76,458.00	50,408.40	66	
	Salaries & Employee Benefits	0.00	11,076.64	67,413.57	0.00	219,847.00	152,433.43	69	50
5000 Materials & Supplies									
5000	Office Expense	0.00	0.00	0.00	0.00	400.00	400.00	100	
5005	Postage & Mailing	740.13	0.00	81.86	0.00	0.00	-81.86	0	Over
	Materials & Supplies	740.13	0.00	81.86	0.00	400.00	318.14	80	50
5400 Purchased Services									
5330	Contractual	0.00	0.00	85,636.00	0.00	75,000.00	-10,636.00	-14	Over
5400	Professional Services	66,531.72	152.82	1,052.82	0.00	2,500.00	1,447.18	58	
6151	Major Litigation Costs	0.00	0.00	50,000.00	0.00	0.00	-50,000.00	0	Over
	Purchased Services	66,531.72	152.82	136,688.82	0.00	77,500.00	-59,188.82	-76	50 Over
8900 Other Expenses									
5031	Insurance - Contractual	1,987,386.12	0.00	2,026,597.52	0.00	2,795,380.00	768,782.48	28	
5032	Claim Loss Expense	78,743.80	0.00	5,886.89	0.00	500,000.00	494,113.11	99	
5035	INBR	138,025.35	30,544.45	57,966.47	0.00	100,000.00	42,033.53	42	
5370	Memberships/Dues	0.00	250.00	250.00	0.00	500.00	250.00	50	
5390	Training	0.00	0.00	0.00	0.00	1,520.00	1,520.00	100	
5470	Bio Hazard Waste Disposal	0.00	0.00	1,087.54	0.00	5,000.00	3,912.46	78	
5480	Communications	232.44	69.38	233.84	0.00	475.00	241.16	51	
	Other Expenses	2,204,387.71	30,863.83	2,092,022.26	0.00	3,402,875.00	1,310,852.74	39	50
End Fund - Dept 900-140		2,271,659.56	42,093.29	2,296,206.51	0.00	3,700,622.00	1,404,415.49	38	50

Department Expense Report

Fund - Dept 901-130 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

WORK COMP INS RSRV-HUMAN RES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4010	Salaries-Temporary Disability	0.00	0.00	0.00	0.00	212,500.00	212,500.00	100	
4080	Salaries - Light Duty	0.00	0.00	0.00	0.00	65,000.00	65,000.00	100	
4570	Employee Benefit-Workers Comp	0.00	0.00	0.00	0.00	11,050.00	11,050.00	100	
4575	Benefits - Light Duty	0.00	0.00	0.00	0.00	3,380.00	3,380.00	100	
Salaries & Employee Benefits		0.00	0.00	0.00	0.00	291,930.00	291,930.00	100	50
5000 Materials & Supplies									
5005	Postage & Mailing	0.00	0.00	0.00	0.00	150.00	150.00	100	
Materials & Supplies		0.00	0.00	0.00	0.00	150.00	150.00	100	50
5400 Purchased Services									
5400	Professional Services	170,544.00	37,942.83	159,468.98	0.00	100,000.00	-59,468.98	-59	Over
6430	Claims Medical/Legal Costs	471,302.31	0.00	58,798.27	0.00	1,020,000.00	961,201.73	94	
Purchased Services		641,846.31	37,942.83	218,267.25	0.00	1,120,000.00	901,732.75	81	50
8900 Other Expenses									
5031	Insurance - Contractual	273,364.00	0.00	315,901.00	0.00	255,000.00	-60,901.00	-24	Over
5032	Claim Loss Expense	0.00	174,788.35	614,717.97	0.00	0.00	-614,717.97	0	Over
6427	State Worker Comp Surcharges	0.00	0.00	0.00	0.00	70,000.00	70,000.00	100	
6436	Safety Equipment	10,241.65	1,775.79	6,054.68	0.00	20,000.00	13,945.32	70	
6437	Safety & Wellness Program	0.00	1,042.00	1,042.00	0.00	20,000.00	18,958.00	95	
Other Expenses		283,605.65	177,606.14	937,715.65	0.00	365,000.00	-572,715.65	-157	50 Over
End Fund - Dept 901-130		925,451.96	215,548.97	1,155,982.90	0.00	1,777,080.00	621,097.10	35	50

Department Expense Report

Fund - Dept 902-130 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

UNEMPMT INS RSV-HUMAN RESOURC		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5400 Purchased Services								
6707	Unemployment Claims Expense	10,807.00	0.00	9,450.00	0.00	65,000.00	55,550.00	85
	Purchased Services	10,807.00	0.00	9,450.00	0.00	65,000.00	55,550.00	85 50
End Fund - Dept 902-130		10,807.00	0.00	9,450.00	0.00	65,000.00	55,550.00	85 50

Department Expense Report

Fund - Dept 903-099 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CalPERS UAL Debt Service		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
8000 Debt Service									
8301	CalPERS UAL Pymt - Misc	6,101,760.00	0.00	6,320,797.00	0.00	6,320,797.00	0.00	0	
8302	CalPERS UAL Pymt - Safety	6,744,706.00	0.00	7,741,402.00	0.00	7,741,402.00	0.00	0	
Debt Service		12,846,466.00	0.00	14,062,199.00	0.00	14,062,199.00	0.00	0	50
End Fund - Dept 903-099		12,846,466.00	0.00	14,062,199.00	0.00	14,062,199.00	0.00	0	50

Department Expense Report

Fund - Dept 904-150 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SECTION 115 - FINANCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
5400 Purchased Services										
5400	Professional Services	11,405.85	0.00	8,856.36	0.00	0.00	-8,856.36	0	Over	
	Purchased Services	11,405.85	0.00	8,856.36	0.00	0.00	-8,856.36	0	50	Over
End Fund - Dept 904-150		11,405.85	0.00	8,856.36	0.00	0.00	-8,856.36	0	50	OVER

Department Expense Report

Fund - Dept 935-180 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

INFORMATION SYSTEMS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	416,579.44	75,888.71	415,499.18	0.00	987,870.00	572,370.82	58	
4020	Salaries - Hourly Pay	7,043.10	1,440.00	12,104.78	0.00	20,000.00	7,895.22	39	
4050	Salaries - Overtime	3,304.00	184.20	3,940.12	0.00	7,000.00	3,059.88	44	
4690	Employee Benefits Other	137,100.04	39,681.03	214,956.61	0.00	500,379.00	285,422.39	57	
	Salaries & Employee Benefits	564,026.58	117,193.94	646,500.69	0.00	1,515,249.00	868,748.31	57	50
5000 Materials & Supplies									
5000	Office Expense	2,528.43	126.29	1,181.80	0.00	6,120.00	4,938.20	81	
5005	Postage & Mailing	68.27	0.00	692.72	0.00	250.00	-442.72	-177	Over
5010	Outside Printing Expense	0.00	0.00	61.18	0.00	0.00	-61.18	0	Over
5050	Books/Periodicals/Software	135.00	0.00	0.00	0.00	0.00	0.00	0	
5100	Materials and Supplies	38,978.70	0.00	10,751.18	0.00	36,500.00	25,748.82	71	
5105	Small Tools and Equipment	237.60	0.00	140.68	0.00	15,000.00	14,859.32	99	
5505	Equipment Maintenance/Repair	479.95	0.00	0.00	0.00	6,365.00	6,365.00	100	
	Materials & Supplies	42,427.95	126.29	12,827.56	0.00	64,235.00	51,407.44	80	50
5400 Purchased Services									
5330	Contractual	0.00	0.00	0.00	0.00	169,142.00	169,142.00	100	
5400	Professional Services	13,140.75	0.00	8,630.37	0.00	24,750.00	16,119.63	65	
5555	Maint Agreements Other	914,510.07	193,532.52	1,259,351.75	135,731.10	2,324,745.00	929,662.15	40	
	Purchased Services	927,650.82	193,532.52	1,267,982.12	135,731.10	2,518,637.00	1,114,923.78	44	50
8900 Other Expenses									
5301	Copier Lease Expense	36,886.13	6,394.07	46,046.73	0.00	97,000.00	50,953.27	53	
5370	Memberships/Dues	0.00	0.00	5,942.42	0.00	1,500.00	-4,442.42	-296	Over
5385	Business Expenses	91.54	139.29	502.96	0.00	3,000.00	2,497.04	83	
5390	Training	16,840.26	1,650.00	6,775.08	0.00	23,500.00	16,724.92	71	
5480	Communications	80,911.48	11,906.87	77,494.80	0.00	179,000.00	101,505.20	57	
	Other Expenses	134,729.41	20,090.23	136,761.99	0.00	304,000.00	167,238.01	55	50
8910 Non-Recurring Operating									
	Non-Recurring Operating	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 935-180		1,668,834.76	330,942.98	2,064,072.36	135,731.10	4,402,121.00	2,202,317.54	50	50

Department Expense Report

Fund - Dept 935-182 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

INFORMATION SYSTEMS - RADIO		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	92,024.11	20,100.66	102,803.51	0.00	229,824.00	127,020.49	55	
4050	Salaries - Overtime	791.31	0.00	0.18	0.00	0.00	-0.18	0	Over
4690	Employee Benefits Other	34,969.39	10,902.73	53,265.02	0.00	110,824.00	57,558.98	52	
	Salaries & Employee Benefits	127,784.81	31,003.39	156,068.71	0.00	340,648.00	184,579.29	54	50
5000 Materials & Supplies									
5000	Office Expense	0.00	0.00	74.27	0.00	10,000.00	9,925.73	99	
5005	Postage & Mailing	0.00	91.50	176.52	0.00	5,000.00	4,823.48	96	
5100	Materials and Supplies	5,280.79	15,559.08	19,437.59	0.00	35,000.00	15,562.41	44	
5105	Small Tools and Equipment	1,558.54	1,308.47	2,471.20	0.00	30,000.00	27,528.80	92	
5505	Equipment Maintenance/Repair	4,160.21	0.00	1,354.60	261.25	262.00	-1,353.85	-517	Over
	Materials & Supplies	10,999.54	16,959.05	23,514.18	261.25	80,262.00	56,486.57	70	50
5400 Purchased Services									
5330	Contractual	9,600.00	1,600.00	9,600.00	0.00	39,800.00	30,200.00	76	
5400	Professional Services	628.88	1,800.00	4,550.00	0.00	10,000.00	5,450.00	55	
5555	Maint Agreements Other	20,049.95	16,962.20	16,962.20	0.00	132,000.00	115,037.80	87	
	Purchased Services	30,278.83	20,362.20	31,112.20	0.00	181,800.00	150,687.80	83	50
8900 Other Expenses									
5390	Training	8,960.50	8,875.00	8,875.00	0.00	20,000.00	11,125.00	56	
5480	Communications	13,434.21	2,357.94	14,147.64	0.00	95,000.00	80,852.36	85	
	Other Expenses	22,394.71	11,232.94	23,022.64	0.00	115,000.00	91,977.36	80	50
8910 Non-Recurring Operating									
7500	Non-Recurring Operating	0.00	0.00	0.00	0.00	425,000.00	425,000.00	100	
	Non-Recurring Operating	0.00	0.00	0.00	0.00	425,000.00	425,000.00	100	50
End Fund - Dept 935-182		191,457.89	79,557.58	233,717.73	261.25	1,142,710.00	908,731.02	80	50

Department Expense Report

Fund - Dept 935-182 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

INFORMATION SYSTEMS - RADIO

Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
Grand Totals : Admin Services		20,794,452.79	1,000,128.39	22,480,562.36	146,057.31	33,039,644.00	10,413,024.33	32 50

End Of Report Prepared for Administrative Services

Current Year Data Through 12/31/2025

**** End of Report ****

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025

City Attorney

City Attorney Expenditure by Category	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	0	0	0	0	0	426,622	0	426,622	426,622	0
Materials & Supplies	54	56	0	0	0	250	0	250	250	0
Purchased Services	6,520,950	3,565,735	127,038	1,907,315	2,034,354	179,726	650,000	829,726	(1,204,628)	245
Other Expenses	1,738	1,872	935	0	935	1,805	0	1,805	869	52
Allocations	26,518	29,422	13,037	0	13,037	57,604	0	57,604	44,567	23
Department Total	6,549,261	3,597,086	141,010	1,907,315	2,048,326	666,007	650,000	1,316,007	(732,319)	156 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2023-24	FY2024-25					
001-160 City Attorney							
4000 Salaries & Employee Benefits	0	0	0	426,622	426,622	0	
5000 Materials & Supplies	55	56	0	250	250	0	
5400 Purchased Services	449,784	370,026	127,039	179,726	52,687	71	
8900 Other Expenses	1,739	1,873	935	1,805	870	52	
8990 Allocations	26,518	29,422	13,037	57,604	44,567	23	
Total 001-160	478,096	401,377	141,011	666,007	524,996	21	50
011-160 City Attorney							
5400 Purchased Services	5,319,402	308,093	0	0	0	0	
Total 011-160	5,319,402	308,093	0	0	0	0	50
Total General/Park Funds	5,797,498	709,470	141,011	666,007	524,996	21	50
900-160 General Liability Insurance Reserve							
5400 Purchased Services	751,765	2,887,616	1,907,316	650,000	(1,257,316)	293	
Total 900-160	751,765	2,887,616	1,907,316	650,000	(1,257,316)	293	50
Total Other Funds	751,765	2,887,616	1,907,316	650,000	(1,257,316)	293	50
Department Total	6,549,263	3,597,086	2,048,327	1,316,007	(732,320)	156	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

City Attorney	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
Fund - Dept 001-160 GENERAL-CITY ATTORNEY								
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	426,622.00	426,622.00	100	50
Materials & Supplies	56.27	0.00	0.00	0.00	250.00	250.00	100	50
Purchased Services	53,823.62	47,306.96	127,038.67	0.00	179,726.00	52,687.33	29	50
Other Expenses	929.87	277.55	935.32	0.00	1,805.00	869.68	48	50
End Fund - Dept 001-160	54,809.76	47,584.51	127,973.99	0.00	608,403.00	480,429.01	79	50
Fund - Dept 011-160 Fire Victims Trs-CITY ATTORNEY								
Purchased Services	308,093.40	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 011-160	308,093.40	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 900-160 GENERAL LIAB INS RSRV-CA								
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services	1,917,797.11	149,624.98	1,907,315.87	0.00	650,000.00	-1,257,315.87	-193	50 Over
End Fund - Dept 900-160	1,917,797.11	149,624.98	1,907,315.87	0.00	650,000.00	-1,257,315.87	-193	50 OVER
Grand Totals : City Attorney	2,280,700.27	197,209.49	2,035,289.86	0.00	1,258,403.00	-776,886.86	-62	50 *OVR*

End Of Report Prepared for City Attorney

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-160 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-CITY ATTORNEY		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	0.00	0.00	0.00	0.00	274,867.00	274,867.00	100		
4690	Employee Benefits Other	0.00	0.00	0.00	0.00	151,755.00	151,755.00	100		
Salaries & Employee Benefits		0.00	0.00	0.00	0.00	426,622.00	426,622.00	100	50	
5000 Materials & Supplies										
5005	Postage & Mailing	56.27	0.00	0.00	0.00	250.00	250.00	100		
Materials & Supplies		56.27	0.00	0.00	0.00	250.00	250.00	100	50	
5400 Purchased Services										
5330	Contractual	53,823.62	47,306.96	127,038.67	0.00	179,726.00	52,687.33	29		
Purchased Services		53,823.62	47,306.96	127,038.67	0.00	179,726.00	52,687.33	29	50	
8900 Other Expenses										
5480	Communications	929.87	277.55	935.32	0.00	1,805.00	869.68	48		
Other Expenses		929.87	277.55	935.32	0.00	1,805.00	869.68	48	50	
End Fund - Dept 001-160		54,809.76	47,584.51	127,973.99	0.00	608,403.00	480,429.01	79	50	

Department Expense Report

Fund - Dept 011-160 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Fire Victims Trs-CITY ATTORNEY

Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
5400 Purchased Services								
5330	Contractual	308,093.40	0.00	0.00	0.00	0.00	0.00	0
	Purchased Services	308,093.40	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 011-160		308,093.40	0.00	0.00	0.00	0.00	0.00	0 50

Department Expense Report

Fund - Dept 900-160 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL LIAB INS RSRV-CA		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
Salaries & Employee Benefits		0.00	0.00	0.00	0.00	0.00	0.00	0	50	
5400 Purchased Services										
5332	Contractual - Special Legal	246,256.09	53,173.12	134,258.73	0.00	500,000.00	365,741.27	73		
6151	Major Litigation Costs	1,671,541.02	96,451.86	1,773,057.14	0.00	150,000.00	-1,623,057.14	-1082	Over	
Purchased Services		1,917,797.11	149,624.98	1,907,315.87	0.00	650,000.00	-1,257,315.87	-193	50	Over
End Fund - Dept 900-160		1,917,797.11	149,624.98	1,907,315.87	0.00	650,000.00	-1,257,315.87	-193	50	OVER

Department Expense Report

Fund - Dept 900-160 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL LIAB INS RSRV-CA		Prior Year's	Current					Percent	
Category	Description	Actuals	Month	Year To Date	Encum-	Budget	Balance	Remaining	
		Thru 12/2024	Actuals	Actuals	brances			Budg / Time	
Grand Totals : City Attorney		2,280,700.27	197,209.49	2,035,289.86	0.00	1,258,403.00	-776,886.86	-62	50 *OVR*

End Of Report Prepared for City Attorney

Current Year Data Through 12/31/2025

**** End of Report ****

Monthly Budget Monitoring Report

City Clerk & City Council

(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending: December, 2025**

Department Contact: Debbie Presson, City Clerk-Elections Official

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Previous: Previously we noted that Fund 011-101 is tied to the Fire Victim's Trust fund, \$110,000 was budgeted for Butte County to keep the library open for an additional day a week. The money was paid in a single payment, therefore the 100 usage was intentional and no further payments will be made this FY. Fund 051-000 is the account set aside for 1% of the TOT designated for the Arts & Culture grants, the balance of that fund is designated to be transferred to North Valley Community Foundation annually to cover the grants that are awarded by the Arts Commission.

Fund 210-180 PEG funds are currently showing over budget, however, this is due to changes in the accounts & project categories and will be rectified by transferring funds.

Overall Summary:

The City Council budget actuals are currently within budget by category and tracking to remain in budget.

The City Clerk budget actuals are currently within budget by category and are tracking to be to remain within budget.

APPROVALS:

<input checked="" type="checkbox"/>	Review	Signature	Date
<input checked="" type="checkbox"/>	Department Director		2/11/26

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025

City Clerk

City Clerk Expenditure by Category	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	908,338	1,119,793	575,786	0	575,786	1,171,688	0	1,171,688	595,901	49
Materials & Supplies	13,938	4,452	4,495	0	4,495	19,400	0	19,400	14,904	23
Purchased Services	132,915	166,865	7,000	90,777	97,777	130,675	87,928	218,603	120,825	45
Other Expenses	405,364	280,517	20,536	0	20,536	318,395	0	318,395	297,858	6
Allocations	213,035	273,953	134,115	0	134,115	293,815	0	293,815	159,700	46
Department Total	1,673,592	1,845,582	741,933	90,777	832,711	1,933,973	87,928	2,021,901	1,189,189	41 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25				
001-101 City Council						
4000 Salaries & Employee Benefits	171,694	246,524	126,937	243,487	116,550	52
5000 Materials & Supplies	4,074	1,233	1,068	10,500	9,432	10
5400 Purchased Services	11,344	22,500	0	36,000	36,000	0
8900 Other Expenses	66,031	57,377	7,928	75,700	67,772	10
8990 Allocations	82,551	89,038	38,837	93,079	54,242	42
Total 001-101	335,694	416,672	174,770	458,766	283,996	38 50
001-103 City Clerk						
4000 Salaries & Employee Benefits	736,644	873,269	448,850	928,201	479,351	48
5000 Materials & Supplies	9,865	3,219	3,427	8,900	5,473	39
5400 Purchased Services	34,455	58,348	7,000	94,675	87,675	7
8900 Other Expenses	339,333	113,140	12,609	242,695	230,086	5
8990 Allocations	130,484	184,916	95,278	200,736	105,458	47
Total 001-103	1,250,781	1,232,892	567,164	1,475,207	908,043	38 50
011-101 City Council						
8900 Other Expenses	0	110,000	0	0	0	0
Total 011-101	0	110,000	0	0	0	0 50
052-101 City Council						
5400 Purchased Services	0	0	0	0	0	0
Total 052-101	0	0	0	0	0	0 50
Total General/Park Funds	1,586,475	1,759,564	741,934	1,933,973	1,192,039	38 50

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
City Clerk

City Clerk	Prior Year Actuals		FY2025-26	FY2025-26	Remaining	Percent	
Department Summary by Fund-Activity	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted	Budget	Used	Budg / Time
051-000 Arts and Culture							
5400 Purchased Services	43,905	38,485	38,435	38,435	0	100	
Total 051-000	43,905	38,485	38,435	38,435	0	100	50
210-103 PEG - Public, Educational & Government							
5400 Purchased Services	0	47,533	52,343	49,493	(2,850)	106	
Total 210-103	0	47,533	52,343	49,493	(2,850)	106	50
210-180 PEG - Public, Educational & Government							
5400 Purchased Services	43,212	0	0	0	0	0	
Total 210-180	43,212	0	0	0	0	0	50
Total Other Funds	87,117	86,018	90,778	87,928	(2,850)	103	50
Department Total	1,673,592	1,845,582	832,712	2,021,901	1,189,189	41	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

City Clerk	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
Fund - Dept 001-101 GENERAL-CITY COUNCIL								
Salaries & Employee Benefits	124,177.34	21,985.68	126,936.95	0.00	243,487.00	116,550.05	48	50
Materials & Supplies	27.10	0.00	1,068.47	0.00	10,500.00	9,431.53	90	50
Purchased Services	0.00	0.00	0.00	0.00	36,000.00	36,000.00	100	50
Other Expenses	13,798.79	1,408.51	7,927.57	0.00	75,700.00	67,772.43	90	50
End Fund - Dept 001-101	138,003.23	23,394.19	135,932.99	0.00	365,687.00	229,754.01	63	50
Fund - Dept 001-103 GENERAL-CITY CLERK								
Salaries & Employee Benefits	424,905.11	71,501.75	448,849.97	0.00	928,201.00	479,351.03	52	50
Materials & Supplies	1,333.35	2,365.08	3,426.97	0.00	8,900.00	5,473.03	61	50
Purchased Services	6,000.00	4,000.00	7,000.00	6,110.00	94,675.00	81,565.00	86	50
Other Expenses	13,974.67	1,116.14	12,608.56	0.00	242,695.00	230,086.44	95	50
End Fund - Dept 001-103	446,213.13	78,982.97	471,885.50	6,110.00	1,274,471.00	796,475.50	62	50
Fund - Dept 011-101 FIRE VICTIM TRUST								
Other Expenses	110,000.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 011-101	110,000.00	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 051-000 ARTS AND CULTURE								
Purchased Services	38,485.00	0.00	38,435.00	0.00	38,435.00	0.00	0	50
End Fund - Dept 051-000	38,485.00	0.00	38,435.00	0.00	38,435.00	0.00	0	50
Fund - Dept 052-101 Specialized Community Services								
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 052-101	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 210-103 PEG - CITY CLERK								
Purchased Services	47,532.87	0.00	52,342.74	0.00	49,493.00	-2,849.74	-6	50 Over
End Fund - Dept 210-103	47,532.87	0.00	52,342.74	0.00	49,493.00	-2,849.74	-6	50 OVER
Fund - Dept 210-180 PEG - INFORMATION SYSTEMS								
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 210-180	0.00	0.00	0.00	0.00	0.00	0.00	0	50

Department Expense Report

Current Year Data Through 12/31/2025

Multi Fund/Dept Budget Year: 2026

Budget Version 10: Working

City Clerk		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
Grand Totals : City Clerk		780,234.23	102,377.16	698,596.23	6,110.00	1,728,086.00	1,023,379.77	59	50

End Of Report Prepared for City Clerk

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-101 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-CITY COUNCIL		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4020	Salaries - Hourly Pay	86,711.25	14,205.00	85,230.00	0.00	170,460.00	85,230.00	50		
4690	Employee Benefits Other	37,466.09	7,780.68	41,706.95	0.00	73,027.00	31,320.05	43		
Salaries & Employee Benefits		124,177.34	21,985.68	126,936.95	0.00	243,487.00	116,550.05	48	50	
5000 Materials & Supplies										
5000	Office Expense	27.10	0.00	0.00	0.00	1,000.00	1,000.00	100		
5010	Outside Printing Expense	0.00	0.00	1,068.47	0.00	9,500.00	8,431.53	89		
Materials & Supplies		27.10	0.00	1,068.47	0.00	10,500.00	9,431.53	90	50	
5400 Purchased Services										
5400	Professional Services	0.00	0.00	0.00	0.00	36,000.00	36,000.00	100		
Purchased Services		0.00	0.00	0.00	0.00	36,000.00	36,000.00	100	50	
8900 Other Expenses										
5370	Memberships/Dues	0.00	0.00	0.00	0.00	33,600.00	33,600.00	100		
5385	Business Expenses	733.42	0.00	14.75	0.00	2,100.00	2,085.25	99		
5386	Conference Expenses	2,832.03	403.40	2,518.50	0.00	3,000.00	481.50	16		
5390	Training	2,250.00	0.00	0.00	0.00	7,000.00	7,000.00	100		
5480	Communications	251.74	43.24	259.44	0.00	1,500.00	1,240.56	83		
6053	Boards and Commissions Expense	509.36	0.00	0.00	0.00	5,000.00	5,000.00	100		
6056	Meeting Expenses	6,601.49	830.01	4,806.00	0.00	7,500.00	2,694.00	36		
6114	Council Broadcasts	620.75	131.86	328.88	0.00	16,000.00	15,671.12	98		
Other Expenses		13,798.79	1,408.51	7,927.57	0.00	75,700.00	67,772.43	90	50	
End Fund - Dept 001-101		138,003.23	23,394.19	135,932.99	0.00	365,687.00	229,754.01	63	50	

Department Expense Report

Fund - Dept 001-103 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-CITY CLERK		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	271,478.23	45,979.74	291,067.32	0.00	587,780.00	296,712.68	50	
4020	Salaries - Hourly Pay	0.00	750.00	2,245.00	0.00	20,000.00	17,755.00	89	
4050	Salaries - Overtime	2,411.55	88.11	2,365.50	0.00	7,373.00	5,007.50	68	
4690	Employee Benefits Other	151,015.33	24,683.90	153,172.15	0.00	313,048.00	159,875.85	51	
Salaries & Employee Benefits		424,905.11	71,501.75	448,849.97	0.00	928,201.00	479,351.03	52	50
5000 Materials & Supplies									
5000	Office Expense	1,050.46	309.10	1,057.26	0.00	6,000.00	4,942.74	82	
5005	Postage & Mailing	156.00	0.00	1.48	0.00	1,000.00	998.52	100	
5010	Outside Printing Expense	37.89	2,055.98	2,224.23	0.00	1,000.00	-1,224.23	-122	Over
5050	Books/Periodicals/Software	89.00	0.00	144.00	0.00	900.00	756.00	84	
Materials & Supplies		1,333.35	2,365.08	3,426.97	0.00	8,900.00	5,473.03	61	50
5400 Purchased Services									
5330	Contractual	6,000.00	3,000.00	6,000.00	0.00	48,565.00	42,565.00	88	
5400	Professional Services	0.00	1,000.00	1,000.00	6,110.00	46,110.00	39,000.00	85	
Purchased Services		6,000.00	4,000.00	7,000.00	6,110.00	94,675.00	81,565.00	86	50
8900 Other Expenses									
5140	Advertising/Marketing	1,516.06	0.00	0.00	0.00	8,000.00	8,000.00	100	
5370	Memberships/Dues	150.00	0.00	820.00	0.00	4,295.00	3,475.00	81	
5385	Business Expenses	0.00	0.00	0.00	0.00	2,400.00	2,400.00	100	
5386	Conference Expenses	165.00	605.92	4,642.09	0.00	7,500.00	2,857.91	38	
5390	Training	2,530.18	176.00	1,531.56	0.00	7,500.00	5,968.44	80	
5480	Communications	1,425.68	334.22	1,383.33	0.00	3,000.00	1,616.67	54	
6050	Elections	3,335.85	0.00	2,769.82	0.00	200,000.00	197,230.18	99	
6053	Boards and Commissions Expense	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
6150	Municipal Code Update	4,851.90	0.00	1,461.76	0.00	8,000.00	6,538.24	82	
Other Expenses		13,974.67	1,116.14	12,608.56	0.00	242,695.00	230,086.44	95	50
End Fund - Dept 001-103		446,213.13	78,982.97	471,885.50	6,110.00	1,274,471.00	796,475.50	62	50

Department Expense Report

Fund - Dept 011-101 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

FIRE VICTIM TRUST		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2024	Actuals	Actuals				Budg / Time
8900 Other Expenses								
6118	B.C. Library Funding Assist.	110,000.00	0.00	0.00	0.00	0.00	0.00	0
	Other Expenses	110,000.00	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 011-101		110,000.00	0.00	0.00	0.00	0.00	0.00	0 50

Department Expense Report

Fund - Dept 051-000 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

ARTS AND CULTURE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2024	Actuals	Actuals				Budg / Time
5400 Purchased Services								
5330	Contractual	38,485.00	0.00	38,435.00	0.00	38,435.00	0.00	0
	Purchased Services	38,485.00	0.00	38,435.00	0.00	38,435.00	0.00	0 50
End Fund - Dept 051-000		38,485.00	0.00	38,435.00	0.00	38,435.00	0.00	0 50

Department Expense Report

Fund - Dept 210-103 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PEG - CITY CLERK		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category Description		Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
5400 Purchased Services										
5555	Maint Agreements Other	47,532.87	0.00	52,342.74	0.00	49,493.00	-2,849.74	-6	Over	
	Purchased Services	47,532.87	0.00	52,342.74	0.00	49,493.00	-2,849.74	-6	50	Over
End Fund - Dept 210-103		47,532.87	0.00	52,342.74	0.00	49,493.00	-2,849.74	-6	50	OVER

Department Expense Report

Fund - Dept 210-180 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PEG - INFORMATION SYSTEMS

Category Description

**Prior Year's
Actuals
Thru 12/2024**

**Current
Month
Actuals**

**Year To Date
Actuals**

**Encum-
brances**

Budget

Balance

**Percent
Remaining
Budg / Time**

Grand Totals : City Clerk

780,234.23

102,377.16

698,596.23

6,110.00

1,728,086.00

1,023,379.77

59 50

End Of Report Prepared for City Clerk

Current Year Data Through 12/31/2025

**** End of Report ****

Budget Monitoring Report

City Manager's Office and Economic Development

(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending:** December 31, 2025

Department Contact: Mark Sorensen, City Manager

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary:

The City Manager budget actuals are currently within budget by category and tracking to remain in budget.

The Economic Development budget actuals are currently within budget by category and tracking to remain in budget.

APPROVALS:

X	Review	Signature	Date
X	Department Director	Mark Sorensen	

Digitally signed by Mark Sorensen
Date: 2026.02.06 15:24:25 -08'00'

**City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025**

City Manager

City Manager Expenditure by Category	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	850,951	856,507	330,716	0	330,716	922,154	0	922,154	591,437	36
Materials & Supplies	6,602	4,273	1,318	0	1,318	7,395	2,119	9,514	8,195	14
Purchased Services	118,918	99,877	52,704	0	52,704	380,861	13,725	394,586	341,881	13
Other Expenses	142,813	119,668	48,185	0	48,185	142,903	500	143,403	95,217	34
Allocations	159,124	194,207	82,546	0	82,546	204,852	0	204,852	122,306	40
Department Total	1,278,410	1,274,535	515,471	0	515,471	1,658,165	16,344	1,674,509	1,159,037	31 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25				
001-106 City Management						
4000 Salaries & Employee Benefits	840,534	856,508	330,717	922,154	591,437	36
5000 Materials & Supplies	6,602	4,274	1,319	6,895	5,576	19
5400 Purchased Services	26,919	20,360	2,061	219,640	217,579	1
8900 Other Expenses	17,394	18,069	8,790	27,600	18,810	32
8990 Allocations	157,727	193,695	82,332	204,020	121,688	40
Total 001-106	1,049,176	1,092,906	425,219	1,380,309	955,090	31 50
001-112 Economic Development						
5000 Materials & Supplies	0	0	0	500	500	0
5400 Purchased Services	78,825	79,517	50,643	161,221	110,578	31
8900 Other Expenses	125,420	101,599	39,396	115,303	75,907	34
8990 Allocations	1,397	513	214	832	618	26
Total 001-112	205,642	181,629	90,253	277,856	187,603	32 50
Total General/Park Funds	1,254,818	1,274,535	515,472	1,658,165	1,142,693	31 50
050-106 Donations						
5000 Materials & Supplies	0	0	0	2,119	2,119	0
Total 050-106	0	0	0	2,119	2,119	0 50
100-106 Grants-Operating Activities						
8900 Other Expenses	0	0	0	500	500	0
Total 100-106	0	0	0	500	500	0 50
875-000 Cannabis Permit Program						

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
City Manager

City Manager Department Summary by Fund-Activity	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used	
	FY2023-24	FY2024-25				Budg /	Time
Total 875-000	0	0	0	0	0	0	50
875-106 Cannabis Permit Program							
4000 Salaries & Employee Benefits	10,417	0	0	0	0	0	
5400 Purchased Services	13,175	0	0	13,725	13,725	0	
Total 875-106	23,592	0	0	13,725	13,725	0	50
Total Other Funds	23,592	0	0	16,344	16,344	0	50
Department Total	1,278,410	1,274,535	515,472	1,674,509	1,159,037	31	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

City Manager	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
Fund - Dept 001-106 GENERAL-CITY MANAGER								
Salaries & Employee Benefits	416,647.74	73,552.48	330,716.94	0.00	922,154.00	591,437.06	64	50
Materials & Supplies	891.07	205.60	1,318.80	0.00	6,895.00	5,576.20	81	50
Purchased Services	11,498.75	0.00	2,061.25	79,172.50	219,640.00	138,406.25	63	50
Other Expenses	10,885.37	694.73	8,789.60	0.00	27,600.00	18,810.40	68	50
End Fund - Dept 001-106	439,922.93	74,452.81	342,886.59	79,172.50	1,176,289.00	754,229.91	64	50
Fund - Dept 001-112 GENERAL-ECONOMIC DEVEL								
Materials & Supplies	0.00	0.00	0.00	0.00	500.00	500.00	100	50
Purchased Services	50,627.63	0.00	50,643.14	0.00	161,221.00	110,577.86	69	50
Other Expenses	38,869.63	20,031.56	39,395.56	20,000.00	115,303.00	55,907.44	48	50
End Fund - Dept 001-112	89,497.26	20,031.56	90,038.70	20,000.00	277,024.00	166,985.30	60	50
Fund - Dept 050-106 DONATIONS-CITY MANAGER								
Materials & Supplies	0.00	0.00	0.00	0.00	2,119.00	2,119.00	100	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 050-106	0.00	0.00	0.00	0.00	2,119.00	2,119.00	100	50
Fund - Dept 100-106 GRANTS CITY MANAGEMENT								
Other Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	50
End Fund - Dept 100-106	0.00	0.00	0.00	0.00	500.00	500.00	100	50
Fund - Dept 875-000 Cannabis Permit Program								
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 875-000	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 875-106 Cannabis Permit Program								
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Purchased Services	0.00	0.00	0.00	13,725.00	13,725.00	0.00	0	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 875-106	0.00	0.00	0.00	13,725.00	13,725.00	0.00	0	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

City Manager		Prior Year's	Current				Percent	
Category	Description	Actuals	Month	Year To Date	Encum-	Budget	Balance	Remaining
		Thru 12/2024	Actuals	Actuals	brances			Budg / Time
Grand Totals : City Manager		529,420.19	94,484.37	432,925.29	112,897.50	1,469,657.00	923,834.21	63 50

End Of Report Prepared for City Manager

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-106 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-CITY MANAGER		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	262,197.29	43,215.35	217,185.38	0.00	592,382.00	375,196.62	63		
4050	Salaries - Overtime	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100		
4690	Employee Benefits Other	154,450.45	30,337.13	113,531.56	0.00	314,772.00	201,240.44	64		
Salaries & Employee Benefits		416,647.74	73,552.48	330,716.94	0.00	922,154.00	591,437.06	64	50	
5000 Materials & Supplies										
5000	Office Expense	594.72	118.36	736.54	0.00	3,000.00	2,263.46	75		
5005	Postage & Mailing	79.35	0.00	32.80	0.00	275.00	242.20	88		
5010	Outside Printing Expense	0.00	38.24	253.46	0.00	3,000.00	2,746.54	92		
5050	Books/Periodicals/Software	217.00	49.00	296.00	0.00	600.00	304.00	51		
6261	Records Purge	0.00	0.00	0.00	0.00	20.00	20.00	100		
Materials & Supplies		891.07	205.60	1,318.80	0.00	6,895.00	5,576.20	81	50	
5400 Purchased Services										
5400	Professional Services	11,498.75	0.00	2,061.25	79,172.50	219,640.00	138,406.25	63		
Purchased Services		11,498.75	0.00	2,061.25	79,172.50	219,640.00	138,406.25	63	50	
8900 Other Expenses										
5370	Memberships/Dues	4,693.83	0.00	3,500.00	0.00	6,000.00	2,500.00	42		
5385	Business Expenses	1,479.12	0.00	878.79	0.00	2,000.00	1,121.21	56		
5386	Conference Expenses	1,860.14	0.00	1,700.00	0.00	9,000.00	7,300.00	81		
5390	Training	25.00	0.00	25.00	0.00	5,000.00	4,975.00	100		
5480	Communications	2,677.37	694.73	2,685.81	0.00	5,300.00	2,614.19	49		
6667	Public Information Officer Exp	149.91	0.00	0.00	0.00	300.00	300.00	100		
Other Expenses		10,885.37	694.73	8,789.60	0.00	27,600.00	18,810.40	68	50	
End Fund - Dept 001-106		439,922.93	74,452.81	342,886.59	79,172.50	1,176,289.00	754,229.91	64	50	

Department Expense Report

Fund - Dept 001-112 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-ECONOMIC DEVEL		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024						Budg / Time	
5000 Materials & Supplies									
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	500.00	500.00	100	
	Materials & Supplies	0.00	0.00	0.00	0.00	500.00	500.00	100	50
5400 Purchased Services									
5330	Contractual	50,627.63	0.00	50,643.14	0.00	111,221.00	60,577.86	54	
5400	Professional Services	0.00	0.00	0.00	0.00	50,000.00	50,000.00	100	
	Purchased Services	50,627.63	0.00	50,643.14	0.00	161,221.00	110,577.86	69	50
8900 Other Expenses									
5370	Memberships/Dues	15,500.00	0.00	16,433.83	0.00	16,500.00	66.17	0	
5385	Business Expenses	551.80	0.00	468.00	0.00	2,500.00	2,032.00	81	
5386	Conference Expenses	3,975.40	0.00	2,400.00	0.00	6,500.00	4,100.00	63	
5480	Communications	92.43	31.56	93.73	0.00	190.00	96.27	51	
6109	Economic Services	18,750.00	20,000.00	20,000.00	20,000.00	89,613.00	49,613.00	55	
	Other Expenses	38,869.63	20,031.56	39,395.56	20,000.00	115,303.00	55,907.44	48	50
End Fund - Dept 001-112		89,497.26	20,031.56	90,038.70	20,000.00	277,024.00	166,985.30	60	50

Department Expense Report

Fund - Dept 050-106 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DONATIONS-CITY MANAGER

Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5000 Materials & Supplies								
6250	Donations - Expense	0.00	0.00	0.00	0.00	2,119.00	2,119.00	100
	Materials & Supplies	0.00	0.00	0.00	0.00	2,119.00	2,119.00	100 50
5400 Purchased Services								
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 050-106		0.00	0.00	0.00	0.00	2,119.00	2,119.00	100 50

Department Expense Report

Fund - Dept 100-106 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GRANTS CITY MANAGEMENT

Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
8900 Other Expenses								
6667	Public Information Officer Exp	0.00	0.00	0.00	0.00	500.00	500.00	100
	Other Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100 50
End Fund - Dept 100-106		0.00	0.00	0.00	0.00	500.00	500.00	100 50

Department Expense Report

Fund - Dept 875-106 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Cannabis Permit Program		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
5000 Materials & Supplies									
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0	50
5400 Purchased Services									
5400	Professional Services	0.00	0.00	0.00	13,725.00	13,725.00	0.00	0	
Purchased Services		0.00	0.00	0.00	13,725.00	13,725.00	0.00	0	50
8900 Other Expenses									
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 875-106		0.00	0.00	0.00	13,725.00	13,725.00	0.00	0	50

Department Expense Report

Fund - Dept 875-106 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Cannabis Permit Program		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining
Category	Description	Thru 12/2024	Actuals	Actuals			Budg / Time	
Grand Totals : City Manager		529,420.19	94,484.37	432,925.29	112,897.50	1,469,657.00	923,834.21	63 50

End Of Report Prepared for City Manager

Current Year Data Through 12/31/2025

**** End of Report ****

Monthly Budget Monitoring Report

Community Development Department

(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending:** December 31, 2025

Department Contact: Brendan Vieg, Community Development Director

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary:

The Community Development Department's Fiscal Year 2025-26 expense reports as provided by the Finance Division have been reviewed by CDD staff, and expenditures do not exceed budget appropriations. The Department's Operating Summary figures, as of December 31, 2025, show 42% of the total departmental budget used and 50% of the time used in the fiscal year.

Items of Interest:

NEW:

Item #1:

Location: CDD 875-535 Cannabis Permit Program
Expenditure Item: 4000 Salaries & Employee Benefits (61%)
Description: 4000 Salaries – The City's Code Enforcement Supervisor manages the Cannabis Permit Program.
Analysis: This budget line item is used for staff time managing the Cannabis Permit Program. These costs are fully reimbursed through user fees charged with initial and renewal of permits.
Action Plan: No action is necessary, continue to monitor.

Item #2:

Location: CDD 935-185 Information Systems
Expenditure Item: 8900 Other Expenses (61%)
Description: 5390 Training – Funds to provide GIS staff with professional development and training.
Analysis: This budget is set up for the GIS staff to attend the ESRI Conference in July.
Action Plan: No action is necessary, continue to monitor.

Item #3:

Location: CDD 935-185 Information Systems
Expenditure Item: 8990 Allocations (88%)
Description: 5030 Insurance – Liability insurance is managed by Finance and is based on the number of staff. It is unpredictable in the timing of payments as it is based on settlements.
Analysis: GIS is the only division with an allocation of only insurance. Other divisions show a lower percentage for the category because they also have allocations to support

departments, which balance the percentage in this category. All divisions show an equally high percentage for insurance.

Action Plan: No action is necessary, continue to monitor.

PREVIOUS:

Item #1:

Location: CDD 001-510 Planning
Expenditure Item: 8900 Other Expenses (60%)
Description: 6108 LAFCO Operations – This is the City’s apportioned share of Butte Local Agency Formation Commission (LAFCO) operating expenses for FY 2025-26, and other LAFCO and annexation expenses.
Analysis: This budget line item is used for the annual LAFCO apportionment, which has already been billed and paid in full, as required by the agreement. This year’s annual payment is within the budget amount.
Action Plan: No action is necessary, continue to monitor.

Item #2:

Location: CDD 394-540 Permanent Local Housing Allocation Program (723%)
Expenditure Item: 5400 Purchased Services (0%)
Description: 5330 Contractual – The Department spends down the remaining contract for the Torres Shelter through this category.
Analysis: The Housing Division has requested Finance bring a supplemental to City Council for approval of a budget allocation of \$416,300 to cover contract expenses.
Action Plan: No action is necessary, continue to monitor.

APPROVALS:

Review	Signature	Date
Brendan Vieg, Community Development Director	<i>Brendan Vieg</i>	02/06/26

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Community Development

Community Development Expenditure by Category	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	4,076,203	4,215,946	448,033	1,687,159	2,135,192	943,679	3,746,044	4,689,723	2,554,530	46
Materials & Supplies	36,634	26,874	2,045	5,352	7,398	33,609	57,581	91,190	83,791	8
Purchased Services	1,156,323	1,221,995	43,969	196,571	240,540	190,000	922,498	1,112,498	871,957	22
Other Expenses	305,135	328,509	222,596	36,276	258,872	385,855	143,505	529,360	270,487	49
Allocations	1,247,327	1,364,230	101,618	643,243	744,862	255,015	1,348,541	1,603,556	858,693	46
Department Total	6,821,624	7,157,556	818,263	2,568,603	3,386,866	1,808,158	6,218,169	8,026,327	4,639,460	42 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25				
001-510 Planning						
4000 Salaries & Employee Benefits	374,621	308,049	169,685	388,338	218,653	44
5000 Materials & Supplies	1,111	1,549	301	3,312	3,011	9
5400 Purchased Services	0	0	0	40,000	40,000	0
8900 Other Expenses	215,970	233,765	218,869	366,845	147,976	60
8990 Allocations	213,238	151,691	49,556	142,085	92,529	35
Total 001-510	804,940	695,054	438,411	940,580	502,169	47 50
001-520 Building Inspection						
4000 Salaries & Employee Benefits	0	3,724	1,871	0	-1,871	0
Total 001-520	0	3,724	1,871	0	(1,871)	0 50
001-535 Code Enforcement						
4000 Salaries & Employee Benefits	537,661	551,315	276,478	555,341	278,863	50
5000 Materials & Supplies	6,212	5,679	1,745	30,297	28,552	6
5400 Purchased Services	115,656	108,927	43,969	150,000	106,031	29
8900 Other Expenses	12,913	13,223	3,727	19,010	15,283	20
8990 Allocations	84,264	107,187	52,062	112,560	60,498	46
Total 001-535	756,706	786,331	377,981	867,208	489,227	44 50
001-540 Housing						
4000 Salaries & Employee Benefits	0	0	0	0	0	0
8990 Allocations	0	0	0	370	370	0
Total 001-540	0	0	0	370	370	0 50

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Community Development

Community Development	Prior Year Actuals		FY2025-26	FY2025-26	Remaining	Percent	
Department Summary by Fund-Activity	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted	Budget	Used Budg / Time	
Total General/Park Funds	1,561,646	1,485,109	818,263	1,808,158	989,895	45	50
201-540 Community Development Blk Grant							
4000 Salaries & Employee Benefits	286,315	221,326	118,218	259,725	141,507	46	
Total 201-540	286,315	221,326	118,218	259,725	141,507	46	50
201-995 Community Development Blk Grant							
8990 Allocations	47,154	47,154	33,194	66,387	33,193	50	
Total 201-995	47,154	47,154	33,194	66,387	33,193	50	50
203-000 Community Development Blk Grant - DR							
4000 Salaries & Employee Benefits	(35,685)	(283)	0	0	0	0	
Total 203-000	(35,685)	(283)	0	0	0	0	50
203-540 Community Development Blk Grant - DR							
4000 Salaries & Employee Benefits	138,720	255,575	80,299	213,751	133,452	38	
Total 203-540	138,720	255,575	80,299	213,751	133,452	38	50
203-995 Community Development Blk Grant - DR							
8990 Allocations	31,624	35,106	6,810	13,620	6,810	50	
Total 203-995	31,624	35,106	6,810	13,620	6,810	50	50
206-540 HOME - Federal Grants							
4000 Salaries & Employee Benefits	35,144	31,959	13,958	27,722	13,764	50	
Total 206-540	35,144	31,959	13,958	27,722	13,764	50	50
206-995 HOME - Federal Grants							
8990 Allocations	31,695	31,695	6,039	12,078	6,039	50	
Total 206-995	31,695	31,695	6,039	12,078	6,039	50	50
213-995 Abandoned Vehicle Abatement							
Total 213-995	0	0	0	0	0	0	50
316-520 CASp Certification and Training Fund							
4000 Salaries & Employee Benefits	23,756	28,913	8,486	29,745	21,259	29	
5000 Materials & Supplies	0	0	0	500	500	0	
5400 Purchased Services	0	0	0	5,000	5,000	0	
8900 Other Expenses	7,862	1,634	0	17,000	17,000	0	
8990 Allocations	2,896	3,780	1,694	4,720	3,026	36	
Total 316-520	34,514	34,327	10,180	56,965	46,785	18	50
392-540 Affordable Housing							
4000 Salaries & Employee Benefits	128,968	115,197	79,378	140,667	61,289	56	
5000 Materials & Supplies	737	691	350	3,495	3,145	10	

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Community Development

Community Development	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
Department Summary by Fund-Activity	FY2023-24	FY2024-25					
5400 Purchased Services	18,529	(38,118)	14,155	70,226	56,071	20	
8900 Other Expenses	5,721	8,191	6,555	15,855	9,300	41	
8990 Allocations	89,261	96,280	38,051	91,107	53,056	42	
Total 392-540	243,216	182,241	138,489	321,350	182,861	43	50
392-995 Affordable Housing							
8990 Allocations	19,868	16,386	21,367	42,734	21,367	50	
Total 392-995	19,868	16,386	21,367	42,734	21,367	50	50
394-000 Permanent Local Housing Allocation Program							
Total 394-000	0	0	0	0	0	0	50
394-540 Permanent Local Housing Allocation Program							
4000 Salaries & Employee Benefits	33,178	28,552	8,745	20,389	11,644	43	
5400 Purchased Services	0	633,702	138,743	0	(138,743)	0	
8990 Allocations	543	0	0	0	0	0	
Total 394-540	33,721	662,254	147,488	20,389	(127,099)	723	50
394-995 Permanent Local Housing Allocation Program							
8990 Allocations	0	0	16,298	32,595	16,297	50	
Total 394-995	0	0	16,298	32,595	16,297	50	50
863-510 Subdivisions							
4000 Salaries & Employee Benefits	115,575	72,816	54,675	157,183	102,508	35	
5000 Materials & Supplies	5,755	2,382	0	9,773	9,773	0	
5400 Purchased Services	158,104	6,393	20,228	300,000	279,772	7	
8900 Other Expenses	7,221	6,257	3,194	18,970	15,776	17	
8990 Allocations	23,672	35,906	16,148	47,921	31,773	34	
Total 863-510	310,327	123,754	94,245	533,847	439,602	18	50
871-520 Private Development - Building							
4000 Salaries & Employee Benefits	1,668,431	1,821,241	900,558	2,030,285	1,129,727	44	
5000 Materials & Supplies	12,005	5,988	1,656	17,046	15,390	10	
5400 Purchased Services	729,367	395,599	8,029	207,941	199,912	4	
8900 Other Expenses	38,946	46,986	16,791	62,379	45,588	27	
8990 Allocations	248,476	333,608	175,331	374,459	199,128	47	
Total 871-520	2,697,225	2,603,422	1,102,365	2,692,110	1,589,745	41	50
871-995 Private Development - Building							
8990 Allocations	145,115	145,115	124,007	248,014	124,007	50	
Total 871-995	145,115	145,115	124,007	248,014	124,007	50	50
872-000 Private Development - Planning							

