# FINANCE COMMITTEE AGENDA – Regular Meeting

A Committee of the Chico City Council: Councilmember Hawley, Vice Mayor Bennett, and Chair van Overbeek

**Meeting of Wednesday, January 21, 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. **REVIEW OF ANNUAL AUDITED FINANCIAL REPORTS**

The certified public accounting firm of CliftonLarsonAllen LLP (CLA) was engaged by the City Council to perform an audit of the financial statements and perform compliance testing of the City of Chico, Chico Passenger Facility Charges and Chico Urban Area Joint Powers Financing Authority for the fiscal year ended June 30, 2025. CLA issued unmodified (clean) audit opinions on all financial statements. CLA management will present the results of the audit to Finance Committee. Upon Finance Committee recommendation, these reports will be forwarded to City Council for acknowledgement and receipt.

**Recommendation:** *The Administrative Services Director recommends the Finance Committee review and forward to City Council the 2025 Audited Financial Reports for final approval.*

B. **MONTHLY FINANCIAL REPORT**

The Administrative Services Director will present the Monthly Financial Reports and Budget Monitoring Reports through September 30, 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 February 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: 1/15/26 prior to 5:00 p.m. at 421 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.

**Finance Committee Agenda Report** **Meeting Date: 1/21/26**

TO: Finance Committee

FROM: Heather Childs, Accounting Manager

RE: Review of June 30, 2025 Audited Financial Reports

**REPORT IN BRIEF:**

The certified public accounting firm of CliftonLarsonAllen LLP (CLA) was engaged by the City Council to perform an audit of the financial statements and perform compliance testing of the City of Chico, Chico Passenger Facility Charges and Chico Urban Area Joint Powers Financing Authority for the fiscal year ended June 30, 2025. CLA issued unmodified (clean) audit opinions on all financial statements. CLA management will present the results of the audit to Finance Committee. Upon Finance Committee recommendation, these reports will be forwarded to City Council for acknowledgement and receipt.

**RECOMMENDATION:**

The Administrative Services Director recommends the Finance Committee review and forward to Council the following reports for final approval:

- City of Chico Annual Comprehensive Financial Report (ACFR) – (Attachment A)
- Single Audit Report – (Attachment B)
- City of Chico Passenger Facility Charges Report– (Attachment C)
- Chico Urban Area Joint Powers Financing Authority Report– (Attachment D)
- Appropriations Limit Report– (Attachment E)

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

**BACKGROUND:**

Pursuant to the provisions of Sections 908 and 1109 of the City's Charter, an independent auditor, hired by the City Council to perform an annual audit of the books, financial records and related documents of the City in accordance with generally accepted auditing standards, shall submit to the City Council a report on the audit for the preceding fiscal year on or before the first regular meeting in February, unless an extension is granted by the Council. Staff is pleased to report that no extension is required this year.

**DISCUSSION:**

In addition to the unmodified (clean) audit opinions noted above, Staff is happy to state that CLA had no management findings, material weaknesses or significant deficiencies to report during the audit of the ACFR.

ATTACHMENT A

# 2025
# Annual Comprehensive Financial Report

## Fiscal Year Ended June 30, 2025
City of Chico
California

# CITY OF CHICO

## Chico, California

# Annual Comprehensive Financial Report

**Year Ended June 30, 2025**

**Prepared by:**

**Administrative Services Department - Finance Division**

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ADMINISTRATIVE
SERVICES DEPARTMENT

411 Main Street – 1st Floor
P.O. Box 3420
Chico, CA 95927

(530) 879-7300
Fax (530) 895-4656
http://www.ci.chico.ca.us

December 30, 2025

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Chico:

The City of Chico (City) submits to you its Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2025. The Administrative Services Department publishes the ACFR to provide information about the City to its citizens, the investment community, the general public, and others who may have an interest in the financial well-being of the City. The data presented is designed to help readers assess our financial condition and understand the services we provide to the citizens of the City of Chico. This letter of transmittal is designed to be read with and complement the Management's Discussion and Analysis (MD&A). The MD&A can be found immediately following the report of the independent auditor.

Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City of Chico. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and fairly represent the financial position and changes in financial position of the City. Disclosures necessary to enable the reader to gain an understanding of the City's financial affairs have been included.