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Community Development

Community Development	Prior Year Actuals		FY2025-26	FY2025-26	Remaining	Percent	
Department Summary by Fund-Activity	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted	Budget	Used	Budg / Time
Total 872-000	0	0	0	0	0	0	50
872-510 Private Development - Planning							
4000 Salaries & Employee Benefits	490,566	534,640	289,245	591,628	302,383	49	
5000 Materials & Supplies	9,562	4,710	997	13,350	12,353	7	
5400 Purchased Services	92,608	63,650	227	130,410	130,183	0	
8900 Other Expenses	12,428	12,698	6,234	23,601	17,367	26	
8990 Allocations	182,511	226,243	110,850	239,580	128,730	46	
Total 872-510	787,675	841,941	407,553	998,569	591,016	41	50
872-995 Private Development - Planning							
8990 Allocations	115,974	115,974	73,172	146,344	73,172	50	
Total 872-995	115,974	115,974	73,172	146,344	73,172	50	50
875-535 Cannabis Permit Program							
4000 Salaries & Employee Benefits	0	5,172	2,928	4,779	1,851	61	
5400 Purchased Services	0	14,970	10,000	148,155	138,155	7	
8990 Allocations	0	213	318	311	(7)	102	
Total 875-535	0	20,355	13,246	153,245	139,999	9	50
875-995 Cannabis Permit Program							
8990 Allocations	0	0	6,881	13,762	6,881	50	
Total 875-995	0	0	6,881	13,762	6,881	50	50
935-185 Information Systems							
4000 Salaries & Employee Benefits	278,953	237,752	130,670	270,170	139,500	48	
5000 Materials & Supplies	1,253	5,875	2,350	13,417	11,067	18	
5400 Purchased Services	42,060	36,871	5,189	60,766	55,577	9	
8900 Other Expenses	4,075	5,756	3,502	5,700	2,198	61	
8990 Allocations	11,038	17,893	13,086	14,909	1,823	88	
Total 935-185	337,379	304,147	154,797	364,962	210,165	42	50
Total Other Funds	5,259,981	5,672,448	2,568,606	6,218,169	3,649,563	41	50
Department Total	6,821,627	7,157,557	3,386,869	8,026,327	4,639,458	42	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Community Development		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
Fund - Dept 001-510 GENERAL-PLANNING									
	Salaries & Employee Benefits	150,128.51	26,741.54	169,684.94	0.00	388,338.00	218,653.06	56	50
	Materials & Supplies	840.34	0.00	300.54	0.00	3,312.00	3,011.46	91	50
	Purchased Services	0.00	0.00	0.00	0.00	40,000.00	40,000.00	100	50
	Other Expenses	232,029.93	0.00	218,868.82	17,592.64	366,845.00	130,383.54	36	50
End Fund - Dept 001-510		382,998.78	26,741.54	388,854.30	17,592.64	798,495.00	392,048.06	49	50
Fund - Dept 001-520 GENERAL-BUILDING INSPECTION									
	Salaries & Employee Benefits	2,310.02	283.60	1,870.83	0.00	0.00	-1,870.83	0	50 Over
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 001-520		2,310.02	283.60	1,870.83	0.00	0.00	-1,870.83	0	50 OVER
Fund - Dept 001-535 CODE ENFORCEMENT									
	Salaries & Employee Benefits	247,468.03	43,354.25	276,477.74	0.00	555,341.00	278,863.26	50	50
	Materials & Supplies	2,984.44	805.37	1,745.12	0.00	30,297.00	28,551.88	94	50
	Purchased Services	37,821.99	225.00	43,969.30	0.00	150,000.00	106,030.70	71	50
	Other Expenses	5,553.10	527.23	3,727.42	0.00	19,010.00	15,282.58	80	50
End Fund - Dept 001-535		293,827.56	44,911.85	325,919.58	0.00	754,648.00	428,728.42	57	50
Fund - Dept 201-540 HOUSING/COM DEV-CDBG									
	Salaries & Employee Benefits	123,687.30	19,188.01	118,218.11	0.00	259,725.00	141,506.89	54	50
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 201-540		123,687.30	19,188.01	118,218.11	0.00	259,725.00	141,506.89	54	50
Fund - Dept 203-000 Comm DevImpt Block Grant - DR									
	Other Expenses	6,408,543.04	0.00	51,792.49	0.00	0.00	-51,792.49	0	50 Over
End Fund - Dept 203-000		6,408,543.04	0.00	51,792.49	0.00	0.00	-51,792.49	0	50 OVER
Fund - Dept 203-540 Comm DevImpt Block Grant - DR									
	Salaries & Employee Benefits	131,788.88	14,210.75	80,299.30	0.00	213,751.00	133,451.70	62	50
End Fund - Dept 203-540		131,788.88	14,210.75	80,299.30	0.00	213,751.00	133,451.70	62	50
Fund - Dept 206-540 HOME FD GRANTS HOUSING									
	Salaries & Employee Benefits	14,881.23	2,209.90	13,958.26	0.00	27,722.00	13,763.74	50	50
End Fund - Dept 206-540		14,881.23	2,209.90	13,958.26	0.00	27,722.00	13,763.74	50	50
Fund - Dept 316-520 CASp Cert & Training									
	Salaries & Employee Benefits	6,121.43	1,372.29	8,485.92	0.00	29,745.00	21,259.08	71	50
	Materials & Supplies	0.00	0.00	0.00	0.00	500.00	500.00	100	50
	Purchased Services	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100	50
	Other Expenses	253.97	0.00	0.00	0.00	17,000.00	17,000.00	100	50
End Fund - Dept 316-520		6,375.40	1,372.29	8,485.92	0.00	52,245.00	43,759.08	84	50
Fund - Dept 392-540 LOW-MOD HOUSING ASSET FUND									
	Salaries & Employee Benefits	67,752.87	15,772.38	79,378.48	0.00	140,667.00	61,288.52	44	50
	Materials & Supplies	443.79	76.48	349.88	0.00	3,495.00	3,145.12	90	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Community Development		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
	Purchased Services	-49,204.61	0.00	14,155.11	0.00	70,226.00	56,070.89	80	50
	Other Expenses	3,711.57	1,311.11	6,555.15	0.00	15,855.00	9,299.85	59	50
End Fund - Dept 392-540		22,703.62	17,159.97	100,438.62	0.00	230,243.00	129,804.38	56	50
Fund - Dept 394-540 PLHA									
	Salaries & Employee Benefits	18,711.84	1,294.58	8,744.52	0.00	20,389.00	11,644.48	57	50
	Purchased Services	286,286.74	65,041.43	138,743.12	0.00	0.00	-138,743.12	0	50 Over
End Fund - Dept 394-540		304,998.58	66,336.01	147,487.64	0.00	20,389.00	-127,098.64	-623	50 OVER
Fund - Dept 863-510 SUBDIVISION PLANNING									
	Salaries & Employee Benefits	25,438.45	9,361.30	54,674.91	0.00	157,183.00	102,508.09	65	50
	Materials & Supplies	234.47	0.00	0.00	0.00	9,773.00	9,773.00	100	50
	Purchased Services	-80,103.80	7,500.00	20,227.50	-0.00	300,000.00	279,772.50	93	50
	Other Expenses	2,475.88	122.74	3,193.89	0.00	18,970.00	15,776.11	83	50
End Fund - Dept 863-510		-51,955.00	16,984.04	78,096.30	-0.00	485,926.00	407,829.70	84	50
Fund - Dept 871-520 PRIVATE DEVELOPMENT-BLDG									
	Salaries & Employee Benefits	733,673.26	143,885.20	900,557.61	0.00	2,030,285.00	1,129,727.39	56	50
	Materials & Supplies	2,341.46	519.13	1,656.41	0.00	17,046.00	15,389.59	90	50
	Purchased Services	250,684.14	0.00	8,029.24	57,013.40	207,941.00	142,898.36	69	50
	Other Expenses	19,314.62	2,367.57	16,791.33	0.00	62,379.00	45,587.67	73	50
End Fund - Dept 871-520		1,006,013.48	146,771.90	927,034.59	57,013.40	2,317,651.00	1,333,603.01	58	50
Fund - Dept 872-000 PRIVATE DEVELOPMENT - PLANNING									
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 872-000		0.00	0.00	0.00	0.00	0.00	0.00	0	50
Fund - Dept 872-510 PRIVATE DEVELOPMENT - PLANNING									
	Salaries & Employee Benefits	250,794.29	40,602.25	289,244.64	0.00	591,628.00	302,383.36	51	50
	Materials & Supplies	1,583.19	304.31	996.85	0.00	13,350.00	12,353.15	93	50
	Purchased Services	32,673.51	0.00	227.12	30,000.00	130,410.00	100,182.88	77	50
	Other Expenses	7,082.52	911.34	6,234.16	0.00	23,601.00	17,366.84	74	50
End Fund - Dept 872-510		292,133.51	41,817.90	296,702.77	30,000.00	758,989.00	432,286.23	57	50
Fund - Dept 875-535 Cannabis Permit Pgm - Code Enf									
	Salaries & Employee Benefits	1,949.80	423.36	2,927.62	0.00	4,779.00	1,851.38	39	50
	Purchased Services	0.00	10,000.00	10,000.00	63,155.00	148,155.00	75,000.00	51	50
End Fund - Dept 875-535		1,949.80	10,423.36	12,927.62	63,155.00	152,934.00	76,851.38	50	50
Fund - Dept 935-185 INFO SYSTEMS - GIS									
	Salaries & Employee Benefits	129,520.87	20,344.48	130,670.04	0.00	270,170.00	139,499.96	52	50
	Materials & Supplies	313.26	0.00	2,349.55	0.00	13,417.00	11,067.45	82	50
	Purchased Services	8,660.00	0.00	5,189.00	43,982.00	60,766.00	11,595.00	19	50
	Other Expenses	5,271.45	35.01	3,501.87	0.00	5,700.00	2,198.13	39	50
End Fund - Dept 935-185		143,765.58	20,379.49	141,710.46	43,982.00	350,053.00	164,360.54	47	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Community Development		Prior Year's	Current				Percent	
Category	Description	Actuals	Month	Year To Date	Encum-	Budget	Balance	Remaining
		Thru 12/2024	Actuals	Actuals	brances			Budg / Time
Grand Totals : Community Devlp		9,084,021.78	428,790.61	2,693,796.79	211,743.04	6,422,771.00	3,517,231.17	55 50

End Of Report Prepared for Community Development

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-510 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-PLANNING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	96,436.92	17,252.38	110,821.97	0.00	253,497.00	142,675.03	56		
4690	Employee Benefits Other	53,691.59	9,489.16	58,862.97	0.00	134,841.00	75,978.03	56		
Salaries & Employee Benefits		150,128.51	26,741.54	169,684.94	0.00	388,338.00	218,653.06	56	50	
5000 Materials & Supplies										
5000	Office Expense	484.61	0.00	300.54	0.00	1,475.00	1,174.46	80		
5005	Postage & Mailing	355.73	0.00	0.00	0.00	1,050.00	1,050.00	100		
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	787.00	787.00	100		
Materials & Supplies		840.34	0.00	300.54	0.00	3,312.00	3,011.46	91	50	
5400 Purchased Services										
5400	Professional Services	0.00	0.00	0.00	0.00	40,000.00	40,000.00	100		
Purchased Services		0.00	0.00	0.00	0.00	40,000.00	40,000.00	100	50	
8900 Other Expenses										
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	4,009.00	4,009.00	100		
5385	Business Expenses	742.37	0.00	298.61	0.00	4,400.00	4,101.39	93		
5390	Training	3,771.21	0.00	3,362.74	0.00	8,250.00	4,887.26	59		
5480	Communications	154.30	0.00	0.00	0.00	0.00	0.00	0		
6108	LAFCO Operations	227,362.05	0.00	215,207.47	17,592.64	350,186.00	117,385.89	34		
Other Expenses		232,029.93	0.00	218,868.82	17,592.64	366,845.00	130,383.54	36	50	
End Fund - Dept 001-510		382,998.78	26,741.54	388,854.30	17,592.64	798,495.00	392,048.06	49	50	

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 001-520 Budget Year: 2026

Budget Version 10: Working

GENERAL-BUILDING INSPECTION		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	1,091.03	178.10	1,178.84	0.00	0.00	-1,178.84	0	Over	
4690	Employee Benefits Other	1,218.99	105.50	691.99	0.00	0.00	-691.99	0	Over	
Salaries & Employee Benefits		2,310.02	283.60	1,870.83	0.00	0.00	-1,870.83	0	50	Over
8900 Other Expenses										
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 001-520		2,310.02	283.60	1,870.83	0.00	0.00	-1,870.83	0	50	OVER

Department Expense Report

Fund - Dept 001-535 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CODE ENFORCEMENT		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category Description		Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	152,142.13	27,278.75	175,207.85	0.00	355,990.00	180,782.15	51		
4690	Employee Benefits Other	95,325.90	16,075.50	101,269.89	0.00	199,351.00	98,081.11	49		
Salaries & Employee Benefits		247,468.03	43,354.25	276,477.74	0.00	555,341.00	278,863.26	50	50	
5000 Materials & Supplies										
5000	Office Expense	361.95	43.78	654.65	0.00	1,375.00	720.35	52		
5005	Postage & Mailing	185.25	0.00	246.95	0.00	1,210.00	963.05	80		
5010	Outside Printing Expense	1,081.99	371.80	410.04	0.00	660.00	249.96	38		
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	587.00	587.00	100		
5105	Small Tools and Equipment	1,056.46	357.04	400.73	0.00	22,002.00	21,601.27	98		
5110	Safety Equipment	223.56	32.75	32.75	0.00	1,813.00	1,780.25	98		
5120	Clothing/Uniforms	75.23	0.00	0.00	0.00	1,550.00	1,550.00	100		
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	1,100.00	1,100.00	100		
Materials & Supplies		2,984.44	805.37	1,745.12	0.00	30,297.00	28,551.88	94	50	
5400 Purchased Services										
5330	Contractual	32,492.00	225.00	43,969.30	0.00	150,000.00	106,030.70	71		
5400	Professional Services	5,329.99	0.00	0.00	0.00	0.00	0.00	0		
Purchased Services		37,821.99	225.00	43,969.30	0.00	150,000.00	106,030.70	71	50	
8900 Other Expenses										
5370	Memberships/Dues	855.00	210.00	876.00	0.00	1,100.00	224.00	20		
5385	Business Expenses	0.00	0.00	601.71	0.00	1,000.00	398.29	40		
5390	Training	2,725.87	0.00	479.02	0.00	8,800.00	8,320.98	95		
5480	Communications	1,972.23	317.23	1,770.69	0.00	8,110.00	6,339.31	78		
Other Expenses		5,553.10	527.23	3,727.42	0.00	19,010.00	15,282.58	80	50	
End Fund - Dept 001-535		293,827.56	44,911.85	325,919.58	0.00	754,648.00	428,728.42	57	50	

Department Expense Report

Fund - Dept 201-540 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

HOUSING/COM DEV-CDBG		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	77,018.49	12,175.91	76,201.11	0.00	167,831.00	91,629.89	55	
4690	Employee Benefits Other	46,668.81	7,012.10	42,017.00	0.00	91,894.00	49,877.00	54	
Salaries & Employee Benefits		123,687.30	19,188.01	118,218.11	0.00	259,725.00	141,506.89	54	50
8900 Other Expenses									
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 201-540		123,687.30	19,188.01	118,218.11	0.00	259,725.00	141,506.89	54	50

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 203-000 Budget Year: 2026

Budget Version 10: Working

Comm DevImpt Block Grant - DR

Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
8900 Other Expenses								
8905	Loan Disbursements	6,408,543.04	0.00	51,792.49	0.00	0.00	-51,792.49	0 Over
	Other Expenses	6,408,543.04	0.00	51,792.49	0.00	0.00	-51,792.49	0 50 Over
End Fund - Dept 203-000		6,408,543.04	0.00	51,792.49	0.00	0.00	-51,792.49	0 50 OVER

Department Expense Report

Fund - Dept 203-540 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Comm DevImpt Block Grant - DR		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	80,698.53	9,009.78	50,811.73	0.00	138,957.00	88,145.27	63		
4690	Employee Benefits Other	51,090.35	5,200.97	29,487.57	0.00	74,794.00	45,306.43	61		
Salaries & Employee Benefits		131,788.88	14,210.75	80,299.30	0.00	213,751.00	133,451.70	62	50	
End Fund - Dept 203-540		131,788.88	14,210.75	80,299.30	0.00	213,751.00	133,451.70	62	50	

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 206-540 Budget Year: 2026

Budget Version 10: Working

HOME FD GRANTS HOUSING

Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
4000 Salaries & Employee Benefits								
4000	Salaries - Permanent	9,361.79	1,402.07	8,931.82	0.00	18,964.00	10,032.18	53
4690	Employee Benefits Other	5,519.44	807.83	5,026.44	0.00	8,758.00	3,731.56	43
Salaries & Employee Benefits		14,881.23	2,209.90	13,958.26	0.00	27,722.00	13,763.74	50 50
End Fund - Dept 206-540		14,881.23	2,209.90	13,958.26	0.00	27,722.00	13,763.74	50 50

Department Expense Report

Fund - Dept 316-520 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CASp Cert & Training		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining		
Category	Description	Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	3,614.07	869.33	5,362.56	0.00	19,271.00	13,908.44	72		
4690	Employee Benefits Other	2,507.36	502.96	3,123.36	0.00	10,474.00	7,350.64	70		
Salaries & Employee Benefits		6,121.43	1,372.29	8,485.92	0.00	29,745.00	21,259.08	71	50	
5000 Materials & Supplies										
5000	Office Expense	0.00	0.00	0.00	0.00	500.00	500.00	100		
Materials & Supplies		0.00	0.00	0.00	0.00	500.00	500.00	100	50	
5400 Purchased Services										
5400	Professional Services	0.00	0.00	0.00	0.00	5,000.00	5,000.00	100		
Purchased Services		0.00	0.00	0.00	0.00	5,000.00	5,000.00	100	50	
8900 Other Expenses										
5370	Memberships/Dues	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100		
5385	Business Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100		
5390	Training	200.00	0.00	0.00	0.00	15,500.00	15,500.00	100		
6731	Moving Expense Reimbursement	53.97	0.00	0.00	0.00	0.00	0.00	0		
Other Expenses		253.97	0.00	0.00	0.00	17,000.00	17,000.00	100	50	
End Fund - Dept 316-520		6,375.40	1,372.29	8,485.92	0.00	52,245.00	43,759.08	84	50	

Department Expense Report

Fund - Dept 392-540 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

LOW-MOD HOUSING ASSET FUND		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	44,389.52	9,927.92	50,872.78	0.00	93,543.00	42,670.22	46	
4690	Employee Benefits Other	23,363.35	5,844.46	28,505.70	0.00	47,124.00	18,618.30	40	
	Salaries & Employee Benefits	67,752.87	15,772.38	79,378.48	0.00	140,667.00	61,288.52	44	50
5000 Materials & Supplies									
5000	Office Expense	162.11	0.00	266.35	0.00	1,320.00	1,053.65	80	
5005	Postage & Mailing	251.37	0.00	7.05	0.00	700.00	692.95	99	
5010	Outside Printing Expense	30.31	76.48	76.48	0.00	1,000.00	923.52	92	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	475.00	475.00	100	
	Materials & Supplies	443.79	76.48	349.88	0.00	3,495.00	3,145.12	90	50
5400 Purchased Services									
5400	Professional Services	-49,336.00	0.00	14,030.00	0.00	70,000.00	55,970.00	80	
5401	Audit Services	131.39	0.00	125.11	0.00	226.00	100.89	45	
	Purchased Services	-49,204.61	0.00	14,155.11	0.00	70,226.00	56,070.89	80	50
8900 Other Expenses									
5140	Advertising/Marketing	992.00	0.00	0.00	0.00	0.00	0.00	0	
5160	Licenses/Permits/Fees	21.00	0.00	1,985.50	0.00	2,000.00	14.50	1	
5370	Memberships/Dues	940.00	0.00	940.00	0.00	1,000.00	60.00	6	
5385	Business Expenses	554.12	0.00	139.51	0.00	5,000.00	4,860.49	97	
5390	Training	206.00	1,100.00	2,502.79	0.00	6,000.00	3,497.21	58	
5480	Communications	998.45	211.11	987.35	0.00	1,855.00	867.65	47	
	Other Expenses	3,711.57	1,311.11	6,555.15	0.00	15,855.00	9,299.85	59	50
End Fund - Dept 392-540		22,703.62	17,159.97	100,438.62	0.00	230,243.00	129,804.38	56	50

Department Expense Report

Fund - Dept 394-540 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PLHA		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	11,595.27	831.72	5,622.90	0.00	13,474.00	7,851.10	58	
4690	Employee Benefits Other	7,116.57	462.86	3,121.62	0.00	6,915.00	3,793.38	55	
	Salaries & Employee Benefits	18,711.84	1,294.58	8,744.52	0.00	20,389.00	11,644.48	57	50
5400 Purchased Services									
5330	Contractual	286,286.74	65,041.43	138,743.12	0.00	0.00	-138,743.12	0	Over
	Purchased Services	286,286.74	65,041.43	138,743.12	0.00	0.00	-138,743.12	0	50 Over
End Fund - Dept 394-540		304,998.58	66,336.01	147,487.64	0.00	20,389.00	-127,098.64	-623	50 OVER

Department Expense Report

Fund - Dept 863-510 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SUBDIVISION PLANNING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	41,430.26	6,024.91	35,927.40	0.00	103,891.00	67,963.60	65	
4690	Employee Benefits Other	-15,991.81	3,336.39	18,747.51	0.00	53,292.00	34,544.49	65	
	Salaries & Employee Benefits	25,438.45	9,361.30	54,674.91	0.00	157,183.00	102,508.09	65	50
5000 Materials & Supplies									
5000	Office Expense	182.72	0.00	0.00	0.00	1,273.00	1,273.00	100	
5005	Postage & Mailing	12.78	0.00	0.00	0.00	7,500.00	7,500.00	100	
5010	Outside Printing Expense	38.97	0.00	0.00	0.00	100.00	100.00	100	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	900.00	900.00	100	
	Materials & Supplies	234.47	0.00	0.00	0.00	9,773.00	9,773.00	100	50
5400 Purchased Services									
5400	Professional Services	-80,103.80	7,500.00	20,227.50	-0.00	300,000.00	279,772.50	93	
	Purchased Services	-80,103.80	7,500.00	20,227.50	-0.00	300,000.00	279,772.50	93	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	8,360.00	8,360.00	100	
5370	Memberships/Dues	692.00	0.00	0.00	0.00	1,350.00	1,350.00	100	
5390	Training	1,205.02	0.00	2,621.46	0.00	7,500.00	4,878.54	65	
5480	Communications	578.86	122.74	572.43	0.00	1,580.00	1,007.57	64	
6056	Meeting Expenses	0.00	0.00	0.00	0.00	180.00	180.00	100	
	Other Expenses	2,475.88	122.74	3,193.89	0.00	18,970.00	15,776.11	83	50
End Fund - Dept 863-510		-51,955.00	16,984.04	78,096.30	-0.00	485,926.00	407,829.70	84	50

Department Expense Report

Fund - Dept 871-520 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PRIVATE DEVELOPMENT-BLDG		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	526,871.14	91,674.86	581,866.50	0.00	1,311,119.00	729,252.50	56	
4050	Salaries - Overtime	2,202.89	1,096.88	4,361.87	0.00	12,500.00	8,138.13	65	
4690	Employee Benefits Other	204,599.23	51,113.46	314,329.24	0.00	706,666.00	392,336.76	56	
	Salaries & Employee Benefits	733,673.26	143,885.20	900,557.61	0.00	2,030,285.00	1,129,727.39	56	50
5000 Materials & Supplies									
5000	Office Expense	1,115.10	325.76	904.64	0.00	5,000.00	4,095.36	82	
5005	Postage & Mailing	690.90	0.00	60.02	0.00	1,413.00	1,352.98	96	
5010	Outside Printing Expense	60.62	193.37	231.61	0.00	1,454.00	1,222.39	84	
5050	Books/Periodicals/Software	0.00	0.00	181.00	0.00	5,700.00	5,519.00	97	
5105	Small Tools and Equipment	295.68	0.00	279.14	0.00	1,482.00	1,202.86	81	
5110	Safety Equipment	0.00	0.00	0.00	0.00	1,142.00	1,142.00	100	
5505	Equipment Maintenance/Repair	179.16	0.00	0.00	0.00	855.00	855.00	100	
	Materials & Supplies	2,341.46	519.13	1,656.41	0.00	17,046.00	15,389.59	90	50
5400 Purchased Services									
5400	Professional Services	250,144.28	0.00	7,515.17	57,013.40	207,014.00	142,485.43	69	
5401	Audit Services	539.86	0.00	514.07	0.00	927.00	412.93	45	
	Purchased Services	250,684.14	0.00	8,029.24	57,013.40	207,941.00	142,898.36	69	50
8900 Other Expenses									
5370	Memberships/Dues	757.00	215.00	1,080.00	0.00	2,000.00	920.00	46	
5385	Business Expenses	0.00	0.00	847.11	0.00	2,342.00	1,494.89	64	
5390	Training	13,223.30	1,305.33	10,184.61	0.00	50,000.00	39,815.39	80	
5480	Communications	4,308.84	847.24	4,679.61	0.00	8,037.00	3,357.39	42	
6731	Moving Expense Reimbursement	1,025.48	0.00	0.00	0.00	0.00	0.00	0	
	Other Expenses	19,314.62	2,367.57	16,791.33	0.00	62,379.00	45,587.67	73	50
End Fund - Dept 871-520		1,006,013.48	146,771.90	927,034.59	57,013.40	2,317,651.00	1,333,603.01	58	50

Department Expense Report

Fund - Dept 872-510 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PRIVATE DEVELOPMENT - PLANNING		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024					Budg / Time		
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	185,458.90	26,151.02	188,813.65	0.00	389,474.00	200,660.35	52	
4050	Salaries - Overtime	0.00	0.00	0.00	0.00	3,987.00	3,987.00	100	
4690	Employee Benefits Other	65,335.39	14,451.23	100,430.99	0.00	198,167.00	97,736.01	49	
Salaries & Employee Benefits		250,794.29	40,602.25	289,244.64	0.00	591,628.00	302,383.36	51	50
5000 Materials & Supplies									
5000	Office Expense	583.54	304.31	874.49	0.00	1,400.00	525.51	38	
5005	Postage & Mailing	930.37	0.00	91.77	0.00	10,700.00	10,608.23	99	
5010	Outside Printing Expense	69.28	0.00	30.59	0.00	500.00	469.41	94	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	750.00	750.00	100	
Materials & Supplies		1,583.19	304.31	996.85	0.00	13,350.00	12,353.15	93	50
5400 Purchased Services									
5400	Professional Services	32,435.00	0.00	0.00	30,000.00	130,000.00	100,000.00	77	
5401	Audit Services	238.51	0.00	227.12	0.00	410.00	182.88	45	
Purchased Services		32,673.51	0.00	227.12	30,000.00	130,410.00	100,182.88	77	50
8900 Other Expenses									
5140	Advertising/Marketing	1,556.96	625.34	625.34	0.00	12,625.00	11,999.66	95	
5370	Memberships/Dues	419.00	0.00	868.09	0.00	1,436.00	567.91	40	
5390	Training	4,254.71	113.71	3,771.46	0.00	8,000.00	4,228.54	53	
5480	Communications	851.85	172.29	819.27	0.00	1,300.00	480.73	37	
6056	Meeting Expenses	0.00	0.00	150.00	0.00	240.00	90.00	38	
Other Expenses		7,082.52	911.34	6,234.16	0.00	23,601.00	17,366.84	74	50
End Fund - Dept 872-510		292,133.51	41,817.90	296,702.77	30,000.00	758,989.00	432,286.23	57	50

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 875-535 Budget Year: 2026

Budget Version 10: Working

Cannabis Permit Pgm - Code Enf		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budget / Time	
Category	Description	Thru 12/2024								
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	1,347.99	300.95	2,086.77	0.00	3,417.00	1,330.23	39		
4690	Employee Benefits Other	601.81	122.41	840.85	0.00	1,362.00	521.15	38		
	Salaries & Employee Benefits	1,949.80	423.36	2,927.62	0.00	4,779.00	1,851.38	39	50	
5400 Purchased Services										
5400	Professional Services	0.00	10,000.00	10,000.00	63,155.00	148,155.00	75,000.00	51		
	Purchased Services	0.00	10,000.00	10,000.00	63,155.00	148,155.00	75,000.00	51	50	
End Fund - Dept 875-535		1,949.80	10,423.36	12,927.62	63,155.00	152,934.00	76,851.38	50	50	

Department Expense Report

Fund - Dept 935-185 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

INFO SYSTEMS - GIS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	95,083.40	13,107.41	84,844.78	0.00	172,151.00	87,306.22	51		
4690	Employee Benefits Other	34,437.47	7,237.07	45,825.26	0.00	98,019.00	52,193.74	53		
Salaries & Employee Benefits		129,520.87	20,344.48	130,670.04	0.00	270,170.00	139,499.96	52	50	
5000 Materials & Supplies										
5000	Office Expense	313.26	0.00	294.37	0.00	1,167.00	872.63	75		
5050	Books/Periodicals/Software	0.00	0.00	1,929.50	0.00	3,000.00	1,070.50	36		
5505	Equipment Maintenance/Repair	0.00	0.00	125.68	0.00	750.00	624.32	83		
7165	Maint Agmt - GIS Website	0.00	0.00	0.00	0.00	8,500.00	8,500.00	100		
Materials & Supplies		313.26	0.00	2,349.55	0.00	13,417.00	11,067.45	82	50	
5400 Purchased Services										
5400	Professional Services	8,660.00	0.00	5,189.00	43,982.00	60,766.00	11,595.00	19		
Purchased Services		8,660.00	0.00	5,189.00	43,982.00	60,766.00	11,595.00	19	50	
8900 Other Expenses										
5160	Licenses/Permits/Fees	0.00	0.00	0.00	0.00	200.00	200.00	100		
5370	Memberships/Dues	0.00	0.00	0.00	0.00	500.00	500.00	100		
5385	Business Expenses	0.00	0.00	81.71	0.00	0.00	-81.71	0	Over	
5390	Training	5,271.45	0.00	3,208.90	0.00	5,000.00	1,791.10	36		
5480	Communications	0.00	35.01	211.26	0.00	0.00	-211.26	0	Over	
Other Expenses		5,271.45	35.01	3,501.87	0.00	5,700.00	2,198.13	39	50	
End Fund - Dept 935-185		143,765.58	20,379.49	141,710.46	43,982.00	350,053.00	164,360.54	47	50	

Department Expense Report

Fund - Dept 935-185 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

INFO SYSTEMS - GIS

Category Description

Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
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Grand Totals : Community Devlp	9,084,021.78	428,790.61	2,693,796.79	211,743.04	6,422,771.00	3,517,231.17	55	50
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End Of Report Prepared for Community Development

Current Year Data Through 12/31/2025

**** End of Report ****

Monthly Budget Monitoring Report

FIRE

(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending:** December 31, 2025

Department Contact: Bill Hack, Interim Fire Chief

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary:

Fire-Rescue budget actuals are trending within budget.

Items of Interest:

PREVIOUS

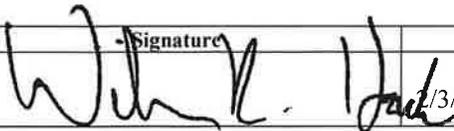
Location: **Fund 001-410 Fire Reimbursable Response**

Expenditure Item: **Category 4000 - Salaries and Employee Benefits**

Description: Fund 410 tracks the reimbursable responses for OES incidents. Due to the way this fund is presented, it shows as over-budget but in reality, it is not. Chico Fire personnel assist CalFire and the U.S. Forest Service through the California Fire Assistance Agreement. These costs are proportional to incidents and are fully reimbursable. As such, costs will not be over reimbursements.

Action Plan: Chico Fire personnel last responded out of county on September 22, 2025 and reimbursements are pending for four (4) incidents at this time. When reimbursement is received, the account will be adjusted to reflect actuals.

APPROVALS:

	Review	Signature	Date
X	BILL HACK, Interim Fire Chief Department Director		2/3/2026

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025

Fire	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time	
	Expenditure by Category	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds			Total Funds
Salaries & Employee Benefits	14,858,302	17,151,869	9,120,092	104,202	9,224,295	16,716,058	820,626	17,536,684	8,312,388	53	
Materials & Supplies	210,570	209,852	66,109	859	66,969	227,134	25,700	252,834	185,864	26	
Purchased Services	48,895	42,675	27,193	198	27,392	40,800	10,116	50,916	23,523	54	
Other Expenses	193,983	198,406	101,221	3,187	104,408	245,905	19,000	264,905	160,496	39	
Non-Recurring Operating	26,862	9,000	0	0	0	13,773	0	13,773	13,773	0	
Allocations	2,416,532	3,290,521	1,789,861	22,104	1,811,965	2,988,249	39,447	3,027,696	1,215,730	60	
Department Total	17,755,145	20,902,325	11,104,479	130,552	11,235,031	20,231,919	914,889	21,146,808	9,911,776	53 50	

Department Summary by Fund-Dept		Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
		FY2023-24	FY2024-25				
001-400	Fire						
4000	Salaries & Employee Benefits	14,430,612	15,962,848	8,738,294	16,659,219	7,920,925	52
5000	Materials & Supplies	206,880	205,342	66,110	227,134	161,024	29
5400	Purchased Services	35,492	29,854	27,194	40,800	13,606	67
8900	Other Expenses	177,758	187,722	102,382	241,981	139,599	42
8910	Non-Recurring Operating	26,862	9,000	0	13,773	13,773	0
8990	Allocations	2,391,843	3,256,682	1,789,862	2,988,249	1,198,387	60
Total	001-400	17,269,447	19,651,448	10,723,842	20,171,156	9,447,314	53 50
001-410	Fire Reimbursable Response						
4000	Salaries & Employee Benefits	236,030	958,288	381,799	56,839	-324,960	672
8900	Other Expenses	(638)	(110)	(1,161)	3,924	5,085	-30
Total	001-410	235,392	958,178	380,638	60,763	(319,875)	626 50
005-400	Fire						
4000	Salaries & Employee Benefits	0	0	0	464,038	464,038	0
Total	005-400	0	0	0	464,038	464,038	0 50
Total General/Park Funds		17,504,839	20,609,626	11,104,480	20,695,957	9,591,477	53 50
874-400	Private Development - Fire						
4000	Salaries & Employee Benefits	191,660	230,733	104,203	356,588	252,385	29
5000	Materials & Supplies	3,691	4,511	860	25,700	24,840	3
5400	Purchased Services	13,404	12,822	198	10,116	9,918	2
8900	Other Expenses	16,863	10,795	3,187	19,000	15,813	17

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025

Fire

Fire Department Summary by Fund-Activity	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2023-24	FY2024-25					
8990 Allocations	6,875	16,025	10,598	16,435	5,837	64	
Total 874-400	232,493	274,886	119,046	427,839	308,793	28	50
874-995 Private Development - Fire							
8990 Allocations	17,814	17,814	11,506	23,012	11,506	50	
Total 874-995	17,814	17,814	11,506	23,012	11,506	50	50
Total Other Funds	250,307	292,700	130,552	450,851	320,299	29	50
Department Total	17,755,146	20,902,326	11,235,032	21,146,808	9,911,776	53	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Fire Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
Fund - Dept 001-400 GENERAL-FIRE								
Salaries & Employee Benefits	7,870,477.21	1,381,596.82	8,738,293.72	0.00	16,659,219.00	7,920,925.28	48	50
Materials & Supplies	65,602.76	3,335.43	66,109.73	0.00	227,134.00	161,024.27	71	50
Purchased Services	5,656.42	19,304.84	27,193.80	0.00	40,800.00	13,606.20	33	50
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	79,003.72	18,229.97	102,382.46	31,917.78	241,981.00	107,680.76	44	50
Non-Recurring Operating	9,000.00	0.00	0.00	13,773.00	13,773.00	0.00	0	50
End Fund - Dept 001-400	8,029,740.11	1,422,467.06	8,933,979.71	45,690.78	17,182,907.00	8,203,236.51	48	50
Fund - Dept 001-410 FIRE REIMBURSABLE RESPONSE								
Salaries & Employee Benefits	757,024.43	0.00	381,798.85	0.00	56,839.00	-324,959.85	-572	50 Over
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	-215.74	0.00	-1,160.87	0.00	3,924.00	5,084.87	130	50
End Fund - Dept 001-410	756,808.69	0.00	380,637.98	0.00	60,763.00	-319,874.98	-526	50 OVER
Fund - Dept 005-400 MEASURE H								
Salaries & Employee Benefits	0.00	0.00	0.00	0.00	464,038.00	464,038.00	100	50
End Fund - Dept 005-400	0.00	0.00	0.00	0.00	464,038.00	464,038.00	100	50
Fund - Dept 874-400 Private Development - Fire								
Salaries & Employee Benefits	119,095.23	15,958.01	104,202.95	0.00	356,588.00	252,385.05	71	50
Materials & Supplies	587.57	0.00	859.60	0.00	25,700.00	24,840.40	97	50
Purchased Services	5,831.47	0.00	198.25	0.00	10,116.00	9,917.75	98	50
Other Expenses	1,875.26	155.00	3,187.38	0.00	19,000.00	15,812.62	83	50
End Fund - Dept 874-400	127,389.53	16,113.01	108,448.18	0.00	411,404.00	302,955.82	74	50
Grand Totals : Fire	8,913,938.33	1,438,580.07	9,423,065.87	45,690.78	18,119,112.00	8,650,355.35	48	50

End Of Report Prepared for Fire

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-400 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-FIRE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	3,490,409.55	607,508.72	3,623,918.57	0.00	7,749,473.00	4,125,554.43	53	
4010	Salaries-Temporary Disability	67,290.40	18,164.00	199,037.14	0.00	0.00	-199,037.14	0	Over
4015	Salaries - Holiday Pay	278,241.17	44,769.73	292,377.22	0.00	555,642.00	263,264.78	47	
4020	Salaries - Hourly Pay	2,786.00	8,253.77	36,175.23	0.00	0.00	-36,175.23	0	Over
4040	Salaries-Volunteer FireFighter	0.00	0.00	0.00	0.00	27,000.00	27,000.00	100	
4050	Salaries - Overtime	722,203.51	151,046.46	933,541.17	0.00	1,338,456.00	404,914.83	30	
4053	OT - Special Event/Emergency	1,170.25	0.00	1,180.49	0.00	0.00	-1,180.49	0	Over
4055	Salaries - Overtime - FLSA	118,341.53	15,410.69	121,749.36	0.00	202,230.00	80,480.64	40	
4056	Salaries - CTO Payout	8,444.41	652.10	12,473.84	0.00	0.00	-12,473.84	0	Over
4080	Salaries - Light Duty	38,144.20	7,885.23	75,992.56	0.00	0.00	-75,992.56	0	Over
4580	Employee Ben - Education Reimb	0.00	0.00	4,738.00	0.00	0.00	-4,738.00	0	Over
4585	Empl. Benefit-Fitness Reimb	8,246.43	150.00	8,146.25	0.00	12,000.00	3,853.75	32	
4590	Employee Benefit-Wellness Phys	31,969.00	0.00	33,922.00	0.00	29,000.00	-4,922.00	-17	Over
4690	Employee Benefits Other	3,103,230.76	527,756.12	3,395,041.89	0.00	6,739,418.00	3,344,376.11	50	
4695	Vol Fire Length of Serv Award	0.00	0.00	0.00	0.00	6,000.00	6,000.00	100	
Salaries & Employee Benefits		7,870,477.21	1,381,596.82	8,738,293.72	0.00	16,659,219.00	7,920,925.28	48	50
5000 Materials & Supplies									
5000	Office Expense	4,129.38	576.38	2,291.69	0.00	10,545.00	8,253.31	78	
5005	Postage & Mailing	530.42	36.94	72.77	0.00	1,500.00	1,427.23	95	
5010	Outside Printing Expense	0.00	67.73	67.73	0.00	500.00	432.27	86	
5050	Books/Periodicals/Software	14,513.43	190.70	14,559.69	0.00	41,310.00	26,750.31	65	
5070	Special Department Expenses	570.37	347.36	939.70	0.00	4,000.00	3,060.30	77	
5100	Materials and Supplies	11,895.44	1,638.54	10,313.26	0.00	42,939.00	32,625.74	76	
5105	Small Tools and Equipment	2,938.26	0.00	4,002.10	0.00	10,000.00	5,997.90	60	
5110	Safety Equipment	27,897.86	0.00	21,308.54	0.00	79,510.00	58,201.46	73	
5120	Clothing/Uniforms	0.00	0.00	0.00	0.00	830.00	830.00	100	
5505	Equipment Maintenance/Repair	2,319.67	477.78	12,554.25	0.00	31,000.00	18,445.75	60	
5515	Building Maintenance/Repair	807.93	0.00	0.00	0.00	5,000.00	5,000.00	100	
Materials & Supplies		65,602.76	3,335.43	66,109.73	0.00	227,134.00	161,024.27	71	50
5400 Purchased Services									
5330	Contractual	0.00	18,240.00	18,240.00	0.00	17,300.00	-940.00	-5	Over
5400	Professional Services	0.00	0.00	3,250.00	0.00	3,500.00	250.00	7	
5420	Laundry Services	5,656.42	1,064.84	5,703.80	0.00	20,000.00	14,296.20	71	
Purchased Services		5,656.42	19,304.84	27,193.80	0.00	40,800.00	13,606.20	33	50
8000 Debt Service									
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0	50
8900 Other Expenses									
5370	Memberships/Dues	994.83	260.00	2,554.00	0.00	5,620.00	3,066.00	55	
5385	Business Expenses	2,779.27	18.90	2,913.28	0.00	5,784.00	2,870.72	50	
5386	Conference Expenses	4,470.11	0.00	3,157.79	0.00	19,298.00	16,140.21	84	
5390	Training	36,718.36	11,254.90	62,384.86	31,917.78	151,918.00	57,615.36	38	
5480	Communications	34,041.15	6,696.17	31,372.53	0.00	59,361.00	27,988.47	47	
Other Expenses		79,003.72	18,229.97	102,382.46	31,917.78	241,981.00	107,680.76	44	50
8910 Non-Recurring Operating									
7500	Non-Recurring Operating	9,000.00	0.00	0.00	13,773.00	13,773.00	0.00	0	
Non-Recurring Operating		9,000.00	0.00	0.00	13,773.00	13,773.00	0.00	0	50
End Fund - Dept 001-400		8,029,740.11	1,422,467.06	8,933,979.71	45,690.78	17,182,907.00	8,203,236.51	48	50

Department Expense Report

Fund - Dept 001-410 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

FIRE REIMBURSABLE RESPONSE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4050	Salaries - Overtime	2,167.51	0.00	2,088.57	0.00	0.00	-2,088.57	0	Over
4051	Salaries - OT Reimbursable	690,767.90	0.00	338,389.61	0.00	24,000.00	-314,389.61	-1310	Over
4070	Salaries- OES	0.00	0.00	9,584.31	0.00	28,300.00	18,715.69	66	
4690	Employee Benefits Other	64,089.02	0.00	31,736.36	0.00	4,539.00	-27,197.36	-599	Over
Salaries & Employee Benefits		757,024.43	0.00	381,798.85	0.00	56,839.00	-324,959.85	-572	50 Over
5000 Materials & Supplies									
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0	50
8900 Other Expenses									
5385	Business Expenses	-215.74	0.00	-1,160.87	0.00	3,924.00	5,084.87	130	
Other Expenses		-215.74	0.00	-1,160.87	0.00	3,924.00	5,084.87	130	50
End Fund - Dept 001-410		756,808.69	0.00	380,637.98	0.00	60,763.00	-319,874.98	-526	50 OVER

Department Expense Report

Fund - Dept 005-400 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

MEASURE H		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	0.00	0.00	0.00	0.00	120,352.00	120,352.00	100	
4015	Salaries - Holiday Pay	0.00	0.00	0.00	0.00	10,907.00	10,907.00	100	
4050	Salaries - Overtime	0.00	0.00	0.00	0.00	198,637.00	198,637.00	100	
4055	Salaries - Overtime - FLSA	0.00	0.00	0.00	0.00	1,200.00	1,200.00	100	
4690	Employee Benefits Other	0.00	0.00	0.00	0.00	132,942.00	132,942.00	100	
Salaries & Employee Benefits		0.00	0.00	0.00	0.00	464,038.00	464,038.00	100	50
End Fund - Dept 005-400		0.00	0.00	0.00	0.00	464,038.00	464,038.00	100	50

Department Expense Report

Fund - Dept 874-400 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Private Development - Fire		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	67,126.98	8,889.25	57,141.62	0.00	205,236.00	148,094.38	72		
4050	Salaries - Overtime	0.00	0.00	529.20	0.00	0.00	-529.20	0	Over	
4690	Employee Benefits Other	51,968.25	7,068.76	46,532.13	0.00	151,352.00	104,819.87	69		
Salaries & Employee Benefits		119,095.23	15,958.01	104,202.95	0.00	356,588.00	252,385.05	71	50	
5000 Materials & Supplies										
5000	Office Expense	0.00	0.00	0.00	0.00	500.00	500.00	100		
5050	Books/Periodicals/Software	0.00	0.00	571.83	0.00	2,000.00	1,428.17	71		
5070	Special Department Expenses	0.00	0.00	103.11	0.00	200.00	96.89	48		
5105	Small Tools and Equipment	181.64	0.00	43.69	0.00	15,000.00	14,956.31	100		
5110	Safety Equipment	27.05	0.00	140.97	0.00	5,500.00	5,359.03	97		
5120	Clothing/Uniforms	378.88	0.00	0.00	0.00	2,500.00	2,500.00	100		
Materials & Supplies		587.57	0.00	859.60	0.00	25,700.00	24,840.40	97	50	
5400 Purchased Services										
5330	Contractual	5,764.00	0.00	134.00	0.00	10,000.00	9,866.00	99		
5401	Audit Services	67.47	0.00	64.25	0.00	116.00	51.75	45		
Purchased Services		5,831.47	0.00	198.25	0.00	10,116.00	9,917.75	98	50	
8900 Other Expenses										
5370	Memberships/Dues	370.00	0.00	225.00	0.00	2,100.00	1,875.00	89		
5385	Business Expenses	0.00	0.00	0.00	0.00	400.00	400.00	100		
5390	Training	1,505.26	155.00	2,962.38	0.00	15,000.00	12,037.62	80		
5480	Communications	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100		
Other Expenses		1,875.26	155.00	3,187.38	0.00	19,000.00	15,812.62	83	50	
End Fund - Dept 874-400		127,389.53	16,113.01	108,448.18	0.00	411,404.00	302,955.82	74	50	

Department Expense Report

Fund - Dept 874-400 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Private Development - Fire

Category Description

Prior Year's
Actuals
Thru 12/2024

Current
Month
Actuals

Year To Date
Actuals

Encum-
brances

Budget

Balance

Percent
Remaining
Budg / Time

Grand Totals : Fire

8,913,938.33	1,438,580.07	9,423,065.87	45,690.78	18,119,112.00	8,650,355.35	48	50
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End Of Report Prepared for Fire

Current Year Data Through 12/31/2025

**** End of Report ****

Monthly Budget Monitoring Report

POLICE

(Department)

Fiscal Year 2025/26 Monthly Report for the **period ending** 12/31/25

Department Contact: Billy Aldridge, Chief of Police

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body. Budget overages are monitored and controlled at the category level, not object (account) level. Therefore, the analysis considers the category level.

Overall Summary: The various budget accounts in the Police Department are on track for FY2025/26, with the exception of the items listed below.

Items of Interest:

NEW

Item #1

Location: Police

Expenditure Item: 001-300-4000

Description: Salaries & Employee Benefits

Analysis: Hourly Pay expenditures exceed the budget, in part with an hourly Records Technician filling in for two full-time Technicians out on leave, prior to transitioning to full-time status. This category also includes \$260,000 in Sign-On Bonuses, as well as costs associated with Temporary Disability, Light Duty and Holiday Pay, for which no original budget allocation was established.

Action Plan: Police Department Salaries & Employee Benefits are allocated between the General Fund (001-300) and Measure H (005-300), with Measure H currently under budget. The Department will continue to closely monitor this category and work with Finance to rebalance costs between the General Fund and Measure H, or to request supplemental appropriation, should it become necessary.

Item #2

Location: Grants – Operating Activities

Expenditure Item: 100-300-8910

Description: Non-Recurring Operating

Analysis: This line item reflects a grant-funded reimbursement for services provided under the Butte County First Responder Wellness Program.

Action Plan: No action required. This is a one-time expense, and the category will be on track at fiscal year-end.

PREVIOUS

Item #3

Location: Police and Parking Revenue

Expenditure Item: 002-300-8990, 005-300-8990 and 853-300-8990

Description: Allocations

Analysis: Allocations are tracking over primarily due to insurance costs.

Action Plan: Finance monitors these costs and will make appropriate adjustments at the fiscal year-end.

Item #4

Location: Asset Forfeiture

Expenditure Item: 217-300-5000

Description: Materials & Supplies

Analysis: The Police Department annual Butte Interagency Narcotics Task Force (BINTF) participation fee is budgeted in this category. The entire fee of \$10,000 is paid in July.

Action Plan: None needed; this is a one-time expenditure per year, and the category will be on track at the fiscal year-end.

APPROVAL:

	Review	Signature	Date
X	Billy Aldridge, Chief of Police	 <small>Billy Aldridge (Feb 4, 2026 16:47:40 PST)</small>	2/4/26

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025

Police

Police Expenditure by Category	Prior Year Actuals		Gen/Park Fund	Actuals FY2025-26		Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25		Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	32,548,290	34,001,114	11,203,070	6,756,360	17,959,430	21,261,345	15,240,898	36,502,243	18,542,812	49
Materials & Supplies	562,790	543,943	127,783	52,069	179,853	600,265	149,590	749,855	570,001	24
Purchased Services	446,903	431,149	382,561	0	382,561	878,352	45,000	923,352	540,790	41
Other Expenses	658,327	709,116	342,197	0	342,197	718,542	0	718,542	376,344	48
Non-Recurring Operating	158,280	164,025	0	15,278	15,278	56,190	15,200	71,390	56,111	21
Allocations	4,568,502	6,489,091	2,727,465	670,411	3,397,876	5,489,178	778,107	6,267,285	2,869,408	54
Department Total	38,943,095	42,338,442	14,783,078	7,494,119	22,277,197	29,003,872	16,228,795	45,232,667	22,955,469	49 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25				
001-300 Police						
4000 Salaries & Employee Benefits	28,081,648	27,194,689	10,648,729	19,976,995	9,328,266	53
5000 Materials & Supplies	386,838	370,167	93,091	517,515	424,424	18
5400 Purchased Services	350,165	358,520	316,114	648,688	332,574	49
8900 Other Expenses	652,503	703,195	338,864	702,582	363,718	48
8910 Non-Recurring Operating	10,120	70,730	0	56,190	56,190	0
8990 Allocations	4,379,862	5,968,040	2,638,148	5,317,674	2,679,526	50
Total 001-300	33,861,136	34,665,341	14,034,946	27,219,644	13,184,698	52 50
001-322 PD-Patrol						
Total 001-322	0	0	0	0	0	0 50
001-342 PD-Communications						
Total 001-342	0	0	0	0	0	0 50
001-345 PD-Detective Bureau						
Total 001-345	0	0	0	0	0	0 50
001-348 PD-Animal Services						
4000 Salaries & Employee Benefits	602,167	627,817	335,163	740,825	405,662	45
5000 Materials & Supplies	62,876	72,077	34,692	81,700	47,008	42
5400 Purchased Services	32,419	72,629	66,448	229,664	163,216	29
8900 Other Expenses	5,825	5,922	3,333	15,960	12,627	21
8910 Non-Recurring Operating	0	1,530	0	0	0	0
8990 Allocations	87,947	124,001	67,383	142,875	75,492	47

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025

Police

Police	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used	
	FY2023-24	FY2024-25				Budg / Time	
Department Summary by Fund-Activity							
Total 001-348	791,234	903,976	507,019	1,211,024	704,005	42	50
002-300 Police							
4000 Salaries & Employee Benefits	350,023	444,495	219,178	543,525	324,347	40	
5000 Materials & Supplies	4,497	0	0	1,050	1,050	0	
8990 Allocations	12,933	28,027	21,935	28,629	6,694	77	
Total 002-300	367,453	472,522	241,113	573,204	332,091	42	50
005-300 Police							
4000 Salaries & Employee Benefits	2,800,616	5,307,638	6,534,447	14,621,052	8,086,605	45	
5400 Purchased Services	0	0	0	45,000	45,000	0	
8990 Allocations	38,898	319,058	633,890	705,308	71,418	90	
Total 005-300	2,839,514	5,626,696	7,168,337	15,371,360	8,203,023	47	50
Total General/Park Funds	37,859,337	41,668,535	21,951,415	44,375,232	22,423,817	49	50
050-300 Donations							
5000 Materials & Supplies	15,847	25,728	7,298	21,900	14,602	33	
Total 050-300	15,847	25,728	7,298	21,900	14,602	33	50
050-348 Donations							
5000 Materials & Supplies	79,958	62,017	29,546	105,780	76,234	28	
Total 050-348	79,958	62,017	29,546	105,780	76,234	28	50
098-000 Justice Assist Grant (JAG)							
8910 Non-Recurring Operating	113,795	76,038	79	0	(79)	0	
Total 098-000	113,795	76,038	79	0	(79)	0	50
098-300 Justice Assist Grant (JAG)							
Total 098-300	0	0	0	0	0	0	50
098-995 Justice Assist Grant (JAG)							
8990 Allocations	381	381	885	1,770	885	50	
Total 098-995	381	381	885	1,770	885	50	50
099-300 Supp Law Enforcement Service							
4000 Salaries & Employee Benefits	296,513	291,307	148,790	486,778	337,988	31	
Total 099-300	296,513	291,307	148,790	486,778	337,988	31	50
099-995 Supp Law Enforcement Service							
8990 Allocations	9,265	9,265	8,134	16,269	8,135	50	
Total 099-995	9,265	9,265	8,134	16,269	8,135	50	50
100-300 Grants-Operating Activities							

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025

Police

Police	Prior Year Actuals		FY2025-26	FY2025-26	Remaining Budget	Percent Used	
	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted		Budg / Time	
Department Summary by Fund-Activity							
4000 Salaries & Employee Benefits	393,167	99,733	14,514	0	(14,514)	0	
5000 Materials & Supplies	0	0	0	600	600	0	
8910 Non-Recurring Operating	34,366	15,728	15,200	15,200	0	100	
Total 100-300	427,533	115,461	29,714	15,800	(13,914)	188	50
100-348 Grants-Operating Activities							
5000 Materials & Supplies	2,775	3,955	5,225	10,806	5,581	48	
Total 100-348	2,775	3,955	5,225	10,806	5,581	48	50
100-995 Grants-Operating Activities							
8990 Allocations	38,516	38,516	21,465	42,929	21,464	50	
Total 100-995	38,516	38,516	21,465	42,929	21,464	50	50
217-300 Asset Forfeiture							
5000 Materials & Supplies	10,000	10,000	10,000	10,000	0	100	
Total 217-300	10,000	10,000	10,000	10,000	0	100	50
217-995 Asset Forfeiture							
8990 Allocations	221	221	168	336	168	50	
Total 217-995	221	221	168	336	168	50	50
853-300 Parking Revenue							
4000 Salaries & Employee Benefits	24,157	35,435	58,609	133,068	74,459	44	
5000 Materials & Supplies	0	0	0	504	504	0	
8990 Allocations	479	1,583	5,869	11,495	5,626	51	
Total 853-300	24,636	37,018	64,478	145,067	80,589	44	50
875-300 Cannabis Permit Program							
Total 875-300	0	0	0	0	0	0	50
934-300 Prefunding Equipment Liability Reserve- Police							
5400 Purchased Services	64,319	0	0	0	0	0	
Total 934-300	64,319	0	0	0	0	0	50
Total Other Funds	1,083,759	669,907	325,782	857,435	531,653	38	50
Department Total	38,943,096	42,338,442	22,277,197	45,232,667	22,955,470	49	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budg / Time
Fund - Dept 001-300 POLICE								
Salaries & Employee Benefits	14,253,082.92	1,745,125.91	10,648,728.76	0.00	19,976,995.00	9,328,266.24	47	50
Materials & Supplies	111,121.46	28,880.12	93,091.49	784.85	517,515.00	423,638.66	82	50
Purchased Services	290,525.30	6,162.73	316,113.54	0.00	648,688.00	332,574.46	51	50
Other Expenses	356,073.09	45,927.53	338,864.40	0.00	702,582.00	363,717.60	52	50
Non-Recurring Operating	0.00	0.00	0.00	56,190.00	56,190.00	0.00	0	50
End Fund - Dept 001-300	15,010,802.77	1,826,096.29	11,396,798.19	56,974.85	21,901,970.00	10,448,196.96	48	50
Fund - Dept 001-348 GENERAL-PD/ANIMAL SERVICES								
Salaries & Employee Benefits	295,643.87	54,042.70	335,163.38	0.00	740,825.00	405,661.62	55	50
Materials & Supplies	32,013.73	7,311.78	34,692.01	0.00	81,700.00	47,007.99	58	50
Purchased Services	31,464.84	14,260.53	66,448.23	0.00	229,664.00	163,215.77	71	50
Other Expenses	2,831.19	426.23	3,332.93	0.00	15,960.00	12,627.07	79	50
End Fund - Dept 001-348	361,953.63	76,041.24	439,636.55	0.00	1,068,149.00	628,512.45	59	50
Fund - Dept 002-300 PARKS - POLICE								
Salaries & Employee Benefits	213,453.50	34,919.99	219,178.21	0.00	543,525.00	324,346.79	60	50
Materials & Supplies	0.00	0.00	0.00	0.00	1,050.00	1,050.00	100	50
End Fund - Dept 002-300	213,453.50	34,919.99	219,178.21	0.00	544,575.00	325,396.79	60	50
Fund - Dept 005-300 MEASURE H								
Salaries & Employee Benefits	2,381,988.44	1,240,032.09	6,534,447.26	0.00	14,621,052.00	8,086,604.74	55	50
Purchased Services	0.00	0.00	0.00	0.00	45,000.00	45,000.00	100	50
End Fund - Dept 005-300	2,381,988.44	1,240,032.09	6,534,447.26	0.00	14,666,052.00	8,131,604.74	55	50
Fund - Dept 050-300 DONATIONS-POLICE								
Materials & Supplies	10,389.09	223.95	7,298.40	0.00	21,900.00	14,601.60	67	50
End Fund - Dept 050-300	10,389.09	223.95	7,298.40	0.00	21,900.00	14,601.60	67	50
Fund - Dept 050-348 DONATIONS - PD/ANIMAL SVCS								
Materials & Supplies	40,127.50	7,420.28	29,546.26	0.00	105,780.00	76,233.74	72	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 050-348	40,127.50	7,420.28	29,546.26	0.00	105,780.00	76,233.74	72	50
Fund - Dept 098-000 JUSTICE ASSISTANCE GRANT (JAG)								
Non-Recurring Operating	0.00	0.00	78.65	0.00	0.00	-78.65	0	50 Over
End Fund - Dept 098-000	0.00	0.00	78.65	0.00	0.00	-78.65	0	50 OVER
Fund - Dept 099-300 SUPP LAW ENFORCE SERVICE ADMIN								
Salaries & Employee Benefits	144,832.74	23,129.41	148,789.87	0.00	486,778.00	337,988.13	69	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 099-300	144,832.74	23,129.41	148,789.87	0.00	486,778.00	337,988.13	69	50
Fund - Dept 100-300 OPERATING GRANTS - PD								
Salaries & Employee Benefits	42,574.90	1,691.21	14,514.05	0.00	0.00	-14,514.05	0	50 Over

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Police Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
	Materials & Supplies	0.00	0.00	0.00	0.00	600.00	600.00	100 50
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0 50
	Non-Recurring Operating	15,728.00	0.00	15,200.00	0.00	15,200.00	0.00	0 50
End Fund - Dept 100-300		58,302.90	1,691.21	29,714.05	0.00	15,800.00	-13,914.05	-88 50 OVER

Fund - Dept 100-348 GRANT-ANIMAL SHELTER

	Materials & Supplies	1,680.00	0.00	5,225.00	0.00	10,806.00	5,581.00	52 50
End Fund - Dept 100-348		1,680.00	0.00	5,225.00	0.00	10,806.00	5,581.00	52 50

Fund - Dept 217-300 ASSET FORFEITURE

	Materials & Supplies	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0 50
End Fund - Dept 217-300		10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0 50

Fund - Dept 853-300 PD Parking Service Specialists

	Salaries & Employee Benefits	10,556.70	10,075.80	58,608.94	0.00	133,068.00	74,459.06	56 50
	Materials & Supplies	0.00	0.00	0.00	0.00	504.00	504.00	100 50
End Fund - Dept 853-300		10,556.70	10,075.80	58,608.94	0.00	133,572.00	74,963.06	56 50

Grand Totals : Police		18,244,087.27	3,219,630.26	18,879,321.38	56,974.85	38,965,382.00	20,029,085.77	51 50
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End Of Report Prepared for Police

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category Description		Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	7,144,305.49	819,746.95	5,407,895.30	0.00	10,478,603.00	5,070,707.70	48	
4006	Salaries - Sign On Bonus	151,000.00	0.00	260,000.00	0.00	0.00	-260,000.00	0	Over
4010	Salaries-Temporary Disability	125,755.84	4,184.80	28,625.83	0.00	0.00	-28,625.83	0	Over
4015	Salaries - Holiday Pay	228,879.20	161,196.83	171,214.47	0.00	78,400.00	-92,814.47	-118	Over
4020	Salaries - Hourly Pay	118,729.34	11,350.97	129,656.11	0.00	59,500.00	-70,156.11	-118	Over
4030	Salaries-Reserve Officers	0.00	0.00	0.00	0.00	14,400.00	14,400.00	100	
4050	Salaries - Overtime	985,750.14	61,563.44	520,718.06	0.00	1,468,731.00	948,012.94	65	
4051	Salaries - OT Reimbursable	3,872.42	0.00	0.00	0.00	11,600.00	11,600.00	100	
4053	OT - Special Event/Emergency	10,863.00	0.00	11,835.34	0.00	30,100.00	18,264.66	61	
4056	Salaries - CTO Payout	28,907.63	5,053.45	18,716.89	0.00	80,000.00	61,283.11	77	
4080	Salaries - Light Duty	30,125.99	0.00	31,068.89	0.00	0.00	-31,068.89	0	Over
4583	Employee Ben - Uniform Allowan	0.00	0.00	0.00	0.00	82,950.00	82,950.00	100	
4585	Empl. Benefit-Fitness Reimb	6,996.36	600.00	6,199.09	0.00	17,200.00	11,000.91	64	
4590	Employee Benefit-Wellness Phys	0.00	0.00	0.00	0.00	23,600.00	23,600.00	100	
4690	Employee Benefits Other	5,417,897.51	681,429.47	4,062,798.78	0.00	7,631,911.00	3,569,112.22	47	
Salaries & Employee Benefits		14,253,082.92	1,745,125.91	10,648,728.76	0.00	19,976,995.00	9,328,266.24	47	50
5000 Materials & Supplies									
5000	Office Expense	8,619.00	2,866.76	8,969.13	0.00	31,720.00	22,750.87	72	
5005	Postage & Mailing	2,717.25	28.59	826.91	0.00	10,431.00	9,604.09	92	
5010	Outside Printing Expense	3,023.43	1,371.79	4,702.59	0.00	9,529.00	4,826.41	51	
5050	Books/Periodicals/Software	8,886.06	19.95	4,605.90	0.00	10,240.00	5,634.10	55	
5070	Special Department Expenses	12,154.21	1,489.39	10,319.82	0.00	31,550.00	21,230.18	67	
5105	Small Tools and Equipment	1,670.64	730.83	1,379.99	0.00	6,412.00	5,032.01	78	
5505	Equipment Maintenance/Repair	589.52	0.00	2,035.02	0.00	11,200.00	9,164.98	82	
5506	Drone Maint/Repair	2,422.71	2,032.05	2,294.36	0.00	5,000.00	2,705.64	54	
6204	Disposal Service Expenses	0.00	0.00	0.00	0.00	15,000.00	15,000.00	100	
6235	Prisoner Transport	5,612.57	1,312.50	1,312.50	0.00	10,593.00	9,280.50	88	
6238	Ammunition	0.00	0.00	0.00	784.85	95,785.00	95,000.15	99	
6239	Jail Supplies	1,025.66	144.64	1,514.16	0.00	6,450.00	4,935.84	77	
6240	CSI Supplies	398.81	0.00	0.00	0.00	3,600.00	3,600.00	100	
6241	Range Supplies	3,702.17	2,503.57	8,263.51	0.00	20,300.00	12,036.49	59	
6242	Ammunition Duty	4,632.02	0.00	0.00	0.00	10,000.00	10,000.00	100	
6243	Ammunition Less Lethal	3,525.51	0.00	0.00	0.00	14,000.00	14,000.00	100	
6244	Field Services	3,197.60	100.00	2,040.00	0.00	6,000.00	3,960.00	66	
6246	Battery Supplies	517.39	0.00	405.38	0.00	2,430.00	2,024.62	83	
6247	K-9 Supplies	7,311.59	3,152.81	6,721.65	0.00	20,000.00	13,278.35	66	
6260	VIPs	1,493.85	0.00	153.08	0.00	500.00	346.92	69	
6261	Records Purge	0.00	0.00	0.00	0.00	425.00	425.00	100	
6268	BINTF Expense	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00	0	
6283	Uniform Safety Equip	8,944.91	13,009.60	20,014.38	0.00	117,800.00	97,785.62	83	
6284	Uniforms - Turnover	749.00	0.00	81.93	0.00	4,650.00	4,568.07	98	
6285	Uniform - Safety Vests	12,439.31	0.00	0.00	0.00	46,900.00	46,900.00	100	
6289	Crisis Response Unit Equipment	2,488.25	117.64	2,451.18	0.00	12,000.00	9,548.82	80	
Materials & Supplies		111,121.46	28,880.12	93,091.49	784.85	517,515.00	423,638.66	82	50
5400 Purchased Services									
5330	Contractual	0.00	343.33	343.33	0.00	0.00	-343.33	0	Over
5400	Professional Services	284,289.82	935.74	273,667.80	0.00	466,838.00	193,170.20	41	
5550	Maint Agreements- Radios	5,112.72	950.21	5,701.26	0.00	40,000.00	34,298.74	86	
5555	Maint Agreements Other	3,600.00	2,030.46	4,130.46	0.00	20,000.00	15,869.54	79	
6216	Sexual Assault Exams	-9,083.00	0.00	24,214.00	0.00	76,500.00	52,286.00	68	
6218	Medical Testing	0.00	0.00	256.00	0.00	32,500.00	32,244.00	99	
6220	Specialized Medical Testing	0.00	0.00	0.00	0.00	850.00	850.00	100	
6224	Veterinary Expenses	6,605.76	1,902.99	7,800.69	0.00	12,000.00	4,199.31	35	
Purchased Services		290,525.30	6,162.73	316,113.54	0.00	648,688.00	332,574.46	51	50
8900 Other Expenses									
5140	Advertising/Marketing	3,990.36	697.58	14,277.07	0.00	32,000.00	17,722.93	55	
5240	Taxes	434.53	0.00	438.59	0.00	700.00	261.41	37	
5370	Memberships/Dues	3,530.00	220.00	3,888.00	0.00	5,000.00	1,112.00	22	
5385	Business Expenses	4,724.15	782.41	2,701.47	0.00	5,000.00	2,298.53	46	
5390	Training	188,466.44	18,636.16	140,256.60	0.00	329,882.00	189,625.40	57	
5465	Solid Waste Disposal	1,352.63	0.00	1,002.93	0.00	2,500.00	1,497.07	60	
5480	Communications	119,257.03	25,591.38	121,165.69	0.00	245,000.00	123,834.31	51	
6200	Background Expenses	33,258.16	0.00	53,281.95	0.00	80,000.00	26,718.05	33	

Department Expense Report

Fund - Dept 001-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
6249	Special Events Expense	1,059.79	0.00	1,852.10	0.00	2,500.00	647.90	26		
	Other Expenses	356,073.09	45,927.53	338,864.40	0.00	702,582.00	363,717.60	52	50	
8910 Non-Recurring Operating										
7500	Non-Recurring Operating	0.00	0.00	0.00	56,190.00	56,190.00	0.00	0		
	Non-Recurring Operating	0.00	0.00	0.00	56,190.00	56,190.00	0.00	0	50	
End Fund - Dept 001-300		15,010,802.77	1,826,096.29	11,396,798.19	56,974.85	21,901,970.00	10,448,196.96	48	50	

Department Expense Report

Fund - Dept 001-348 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-PD/ANIMAL SERVICES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	130,701.70	25,139.44	154,243.20	0.00	449,890.00	295,646.80	66	
4015	Salaries - Holiday Pay	592.91	154.14	922.52	0.00	0.00	-922.52	0	Over
4020	Salaries - Hourly Pay	58,825.24	9,021.10	59,339.47	0.00	0.00	-59,339.47	0	Over
4050	Salaries - Overtime	1,963.16	126.30	3,328.02	0.00	5,000.00	1,671.98	33	
4056	Salaries - CTO Payout	0.00	0.00	10.53	0.00	0.00	-10.53	0	Over
4690	Employee Benefits Other	103,560.86	19,601.72	117,319.64	0.00	285,935.00	168,615.36	59	
Salaries & Employee Benefits		295,643.87	54,042.70	335,163.38	0.00	740,825.00	405,661.62	55	50
5000 Materials & Supplies									
5000	Office Expense	555.19	54.65	338.46	0.00	2,000.00	1,661.54	83	
5005	Postage & Mailing	190.50	46.96	269.06	0.00	1,000.00	730.94	73	
5010	Outside Printing Expense	49.55	0.00	0.00	0.00	1,700.00	1,700.00	100	
5050	Books/Periodicals/Software	437.03	62.95	468.83	0.00	1,000.00	531.17	53	
5070	Special Department Expenses	283.26	49.58	269.87	0.00	1,000.00	730.13	73	
5100	Materials and Supplies	8,217.02	3,632.06	10,705.63	0.00	30,000.00	19,294.37	64	
5102	Animal Shelter Food	14,016.72	2,174.21	15,465.82	0.00	25,000.00	9,534.18	38	
5103	Medications/Animal Care Supply	7,639.28	1,291.37	6,966.63	0.00	12,000.00	5,033.37	42	
5105	Small Tools and Equipment	349.45	0.00	195.14	0.00	1,000.00	804.86	80	
5505	Equipment Maintenance/Repair	275.73	0.00	12.57	0.00	5,000.00	4,987.43	100	
6283	Uniform Safety Equip	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
Materials & Supplies		32,013.73	7,311.78	34,692.01	0.00	81,700.00	47,007.99	58	50
5400 Purchased Services									
5330	Contractual	12,539.00	8,461.50	49,150.48	0.00	177,600.00	128,449.52	72	
6220	Specialized Medical Testing	0.00	0.00	0.00	0.00	564.00	564.00	100	
6224	Veterinary Expenses	18,175.84	5,649.03	16,617.75	0.00	50,000.00	33,382.25	67	
7380	Pest Control	750.00	150.00	680.00	0.00	1,500.00	820.00	55	
Purchased Services		31,464.84	14,260.53	66,448.23	0.00	229,664.00	163,215.77	71	50
8900 Other Expenses									
5370	Memberships/Dues	300.00	0.00	332.48	0.00	300.00	-32.48	-11	Over
5390	Training	0.00	0.00	900.00	0.00	7,000.00	6,100.00	87	
5465	Solid Waste Disposal	67.32	0.00	0.00	0.00	2,160.00	2,160.00	100	
5480	Communications	2,463.87	426.23	2,100.45	0.00	4,500.00	2,399.55	53	
6117	Public Relations Expenses	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
Other Expenses		2,831.19	426.23	3,332.93	0.00	15,960.00	12,627.07	79	50
End Fund - Dept 001-348		361,953.63	76,041.24	439,636.55	0.00	1,068,149.00	628,512.45	59	50

Department Expense Report

Fund - Dept 002-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PARKS - POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	106,256.34	16,843.20	108,677.14	0.00	311,092.00	202,414.86	65	
4015	Salaries - Holiday Pay	9,301.30	3,402.35	9,670.90	0.00	0.00	-9,670.90	0	Over
4050	Salaries - Overtime	15,839.75	246.35	13,899.42	0.00	0.00	-13,899.42	0	Over
4583	Employee Ben - Uniform Allowan	0.00	0.00	0.00	0.00	2,700.00	2,700.00	100	
4690	Employee Benefits Other	82,056.11	14,428.09	86,930.75	0.00	229,733.00	142,802.25	62	
Salaries & Employee Benefits		213,453.50	34,919.99	219,178.21	0.00	543,525.00	324,346.79	60	50
5000 Materials & Supplies									
6280	Uniform Allow. Sworn	0.00	0.00	0.00	0.00	1,050.00	1,050.00	100	
Materials & Supplies		0.00	0.00	0.00	0.00	1,050.00	1,050.00	100	50
End Fund - Dept 002-300		213,453.50	34,919.99	219,178.21	0.00	544,575.00	325,396.79	60	50

Department Expense Report

Fund - Dept 005-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

MEASURE H		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	1,068,713.28	510,918.17	3,019,838.60	0.00	7,724,990.00	4,705,151.40	61		
4006	Salaries - Sign On Bonus	25,500.00	0.00	175,000.00	0.00	0.00	-175,000.00	0	Over	
4010	Salaries-Temporary Disability	3,195.11	7,971.20	52,323.71	0.00	0.00	-52,323.71	0	Over	
4015	Salaries - Holiday Pay	52,701.57	132,547.33	139,226.91	0.00	0.00	-139,226.91	0	Over	
4020	Salaries - Hourly Pay	59,757.14	10,379.65	38,247.26	0.00	0.00	-38,247.26	0	Over	
4050	Salaries - Overtime	241,219.74	82,247.87	576,008.30	0.00	752,000.00	175,991.70	23		
4053	OT - Special Event/Emergency	0.00	0.00	9,720.37	0.00	0.00	-9,720.37	0	Over	
4056	Salaries - CTO Payout	4,496.74	133.41	1,377.41	0.00	0.00	-1,377.41	0	Over	
4080	Salaries - Light Duty	0.00	0.00	15,452.87	0.00	0.00	-15,452.87	0	Over	
4583	Employee Ben - Uniform Allowan	0.00	0.00	0.00	0.00	99,050.00	99,050.00	100		
4585	Empl. Benefit-Fitness Reimb	600.00	396.00	2,740.00	0.00	0.00	-2,740.00	0	Over	
4690	Employee Benefits Other	925,804.86	495,438.46	2,504,511.83	0.00	6,045,012.00	3,540,500.17	59		
Salaries & Employee Benefits		2,381,988.44	1,240,032.09	6,534,447.26	0.00	14,621,052.00	8,086,604.74	55	50	
5400 Purchased Services										
5555	Maint Agreements Other	0.00	0.00	0.00	0.00	45,000.00	45,000.00	100		
Purchased Services		0.00	0.00	0.00	0.00	45,000.00	45,000.00	100	50	
End Fund - Dept 005-300		2,381,988.44	1,240,032.09	6,534,447.26	0.00	14,666,052.00	8,131,604.74	55	50	

Department Expense Report

Fund - Dept 050-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DONATIONS-POLICE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
5000 Materials & Supplies										
6250	Donations - Expense	10,389.09	223.95	7,298.40	0.00	21,000.00	13,701.60	65		
6280	Uniform Allow. Sworn	0.00	0.00	0.00	0.00	900.00	900.00	100		
Materials & Supplies		10,389.09	223.95	7,298.40	0.00	21,900.00	14,601.60	67	50	
End Fund - Dept 050-300		10,389.09	223.95	7,298.40	0.00	21,900.00	14,601.60	67	50	

Department Expense Report

Fund - Dept 050-348 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DONATIONS - PD/ANIMAL SVCS		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5000 Materials & Supplies								
6250	Donations - Expense	40,127.50	7,420.28	29,546.26	0.00	105,780.00	76,233.74	72
	Materials & Supplies	40,127.50	7,420.28	29,546.26	0.00	105,780.00	76,233.74	72 50
8900 Other Expenses								
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 050-348		40,127.50	7,420.28	29,546.26	0.00	105,780.00	76,233.74	72 50

Department Expense Report

Fund - Dept 098-000 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

JUSTICE ASSISTANCE GRANT (JAG)		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
8910 Non-Recurring Operating								
7500	Non-Recurring Operating	0.00	0.00	78.65	0.00	0.00	-78.65	0 Over
	Non-Recurring Operating	0.00	0.00	78.65	0.00	0.00	-78.65	0 50 Over
End Fund - Dept 098-000		0.00	0.00	78.65	0.00	0.00	-78.65	0 50 OVER

Department Expense Report

Fund - Dept 099-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SUPP LAW ENFORCE SERVICE ADMIN		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
4000 Salaries & Employee Benefits								
4000	Salaries - Permanent	82,040.79	12,927.84	83,005.99	0.00	266,231.00	183,225.01	69
4050	Salaries - Overtime	0.00	0.00	47.87	0.00	0.00	-47.87	0 Over
4690	Employee Benefits Other	62,791.95	10,201.57	65,736.01	0.00	220,547.00	154,810.99	70
Salaries & Employee Benefits		144,832.74	23,129.41	148,789.87	0.00	486,778.00	337,988.13	69 50
5400 Purchased Services								
Purchased Services		0.00	0.00	0.00	0.00	0.00	0.00	0 50
8900 Other Expenses								
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 099-300		144,832.74	23,129.41	148,789.87	0.00	486,778.00	337,988.13	69 50

Department Expense Report

Fund - Dept 100-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

OPERATING GRANTS - PD		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4050	Salaries - Overtime	715.67	0.00	86.31	0.00	0.00	-86.31	0	Over
4051	Salaries - OT Reimbursable	5,353.90	1,573.77	13,424.88	0.00	0.00	-13,424.88	0	Over
4690	Employee Benefits Other	36,505.33	117.44	1,002.86	0.00	0.00	-1,002.86	0	Over
	Salaries & Employee Benefits	42,574.90	1,691.21	14,514.05	0.00	0.00	-14,514.05	0	50 Over
5000 Materials & Supplies									
5000	Office Expense	0.00	0.00	0.00	0.00	600.00	600.00	100	
	Materials & Supplies	0.00	0.00	0.00	0.00	600.00	600.00	100	50
8900 Other Expenses									
	Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
8910 Non-Recurring Operating									
7500	Non-Recurring Operating	15,728.00	0.00	15,200.00	0.00	15,200.00	0.00	0	
	Non-Recurring Operating	15,728.00	0.00	15,200.00	0.00	15,200.00	0.00	0	50
End Fund - Dept 100-300		58,302.90	1,691.21	29,714.05	0.00	15,800.00	-13,914.05	-88	50 OVER

Department Expense Report

Fund - Dept 100-348 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GRANT-ANIMAL SHELTER		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
5000 Materials & Supplies										
6254	Grant - Expenses	1,680.00	0.00	5,225.00	0.00	10,806.00	5,581.00	52		
	Materials & Supplies	1,680.00	0.00	5,225.00	0.00	10,806.00	5,581.00	52	50	
End Fund - Dept 100-348		1,680.00	0.00	5,225.00	0.00	10,806.00	5,581.00	52	50	

Department Expense Report

Fund - Dept 217-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

ASSET FORFEITURE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2024	Actuals	Actuals				Budg / Time
5000 Materials & Supplies								
6268	BINTF Expense	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0
	Materials & Supplies	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0 50
End Fund - Dept 217-300		10,000.00	0.00	10,000.00	0.00	10,000.00	0.00	0 50

Department Expense Report

Fund - Dept 853-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PD Parking Service Specialists		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
4000 Salaries & Employee Benefits								
4000	Salaries - Permanent	9,072.68	6,677.02	39,568.44	0.00	83,269.00	43,700.56	52
4690	Employee Benefits Other	1,484.02	3,398.78	19,040.50	0.00	49,799.00	30,758.50	62
	Salaries & Employee Benefits	10,556.70	10,075.80	58,608.94	0.00	133,068.00	74,459.06	56 50
5000 Materials & Supplies								
6283	Uniform Safety Equip	0.00	0.00	0.00	0.00	504.00	504.00	100
	Materials & Supplies	0.00	0.00	0.00	0.00	504.00	504.00	100 50
End Fund - Dept 853-300		10,556.70	10,075.80	58,608.94	0.00	133,572.00	74,963.06	56 50

Department Expense Report

Fund - Dept 853-300 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PD Parking Service Specialists

Category Description

Prior Year's
Actuals
Thru 12/2024

Current
Month
Actuals

Year To Date
Actuals

Encum-
brances

Budget

Balance

Percent
Remaining
Budg / Time

Grand Totals : Police

18,244,087.27 3,219,630.26 18,879,321.38 56,974.85 38,965,382.00 20,029,085.77 51 50

End Of Report Prepared for Police

Current Year Data Through 12/31/2025

**** End of Report ****

Monthly Budget Monitoring Report

Public Works Department - Engineering
(Dept. Name)

Fiscal Year 2025-2026 Monthly Report for the **period ending: 12/31/25.**

Department Contact: Brendan Ottoboni (879-6901)

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary: The various budget accounts in the Public Works Department are on track for FY 25-26 except for the few items listed below.

NEW ITEMS

Item #1

Location: **Public Works - Engineering**

Expenditure Category: **850-615-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to purchase of new laptop for staff.

Action Plan: None needed, this account will be on track by Fiscal Year end

Item #2

Location: **City Recreation**

Expenditure Category: **876-610-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to payout for staff leave due to retirement.

Action Plan: None needed, this account will be on track by Fiscal Year end.

PREVIOUS ITEMS

Item #1

Location: **Transportation**

Expenditure Category: **212-655-5000**

Description: Materials & Supplies

Analysis: This category is tracking behind due to scanning services that were contracted out.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #2

Location: **Public Works - Engineering**

Expenditure Category: **850-615-8900**

Description: Other Expenses

Analysis: This category is tracking behind due to staff training costs.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #3

Location:

Expenditure Category: **863-615-4000**

Description: Salaries & Employee Benefits

Analysis: This category is tracking behind due to staff overtime.

Action Plan: None needed, this account will be on track by Fiscal Year end.

Item #4

Location:

Expenditure Category: **863-615-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to consultants hired to work on private development projects.

Action Plan: None needed, this account will be on track by Fiscal Year end with real-time billing.

Item #5

Location: **City Recreation**

Expenditure Category: **876-610-5400**

Description: Purchased Services

Analysis: This category is tracking behind due to upfront expenses paid for ice rink.

Action Plan: None needed, this account will be on track by Fiscal Year end.

APPROVALS:

	Review	Signature	Date
X	Brendan Ottoboni, Department Director- Engineering	 Brendan Ottoboni (Feb 5, 2026 12:55:12 PST)	02/05/26

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works Engineering

Public Works - Eng Expenditure by Category	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	5,304,205	6,086,878	105,069	3,056,691	3,161,760	232,667	6,812,439	7,045,106	3,883,345	45
Materials & Supplies	96,836	69,056	760	33,890	34,650	25,650	110,450	136,100	101,449	25
Purchased Services	519,827	355,150	0	371,692	371,692	0	699,679	699,679	327,986	53
Other Expenses	67,373	250,837	0	35,038	35,038	0	148,901	148,901	113,862	24
Non-Recurring Operating Allocations	0	0	0	26,558	26,558	0	0	0	(26,558)	24
	1,197,568	1,584,789	13,875	1,355,337	1,369,212	27,189	2,801,806	2,828,995	1,459,782	48
Department Total	7,185,811	8,346,712	119,704	4,879,209	4,998,913	285,506	10,573,275	10,858,781	5,859,867	46 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25				
001-610 Public Works - Engineering						
4000 Salaries & Employee Benefits	168,257	166,055	105,069	232,667	127,598	45
5000 Materials & Supplies	253	125	760	25,650	24,890	3
5400 Purchased Services	750	0	0	0	0	0
8900 Other Expenses	1,936	0	0	0	0	0
8990 Allocations	14,425	22,555	13,875	27,189	13,314	51
Total 001-610	185,621	188,735	119,704	285,506	165,802	42 50
Total General/Park Funds	185,621	188,735	119,704	285,506	165,802	41 50
212-654 Transportation						
4000 Salaries & Employee Benefits	83,255	87,965	49,890	218,710	168,820	23
5000 Materials & Supplies	513	9,165	0	10,200	10,200	0
8900 Other Expenses	9,297	2,794	50	4,000	3,950	1
8910 Non-Recurring Operating	0	0	26,559	0	(26,559)	0
8990 Allocations	16,349	25,258	11,885	30,784	18,899	39
Total 212-654	109,414	125,182	88,384	263,694	175,310	34 50
212-655 Transportation						
4000 Salaries & Employee Benefits	163,444	312,601	205,024	481,406	276,382	43
5000 Materials & Supplies	8,622	3,270	6,447	11,700	5,253	55
8900 Other Expenses	12,081	13,445	6,103	18,085	11,982	34
8990 Allocations	26,752	45,241	33,624	66,583	32,959	50
Total 212-655	210,899	374,557	251,198	577,774	326,576	43 50

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works Engineering

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2023-24	FY2024-25					
212-995 Transportation							
8990 Allocations	32,957	32,957	32,079	64,158	32,079	50	
Total 212-995	32,957	32,957	32,079	64,158	32,079	50	50
307-995 Streets and Roads							
8990 Allocations	0	0	365,803	731,606	365,803	50	
Total 307-995	0	0	365,803	731,606	365,803	50	50
400-000 Capital Projects							
4000 Salaries & Employee Benefits	3,650,776	3,991,094	2,095,206	4,312,168	2,216,962	49	
8990 Allocations	275,757	526,023	357,947	755,155	397,208	47	
Total 400-000	3,926,533	4,517,117	2,453,153	5,067,323	2,614,170	48	50
400-610 Capital Projects							
5000 Materials & Supplies	77,908	52,489	20,225	66,500	46,275	30	
5400 Purchased Services	42,760	19,675	4,260	102,511	98,251	4	
8900 Other Expenses	33,388	42,173	17,219	44,541	27,322	39	
8990 Allocations	76,896	89,690	37,927	95,188	57,261	40	
Total 400-610	230,952	204,027	79,631	308,740	229,109	26	50
400-995 Capital Projects							
8990 Allocations	426,168	426,168	268,752	537,503	268,751	50	
Total 400-995	426,168	426,168	268,752	537,503	268,751	50	50
850-000 Sewer							
4000 Salaries & Employee Benefits	22,121	21,115	5,151	20,583	15,432	25	
8990 Allocations	2,305	3,031	1,155	3,144	1,989	37	
Total 850-000	24,426	24,146	6,306	23,727	17,421	27	50
850-615 Sewer							
4000 Salaries & Employee Benefits	436,919	484,091	224,804	661,502	436,698	34	
5000 Materials & Supplies	3,658	2,286	5,910	9,500	3,590	62	
5400 Purchased Services	400	10,301	2,093	10,000	7,907	21	
8900 Other Expenses	8,764	12,634	9,021	16,500	7,479	55	
8990 Allocations	80,609	112,133	53,799	130,684	76,885	41	
Total 850-615	530,350	621,445	295,627	828,186	532,559	36	50
863-000 Subdivisions							
4000 Salaries & Employee Benefits	2,942	13,381	0	0	0	0	
8990 Allocations	57	1,038	514	298	(216)	172	
Total 863-000	2,999	14,419	514	298	(216)	172	50
863-615 Subdivisions							

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works Engineering

Public Works - Eng Department Summary by Fund-Activity	Prior Year Actuals		FY2025-26	FY2025-26	Remaining Budget	Percent Used	
	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted		Budg / Time	
4000 Salaries & Employee Benefits	75,425	173,193	117,010	149,364	32,354	78	
5000 Materials & Supplies	2,981	244	0	4,550	4,550	0	
5400 Purchased Services	73,442	151,838	122,061	216,847	94,786	56	
8900 Other Expenses	1,732	1,122	557	5,275	4,718	11	
8990 Allocations	40,540	57,565	32,751	67,156	34,405	49	
Total 863-615	194,120	383,962	272,379	443,192	170,813	61	50
863-995 Subdivisions							
8990 Allocations	70,443	70,443	39,326	78,651	39,325	50	
Total 863-995	70,443	70,443	39,326	78,651	39,325	50	50
873-000 Private Development - Engineering							
Total 873-000	0	0	0	0	0	0	50
873-615 Private Development - Engineering							
4000 Salaries & Employee Benefits	699,860	836,953	359,207	968,706	609,499	37	
5000 Materials & Supplies	2,902	1,477	1,308	8,000	6,692	16	
5400 Purchased Services	29,360	28,944	7,321	20,321	13,000	36	
8900 Other Expenses	177	1,234	1,858	10,500	8,642	18	
8990 Allocations	52,662	91,025	50,482	102,422	51,940	49	
Total 873-615	784,961	959,633	420,176	1,109,949	689,773	38	50
873-995 Private Development - Engineering							
8990 Allocations	81,619	81,619	64,179	128,359	64,180	50	
Total 873-995	81,619	81,619	64,179	128,359	64,180	50	50
876-610 City Recreation							
4000 Salaries & Employee Benefits	1,207	431	399	0	(399)	0	
5400 Purchased Services	373,115	144,392	235,957	350,000	114,043	67	
8900 Other Expenses	0	177,435	230	50,000	49,770	0	
8990 Allocations	29	43	58	0	(58)	0	
Total 876-610	374,351	322,301	236,644	400,000	163,356	59	50
876-995 City Recreation							
8990 Allocations	0	0	5,058	10,115	5,057	50	
Total 876-995	0	0	5,058	10,115	5,057	50	50
Total Other Funds	7,000,192	8,157,976	4,879,209	10,573,275	5,694,066	46	50
Department Total	7,185,813	8,346,711	4,998,913	10,858,781	5,859,868	46	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DPW Engineering Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time	
Fund - Dept 001-610 GENERAL-CAPITAL PROJECTS SRVCS								
Salaries & Employee Benefits	79,180.77	25,889.56	105,069.26	0.00	232,667.00	127,597.74	55	50
Materials & Supplies	63.93	158.82	760.45	0.00	25,650.00	24,889.55	97	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 001-610	79,244.70	26,048.38	105,829.71	0.00	258,317.00	152,487.29	59	50
Fund - Dept 212-654 TRANSPORTATION-BIKE/PEDS								
Salaries & Employee Benefits	58,902.94	8,071.49	49,890.21	0.00	218,710.00	168,819.79	77	50
Materials & Supplies	0.00	0.00	0.00	0.00	10,200.00	10,200.00	100	50
Other Expenses	2,245.09	0.00	50.00	0.00	4,000.00	3,950.00	99	50
Non-Recurring Operating	0.00	0.00	26,558.94	0.00	0.00	-26,558.94	0	50 Over
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 212-654	61,148.03	8,071.49	76,499.15	0.00	232,910.00	156,410.85	67	50
Fund - Dept 212-655 TRANSPORTATION-PLANNING								
Salaries & Employee Benefits	130,919.23	33,104.02	205,024.36	0.00	481,406.00	276,381.64	57	50
Materials & Supplies	2,284.28	0.00	6,447.26	0.00	11,700.00	5,252.74	45	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	5,918.58	327.93	6,103.01	0.00	18,085.00	11,981.99	66	50
End Fund - Dept 212-655	139,122.09	33,431.95	217,574.63	0.00	511,191.00	293,616.37	57	50
Fund - Dept 400-000 CAPITAL PROJECTS CLEARING FUND								
Salaries & Employee Benefits	1,942,757.77	348,378.89	2,095,205.75	0.00	4,312,168.00	2,216,962.25	51	50
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 400-000	1,942,757.77	348,378.89	2,095,205.75	0.00	4,312,168.00	2,216,962.25	51	50
Fund - Dept 400-610 CAPITAL-CAPITAL PROJECTS SRVCS								
Materials & Supplies	15,788.80	2,114.24	20,225.11	0.00	66,500.00	46,274.89	70	50
Purchased Services	8,983.14	0.00	4,259.82	0.00	102,511.00	98,251.18	96	50
Other Expenses	20,361.06	1,169.74	17,219.02	0.00	44,541.00	27,321.98	61	50
End Fund - Dept 400-610	45,133.00	3,283.98	41,703.95	0.00	213,552.00	171,848.05	80	50
Fund - Dept 850-000 SEWER-ADMN								
Salaries & Employee Benefits	9,895.74	589.18	5,151.26	0.00	20,583.00	15,431.74	75	50
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 850-000	9,895.74	589.18	5,151.26	0.00	20,583.00	15,431.74	75	50
Fund - Dept 850-615 SEWER-DEVELOPMENT SERVICES								
Salaries & Employee Benefits	235,247.60	39,746.56	224,804.10	0.00	661,502.00	436,697.90	66	50
Materials & Supplies	1,744.71	71.66	5,909.77	0.00	9,500.00	3,590.23	38	50
Purchased Services	1,850.00	0.00	2,093.42	0.00	10,000.00	7,906.58	79	50
Other Expenses	6,694.20	106.00	9,020.81	0.00	16,500.00	7,479.19	45	50
End Fund - Dept 850-615	245,536.51	39,924.22	241,828.10	0.00	697,502.00	455,673.90	65	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DPW Engineering Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
Fund - Dept 863-000 SUBDIVISION									
Salaries & Employee Benefits	5,312.54	0.00	0.00	0.00	0.00	0.00	0	50	
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 863-000	5,312.54	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 863-615 SUBDIVISIONS-DEV ENGINEERING									
Salaries & Employee Benefits	74,182.01	11,191.09	117,009.94	0.00	149,364.00	32,354.06	22	50	
Materials & Supplies	194.00	0.00	0.00	0.00	4,550.00	4,550.00	100	50	
Purchased Services	51,365.33	4,422.50	122,061.08	14,750.22	216,847.00	80,035.70	37	50	
Other Expenses	562.48	122.15	556.84	0.00	5,275.00	4,718.16	89	50	
End Fund - Dept 863-615	126,303.82	15,735.74	239,627.86	14,750.22	376,036.00	121,657.92	32	50	
Fund - Dept 873-615 PRIVATE DEV-ENGINEERING									
Salaries & Employee Benefits	341,799.37	66,412.72	359,206.88	0.00	968,706.00	609,499.12	63	50	
Materials & Supplies	1,111.80	0.00	1,308.00	0.00	8,000.00	6,692.00	84	50	
Purchased Services	6,032.51	430.00	7,321.07	0.00	20,321.00	12,999.93	64	50	
Other Expenses	761.16	0.00	1,858.42	0.00	10,500.00	8,641.58	82	50	
End Fund - Dept 873-615	349,704.84	66,842.72	369,694.37	0.00	1,007,527.00	637,832.63	63	50	
Fund - Dept 876-610 City Recreation									
N/A	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Salaries & Employee Benefits	397.12	0.00	398.73	0.00	0.00	-398.73	0	50	Over
Purchased Services	0.00	108.03	235,957.18	135,654.50	350,000.00	-21,611.68	-6	50	Over
Other Expenses	159,704.90	30.02	230.12	0.00	50,000.00	49,769.88	100	50	
End Fund - Dept 876-610	160,102.02	138.05	236,586.03	135,654.50	400,000.00	27,759.47	7	50	
Grand Totals : DPW - Engineering	3,164,261.06	542,444.60	3,629,700.81	150,404.72	8,029,786.00	4,249,680.47	53	50	

End Of Report Prepared for DPW Engineering

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-610 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-CAPITAL PROJECTS SRVCS		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
4000 Salaries & Employee Benefits								
4000	Salaries - Permanent	48,945.63	18,955.06	70,172.07	0.00	152,401.00	82,228.93	54
4690	Employee Benefits Other	30,235.14	6,934.50	34,897.19	0.00	80,266.00	45,368.81	57
Salaries & Employee Benefits		79,180.77	25,889.56	105,069.26	0.00	232,667.00	127,597.74	55 50
5000 Materials & Supplies								
5000	Office Expense	0.00	158.82	760.45	0.00	25,000.00	24,239.55	97
5005	Postage & Mailing	63.93	0.00	0.00	0.00	150.00	150.00	100
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	500.00	500.00	100
Materials & Supplies		63.93	158.82	760.45	0.00	25,650.00	24,889.55	97 50
8900 Other Expenses								
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 001-610		79,244.70	26,048.38	105,829.71	0.00	258,317.00	152,487.29	59 50

Department Expense Report

Fund - Dept 212-654 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

TRANSPORTATION-BIKE/PEDS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024						Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	36,154.35	5,008.06	31,993.33	0.00	126,730.00	94,736.67	75	
4020	Salaries - Hourly Pay	1,940.00	0.00	0.00	0.00	20,000.00	20,000.00	100	
4690	Employee Benefits Other	20,808.59	3,063.43	17,896.88	0.00	71,980.00	54,083.12	75	
Salaries & Employee Benefits		58,902.94	8,071.49	49,890.21	0.00	218,710.00	168,819.79	77	50
5000 Materials & Supplies									
5000	Office Expense	0.00	0.00	0.00	0.00	500.00	500.00	100	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	200.00	200.00	100	
5100	Materials and Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	8,500.00	8,500.00	100	
Materials & Supplies		0.00	0.00	0.00	0.00	10,200.00	10,200.00	100	50
8900 Other Expenses									
5071	Bike Incentive Program	0.00	0.00	50.00	0.00	1,200.00	1,150.00	96	
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	300.00	300.00	100	
5390	Training	2,245.09	0.00	0.00	0.00	2,500.00	2,500.00	100	
Other Expenses		2,245.09	0.00	50.00	0.00	4,000.00	3,950.00	99	50
8910 Non-Recurring Operating									
7500	Non-Recurring Operating	0.00	0.00	26,558.94	0.00	0.00	-26,558.94	0	Over
Non-Recurring Operating		0.00	0.00	26,558.94	0.00	0.00	-26,558.94	0	50 Over
8950 Depreciation									
Depreciation		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 212-654		61,148.03	8,071.49	76,499.15	0.00	232,910.00	156,410.85	67	50

Department Expense Report

Fund - Dept 212-655 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

TRANSPORTATION-PLANNING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	83,205.71	21,402.00	130,287.39	0.00	302,474.00	172,186.61	57	
4020	Salaries - Hourly Pay	0.00	0.00	4,485.71	0.00	20,000.00	15,514.29	78	
4690	Employee Benefits Other	47,713.52	11,702.02	70,251.26	0.00	158,932.00	88,680.74	56	
	Salaries & Employee Benefits	130,919.23	33,104.02	205,024.36	0.00	481,406.00	276,381.64	57	50
5000 Materials & Supplies									
5000	Office Expense	616.58	0.00	4,485.26	0.00	1,500.00	-2,985.26	-199	Over
5005	Postage & Mailing	0.00	0.00	0.00	0.00	200.00	200.00	100	
5050	Books/Periodicals/Software	1,667.70	0.00	1,962.00	0.00	8,000.00	6,038.00	75	
5100	Materials and Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
	Materials & Supplies	2,284.28	0.00	6,447.26	0.00	11,700.00	5,252.74	45	50
5400 Purchased Services									
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	300.00	300.00	100	
5370	Memberships/Dues	0.00	0.00	1,500.00	0.00	285.00	-1,215.00	-426	Over
5390	Training	3,508.30	0.00	2,538.01	0.00	10,000.00	7,461.99	75	
5480	Communications	2,410.28	327.93	2,065.00	0.00	7,500.00	5,435.00	72	
	Other Expenses	5,918.58	327.93	6,103.01	0.00	18,085.00	11,981.99	66	50
End Fund - Dept 212-655		139,122.09	33,431.95	217,574.63	0.00	511,191.00	293,616.37	57	50

Department Expense Report

Fund - Dept 400-000 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CAPITAL PROJECTS CLEARING FUND		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	1,224,659.76	245,990.87	1,391,125.18	0.00	2,865,651.00	1,474,525.82	51	
4020	Salaries - Hourly Pay	30,241.60	0.00	10,841.09	0.00	0.00	-10,841.09	0	Over
4050	Salaries - Overtime	6,682.48	644.25	12,899.54	0.00	23,300.00	10,400.46	45	
4690	Employee Benefits Other	681,173.93	101,743.77	680,339.94	0.00	1,423,217.00	742,877.06	52	
Salaries & Employee Benefits		1,942,757.77	348,378.89	2,095,205.75	0.00	4,312,168.00	2,216,962.25	51	50
5000 Materials & Supplies									
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0	50
8000 Debt Service									
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0	50
8900 Other Expenses									
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 400-000		1,942,757.77	348,378.89	2,095,205.75	0.00	4,312,168.00	2,216,962.25	51	50

Department Expense Report

Fund - Dept 400-610 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CAPITAL-CAPITAL PROJECTS SRVCS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024						Budg / Time	
5000 Materials & Supplies									
5000	Office Expense	2,038.08	1,736.53	3,991.47	0.00	22,000.00	18,008.53	82	
5005	Postage & Mailing	129.27	0.00	7.61	0.00	500.00	492.39	98	
5010	Outside Printing Expense	90.93	91.77	186.82	0.00	500.00	313.18	63	
5050	Books/Periodicals/Software	12,733.25	285.94	12,992.94	0.00	30,000.00	17,007.06	57	
5100	Materials and Supplies	456.52	0.00	0.00	0.00	2,000.00	2,000.00	100	
5105	Small Tools and Equipment	340.75	0.00	3,046.27	0.00	10,000.00	6,953.73	70	
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100	
Materials & Supplies		15,788.80	2,114.24	20,225.11	0.00	66,500.00	46,274.89	70	50
5400 Purchased Services									
5400	Professional Services	4,625.00	0.00	0.00	0.00	70,000.00	70,000.00	100	
5401	Audit Services	4,358.14	0.00	4,259.82	0.00	7,511.00	3,251.18	43	
5555	Maint Agreements Other	0.00	0.00	0.00	0.00	25,000.00	25,000.00	100	
Purchased Services		8,983.14	0.00	4,259.82	0.00	102,511.00	98,251.18	96	50
8900 Other Expenses									
5140	Advertising/Marketing	210.00	35.00	210.00	0.00	500.00	290.00	58	
5160	Licenses/Permits/Fees	1,331.10	0.00	0.00	0.00	1,000.00	1,000.00	100	
5370	Memberships/Dues	1,064.00	0.00	555.99	0.00	5,000.00	4,444.01	89	
5385	Business Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	
5390	Training	12,785.53	275.00	11,407.17	0.00	30,000.00	18,592.83	62	
5480	Communications	4,970.43	859.74	5,045.86	0.00	7,541.00	2,495.14	33	
Other Expenses		20,361.06	1,169.74	17,219.02	0.00	44,541.00	27,321.98	61	50
End Fund - Dept 400-610		45,133.00	3,283.98	41,703.95	0.00	213,552.00	171,848.05	80	50

Department Expense Report

Fund - Dept 850-000 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SEWER-ADMN		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	6,290.93	390.80	3,510.28	0.00	12,818.00	9,307.72	73		
4690	Employee Benefits Other	3,604.81	198.38	1,640.98	0.00	7,765.00	6,124.02	79		
Salaries & Employee Benefits		9,895.74	589.18	5,151.26	0.00	20,583.00	15,431.74	75	50	
5400 Purchased Services										
Purchased Services		0.00	0.00	0.00	0.00	0.00	0.00	0	50	
8000 Debt Service										
Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 850-000		9,895.74	589.18	5,151.26	0.00	20,583.00	15,431.74	75	50	

Department Expense Report

Fund - Dept 850-615 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SEWER-DEVELOPMENT SERVICES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024					Budg / Time		
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	161,229.26	28,036.83	153,281.79	0.00	450,281.00	296,999.21	66	
4690	Employee Benefits Other	74,018.34	11,709.73	71,522.31	0.00	211,221.00	139,698.69	66	
Salaries & Employee Benefits		235,247.60	39,746.56	224,804.10	0.00	661,502.00	436,697.90	66	50
5000 Materials & Supplies									
5000	Office Expense	47.97	0.00	3,876.11	0.00	1,000.00	-2,876.11	-288	Over
5005	Postage & Mailing	29.04	10.48	10.48	0.00	0.00	-10.48	0	Over
5010	Outside Printing Expense	0.00	61.18	61.18	0.00	500.00	438.82	88	
5050	Books/Periodicals/Software	1,667.70	0.00	1,962.00	0.00	7,000.00	5,038.00	72	
5100	Materials and Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
Materials & Supplies		1,744.71	71.66	5,909.77	0.00	9,500.00	3,590.23	38	50
5400 Purchased Services									
5400	Professional Services	1,850.00	0.00	2,093.42	0.00	10,000.00	7,906.58	79	
Purchased Services		1,850.00	0.00	2,093.42	0.00	10,000.00	7,906.58	79	50
8900 Other Expenses									
5160	Licenses/Permits/Fees	180.00	0.00	0.00	0.00	500.00	500.00	100	
5385	Business Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	
5390	Training	5,742.32	0.00	8,476.17	0.00	15,000.00	6,523.83	43	
5480	Communications	771.88	106.00	544.64	0.00	500.00	-44.64	-9	Over
Other Expenses		6,694.20	106.00	9,020.81	0.00	16,500.00	7,479.19	45	50
End Fund - Dept 850-615		245,536.51	39,924.22	241,828.10	0.00	697,502.00	455,673.90	65	50

Department Expense Report

Fund - Dept 863-000 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SUBDIVISION		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	3,287.51	0.00	0.00	0.00	0.00	0.00	0	
4690	Employee Benefits Other	2,025.03	0.00	0.00	0.00	0.00	0.00	0	
	Salaries & Employee Benefits	5,312.54	0.00	0.00	0.00	0.00	0.00	0	50
5000 Materials & Supplies									
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50
5400 Purchased Services									
	Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 863-000		5,312.54	0.00	0.00	0.00	0.00	0.00	0	50

Department Expense Report

Fund - Dept 863-615 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SUBDIVISIONS-DEV ENGINEERING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	45,504.97	7,187.13	74,952.83	0.00	99,311.00	24,358.17	25	
4050	Salaries - Overtime	2,266.88	0.00	915.89	0.00	0.00	-915.89	0	Over
4690	Employee Benefits Other	26,410.16	4,003.96	41,141.22	0.00	50,053.00	8,911.78	18	
Salaries & Employee Benefits		74,182.01	11,191.09	117,009.94	0.00	149,364.00	32,354.06	22	50
5000 Materials & Supplies									
5000	Office Expense	194.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5005	Postage & Mailing	0.00	0.00	0.00	0.00	300.00	300.00	100	
5010	Outside Printing Expense	0.00	0.00	0.00	0.00	250.00	250.00	100	
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100	
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100	
Materials & Supplies		194.00	0.00	0.00	0.00	4,550.00	4,550.00	100	50
5400 Purchased Services									
5400	Professional Services	51,269.29	4,422.50	121,969.61	14,750.22	216,682.00	79,962.17	37	
5401	Audit Services	96.04	0.00	91.47	0.00	165.00	73.53	45	
Purchased Services		51,365.33	4,422.50	122,061.08	14,750.22	216,847.00	80,035.70	37	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	700.00	700.00	100	
5160	Licenses/Permits/Fees	0.00	0.00	0.00	0.00	475.00	475.00	100	
5390	Training	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100	
5480	Communications	562.48	122.15	556.84	0.00	1,600.00	1,043.16	65	
Other Expenses		562.48	122.15	556.84	0.00	5,275.00	4,718.16	89	50
End Fund - Dept 863-615		126,303.82	15,735.74	239,627.86	14,750.22	376,036.00	121,657.92	32	50

Department Expense Report

Fund - Dept 873-615 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PRIVATE DEV-ENGINEERING		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	229,847.97	43,639.85	234,560.51	0.00	648,545.00	413,984.49	64	
4020	Salaries - Hourly Pay	11,004.70	0.00	984.30	0.00	0.00	-984.30	0	Over
4050	Salaries - Overtime	3,970.08	0.00	1,267.79	0.00	0.00	-1,267.79	0	Over
4690	Employee Benefits Other	96,976.62	22,772.87	122,394.28	0.00	320,161.00	197,766.72	62	
Salaries & Employee Benefits		341,799.37	66,412.72	359,206.88	0.00	968,706.00	609,499.12	63	50
5000 Materials & Supplies									
5000	Office Expense	0.00	0.00	0.00	0.00	500.00	500.00	100	
5005	Postage & Mailing	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5050	Books/Periodicals/Software	1,111.80	0.00	1,308.00	0.00	5,000.00	3,692.00	74	
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100	
5110	Safety Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100	
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	500.00	500.00	100	
Materials & Supplies		1,111.80	0.00	1,308.00	0.00	8,000.00	6,692.00	84	50
5400 Purchased Services									
5400	Professional Services	5,845.50	430.00	7,143.00	0.00	20,000.00	12,857.00	64	
5401	Audit Services	187.01	0.00	178.07	0.00	321.00	142.93	45	
Purchased Services		6,032.51	430.00	7,321.07	0.00	20,321.00	12,999.93	64	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	0.00	371.42	0.00	0.00	-371.42	0	Over
5160	Licenses/Permits/Fees	761.16	0.00	0.00	0.00	0.00	0.00	0	
5370	Memberships/Dues	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5385	Business Expenses	0.00	0.00	37.00	0.00	500.00	463.00	93	
5390	Training	0.00	0.00	1,450.00	0.00	7,500.00	6,050.00	81	
5480	Communications	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100	
Other Expenses		761.16	0.00	1,858.42	0.00	10,500.00	8,641.58	82	50
End Fund - Dept 873-615		349,704.84	66,842.72	369,694.37	0.00	1,007,527.00	637,832.63	63	50

Department Expense Report

Fund - Dept 876-610 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

City Recreation		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024						Budg /	Time
0000 N/A									
	N/A	0.00	0.00	0.00	0.00	0.00	0.00	0	50
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	236.81	0.00	255.61	0.00	0.00	-255.61	0	Over
4690	Employee Benefits Other	160.31	0.00	143.12	0.00	0.00	-143.12	0	Over
Salaries & Employee Benefits		397.12	0.00	398.73	0.00	0.00	-398.73	0	50 Over
5400 Purchased Services									
5330	Contractual	0.00	108.03	235,957.18	135,654.50	350,000.00	-21,611.68	-6	Over
Purchased Services		0.00	108.03	235,957.18	135,654.50	350,000.00	-21,611.68	-6	50 Over
8900 Other Expenses									
5481	Rink Amenities	159,704.90	30.02	230.12	0.00	50,000.00	49,769.88	100	
Other Expenses		159,704.90	30.02	230.12	0.00	50,000.00	49,769.88	100	50
End Fund - Dept 876-610		160,102.02	138.05	236,586.03	135,654.50	400,000.00	27,759.47	7	50

Department Expense Report

Fund - Dept 876-610 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

City Recreation		Prior Year's	Current					Percent	
Category	Description	Actuals	Month	Year To Date	Encum-	Budget	Balance	Remaining	
		Thru 12/2024	Actuals	Actuals	brances			Budg / Time	
Grand Totals : DPW - Engineering		3,164,261.06	542,444.60	3,629,700.81	150,404.72	8,029,786.00	4,249,680.47	53	50

End Of Report Prepared for DPW Engineering

Current Year Data Through 12/31/2025

**** End of Report ****

Monthly Budget Monitoring Report

Public Works Department – O&M

(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending:** 12/31/25.

Department Contact: Skyler Lipski (894-4210)

Purpose: The purpose of the review is to identify any expenditure trends which would hinder a department's ability to meet their approved budget targets or to highlight any trends of interest for the governing body.

Overall Summary: The various budget accounts in the Public Works O&M Department are on track for FY 25-26 except for the few items listed below.

Items of Interest:

NEW

Item #1

Location: **Streets and Roads (ROW)**

Expenditure Category: **307-650-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking over budget due to charges hitting the Asphalt line item that shouldn't be, as well as overages in the Road Crack Filler (7334) and Traffic Signs/Hardware (7344) line items.

Action Plan: We will continue to monitor this category and if needed, submit a supplemental or budget modification at the end of the fiscal year. We will also submit a FOCR to move the asphalt charges to the appropriate account (CIP 50410). Finally, we are requesting additional budget for Road Crack Filler and Traffic Signs/Hardware in FY 26/27.

Item #2

Location: **Streets and Roads (Street Trees)**

Expenditure Category: **307-686-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking over budget due to the TreeKeeper subscription being charged to the Books/Periodicals/Software (5050) line item that should have hit CIP 50302.

Action Plan: We will submit a FOCR to move the charge to the appropriate account, this will bring the category back in budget.

Item #3

Location: **Streets and Roads (Street Trees)**

Expenditure Category: **307-686-8900**

Description: **Other Expenses**

Analysis: This category is tracking over budget due to multiple ISA certification charges hitting the Training (5390) line item.

Action Plan: We will continue to monitor this category and if needed, submit a supplemental or budget modification at the end of the fiscal year.

Item #4

Location: **Sewer**

Expenditure Category: **850-670-8900**

Description: **Other Expenses**

Analysis: This category is tracking over budget due to a significant overage in the Communications (5480) line item.

Action Plan: We will continue to monitor this category and request additional funds if needed at the end of the fiscal year. We are also reviewing Communication line-item charges across all O&M divisions to better understand the usage/devices/budget needs. We will request more budget for the Communications line item in FY26/27.

Item #5

Location: **Parking Revenue (Admin)**

Expenditure Category: **853-000-5400**

Description: **Purchased Services**

Analysis: This category is tracking over budget due to bi-annual installments being paid under the Contractual (5330) line item.

Action Plan: This category should be on track by the end of the fiscal year. However, this is Engineering's Department – please transfer to their Report.

Item #6

Location: **Parking Revenue (Mtce)**

Expenditure Category: **853-660-5400**

Description: **Purchased Services**

Analysis: This category is tracking over budget due to an encumbrance for Dixon Resources under the Professional Services (5400) line item.

Action Plan: We are researching this further, as the encumbrance was requested by Engineering. We will continue to monitor this category and request additional funds if needed at the end of the fiscal year.

Item #7

Location: **Central Garage**

Expenditure Category: **929-630-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking over budget due to actuals in the Batteries (7312) and Vehicle Parts (7315) line items. There have also been more fuel island repairs than normal so far this year, which is causing the Fuel Dispensing System (7306) line item to track over.

Action Plan: We will continue to monitor this category and request additional funds if needed at the end of the fiscal year.

Item #8

Location: **Central Garage**

Expenditure Category: **929-630-5400**

Description: **Purchased Services**

Analysis: This category is tracking over budget due to a significant overage in the outside Repairs/Garage (7414) line item. This is a result of having to outsource work due to staffing shortages (one vacancy and one employee out on extended leave).

Action Plan: We will continue to monitor this category and request additional funds if needed at the end of the fiscal year.

PREVIOUS

Item #1

Location: **Public Works Administration**

Expenditure Category: **001-601-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking over budget due to the MMS service request system being paid at the beginning of FY25/26.

Action Plan: We will monitor this category and if needed, submit a supplemental or budget modification at the end of the fiscal year.

Item #2

Location: **Health Human Services (Pallet)**

Expenditure Category: **052-688-8900**

Description: **Other Expenses**

Analysis: This category is tracking over budget due to overages in the Solid Waste Disposal (5465) and Communications (5480) line items.

Action Plan: We will monitor this category and request additional funds if needed at the end of the fiscal year. We are also reviewing Communication line-item charges across all O&M divisions to better understand the usage/devices/budget needs. We will request more budget for both line items in FY26/27.

Item #3

Location: **Transportation-Transit Services**

Expenditure Category: **212-653-4000**

Description: **Salaries & Employee Benefits**

Analysis: This category is tracking over budget as employee time was charged to this Fund-Department, but there is no budget assigned.

Action Plan: We will submit a FOCR to move the time charges to the appropriate account. That will put this category back in budget.

Item #4

Location: **Parking Revenue – Parking Facility Maintenance**

Expenditure Category: **853-660-8900**

Description: **Other Expenses**

Analysis: This category is tracking over budget due to the Communications line item. There was not enough budget requested this FY for the monthly AT&T and Verizon charges.

Action Plan: We will work with Finance on a budget mod/transfer to cover this category. We are also reviewing Communication line-item charges across all O&M divisions to better understand the usage/devices/budget needs. Additionally, we will request more budget in the Communications line item for FY26/27.

Item #5

Location: **Airport**

Expenditure Category: **856-691-5000**

Description: **Materials & Supplies**

Analysis: This category is tracking over budget due repairs and upgrades needed at 747 Fortress before the new tenant moved in.

Action Plan: We will monitor this category and if needed, submit a supplemental or budget modification at the end of the fiscal year.

Item #6

Location: **Central Garage**

Expenditure Category: **929-630-8910**

Description: **Non-Recurring Operating**

Analysis: This category is tracking over budget as the Tire Machine was purchased, leaving a balance of \$250.

Action Plan: None – there will be no more charges to this category/line item. Budget will be on track by the end of the fiscal year.

Item #7

Location: **Municipal Building Maintenance**

Expenditure Category: **930-640-4000**

Description: **Salaries & Employee Benefits**

Analysis: This category is tracking over budget due to employee shadowing situations. A Sr. Mtce Worker in Facilities was retiring, so his backfill was promoted to train with him before he left. A similar situation is currently underway while onboarding the new Facilities Manager.

Action Plan: None at this time – the category should be on track by the end of the fiscal year.

APPROVALS:

	Review	Signature	Date
X	Skyler Lipski Department Director- Operations & Maintenance	<i>Skyler Lipski</i>	Feb 10, 2026

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works O&M

Public Works - O&M Expenditure by Category	Prior Year Actuals		Actuals FY2025-26			Modified Adopted FY2025-26			Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25	Gen/Park Fund	Other Funds	Total Funds	Gen/Park Fund	Other Funds	Total Funds		
Salaries & Employee Benefits	10,789,894	12,477,767	705,118	5,561,212	6,266,331	1,510,348	12,523,703	14,034,051	7,767,719	45
Materials & Supplies	3,026,872	3,204,495	73,901	1,413,356	1,487,257	134,105	2,823,370	2,957,475	1,470,217	50
Purchased Services	6,828,304	7,048,513	128,238	2,620,526	2,748,765	425,750	8,164,391	8,590,141	5,841,375	32
Other Expenses	513,964	615,734	31,877	320,210	352,088	225,395	559,235	784,630	432,541	45
Non-Recurring Operating	71,620	0	0	9,750	9,750	0	10,000	10,000	249	98
Allocations	7,539,286	8,592,010	460,193	3,494,110	3,954,303	928,719	8,143,041	9,071,760	5,117,456	44
Department Total	28,769,941	31,938,521	1,399,328	13,419,167	14,818,495	3,224,317	32,223,740	35,448,057	20,629,561	42 50

Department Summary by Fund-Dept	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time
	FY2023-24	FY2024-25				
001-110 Environmental Services						
4000 Salaries & Employee Benefits	67,975	66,932	17,468	88,939	71,471	20
5400 Purchased Services	0	0	0	20,000	20,000	0
8900 Other Expenses	31	122	16	8,350	8,334	0
8990 Allocations	8,916	14,085	4,811	15,324	10,513	31
Total 001-110	76,922	81,139	22,295	132,613	110,318	17 50
001-601 Public Works Administration						
4000 Salaries & Employee Benefits	94,574	107,897	52,713	125,357	72,644	42
5000 Materials & Supplies	32,868	34,396	36,055	41,300	5,245	87
8900 Other Expenses	5,201	41,786	9,167	30,840	21,673	30
8910 Non-Recurring Operating	60,000	0	0	0	0	0
8990 Allocations	120,919	127,994	42,834	110,092	67,258	39
Total 001-601	313,562	312,073	140,769	307,589	166,820	46 50
002-682 Parks and Open Spaces						
4000 Salaries & Employee Benefits	1,046,429	1,224,477	634,938	1,296,052	661,114	49
5000 Materials & Supplies	88,157	108,961	37,847	92,805	54,958	41
5400 Purchased Services	313,766	341,647	127,988	380,750	252,762	34
8900 Other Expenses	73,463	129,112	22,695	186,205	163,510	12
8990 Allocations	376,332	437,329	247,631	467,879	220,248	53
Total 002-682	1,898,147	2,241,526	1,071,099	2,423,691	1,352,592	44 50
002-686 Street Trees/Public Plantings						

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works O&M

Public Works - O&M	Prior Year Actuals		FY2025-26 YTD Actuals	FY2025-26 Modified Adopted	Remaining Budget	Percent Used Budg / Time	
	FY2023-24	FY2024-25					
Department Summary by Fund-Activity							
5400 Purchased Services	332	362	250	25,000	24,750	1	
Total 002-686	332	362	250	25,000	24,750	1	50
002-995 Indirect Cost Allocation							
8990 Allocations	337,715	337,715	167,712	335,424	167,712	50	
Total 002-995	337,715	337,715	167,712	335,424	167,712	50	50
052-682 Parks and Open Spaces							
4000 Salaries & Employee Benefits	238,581	274,687	141,901	307,762	165,861	46	
5000 Materials & Supplies	2,146	2,049	631	12,000	11,369	5	
8900 Other Expenses	390	605	490	1,000	510	49	
8990 Allocations	17,279	28,519	18,815	30,689	11,874	61	
Total 052-682	258,396	305,860	161,837	351,451	189,614	46	50
052-688 Health Human Services							
4000 Salaries & Employee Benefits	229,954	231,354	123,547	443,487	319,940	28	
5000 Materials & Supplies	40,946	49,225	21,651	46,500	24,849	47	
5400 Purchased Services	3,056,722	2,902,787	1,246,907	4,841,663	3,594,756	26	
8900 Other Expenses	59,122	74,336	35,882	52,000	16,118	69	
8910 Non-Recurring Operating	11,620	0	0	0	0	0	
8990 Allocations	209,104	257,637	127,762	300,641	172,879	42	
Total 052-688	3,607,468	3,515,339	1,555,749	5,684,291	4,128,542	27	50
Total General/Park Funds	6,492,542	6,794,014	3,119,711	9,260,059	6,140,348	33	50
050-601 Donations							
5000 Materials & Supplies	0	0	2,489	0	(2,489)	0	
Total 050-601	0	0	2,489	0	(2,489)	0	50
050-682 Donations							
5000 Materials & Supplies	5,905	13,977	1,148	64,815	63,667	2	
Total 050-682	5,905	13,977	1,148	64,815	63,667	2	50
100-686 Grants-Operating Activities							
5400 Purchased Services	7,198	0	0	22,450	22,450	0	
Total 100-686	7,198	0	0	22,450	22,450	0	50
212-650 Transportation							
Total 212-650	0	0	0	0	0	0	50
212-653 Transportation							
4000 Salaries & Employee Benefits	586	87	42	0	(42)	0	

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works O&M

Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2025-26	FY2025-26	Remaining Budget	Percent Used	
	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted		Budg / Time	
5000 Materials & Supplies	0	0	0	1,250	1,250	0	
5400 Purchased Services	54,269	30,315	9,515	51,000	41,485	19	
8990 Allocations	1,273	7,697	3,643	13,243	9,600	28	
Total 212-653	56,128	38,099	13,200	65,493	52,293	20	50
212-659 Transportation							
5000 Materials & Supplies	0	0	0	1,800	1,800	0	
5400 Purchased Services	60,073	31,758	13,264	40,575	27,311	33	
8990 Allocations	2,229	4,482	670	4,504	3,834	15	
Total 212-659	62,302	36,240	13,934	46,879	32,945	30	50
307-620 Streets and Roads							
Total 307-620	0	0	0	0	0	0	50
307-650 Streets and Roads							
4000 Salaries & Employee Benefits	2,200,611	2,596,805	1,374,067	2,963,012	1,588,945	46	
5000 Materials & Supplies	305,319	300,526	161,260	260,900	99,640	62	
5400 Purchased Services	137,974	629,354	204,380	515,225	310,845	40	
8900 Other Expenses	51,847	53,612	21,638	46,375	24,737	47	
8990 Allocations	1,829,307	2,144,467	848,773	2,015,002	1,166,229	42	
Total 307-650	4,525,058	5,724,764	2,610,118	5,800,514	3,190,396	45	50
307-653 Streets and Roads							
8990 Allocations	29	0	0	0	0	0	
Total 307-653	29	0	0	0	0	0	50
307-659 Streets and Roads							
Total 307-659	0	0	0	0	0	0	50
307-686 Streets and Roads							
4000 Salaries & Employee Benefits	1,033,352	1,299,451	668,700	1,723,307	1,054,607	39	
5000 Materials & Supplies	23,267	31,926	14,025	18,000	3,975	78	
5400 Purchased Services	385,527	156,059	247,223	824,119	576,896	30	
8900 Other Expenses	8,928	9,188	7,202	10,165	2,963	71	
8990 Allocations	316,200	424,963	237,225	417,506	180,281	57	
Total 307-686	1,767,274	1,921,587	1,174,375	2,993,097	1,818,722	39	50
850-670 Sewer							
4000 Salaries & Employee Benefits	3,095,211	3,349,723	1,582,136	3,599,172	2,017,036	44	
5000 Materials & Supplies	1,722,598	1,894,496	863,029	1,759,870	896,841	49	
5400 Purchased Services	1,825,494	836,608	444,335	898,593	454,258	49	
8900 Other Expenses	230,342	227,566	215,078	349,050	133,972	62	

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works O&M

Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2025-26	FY2025-26	Remaining Budget	Percent Used	
	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted		Budg / Time	
8990 Allocations	1,693,708	1,933,434	746,606	2,096,911	1,350,305	36	
Total 850-670	8,567,353	8,241,827	3,851,184	8,703,596	4,852,412	44	50
850-995 Sewer							
8990 Allocations	467,736	467,736	401,485	802,971	401,486	50	
Total 850-995	467,736	467,736	401,485	802,971	401,486	50	50
853-000 Parking Revenue							
5400 Purchased Services	23,639	23,639	11,820	21,009	9,189	56	
Total 853-000	23,639	23,639	11,820	21,009	9,189	56	50
853-660 Parking Revenue							
4000 Salaries & Employee Benefits	343,897	371,472	164,227	416,282	252,055	39	
5000 Materials & Supplies	48,231	22,312	13,619	46,200	32,581	29	
5400 Purchased Services	122,547	101,021	59,368	113,045	53,677	53	
8900 Other Expenses	4,754	7,370	4,631	3,400	(1,231)	136	
8990 Allocations	229,439	295,704	120,867	294,546	173,679	41	
Total 853-660	748,868	797,879	362,712	873,473	510,761	42	50
853-995 Parking Revenue							
8990 Allocations	78,628	78,628	56,147	112,294	56,147	50	
Total 853-995	78,628	78,628	56,147	112,294	56,147	50	50
856-000 Airport							
Total 856-000	0	0	0	0	0	0	50
856-691 Airport							
4000 Salaries & Employee Benefits	409,854	379,369	213,275	478,050	264,775	45	
5000 Materials & Supplies	31,794	15,808	23,928	27,070	3,142	88	
5400 Purchased Services	217,806	1,479,473	105,215	223,647	118,432	47	
8900 Other Expenses	24,727	17,282	8,508	27,895	19,387	31	
8990 Allocations	215,299	238,244	126,462	258,254	131,792	49	
Total 856-691	899,480	2,130,176	477,388	1,014,916	537,528	47	50
856-995 Airport							
8990 Allocations	174,628	174,628	58,224	116,449	58,225	50	
Total 856-995	174,628	174,628	58,224	116,449	58,225	50	50
929-630 Central Garage							
4000 Salaries & Employee Benefits	964,672	1,266,848	591,019	1,328,706	737,687	44	
5000 Materials & Supplies	583,338	591,500	240,774	421,515	180,741	57	
5400 Purchased Services	218,557	173,706	110,007	120,410	10,403	91	
8900 Other Expenses	42,695	40,185	17,726	48,300	30,574	37	

City of Chico
2025-26 Annual Budget
Operating Summary Report
FY To Date: 12/31/2025
Public Works O&M

Public Works - O&M Department Summary by Fund-Activity	Prior Year Actuals		FY2025-26	FY2025-26	Remaining Budget	Percent Used	
	FY2023-24	FY2024-25	YTD Actuals	Modified Adopted		Budg / Time	
8910 Non-Recurring Operating	0	0	9,751	10,000	249	98	
8990 Allocations	891,228	953,927	421,592	788,502	366,910	53	
Total 929-630	2,700,490	3,026,166	1,390,869	2,717,433	1,326,564	51	50
930-640 Municipal Buildings Maintenance							
4000 Salaries & Employee Benefits	992,770	1,233,675	672,267	1,143,951	471,684	59	
5000 Materials & Supplies	142,304	139,320	70,802	162,500	91,698	44	
5400 Purchased Services	399,403	333,453	165,014	486,155	321,141	34	
8900 Other Expenses	12,464	14,571	9,056	20,550	11,494	44	
8990 Allocations	442,860	533,115	176,454	540,926	364,472	33	
Total 930-640	1,989,801	2,254,134	1,093,593	2,354,082	1,260,489	46	50
933-000 Facility Maintenance							
Total 933-000	0	0	0	0	0	0	50
941-614 Maintenance District Administration							
4000 Salaries & Employee Benefits	71,428	74,990	30,032	119,974	89,942	25	
5000 Materials & Supplies	0	0	0	950	950	0	
5400 Purchased Services	5,000	8,330	2,500	6,500	4,000	38	
8900 Other Expenses	0	0	0	500	500	0	
8990 Allocations	7,526	12,775	6,250	14,908	8,658	42	
Total 941-614	83,954	96,095	38,782	142,832	104,050	27	50
941-995 Maintenance District Administration							
8990 Allocations	118,931	118,931	167,847	335,695	167,848	50	
Total 941-995	118,931	118,931	167,847	335,695	167,848	50	50
Total Other Funds	22,277,402	25,144,506	11,725,315	26,187,998	14,462,683	45	50
Department Total	28,769,944	31,938,520	14,845,026	35,448,057	20,603,031	42	50

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
Fund - Dept 001-110 GENERAL-ENVIRONMENTAL SVCS									
Salaries & Employee Benefits	49,654.35	2,421.41	17,467.67	0.00	88,939.00	71,471.33	80	50	
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	0.00	0.00	0.00	20,000.00	20,000.00	100	50	
Other Expenses	0.00	0.00	15.84	0.00	8,350.00	8,334.16	100	50	
End Fund - Dept 001-110	49,654.35	2,421.41	17,483.51	0.00	117,289.00	99,805.49	85	50	
Fund - Dept 001-601 Public Works Administration									
Salaries & Employee Benefits	51,562.35	6,653.63	52,712.95	0.00	125,357.00	72,644.05	58	50	
Materials & Supplies	2,877.82	348.22	36,054.56	0.00	41,300.00	5,245.44	13	50	
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Other Expenses	7,297.14	938.11	9,167.00	6,900.00	30,840.00	14,773.00	48	50	
End Fund - Dept 001-601	61,737.31	7,939.96	97,934.51	6,900.00	197,497.00	92,662.49	47	50	
Fund - Dept 002-682 PARK-PARKS AND OPEN SPACES									
Salaries & Employee Benefits	608,597.94	92,017.79	634,938.09	0.00	1,296,052.00	661,113.91	51	50	
Materials & Supplies	47,658.52	5,475.72	37,846.63	0.00	92,805.00	54,958.37	59	50	
Purchased Services	154,458.36	26,174.87	127,988.30	0.00	380,750.00	252,761.70	66	50	
Other Expenses	19,531.34	5,816.07	22,694.53	0.00	186,205.00	163,510.47	88	50	
End Fund - Dept 002-682	830,246.16	129,484.45	823,467.55	0.00	1,955,812.00	1,132,344.45	58	50	
Fund - Dept 002-686 PARK-STREET TREE/PUB PLNT									
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	-250.00	250.00	0.00	25,000.00	24,750.00	99	50	
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 002-686	0.00	-250.00	250.00	0.00	25,000.00	24,750.00	99	50	
Fund - Dept 050-601 DONATIONS									
Materials & Supplies	0.00	0.00	2,489.28	0.00	0.00	-2,489.28	0	50	Over
End Fund - Dept 050-601	0.00	0.00	2,489.28	0.00	0.00	-2,489.28	0	50	OVER
Fund - Dept 050-682 DONATIONS									
Materials & Supplies	4,906.75	123.94	1,147.95	0.00	64,815.00	63,667.05	98	50	
End Fund - Dept 050-682	4,906.75	123.94	1,147.95	0.00	64,815.00	63,667.05	98	50	
Fund - Dept 052-682 Special Com Svcs									
Salaries & Employee Benefits	131,225.38	21,527.70	141,900.85	0.00	307,762.00	165,861.15	54	50	
Materials & Supplies	797.85	0.00	630.97	0.00	12,000.00	11,369.03	95	50	
Purchased Services	0.00	0.00	979.00	0.00	0.00	-979.00	0	50	Over
Other Expenses	0.00	0.00	490.00	0.00	1,000.00	510.00	51	50	
End Fund - Dept 052-682	132,023.23	21,527.70	144,000.82	0.00	320,762.00	176,761.18	55	50	
Fund - Dept 052-688 Specialized Svc - Health Human									
Salaries & Employee Benefits	104,596.75	21,653.36	123,546.79	0.00	443,487.00	319,940.21	72	50	
Materials & Supplies	16,693.64	2,948.72	21,651.47	0.00	46,500.00	24,848.53	53	50	
Purchased Services	1,260,609.22	295,931.03	1,246,906.80	1,113,907.47	4,841,663.00	2,480,848.73	51	50	
Other Expenses	23,156.79	14,173.12	35,882.41	0.00	52,000.00	16,117.59	31	50	

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
End Fund - Dept 052-688	1,405,056.40	334,706.23	1,427,987.47	1,113,907.47	5,383,650.00	2,841,755.06	53	50	
Fund - Dept 100-686 GRANTS ST TREE/PUB PLANTING									
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	0.00	0.00	0.00	22,450.00	22,450.00	100	50	
End Fund - Dept 100-686	0.00	0.00	0.00	0.00	22,450.00	22,450.00	100	50	
Fund - Dept 212-653 TRANSIT SERVICES									
Salaries & Employee Benefits	29.99	0.00	41.73	0.00	0.00	-41.73	0	50	Over
Materials & Supplies	0.00	0.00	0.00	0.00	1,250.00	1,250.00	100	50	
Purchased Services	90.00	0.00	9,515.00	0.00	51,000.00	41,485.00	81	50	
End Fund - Dept 212-653	119.99	0.00	9,556.73	0.00	52,250.00	42,693.27	82	50	
Fund - Dept 212-659 TRANSPORTATION-DEPOT									
Materials & Supplies	0.00	0.00	0.00	0.00	1,800.00	1,800.00	100	50	
Purchased Services	15,735.05	2,403.06	13,264.48	0.00	40,575.00	27,310.52	67	50	
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 212-659	15,735.05	2,403.06	13,264.48	0.00	42,375.00	29,110.52	69	50	
Fund - Dept 307-620 STREETS AND ROADS									
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 307-620	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 307-650 STREETS AND ROADS									
Salaries & Employee Benefits	1,273,592.54	238,751.86	1,374,067.34	0.00	2,963,012.00	1,588,944.66	54	50	
Materials & Supplies	144,846.77	8,701.29	161,259.74	0.00	260,900.00	99,640.26	38	50	
Purchased Services	266,585.63	40,442.94	204,380.16	0.00	515,225.00	310,844.84	60	50	
Other Expenses	23,033.94	9,955.43	21,638.00	0.00	46,375.00	24,737.00	53	50	
End Fund - Dept 307-650	1,708,058.88	297,851.52	1,761,345.24	0.00	3,785,512.00	2,024,166.76	53	50	
Fund - Dept 307-653 STREETS AND ROADS									
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 307-653	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 307-659 STREETS AND ROADS									
Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 307-659	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 307-686 STREETS AND ROADS									
Salaries & Employee Benefits	574,408.44	116,174.66	668,699.99	0.00	1,723,307.00	1,054,607.01	61	50	
Materials & Supplies	12,625.49	5,103.61	14,025.45	0.00	18,000.00	3,974.55	22	50	
Purchased Services	38,233.76	7,028.19	247,223.16	261,847.71	824,119.00	315,048.13	38	50	
Other Expenses	6,311.30	2,971.54	7,201.52	0.00	10,165.00	2,963.48	29	50	

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
End Fund - Dept 307-686	631,578.99	131,278.00	937,150.12	261,847.71	2,575,591.00	1,376,593.17	53	50	
Fund - Dept 308-000 STREET FACILITY IMPRV-ADMN									
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 308-000	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 321-000 SEWER FEE/WPCP CAP-ADMN									
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 321-000	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 850-670 SEWER-WPCP									
Salaries & Employee Benefits	1,369,852.58	252,998.40	1,582,136.23	0.00	3,599,172.00	2,017,035.77	56	50	
Materials & Supplies	838,473.91	205,609.24	863,029.04	0.00	1,759,870.00	896,840.96	51	50	
Purchased Services	371,111.25	64,256.43	444,334.53	11,373.22	898,593.00	442,885.25	49	50	
Other Expenses	165,856.66	114,572.21	215,077.95	0.00	349,050.00	133,972.05	38	50	
End Fund - Dept 850-670	2,745,294.40	637,436.28	3,104,577.75	11,373.22	6,606,685.00	3,490,734.03	53	50	
Fund - Dept 853-000 PARKING REVENUE-ADMN									
Purchased Services	11,819.63	0.00	11,819.63	0.00	21,009.00	9,189.37	44	50	
End Fund - Dept 853-000	11,819.63	0.00	11,819.63	0.00	21,009.00	9,189.37	44	50	
Fund - Dept 853-660 PKG REVENUE-PKG FAC MTCE									
Salaries & Employee Benefits	130,685.04	23,230.02	164,226.99	0.00	416,282.00	252,055.01	61	50	
Materials & Supplies	10,762.96	1,787.08	13,618.58	0.00	46,200.00	32,581.42	71	50	
Purchased Services	44,979.18	8,263.41	59,367.93	0.00	113,045.00	53,677.07	47	50	
Other Expenses	4,248.32	617.91	4,631.01	0.00	3,400.00	-1,231.01	-36	50	Over
End Fund - Dept 853-660	190,675.50	33,898.42	241,844.51	0.00	578,927.00	337,082.49	58	50	
Fund - Dept 856-000 AIRPORT-ADMN									
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 856-000	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 856-691 AIRPORT-AVIATN FAC MTCE									
Salaries & Employee Benefits	113,004.08	30,330.77	213,274.52	0.00	478,050.00	264,775.48	55	50	
Materials & Supplies	5,165.65	1,149.39	23,927.51	0.00	27,070.00	3,142.49	12	50	
Purchased Services	86,559.71	18,090.43	105,215.25	14,700.00	223,647.00	103,731.75	46	50	
Other Expenses	6,921.82	847.89	8,507.59	0.00	27,895.00	19,387.41	70	50	
End Fund - Dept 856-691	211,651.26	50,418.48	350,924.87	14,700.00	756,662.00	391,037.13	52	50	
Fund - Dept 929-630 CENTRAL GARAGE									
Salaries & Employee Benefits	481,092.59	82,650.84	591,018.56	0.00	1,328,706.00	737,687.44	56	50	
Materials & Supplies	252,692.07	39,198.20	240,774.01	0.00	421,515.00	180,740.99	43	50	
Purchased Services	48,216.15	32,548.39	110,007.16	0.00	120,410.00	10,402.84	9	50	
Other Expenses	17,680.90	1,165.29	17,726.48	0.00	48,300.00	30,573.52	63	50	
Non-Recurring Operating	0.00	0.00	9,750.56	0.00	10,000.00	249.44	2	50	
End Fund - Dept 929-630	799,681.71	155,562.72	969,276.77	0.00	1,928,931.00	959,654.23	50	50	

Department Expense Report

Multi Fund/Dept Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DPW Operations Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
Fund - Dept 930-640 MUNI BLDGS MTCE-BLG/FC MTCE									
Salaries & Employee Benefits	465,037.88	101,987.83	672,267.35	0.00	1,143,951.00	471,683.65	41	50	
Materials & Supplies	45,749.74	19,305.20	70,802.50	0.00	162,500.00	91,697.50	56	50	
Purchased Services	154,284.99	32,183.53	165,013.72	0.00	486,155.00	321,141.28	66	50	
Other Expenses	8,232.93	1,726.24	9,055.92	0.00	20,550.00	11,494.08	56	50	
End Fund - Dept 930-640	673,305.54	155,202.80	917,139.49	0.00	1,813,156.00	896,016.51	49	50	
Fund - Dept 933-000 FACILITY MAINTENANCE									
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
End Fund - Dept 933-000	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
Fund - Dept 941-614 MAINTENANCE DISTRICT ADMIN									
Salaries & Employee Benefits	42,442.82	4,458.07	30,031.97	0.00	119,974.00	89,942.03	75	50	
Materials & Supplies	0.00	0.00	0.00	0.00	950.00	950.00	100	50	
Purchased Services	2,500.00	0.00	2,500.00	0.00	6,500.00	4,000.00	62	50	
Other Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	50	
End Fund - Dept 941-614	44,942.82	4,458.07	32,531.97	0.00	127,924.00	95,392.03	75	50	
Grand Totals : DPW - Operations	9,516,487.97	1,964,463.04	10,864,192.65	1,408,728.40	26,376,297.00	14,103,375.95	53	50	

End Of Report Prepared for DPW Operations

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Report

Fund - Dept 001-110 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GENERAL-ENVIRONMENTAL SVCS		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	Budget / Time	
Category	Description	Thru 12/2024						Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	37,192.99	1,705.58	11,906.21	0.00	62,007.00	50,100.79	81		
4690	Employee Benefits Other	12,461.36	715.83	5,561.46	0.00	26,932.00	21,370.54	79		
	Salaries & Employee Benefits	49,654.35	2,421.41	17,467.67	0.00	88,939.00	71,471.33	80	50	
5000 Materials & Supplies										
	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0	50	
5400 Purchased Services										
5400	Professional Services	0.00	0.00	0.00	0.00	20,000.00	20,000.00	100		
	Purchased Services	0.00	0.00	0.00	0.00	20,000.00	20,000.00	100	50	
8900 Other Expenses										
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	2,500.00	2,500.00	100		
5385	Business Expenses	0.00	0.00	15.84	0.00	5,600.00	5,584.16	100		
5390	Training	0.00	0.00	0.00	0.00	250.00	250.00	100		
	Other Expenses	0.00	0.00	15.84	0.00	8,350.00	8,334.16	100	50	
End Fund - Dept 001-110		49,654.35	2,421.41	17,483.51	0.00	117,289.00	99,805.49	85	50	

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 001-601 Budget Year: 2026

Budget Version 10: Working

Public Works Administration		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	31,237.71	4,134.70	33,211.24	0.00	81,108.00	47,896.76	59	
4050	Salaries - Overtime	664.10	0.00	146.78	0.00	0.00	-146.78	0	Over
4690	Employee Benefits Other	19,660.54	2,518.93	19,354.93	0.00	44,249.00	24,894.07	56	
Salaries & Employee Benefits		51,562.35	6,653.63	52,712.95	0.00	125,357.00	72,644.05	58	50
5000 Materials & Supplies									
5000	Office Expense	2,649.59	265.31	7,203.75	0.00	9,000.00	1,796.25	20	
5005	Postage & Mailing	112.54	0.00	295.12	0.00	1,500.00	1,204.88	80	
5010	Outside Printing Expense	15.70	34.87	55.71	0.00	500.00	444.29	89	
5050	Books/Periodicals/Software	99.99	0.00	28,344.30	0.00	30,000.00	1,655.70	6	
5100	Materials and Supplies	0.00	48.04	155.68	0.00	300.00	144.32	48	
Materials & Supplies		2,877.82	348.22	36,054.56	0.00	41,300.00	5,245.44	13	50
5400 Purchased Services									
Purchased Services		0.00	0.00	0.00	0.00	0.00	0.00	0	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
5160	Licenses/Permits/Fees	0.00	0.00	0.00	0.00	600.00	600.00	100	
5370	Memberships/Dues	1,002.90	312.31	861.64	0.00	500.00	-361.64	-72	Over
5385	Business Expenses	0.00	66.26	203.67	0.00	500.00	296.33	59	
5390	Training	4,826.34	154.00	6,642.11	6,900.00	21,900.00	8,357.89	38	
5480	Communications	1,467.90	405.54	1,459.58	0.00	5,340.00	3,880.42	73	
Other Expenses		7,297.14	938.11	9,167.00	6,900.00	30,840.00	14,773.00	48	50
End Fund - Dept 001-601		61,737.31	7,939.96	97,934.51	6,900.00	197,497.00	92,662.49	47	50

Department Expense Report

Fund - Dept 002-682 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PARK-PARKS AND OPEN SPACES		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	337,440.18	54,501.46	359,402.82	0.00	681,154.00	321,751.18	47	
4015	Salaries - Holiday Pay	2,200.08	544.60	1,654.36	0.00	12,500.00	10,845.64	87	
4020	Salaries - Hourly Pay	29,462.35	1,699.26	29,070.20	0.00	111,463.00	82,392.80	74	
4050	Salaries - Overtime	10,905.49	331.98	5,823.26	0.00	13,075.00	7,251.74	55	
4690	Employee Benefits Other	228,589.84	34,940.49	238,987.45	0.00	477,860.00	238,872.55	50	
Salaries & Employee Benefits		608,597.94	92,017.79	634,938.09	0.00	1,296,052.00	661,113.91	51	50
5000 Materials & Supplies									
5000	Office Expense	540.18	38.11	88.34	0.00	1,000.00	911.66	91	
5005	Postage & Mailing	67.48	0.00	10.50	0.00	500.00	489.50	98	
5010	Outside Printing Expense	271.38	0.00	33.84	0.00	1,000.00	966.16	97	
5050	Books/Periodicals/Software	3,098.75	3,171.90	3,171.90	0.00	1,000.00	-2,171.90	-217	Over
5100	Materials and Supplies	22,769.32	1,203.46	12,487.95	0.00	40,000.00	27,512.05	69	
5105	Small Tools and Equipment	3,783.91	81.89	3,586.68	0.00	7,230.00	3,643.32	50	
5110	Safety Equipment	1,741.21	103.61	1,128.99	0.00	4,075.00	2,946.01	72	
5120	Clothing/Uniforms	4,698.90	0.00	1,831.58	0.00	5,000.00	3,168.42	63	
5505	Equipment Maintenance/Repair	1,710.66	0.00	607.18	0.00	5,000.00	4,392.82	88	
5515	Building Maintenance/Repair	1,214.07	0.00	4,348.16	0.00	10,000.00	5,651.84	57	
7317	Graffiti Prevention Expenses	0.00	0.00	762.70	0.00	0.00	-762.70	0	Over
7320	Custodial Supplies	2,351.33	876.75	2,331.86	0.00	8,000.00	5,668.14	71	
7371	Landscape Maintenance Supplies	5,411.33	0.00	7,456.95	0.00	10,000.00	2,543.05	25	
Materials & Supplies		47,658.52	5,475.72	37,846.63	0.00	92,805.00	54,958.37	59	50
5400 Purchased Services									
5330	Contractual	59,372.24	11,664.51	65,053.15	0.00	155,000.00	89,946.85	58	
5400	Professional Services	923.83	0.00	2,510.00	0.00	2,250.00	-260.00	-12	Over
5415	Landscape Maintenance	82,279.46	12,750.00	53,018.28	0.00	195,000.00	141,981.72	73	
5420	Laundry Services	400.09	72.56	398.94	0.00	1,500.00	1,101.06	73	
5440	Janitorial Services	5,398.30	1,662.80	5,650.44	0.00	14,000.00	8,349.56	60	
7203	Elderberry Site Monitor & Main	171.51	0.00	0.00	0.00	500.00	500.00	100	
7375	Sweeping/Trash Disposal	1,096.18	25.00	1,357.49	0.00	5,000.00	3,642.51	73	
7413	Outside Repairs/Services Other	4,816.75	0.00	0.00	0.00	7,500.00	7,500.00	100	
Purchased Services		154,458.36	26,174.87	127,988.30	0.00	380,750.00	252,761.70	66	50
8900 Other Expenses									
5140	Advertising/Marketing	165.52	0.00	0.00	0.00	500.00	500.00	100	
5160	Licenses/Permits/Fees	2,130.92	991.61	2,079.86	0.00	5,000.00	2,920.14	58	
5300	Lease/Rental Expense	1,955.00	0.00	128.64	0.00	8,000.00	7,871.36	98	
5370	Memberships/Dues	0.00	0.00	695.00	0.00	1,000.00	305.00	30	
5390	Training	835.29	2,010.36	3,193.86	0.00	5,000.00	1,806.14	36	
5480	Communications	8,658.89	1,923.02	8,084.60	0.00	20,000.00	11,915.40	60	
7322	CARD Park Expenses	0.00	0.00	0.00	0.00	135,000.00	135,000.00	100	
7451	Volunteer Mat and Supplies	1,105.91	0.00	1,217.78	0.00	2,185.00	967.22	44	
7452	Volunteer Small Tools & Equip	353.67	95.40	478.58	0.00	2,520.00	2,041.42	81	
7453	Volunteer Training	443.58	0.00	595.85	0.00	1,000.00	404.15	40	
7454	Water Quality Testing	3,882.56	795.68	6,220.36	0.00	6,000.00	-220.36	-4	Over
Other Expenses		19,531.34	5,816.07	22,694.53	0.00	186,205.00	163,510.47	88	50
End Fund - Dept 002-682		830,246.16	129,484.45	823,467.55	0.00	1,955,812.00	1,132,344.45	58	50

Department Expense Report

Fund - Dept 002-686 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PARK-STREET TREE/PUB PLNT		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5000 Materials & Supplies								
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0 50
5400 Purchased Services								
5330	Contractual	0.00	0.00	0.00	0.00	25,000.00	25,000.00	100
7375	Sweeping/Trash Disposal	0.00	-250.00	250.00	0.00	0.00	-250.00	0 Over
Purchased Services		0.00	-250.00	250.00	0.00	25,000.00	24,750.00	99 50
8900 Other Expenses								
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0 50
End Fund - Dept 002-686		0.00	-250.00	250.00	0.00	25,000.00	24,750.00	99 50

Department Expense Report

Fund - Dept 050-601 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DONATIONS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
5000 Materials & Supplies										
6250	Donations - Expense	0.00	0.00	2,489.28	0.00	0.00	-2,489.28	0	50	Over
	Materials & Supplies	0.00	0.00	2,489.28	0.00	0.00	-2,489.28	0	50	Over
End Fund - Dept 050-601		0.00	0.00	2,489.28	0.00	0.00	-2,489.28	0	50	OVER

Department Expense Report

Fund - Dept 050-682 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

DONATIONS		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5000 Materials & Supplies								
6250	Donations - Expense	4,906.75	123.94	1,147.95	0.00	64,815.00	63,667.05	98
	Materials & Supplies	4,906.75	123.94	1,147.95	0.00	64,815.00	63,667.05	98 50
End Fund - Dept 050-682		4,906.75	123.94	1,147.95	0.00	64,815.00	63,667.05	98 50

Department Expense Report

Fund - Dept 052-682 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

Special Com Svcs		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	82,062.88	13,205.14	88,022.97	0.00	200,149.00	112,126.03	56		
4050	Salaries - Overtime	1,053.78	0.00	1,494.95	0.00	0.00	-1,494.95	0	Over	
4690	Employee Benefits Other	48,108.72	8,322.56	52,382.93	0.00	107,613.00	55,230.07	51		
Salaries & Employee Benefits		131,225.38	21,527.70	141,900.85	0.00	307,762.00	165,861.15	54	50	
5000 Materials & Supplies										
5100	Materials and Supplies	0.00	0.00	330.75	0.00	3,000.00	2,669.25	89		
5105	Small Tools and Equipment	343.57	0.00	247.81	0.00	5,000.00	4,752.19	95		
5110	Safety Equipment	0.00	0.00	52.41	0.00	1,000.00	947.59	95		
5120	Clothing/Uniforms	454.28	0.00	0.00	0.00	2,000.00	2,000.00	100		
5505	Equipment Maintenance/Repair	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100		
Materials & Supplies		797.85	0.00	630.97	0.00	12,000.00	11,369.03	95	50	
5400 Purchased Services										
5330	Contractual	0.00	0.00	979.00	0.00	0.00	-979.00	0	Over	
Purchased Services		0.00	0.00	979.00	0.00	0.00	-979.00	0	50	Over
8900 Other Expenses										
5390	Training	0.00	0.00	490.00	0.00	1,000.00	510.00	51		
Other Expenses		0.00	0.00	490.00	0.00	1,000.00	510.00	51	50	
End Fund - Dept 052-682		132,023.23	21,527.70	144,000.82	0.00	320,762.00	176,761.18	55	50	

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 052-688 Budget Year: 2026

Budget Version 10: Working

Specialized Svc - Health Human		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
4000 Salaries & Employee Benefits										
4000	Salaries - Permanent	63,989.35	12,798.10	73,596.99	0.00	274,569.00	200,972.01	73		
4050	Salaries - Overtime	583.86	146.69	507.15	0.00	0.00	-507.15	0	Over	
4690	Employee Benefits Other	40,023.54	8,708.57	49,442.65	0.00	168,918.00	119,475.35	71		
Salaries & Employee Benefits		104,596.75	21,653.36	123,546.79	0.00	443,487.00	319,940.21	72	50	
5000 Materials & Supplies										
5100	Materials and Supplies	16,479.41	2,948.72	21,605.96	0.00	30,000.00	8,394.04	28		
5105	Small Tools and Equipment	147.13	0.00	45.51	0.00	4,000.00	3,954.49	99		
5110	Safety Equipment	67.10	0.00	0.00	0.00	0.00	0.00	0		
5120	Clothing/Uniforms	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100		
5121	Fuel/Propane	0.00	0.00	0.00	0.00	7,500.00	7,500.00	100		
5515	Building Maintenance/Repair	0.00	0.00	0.00	0.00	4,000.00	4,000.00	100		
Materials & Supplies		16,693.64	2,948.72	21,651.47	0.00	46,500.00	24,848.53	53	50	
5400 Purchased Services										
5330	Contractual	1,260,609.22	295,931.03	1,246,906.80	1,113,907.4	4,841,663.00	2,480,848.73	51		
Purchased Services		1,260,609.22	295,931.03	1,246,906.80	1,113,907.47	4,841,663.00	2,480,848.73	51	50	
8900 Other Expenses										
5300	Lease/Rental Expense	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100		
5390	Training	310.50	0.00	0.00	0.00	0.00	0.00	0		
5465	Solid Waste Disposal	21,459.93	14,037.46	35,093.65	0.00	50,000.00	14,906.35	30		
5480	Communications	1,386.36	135.66	788.76	0.00	0.00	-788.76	0	Over	
Other Expenses		23,156.79	14,173.12	35,882.41	0.00	52,000.00	16,117.59	31	50	
End Fund - Dept 052-688		1,405,056.40	334,706.23	1,427,987.47	1,113,907.47	5,383,650.00	2,841,755.06	53	50	

Department Expense Report

Fund - Dept 100-686 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

GRANTS ST TREE/PUB PLANTING		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
5000 Materials & Supplies								
Materials & Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0 50
5400 Purchased Services								
5330 Contractual		0.00	0.00	0.00	0.00	22,450.00	22,450.00	100
Purchased Services		0.00	0.00	0.00	0.00	22,450.00	22,450.00	100 50
End Fund - Dept 100-686		0.00	0.00	0.00	0.00	22,450.00	22,450.00	100 50

Department Expense Report

Fund - Dept 212-653 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

TRANSIT SERVICES		Prior Year's Actuals	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description	Thru 12/2024					Budg / Time		
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	20.72	0.00	27.87	0.00	0.00	-27.87	0	Over
4690	Employee Benefits Other	9.27	0.00	13.86	0.00	0.00	-13.86	0	Over
Salaries & Employee Benefits		29.99	0.00	41.73	0.00	0.00	-41.73	0	50 Over
5000 Materials & Supplies									
5515	Building Maintenance/Repair	0.00	0.00	0.00	0.00	500.00	500.00	100	
7320	Custodial Supplies	0.00	0.00	0.00	0.00	750.00	750.00	100	
Materials & Supplies		0.00	0.00	0.00	0.00	1,250.00	1,250.00	100	50
5400 Purchased Services									
5330	Contractual	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
5415	Landscape Maintenance	90.00	0.00	100.00	0.00	0.00	-100.00	0	Over
7425	Transit Services	0.00	0.00	9,415.00	0.00	50,000.00	40,585.00	81	
Purchased Services		90.00	0.00	9,515.00	0.00	51,000.00	41,485.00	81	50
End Fund - Dept 212-653		119.99	0.00	9,556.73	0.00	52,250.00	42,693.27	82	50

Department Expense Report

Fund - Dept 212-659 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

TRANSPORTATION-DEPOT		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time	
5000 Materials & Supplies									
5515	Building Maintenance/Repair	0.00	0.00	0.00	0.00	500.00	500.00	100	
7320	Custodial Supplies	0.00	0.00	0.00	0.00	1,300.00	1,300.00	100	
Materials & Supplies		0.00	0.00	0.00	0.00	1,800.00	1,800.00	100	50
5400 Purchased Services									
5330	Contractual	12,041.32	1,378.12	8,208.38	0.00	30,500.00	22,291.62	73	
5415	Landscape Maintenance	90.00	0.00	50.00	0.00	0.00	-50.00	0	Over
5440	Janitorial Services	2,502.65	487.50	3,600.00	0.00	6,390.00	2,790.00	44	
7375	Sweeping/Trash Disposal	976.08	512.44	1,281.10	0.00	2,725.00	1,443.90	53	
7380	Pest Control	125.00	25.00	125.00	0.00	460.00	335.00	73	
7413	Outside Repairs/Services Other	0.00	0.00	0.00	0.00	500.00	500.00	100	
Purchased Services		15,735.05	2,403.06	13,264.48	0.00	40,575.00	27,310.52	67	50
8900 Other Expenses									
Other Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0	50
End Fund - Dept 212-659		15,735.05	2,403.06	13,264.48	0.00	42,375.00	29,110.52	69	50

Department Expense Report

Fund - Dept 307-650 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

STREETS AND ROADS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	692,878.72	138,530.67	758,140.88	0.00	1,631,035.00	872,894.12	54	
4020	Salaries - Hourly Pay	12,820.85	4,439.37	35,441.20	0.00	125,771.00	90,329.80	72	
4050	Salaries - Overtime	39,028.86	8,697.90	41,396.07	0.00	33,000.00	-8,396.07	-25	Over
4056	Salaries - CTO Payout	0.00	514.91	1,741.03	0.00	0.00	-1,741.03	0	Over
4080	Salaries - Light Duty	0.00	0.00	182.00	0.00	0.00	-182.00	0	Over
4690	Employee Benefits Other	528,864.11	86,569.01	537,166.16	0.00	1,173,206.00	636,039.84	54	
Salaries & Employee Benefits		1,273,592.54	238,751.86	1,374,067.34	0.00	2,963,012.00	1,588,944.66	54	50
5000 Materials & Supplies									
5005	Postage & Mailing	59.51	0.00	0.00	0.00	500.00	500.00	100	
5050	Books/Periodicals/Software	33.55	0.00	377.93	0.00	1,500.00	1,122.07	75	
5100	Materials and Supplies	16,850.19	1,002.34	10,436.74	0.00	18,500.00	8,063.26	44	
5105	Small Tools and Equipment	5,925.60	714.46	4,220.83	0.00	12,000.00	7,779.17	65	
5110	Safety Equipment	10,701.80	515.21	6,554.92	0.00	8,000.00	1,445.08	18	
5120	Clothing/Uniforms	173.19	0.00	0.00	0.00	500.00	500.00	100	
5262	State Diesel Tax Credit	0.00	0.00	117.23	0.00	0.00	-117.23	0	Over
7317	Graffiti Prevention Expenses	7,157.09	918.69	7,598.90	0.00	13,000.00	5,401.10	42	
7330	Aggregate Base	4,679.51	1,195.58	3,695.61	0.00	12,000.00	8,304.39	69	
7331	Asphalt Concrete	0.00	0.00	5,094.19	0.00	0.00	-5,094.19	0	Over
7332	SS1 Emulsion	11,387.09	0.00	6,110.37	0.00	10,000.00	3,889.63	39	
7334	Road Crack Filler	3,425.63	0.00	18,583.43	0.00	6,400.00	-12,183.43	-190	Over
7335	Sand	0.00	961.20	4,975.69	0.00	1,500.00	-3,475.69	-232	Over
7340	Traffic Paint	1,585.53	0.00	5,347.70	0.00	1,000.00	-4,347.70	-435	Over
7341	Thermoplastic	22,775.44	0.00	29,072.88	0.00	31,000.00	1,927.12	6	
7344	Traffic Signs/Hardware	6,976.75	2,512.20	10,497.40	0.00	30,000.00	19,502.60	65	
7345	Traffic Signal Hardware/Supp.	16,851.29	72.29	15,130.13	0.00	45,000.00	29,869.87	66	
7346	Street Lighting Supplies	36,264.60	809.32	33,445.79	0.00	70,000.00	36,554.21	52	
Materials & Supplies		144,846.77	8,701.29	161,259.74	0.00	260,900.00	99,640.26	38	50
5400 Purchased Services									
5330	Contractual	20,660.57	0.00	20,461.44	0.00	68,100.00	47,638.56	70	
5415	Landscape Maintenance	212,366.38	35,259.36	148,960.08	0.00	335,000.00	186,039.92	56	
5420	Laundry Services	882.78	206.64	1,298.85	0.00	1,000.00	-298.85	-30	Over
7347	Weed Control	13,013.60	0.00	10,084.01	0.00	35,200.00	25,115.99	71	
7375	Sweeping/Trash Disposal	6,142.84	4,976.94	16,963.10	0.00	50,625.00	33,661.90	66	
7394	Hazardous Materials Disposal	0.00	0.00	0.00	0.00	5,500.00	5,500.00	100	
7413	Outside Repairs/Services Other	13,519.46	0.00	6,612.68	0.00	19,800.00	13,187.32	67	
Purchased Services		266,585.63	40,442.94	204,380.16	0.00	515,225.00	310,844.84	60	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	1,450.00	1,450.00	100	
5160	Licenses/Permits/Fees	1,971.00	2,053.00	2,053.00	0.00	5,600.00	3,547.00	63	
5300	Lease/Rental Expense	12,148.03	6,310.95	11,926.59	0.00	25,000.00	13,073.41	52	
5370	Memberships/Dues	448.00	0.00	214.00	0.00	1,250.00	1,036.00	83	
5390	Training	3,142.26	552.42	1,805.46	0.00	8,000.00	6,194.54	77	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	475.00	475.00	100	
5480	Communications	5,324.65	1,039.06	5,638.95	0.00	4,600.00	-1,038.95	-23	Over
Other Expenses		23,033.94	9,955.43	21,638.00	0.00	46,375.00	24,737.00	53	50
End Fund - Dept 307-650		1,708,058.88	297,851.52	1,761,345.24	0.00	3,785,512.00	2,024,166.76	53	50

Department Expense Report

Fund - Dept 307-686 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

STREETS AND ROADS		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	326,053.31	76,200.25	393,098.28	0.00	1,011,385.00	618,286.72	61	
4020	Salaries - Hourly Pay	13,826.02	624.75	23,404.63	0.00	51,444.00	28,039.37	55	
4050	Salaries - Overtime	11,314.55	1,028.41	8,383.89	0.00	17,124.00	8,740.11	51	
4056	Salaries - CTO Payout	0.00	0.00	558.35	0.00	0.00	-558.35	0	Over
4690	Employee Benefits Other	223,214.56	38,321.25	243,254.84	0.00	643,354.00	400,099.16	62	
Salaries & Employee Benefits		574,408.44	116,174.66	668,699.99	0.00	1,723,307.00	1,054,607.01	61	50
5000 Materials & Supplies									
5050	Books/Periodicals/Software	0.00	5,000.00	5,000.00	0.00	0.00	-5,000.00	0	Over
5100	Materials and Supplies	1,047.79	0.00	1,540.44	0.00	4,000.00	2,459.56	61	
5105	Small Tools and Equipment	965.15	0.00	1,607.45	0.00	3,500.00	1,892.55	54	
5110	Safety Equipment	7,703.76	103.61	2,785.69	0.00	7,000.00	4,214.31	60	
5120	Clothing/Uniforms	406.99	0.00	1,637.92	0.00	1,500.00	-137.92	-9	Over
5505	Equipment Maintenance/Repair	2,501.80	0.00	1,453.95	0.00	2,000.00	546.05	27	
Materials & Supplies		12,625.49	5,103.61	14,025.45	0.00	18,000.00	3,974.55	22	50
5400 Purchased Services									
5330	Contractual	36,796.11	6,680.59	230,055.83	261,847.71	820,239.00	328,335.46	40	
5400	Professional Services	0.00	0.00	0.00	0.00	380.00	380.00	100	
5415	Landscape Maintenance	0.00	0.00	15,980.71	0.00	0.00	-15,980.71	0	Over
5420	Laundry Services	400.15	72.60	399.12	0.00	1,000.00	600.88	60	
7375	Sweeping/Trash Disposal	1,037.50	275.00	787.50	0.00	2,500.00	1,712.50	68	
Purchased Services		38,233.76	7,028.19	247,223.16	261,847.71	824,119.00	315,048.13	38	50
8900 Other Expenses									
5160	Licenses/Permits/Fees	140.00	0.00	28.50	0.00	1,000.00	971.50	97	
5300	Lease/Rental Expense	1,483.33	0.00	0.00	0.00	665.00	665.00	100	
5370	Memberships/Dues	450.00	0.00	235.00	0.00	500.00	265.00	53	
5390	Training	1,830.00	2,487.23	4,302.43	0.00	3,000.00	-1,302.43	-43	Over
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	500.00	500.00	100	
5480	Communications	2,407.97	484.31	2,635.59	0.00	4,500.00	1,864.41	41	
Other Expenses		6,311.30	2,971.54	7,201.52	0.00	10,165.00	2,963.48	29	50
End Fund - Dept 307-686		631,578.99	131,278.00	937,150.12	261,847.71	2,575,591.00	1,376,593.17	53	50

Department Expense Report

Fund - Dept 850-670 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

SEWER-WPCP		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	986,809.53	154,112.38	985,184.54	0.00	2,276,523.00	1,291,338.46	57	
4015	Salaries - Holiday Pay	9,501.39	2,713.12	8,125.07	0.00	7,200.00	-925.07	-13	Over
4050	Salaries - Overtime	9,908.44	4,608.69	20,226.74	0.00	7,500.00	-12,726.74	-170	Over
4690	Employee Benefits Other	363,633.22	91,564.21	568,599.88	0.00	1,307,949.00	739,349.12	57	
Salaries & Employee Benefits		1,369,852.58	252,998.40	1,582,136.23	0.00	3,599,172.00	2,017,035.77	56	50
5000 Materials & Supplies									
5000	Office Expense	5,852.28	182.73	2,632.50	0.00	5,610.00	2,977.50	53	
5005	Postage & Mailing	2,804.68	514.15	1,979.24	0.00	4,000.00	2,020.76	51	
5050	Books/Periodicals/Software	37.73	0.00	0.00	0.00	1,000.00	1,000.00	100	
5100	Materials and Supplies	15,725.81	3,812.28	19,872.82	0.00	26,200.00	6,327.18	24	
5105	Small Tools and Equipment	4,015.92	3,054.19	12,217.46	0.00	7,500.00	-4,717.46	-63	Over
5110	Safety Equipment	1,917.86	73.99	1,257.92	0.00	11,425.00	10,167.08	89	
5120	Clothing/Uniforms	581.10	0.00	180.15	0.00	2,400.00	2,219.85	92	
5505	Equipment Maintenance/Repair	32,305.97	197.30	22,641.02	0.00	100,000.00	77,358.98	77	
7303	Stand By Fuels	4,437.10	0.00	2,717.18	0.00	10,000.00	7,282.82	73	
7305	Lubricants/Cleaners/Soaps/Oil	25.44	0.00	0.00	0.00	500.00	500.00	100	
7310	Oil and Fluids Disposal	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100	
7320	Custodial Supplies	0.00	0.00	78.62	0.00	1,235.00	1,156.38	94	
7350	Plant Ops- Materials & Supply	3,057.03	0.00	0.00	0.00	0.00	0.00	0	
7351	Plant Chemicals	598,514.77	136,058.82	654,670.71	0.00	1,250,000.00	595,329.29	48	
7352	Plant Lab Equipment	7,677.96	583.59	3,654.73	0.00	18,000.00	14,345.27	80	
7355	Plant Equip Main Supply	128,135.09	29,066.36	79,487.37	0.00	225,000.00	145,512.63	65	
7365	Building/Grounds Materials	0.00	0.00	0.00	0.00	6,000.00	6,000.00	100	
7370	Collection System Materials	8,192.78	655.50	7,284.28	0.00	30,000.00	22,715.72	76	
7419	Lift Station Expenses	25,192.39	31,410.33	54,355.04	0.00	60,000.00	5,644.96	9	
Materials & Supplies		838,473.91	205,609.24	863,029.04	0.00	1,759,870.00	896,840.96	51	50
5400 Purchased Services									
5330	Contractual	0.00	0.00	0.00	0.00	20,000.00	20,000.00	100	
5400	Professional Services	28,870.60	6,989.84	90,743.00	11,373.22	201,374.00	99,257.78	49	
5401	Audit Services	4,767.99	0.00	4,788.00	0.00	8,252.00	3,464.00	42	
5415	Landscape Maintenance	23,161.04	7,383.00	20,027.41	0.00	42,000.00	21,972.59	52	
5420	Laundry Services	2,667.88	453.80	2,463.24	0.00	11,000.00	8,536.76	78	
5440	Janitorial Services	2,181.50	551.79	3,518.24	0.00	7,125.00	3,606.76	51	
5555	Maint Agreements Other	49,181.19	0.00	48,997.76	0.00	71,217.00	22,219.24	31	
7347	Weed Control	15,309.26	1,400.00	11,235.56	0.00	20,000.00	8,764.44	44	
7380	Pest Control	990.00	260.00	1,350.00	0.00	10,250.00	8,900.00	87	
7384	Fire Alarm/Base Station/Camera	698.40	0.00	739.00	0.00	2,375.00	1,636.00	69	
7400	Outfall Diffuser Inspection	2,600.00	0.00	0.00	0.00	5,000.00	5,000.00	100	
7403	Testing Services	0.00	104.20	104.20	0.00	0.00	-104.20	0	Over
7405	Plant- Lab Analysis	43,044.51	3,163.80	14,423.60	0.00	50,000.00	35,576.40	71	
7413	Outside Repairs/Services Other	74,269.71	1,236.39	55,061.58	0.00	100,000.00	44,938.42	45	
7417	Biosolids Disposal	123,369.17	42,713.61	190,882.94	0.00	350,000.00	159,117.06	45	
Purchased Services		371,111.25	64,256.43	444,334.53	11,373.22	898,593.00	442,885.25	49	50
8900 Other Expenses									
5140	Advertising/Marketing	0.00	0.00	0.00	0.00	4,000.00	4,000.00	100	
5160	Licenses/Permits/Fees	28,218.00	29,045.00	35,310.53	0.00	35,000.00	-310.53	-1	Over
5300	Lease/Rental Expense	100.00	0.00	0.00	0.00	1,425.00	1,425.00	100	
5370	Memberships/Dues	8,370.00	773.00	8,191.00	0.00	10,000.00	1,809.00	18	
5385	Business Expenses	81.12	0.00	0.00	0.00	285.00	285.00	100	
5390	Training	5,017.80	185.66	4,061.74	0.00	16,000.00	11,938.26	75	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	5,630.00	5,630.00	100	
5480	Communications	44,616.49	10,661.61	73,369.74	0.00	75,000.00	1,630.26	2	
7211	Sewer Backup Claims	0.00	0.00	0.00	0.00	18,810.00	18,810.00	100	
7406	State Certification	2,581.31	6,365.94	7,120.62	0.00	3,400.00	-3,720.62	-109	Over
7407	NPDES Fees	67,541.00	67,541.00	67,541.00	0.00	75,000.00	7,459.00	10	
7408	Lab Registration	5,676.94	0.00	0.00	0.00	4,500.00	4,500.00	100	
7420	WPCP Compliance Requirements	3,654.00	0.00	19,483.32	0.00	20,000.00	516.68	3	
7421	WPCP Fines	0.00	0.00	0.00	0.00	80,000.00	80,000.00	100	
Other Expenses		165,856.66	114,572.21	215,077.95	0.00	349,050.00	133,972.05	38	50
End Fund - Dept 850-670		2,745,294.40	637,436.28	3,104,577.75	11,373.22	6,606,685.00	3,490,734.03	53	50

Department Expense Report

Fund - Dept 853-000 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PARKING REVENUE-ADMN		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
5400 Purchased Services									
5330	Contractual	11,819.63	0.00	11,819.63	0.00	21,009.00	9,189.37	44	
	Purchased Services	11,819.63	0.00	11,819.63	0.00	21,009.00	9,189.37	44	50
End Fund - Dept 853-000		11,819.63	0.00	11,819.63	0.00	21,009.00	9,189.37	44	50

Department Expense Report

Fund - Dept 853-660 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

PKG REVENUE-PKG FAC MTCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	94,911.62	14,043.39	102,386.00	0.00	259,363.00	156,977.00	61	
4050	Salaries - Overtime	1,128.94	0.00	51.11	0.00	0.00	-51.11	0	Over
4690	Employee Benefits Other	34,644.48	9,186.63	61,789.88	0.00	156,919.00	95,129.12	61	
Salaries & Employee Benefits		130,685.04	23,230.02	164,226.99	0.00	416,282.00	252,055.01	61	50
5000 Materials & Supplies									
5005	Postage & Mailing	0.00	0.00	0.00	0.00	300.00	300.00	100	
5010	Outside Printing Expense	1,471.71	0.00	0.00	0.00	3,000.00	3,000.00	100	
5100	Materials and Supplies	7,876.10	1,565.48	12,893.18	0.00	40,000.00	27,106.82	68	
5105	Small Tools and Equipment	740.20	0.00	41.50	0.00	500.00	458.50	92	
5110	Safety Equipment	0.00	0.00	0.00	0.00	100.00	100.00	100	
5120	Clothing/Uniforms	302.85	0.00	0.00	0.00	500.00	500.00	100	
5505	Equipment Maintenance/Repair	226.29	0.00	300.00	0.00	0.00	-300.00	0	Over
5515	Building Maintenance/Repair	0.00	0.00	0.00	0.00	1,500.00	1,500.00	100	
7320	Custodial Supplies	0.00	0.00	0.00	0.00	300.00	300.00	100	
7345	Traffic Signal Hardware/Supp.	145.81	221.60	383.90	0.00	0.00	-383.90	0	Over
Materials & Supplies		10,762.96	1,787.08	13,618.58	0.00	46,200.00	32,581.42	71	50
5400 Purchased Services									
5330	Contractual	14,653.50	3,043.96	17,391.21	0.00	37,950.00	20,558.79	54	
5400	Professional Services	2,928.85	0.00	337.50	0.00	5,770.00	5,432.50	94	
5401	Audit Services	386.50	0.00	368.02	0.00	665.00	296.98	45	
5415	Landscape Maintenance	135.00	0.00	150.00	0.00	0.00	-150.00	0	Over
5440	Janitorial Services	2,648.38	584.72	3,943.68	0.00	7,000.00	3,056.32	44	
5555	Maint Agreements Other	23,444.23	4,634.73	37,177.52	0.00	60,000.00	22,822.48	38	
7384	Fire Alarm/Base Station/Camera	0.00	0.00	0.00	0.00	660.00	660.00	100	
7413	Outside Repairs/Services Other	782.72	0.00	0.00	0.00	1,000.00	1,000.00	100	
Purchased Services		44,979.18	8,263.41	59,367.93	0.00	113,045.00	53,677.07	47	50
8900 Other Expenses									
5390	Training	548.71	0.00	100.00	0.00	1,400.00	1,300.00	93	
5480	Communications	3,699.61	617.91	4,531.01	0.00	2,000.00	-2,531.01	-127	Over
Other Expenses		4,248.32	617.91	4,631.01	0.00	3,400.00	-1,231.01	-36	50 Over
End Fund - Dept 853-660		190,675.50	33,898.42	241,844.51	0.00	578,927.00	337,082.49	58	50

Department Expense Report

Fund - Dept 856-691 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

AIRPORT-AVIATN FAC MTCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	75,311.61	18,514.15	124,785.21	0.00	287,683.00	162,897.79	57	
4020	Salaries - Hourly Pay	3,761.25	425.25	7,164.38	0.00	20,000.00	12,835.62	64	
4050	Salaries - Overtime	2,671.82	0.00	6,281.73	0.00	4,800.00	-1,481.73	-31	Over
4690	Employee Benefits Other	31,259.40	11,391.37	75,043.20	0.00	165,567.00	90,523.80	55	
Salaries & Employee Benefits		113,004.08	30,330.77	213,274.52	0.00	478,050.00	264,775.48	55	50
5000 Materials & Supplies									
5000	Office Expense	161.53	230.24	490.46	0.00	1,690.00	1,199.54	71	
5005	Postage & Mailing	56.27	0.00	70.20	0.00	380.00	309.80	82	
5010	Outside Printing Expense	0.00	0.00	32.78	0.00	500.00	467.22	93	
5100	Materials and Supplies	3,823.33	287.94	17,759.05	0.00	18,000.00	240.95	1	
5105	Small Tools and Equipment	434.51	163.86	573.10	0.00	500.00	-73.10	-15	Over
5110	Safety Equipment	0.00	0.00	236.44	0.00	400.00	163.56	41	
5120	Clothing/Uniforms	0.00	336.49	336.49	0.00	0.00	-336.49	0	Over
5515	Building Maintenance/Repair	690.01	130.86	4,215.76	0.00	4,000.00	-215.76	-5	Over
7320	Custodial Supplies	0.00	0.00	213.23	0.00	1,600.00	1,386.77	87	
Materials & Supplies		5,165.65	1,149.39	23,927.51	0.00	27,070.00	3,142.49	12	50
5400 Purchased Services									
5330	Contractual	2,353.25	1,194.00	20,027.25	14,700.00	24,700.00	-10,027.25	-41	Over
5400	Professional Services	32,914.75	10,806.37	42,190.25	0.00	90,000.00	47,809.75	53	
5401	Audit Services	601.05	0.00	578.67	0.00	1,034.00	455.33	44	
5415	Landscape Maintenance	30,266.80	4,905.00	19,842.78	0.00	60,000.00	40,157.22	67	
5420	Laundry Services	789.00	143.52	772.80	0.00	3,000.00	2,227.20	74	
5440	Janitorial Services	6,589.36	916.54	7,188.18	0.00	12,908.00	5,719.82	44	
7347	Weed Control	12,224.28	0.00	7,483.32	0.00	23,000.00	15,516.68	67	
7380	Pest Control	641.22	125.00	700.00	0.00	350.00	-350.00	-100	Over
7394	Hazardous Materials Disposal	0.00	0.00	0.00	0.00	475.00	475.00	100	
7413	Outside Repairs/Services Other	180.00	0.00	6,432.00	0.00	8,180.00	1,748.00	21	
Purchased Services		86,559.71	18,090.43	105,215.25	14,700.00	223,647.00	103,731.75	46	50
8900 Other Expenses									
5140	Advertising/Marketing	648.87	0.00	428.60	0.00	2,000.00	1,571.40	79	
5160	Licenses/Permits/Fees	434.00	0.00	434.00	0.00	3,500.00	3,066.00	88	
5370	Memberships/Dues	0.00	0.00	125.00	0.00	945.00	820.00	87	
5385	Business Expenses	0.00	0.00	0.00	0.00	500.00	500.00	100	
5386	Conference Expenses	1,024.80	0.00	4,021.33	0.00	8,000.00	3,978.67	50	
5390	Training	45.00	0.00	0.00	0.00	4,000.00	4,000.00	100	
5465	Solid Waste Disposal	0.00	0.00	0.00	0.00	950.00	950.00	100	
5480	Communications	4,769.15	847.89	3,498.66	0.00	8,000.00	4,501.34	56	
Other Expenses		6,921.82	847.89	8,507.59	0.00	27,895.00	19,387.41	70	50
End Fund - Dept 856-691		211,651.26	50,418.48	350,924.87	14,700.00	756,662.00	391,037.13	52	50

Department Expense Report

Fund - Dept 929-630 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

CENTRAL GARAGE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	352,335.95	47,775.38	356,796.74	0.00	805,566.00	448,769.26	56	
4006	Salaries - Sign On Bonus	2,000.00	0.00	2,000.00	0.00	0.00	-2,000.00	0	Over
4050	Salaries - Overtime	4,069.86	3,258.74	11,437.31	0.00	16,724.00	5,286.69	32	
4056	Salaries - CTO Payout	0.00	0.00	769.34	0.00	0.00	-769.34	0	Over
4580	Employee Ben - Education Reimb	0.00	0.00	625.88	0.00	0.00	-625.88	0	Over
4690	Employee Benefits Other	122,686.78	31,616.72	219,389.29	0.00	506,416.00	287,026.71	57	
Salaries & Employee Benefits		481,092.59	82,650.84	591,018.56	0.00	1,328,706.00	737,687.44	56	50
5000 Materials & Supplies									
5000	Office Expense	209.69	0.00	2,151.60	0.00	500.00	-1,651.60	-330	Over
5005	Postage & Mailing	334.57	0.00	293.85	0.00	300.00	6.15	2	
5050	Books/Periodicals/Software	1,546.00	54.61	5,841.67	0.00	12,000.00	6,158.33	51	
5100	Materials and Supplies	251.49	0.00	86.33	0.00	1,045.00	958.67	92	
5105	Small Tools and Equipment	6,344.85	375.65	2,047.21	0.00	3,500.00	1,452.79	42	
5110	Safety Equipment	2,844.92	333.71	2,378.78	0.00	5,000.00	2,621.22	52	
5120	Clothing/Uniforms	890.84	611.96	611.96	0.00	2,000.00	1,388.04	69	
5505	Equipment Maintenance/Repair	2,399.96	0.00	3,448.49	0.00	2,505.00	-943.49	-38	Over
7301	Fuel- Diesel	0.00	0.00	492.19	0.00	0.00	-492.19	0	Over
7305	Lubricants/Cleaners/Soaps/Oil	7,139.67	0.00	8,931.39	0.00	13,965.00	5,033.61	36	
7306	Fuel Dispensing System	3,786.08	300.00	10,653.71	0.00	4,275.00	-6,378.71	-149	Over
7307	Outside Fuel	123.51	0.00	114.97	0.00	1,900.00	1,785.03	94	
7308	Stock Items	10,279.08	814.90	9,832.51	0.00	20,000.00	10,167.49	51	
7309	Filters	3,981.25	561.37	6,037.40	0.00	9,975.00	3,937.60	39	
7310	Oil and Fluids Disposal	2,467.64	8.00	1,741.57	0.00	3,000.00	1,258.43	42	
7312	Batteries	18,081.38	839.68	24,363.90	0.00	35,000.00	10,636.10	30	
7313	Tires	53,074.84	657.11	28,100.63	0.00	100,000.00	71,899.37	72	
7315	Vehicle Parts	133,791.34	34,641.21	132,365.11	0.00	200,000.00	67,634.89	34	
7427	Wraps/Decals	5,144.96	0.00	1,280.74	0.00	6,550.00	5,269.26	80	
Materials & Supplies		252,692.07	39,198.20	240,774.01	0.00	421,515.00	180,740.99	43	50
5400 Purchased Services									
5420	Laundry Services	1,474.91	452.72	2,280.66	0.00	5,200.00	2,919.34	56	
5440	Janitorial Services	1,250.00	205.00	1,660.00	0.00	3,100.00	1,440.00	46	
5555	Maint Agreements Other	0.00	0.00	-274.07	0.00	17,000.00	17,274.07	102	
7377	Vehicle Washing	6,110.02	761.00	7,149.87	0.00	12,000.00	4,850.13	40	
7378	Vehicle Detailing	446.25	0.00	1,363.31	0.00	2,470.00	1,106.69	45	
7384	Fire Alarm/Base Station/Camera	100.00	0.00	100.00	0.00	285.00	185.00	65	
7391	Underground Storage Tank Fees	0.00	1,218.50	1,218.50	0.00	4,095.00	2,876.50	70	
7394	Hazardous Materials Disposal	958.00	0.00	1,306.69	0.00	3,500.00	2,193.31	63	
7413	Outside Repairs/Services Other	0.00	0.00	3,710.19	0.00	2,000.00	-1,710.19	-86	Over
7414	Outside Repairs - Garage	36,594.97	29,341.17	90,722.01	0.00	67,260.00	-23,462.01	-35	Over
7426	Towing	1,282.00	570.00	770.00	0.00	3,500.00	2,730.00	78	
Purchased Services		48,216.15	32,548.39	110,007.16	0.00	120,410.00	10,402.84	9	50
8900 Other Expenses									
5160	Licenses/Permits/Fees	7,633.97	608.71	11,178.09	0.00	16,000.00	4,821.91	30	
5300	Lease/Rental Expense	131.58	38.40	124.32	0.00	5,000.00	4,875.68	98	
5390	Training	8,552.41	189.17	4,992.62	0.00	20,000.00	15,007.38	75	
5480	Communications	1,086.56	329.01	1,431.45	0.00	4,500.00	3,068.55	68	
6800	Reimbursable costs	0.00	0.00	0.00	0.00	1,800.00	1,800.00	100	
7412	Tools	276.38	0.00	0.00	0.00	1,000.00	1,000.00	100	
Other Expenses		17,680.90	1,165.29	17,726.48	0.00	48,300.00	30,573.52	63	50
8910 Non-Recurring Operating									
7500	Non-Recurring Operating	0.00	0.00	9,750.56	0.00	10,000.00	249.44	2	
Non-Recurring Operating		0.00	0.00	9,750.56	0.00	10,000.00	249.44	2	50
End Fund - Dept 929-630		799,681.71	155,562.72	969,276.77	0.00	1,928,931.00	959,654.23	50	50

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 930-640 Budget Year: 2026

Budget Version 10: Working

MUNI BLDGS MTCE-BLG/FC MTCE		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	300,560.61	60,660.15	383,865.20	0.00	699,129.00	315,263.80	45	
4050	Salaries - Overtime	9,157.84	1,138.22	9,225.75	0.00	0.00	-9,225.75	0	Over
4056	Salaries - CTO Payout	0.00	0.00	0.15	0.00	0.00	-0.15	0	Over
4080	Salaries - Light Duty	0.00	0.00	21,150.17	0.00	0.00	-21,150.17	0	Over
4690	Employee Benefits Other	155,319.43	40,189.46	258,026.08	0.00	444,822.00	186,795.92	42	
Salaries & Employee Benefits		465,037.88	101,987.83	672,267.35	0.00	1,143,951.00	471,683.65	41	50
5000 Materials & Supplies									
5050	Books/Periodicals/Software	0.00	0.00	0.00	0.00	4,000.00	4,000.00	100	
5100	Materials and Supplies	15,791.31	1,164.51	10,390.95	0.00	40,000.00	29,609.05	74	
5105	Small Tools and Equipment	1,327.05	32.16	8,855.31	0.00	10,000.00	1,144.69	11	
5110	Safety Equipment	1,486.52	103.61	1,490.96	0.00	4,500.00	3,009.04	67	
5120	Clothing/Uniforms	0.00	0.00	533.96	0.00	1,000.00	466.04	47	
5450	Utilities- Gas	5.94	0.99	5.94	0.00	0.00	-5.94	0	Over
5505	Equipment Maintenance/Repair	14,503.83	1,599.58	14,389.57	0.00	30,000.00	15,610.43	52	
5515	Building Maintenance/Repair	1,466.58	14,963.72	23,311.89	0.00	40,000.00	16,688.11	42	
7320	Custodial Supplies	0.00	0.00	478.25	0.00	6,000.00	5,521.75	92	
7321	Flags	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100	
7323	Stansbury Home Expenses	722.37	100.00	1,526.24	0.00	3,000.00	1,473.76	49	
7324	Chico Museum Expenses	355.14	85.00	510.00	0.00	1,400.00	890.00	64	
7325	Ballast/Light Bulb Supplies	496.00	409.30	1,155.65	0.00	2,100.00	944.35	45	
7371	Landscape Maintenance Supplies	7,211.79	339.33	5,353.76	0.00	15,000.00	9,646.24	64	
7387	Animal Shelter	2,383.21	507.00	2,800.02	0.00	3,500.00	699.98	20	
Materials & Supplies		45,749.74	19,305.20	70,802.50	0.00	162,500.00	91,697.50	56	50
5400 Purchased Services									
5330	Contractual	3,771.80	1,378.13	8,700.38	0.00	10,000.00	1,299.62	13	
5415	Landscape Maintenance	5,680.81	631.00	4,020.66	0.00	20,000.00	15,979.34	80	
5420	Laundry Services	4,468.04	898.32	4,685.71	0.00	25,875.00	21,189.29	82	
5440	Janitorial Services	77,309.00	12,268.21	84,659.36	0.00	250,000.00	165,340.64	66	
5555	Maint Agreements Other	3,880.40	500.00	3,117.82	0.00	20,000.00	16,882.18	84	
7375	Sweeping/Trash Disposal	946.70	0.00	0.00	0.00	5,000.00	5,000.00	100	
7380	Pest Control	4,980.00	515.00	5,395.00	0.00	12,000.00	6,605.00	55	
7382	Museum Pest Control	125.00	25.00	125.00	0.00	280.00	155.00	55	
7383	Air Conditioning Maintenance	16,445.75	8,595.00	16,899.00	0.00	42,000.00	25,101.00	60	
7384	Fire Alarm/Base Station/Camera	4,319.24	267.50	6,277.46	0.00	15,000.00	8,722.54	58	
7385	Stansbury Home Sec. System	791.20	0.00	791.20	0.00	2,000.00	1,208.80	60	
7394	Hazardous Materials Disposal	0.00	0.00	0.00	0.00	4,000.00	4,000.00	100	
7413	Outside Repairs/Services Other	31,518.93	7,105.37	29,957.13	0.00	70,000.00	40,042.87	57	
7418	Electric Gate Door Repair	48.12	0.00	385.00	0.00	10,000.00	9,615.00	96	
Purchased Services		154,284.99	32,183.53	165,013.72	0.00	486,155.00	321,141.28	66	50
8900 Other Expenses									
5160	Licenses/Permits/Fees	5,420.00	450.00	3,127.90	0.00	5,000.00	1,872.10	37	
5300	Lease/Rental Expense	595.38	0.00	1,660.17	0.00	6,000.00	4,339.83	72	
5390	Training	0.00	422.26	1,302.45	0.00	5,000.00	3,697.55	74	
5480	Communications	2,217.55	598.66	2,710.08	0.00	4,550.00	1,839.92	40	
7406	State Certification	0.00	255.32	255.32	0.00	0.00	-255.32	0	Over
Other Expenses		8,232.93	1,726.24	9,055.92	0.00	20,550.00	11,494.08	56	50
End Fund - Dept 930-640		673,305.54	155,202.80	917,139.49	0.00	1,813,156.00	896,016.51	49	50

Department Expense Report

Fund - Dept 941-614 Budget Year: 2026

Current Year Data Through 12/31/2025

Budget Version 10: Working

MAINTENANCE DISTRICT ADMIN		Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining	
Category	Description						Budg / Time		
4000 Salaries & Employee Benefits									
4000	Salaries - Permanent	23,965.39	2,695.93	18,579.97	0.00	71,622.00	53,042.03	74	
4050	Salaries - Overtime	2,743.73	0.00	0.23	0.00	0.00	-0.23	0	Over
4690	Employee Benefits Other	15,733.70	1,762.14	11,451.77	0.00	48,352.00	36,900.23	76	
Salaries & Employee Benefits		42,442.82	4,458.07	30,031.97	0.00	119,974.00	89,942.03	75	50
5000 Materials & Supplies									
5100	Materials and Supplies	0.00	0.00	0.00	0.00	450.00	450.00	100	
5105	Small Tools and Equipment	0.00	0.00	0.00	0.00	500.00	500.00	100	
Materials & Supplies		0.00	0.00	0.00	0.00	950.00	950.00	100	50
5400 Purchased Services									
5400	Professional Services	2,500.00	0.00	2,500.00	0.00	6,500.00	4,000.00	62	
Purchased Services		2,500.00	0.00	2,500.00	0.00	6,500.00	4,000.00	62	50
8900 Other Expenses									
5480	Communications	0.00	0.00	0.00	0.00	500.00	500.00	100	
Other Expenses		0.00	0.00	0.00	0.00	500.00	500.00	100	50
End Fund - Dept 941-614		44,942.82	4,458.07	32,531.97	0.00	127,924.00	95,392.03	75	50

Department Expense Report

Current Year Data Through 12/31/2025

Fund - Dept 941-614 Budget Year: 2026

Budget Version 10: Working

MAINTENANCE DISTRICT ADMIN

Category Description

**Prior Year's
Actuals
Thru 12/2024**

**Current
Month
Actuals**

**Year To Date
Actuals**

**Encum-
brances**

Budget

Balance

**Percent
Remaining
Budg / Time**

Grand Totals : DPW - Operations

9,516,487.97 1,964,463.04 10,864,192.65 1,408,728.40 26,376,297.00 14,103,375.95 53 50

End Of Report Prepared for DPW Operations

Current Year Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Administrative Services		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
8990 Allocations										
5030	Insurance	225,007.00	9,452.00	211,871.00	0.00	263,219.00	51,348.00	20		
5260	Fuel	627.52	138.05	568.56	0.00	1,582.00	1,013.44	64		
5510	Vehicle Maintenance/Repair	1,566.02	433.58	2,579.25	0.00	3,159.00	579.75	18		
7993	Indirect Cost Allocation	-1,180,445.52	-349,354.58	-2,096,127.48	0.00	-4,192,255.00	-2,096,127.52	50	Over	
7994	Building Main Allocation	65,993.00	11,209.00	72,318.00	0.00	146,377.00	74,059.00	51		
7996	Info Systems Allocation	190,913.00	36,637.00	194,339.00	0.00	470,740.00	276,401.00	59		
		<u>-696,338.98</u>	<u>-291,484.95</u>	<u>-1,614,451.67</u>	<u>0.00</u>	<u>-3,307,178.00</u>	<u>-1,692,726.33</u>			
<hr/>										
7995	Interest Alloc to other Funds	3,559,814.99	0.00	1,008,653.69	0.00	1,138,729.00	130,075.31	11		
		<u>3,559,814.99</u>	<u>0.00</u>	<u>1,008,653.69</u>	<u>0.00</u>	<u>1,138,729.00</u>	<u>130,075.31</u>			
<hr/>										
Allocations		2,863,476.01	-291,484.95	-605,797.98	0.00	-2,168,449.00	-1,562,651.02	72	50	Over

End Of Report Prepared for Administrative Services

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working
Percent
Remaining
Budget / Time

Administrative Services Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budget / Time	
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Fund - Dept 001-130 GENERAL-HUMAN RESOURCES

8990 Allocations

5030 Insurance	46,655.00	1,916.00	44,705.00	0.00	51,257.00	6,552.00	13	
7994 Building Main Allocation	15,057.00	2,558.00	16,501.00	0.00	33,399.00	16,898.00	51	
7996 Info Systems Allocation	74,509.00	14,728.00	76,164.00	0.00	191,428.00	115,264.00	60	
	136,221.00	19,202.00	137,370.00	0.00	276,084.00	138,714.00		
Allocations	136,221.00	19,202.00	137,370.00	0.00	276,084.00	138,714.00	50	50
End Fund - Dept 001-130	136,221.00	19,202.00	137,370.00	0.00	276,084.00	138,714.00	50	50

Fund - Dept 001-150 GENERAL-FINANCE

8990 Allocations

5030 Insurance	91,313.00	3,438.00	86,813.00	0.00	104,583.00	17,770.00	17	
7994 Building Main Allocation	50,936.00	8,651.00	55,817.00	0.00	112,978.00	57,161.00	51	
7996 Info Systems Allocation	116,404.00	21,909.00	118,175.00	0.00	279,312.00	161,137.00	58	
	258,653.00	33,998.00	260,805.00	0.00	496,873.00	236,068.00		
Allocations	258,653.00	33,998.00	260,805.00	0.00	496,873.00	236,068.00	48	50
End Fund - Dept 001-150	258,653.00	33,998.00	260,805.00	0.00	496,873.00	236,068.00	48	50

Fund - Dept 001-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	-1,180,445.52	-387,467.58	-2,324,805.48	0.00	-4,649,611.00	-2,324,805.52	50	Over
	-1,180,445.52	-387,467.58	-2,324,805.48	0.00	-4,649,611.00	-2,324,805.52		
Allocations	-1,180,445.52	-387,467.58	-2,324,805.48	0.00	-4,649,611.00	-2,324,805.52	50	50 Over
End Fund - Dept 001-995	-1,180,445.52	-387,467.58	-2,324,805.48	0.00	-4,649,611.00	-2,324,805.52	50	50 OVER

Fund - Dept 005-995 MEASURE H

8990 Allocations

7993 Indirect Cost Allocation	0.00	38,113.00	228,678.00	0.00	457,356.00	228,678.00	50	
	0.00	38,113.00	228,678.00	0.00	457,356.00	228,678.00		
Allocations	0.00	38,113.00	228,678.00	0.00	457,356.00	228,678.00	50	50
End Fund - Dept 005-995	0.00	38,113.00	228,678.00	0.00	457,356.00	228,678.00	50	50

Fund - Dept 010-000 CITY TREASURY-ADMINISTRATION

8990 Allocations

7995 Interest Alloc to other Funds	3,559,814.99	0.00	1,008,653.69	0.00	1,138,729.00	130,075.31	11	
	3,559,814.99	0.00	1,008,653.69	0.00	1,138,729.00	130,075.31		
Allocations	3,559,814.99	0.00	1,008,653.69	0.00	1,138,729.00	130,075.31	11	50
End Fund - Dept 010-000	3,559,814.99	0.00	1,008,653.69	0.00	1,138,729.00	130,075.31	11	50

Fund - Dept 935-180 INFORMATION SYSTEMS

8990 Allocations

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Administrative Services		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
5030	Insurance	71,434.00	3,241.00	64,483.00	0.00	86,483.00	22,000.00	25	
5260	Fuel	627.52	138.05	568.56	0.00	1,582.00	1,013.44	64	
5510	Vehicle Maintenance/Repair	1,566.02	433.58	2,579.25	0.00	3,011.00	431.75	14	
		<u>73,627.54</u>	<u>3,812.63</u>	<u>67,630.81</u>	<u>0.00</u>	<u>91,076.00</u>	<u>23,445.19</u>		
Allocations		73,627.54	3,812.63	67,630.81	0.00	91,076.00	23,445.19	26	50
End Fund - Dept 935-180		73,627.54	3,812.63	67,630.81	0.00	91,076.00	23,445.19	26	50
Fund - Dept 935-182		INFORMATION SYSTEMS - RADIO							
8990 Allocations									
5030	Insurance	15,605.00	857.00	15,870.00	0.00	20,896.00	5,026.00	24	
5510	Vehicle Maintenance/Repair	0.00	0.00	0.00	0.00	148.00	148.00	100	
		<u>15,605.00</u>	<u>857.00</u>	<u>15,870.00</u>	<u>0.00</u>	<u>21,044.00</u>	<u>5,174.00</u>		
Allocations		15,605.00	857.00	15,870.00	0.00	21,044.00	5,174.00	25	50
End Fund - Dept 935-182		15,605.00	857.00	15,870.00	0.00	21,044.00	5,174.00	25	50
Grand Totals : Admin Services		2,863,476.01	-291,484.95	-605,797.98	0.00	-2,168,449.00	-1,562,651.02	72	50 *OVR*

End Of Report Prepared for Administrative Services

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

City Attorney		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
8990 Allocations										
<hr/>										
5030	Insurance	0.00	0.00	0.00	0.00	26,374.00	26,374.00	100		
7994	Building Main Allocation	14,079.00	2,391.00	15,428.00	0.00	31,230.00	15,802.00	51		
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>		
		14,079.00	2,391.00	15,428.00	0.00	57,604.00	42,176.00			
<hr/>		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>		
Allocations		14,079.00	2,391.00	15,428.00	0.00	57,604.00	42,176.00	73	50	

End Of Report Prepared for City Attorney

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

City Attorney		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
Fund - Dept 001-160 GENERAL-CITY ATTORNEY										
8990 Allocations										
<hr/>										
5030	Insurance	0.00	0.00	0.00	0.00	26,374.00	26,374.00	100		
7994	Building Main Allocation	14,079.00	2,391.00	15,428.00	0.00	31,230.00	15,802.00	51		
		<u>14,079.00</u>	<u>2,391.00</u>	<u>15,428.00</u>	<u>0.00</u>	<u>57,604.00</u>	<u>42,176.00</u>			
Allocations		14,079.00	2,391.00	15,428.00	0.00	57,604.00	42,176.00	73	50	
End Fund - Dept 001-160		14,079.00	2,391.00	15,428.00	0.00	57,604.00	42,176.00	73	50	
<hr/>										
Grand Totals : City Attorney		14,079.00	2,391.00	15,428.00	0.00	57,604.00	42,176.00	73	50	

End Of Report Prepared for City Attorney

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

City Clerk		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category Description		Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
8990 Allocations										
5030 Insurance		45,530.00	1,977.00	46,689.00	0.00	53,969.00	7,280.00	13		
7994 Building Main Allocation		50,817.00	8,632.00	55,688.00	0.00	112,717.00	57,029.00	51		
7996 Info Systems Allocation		51,624.00	9,566.00	51,913.00	0.00	127,129.00	75,216.00	59		
		<u>147,971.00</u>	<u>20,175.00</u>	<u>154,290.00</u>	<u>0.00</u>	<u>293,815.00</u>	<u>139,525.00</u>			
Allocations		147,971.00	20,175.00	154,290.00	0.00	293,815.00	139,525.00	47	50	

End Of Report Prepared for City Clerk

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept		Budget Year: 2026		Data Through 12/31/2025			Budget Version 10: Working	
City Clerk		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2024	Actuals	Actuals				Budg / Time
Fund - Dept 001-101		GENERAL-CITY COUNCIL						
8990 Allocations								
7994	Building Main Allocation	31,445.00	5,341.00	34,458.00	0.00	69,747.00	35,289.00	51
7996	Info Systems Allocation	11,664.00	1,944.00	11,664.00	0.00	23,332.00	11,668.00	50
		<u>43,109.00</u>	<u>7,285.00</u>	<u>46,122.00</u>	<u>0.00</u>	<u>93,079.00</u>	<u>46,957.00</u>	
Allocations		43,109.00	7,285.00	46,122.00	0.00	93,079.00	46,957.00	50 50
End Fund - Dept 001-101		43,109.00	7,285.00	46,122.00	0.00	93,079.00	46,957.00	50 50
Fund - Dept 001-103		GENERAL-CITY CLERK						
8990 Allocations								
5030	Insurance	45,530.00	1,977.00	46,689.00	0.00	53,969.00	7,280.00	13
7994	Building Main Allocation	19,372.00	3,291.00	21,230.00	0.00	42,970.00	21,740.00	51
7996	Info Systems Allocation	39,960.00	7,622.00	40,249.00	0.00	103,797.00	63,548.00	61
		<u>104,862.00</u>	<u>12,890.00</u>	<u>108,168.00</u>	<u>0.00</u>	<u>200,736.00</u>	<u>92,568.00</u>	
Allocations		104,862.00	12,890.00	108,168.00	0.00	200,736.00	92,568.00	46 50
End Fund - Dept 001-103		104,862.00	12,890.00	108,168.00	0.00	200,736.00	92,568.00	46 50
Grand Totals : City Clerk		147,971.00	20,175.00	154,290.00	0.00	293,815.00	139,525.00	47 50

End Of Report Prepared for City Clerk

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

City Manager	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
8990 Allocations							
5030 Insurance	46,223.00	2,034.00	31,441.00	0.00	53,820.00	22,379.00	42
7994 Building Main Allocation	27,951.00	4,748.00	30,630.00	0.00	61,997.00	31,367.00	51
7996 Info Systems Allocation	37,440.00	6,150.00	33,407.00	0.00	89,035.00	55,628.00	62
	<u>111,614.00</u>	<u>12,932.00</u>	<u>95,478.00</u>	<u>0.00</u>	<u>204,852.00</u>	<u>109,374.00</u>	
Allocations	111,614.00	12,932.00	95,478.00	0.00	204,852.00	109,374.00	53 50

End Of Report Prepared for City Manager

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

City Manager Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time		
Fund - Dept 001-106 GENERAL-CITY MANAGER									
8990 Allocations									
5030 Insurance	46,223.00	2,034.00	31,441.00	0.00	53,820.00	22,379.00	42		
7994 Building Main Allocation	27,951.00	4,748.00	30,630.00	0.00	61,997.00	31,367.00	51		
7996 Info Systems Allocation	37,148.00	6,114.00	33,157.00	0.00	88,203.00	55,046.00	62		
	<u>111,322.00</u>	<u>12,896.00</u>	<u>95,228.00</u>	<u>0.00</u>	<u>204,020.00</u>	<u>108,792.00</u>			
Allocations	111,322.00	12,896.00	95,228.00	0.00	204,020.00	108,792.00	53	50	
End Fund - Dept 001-106	111,322.00	12,896.00	95,228.00	0.00	204,020.00	108,792.00	53	50	
Fund - Dept 001-112 GENERAL-ECONOMIC DEVEL									
8990 Allocations									
7996 Info Systems Allocation	292.00	36.00	250.00	0.00	832.00	582.00	70		
	<u>292.00</u>	<u>36.00</u>	<u>250.00</u>	<u>0.00</u>	<u>832.00</u>	<u>582.00</u>			
Allocations	292.00	36.00	250.00	0.00	832.00	582.00	70	50	
End Fund - Dept 001-112	292.00	36.00	250.00	0.00	832.00	582.00	70	50	
Grand Totals : City Manager	111,614.00	12,932.00	95,478.00	0.00	204,852.00	109,374.00	53	50	

End Of Report Prepared for City Manager

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Community Development		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
8990 Allocations									
5030	Insurance	199,710.00	8,355.00	198,306.00	0.00	252,678.00	54,372.00	22	
5260	Fuel	6,517.55	889.85	7,120.58	0.00	12,109.00	4,988.42	41	
5510	Vehicle Maintenance/Repair	8,402.95	0.00	4,147.71	0.00	27,651.00	23,503.29	85	
7993	Indirect Cost Allocation	195,715.02	47,961.16	287,766.96	0.00	575,534.00	287,767.04	50	
7994	Building Main Allocation	114,593.00	19,464.00	125,579.00	0.00	254,178.00	128,599.00	51	
7996	Info Systems Allocation	223,681.00	33,180.00	182,941.00	0.00	481,406.00	298,465.00	62	
		<u>748,619.52</u>	<u>109,850.01</u>	<u>805,861.25</u>	<u>0.00</u>	<u>1,603,556.00</u>	<u>797,694.75</u>		
Allocations		748,619.52	109,850.01	805,861.25	0.00	1,603,556.00	797,694.75	50	50

End Of Report Prepared for Community Development

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Community Development Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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Fund - Dept 001-510 GENERAL-PLANNING

8990 Allocations

5030 Insurance	15,702.00	739.00	17,204.00	0.00	22,825.00	5,621.00	25
7996 Info Systems Allocation	71,075.00	6,424.00	39,515.00	0.00	119,260.00	79,745.00	67
	<u>86,777.00</u>	<u>7,163.00</u>	<u>56,719.00</u>	<u>0.00</u>	<u>142,085.00</u>	<u>85,366.00</u>	
Allocations	86,777.00	7,163.00	56,719.00	0.00	142,085.00	85,366.00	60 50
End Fund - Dept 001-510	86,777.00	7,163.00	56,719.00	0.00	142,085.00	85,366.00	60 50

Fund - Dept 001-535 CODE ENFORCEMENT

8990 Allocations

5030 Insurance	26,571.00	1,199.00	27,990.00	0.00	32,273.00	4,283.00	13
5260 Fuel	3,852.26	486.47	3,387.66	0.00	7,818.00	4,430.34	57
5510 Vehicle Maintenance/Repair	2,543.56	0.00	2,139.82	0.00	12,802.00	10,662.18	83
7994 Building Main Allocation	3,767.00	640.00	4,129.00	0.00	8,357.00	4,228.00	51
7996 Info Systems Allocation	23,705.00	3,836.00	20,091.00	0.00	51,310.00	31,219.00	61
	<u>60,438.82</u>	<u>6,161.47</u>	<u>57,737.48</u>	<u>0.00</u>	<u>112,560.00</u>	<u>54,822.52</u>	
Allocations	60,438.82	6,161.47	57,737.48	0.00	112,560.00	54,822.52	49 50
End Fund - Dept 001-535	60,438.82	6,161.47	57,737.48	0.00	112,560.00	54,822.52	49 50

Fund - Dept 001-540 GENERAL-HOUSING

8990 Allocations

5030 Insurance	0.00	0.00	0.00	0.00	370.00	370.00	100
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>370.00</u>	<u>370.00</u>	
Allocations	0.00	0.00	0.00	0.00	370.00	370.00	100 50
End Fund - Dept 001-540	0.00	0.00	0.00	0.00	370.00	370.00	100 50

Fund - Dept 201-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	23,577.00	5,532.25	33,193.50	0.00	66,387.00	33,193.50	50
	<u>23,577.00</u>	<u>5,532.25</u>	<u>33,193.50</u>	<u>0.00</u>	<u>66,387.00</u>	<u>33,193.50</u>	
Allocations	23,577.00	5,532.25	33,193.50	0.00	66,387.00	33,193.50	50 50
End Fund - Dept 201-995	23,577.00	5,532.25	33,193.50	0.00	66,387.00	33,193.50	50 50

Fund - Dept 203-995 Comm Devlmp Block Grant - DR

8990 Allocations

7993 Indirect Cost Allocation	0.00	1,135.00	6,810.00	0.00	13,620.00	6,810.00	50
	<u>0.00</u>	<u>1,135.00</u>	<u>6,810.00</u>	<u>0.00</u>	<u>13,620.00</u>	<u>6,810.00</u>	
Allocations	0.00	1,135.00	6,810.00	0.00	13,620.00	6,810.00	50 50
End Fund - Dept 203-995	0.00	1,135.00	6,810.00	0.00	13,620.00	6,810.00	50 50

Fund - Dept 206-995 INDIRECT COST ALLOCATION

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Community Development Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
8990 Allocations							
7993 Indirect Cost Allocation	15,847.50	1,006.50	6,039.00	0.00	12,078.00	6,039.00	50
	15,847.50	1,006.50	6,039.00	0.00	12,078.00	6,039.00	
Allocations	15,847.50	1,006.50	6,039.00	0.00	12,078.00	6,039.00	50 50
End Fund - Dept 206-995	15,847.50	1,006.50	6,039.00	0.00	12,078.00	6,039.00	50 50

Fund - Dept 316-520 CASp Cert & Training

8990 Allocations							
5030 Insurance	548.00	38.00	779.00	0.00	1,752.00	973.00	56
7996 Info Systems Allocation	1,155.00	228.00	1,181.00	0.00	2,968.00	1,787.00	60
	1,703.00	266.00	1,960.00	0.00	4,720.00	2,760.00	
Allocations	1,703.00	266.00	1,960.00	0.00	4,720.00	2,760.00	58 50
End Fund - Dept 316-520	1,703.00	266.00	1,960.00	0.00	4,720.00	2,760.00	58 50

Fund - Dept 392-540 LOW-MOD HOUSING ASSET FUND

8990 Allocations							
5030 Insurance	14,331.00	436.00	8,686.00	0.00	8,535.00	-151.00	-2 Over
7994 Building Main Allocation	19,907.00	3,381.00	21,815.00	0.00	44,156.00	22,341.00	51
7996 Info Systems Allocation	19,499.00	2,445.00	13,812.00	0.00	38,416.00	24,604.00	64
	53,737.00	6,262.00	44,313.00	0.00	91,107.00	46,794.00	
Allocations	53,737.00	6,262.00	44,313.00	0.00	91,107.00	46,794.00	51 50
End Fund - Dept 392-540	53,737.00	6,262.00	44,313.00	0.00	91,107.00	46,794.00	51 50

Fund - Dept 392-995 INDIRECT COST ALLOCATION

8990 Allocations							
7993 Indirect Cost Allocation	25,746.00	3,561.17	21,367.02	0.00	42,734.00	21,366.98	50
	25,746.00	3,561.17	21,367.02	0.00	42,734.00	21,366.98	
Allocations	25,746.00	3,561.17	21,367.02	0.00	42,734.00	21,366.98	50 50
End Fund - Dept 392-995	25,746.00	3,561.17	21,367.02	0.00	42,734.00	21,366.98	50 50

Fund - Dept 394-995 PERMANENT LOCAL HOUSING (PLHA)

8990 Allocations							
7993 Indirect Cost Allocation	0.00	2,716.25	16,297.50	0.00	32,595.00	16,297.50	50
	0.00	2,716.25	16,297.50	0.00	32,595.00	16,297.50	
Allocations	0.00	2,716.25	16,297.50	0.00	32,595.00	16,297.50	50 50
End Fund - Dept 394-995	0.00	2,716.25	16,297.50	0.00	32,595.00	16,297.50	50 50

Fund - Dept 863-510 SUBDIVISION PLANNING

8990 Allocations							
5030 Insurance	6,469.00	259.00	5,353.00	0.00	9,520.00	4,167.00	44
5260 Fuel	9.17	0.00	4.52	0.00	0.00	-4.52	0 Over

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Community Development Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
7996 Info Systems Allocation	13,999.00	2,277.00	13,326.00	0.00	38,401.00	25,075.00	65
	20,477.17	2,536.00	18,683.52	0.00	47,921.00	29,237.48	
Allocations	20,477.17	2,536.00	18,683.52	0.00	47,921.00	29,237.48	61 50
End Fund - Dept 863-510	20,477.17	2,536.00	18,683.52	0.00	47,921.00	29,237.48	61 50

Fund - Dept 871-520 PRIVATE DEVELOPMENT-BLDG

8990 Allocations

5030 Insurance	89,590.00	3,986.00	92,741.00	0.00	126,526.00	33,785.00	27
5260 Fuel	2,646.95	403.38	3,723.87	0.00	4,291.00	567.13	13
5510 Vehicle Maintenance/Repair	5,859.39	0.00	2,007.89	0.00	14,849.00	12,841.11	86
7994 Building Main Allocation	27,873.00	4,734.00	30,545.00	0.00	61,824.00	31,279.00	51
7996 Info Systems Allocation	67,632.00	12,943.00	67,976.00	0.00	166,969.00	98,993.00	59
	193,601.34	22,066.38	196,993.76	0.00	374,459.00	177,465.24	
Allocations	193,601.34	22,066.38	196,993.76	0.00	374,459.00	177,465.24	47 50
End Fund - Dept 871-520	193,601.34	22,066.38	196,993.76	0.00	374,459.00	177,465.24	47 50

Fund - Dept 871-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	72,557.52	20,667.83	124,006.98	0.00	248,014.00	124,007.02	50
	72,557.52	20,667.83	124,006.98	0.00	248,014.00	124,007.02	
Allocations	72,557.52	20,667.83	124,006.98	0.00	248,014.00	124,007.02	50 50
End Fund - Dept 871-995	72,557.52	20,667.83	124,006.98	0.00	248,014.00	124,007.02	50 50

Fund - Dept 872-510 PRIVATE DEVELOPMENT - PLANNING

8990 Allocations

5030 Insurance	30,503.00	1,123.00	31,574.00	0.00	35,657.00	4,083.00	11
5260 Fuel	9.17	0.00	4.53	0.00	0.00	-4.53	0 Over
7994 Building Main Allocation	63,046.00	10,709.00	69,090.00	0.00	139,841.00	70,751.00	51
7996 Info Systems Allocation	26,616.00	5,027.00	27,040.00	0.00	64,082.00	37,042.00	58
	120,174.17	16,859.00	127,708.53	0.00	239,580.00	111,871.47	
Allocations	120,174.17	16,859.00	127,708.53	0.00	239,580.00	111,871.47	47 50
End Fund - Dept 872-510	120,174.17	16,859.00	127,708.53	0.00	239,580.00	111,871.47	47 50

Fund - Dept 872-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	57,987.00	12,195.33	73,171.98	0.00	146,344.00	73,172.02	50
	57,987.00	12,195.33	73,171.98	0.00	146,344.00	73,172.02	
Allocations	57,987.00	12,195.33	73,171.98	0.00	146,344.00	73,172.02	50 50
End Fund - Dept 872-995	57,987.00	12,195.33	73,171.98	0.00	146,344.00	73,172.02	50 50

Fund - Dept 875-535 Cannabis Permit Pgm - Code Enf

8990 Allocations

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Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Community Development Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
5030 Insurance	139.00	12.00	330.00	0.00	311.00	-19.00	-6 Over
	139.00	12.00	330.00	0.00	311.00	-19.00	
Allocations	139.00	12.00	330.00	0.00	311.00	-19.00	-6 50 Over
End Fund - Dept 875-535	139.00	12.00	330.00	0.00	311.00	-19.00	-6 50 OVER

Fund - Dept 875-995 Cannabis Permit Program	
8990 Allocations	
7993 Indirect Cost Allocation	0.00
	1,146.83
	6,880.98
	0.00
	13,762.00
	6,881.02
	8
Allocations	0.00 1,146.83 6,880.98 0.00 13,762.00 6,881.02 50 50
End Fund - Dept 875-995	0.00 1,146.83 6,880.98 0.00 13,762.00 6,881.02 50 50

Fund - Dept 935-185 INFO SYSTEMS - GIS	
8990 Allocations	
5030 Insurance	15,857.00
	563.00
	13,649.00
	0.00
	14,909.00
	1,260.00
	8
Allocations	15,857.00 563.00 13,649.00 0.00 14,909.00 1,260.00 8 50
End Fund - Dept 935-185	15,857.00 563.00 13,649.00 0.00 14,909.00 1,260.00 8 50

Grand Totals : Community Devlp	748,619.52	109,850.01	805,861.25	0.00	1,603,556.00	797,694.75	50 50
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End Of Report Prepared for Community Development

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Fire	Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category Description	Actuals	Month	Actuals	brances			Remaining	
	Thru 12/2024	Actuals	Actuals				Budg / Time	
8990 Allocations								
5030 Insurance	1,004,897.00	38,644.00	984,693.00	0.00	765,199.00	-219,494.00	-29	Over
5260 Fuel	60,169.63	8,244.84	55,834.16	0.00	104,750.00	48,915.84	47	
5455 Electric	61,581.74	0.00	42,210.57	0.00	138,644.00	96,433.43	70	
5456 Natural Gas	2,952.61	0.00	2,454.74	0.00	30,972.00	28,517.26	92	
5460 Water	19,316.90	2,007.78	16,463.57	0.00	32,759.00	16,295.43	50	
5510 Vehicle Maintenance/Repair	258,838.39	28,788.75	253,531.32	0.00	492,075.00	238,543.68	48	
7993 Indirect Cost Allocation	8,907.00	1,917.67	11,506.02	0.00	23,012.00	11,505.98	50	
7994 Building Main Allocation	141,303.00	24,001.00	154,849.00	0.00	313,419.00	158,570.00	51	
7996 Info Systems Allocation	463,358.00	87,975.00	469,832.00	0.00	1,126,866.00	657,034.00	58	
	<u>2,021,324.27</u>	<u>191,579.04</u>	<u>1,991,374.38</u>	<u>0.00</u>	<u>3,027,696.00</u>	<u>1,036,321.62</u>		
Allocations	2,021,324.27	191,579.04	1,991,374.38	0.00	3,027,696.00	1,036,321.62	34	50

End Of Report Prepared for Fire

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Fire Category	Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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Fund - Dept 001-400 GENERAL-FIRE

8990 Allocations

5030	Insurance	991,283.00	38,203.00	973,654.00	0.00	748,764.00	-224,890.00	-30 Over
5260	Fuel	60,169.63	8,244.84	55,834.16	0.00	104,750.00	48,915.84	47
5455	Electric	61,581.74	0.00	42,210.57	0.00	138,644.00	96,433.43	70
5456	Natural Gas	2,952.61	0.00	2,454.74	0.00	30,972.00	28,517.26	92
5460	Water	19,316.90	2,007.78	16,463.57	0.00	32,759.00	16,295.43	50
5510	Vehicle Maintenance/Repair	258,838.39	28,788.75	253,531.32	0.00	492,075.00	238,543.68	48
7994	Building Main Allocation	141,303.00	24,001.00	154,849.00	0.00	313,419.00	158,570.00	51
7996	Info Systems Allocation	463,358.00	87,975.00	469,832.00	0.00	1,126,866.00	657,034.00	58
		<u>1,998,803.27</u>	<u>189,220.37</u>	<u>1,968,829.36</u>	<u>0.00</u>	<u>2,988,249.00</u>	<u>1,019,419.64</u>	
Allocations		1,998,803.27	189,220.37	1,968,829.36	0.00	2,988,249.00	1,019,419.64	34 50
End Fund - Dept 001-400		1,998,803.27	189,220.37	1,968,829.36	0.00	2,988,249.00	1,019,419.64	34 50

Fund - Dept 874-400 Private Development - Fire

8990 Allocations

5030	Insurance	13,614.00	441.00	11,039.00	0.00	16,435.00	5,396.00	33
		<u>13,614.00</u>	<u>441.00</u>	<u>11,039.00</u>	<u>0.00</u>	<u>16,435.00</u>	<u>5,396.00</u>	
Allocations		13,614.00	441.00	11,039.00	0.00	16,435.00	5,396.00	33 50
End Fund - Dept 874-400		13,614.00	441.00	11,039.00	0.00	16,435.00	5,396.00	33 50

Fund - Dept 874-995 INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	8,907.00	1,917.67	11,506.02	0.00	23,012.00	11,505.98	50
		<u>8,907.00</u>	<u>1,917.67</u>	<u>11,506.02</u>	<u>0.00</u>	<u>23,012.00</u>	<u>11,505.98</u>	
Allocations		8,907.00	1,917.67	11,506.02	0.00	23,012.00	11,505.98	50 50
End Fund - Dept 874-995		8,907.00	1,917.67	11,506.02	0.00	23,012.00	11,505.98	50 50

Grand Totals : Fire		2,021,324.27	191,579.04	1,991,374.38	0.00	3,027,696.00	1,036,321.62	34 50
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End Of Report Prepared for Fire

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budg / Time
8990 Allocations							
5030 Insurance	1,851,287.00	72,139.00	1,758,533.00	0.00	1,731,054.00	-27,479.00	-2 Over
5260 Fuel	163,659.68	22,473.39	159,437.80	0.00	288,293.00	128,855.20	45
5455 Electric	114,269.88	3,394.25	72,155.79	0.00	210,488.00	138,332.21	66
5456 Natural Gas	1,887.13	744.21	1,883.70	0.00	24,463.00	22,579.30	92
5460 Water	4,909.06	775.38	5,688.32	0.00	10,663.00	4,974.68	47
5510 Vehicle Maintenance/Repair	317,552.93	45,552.89	298,855.47	0.00	584,430.00	285,574.53	49
7993 Indirect Cost Allocation	24,191.52	5,108.67	30,652.02	0.00	61,304.00	30,651.98	50
7994 Building Main Allocation	389,984.00	66,237.00	427,371.00	0.00	865,016.00	437,645.00	51
7996 Info Systems Allocation	1,002,636.00	193,272.00	1,020,500.00	0.00	2,491,574.00	1,471,074.00	59
	<u>3,870,377.20</u>	<u>409,696.79</u>	<u>3,775,077.10</u>	<u>0.00</u>	<u>6,267,285.00</u>	<u>2,492,207.90</u>	
Allocations	3,870,377.20	409,696.79	3,775,077.10	0.00	6,267,285.00	2,492,207.90	40 50

End Of Report Prepared for Police

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working
Percent
Remaining
Budget / Time

Police Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budget / Time
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Fund - Dept 001-300 POLICE

8990 Allocations

5030 Insurance	1,531,107.00	41,004.00	1,032,222.00	0.00	942,938.00	-89,284.00	-9 Over
5260 Fuel	163,659.68	22,473.39	159,437.80	0.00	288,293.00	128,855.20	45
5455 Electric	96,069.76	1,920.86	57,285.67	0.00	174,169.00	116,883.33	67
5456 Natural Gas	670.45	345.78	688.12	0.00	13,353.00	12,664.88	95
5460 Water	3,327.74	521.02	3,570.35	0.00	6,871.00	3,300.65	48
5510 Vehicle Maintenance/Repair	317,552.93	45,552.89	298,855.47	0.00	584,430.00	285,574.53	49
7994 Building Main Allocation	389,984.00	66,237.00	427,371.00	0.00	865,016.00	437,645.00	51
7996 Info Systems Allocation	983,575.00	189,504.00	1,001,015.00	0.00	2,442,604.00	1,441,589.00	59
	<u>3,485,946.56</u>	<u>367,558.94</u>	<u>2,980,445.41</u>	<u>0.00</u>	<u>5,317,674.00</u>	<u>2,337,228.59</u>	
Allocations	3,485,946.56	367,558.94	2,980,445.41	0.00	5,317,674.00	2,337,228.59	44 50
End Fund - Dept 001-300	3,485,946.56	367,558.94	2,980,445.41	0.00	5,317,674.00	2,337,228.59	44 50

Fund - Dept 001-348 GENERAL-PD/ANIMAL SERVICES

8990 Allocations

5030 Insurance	32,532.00	1,494.00	34,976.00	0.00	42,684.00	7,708.00	18
5455 Electric	18,200.12	1,473.39	14,870.12	0.00	36,319.00	21,448.88	59
5456 Natural Gas	1,216.68	398.43	1,195.58	0.00	11,110.00	9,914.42	89
5460 Water	1,581.32	254.36	2,117.97	0.00	3,792.00	1,674.03	44
7996 Info Systems Allocation	19,061.00	3,768.00	19,485.00	0.00	48,970.00	29,485.00	60
	<u>72,591.12</u>	<u>7,388.18</u>	<u>72,644.67</u>	<u>0.00</u>	<u>142,875.00</u>	<u>70,230.33</u>	
Allocations	72,591.12	7,388.18	72,644.67	0.00	142,875.00	70,230.33	49 50
End Fund - Dept 001-348	72,591.12	7,388.18	72,644.67	0.00	142,875.00	70,230.33	49 50

Fund - Dept 002-300 PARKS - POLICE

8990 Allocations

5030 Insurance	22,761.00	966.00	22,901.00	0.00	28,629.00	5,728.00	20
	<u>22,761.00</u>	<u>966.00</u>	<u>22,901.00</u>	<u>0.00</u>	<u>28,629.00</u>	<u>5,728.00</u>	
Allocations	22,761.00	966.00	22,901.00	0.00	28,629.00	5,728.00	20 50
End Fund - Dept 002-300	22,761.00	966.00	22,901.00	0.00	28,629.00	5,728.00	20 50

Fund - Dept 005-300 MEASURE H

8990 Allocations

5030 Insurance	263,618.00	28,396.00	662,286.00	0.00	705,308.00	43,022.00	6
	<u>263,618.00</u>	<u>28,396.00</u>	<u>662,286.00</u>	<u>0.00</u>	<u>705,308.00</u>	<u>43,022.00</u>	
Allocations	263,618.00	28,396.00	662,286.00	0.00	705,308.00	43,022.00	6 50
End Fund - Dept 005-300	263,618.00	28,396.00	662,286.00	0.00	705,308.00	43,022.00	6 50

Fund - Dept 098-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	190.50	147.50	885.00	0.00	1,770.00	885.00	50
	<u>190.50</u>	<u>147.50</u>	<u>885.00</u>	<u>0.00</u>	<u>1,770.00</u>	<u>885.00</u>	

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Police Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
Allocations	190.50	147.50	885.00	0.00	1,770.00	885.00	50 50
End Fund - Dept 098-995	190.50	147.50	885.00	0.00	1,770.00	885.00	50 50

Fund - Dept 099-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	4,632.48	1,355.75	8,134.50	0.00	16,269.00	8,134.50	50
	4,632.48	1,355.75	8,134.50	0.00	16,269.00	8,134.50	
Allocations	4,632.48	1,355.75	8,134.50	0.00	16,269.00	8,134.50	50 50
End Fund - Dept 099-995	4,632.48	1,355.75	8,134.50	0.00	16,269.00	8,134.50	50 50

Fund - Dept 100-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	19,258.02	3,577.42	21,464.52	0.00	42,929.00	21,464.48	50
	19,258.02	3,577.42	21,464.52	0.00	42,929.00	21,464.48	
Allocations	19,258.02	3,577.42	21,464.52	0.00	42,929.00	21,464.48	50 50
End Fund - Dept 100-995	19,258.02	3,577.42	21,464.52	0.00	42,929.00	21,464.48	50 50

Fund - Dept 217-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	110.52	28.00	168.00	0.00	336.00	168.00	50
	110.52	28.00	168.00	0.00	336.00	168.00	
Allocations	110.52	28.00	168.00	0.00	336.00	168.00	50 50
End Fund - Dept 217-995	110.52	28.00	168.00	0.00	336.00	168.00	50 50

Fund - Dept 853-300 PD Parking Service Specialists

8990 Allocations

5030 Insurance	1,269.00	279.00	6,148.00	0.00	11,495.00	5,347.00	47
	1,269.00	279.00	6,148.00	0.00	11,495.00	5,347.00	
Allocations	1,269.00	279.00	6,148.00	0.00	11,495.00	5,347.00	47 50
End Fund - Dept 853-300	1,269.00	279.00	6,148.00	0.00	11,495.00	5,347.00	47 50

Department Expense By Category

Multi Fund/Dept

Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Police Category	Description	Prior Year's	Current	Year To Date	Encum- brances	Budget	Balance	Percent	
		Actuals Thru 12/2024	Month Actuals					Actuals	Remaining Budg / Time
Grand Totals : Police		3,870,377.20	409,696.79	3,775,077.10	0.00	6,267,285.00	2,492,207.90	40	50

End Of Report Prepared for Police

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Engineering		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent	
Category	Description	Actuals	Month	Actuals	brances			Remaining	
		Thru 12/2024	Actuals	Actuals				Budg / Time	
8990 Allocations									
5030	Insurance	321,263.00	14,747.00	328,987.00	0.00	448,235.00	119,248.00	27	
5260	Fuel	4,296.40	315.59	3,433.96	0.00	6,948.00	3,514.04	51	
5510	Vehicle Maintenance/Repair	10,575.16	286.02	4,826.92	0.00	16,498.00	11,671.08	71	
7993	Indirect Cost Allocation	305,593.50	129,199.34	775,196.04	0.00	1,550,392.00	775,195.96	50	
7994	Building Main Allocation	67,807.00	11,518.00	74,307.00	0.00	150,394.00	76,087.00	51	
7996	Info Systems Allocation	196,579.00	41,115.00	235,381.00	0.00	656,528.00	421,147.00	64	
		906,114.06	197,180.95	1,422,131.92	0.00	2,828,995.00	1,406,863.08		
Allocations		906,114.06	197,180.95	1,422,131.92	0.00	2,828,995.00	1,406,863.08	50	50

End Of Report Prepared for DPW Engineering

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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Fund - Dept 001-610 GENERAL-CAPITAL PROJECTS SRVCS

8990 Allocations

5030 Insurance	8,813.00	716.00	9,589.00	0.00	13,833.00	4,244.00	31
7996 Info Systems Allocation	5,198.00	1,028.00	5,314.00	0.00	13,356.00	8,042.00	60
	<u>14,011.00</u>	<u>1,744.00</u>	<u>14,903.00</u>	<u>0.00</u>	<u>27,189.00</u>	<u>12,286.00</u>	
Allocations	14,011.00	1,744.00	14,903.00	0.00	27,189.00	12,286.00	45 50
End Fund - Dept 001-610	14,011.00	1,744.00	14,903.00	0.00	27,189.00	12,286.00	45 50

Fund - Dept 212-654 TRANSPORTATION-BIKE/PEDS

8990 Allocations

5030 Insurance	7,715.00	223.00	4,947.00	0.00	12,098.00	7,151.00	59
7994 Building Main Allocation	4,486.00	762.00	4,915.00	0.00	9,947.00	5,032.00	51
7996 Info Systems Allocation	3,273.00	661.00	3,446.00	0.00	8,739.00	5,293.00	61
	<u>15,474.00</u>	<u>1,646.00</u>	<u>13,308.00</u>	<u>0.00</u>	<u>30,784.00</u>	<u>17,476.00</u>	
Allocations	15,474.00	1,646.00	13,308.00	0.00	30,784.00	17,476.00	57 50
End Fund - Dept 212-654	15,474.00	1,646.00	13,308.00	0.00	30,784.00	17,476.00	57 50

Fund - Dept 212-655 TRANSPORTATION-PLANNING

8990 Allocations

5030 Insurance	12,747.00	915.00	21,414.00	0.00	29,250.00	7,836.00	27
7994 Building Main Allocation	4,486.00	762.00	4,915.00	0.00	9,947.00	5,032.00	51
7996 Info Systems Allocation	9,051.00	1,718.00	9,775.00	0.00	27,386.00	17,611.00	64
	<u>26,284.00</u>	<u>3,395.00</u>	<u>36,104.00</u>	<u>0.00</u>	<u>66,583.00</u>	<u>30,479.00</u>	
Allocations	26,284.00	3,395.00	36,104.00	0.00	66,583.00	30,479.00	46 50
End Fund - Dept 212-655	26,284.00	3,395.00	36,104.00	0.00	66,583.00	30,479.00	46 50

Fund - Dept 212-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	16,478.52	5,346.50	32,079.00	0.00	64,158.00	32,079.00	50
	<u>16,478.52</u>	<u>5,346.50</u>	<u>32,079.00</u>	<u>0.00</u>	<u>64,158.00</u>	<u>32,079.00</u>	
Allocations	16,478.52	5,346.50	32,079.00	0.00	64,158.00	32,079.00	50 50
End Fund - Dept 212-995	16,478.52	5,346.50	32,079.00	0.00	64,158.00	32,079.00	50 50

Fund - Dept 307-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	0.00	60,967.17	365,803.02	0.00	731,606.00	365,802.98	50
	<u>0.00</u>	<u>60,967.17</u>	<u>365,803.02</u>	<u>0.00</u>	<u>731,606.00</u>	<u>365,802.98</u>	
Allocations	0.00	60,967.17	365,803.02	0.00	731,606.00	365,802.98	50 50
End Fund - Dept 307-995	0.00	60,967.17	365,803.02	0.00	731,606.00	365,802.98	50 50

Fund - Dept 400-000 CAPITAL PROJECTS CLEARING FUND

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working
Percent
Remaining
Budget / Time

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining Budget / Time	
8990 Allocations								
5030 Insurance	214,590.00	9,633.00	222,328.00	0.00	284,399.00	62,071.00	22	
7996 Info Systems Allocation	125,260.00	28,008.00	163,627.00	0.00	470,756.00	307,129.00	65	
	<u>339,850.00</u>	<u>37,641.00</u>	<u>385,955.00</u>	<u>0.00</u>	<u>755,155.00</u>	<u>369,200.00</u>		
Allocations	339,850.00	37,641.00	385,955.00	0.00	755,155.00	369,200.00	49	50
End Fund - Dept 400-000	339,850.00	37,641.00	385,955.00	0.00	755,155.00	369,200.00	49	50

Fund - Dept 400-610 CAPITAL-CAPITAL PROJECTS SRVCS

8990 Allocations								
5260 Fuel	4,296.40	315.59	3,433.96	0.00	6,948.00	3,514.04	51	
5510 Vehicle Maintenance/Repair	10,575.16	286.02	4,826.92	0.00	16,498.00	11,671.08	71	
7994 Building Main Allocation	32,345.00	5,494.00	35,446.00	0.00	71,742.00	36,296.00	51	
	<u>47,216.56</u>	<u>6,095.61</u>	<u>43,706.88</u>	<u>0.00</u>	<u>95,188.00</u>	<u>51,481.12</u>		
Allocations	47,216.56	6,095.61	43,706.88	0.00	95,188.00	51,481.12	54	50
End Fund - Dept 400-610	47,216.56	6,095.61	43,706.88	0.00	95,188.00	51,481.12	54	50

Fund - Dept 400-995 INDIRECT COST ALLOCATION

8990 Allocations								
7993 Indirect Cost Allocation	213,084.00	44,791.92	268,751.52	0.00	537,503.00	268,751.48	50	
	<u>213,084.00</u>	<u>44,791.92</u>	<u>268,751.52</u>	<u>0.00</u>	<u>537,503.00</u>	<u>268,751.48</u>		
Allocations	213,084.00	44,791.92	268,751.52	0.00	537,503.00	268,751.48	50	50
End Fund - Dept 400-995	213,084.00	44,791.92	268,751.52	0.00	537,503.00	268,751.48	50	50

Fund - Dept 850-000 SEWER-ADMN

8990 Allocations								
5030 Insurance	1,040.00	16.00	521.00	0.00	1,165.00	644.00	55	
7996 Info Systems Allocation	770.00	152.00	786.00	0.00	1,979.00	1,193.00	60	
	<u>1,810.00</u>	<u>168.00</u>	<u>1,307.00</u>	<u>0.00</u>	<u>3,144.00</u>	<u>1,837.00</u>		
Allocations	1,810.00	168.00	1,307.00	0.00	3,144.00	1,837.00	58	50
End Fund - Dept 850-000	1,810.00	168.00	1,307.00	0.00	3,144.00	1,837.00	58	50

Fund - Dept 850-615 SEWER-DEVELOPMENT SERVICES

8990 Allocations								
5030 Insurance	27,191.00	1,099.00	22,107.00	0.00	40,089.00	17,982.00	45	
7994 Building Main Allocation	11,224.00	1,907.00	12,301.00	0.00	24,897.00	12,596.00	51	
7996 Info Systems Allocation	27,528.00	4,497.00	25,795.00	0.00	65,698.00	39,903.00	61	
	<u>65,943.00</u>	<u>7,503.00</u>	<u>60,203.00</u>	<u>0.00</u>	<u>130,684.00</u>	<u>70,481.00</u>		
Allocations	65,943.00	7,503.00	60,203.00	0.00	130,684.00	70,481.00	54	50
End Fund - Dept 850-615	65,943.00	7,503.00	60,203.00	0.00	130,684.00	70,481.00	54	50

Fund - Dept 863-000 SUBDIVISION

8990 Allocations

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budg /	Time
5030 Insurance	591.00	0.00	437.00	0.00	0.00	-437.00	0	Over
7996 Info Systems Allocation	103.00	13.00	90.00	0.00	298.00	208.00	70	
	694.00	13.00	527.00	0.00	298.00	-229.00		
Allocations	694.00	13.00	527.00	0.00	298.00	-229.00	-77	50 Over
End Fund - Dept 863-000	694.00	13.00	527.00	0.00	298.00	-229.00	-77	50 OVER

Fund - Dept 863-615 SUBDIVISIONS-DEV ENGINEERING

8990 Allocations

5030 Insurance	7,448.00	309.00	12,155.00	0.00	11,978.00	-177.00	-1	Over
7994 Building Main Allocation	15,266.00	2,593.00	16,730.00	0.00	33,861.00	17,131.00	51	
7996 Info Systems Allocation	7,299.00	1,439.00	7,898.00	0.00	21,317.00	13,419.00	63	
	30,013.00	4,341.00	36,783.00	0.00	67,156.00	30,373.00		
Allocations	30,013.00	4,341.00	36,783.00	0.00	67,156.00	30,373.00	45	50
End Fund - Dept 863-615	30,013.00	4,341.00	36,783.00	0.00	67,156.00	30,373.00	45	50

Fund - Dept 863-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	35,221.50	6,554.25	39,325.50	0.00	78,651.00	39,325.50	50	
	35,221.50	6,554.25	39,325.50	0.00	78,651.00	39,325.50		
Allocations	35,221.50	6,554.25	39,325.50	0.00	78,651.00	39,325.50	50	50
End Fund - Dept 863-995	35,221.50	6,554.25	39,325.50	0.00	78,651.00	39,325.50	50	50

Fund - Dept 873-615 PRIVATE DEV-ENGINEERING

8990 Allocations

5030 Insurance	41,086.00	1,836.00	35,431.00	0.00	55,423.00	19,992.00	36	
7996 Info Systems Allocation	18,097.00	3,599.00	18,650.00	0.00	46,999.00	28,349.00	60	
	59,183.00	5,435.00	54,081.00	0.00	102,422.00	48,341.00		
Allocations	59,183.00	5,435.00	54,081.00	0.00	102,422.00	48,341.00	47	50
End Fund - Dept 873-615	59,183.00	5,435.00	54,081.00	0.00	102,422.00	48,341.00	47	50

Fund - Dept 873-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	40,809.48	10,696.58	64,179.48	0.00	128,359.00	64,179.52	50	
	40,809.48	10,696.58	64,179.48	0.00	128,359.00	64,179.52		
Allocations	40,809.48	10,696.58	64,179.48	0.00	128,359.00	64,179.52	50	50
End Fund - Dept 873-995	40,809.48	10,696.58	64,179.48	0.00	128,359.00	64,179.52	50	50

Fund - Dept 876-610 City Recreation

8990 Allocations

5030 Insurance	42.00	0.00	58.00	0.00	0.00	-58.00	0	Over
	42.00	0.00	58.00	0.00	0.00	-58.00		

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Engineering Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encum- brances	Budget	Balance	Percent Remaining	
							Budg / Time	
Allocations	42.00	0.00	58.00	0.00	0.00	-58.00	0	50 Over
End Fund - Dept 876-610	42.00	0.00	58.00	0.00	0.00	-58.00	0	50 OVER
Fund - Dept 876-995 City Recreation								
8990 Allocations								
7993 Indirect Cost Allocation	0.00	842.92	5,057.52	0.00	10,115.00	5,057.48	50	
	0.00	842.92	5,057.52	0.00	10,115.00	5,057.48		
Allocations	0.00	842.92	5,057.52	0.00	10,115.00	5,057.48	50	50
End Fund - Dept 876-995	0.00	842.92	5,057.52	0.00	10,115.00	5,057.48	50	50
Grand Totals : DPW - Engineering	906,114.06	197,180.95	1,422,131.92	0.00	2,828,995.00	1,406,863.08	50	50

End Of Report Prepared for DPW Engineering

Data Through 12/31/2025

**** End of Report ****

Department Expense Category Summary

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
8990 Allocations										
5030	Insurance	617,945.00	27,508.00	643,598.00	0.00	756,074.00	112,476.00	15		
5260	Fuel	139,810.00	26,829.36	157,219.70	0.00	264,326.00	107,106.30	41		
5265	Fuel - City Wide	371,793.19	26,192.55	355,378.08	0.00	678,008.00	322,629.92	48		
5455	Electric	1,178,746.95	51,499.50	906,336.27	0.00	3,048,413.00	2,142,076.73	70		
5456	Natural Gas	34,632.09	12,042.55	46,973.70	0.00	327,202.00	280,228.30	86		
5460	Water	192,061.73	22,996.37	204,901.22	0.00	335,369.00	130,467.78	39		
5510	Vehicle Maintenance/Repair	538,694.92	48,354.08	477,631.91	0.00	895,730.00	418,098.09	47		
7993	Indirect Cost Allocation	588,819.00	141,902.73	851,416.38	0.00	1,702,833.00	851,416.62	50		
7994	Building Main Allocation	202,286.00	34,360.00	221,679.00	0.00	448,693.00	227,014.00	51		
7996	Info Systems Allocation	248,313.00	46,715.00	246,106.00	0.00	615,112.00	369,006.00	60		
		<u>4,113,101.88</u>	<u>438,400.14</u>	<u>4,111,240.26</u>	<u>0.00</u>	<u>9,071,760.00</u>	<u>4,960,519.74</u>			
Allocations		4,113,101.88	438,400.14	4,111,240.26	0.00	9,071,760.00	4,960,519.74	55	50	

End Of Report Prepared for DPW Operations

Data Through 12/31/2025

**** End of Report ****

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Operations Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budget / Time
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Fund - Dept 001-110 GENERAL-ENVIRONMENTAL SVCS

8990 Allocations

5030 Insurance	4,933.00	67.00	1,637.00	0.00	5,431.00	3,794.00	70
7996 Info Systems Allocation	3,851.00	761.00	3,935.00	0.00	9,893.00	5,958.00	60
	<u>8,784.00</u>	<u>828.00</u>	<u>5,572.00</u>	<u>0.00</u>	<u>15,324.00</u>	<u>9,752.00</u>	
Allocations	8,784.00	828.00	5,572.00	0.00	15,324.00	9,752.00	64 50
End Fund - Dept 001-110	8,784.00	828.00	5,572.00	0.00	15,324.00	9,752.00	64 50

Fund - Dept 001-601 Public Works Administration

8990 Allocations

5030 Insurance	5,367.00	184.00	5,372.00	0.00	7,370.00	1,998.00	27
5455 Electric	137.70	0.00	154.42	0.00	500.00	345.58	69
5456 Natural Gas	229.32	0.00	204.39	0.00	4,914.00	4,709.61	96
5460 Water	3,372.37	359.31	3,151.20	0.00	6,457.00	3,305.80	51
5510 Vehicle Maintenance/Repair	2,057.18	0.00	831.04	0.00	6,247.00	5,415.96	87
7994 Building Main Allocation	23,401.00	3,975.00	25,644.00	0.00	51,905.00	26,261.00	51
7996 Info Systems Allocation	18,522.00	2,353.00	13,805.00	0.00	32,699.00	18,894.00	58
	<u>53,086.57</u>	<u>6,871.31</u>	<u>49,162.05</u>	<u>0.00</u>	<u>110,092.00</u>	<u>60,929.95</u>	
Allocations	53,086.57	6,871.31	49,162.05	0.00	110,092.00	60,929.95	55 50
End Fund - Dept 001-601	53,086.57	6,871.31	49,162.05	0.00	110,092.00	60,929.95	55 50

Fund - Dept 002-682 PARK-PARKS AND OPEN SPACES

8990 Allocations

5030 Insurance	64,357.00	2,544.00	66,408.00	0.00	66,815.00	407.00	1
5260 Fuel	13,394.00	1,865.50	13,801.23	0.00	24,658.00	10,856.77	44
5455 Electric	20,754.16	202.40	8,786.05	0.00	80,981.00	72,194.95	89
5460 Water	66,614.52	6,261.14	75,603.50	0.00	106,126.00	30,522.50	29
5510 Vehicle Maintenance/Repair	50,024.97	4,175.77	50,179.94	0.00	86,686.00	36,506.06	42
7994 Building Main Allocation	19,894.00	3,379.00	21,801.00	0.00	44,127.00	22,326.00	51
7996 Info Systems Allocation	25,159.00	4,412.00	23,018.00	0.00	58,486.00	35,468.00	61
	<u>260,197.65</u>	<u>22,839.81</u>	<u>259,597.72</u>	<u>0.00</u>	<u>467,879.00</u>	<u>208,281.28</u>	
Allocations	260,197.65	22,839.81	259,597.72	0.00	467,879.00	208,281.28	45 50
End Fund - Dept 002-682	260,197.65	22,839.81	259,597.72	0.00	467,879.00	208,281.28	45 50

Fund - Dept 002-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	168,857.52	27,952.00	167,712.00	0.00	335,424.00	167,712.00	50
	<u>168,857.52</u>	<u>27,952.00</u>	<u>167,712.00</u>	<u>0.00</u>	<u>335,424.00</u>	<u>167,712.00</u>	
Allocations	168,857.52	27,952.00	167,712.00	0.00	335,424.00	167,712.00	50 50
End Fund - Dept 002-995	168,857.52	27,952.00	167,712.00	0.00	335,424.00	167,712.00	50 50

Fund - Dept 052-682 Special Com Svcs

8990 Allocations

5030 Insurance	14,398.00	595.00	14,846.00	0.00	18,323.00	3,477.00	19
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Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2024	Actuals	Actuals				Budg / Time
7996	Info Systems Allocation	4,815.00	951.00	4,920.00	0.00	12,366.00	7,446.00	60
		19,213.00	1,546.00	19,766.00	0.00	30,689.00	10,923.00	
Allocations		19,213.00	1,546.00	19,766.00	0.00	30,689.00	10,923.00	36 50
End Fund - Dept 052-682		19,213.00	1,546.00	19,766.00	0.00	30,689.00	10,923.00	36 50

Fund - Dept 052-688 Specialized Svc - Health Human

8990 Allocations

5030	Insurance	11,839.00	599.00	12,337.00	0.00	25,383.00	13,046.00	51
5260	Fuel	1,880.01	319.19	1,931.47	0.00	5,676.00	3,744.53	66
5455	Electric	106,007.38	0.00	109,829.39	0.00	264,743.00	154,913.61	59
5460	Water	1,902.65	323.22	2,379.80	0.00	4,839.00	2,459.20	51
5510	Vehicle Maintenance/Repair	563.98	2,633.66	3,918.00	0.00	0.00	-3,918.00	0 Over
		122,193.02	3,875.07	130,395.66	0.00	300,641.00	170,245.34	
Allocations		122,193.02	3,875.07	130,395.66	0.00	300,641.00	170,245.34	57 50
End Fund - Dept 052-688		122,193.02	3,875.07	130,395.66	0.00	300,641.00	170,245.34	57 50

Fund - Dept 212-653 TRANSIT SERVICES

8990 Allocations

5030	Insurance	3.00	0.00	2.00	0.00	0.00	-2.00	0 Over
5455	Electric	4.87	10.42	94.44	0.00	228.00	133.56	59
5460	Water	1,186.97	128.21	756.54	0.00	2,181.00	1,424.46	65
7996	Info Systems Allocation	3,198.00	469.00	3,259.00	0.00	10,834.00	7,575.00	70
		4,392.84	607.63	4,111.98	0.00	13,243.00	9,131.02	
Allocations		4,392.84	607.63	4,111.98	0.00	13,243.00	9,131.02	69 50
End Fund - Dept 212-653		4,392.84	607.63	4,111.98	0.00	13,243.00	9,131.02	69 50

Fund - Dept 212-659 TRANSPORTATION-DEPOT

8990 Allocations

5455	Electric	1,604.41	0.00	670.31	0.00	4,504.00	3,833.69	85
		1,604.41	0.00	670.31	0.00	4,504.00	3,833.69	
Allocations		1,604.41	0.00	670.31	0.00	4,504.00	3,833.69	85 50
End Fund - Dept 212-659		1,604.41	0.00	670.31	0.00	4,504.00	3,833.69	85 50

Fund - Dept 307-650 STREETS AND ROADS

8990 Allocations

5030	Insurance	136,453.00	6,602.00	137,826.00	0.00	144,818.00	6,992.00	5
5260	Fuel	72,654.37	15,611.82	83,154.26	0.00	137,985.00	54,830.74	40
5455	Electric	416,772.95	3,122.74	294,644.13	0.00	995,366.00	700,721.87	70
5460	Water	0.00	0.00	0.00	0.00	1,000.00	1,000.00	100
5510	Vehicle Maintenance/Repair	301,210.47	23,908.92	265,584.56	0.00	489,801.00	224,216.44	46
7994	Building Main Allocation	48,470.00	8,233.00	53,117.00	0.00	107,512.00	54,395.00	51
7996	Info Systems Allocation	56,382.00	10,800.00	57,389.00	0.00	138,520.00	81,131.00	59
		1,031,942.79	68,278.48	891,714.95	0.00	2,015,002.00	1,123,287.05	
Allocations		1,031,942.79	68,278.48	891,714.95	0.00	2,015,002.00	1,123,287.05	56 50
End Fund - Dept 307-650		1,031,942.79	68,278.48	891,714.95	0.00	2,015,002.00	1,123,287.05	56 50

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent
Category	Description	Actuals	Month	Actuals	brances			Remaining
		Thru 12/2024	Actuals	Actuals				Budg / Time

Fund - Dept 307-686 STREETS AND ROADS

8990 Allocations

5030	Insurance	59,422.00	3,212.00	68,589.00	0.00	91,104.00	22,515.00	25
5260	Fuel	17,354.17	2,920.03	22,550.71	0.00	32,827.00	10,276.29	31
5455	Electric	932.06	0.00	877.13	0.00	2,806.00	1,928.87	69
5460	Water	65,348.31	9,497.58	67,899.67	0.00	117,835.00	49,935.33	42
5510	Vehicle Maintenance/Repair	67,124.83	10,181.94	67,252.38	0.00	113,476.00	46,223.62	41
7994	Building Main Allocation	5,397.00	917.00	5,915.00	0.00	11,972.00	6,057.00	51
7996	Info Systems Allocation	18,483.00	3,653.00	18,893.00	0.00	47,486.00	28,593.00	60
		234,061.37	30,381.55	251,976.89	0.00	417,506.00	165,529.11	
Allocations		234,061.37	30,381.55	251,976.89	0.00	417,506.00	165,529.11	40 50
End Fund - Dept 307-686		234,061.37	30,381.55	251,976.89	0.00	417,506.00	165,529.11	40 50

Fund - Dept 850-670 SEWER-WPCP

8990 Allocations

5030	Insurance	172,559.00	6,996.00	161,827.00	0.00	204,120.00	42,293.00	21
5260	Fuel	19,876.56	3,997.30	21,873.71	0.00	35,070.00	13,196.29	38
5455	Electric	405,624.94	45,767.87	394,628.66	0.00	1,225,243.00	830,614.34	68
5456	Natural Gas	20,462.71	11,884.75	33,597.53	0.00	208,286.00	174,688.47	84
5460	Water	960.60	170.43	984.94	0.00	2,118.00	1,133.06	53
5510	Vehicle Maintenance/Repair	59,733.36	4,430.82	37,579.31	0.00	125,753.00	88,173.69	70
7994	Building Main Allocation	25,435.00	4,321.00	27,874.00	0.00	56,417.00	28,543.00	51
7996	Info Systems Allocation	93,377.00	18,458.00	95,451.00	0.00	239,904.00	144,453.00	60
		798,029.17	96,026.17	773,816.15	0.00	2,096,911.00	1,323,094.85	
Allocations		798,029.17	96,026.17	773,816.15	0.00	2,096,911.00	1,323,094.85	63 50
End Fund - Dept 850-670		798,029.17	96,026.17	773,816.15	0.00	2,096,911.00	1,323,094.85	63 50

Fund - Dept 850-995 INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	233,868.00	66,914.24	401,485.44	0.00	802,971.00	401,485.56	50
		233,868.00	66,914.24	401,485.44	0.00	802,971.00	401,485.56	
Allocations		233,868.00	66,914.24	401,485.44	0.00	802,971.00	401,485.56	50 50
End Fund - Dept 850-995		233,868.00	66,914.24	401,485.44	0.00	802,971.00	401,485.56	50 50

Fund - Dept 853-660 PKG REVENUE-PKG FAC MTCE

8990 Allocations

5030	Insurance	16,542.00	642.00	16,965.00	0.00	22,832.00	5,867.00	26
5260	Fuel	1,388.19	331.14	2,135.75	0.00	2,572.00	436.25	17
5455	Electric	40,622.37	1,483.71	17,932.02	0.00	66,949.00	49,016.98	73
5460	Water	5,440.56	551.93	4,689.36	0.00	9,506.00	4,816.64	51
5510	Vehicle Maintenance/Repair	4,648.49	2,373.40	6,675.34	0.00	5,100.00	-1,575.34	-31 Over
7994	Building Main Allocation	69,572.00	11,817.00	76,243.00	0.00	154,320.00	78,077.00	51
7996	Info Systems Allocation	12,203.00	2,422.00	12,839.00	0.00	33,267.00	20,428.00	61
		150,416.61	19,621.18	137,479.47	0.00	294,546.00	157,066.53	
Allocations		150,416.61	19,621.18	137,479.47	0.00	294,546.00	157,066.53	53 50
End Fund - Dept 853-660		150,416.61	19,621.18	137,479.47	0.00	294,546.00	157,066.53	53 50

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Operations Category Description	Prior Year's Actuals Thru 12/2024	Current Month Actuals	Year To Date Actuals	Encumbrances	Budget	Balance	Percent Remaining Budg / Time
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Fund - Dept 853-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	39,313.98	9,357.83	56,146.98	0.00	112,294.00	56,147.02	50
	39,313.98	9,357.83	56,146.98	0.00	112,294.00	56,147.02	
Allocations	39,313.98	9,357.83	56,146.98	0.00	112,294.00	56,147.02	50 50
End Fund - Dept 853-995	39,313.98	9,357.83	56,146.98	0.00	112,294.00	56,147.02	50 50

Fund - Dept 856-691 AIRPORT-AVIATN FAC MTCE

8990 Allocations

5030 Insurance	7,583.00	839.00	22,647.00	0.00	26,130.00	3,483.00	13
5260 Fuel	2,895.58	365.29	2,532.82	0.00	7,606.00	5,073.18	67
5455 Electric	39,384.24	0.00	33,995.22	0.00	103,651.00	69,655.78	67
5456 Natural Gas	107.30	0.00	50.68	0.00	566.00	515.32	91
5460 Water	17,207.08	2,045.78	18,432.66	0.00	30,309.00	11,876.34	39
5510 Vehicle Maintenance/Repair	35,902.44	247.74	32,222.00	0.00	44,304.00	12,082.00	27
7994 Building Main Allocation	10,117.00	1,718.00	11,085.00	0.00	22,440.00	11,355.00	51
7996 Info Systems Allocation	9,050.00	1,789.00	9,251.00	0.00	23,248.00	13,997.00	60
	122,246.64	7,004.81	130,216.38	0.00	258,254.00	128,037.62	
Allocations	122,246.64	7,004.81	130,216.38	0.00	258,254.00	128,037.62	50 50
End Fund - Dept 856-691	122,246.64	7,004.81	130,216.38	0.00	258,254.00	128,037.62	50 50

Fund - Dept 856-995 INDIRECT COST ALLOCATION

8990 Allocations

7993 Indirect Cost Allocation	87,313.98	9,704.08	58,224.48	0.00	116,449.00	58,224.52	50
	87,313.98	9,704.08	58,224.48	0.00	116,449.00	58,224.52	
Allocations	87,313.98	9,704.08	58,224.48	0.00	116,449.00	58,224.52	50 50
End Fund - Dept 856-995	87,313.98	9,704.08	58,224.48	0.00	116,449.00	58,224.52	50 50

Fund - Dept 929-630 CENTRAL GARAGE

8990 Allocations

5030 Insurance	61,584.00	2,285.00	62,732.00	0.00	71,034.00	8,302.00	12
5260 Fuel	3,223.25	256.61	2,334.35	0.00	5,316.00	2,981.65	56
5265 Fuel - City Wide	371,793.19	26,192.55	355,378.08	0.00	678,008.00	322,629.92	48
5455 Electric	274.02	0.00	167.21	0.00	700.00	532.79	76
5456 Natural Gas	1,068.13	0.00	980.30	0.00	33,444.00	32,463.70	97
	437,942.59	28,734.16	421,591.94	0.00	788,502.00	366,910.06	
Allocations	437,942.59	28,734.16	421,591.94	0.00	788,502.00	366,910.06	47 50
End Fund - Dept 929-630	437,942.59	28,734.16	421,591.94	0.00	788,502.00	366,910.06	47 50

Fund - Dept 930-640 MUNI BLDGS MTCE-BLG/FC MTCE

8990 Allocations

5030 Insurance	58,244.00	2,820.00	68,859.00	0.00	66,215.00	-2,644.00	-4 Over
5260 Fuel	7,143.87	1,162.48	6,905.40	0.00	12,616.00	5,710.60	45
5455 Electric	146,627.85	912.36	44,557.29	0.00	302,742.00	258,184.71	85

Department Expense By Category

Multi Fund/Dept Budget Year: 2026

Data Through 12/31/2025

Budget Version 10: Working

Public Works Operations		Prior Year's	Current	Year To Date	Encum-	Budget	Balance	Percent		
Category	Description	Actuals	Month	Actuals	brances			Remaining		
		Thru 12/2024	Actuals	Actuals				Budg / Time		
5456	Natural Gas	12,764.63	157.80	12,140.80	0.00	79,992.00	67,851.20	85		
5460	Water	30,028.67	3,658.77	31,003.55	0.00	54,998.00	23,994.45	44		
5510	Vehicle Maintenance/Repair	17,429.20	401.83	13,389.34	0.00	24,363.00	10,973.66	45		
		<u>272,238.22</u>	<u>9,113.24</u>	<u>176,855.38</u>	<u>0.00</u>	<u>540,926.00</u>	<u>364,070.62</u>			
Allocations		272,238.22	9,113.24	176,855.38	0.00	540,926.00	364,070.62	67	50	
End Fund - Dept 930-640		272,238.22	9,113.24	176,855.38	0.00	540,926.00	364,070.62	67	50	

Fund - Dept 941-614 MAINTENANCE DISTRICT ADMIN

8990 Allocations

5030	Insurance	4,661.00	123.00	3,551.00	0.00	6,499.00	2,948.00	45		
7996	Info Systems Allocation	3,273.00	647.00	3,346.00	0.00	8,409.00	5,063.00	60		
		<u>7,934.00</u>	<u>770.00</u>	<u>6,897.00</u>	<u>0.00</u>	<u>14,908.00</u>	<u>8,011.00</u>			
Allocations		7,934.00	770.00	6,897.00	0.00	14,908.00	8,011.00	54	50	
End Fund - Dept 941-614		7,934.00	770.00	6,897.00	0.00	14,908.00	8,011.00	54	50	

Fund - Dept 941-995 INDIRECT COST ALLOCATION

8990 Allocations

7993	Indirect Cost Allocation	59,465.52	27,974.58	167,847.48	0.00	335,695.00	167,847.52	50		
		<u>59,465.52</u>	<u>27,974.58</u>	<u>167,847.48</u>	<u>0.00</u>	<u>335,695.00</u>	<u>167,847.52</u>			
Allocations		59,465.52	27,974.58	167,847.48	0.00	335,695.00	167,847.52	50	50	
End Fund - Dept 941-995		59,465.52	27,974.58	167,847.48	0.00	335,695.00	167,847.52	50	50	
Grand Totals : DPW - Operations		4,113,101.88	438,400.14	4,111,240.26	0.00	9,071,760.00	4,960,519.74	55	50	

End Of Report Prepared for DPW Operations

Data Through 12/31/2025

**** End of Report ****

City of Chico
2025-26 Annual Budget
Fund Revenues
GENERAL FUND

Fund 001 GENERAL	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40201 Current Secured 1%	5,474,380	5,793,703	6,174,552	7,000,000	3,533,531	50.5	57.2	
40204 Current Unsecured 1%	908,617	964,899	1,045,147	1,000,000	939,036	93.9	89.8	
40205 Current Unitary	491,734	487,848	398,309	550,000	249,090	45.3	62.5	
40206 Current Supplemental	436,221	298,758	182,738	450,000	44,376	9.9	24.3	
40215 Residual Tax Increment	5,030,828	5,570,860	5,798,532	5,700,000	0	0.0	0.0	
40221 RDA Tax Increment - Unsecured	0	0	0	0	0	0.0	0.0	
40225 RDA Pass Thru - Secured	413,361	455,259	466,063	470,000	275,737	58.7	59.2	
40226 RDA Pass Thru - Unsecured	208	159	122	0	36	0.0	29.5	
40228 CAMRPA Statutory Pass-Thru	441,160	433,654	478,715	450,000	251,075	55.8	52.4	
40230 Prior Secured 1%	0	4,215	0	0	0	0.0	0.0	
40231 Prior Unsecured 1%	57,538	36,480	22,349	16,100	13,325	82.8	59.6	
40234 Prior Unsecured Supp 1%	1,493	3,467	2,987	3,000	920	30.7	30.8	
40260 In Lieu Dept of Fish and Game	7,946	7,896	7,918	7,000	7,972	113.9	100.7	
40265 In Lieu Butte Housing Auth	7,391	7,652	7,055	0	7,324	0.0	103.8	
40270 Payment In Lieu of Taxes	3,264	3,262	3,262	3,300	1,631	49.4	50.0	
40290 Property Tax In Lieu of VLF	9,803,555	10,533,499	10,848,583	11,000,000	5,731,110	52.1	52.8	
40295 Property Tax Admin Fee	(129,350)	(119,920)	(126,554)	(138,000)	(73,986)	53.6	58.5	
Total Property Taxes	22,948,346	24,481,691	25,309,778	26,511,400	10,981,177	41.4	43.4	50
40101 Sales Tax	29,624,415	27,971,785	27,282,401	26,500,000	9,439,217	35.6	34.6	
40102 Sales Tax Audit	(11,145)	(5,914)	(31,289)	(10,000)	(13,154)	131.5	42.0	
40103 Public Safety Augmentation	266,831	229,334	235,753	250,000	99,597	39.8	42.2	
40104 Sales Tax Compensation Fund	0	0	0	0	0	0.0	0.0	
Total Sales and Use Taxes	29,880,101	28,195,205	27,486,865	26,740,000	9,525,660	35.6	34.7	50
40460 UUT Refunds	(5,234)	(3,959)	(6,744)	(5,000)	110	-2.2	-1.6	
40490 Utility User Tax - Gas	2,402,088	1,825,393	2,122,336	1,800,000	487,323	27.1	23.0	
40491 Utility User Tax - Electric	6,440,647	7,131,515	7,905,116	7,000,000	3,825,641	54.7	48.4	
40492 Utility User Tax - Telecom	285,149	238,447	197,919	200,000	59,420	29.7	30.0	
40493 Utility User Tax - Water	1,149,038	1,214,742	1,461,953	1,200,000	772,172	64.3	52.8	
Total Utility Users Tax	10,271,688	10,406,138	11,680,580	10,195,000	5,144,666	50.5	44.0	50
40301 Business License Tax	291,776	308,201	192,612	290,000	188,594	65.0	97.9	
40302 DPBIA Bus License Tax - Zone A	12,807	12,454	15,327	12,000	6,220	51.8	40.6	
40303 DPBIA Bus License Tax - Zone B	6,463	8,291	6,913	6,000	3,444	57.4	49.8	
40402 Cannabis CBA Payment	0	1,520,075	1,054,577	1,200,000	494,596	41.2	46.9	
40403 Franchise Fees-Cable	969,734	874,472	786,440	850,000	215,250	25.3	27.4	
40404 Franchise Fees-Gas/Electric	1,024,244	1,115,663	1,199,507	1,000,000	0	0.0	0.0	
40405 Franchise Fees-Waste Hauler	2,268,229	2,402,694	2,577,261	2,400,000	693,411	28.9	26.9	
40406 Franchise Fee Refund Reserve	0	0	0	0	0	0.0	0.0	
40407 Real Property Transfer Tax	360,491	335,239	363,224	330,000	132,739	40.2	36.5	
40410 Transient Occupancy Tax	3,337,301	3,435,871	3,844,141	3,500,000	1,697,225	48.5	44.2	
40411 Transient Occupancy Tax Audit	0	0	21,856	0	35,586	0.0	162.8	
40414 TOT Short Term Rental	511,193	407,597	487,171	400,000	218,187	54.5	44.8	
Total Other Taxes	8,782,238	10,420,557	10,549,029	9,988,000	3,685,252	36.9	34.9	50
40314 Business License Tax HdL	0	0	120	0	0	0.0	0.0	
40501 Animal License	27,746	24,386	18,363	25,000	11,576	46.3	63.0	
40504 Bicycle License	399	258	228	0	120	0.0	52.6	
40506 Bingo License	100	25	50	0	0	0.0	0.0	
40509 Cardroom License	0	0	0	0	0	0.0	0.0	
40510 Cardroom Employee Work Permit	2,771	6,764	7,035	3,000	692	23.1	9.8	
40513 Vending Permit	770	1,698	1,242	1,000	850	85.0	68.4	
40514 Solicitor Permit	94	202	0	100	0	0.0	0.0	
40517 Compliance/Non Compliance Fee	0	0	324	0	0	0.0	0.0	
40519 Uniform Fire Code Permit	19,830	52,408	65,459	50,000	53,378	106.8	81.5	
40525 Overload/Wide Load Permit	9,626	7,031	5,338	8,000	2,842	35.5	53.2	
40528 Vehicle for Hire Permit	468	623	241	500	138	27.6	57.3	
40534 Hydrant Permit	0	0	0	0	0	0.0	0.0	
40540 Parade Permits	550	2,616	2,205	1,000	1,734	173.4	78.6	
40541 Street Banner Permit Fees	115	124	338	0	76	0.0	22.5	
40599 Other Licenses & Permits	1,370	5,652	3,053	3,000	5,006	166.9	164.0	
Total Licenses and Permits	63,839	101,787	103,996	91,600	76,412	83.4	73.5	50
41150 SST Conservation Credit	0	0	369,965	0	0	0.0	0.0	
41220 Motor Vehicle In Lieu	105,466	132,654	172,790	100,000	0	0.0	0.0	
41228 Homeowners - 1%	136,321	132,927	132,316	130,000	19,667	15.1	14.9	
41235 Peace Officers Standards & Trg	136,825	54,528	93,770	50,000	38,605	77.2	41.2	
41245 Highway Maintenance St Payment	18,000	18,000	18,000	18,000	9,000	50.0	50.0	
41250 Mandated Cost Reimbursement	50,478	124,705	193,120	60,000	148,617	247.7	77.0	

City of Chico
2025-26 Annual Budget
Fund Revenues
GENERAL FUND

Fund 001 GENERAL	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
41254 Beverage Container Recycling	0	0	0	0	0	0.0	0.0	
41256 Pers-Emergency Response	303,544	272,217	548,428	30,000	265,079	883.6	48.3	
41257 Supp-Emergency Response	35,428	16,755	81,244	30,000	13,218	44.1	16.3	
41258 Mgmt-Emergency Response	0	0	307,950	30,000	0	0.0	0.0	
41299 Other State Revenue	5,053	3,300	1,873	0	0	0.0	0.0	
41499 Other Payments from Gov't Agy	298	143,544	296,671	171,693	13,474	7.8	4.5	
44522 Bullet Proof Vest Grant Prog	0	0	0	0	0	0.0	0.0	
Total Intergovernmental	791,413	898,630	2,216,127	619,693	507,660	81.9	22.9	50
42101 DUI Response Fee	0	0	0	0	0	0.0	0.0	
42104 Weed & Lot Cleaning Fee	7,757	11,339	3,005	2,000	0	0.0	0.0	
42105 State Mandated Fire Inspection	71,776	113,498	155,219	100,000	77,036	77.0	49.6	
42106 Code Enforcement Reinspect Fee	0	0	0	0	0	0.0	0.0	
42107 Animal Control Impound Fees	10,564	8,742	8,271	10,000	3,953	39.5	47.8	
42108 Feed and Care	6,038	29,485	10,457	10,000	4,815	48.2	46.0	
42109 Dog Spay/Neuter Fines	2,980	3,040	3,390	3,000	1,188	39.6	35.0	
42110 Impound Fees	6,766	18,256	18,702	7,000	10,638	152.0	56.9	
42111 Repossession of Vehicle Fee	1,741	2,171	3,176	1,000	1,626	162.6	51.2	
42112 Parking Citation Sign-Off Fee	673	948	936	0	0	0.0	0.0	
42113 VIN Verification Fee	0	0	0	0	0	0.0	0.0	
42115 Abandoned Vehicle Abatement	82,277	113,648	69,969	60,000	11,366	18.9	16.2	
42120 Surrenders	0	0	0	0	0	0.0	0.0	
42121 Animal Disposal Fees	1,355	4,030	4,148	3,000	2,560	85.3	61.7	
42122 Cremation Services	4,521	9,744	11,388	5,000	7,327	146.5	64.3	
42123 Animal Adoptions	20,983	22,226	21,890	15,000	11,780	78.5	53.8	
42124 Micro-chipping	0	0	0	0	0	0.0	0.0	
42207 Parking Meters-Lots	0	0	0	0	0	0.0	0.0	
42210 Parking Permits-Preferred	0	0	0	0	167,547	0.0	0.0	
42220 Parking Meter In Lieu	0	0	0	0	0	0.0	0.0	
42304 Sewer Trunk Dev. Fees	0	0	0	0	0	0.0	0.0	
42404 Planning Filing Fees	(105)	(105)	0	0	0	0.0	0.0	
42406 Planning - RT	0	0	0	0	0	0.0	0.0	
42416 Annexation Fees	0	0	0	0	0	0.0	0.0	
42417 Abandonment Fee	5,478	0	2,803	0	3,892	0.0	138.9	
42485 Accounts Rec. Write Off	0	0	0	0	0	0.0	0.0	
42501 Park Use Fees	0	0	0	0	0	0.0	0.0	
42600 Other Charges	0	0	0	0	0	0.0	0.0	
42601 Parking Fine Admin Fee	(1,311)	(963)	(730)	(500)	(1,002)	200.4	137.3	
42603 Fingerprinting Fee	13,954	14,011	17,144	12,000	7,934	66.1	46.3	
42604 Sale of Docs/Publications	15,935	15,535	22,047	15,000	10,603	70.7	48.1	
42605 Appeals Fee	1,470	536	586	500	678	135.6	115.7	
42670 Franchise Review Fee Event	1,004	1,392	1,438	1,000	729	72.9	50.7	
42690 Health Insurance Admin Fees	0	0	0	0	0	0.0	0.0	
42699 Other Service Charges	334	0	98	0	110	0.0	112.2	
43019 Administrative Fees(PBID/TBID)	18,068	17,587	20,757	15,000	7,756	51.7	37.4	
Total Charges for Services	272,258	385,120	374,694	259,000	330,536	127.6	88.2	50
40524 False Alarm Fines	102,480	26,203	43,290	25,000	22,061	88.2	51.0	
43004 Criminal Fines-Court	47,751	57,469	55,340	50,000	0	0.0	0.0	
43011 Restitution-Court	0	0	55	0	138	0.0	250.9	
43013 Other Court Fines	0	0	0	0	0	0.0	0.0	
43016 Parking Fines	480,289	345,689	343,764	350,000	163,305	46.7	47.5	
43018 Administrative Citations	2,452	5,530	905	2,500	858	34.3	94.8	
43055 Asset Forfeitures	0	0	0	0	0	0.0	0.0	
Total Fines & Forfeitures	632,972	434,891	443,354	427,500	186,362	43.6	42.0	50
44101 Interest on Investments	105,964	729,365	663,229	200,000	62,829	31.4	9.5	
44110 Change in FMV of Investments	0	505,433	467,509	0	83,778	0.0	17.9	
44129 Other Interest Earnings	0	0	0	0	0	0.0	0.0	
44130 Rental & Lease Income	146,483	164,303	141,698	120,000	49,826	41.5	35.2	
44202 Late Fee-Business License	6,665	2,945	10,393	5,000	5,504	110.1	53.0	
44203 Late Fee-DPBIA	413	93	569	0	551	0.0	96.8	
44204 Late Fee-Dog License	1,262	234	499	0	376	0.0	75.4	
44207 Late Fee-TOT	32,014	33,182	53,039	0	24,528	0.0	46.2	
44220 Bad Check Fee	436	470	222	0	224	0.0	100.9	
Total Use of Money & Property	293,237	1,436,025	1,337,158	325,000	227,616	70.0	17.0	50
44501 Cash Over/Short	5	10	102	0	(12)	0.0	-11.8	
44505 Miscellaneous Revenues	36,412	32,400	46,800	20,000	12,935	64.7	27.6	
44506 Credit Card Fees	4,166	4,925	6,416	0	2,938	0.0	45.8	
44512 Reimbursement-Subpeona/Jury Dty	488	521	1,149	0	15	0.0	1.3	

City of Chico
2025-26 Annual Budget
Fund Revenues
GENERAL FUND

Fund 001 GENERAL	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
44513 Reimb-Postage/Copies	0	0	0	0	0	0.0	0.0	
44516 Police Officer-Reimbursement	0	0	0	0	0	0.0	0.0	
44517 Firefighter-Reimbursement	0	0	0	0	0	0.0	0.0	
44518 NCEDC Reimbursement	0	0	0	0	0	0.0	0.0	
44519 Reimbursement-Other	1,892	64,471	39,053	50,000	0	0.0	0.0	
44520 Extradition Revenue	0	0	0	0	0	0.0	0.0	
44521 Crossing Guard Reimbursement	7,046	8,766	9,441	5,000	2,200	44.0	23.3	
44580 Settlement Proceeds	13,220	12,766	37,311	0	27,468	0.0	73.6	
46001 Donation from Private Source	0	0	0	0	0	0.0	0.0	
46007 Sale of Real/Personal Property	19,594	31,606	7,749	0	1,539	0.0	19.9	
46010 Reimb of Damage to City Prop	16,361	290	2,984	5,000	3,718	74.4	124.6	
Total Other Revenues	99,184	155,755	151,005	80,000	50,801	63.5	33.6	50
46014 Capital Lease Proceeds	0	0	0	0	0	0.0	0.0	
49991 Prior Year Revenue Correction	(34)	(80)	(113)	0	(37)	0.0	32.7	
Total Other Financing Sources	(34)	(80)	(113)	0	(37)	0.0	32.7	50
Total Revenues	74,035,242	76,915,719	79,652,473	75,237,193	30,716,105	40.8	38.6	50
Variance from Prior Year		3.9%	3.6%	-5.5%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PARK FUND

Fund 002 PARK	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42441 Tree Replacement In-Lieu Fee	0	0	0	0	0	0.0	0.0	
42501 Park Use Fees	22,759	23,754	28,867	20,000	12,312	61.6	42.7	
42605 Appeals Fee	0	0	0	0	0	0.0	0.0	
42691 CalPERS UAL Svc Chg - Misc.	0	0	0	0	0	0.0	0.0	
42699 Other Service Charges	859	4,590	1,390	700	690	98.6	49.6	
Total Charges for Services	23,618	28,344	30,257	20,700	13,002	62.8	43.0	50
43018 Administrative Citations	0	0	0	0	300	0.0	0.0	
44101 Interest on Investments	(155)	(2,354)	(3,168)	0	(195)	0.0	6.2	
44110 Change in FMV of Investments	0	(1,632)	(2,216)	0	(260)	0.0	11.7	
44130 Rental & Lease Income	0	0	0	0	0	0.0	0.0	
44131 Lease-Bidwell Park Golf Course	51,744	57,068	52,860	50,000	15,000	30.0	28.4	
44140 Concession Income	0	0	0	0	0	0.0	0.0	
Total Use of Money & Property	51,589	53,082	47,476	50,000	14,545	29.1	30.6	50
44501 Cash Over/Short	0	0	0	0	0	0.0	0.0	
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
44506 Credit Card Fees	0	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	0	0	0	0	0	0.0	0.0	
46010 Reimb of Damage to City Prop	0	0	0	0	0	0.0	0.0	
Total Revenues	75,207	81,426	77,733	70,700	27,847	39.4	35.8	50
Variance from Prior Year		8.3%	-4.5%	-9.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
EMERGENCY RESERVE FUND

Fund 003 EMERGENCY RESERVE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	0	0	5,071	0	0	0.0	0.0	
Total Use of Money & Property	0	0	5,071	0	0	0.0	0.0	50
Total Revenues	0	0	5,071	0	0	0.0	0.0	50
Variance from Prior Year		Undefined	Undefined	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
MEASURE H FUND

Fund 005 MEASURE H	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40106 Sales Tax Local 1%	5,924,794	25,061,064	25,547,582	25,300,000	8,452,147	33.4	33.1	
Total Sales and Use Taxes	5,924,794	25,061,064	25,547,582	25,300,000	8,452,147	33.4	33.1	50
44101 Interest on Investments	0	195,233	467,344	0	44,365	0.0	9.5	
44110 Change in FMV of Investments	0	135,365	326,930	0	59,158	0.0	18.1	
Total Use of Money & Property	0	330,598	794,274	0	103,523	0.0	13.0	50
Total Revenues	5,924,794	25,391,662	26,341,856	25,300,000	8,555,670	33.8	32.5	50
Variance from Prior Year		328.6%	3.7%	-4.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
COMPENSATED ABSENCE RESERVE FUND

Fund 006 COMPENSATED ABSENCE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	3,382	29,049	35,818	0	3,338	0.0	9.3	
44110 Change in FMV of Investments	0	20,141	25,056	0	4,451	0.0	17.8	
Total Use of Money & Property	3,382	49,190	60,874	0	7,789	0.0	12.8	50
Total Revenues	3,382	49,190	60,874	0	7,789	0.0	12.8	50
Variance from Prior Year		1,354.5%	23.8%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
AMERICAN RESCUE PLAN FUND

Fund 008 AMERICAN RESCUE PLAN	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41199 Other Federal Payments	5,655,569	2,510,471	2,599,279	5,177,047	415,180	8.0	16.0	
Total Intergovernmental	5,655,569	2,510,471	2,599,279	5,177,047	415,180	8.0	16.0	50
44101 Interest on Investments	0	0	0	0	0	0.0	0.0	
Total Revenues	5,655,569	2,510,471	2,599,279	5,177,047	415,180	8.0	16.0	50
Variance from Prior Year		-55.6%	3.5%	99.2%				

City of Chico
2025-26 Annual Budget
Fund Revenues
DEBT SERVICE FUND

Fund 009 DEBT SERVICE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	0	(394)	(172)	0	0	0.0	0.0	
44110 Change in FMV of Investments	0	0	(120)	0	0	0.0	0.0	
Total Use of Money & Property	0	(394)	(292)	0	0	0.0	0.0	50
46014 Capital Lease Proceeds	(159)	0	0	0	0	0.0	0.0	
Total Other Financing Sources	(159)	0	0	0	0	0.0	0.0	50
Total Revenues	(159)	(394)	(292)	0	0	0.0	0.0	50
Variance from Prior Year		147.8%	-25.9%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
CITY TREASURY FUND

Fund 010 CITY TREASURY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40506 Bingo License	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	2,415,883	3,822,761	5,015,595	1,175,000	1,602,243	136.4	31.9	
44110 Change in FMV of Investments	(1,774,423)	2,505,002	3,411,734	0	855,100	0.0	25.1	
Total Use of Money & Property	641,460	6,327,763	8,427,329	1,175,000	2,457,343	209.1	29.2	50
44506 Credit Card Fees	59,813	66,565	58,994	65,000	12,616	19.4	21.4	
Total Other Revenues	59,813	66,565	58,994	65,000	12,616	19.4	21.4	50
46019 Premiums on Bonds Sold	(256,385)	(187,434)	(99,113)	0	0	0.0	0.0	
Total Other Financing Sources	(256,385)	(187,434)	(99,113)	0	0	0.0	0.0	50
Total Revenues	444,888	6,206,894	8,387,210	1,240,000	2,469,959	199.2	29.4	50
Variance from Prior Year		1,295.2%	35.1%	-85.2%				

City of Chico
2025-26 Annual Budget
Fund Revenues
FIRE VICTIMS TRUST FUND

Fund 011 FIRE VICTIMS TRUST	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	0	233,652	557,742	0	45,656	0.0	8.2	
44110 Change in FMV of Investments	0	162,003	390,168	0	60,878	0.0	15.6	
Total Use of Money & Property	0	395,655	947,910	0	106,534	0.0	11.2	50
44580 Settlement Proceeds	0	28,380,000	1,720,000	0	0	0.0	0.0	
Total Other Revenues	0	28,380,000	1,720,000	0	0	0.0	0.0	50
Total Revenues	0	28,775,655	2,667,910	0	106,534	0.0	4.0	50
Variance from Prior Year		Undefined	-90.7%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
DONATIONS FUND

Fund 050 DONATIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42441 Tree Replacement In-Lieu Fee	8,494	86,059	21,906	0	84,994	0.0	388.0	
Total Charges for Services	8,494	86,059	21,906	0	84,994	0.0	388.0	50
44101 Interest on Investments	636	3,650	8,128	0	945	0.0	11.6	
44110 Change in FMV of Investments	0	2,531	5,686	0	1,260	0.0	22.2	
Total Use of Money & Property	636	6,181	13,814	0	2,205	0.0	16.0	50
44506 Credit Card Fees	0	0	0	0	0	0.0	0.0	
46001 Donation from Private Source	16,885	77,294	14,280	30,000	4,950	16.5	34.7	
46008 Donations - Police	92,401	112,941	83,290	60,000	31,886	53.1	38.3	
Total Other Revenues	109,286	190,235	97,570	90,000	36,836	40.9	37.8	50
Total Revenues	118,416	282,475	133,290	90,000	124,035	137.8	93.1	50
Variance from Prior Year		138.5%	-52.8%	-32.5%				

**City of Chico
2025-26 Annual Budget
Fund Revenues
ARTS AND CULTURE FUND**

Fund 051 ARTS AND CULTURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	(51)	214	125	0	21	0.0	16.8	
44110 Change in FMV of Investments	0	149	88	0	28	0.0	31.8	
Total Use of Money & Property	(51)	363	213	0	49	0.0	23.0	50
Total Revenues	(51)	363	213	0	49	0.0	23.0	50
Variance from Prior Year		-811.8%	-41.3%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
SPECIALIZED COMMUNITY SERVICE FUND

Fund 052 SPECIALIZED COMMUNITY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	1,083	(292)	(4,398)	0	29	0.0	-0.7	
44110 Change in FMV of Investments	0	(202)	(3,077)	0	39	0.0	-1.3	
Total Use of Money & Property	1,083	(494)	(7,475)	0	68	0.0	-0.9	50
44519 Reimbursement-Other	5,044	0	0	0	0	0.0	0.0	
Total Other Revenues	5,044	0	0	0	0	0.0	0.0	50
Total Revenues	6,127	(494)	(7,475)	0	68	0.0	-0.9	50
Variance from Prior Year		-108.1%	1,413.2%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
JUSTICE ASSISTANCE GRANT (JAG) FUND

Fund 098 JUSTICE ASSISTANCE GRANT	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41499 Other Payments from Gov't Agy	38,155	114,983	76,038	0	0	0.0	0.0	
Total Intergovernmental	38,155	114,983	76,038	0	0	0.0	0.0	50
44101 Interest on Investments	(17)	(1,478)	(709)	0	(56)	0.0	7.9	
44110 Change in FMV of Investments	0	(1,025)	(496)	0	(75)	0.0	15.1	
Total Use of Money & Property	(17)	(2,503)	(1,205)	0	(131)	0.0	10.9	50
Total Revenues	38,138	112,480	74,833	0	(131)	0.0	-0.2	50
Variance from Prior Year		194.9%	-33.5%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
SUPP LAW ENFORCEMENT SERVICE FUND

Fund 099 SUPP LAW ENFORCEMENT	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41299 Other State Revenue	239,327	295,502	544,285	169,235	242,137	143.1	44.5	
41310 AB109 Municipal Police Funding	0	0	0	0	0	0.0	0.0	
41499 Other Payments from Gov't Agy	(2,916)	1,783	1,723	0	0	0.0	0.0	
Total Intergovernmental	236,411	297,285	546,008	169,235	242,137	143.1	44.3	50
Total Revenues	236,411	297,285	546,008	169,235	242,137	143.1	44.3	50
Variance from Prior Year		25.7%	83.7%	-69.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
GRANTS-OPERATING ACTIVITIES FUND

Fund 100 GRANTS-OPERATING ACTIVITIES	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41244 Office of Traffic Safety	0	0	0	0	0	0.0	0.0	
41259 FEMA	0	0	0	0	0	0.0	0.0	
41299 Other State Revenue	275,844	0	1,944,972	1,238,119	1,238,119	100.0	63.7	
41499 Other Payments from Gov't Agy	0	476,715	34,247	0	11,601	0.0	33.9	
44524 SRO Reimbursement	532,062	456,502	79,651	0	0	0.0	0.0	
Total Intergovernmental	807,906	933,217	2,058,870	1,238,119	1,249,720	100.9	60.7	50
46004 Contribution from Private Src	50,000	3,025	(3,025)	0	0	0.0	0.0	
Total Other Revenues	50,000	3,025	(3,025)	0	0	0.0	0.0	50
Total Revenues	857,906	936,242	2,055,845	1,238,119	1,249,720	100.9	60.8	50
Variance from Prior Year		9.1%	119.6%	-39.8%				

City of Chico
2025-26 Annual Budget
Fund Revenues
COMMUNITY DEVELOPMENT BLK GRNT FUND

Fund 201 COMMUNITY DEVELOPMENT BLK	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41100 Prior Year Allotment Carryover	0	0	0	14,841	0	0.0	0.0	
41101 CDBG Annual Allotment	1,252,609	1,047,459	893,075	992,809	138,973	14.0	15.6	
41103 CDBG-CV Covid-19	280,936	368,611	5,458	0	271	0.0	5.0	
Total Intergovernmental	1,533,545	1,416,070	898,533	1,007,650	139,244	13.8	15.5	50
44120 Interest on Loans Receivable	0	0	0	0	0	0.0	0.0	
46007 Sale of Real/Personal Property	0	0	0	0	0	0.0	0.0	
Total Revenues	1,533,545	1,416,070	898,533	1,007,650	139,244	13.8	15.5	50
Variance from Prior Year		-7.7%	-36.5%	12.1%				

**City of Chico
2025-26 Annual Budget
Fund Revenues
CDBG-DR FUND**

Fund 203 CDBG-DR	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41263 CDBG-DR	70,985	5,939,414	19,041,706	19,708,537	5,814,774	29.5	30.5	
Total Intergovernmental	<u>70,985</u>	<u>5,939,414</u>	<u>19,041,706</u>	<u>19,708,537</u>	<u>5,814,774</u>	<u>29.5</u>	<u>30.5</u>	<u>50</u>
Total Revenues	<u>70,985</u>	<u>5,939,414</u>	<u>19,041,706</u>	<u>19,708,537</u>	<u>5,814,774</u>	<u>29.5</u>	<u>30.5</u>	<u>50</u>
Variance from Prior Year		8,267.1%	220.6%	3.5%				

City of Chico
2025-26 Annual Budget
Fund Revenues
HOME - STATE GRANTS FUND

Fund 204 HOME - STATE GRANTS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44120 Interest on Loans Receivable	35,642	63,269	0	0	15,000	0.0	0.0	
Total Use of Money & Property	35,642	63,269	0	0	15,000	0.0	0.0	50
Total Revenues	35,642	63,269	0	0	15,000	0.0	0.0	50
Variance from Prior Year		77.5%	-100.0%	Undefined				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 HOME - FEDERAL GRANTS FUND

Fund 206 HOME - FEDERAL GRANTS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41100 Prior Year Allotment Carryover	0	0	0	838,194	0	0.0	0.0	
41248 HOME Program Annual Allotment	259,544	754,651	233,296	537,287	6,368	1.2	2.7	
Total Intergovernmental	259,544	754,651	233,296	1,375,481	6,368	0.5	2.7	50
44120 Interest on Loans Receivable	18,128	638	120	0	108	0.0	90.0	
44129 Other Interest Earnings	0	0	6,618	0	0	0.0	0.0	
Total Use of Money & Property	18,128	638	6,738	0	108	0.0	1.6	50
44505 Miscellaneous Revenues	0	0	16,500	0	0	0.0	0.0	
Total Other Revenues	0	0	16,500	0	0	0.0	0.0	50
Total Revenues	277,672	755,289	256,534	1,375,481	6,476	0.5	2.5	50
Variance from Prior Year		172.0%	-66.0%	436.2%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PEG - PUBLIC EDUC & GOVT ACCS FUND

Fund 210 PEG - PUBLIC EDUC & GOVT ACCS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42600 Other Charges	139,381	176,022	158,417	160,000	0	0.0	0.0	
Total Charges for Services	139,381	176,022	158,417	160,000	0	0.0	0.0	50
44101 Interest on Investments	801	7,307	13,638	0	1,364	0.0	10.0	
44110 Change in FMV of Investments	0	5,066	9,540	0	1,819	0.0	19.1	
Total Use of Money & Property	801	12,373	23,178	0	3,183	0.0	13.7	50
44519 Reimbursement-Other	0	0	91,687	0	0	0.0	0.0	
Total Other Revenues	0	0	91,687	0	0	0.0	0.0	50
Total Revenues	140,182	188,395	273,282	160,000	3,183	2.0	1.2	50
Variance from Prior Year		34.4%	45.1%	-41.5%				

City of Chico
2025-26 Annual Budget
Fund Revenues
TRAFFIC SAFETY FUND

Fund 211 TRAFFIC SAFETY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
43001 Motor Vehicle Fines-Court	110,515	49,152	50,503	20,000	27,595	138.0	54.6	
43011 Restitution-Court	0	0	0	0	0	0.0	0.0	
Total Fines & Forfeitures	110,515	49,152	50,503	20,000	27,595	138.0	54.6	50
44101 Interest on Investments	3	1,289	410	0	(4)	0.0	-1.0	
44110 Change in FMV of Investments	0	894	287	0	(5)	0.0	-1.7	
Total Use of Money & Property	3	2,183	697	0	(9)	0.0	-1.3	50
Total Revenues	110,518	51,335	51,200	20,000	27,586	137.9	53.9	50
Variance from Prior Year		-53.6%	-0.3%	-60.9%				

City of Chico
2025-26 Annual Budget
Fund Revenues
TRANSPORTATION FUND

Fund 212 TRANSPORTATION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41239 TDA-SB325 (LTF)	3,760,471	4,392,410	4,986,541	3,661,431	1,032,807	28.2	20.7	
41240 TDA-SB620 (STA)	0	0	0	0	0	0.0	0.0	
41399 Other County Payments	1,260	1,680	1,680	1,200	840	70.0	50.0	
Total Intergovernmental	3,761,731	4,394,090	4,988,221	3,662,631	1,033,647	28.2	20.7	50
42216 Bicycle Locker Lease	60	36	300	0	810	0.0	270.0	
Total Charges for Services	60	36	300	0	810	0.0	270.0	50
44101 Interest on Investments	13,262	155,376	215,509	0	21,536	0.0	10.0	
44110 Change in FMV of Investments	0	107,730	150,759	0	28,716	0.0	19.0	
44130 Rental & Lease Income	6,700	7,700	7,200	6,000	3,000	50.0	41.7	
Total Use of Money & Property	19,962	270,806	373,468	6,000	53,252	887.5	14.3	50
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
Total Revenues	3,781,753	4,664,932	5,361,989	3,668,631	1,087,709	29.6	20.3	50
Variance from Prior Year		23.4%	14.9%	-31.6%				

City of Chico
2025-26 Annual Budget
Fund Revenues
ASSET FORFEITURE FUND

Fund 217 ASSET FORFEITURE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
43050 Drug Asset Forfeiture	5,898	8,885	17,232	0	0	0.0	0.0	
Total Fines & Forfeitures	5,898	8,885	17,232	0	0	0.0	0.0	50
44101 Interest on Investments	54	425	510	0	56	0.0	11.0	
44110 Change in FMV of Investments	0	295	357	0	74	0.0	20.7	
Total Use of Money & Property	54	720	867	0	130	0.0	15.0	50
Total Revenues	5,952	9,605	18,099	0	130	0.0	0.7	50
Variance from Prior Year		61.4%	88.4%	-100.0%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 NATIONAL OPIOID SETTLEMENT FUND

Fund 218 NATIONAL OPIOID SETTLEMENT	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	202	6,903	34,730	0	4,375	0.0	12.6	
44110 Change in FMV of Investments	0	4,786	24,295	0	5,833	0.0	24.0	
Total Use of Money & Property	202	11,689	59,025	0	10,208	0.0	17.3	50
44580 Settlement Proceeds	227,558	187,115	77,959	0	471,284	0.0	604.5	
44590 Opioid Abatement Revenue	0	0	64,261	0	0	0.0	0.0	
Total Other Revenues	227,558	187,115	142,220	0	471,284	0.0	331.	50
Total Revenues	227,760	198,804	201,245	0	481,492	0.0	239.	50
Variance from Prior Year		-12.7%	1.2%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
ASSESSMENT DISTRICT ADMIN FUND

Fund 220 ASSESSMENT DISTRICT ADMIN	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	108	1,061	1,425	0	141	0.0	9.9	
44110 Change in FMV of Investments	0	735	997	0	188	0.0	18.9	
44120 Interest on Loans Receivable	901	615	317	0	0	0.0	0.0	
Total Use of Money & Property	1,009	2,411	2,739	0	329	0.0	12.0	50
Total Revenues	1,009	2,411	2,739	0	329	0.0	12.0	50
Variance from Prior Year		138.9%	13.6%	-100.0%				

City of Chicago
2025-26 Annual Budget
Fund Revenues
CAPITAL GRANTS/REIMBURSEMENTS FUND

Fund 300 CAPITAL	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41185 Federal CMAQ Revenue	2,488,614	5,815,629	12,457,510	5,613,548	2,248,591	40.1	18.1	
41190 Dept of Transportation Revenue	3,507,119	111,992	10,635	7,184,564	1,571	0.0	14.8	
41196 Economic Development Admin	10,170,481	3,655,626	0	0	0	0.0	0.0	
41199 Other Federal Payments	4,832	111,667	66,377	3,932,814	19,847	0.5	29.9	
41213 State Gas Tax - SB1	0	0	0	0	0	0.0	0.0	
41254 Beverage Container Recycling	20,103	22,317	5,261	79,646	0	0.0	0.0	
41259 FEMA	3,057	122,359	72,730	55,184	0	0.0	0.0	
41261 Infill Infrastructure Grant	0	0	19,450,972	2,532,587	0	0.0	0.0	
41262 Local Early Action Plan (LEAP)	0	0	171,573	47,411	128,198	270.4	74.7	
41276 CA Integ Waste Mgmt Board	14,426	11,181	0	0	0	0.0	0.0	
41282 Bicycle Transportation Program	0	0	0	0	0	0.0	0.0	
41283 CalTrans-Safe Routes to School	0	0	0	0	0	0.0	0.0	
41285 Regional Improvement Program	0	0	0	1,196,340	0	0.0	0.0	
41288 Cal Trans - Bridge	283,765	424,248	256,631	6,906,688	2,169,793	31.4	845.5	
41294 St Water Resource Contol Bd	635,717	70,635	0	0	0	0.0	0.0	
41299 Other State Revenue	210,816	745,863	1,187,629	24,193,480	627,801	2.6	52.9	
41498 SB2-Planning Grants Program	0	162,893	0	6,503	0	0.0	0.0	
41499 Other Payments from Gov't Agy	0	0	133,778	1,943	0	0.0	0.0	
Total Intergovernmental	17,338,930	11,254,410	33,813,096	51,750,708	5,195,801	10.0	15.4	50
44519 Reimbursement-Other	202,061	0	0	0	0	0.0	0.0	
46004 Contribution from Private Src	16,031	0	0	10,001	0	0.0	0.0	
Total Other Revenues	218,092	0	0	10,001	0	0.0	0.0	50
Total Revenues	17,557,022	11,254,410	33,813,096	51,760,709	5,195,801	10.0	15.4	50
Variance from Prior Year		-35.9%	200.4%	53.1%				

City of Chico
2025-26 Annual Budget
Fund Revenues
BUILDING/FACILITY IMPROVEMENT FUND

Fund 301 BUILDING/FACILITY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	291	2,502	3,085	0	277	0.0	9.0	
44110 Change in FMV of Investments	0	1,735	2,158	0	369	0.0	17.1	
Total Use of Money & Property	291	4,237	5,243	0	646	0.0	12.3	50
Total Revenues	291	4,237	5,243	0	646	0.0	12.3	50
Variance from Prior Year		1,356.0%	23.7%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PASSENGER FACILITY CHARGES FUND

Fund 303 PASSENGER FACILITY CHARGES	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42261 Passenger Facility Chgs-Other	0	0	0	0	0	0.0	0.0	
44101 Interest on Investments	4,640	6,933	8,548	0	797	0.0	9.3	
44110 Change in FMV of Investments	(3,832)	4,807	5,980	0	1,062	0.0	17.8	
Total Use of Money & Property	808	11,740	14,528	0	1,859	0.0	12.8	50
Total Revenues	808	11,740	14,528	0	1,859	0.0	12.8	50
Variance from Prior Year		1,353.0%	23.7%	-100.0%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 BIKEWAY IMPROVEMENT FUND

Fund 305 BIKEWAY IMPROVEMENT	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42421 Bikeway Improvement Dev Fees	244,637	193,313	360,712	200,000	137,201	68.6	38.0	
42431 Admin Building Dev Fees	4,204	0	0	0	0	0.0	0.0	
Total Charges for Services	248,841	193,313	360,712	200,000	137,201	68.6	38.0	50
44101 Interest on Investments	4,376	41,477	43,490	0	2,895	0.0	6.7	
44110 Change in FMV of Investments	0	28,758	30,423	0	3,860	0.0	12.7	
44120 Interest on Loans Receivable	1,082	1,644	1,540	0	390	0.0	25.3	
Total Use of Money & Property	5,458	71,879	75,453	0	7,145	0.0	9.5	50
Total Revenues	254,299	265,192	436,165	200,000	144,346	72.2	33.1	50
Variance from Prior Year		4.3%	64.5%	-54.1%				

City of Chico
2025-26 Annual Budget
Fund Revenues

IN LIEU OFFSITE IMPROVEMENT FUND

Fund 306 IN LIEU OFFSITE IMPROVEMENT	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42425 Offsite Street In-Lieu Fees	25,536	19,084	23,981	10,000	6,954	69.5	29.0	
42429 Offsite Alley In-Lieu Fees	0	2,100	0	2,000	0	0.0	0.0	
Total Charges for Services	25,536	21,184	23,981	12,000	6,954	58.0	29.0	50
44101 Interest on Investments	743	6,878	7,823	0	662	0.0	8.5	
44110 Change in FMV of Investments	0	4,769	5,473	0	883	0.0	16.1	
Total Use of Money & Property	743	11,647	13,296	0	1,545	0.0	11.6	50
Total Revenues	26,279	32,831	37,277	12,000	8,499	70.8	22.8	50
Variance from Prior Year		24.9%	13.5%	-67.8%				

City of Chico
2025-26 Annual Budget
Fund Revenues
STREETS AND ROADS FUND

Fund 307 STREETS AND ROADS	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41181 RSTP Exchange	1,570,418	1,382,059	1,465,413	1,300,000	0	0.0	0.0	
41201 State Gas Tax-Sec 2105	585,704	651,501	680,941	697,625	295,572	42.4	43.4	
41204 State Gas Tax-Sec 2106	393,017	422,846	440,916	422,674	188,084	44.5	42.7	
41207 State Gas Tax-Sec 2107	798,217	882,863	903,297	952,102	394,308	41.4	43.7	
41210 State Gas Tax-Sec 2107.5	10,000	10,000	10,000	10,000	10,000	100.0	100.0	
41211 State Gas Tax-Sec 2103	838,581	976,924	1,047,140	997,295	504,419	50.6	48.2	
41213 State Gas Tax - SB1	2,271,106	2,708,267	2,973,671	2,875,263	1,322,544	46.0	44.5	
41214 State Gas Tax-SB1 Loan Repaymt	0	0	0	0	0	0.0	0.0	
Total Intergovernmental	6,467,043	7,034,460	7,521,378	7,254,959	2,714,927	37.4	36.1	50
44101 Interest on Investments	4,546	106,532	235,904	0	17,650	0.0	7.5	
44110 Change in FMV of Investments	0	73,864	165,026	0	23,535	0.0	14.3	
Total Use of Money & Property	4,546	180,396	400,930	0	41,185	0.0	10.3	50
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
46010 Reimb of Damage to City Prop	1,066	2,406	29,966	0	27,913	0.0	93.1	
Total Other Revenues	1,066	2,406	29,966	0	27,913	0.0	93.1	50
Total Revenues	6,472,655	7,217,262	7,952,274	7,254,959	2,784,025	38.4	35.0	50
Variance from Prior Year		11.5%	10.2%	-8.8%				

City of Chico
2025-26 Annual Budget
Fund Revenues

STREET FACILITY IMPROVEMENT FUND

Fund 308 STREET FACILITY IMPROVEMENT	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42419 Street Facility Improv Dev Fee	1,599,675	2,783,211	5,232,911	2,000,000	1,984,186	99.2	37.9	
42480 Fee Reimbursements	0	(503,535)	(1,436,440)	(1,000,000)	0	0.0	0.0	
Total Charges for Services	1,599,675	2,279,676	3,796,471	1,000,000	1,984,186	198.4	52.3	50
44101 Interest on Investments	29,253	264,072	336,601	0	25,604	0.0	7.6	
44110 Change in FMV of Investments	0	183,095	235,469	0	34,141	0.0	14.5	
44120 Interest on Loans Receivable	15,609	23,705	22,203	0	5,619	0.0	25.3	
Total Use of Money & Property	44,862	470,872	594,273	0	65,364	0.0	11.0	50
Total Revenues	1,644,537	2,750,548	4,390,744	1,000,000	2,049,550	205.0	46.7	50
Variance from Prior Year		67.3%	59.6%	-77.2%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 STORM DRAINAGE FACILITY FUND

Fund 309 STORM DRAINAGE FACILITY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42422 Storm Drainage Facil Dev Fees	11,924	186,866	738,200	200,000	302,513	151.3	41.0	
42480 Fee Reimbursements	0	0	(26,510)	0	0	0.0	0.0	
Total Charges for Services	11,924	186,866	711,690	200,000	302,513	151.3	42.5	50
44101 Interest on Investments	4,470	21,304	27,079	0	2,912	0.0	10.8	
44110 Change in FMV of Investments	0	14,771	18,943	0	3,882	0.0	20.5	
Total Use of Money & Property	4,470	36,075	46,022	0	6,794	0.0	14.8	50
Total Revenues	16,394	222,941	757,712	200,000	309,307	154.7	40.8	50
Variance from Prior Year		1,259.9%	239.9%	-73.6%				

City of Chico
2025-26 Annual Budget
Fund Revenues
REMEDATION FUND

Fund 312 REMEDATION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	845	1,993	(151)	0	(5)	0.0	3.3	
44110 Change in FMV of Investments	0	1,382	(106)	0	(6)	0.0	5.7	
Total Use of Money & Property	845	3,375	(257)	0	(11)	0.0	4.3	50
Total Revenues	845	3,375	(257)	0	(11)	0.0	4.3	50
Variance from Prior Year		299.4%	-107.6%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
GENERAL PLAN RESERVE FUND

Fund 315 GENERAL PLAN RESERVE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	2,359	24,829	36,692	0	3,776	0.0	10.3	
44110 Change in FMV of Investments	0	17,215	25,668	0	5,035	0.0	19.6	
Total Use of Money & Property	2,359	42,044	62,360	0	8,811	0.0	14.1	50
Total Revenues	2,359	42,044	62,360	0	8,811	0.0	14.1	50
Variance from Prior Year		1,682.3%	48.3%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
CASp FUND

Fund 316 CASp	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42435 CASp (SB 1186) Revenue	23,710	21,835	23,436	20,000	0	0.0	0.0	
Total Charges for Services	23,710	21,835	23,436	20,000	0	0.0	0.0	50
49991 Prior Year Revenue Correction	17,450	0	0	0	0	0.0	0.0	
Total Other Financing Sources	17,450	0	0	0	0	0.0	0.0	50
Total Revenues	41,160	21,835	23,436	20,000	0	0.0	0.0	50
Variance from Prior Year		-47.0%	7.3%	-14.7%				

City of Chico
2025-26 Annual Budget
Fund Revenues
SEWER-TRUNK LINE CAPACITY FUND

Fund 320 SEWER-TRUNK LINE CAPACITY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42301 Sewer Service Fees	2,045	0	0	0	0	0.0	0.0	
42303 Assmnt In-Lieu of San Swr Fee	90,904	86,283	87,424	85,000	28,474	33.5	32.6	
42304 Sewer Trunk Dev. Fees	485,886	523,539	347,884	500,000	353,436	70.7	101.6	
42307 WPCP Capacity Dev Fees	0	0	0	0	0	0.0	0.0	
42310 Sewer Main Install Fees	4,062	0	0	0	0	0.0	0.0	
42426 Park Dev Fees-Community	0	0	0	0	0	0.0	0.0	
42430 Building & Equipment Fees	0	0	4,474	0	0	0.0	0.0	
42450 Northwest Chico Lift Station	(6,348)	0	0	0	0	0.0	0.0	
42480 Fee Reimbursements	0	(687,182)	(173,850)	(125,000)	0	0.0	0.0	
Total Charges for Services	576,549	(77,360)	265,932	460,000	381,910	83.0	143.0	50
44101 Interest on Investments	12,933	109,784	133,437	0	12,628	0.0	9.5	
44110 Change in FMV of Investments	0	76,119	93,346	0	16,838	0.0	18.0	
Total Use of Money & Property	12,933	185,903	226,783	0	29,466	0.0	13.0	50
Total Revenues	589,482	108,543	492,715	460,000	411,376	89.4	83.5	50
Variance from Prior Year		-81.6%	353.9%	-6.6%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 SEWER-WPCP CAPACITY FUND

Fund 321 SEWER-WPCP CAPACITY	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42301 Sewer Service Fees	0	3,426	0	0	0	0.0	0.0	
42303 Assmnt In-Lieu of San Swr Fee	31,260	28,982	35,554	30,000	15,676	52.3	44.1	
42304 Sewer Trunk Dev. Fees	0	0	0	0	0	0.0	0.0	
42307 WPCP Capacity Dev Fees	592,644	474,142	670,223	450,000	357,747	79.5	53.4	
42310 Sewer Main Install Fees	0	0	5,840	0	0	0.0	0.0	
Total Charges for Services	623,904	506,550	711,617	480,000	373,423	77.8	52.5	50
44101 Interest on Investments	138	1,161	3,689	0	490	0.0	13.3	
44110 Change in FMV of Investments	0	805	2,581	0	654	0.0	25.3	
Total Use of Money & Property	138	1,966	6,270	0	1,144	0.0	18.2	50
Total Revenues	624,042	508,516	717,887	480,000	374,567	78.0	52.2	50
Variance from Prior Year		-18.5%	41.2%	-33.1%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 SEWER-MAIN INSTALLATION FUND

Fund 322 SEWER-MAIN INSTALLATION	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42303 Assmnt In-Lieu of San Swr Fee	36,102	40,294	41,946	36,000	14,548	40.4	34.7	
42310 Sewer Main Install Fees	81,377	88,658	80,694	80,000	201,930	252.4	250.2	
42414 Bidwell Park Land Acq Dev Fee	0	0	0	0	0	0.0	0.0	
42480 Fee Reimbursements	0	(88,070)	0	0	0	0.0	0.0	
Total Charges for Services	117,479	40,882	122,640	116,000	216,478	186.6	176.	50
44101 Interest on Investments	1,991	18,140	20,880	0	1,149	0.0	5.5	
44110 Change in FMV of Investments	0	12,577	14,607	0	1,532	0.0	10.5	
Total Use of Money & Property	1,991	30,717	35,487	0	2,681	0.0	7.6	50
Total Revenues	119,470	71,599	158,127	116,000	219,159	188.9	138.	50
Variance from Prior Year		-40.1%	120.9%	-26.6%				

City of Chico
2025-26 Annual Budget
Fund Revenues
SEWER-LIFT STATIONS FUND

Fund 323 SEWER-LIFT STATIONS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42303 Assmnt In-Lieu of San Swr Fee	3,586	3,474	6,549	3,500	3,259	93.1	49.8	
42310 Sewer Main Install Fees	0	0	0	0	0	0.0	0.0	
42450 Northwest Chico Lift Station	46,022	65,869	28,028	50,000	10,742	21.5	38.3	
42452 Henshaw/Guyann Lift Station	0	0	824	0	0	0.0	0.0	
42455 Oates Business Park Lift Stat	0	0	0	0	0	0.0	0.0	
42456 McKinney Ranch Lift Station	0	0	0	0	0	0.0	0.0	
42457 Holly Ave Lift Station	0	0	0	0	0	0.0	0.0	
42458 Lassen Ave Lift Station	1,665	454	1,126	0	0	0.0	0.0	
42460 Northwest Chico Reimbursement	(12,169)	(89,609)	0	0	0	0.0	0.0	
42473 Cussick-Lassen Lift Station	8,015	3,461	0	3,000	0	0.0	0.0	
Total Charges for Services	47,119	(16,351)	36,527	56,500	14,001	24.8	38.3	50
44101 Interest on Investments	1,110	8,625	10,514	0	992	0.0	9.4	
44110 Change in FMV of Investments	0	5,980	7,355	0	1,323	0.0	18.0	
Total Use of Money & Property	1,110	14,605	17,869	0	2,315	0.0	13.0	50
Total Revenues	48,229	(1,746)	54,396	56,500	16,316	28.9	30.0	50
Variance from Prior Year		-103.6%	-3,215.5%	3.9%				

City of Chico
2025-26 Annual Budget
Fund Revenues
COMMUNITY PARK FUND

Fund 330 COMMUNITY PARK	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42426 Park Dev Fees-Community	921,098	683,238	1,343,081	600,000	522,921	87.2	38.9	
42432 Park Dev Fees - Greenway	0	0	490	0	0	0.0	0.0	
Total Charges for Services	921,098	683,238	1,343,571	600,000	522,921	87.2	38.9	50
44101 Interest on Investments	8,790	35,272	54,230	0	4,723	0.0	8.7	
44110 Change in FMV of Investments	0	24,456	37,937	0	6,298	0.0	16.6	
Total Use of Money & Property	8,790	59,728	92,167	0	11,021	0.0	12.0	50
Total Revenues	929,888	742,966	1,435,738	600,000	533,942	89.0	37.2	50
Variance from Prior Year		-20.1%	93.2%	-58.2%				

City of Chico
2025-26 Annual Budget
Fund Revenues
BIDWELL PARK LAND ACQUISITION FUND

Fund 332 BIDWELL PARK LAND	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42214 Parking Garage Lease	0	0	77	0	0	0.0	0.0	
42303 Assmnt In-Lieu of San Swr Fee	0	0	0	0	0	0.0	0.0	
42310 Sewer Main Install Fees	0	0	0	0	0	0.0	0.0	
42414 Bidwell Park Land Acq Dev Fee	26,757	18,737	36,266	20,000	12,822	64.1	35.4	
42426 Park Dev Fees-Community	0	0	0	0	0	0.0	0.0	
Total Charges for Services	26,757	18,737	36,343	20,000	12,822	64.1	35.3	50
Total Revenues	26,757	18,737	36,343	20,000	12,822	64.1	35.3	50
Variance from Prior Year		-30.0%	94.0%	-45.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
LINEAR PARKS/GREENWAYS FUND

Fund 333 LINEAR PARKS/GREENWAYS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42414 Bidwell Park Land Acq Dev Fee	0	0	0	0	0	0.0	0.0	
42426 Park Dev Fees-Community	5,488	0	0	0	0	0.0	0.0	
42432 Park Dev Fees - Greenway	141,332	104,223	204,387	100,000	79,768	79.8	39.0	
Total Charges for Services	146,820	104,223	204,387	100,000	79,768	79.8	39.0	50
44101 Interest on Investments	2,628	24,243	33,695	0	3,317	0.0	9.8	
44110 Change in FMV of Investments	0	16,809	23,571	0	4,422	0.0	18.8	
Total Use of Money & Property	2,628	41,052	57,266	0	7,739	0.0	13.5	50
Total Revenues	149,448	145,275	261,653	100,000	87,507	87.5	33.4	50
Variance from Prior Year		-2.8%	80.1%	-61.8%				

City of Chico
2025-26 Annual Budget
Fund Revenues
STREET MAINTENANCE EQUIPMENT FUND

Fund 335 STREET MAINTENANCE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42420 Major Mtce Equip Dev Fees	92,524	71,295	135,558	70,000	51,642	73.8	38.1	
Total Charges for Services	92,524	71,295	135,558	70,000	51,642	73.8	38.1	50
44101 Interest on Investments	3,547	31,710	23,710	0	2,190	0.0	9.2	
44110 Change in FMV of Investments	0	21,986	16,586	0	2,920	0.0	17.6	
44120 Interest on Loans Receivable	405	615	576	0	146	0.0	25.3	
Total Use of Money & Property	3,952	54,311	40,872	0	5,256	0.0	12.9	50
Total Revenues	96,476	125,606	176,430	70,000	56,898	81.3	32.2	50
Variance from Prior Year		30.2%	40.5%	-60.3%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
ADMINISTRATIVE BUILDING FUND

Fund 336 ADMINISTRATIVE BUILDING	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42421 Bikeway Improvement Dev Fees	35	0	0	0	0	0.0	0.0	
42431 Admin Building Dev Fees	16,916	12,449	24,658	12,000	9,553	79.6	38.7	
Total Charges for Services	16,951	12,449	24,658	12,000	9,553	79.6	38.7	50
44101 Interest on Investments	(910)	(7,498)	(8,684)	0	(787)	0.0	9.1	
44110 Change in FMV of Investments	0	(5,199)	(6,075)	0	(1,050)	0.0	17.3	
Total Use of Money & Property	(910)	(12,697)	(14,759)	0	(1,837)	0.0	12.4	50
Total Revenues	16,041	(248)	9,899	12,000	7,716	64.3	77.9	50
Variance from Prior Year		-101.5%	-4,091.5%	21.2%				

City of Chico
2025-26 Annual Budget
Fund Revenues

FIRE PROTECTION BLDG & EQUIP FUND

Fund 337 FIRE PROTECTION BLDG & EQUIP	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42431 Admin Building Dev Fees	4,396	0	0	0	0	0.0	0.0	
42433 Fire Protect Bldg/Eq Dev Fees	160,599	117,159	340,001	100,000	91,687	91.7	27.0	
Total Charges for Services	164,995	117,159	340,001	100,000	91,687	91.7	27.0	50
44101 Interest on Investments	3,065	29,168	41,900	0	4,222	0.0	10.1	
44110 Change in FMV of Investments	0	20,224	29,311	0	5,630	0.0	19.2	
44120 Interest on Loans Receivable	578	878	823	0	208	0.0	25.3	
Total Use of Money & Property	3,643	50,270	72,034	0	10,060	0.0	14.0	50
Total Revenues	168,638	167,429	412,035	100,000	101,747	101.7	24.7	50
Variance from Prior Year		-0.7%	146.1%	-75.7%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 POLICE PROTECTION BLDG & EQUIP FUND

Fund 338 POLICE PROTECTION BLDG &	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42436 Police Protection Dev Fees	180,966	169,300	290,964	160,000	138,184	86.4	47.5	
Total Charges for Services	180,966	169,300	290,964	160,000	138,184	86.4	47.5	50
44101 Interest on Investments	9,852	84,019	96,107	0	6,921	0.0	7.2	
44110 Change in FMV of Investments	0	58,255	67,232	0	9,228	0.0	13.7	
44120 Interest on Loans Receivable	1,760	2,673	2,504	0	634	0.0	25.3	
Total Use of Money & Property	11,612	144,947	165,843	0	16,783	0.0	10.1	50
Total Revenues	192,578	314,247	456,807	160,000	154,967	96.9	33.9	50
Variance from Prior Year		63.2%	45.4%	-65.0%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 NEIGHBORHOOD PARK FUND FUND

Fund 340 NEIGHBORHOOD PARK FUND	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42427 Park Dev Fees-Neighborhood	466,427	370,570	728,450	350,000	283,618	81.0	38.9	
42480 Fee Reimbursements	(284,893)	0	(26,804)	(250,000)	0	0.0	0.0	
Total Charges for Services	181,534	370,570	701,646	100,000	283,618	283.6	40.4	50
44101 Interest on Investments	7,381	55,664	74,834	0	7,609	0.0	10.2	
44110 Change in FMV of Investments	0	38,595	52,350	0	10,146	0.0	19.4	
44120 Interest on Loans Receivable	1,919	1,718	1,507	0	0	0.0	0.0	
Total Use of Money & Property	9,300	95,977	128,691	0	17,755	0.0	13.8	50
Total Revenues	190,834	466,547	830,337	100,000	301,373	301.4	36.3	50
Variance from Prior Year		144.5%	78.0%	-88.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
SEWER FUND

Fund 850 SEWER	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41150 SST Conservation Credit	0	0	1,523,306	0	0	0.0	0.0	
Total Intergovernmental	0	0	1,523,306	0	0	0.0	0.0	50
42301 Sewer Service Fees	13,052,306	15,049,052	15,374,410	15,920,000	5,922,991	37.2	38.5	
42302 Sewer Application Fee	36,184	36,271	29,044	30,000	16,720	55.7	57.6	
42303 Assmnt In-Lieu of San Swr Fee	0	0	0	0	0	0.0	0.0	
42304 Sewer Trunk Dev. Fees	490	0	0	0	0	0.0	0.0	
42305 Sewer Assessment Payoffs	0	0	0	0	16,738	0.0	0.0	
42306 Sewer Lift Station Mtce Fee	142,494	126,415	118,332	120,000	162	0.1	0.1	
42308 Sewer In-Lieu Petition Fee	11,384	11,511	11,087	10,000	4,093	40.9	36.9	
42370 Industrial User Waste Test Fee	5,780	78,508	31,394	10,000	4,810	48.1	15.3	
42427 Park Dev Fees-Neighborhood	0	0	0	0	0	0.0	0.0	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
Total Charges for Services	13,248,638	15,301,757	15,564,267	16,090,000	5,965,514	37.1	38.3	50
44101 Interest on Investments	36,615	235,958	170,863	0	7,702	0.0	4.5	
44110 Change in FMV of Investments	0	163,602	119,527	0	10,270	0.0	8.6	
44130 Rental & Lease Income	24,146	29,939	18,971	20,000	0	0.0	0.0	
Total Use of Money & Property	60,761	429,499	309,361	20,000	17,972	89.9	5.8	50
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
44519 Reimbursement-Other	0	0	0	0	0	0.0	0.0	
44529 Refund-Other	0	0	0	0	0	0.0	0.0	
46004 Contribution from Private Src	0	0	0	0	0	0.0	0.0	
46007 Sale of Real/Personal Property	0	0	0	0	6,150	0.0	0.0	
Total Revenues	13,309,399	15,731,256	17,396,934	16,110,000	5,989,636	37.2	34.4	50
Variance from Prior Year		18.2%	10.6%	-7.4%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
 WPCP CAPITAL RESERVE FUND

Fund 851 WPCP CAPITAL RESERVE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	24,794	299,026	447,915	0	47,544	0.0	10.6	
44110 Change in FMV of Investments	0	207,330	313,339	0	63,396	0.0	20.2	
Total Use of Money & Property	24,794	506,356	761,254	0	110,940	0.0	14.6	50
44519 Reimbursement-Other	0	0	0	1,500,000	0	0.0	0.0	
Total Other Revenues	0	0	0	1,500,000	0	0.0	0.0	50
Total Revenues	24,794	506,356	761,254	1,500,000	110,940	7.4	14.6	50
Variance from Prior Year		1,942.3%	50.3%	97.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
SEWER DEBT SERVICE FUND

Fund 852 SEWER DEBT SERVICE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44102 Interest on Inv for Trust Fund	1,248	478	2,873	0	0	0.0	0.0	
Total Use of Money & Property	1,248	478	2,873	0	0	0.0	0.0	50
Total Revenues	1,248	478	2,873	0	0	0.0	0.0	50
Variance from Prior Year		-61.7%	501.0%	-100.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PARKING REVENUE FUND

Fund 853 PARKING REVENUE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42204 Parking Meters-Streets	465,254	474,850	435,570	450,000	195,750	43.5	44.9	
42207 Parking Meters-Lots	371,098	394,522	305,278	350,000	126,786	36.2	41.5	
42210 Parking Permits-Preferred	7,319	7,399	6,256	7,000	7,240	103.4	115.7	
42211 Parking Permits-Limited	30,100	26,894	21,466	25,000	8,233	32.9	38.4	
42212 EV Charging	0	0	16,039	16,000	5,039	31.5	31.4	
42213 Parking Space Lease	98,211	46,407	53,235	45,000	1,140	2.5	2.1	
42220 Parking Meter In Lieu	4,312	0	10,150	0	18,714	0.0	184.4	
Total Charges for Services	976,294	950,072	847,994	893,000	362,902	40.6	42.8	50
44101 Interest on Investments	3,232	19,266	9,378	0	444	0.0	4.7	
44110 Change in FMV of Investments	0	13,358	6,560	0	592	0.0	9.0	
Total Use of Money & Property	3,232	32,624	15,938	0	1,036	0.0	6.5	50
44519 Reimbursement-Other	5,000	5,000	5,000	5,000	5,000	100.0	100.0	
Total Other Revenues	5,000	5,000	5,000	5,000	5,000	100.0	100.0	50
Total Revenues	984,526	987,696	868,932	898,000	368,938	41.1	42.5	50
Variance from Prior Year		0.3%	-12.0%	3.3%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PARKING REVENUE RESERVE FUND

Fund 854 PARKING REVENUE RESERVE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	691	5,936	7,319	0	682	0.0	9.3	
44110 Change in FMV of Investments	0	4,116	5,120	0	909	0.0	17.8	
Total Use of Money & Property	691	10,052	12,439	0	1,591	0.0	12.8	50
Total Revenues	691	10,052	12,439	0	1,591	0.0	12.8	50
Variance from Prior Year		1,354.7%	23.7%	-100.0%				

**City of Chico
2025-26 Annual Budget
Fund Revenues
AIRPORT FUND**

Fund 856 AIRPORT	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41186 Airport Improvement Program	0	0	0	0	0	0.0	0.0	
41187 CARES Act	0	0	0	0	0	0.0	0.0	
41190 Dept of Transportation Revenue	0	40,000	0	1,000,000	0	0.0	0.0	
41199 Other Federal Payments	57,162	(57,162)	116,162	0	0	0.0	0.0	
Total Intergovernmental	57,162	(17,162)	116,162	1,000,000	0	0.0	0.0	50
42250 Fuel Flowage Fees	28,946	34,158	36,377	30,000	16,692	55.6	45.9	
42251 Landing Fees	11,506	28,013	45,169	25,000	9,488	38.0	21.0	
Total Charges for Services	40,452	62,171	81,546	55,000	26,180	47.6	32.1	50
44101 Interest on Investments	1,007	901	(6,335)	0	(1,178)	0.0	18.6	
44110 Change in FMV of Investments	0	625	(4,432)	0	(1,571)	0.0	35.4	
44130 Rental & Lease Income	565,822	683,487	859,500	730,000	257,554	35.3	30.0	
44132 T-Hanger Rental & Lease Income	104,189	84,709	89,406	91,000	81,286	89.3	90.9	
44140 Concession Income	65,537	28,260	30,003	25,000	11,214	44.9	37.4	
Total Use of Money & Property	736,555	797,982	968,142	846,000	347,305	41.1	35.9	50
44505 Miscellaneous Revenues	0	0	0	0	0	0.0	0.0	
44519 Reimbursement-Other	7,283	9,589	9,204	5,000	7,328	146.6	79.6	
46010 Reimb of Damage to City Prop	0	0	0	0	0	0.0	0.0	
Total Other Revenues	7,283	9,589	9,204	5,000	7,328	146.6	79.6	50
Total Revenues	841,452	852,580	1,175,054	1,906,000	380,813	20.0	32.4	50
Variance from Prior Year		1.3%	37.8%	62.2%				

City of Chico
2025-26 Annual Budget
Fund Revenues
AIRPORT IMPROVEMENT GRANTS FUND

Fund 857 AIRPORT IMPROVEMENT GRANTS	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
41186 Airport Improvement Program	99,226	31,569	(2,264)	618,955	0	0.0	0.0	
41187 CARES Act	(9)	243	0	0	0	0.0	0.0	
41190 Dept of Transportation Revenue	0	0	0	0	0	0.0	0.0	
41199 Other Federal Payments	0	0	0	1,225,969	0	0.0	0.0	
Total Intergovernmental	99,217	31,812	(2,264)	1,844,924	0	0.0	0.0	50
Total Revenues	99,217	31,812	(2,264)	1,844,924	0	0.0	0.0	50
Variance from Prior Year		-67.9%	-107.1%	-81,589.6%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PRIVATE DEVELOPMENT FUND

Fund 862 PRIVATE DEVELOPMENT	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40507 Construction Permit	90,155	199	0	0	0	0.0	0.0	
40531 Encroachment Permit	23,600	0	0	0	0	0.0	0.0	
Total Licenses and Permits	113,755	199	0	0	0	0.0	0.0	50
42302 Sewer Application Fee	0	0	0	0	0	0.0	0.0	
42370 Industrial User Waste Test Fee	0	0	0	0	0	0.0	0.0	
42403 Environmental Review Study Fee	0	0	0	0	0	0.0	0.0	
42404 Planning Filing Fees	5,435	0	0	0	0	0.0	0.0	
42407 Engineering Fees	5,883	0	0	0	0	0.0	0.0	
42410 Plan Check Fees	32,973	0	0	0	0	0.0	0.0	
42411 Plan Maintenance Fee	1,791	0	0	0	0	0.0	0.0	
42423 Storm Drain Calc Fee	0	0	0	0	0	0.0	0.0	
42428 2% Deferred Development Fee	0	0	0	0	0	0.0	0.0	
42435 CASp (SB 1186) Revenue	0	0	0	0	0	0.0	0.0	
42439 Northwest Chico Specific Plan	1,003	0	0	0	0	0.0	0.0	
42440 Storm Water Plan Review Fees	0	0	0	0	0	0.0	0.0	
42441 Tree Replacement In-Lieu Fee	0	0	0	0	0	0.0	0.0	
42442 Fire Plan Check Fees	0	0	0	0	0	0.0	0.0	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
Total Charges for Services	47,085	0	0	0	0	0.0	0.0	50
44101 Interest on Investments	205	0	0	0	0	0.0	0.0	
Total Use of Money & Property	205	0	0	0	0	0.0	0.0	50
44505 Miscellaneous Revenues	179	0	0	0	0	0.0	0.0	
Total Other Revenues	179	0	0	0	0	0.0	0.0	50
Total Revenues	161,224	199	0	0	0	0.0	0.0	50
Variance from Prior Year		-99.9%	-100.0%	Undefined				

City of Chico
2025-26 Annual Budget
Fund Revenues
SUBDIVISIONS FUND

Fund 863 SUBDIVISIONS	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42204 Parking Meters-Streets	0	0	0	0	0	0.0	0.0	
42406 Planning - RT	0	0	0	0	0	0.0	0.0	
42409 Real Time Billing	1,198,823	733,535	1,170,248	840,485	0	0.0	0.0	
42410 Plan Check Fees	3,369	0	0	0	0	0.0	0.0	
42440 Storm Water Plan Review Fees	0	418	0	0	0	0.0	0.0	
42479 Real Time Billings - Priv Dev	(118)	(889)	0	0	0	0.0	0.0	
Total Charges for Services	1,202,074	733,064	1,170,248	840,485	0	0.0	0.0	50
44101 Interest on Investments	448	3,367	1,317	0	145	0.0	11.0	
44110 Change in FMV of Investments	0	2,335	921	0	193	0.0	21.0	
Total Use of Money & Property	448	5,702	2,238	0	338	0.0	15.1	50
Total Revenues	1,202,522	738,766	1,172,486	840,485	338	0.0	0.0	50
Variance from Prior Year		-38.6%	58.7%	-28.3%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PRIVATE DEVELOPMENT-BUILDING FUND

Fund 871 PRIVATE DEVELOPMENT-	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40507 Construction Permit	1,509,172	1,611,904	1,465,688	1,500,000	959,674	64.0	65.5	
40531 Encroachment Permit	16,939	38,488	15,665	17,000	8,031	47.2	51.3	
Total Licenses and Permits	1,526,111	1,650,392	1,481,353	1,517,000	967,705	63.8	65.3	50
42410 Plan Check Fees	469,994	609,222	508,721	500,000	220,377	44.1	43.3	
42411 Plan Maintenance Fee	54,771	56,992	41,582	50,000	23,886	47.8	57.4	
42434 Building Fees	0	0	0	0	1,168	0.0	0.0	
42439 Northwest Chico Specific Plan	21,717	29,933	0	20,000	0	0.0	0.0	
42442 Fire Plan Check Fees	0	0	465	0	0	0.0	0.0	
42604 Sale of Docs/Publications	304	14	98	100	210	210.0	214.3	
Total Charges for Services	546,786	696,161	550,866	570,100	245,641	43.1	44.6	50
44101 Interest on Investments	7,224	62,179	59,348	0	5,215	0.0	8.8	
44110 Change in FMV of Investments	0	43,112	41,517	0	6,954	0.0	16.7	
Total Use of Money & Property	7,224	105,291	100,865	0	12,169	0.0	12.1	50
44505 Miscellaneous Revenues	0	0	0	0	2,538	0.0	0.0	
Total Revenues	2,080,121	2,451,844	2,133,084	2,087,100	1,228,053	58.8	57.6	50
Variance from Prior Year		17.9%	-13.0%	-2.2%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PRIVATE DEVELOPMENT-PLANNING FUND

Fund 872 PRIVATE DEVELOPMENT-	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40507 Construction Permit	402,446	429,841	390,850	400,000	255,913	64.0	65.5	
Total Licenses and Permits	402,446	429,841	390,850	400,000	255,913	64.0	65.5	50
42401 Planning Application Deposits	461	0	0	0	0	0.0	0.0	
42404 Planning Filing Fees	260,102	246,063	185,531	245,000	111,708	45.6	60.2	
42410 Plan Check Fees	134,284	174,064	166,522	135,000	62,965	46.6	37.8	
42439 Northwest Chico Specific Plan	0	0	0	0	12,711	0.0	0.0	
42604 Sale of Docs/Publications	0	0	0	0	0	0.0	0.0	
Total Charges for Services	394,847	420,127	352,053	380,000	187,384	49.3	53.2	50
44101 Interest on Investments	2,322	19,352	19,827	0	1,847	0.0	9.3	
44110 Change in FMV of Investments	0	13,418	13,870	0	2,462	0.0	17.8	
Total Use of Money & Property	2,322	32,770	33,697	0	4,309	0.0	12.8	50
44505 Miscellaneous Revenues	3,875	4,305	19,424	0	4,416	0.0	22.7	
Total Other Revenues	3,875	4,305	19,424	0	4,416	0.0	22.7	50
Total Revenues	803,490	887,043	796,024	780,000	452,022	58.0	56.8	50
Variance from Prior Year		10.4%	-10.3%	-2.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PRIVATE DEVELOPMENT-ENGINEER FUND

Fund 873 PRIVATE DEVELOPMENT-	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40531 Encroachment Permit	321,849	731,269	297,630	320,000	152,585	47.7	51.3	
Total Licenses and Permits	321,849	731,269	297,630	320,000	152,585	47.7	51.3	50
42302 Sewer Application Fee	0	0	0	0	0	0.0	0.0	
42404 Planning Filing Fees	30,600	28,949	24,318	25,000	13,142	52.6	54.0	
42407 Engineering Fees	211,930	284,300	140,125	250,000	57,179	22.9	40.8	
42410 Plan Check Fees	33,571	43,516	36,337	30,000	21,527	71.8	59.2	
42428 2% Deferred Development Fee	7,179	7,721	13,037	7,000	8,226	117.5	63.1	
42440 Storm Water Plan Review Fees	62,534	111,772	91,773	75,000	44,224	59.0	48.2	
42442 Fire Plan Check Fees	0	0	930	0	0	0.0	0.0	
Total Charges for Services	345,814	476,258	306,520	387,000	144,298	37.3	47.1	50
44101 Interest on Investments	1,978	21,630	29,261	0	2,303	0.0	7.9	
44110 Change in FMV of Investments	0	14,997	20,469	0	3,071	0.0	15.0	
Total Use of Money & Property	1,978	36,627	49,730	0	5,374	0.0	10.8	50
Total Revenues	669,641	1,244,154	653,880	707,000	302,257	42.8	46.2	50
Variance from Prior Year		85.8%	-47.4%	8.1%				

City of Chico
2025-26 Annual Budget
Fund Revenues
PRIVATE DEVELOPMENT-FIRE FUND

Fund 874 PRIVATE DEVELOPMENT-FIRE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
40507 Construction Permit	100,611	107,460	97,713	100,000	63,978	64.0	65.5	
40518 Fire System Compliance Fee	2,750	2,879	3,131	2,000	1,681	84.0	53.7	
Total Licenses and Permits	103,361	110,339	100,844	102,000	65,659	64.4	65.1	50
42404 Planning Filing Fees	15,300	14,474	12,159	14,000	6,571	46.9	54.0	
42410 Plan Check Fees	33,571	43,516	36,337	30,000	15,741	52.5	43.3	
42440 Storm Water Plan Review Fees	0	0	0	0	0	0.0	0.0	
42442 Fire Plan Check Fees	113,888	142,220	110,372	100,000	62,747	62.7	56.9	
Total Charges for Services	162,759	200,210	158,868	144,000	85,059	59.1	53.5	50
44101 Interest on Investments	1,677	16,034	19,232	0	1,848	0.0	9.6	
44110 Change in FMV of Investments	0	11,117	13,454	0	2,464	0.0	18.3	
Total Use of Money & Property	1,677	27,151	32,686	0	4,312	0.0	13.2	50
Total Revenues	267,797	337,700	292,398	246,000	155,030	63.0	53.0	50
Variance from Prior Year		26.1%	-13.4%	-15.9%				

City of Chico
 2025-26 Annual Budget
 Fund Revenues
CANNABIS PERMIT PROGRAM FUND

Fund 875 CANNABIS PERMIT PROGRAM	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42443 Cannabis Application Fees	0	100,800	126,000	126,000	31,154	24.7	24.7	
42444 Cannabis Planning Fees	0	0	0	0	0	0.0	0.0	
Total Charges for Services	0	100,800	126,000	126,000	31,154	24.7	24.7	50
44101 Interest on Investments	419	4,169	7,150	0	798	0.0	11.2	
44110 Change in FMV of Investments	0	2,891	5,002	0	1,064	0.0	21.3	
Total Use of Money & Property	419	7,060	12,152	0	1,862	0.0	15.3	50
Total Revenues	419	107,860	138,152	126,000	33,016	26.2	23.9	50
Variance from Prior Year		25,642.2%	28.1%	-8.8%				

City of Chico
2025-26 Annual Budget
Fund Revenues
CITY RECREATION FUND

Fund 876 CITY RECREATION	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26		%	%	%
	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
44101 Interest on Investments	(24)	(73)	1,732	0	45	0.0	2.6	
44110 Change in FMV of Investments	0	(51)	1,212	0	60	0.0	5.0	
44141 Rink Sponsorships	71,696	44,000	36,500	80,000	0	0.0	0.0	
44142 Rink Admissions	165,679	295,660	198,172	160,000	0	0.0	0.0	
Total Use of Money & Property	237,351	339,536	237,616	240,000	105	0.0	0.0	50
Total Revenues	237,351	339,536	237,616	240,000	105	0.0	0.0	50
Variance from Prior Year		43.1%	-30.0%	1.0%				

City of Chico
2025-26 Annual Budget
Fund Revenues
FIBER UTILITY FUND

Fund 877 FIBER UTILITY	FY 2022-23	FY 2023-24	FY 2024-25	----- FY 2025-26 -----		%	%	%
Actual	Actual	Actual	Actual	Modified Adopted	YTD Actuals 12/31/2025	of Budget	Prior Yr Actual	Fiscal Year
Revenues								
42520 Fiber Utility Service Fees	0	0	0	203,265	0	0.0	0.0	
Total Charges for Services	0	0	0	203,265	0	0.0	0.0	50
Total Revenues	0	0	0	203,265	0	0.0	0.0	50
Variance from Prior Year		Undefined	Undefined	Undefined				

CITY OF CHICO
CASH FLOW PROJECTION
FY2025-26

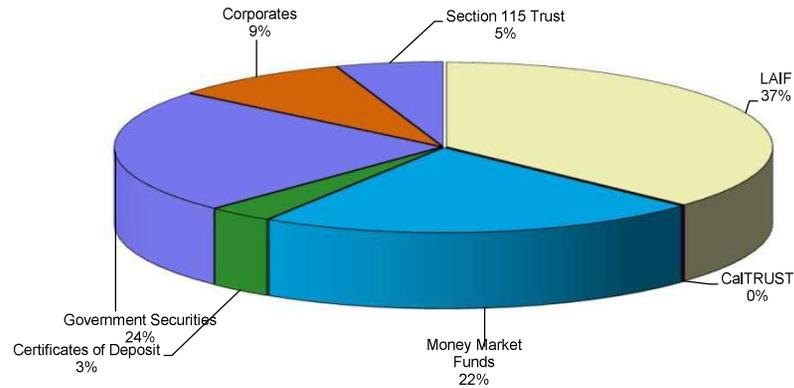
	Jul - Sept			October			November			December			January	February	March	April	May	June
Operating Cash Flow	<i>Projected</i>	<i>Actuals</i>	<i>Dif.</i>	<i>Projected</i>	<i>Actuals</i>	<i>Dif.</i>	<i>Projected</i>	<i>Actuals</i>	<i>Dif.</i>	<i>Projected</i>	<i>Actuals</i>	<i>Dif.</i>						
Cash Receipts																		
Beginning Balance	231,235,118	231,235,118		197,156,986	197,156,986		190,531,913	190,531,913		185,619,159	185,619,159		200,326,511	195,633,759	198,527,669	191,042,312	192,693,942	199,193,859
Sales Tax	7,082,302	7,144,222	0.9%	1,828,000	2,535,699	38.7%	1,796,015	2,001,470	11.4%	1,953,900	2,327,838	19.1%	1,953,900	2,892,393	1,756,200	1,756,200	2,935,691	1,877,200
Sales Tax - Local 1%	6,939,201	6,409,226	-7.6%	1,708,100	2,346,319	37.4%	2,494,193	1,838,435	-26.3%	1,799,700	2,134,552	18.6%	1,799,700	2,703,955	1,586,000	1,586,000	2,673,894	1,687,700
Property Tax	827,517	867,731	4.9%	1,003,648	1,008,344	0.5%	-	-	0.0%	10,098,757	10,064,104	-0.3%	-	156,045	-	-	9,225,601	164,520
Residual Property Tax Increment	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	3,137,647	-	-	-	-	2,834,738
ROPS Payment	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	3,164,721	-	-	-	-	4,999,129
Utility Users Tax	3,532,817	3,240,977	-8.3%	1,025,170	1,199,405	17.0%	205,237	922,328	349.4%	791,096	715,892	-9.5%	987,413	963,989	952,115	827,085	663,788	884,549
Transient Occupancy Tax	1,139,720	1,107,556	-2.8%	412,309	442,143	7.2%	253,492	315,278	24.4%	176,835	317,679	79.6%	475,353	261,534	287,427	96,059	396,935	393,048
Franchise Fees (Cable, Electric, Gas & Waste)	819,546	849,608	3.7%	637,477	693,927	8.9%	197,404	215,250	9.0%	-	-	0.0%	635,170	197,756	-	1,845,080	200,712	-
Community Benefit Agreement	250,000	317,809	27.1%	-	-	0.0%	-	-	0.0%	131,028	286,416	118.6%	-	298,566	-	-	292,017	35,464
Other Taxes	148,178	175,029	18.1%	46,388	46,574	0.4%	47,924	42,011	-12.3%	44,263	19,032	-57.0%	48,099	45,382	53,500	43,868	18,809	150,507
Licenses & Permits	775,173	745,784	-3.8%	173,687	292,706	66.6%	51,353	235,906	359.4%	128,693	201,180	56.3%	165,779	131,473	177,764	191,592	218,320	208,734
Gas Tax	1,404,196	1,590,436	13.3%	547,052	583,174	6.6%	540,575	554,688	2.6%	500,076	500,124	0.0%	543,220	508,227	215,179	238,293	144,947	547,560
TDA, STA	546,089	546,089	0.0%	-	-	0.0%	923,804	1,032,807	11.8%	816,478	-	-100.0%	-	905,981	-	-	960,264	-
Intergov't Revenue	9,124,870	2,230,637	-75.6%	4,896,111	1,590,440	-67.5%	6,633,331	480,409	-92.8%	577,809	2,535,322	338.8%	-	2,850,439	434,079	10,444,720	2,821,457	1,303,628
CDBG Annual Allotment	348,914	374,416	7.3%	-	121,525	100.0%	98,105	-	-100.0%	-	-	0.0%	-	77,460	220,071	-	164,516	-
Home Program Annual Allotment	269,346	51,443	-80.9%	-	6,368	100.0%	6,583	-	-100.0%	-	-	0.0%	-	137,544	-	-	-	-
Emergency Response - Mutual Aid	26,356	47,617	80.7%	55,967	38,915	-30.5%	151,848	204,768	34.9%	-	14,750	100.0%	52,782	120,815	-	31,235	-	45,153
Settlement - Fire Victims Trust	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	-	-	-	-
Sewer Service Fees	4,617,818	4,563,401	-1.2%	1,351,148	1,361,766	0.8%	1,392,581	1,295,532	-7.0%	2,012,757	1,848,312	-8.2%	773,653	1,304,546	1,335,975	1,482,147	1,435,467	1,440,968
Charges for Services	416,331	783,883	88.3%	113,599	155,660	37.0%	183,023	120,269	-34.3%	92,600	122,698	32.5%	116,067	198,348	234,013	265,554	212,761	262,281
Development Fees	6,671,985	3,063,492	-54.1%	366,265	76,678	-79.1%	75,378	55,888	-25.9%	69,057	347,181	402.7%	108,028	80,483	689,362	101,802	611,875	445,969
Parking Meters	93,328	153,681	64.7%	-	69,310	100.0%	-	72,076	100.0%	-	54,529	100.0%	22,932	6,585	-	4,673	37,784	70,375
Parking Fines	98,848	79,179	-19.9%	15,079	44,943	198.1%	26,657	36,142	36.2%	20,055	27,321	36.2%	21,207	25,276	17,688	28,719	21,588	27,183
Fines & Forfeitures	33,815	36,555	8.1%	12,112	7,873	-35.0%	23,689	25,439	7.4%	3,589	5,575	55.3%	21,897	13,481	8,963	11,068	4,197	31,700
Investment Interest Earnings	1,099,864	1,298,860	18.1%	967,442	918,118	-5.1%	152,534	238,517	56.4%	213,208	334,931	57.1%	821,248	152,432	196,798	919,200	180,439	255,492
Other Receipts	3,647,920	4,148,054	13.7%	593,545	316,648	-46.7%	1,332,921	62,631	-95.3%	706,666	3,969,379	461.7%	2,666,945	854,606	759,840	975,075	2,283,200	1,584,169
Total Cash Receipts	49,914,135	39,825,685	-20.2%	15,755,099	13,856,535	-12.1%	16,586,649	9,749,844	-41.2%	20,136,567	25,826,815	28.3%	17,515,760	14,887,316	8,924,973	21,808,634	22,137,997	20,083,993
Cash Disbursements																		
Payroll Expenses	18,291,495	17,660,349	-3.5%	4,555,242	5,463,323	19.9%	5,330,496	5,056,615	-5.1%	4,969,686	3,885,466	-21.8%	7,258,086	5,323,714	5,047,472	5,404,816	5,002,666	5,022,952
Debt Service	3,094,721	3,072,480	-0.7%	-	-	0.0%	2,237,375	2,236,539	0.0%	-	-	0.0%	-	-	3,094,721	-	223,250	1,195,793
CalPERS UAL Payment	14,062,199	14,062,199	0.0%	-	-	0.0%	-	-	0.0%	-	-	0.0%	-	-	-	-	-	-
Other Disbursements	43,054,563	39,108,789	-9.2%	11,906,687	15,018,285	26.1%	13,405,852	7,369,444	-45.0%	10,157,359	7,233,997	-28.8%	14,950,426	6,669,691	8,268,138	14,752,188	10,412,163	12,934,106
Total Cash Disbursements	78,502,978	73,903,817	-5.9%	16,461,930	20,481,608	24.4%	20,973,723	14,662,598	-30.1%	15,127,045	11,119,463	-26.5%	22,208,512	11,993,406	16,410,331	20,157,004	15,638,080	19,152,851
Total Cash Flow	(28,588,843)	(34,078,132)		(706,830)	(6,625,073)		(4,387,074)	(4,912,754)		5,009,522	14,707,352		(4,692,752)	2,893,910	(7,485,357)	1,651,630	6,499,917	931,141
Total Cash Balance End of Month	202,646,275	197,156,986		196,450,156	190,531,913		186,144,839	185,619,159		190,628,681	200,326,511		195,633,759	198,527,669	191,042,312	192,693,942	199,193,859	200,125,000
Restricted Bond Proceeds Included	71,727	71,727		70,803	70,803	70,803	70,803	70,803	70,803									
"Spendable" Cash Balance	202,574,548	197,085,259	-2.7%	196,379,353	190,461,110	-3.0%	186,074,036	185,548,356	-0.3%	190,557,878	200,255,708	5.1%	195,562,956	198,456,866	190,971,509	192,623,139	199,123,056	200,054,197

**City of Chico
Investment Portfolio Report
December 31, 2025**

<u>Summary of Investments</u>	<u>Cost Basis*</u>	<u>Fair Value**</u>	<u>Interest Received</u>	<u>Gain/(Loss) on Investment</u>
Local Agency Investment Fund (LAIF)	63,267,919.05	63,267,919.05	0.00	0.00
CalTRUST	56,802.84	55,131.22	194.74	0.00
Money Market Mutual Fund	37,461,385.01	37,461,385.01	118,689.69	0.00
Certificates of Deposit	5,500,000.00	5,467,298.64	2,521.57	0.00
Government Securities	41,055,000.00	40,593,723.86	44,337.50	0.00
Corporates	15,000,000.00	14,984,773.91	76,500.00	0.00
CA Public Entity Stabilization Trust (Section 115 Trust)	8,674,061.37	9,038,879.16	85,046.06	0.00
Total Pooled Investments	171,015,168.27	170,869,110.85	327,289.56	0.00
Investments Held In Trust	2,833,421.01	2,833,421.01	7,641.46	0.00
Total Investments	173,848,589.28	173,702,531.86	334,931.02	0.00

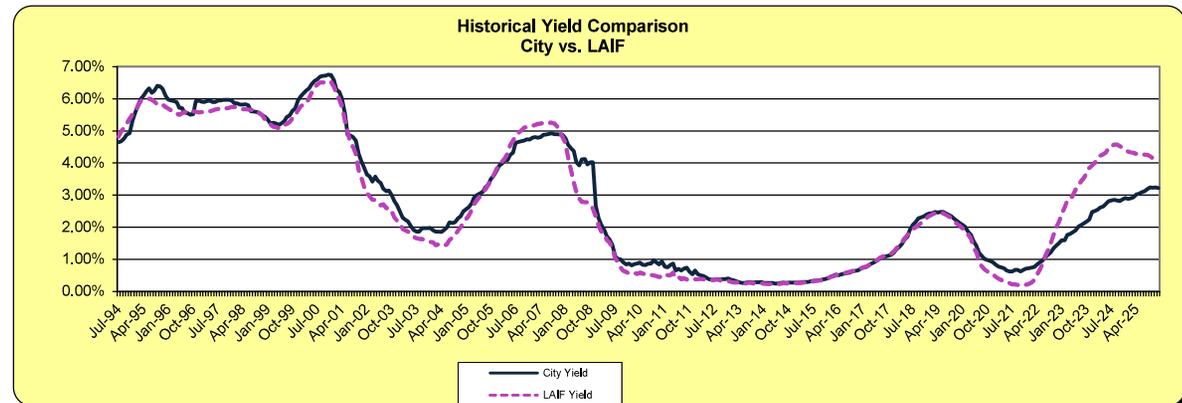
Distribution of Pooled Investments

	<u>Fair Value</u>	<u>% Split</u>
LAIF	63,267,919.05	37.0%
CalTRUST	55,131.22	0.0%
Money Market Funds	37,461,385.01	21.9%
Certificates of Deposit	5,467,298.64	3.2%
Government Securities	40,593,723.86	23.8%
Corporates	14,984,773.91	8.8%
Section 115 Trust	9,038,879.16	5.3%
Total Pooled Investments	170,869,110.85	



Weighted Annual Yield

Current Month	3.22%
Prior Month	3.24%
Average Days to Maturity	162



* Cost Basis: The value paid on the purchase date of the asset.
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City of Chico
Investment Portfolio Report
December 31, 2025

Type of Investment / Financial Institution	Yield to Maturity	Cost Basis*	Fair Value**	Interest Received	Gain/(Loss) On Investment	Maturity Date
<i>City Investment Portfolio - Pooled Investments</i>						
<i>State of California Local Agency Investment Fund (LAIF)</i>						
City of Chico	4.025%	55,848,224.21	55,848,224.21			N/A
Chico Urban Area JPFA	4.025%	7,419,694.84	7,419,694.84			N/A
Total Local Agency Investment Fund		63,267,919.05	63,267,919.05	0.00	0.00	
<i>CalTRUST</i>						
CalTRUST Medium Term Fund	3.910%	56,802.84	55,131.22	194.74		N/A
Total CalTRUST		56,802.84	55,131.22	194.74	0.00	
<i>Money Market Mutual Fund</i>						
Wells Fargo Bank, N.A. - AGI Gov I	3.680%	5,563,039.81	5,563,039.81	32,267.37		N/A
Wells Fargo Bank, N.A. - BlackRock Liq TrTr In	3.700%	31,898,345.20	31,898,345.20	86,422.32		N/A
Total Money Market Fund		37,461,385.01	37,461,385.01	118,689.69	0.00	
<i>Certificates of Deposit</i>						
JP Morgan Chase Bank NA	0.500%	<u>CD matured 12/15/25</u>		626.71		12/15/2025
Chambers Bank	0.450%	250,000.00	249,365.48			1/27/2026
Bank OZK	0.550%	250,000.00	249,029.38	113.01		2/13/2026
1st Security Bank of Washington	0.500%	250,000.00	248,741.73	102.74		2/25/2026
Bankunited NA	0.800%	250,000.00	248,357.98	164.38		3/19/2026
CFG Community Bank	0.700%	250,000.00	248,103.88			3/30/2026
Toyota Financial SGS Bk	0.900%	250,000.00	247,795.15			4/22/2026
Bank of Princeton	0.600%	250,000.00	245,698.53	123.29		7/28/2026
Meridian Bank	0.700%	250,000.00	245,840.55	143.84		7/28/2026
Exchange Bank	0.600%	250,000.00	245,543.80	123.29		8/6/2026
Merrick Bank	0.650%	250,000.00	245,149.35	271.57		8/31/2026
Synchrony Bank	0.950%	250,000.00	245,536.08			9/10/2026
State Bank of India	1.150%	250,000.00	245,066.38			10/29/2026
Barclays Bank/Delaware	2.650%	250,000.00	246,954.20			4/13/2027
Morgan Stanley Pvt Bank	2.750%	250,000.00	247,217.23			4/20/2027
Capital One NA	3.050%	250,000.00	248,115.38			5/4/2027
First Foundation Bank	4.600%	250,000.00	253,437.23			7/19/2027
Discover Bank	3.500%	250,000.00	249,330.18			7/29/2027
City National Bank	5.000%	250,000.00	256,218.85			3/31/2028
Citibank NA	4.150%	250,000.00	250,030.03	852.74		7/28/2028
Mogran Stanley Bank NA	4.050%	250,000.00	251,880.90			7/30/2029
US Bank NA	4.450%	250,000.00	250,093.80			7/29/2030
BNY Mellon NA	3.850%	250,000.00	249,792.55			7/30/2030
Total Certificates of Deposit		5,500,000.00	5,467,298.64	2,521.57	0.00	

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City of Chico
Investment Portfolio Report
December 31, 2025

Government Securities

Freddie Mac	0.409%		<u>security matured 12/1/25</u>	3,875.00	12/1/2025
Freddie Mac	0.681%		<u>security matured 12/17/25</u>	3,125.00	12/17/2025
Federal Home Loan Bank	0.729%	2,305,000.00	2,300,083.04		1/28/2026
International Bank Recon & Development	0.781%	1,000,000.00	996,641.83		2/10/2026
International Bank Recon & Development	0.725%	2,000,000.00	1,990,814.98		2/24/2026
Federal Home Loan Bank	0.820%	2,000,000.00	1,988,580.16	8,200.00	3/16/2026
Federal Home Loan Bank	0.850%	2,000,000.00	1,986,476.66	8,500.00	3/30/2026
California State Taxable Various Purpose GO	3.100%	1,000,000.00	997,388.00		4/1/2026
Federal Home Loan Bank	0.875%	1,000,000.00	989,647.52		5/18/2026
Federal Home Loan Bank	0.985%	1,000,000.00	989,383.89		5/19/2026
Freddie Mac	0.813%	2,000,000.00	1,972,744.16	7,500.00	6/23/2026
Inter-American Devel Bank	0.750%	2,000,000.00	1,980,913.30		7/23/2026
Federal Farm Credit Bank	0.830%	2,000,000.00	1,965,066.96		8/10/2026
Inter-American Devel Bank	0.750%	2,000,000.00	1,961,904.44		8/19/2026
Federal Home Loan Bank	1.080%	2,000,000.00	1,964,677.24		9/15/2026
Federal Home Loan Bank	1.500%	1,000,000.00	984,594.03		9/29/2026
California State Taxable Bid Group A	0.978%	500,000.00	495,469.15		10/1/2026
Federal Farm Credit Bank	1.031%	1,000,000.00	981,077.57		10/7/2026
Federal Home Loan Bank	1.065%	1,750,000.00	1,713,511.52		10/28/2026
Federal Home Loan Bank	1.270%	2,000,000.00	1,959,384.80		11/24/2026
California St Dept of Wtr Resources	1.425%	2,500,000.00	2,442,506.50	13,137.50	12/1/2026
Federal Home Loan Bank	4.350%	1,000,000.00	1,011,495.70		3/12/2027
Univ of California Revenues	4.357%	1,000,000.00	968,509.70		5/15/2027
California St Univ Revenue	4.478%	1,000,000.00	1,000,145.10		11/1/2027
Federal Farm Credit Bank	4.172%	1,000,000.00	1,016,336.61		10/2/2028
California St Univ Revenue	4.450%	2,000,000.00	1,884,007.20		11/1/2028
California St Taxable	4.250%	2,000,000.00	2,079,525.40		3/1/2029
Univ of California Revenues	4.250%	2,000,000.00	1,972,838.40		7/1/2029
Total Government Securities		41,055,000.00	40,593,723.86	44,337.50	0.00

Corporates

Merck & Co Inc	0.800%	1,000,000.00	995,563.00		2/24/2026
JP Morgan Chase & Co.	1.008%	2,000,000.00	1,997,690.28		4/1/2026
Wells Fargo and Company	1.176%	2,000,000.00	1,994,510.74		4/22/2026
Amazon.com Inc	1.000%	1,000,000.00	990,462.55		5/12/2026
John Deere Capital Corp	0.854%	2,000,000.00	1,990,062.54	26,500.00	6/10/2026
Goldman Sachs Group Inc	1.500%	1,000,000.00	984,541.12		8/30/2026
JP Morgan Chase & Co.	4.550%	1,000,000.00	1,000,564.22		7/29/2027
Wells Fargo & Company	6.250%	1,000,000.00	1,004,564.96		10/21/2027
Wells Fargo & Company	5.000%	2,000,000.00	2,005,886.96	50,000.00	12/2/2029
Wells Fargo Bank NA	4.450%	2,000,000.00	2,020,927.54		7/31/2030
Total Corporates		15,000,000.00	14,984,773.91	76,500.00	0.00

Section 115 Trust

City of Chico CA Public Entity Pension Stabiliza	3.700%	8,674,061.37	9,038,879.16	85,046.06	N/A
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City of Chico
Investment Portfolio Report
December 31, 2025

Total Section 115 Trust	8,674,061.37	9,038,879.16	85,046.06	0.00
Total City Pooled Investments	171,015,168.27	170,869,110.85	327,289.56	0.00

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** Fair Value: The value at which a financial instrument could be exchanged in a current transaction.

City of Chico
Investment Portfolio Report
December 31, 2025

Type of Investment / Financial Institution	Yield to Maturity	Cost Basis*	Fair Value**	Interest Earned	Gain/(Loss) On Investment	Maturity Date
<i>City Investment Portfolio - Investments held in Trust</i>						
2017 Tax Allocation Refunding Bonds						
First American Government Oblig Fund	3.430%	2,563,415.81	2,563,415.81	7,638.95		N/A
2020 Sewer Refunding Bonds						
First American Government Oblig Fund	3.430%	5.20	5.20	2.51		N/A
General Liability Insurance Reserve						
Umpqua Bank	N/A	100,000.00	100,000.00			N/A
Workers Comp Insurance Reserve						
	N/A	170,000.00	170,000.00			N/A
Total Investments Held In Trust		2,833,421.01	2,833,421.01	7,641.46	0.00	
TOTAL INVESTMENTS		173,848,589.28	173,702,531.86	334,931.02	0.00	

* Cost Basis: The value paid on the purchase date of the asset.

** Fair Value: The value at which a financial instrument could be exchanged in a current transaction.