The City has a comprehensive internal control framework that is designed to protect the City's assets from loss, theft, or misuse and compile sufficient reliable information for the preparation of the City's financial statements. Because the cost of internal controls should not outweigh their benefits, the City's internal controls have been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements.

The Charter of the City of Chico requires an annual audit to be conducted by an independent auditor employed by the City Council. The audit report is to be prepared in accordance with auditing standards generally accepted in the United Stated of America (GAAP) and submitted to the City Council on or before the first regular City Council meeting in February. CliftonLarsonAllen LLP, a firm of licensed certified public accountants, has audited the attached financial statements. Based on the results of the audit, the City of Chico's financial statements for the fiscal year ended June 30, 2025, received an unmodified ("clean") opinion in the independent auditor's report (which is presented as the first component of the financial section of this report).

## Profile of Chico

The City of Chico was founded in 1860 by General John Bidwell, and incorporated on January 8, 1872, with a population of approximately 1,000 persons in an area of 6.6 square miles. The incorporated area of the City of Chico has grown to over 30 square miles, with a population of 113,847.

Chico is the largest city in Butte County, located in the Northern Sacramento Valley approximately 90 miles north of Sacramento, and serves as the commercial center for a three-county regional market area. Chico supports a diverse range of industries including agriculture, recreation, tourism, education, medical, and manufacturing. Chico is also the home of the second oldest

institution in the California State University system, enrolling approximately 15,000 students annually.

Residents and visitors alike can sample locally grown almonds, bicycle in Bidwell Park (one of the largest municipally owned parks in the United States), and take in the beauty of the California State University, Chico campus without having to stray too far from Chico's quaint and thriving downtown business district. A municipal airport and industrial park are situated in northern Chico.

The City is governed by a charter and operates under a Council-Manager form of government. The City Council consists of seven members representing seven separate geographical districts, elected to staggered four-year terms. An election held each November in even numbered years chooses either three or four council members. The Council selects a mayor and vice mayor from among its members to serve two-year terms. The mayor presides over the Council meetings, which are held on the first and third Tuesdays of each month. The City Council appoints a City Manager to implement its policies and directives, a City Clerk to maintain public records and manage the elections process, and a City Attorney to serve as its legal counsel.

The City provides a broad range of services including: police and fire protection; construction and maintenance of streets and infrastructure; community development, including planning and zoning, building and safety, and housing activities; park and recreational activities; municipal airport; sewer collection and treatment; and general administrative services.

The budget serves as the foundation for financial planning and control for the City of Chico. Budgetary control is maintained to ensure compliance with legal provisions of the annual appropriated budget as approved and modified by the City Council. The City Charter requires the City Manager to present a proposed budget to the City Council by early June of each year. Budgetary control is at the department category level.

## Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operated in fiscal year 2024-25.

## Chico's Economic Condition

### *Local Economy*

Chico's local economy demonstrated overall stability during fiscal year 2024–25, despite broader economic pressures at the state and national levels. While certain indicators reflect moderation in economic activity, the City continues to benefit from a diverse economic base and steady underlying revenue performance..

One indicator of the local economy is the rate of unemployment. The unemployment rate for Chico increased from 4.9% in June 2024 to 6.5% as of June 2025, reflecting broader labor market softening seen throughout much of California during the year.

Another indicator of the local economy is construction activity. During calendar year 2024, 146 residential and 22 commercial building permits were issued, compared to . 183 residential building and 15 commercial building permits in calendar year 2023.. While this reflects some moderation in development activity, housing construction remained active, with 1,301 housing units completed during 2025.

While certain economic indicators softened during the year, we anticipate the local economy will remain generally stable in the near term. Ongoing uncertainty related to inflation, labor costs, and

interest rates may continue to place pressure on municipal operating costs. The City will continue to focus on prudent financial planning, conservative revenue assumptions, and collaboration with the private sector to support sustainable economic development and long-term fiscal stability.
Key City revenue sources indicate stable progression for the City. The following revenues increased during the fiscal year ended June 30, 2025 as follows:

- Property Tax increased 3.4%.
- Utility Users Tax increased 12.2%
- Franchise Fees increased 3.9%
- Transient Occupancy Tax increased 13.3%

## Sales Tax

Sales tax revenue, which accounts for over 47% of all General Fund revenue, remained a key indicator of local economic activity. During the fiscal year, performance varied by industry sector, reflecting shifts in consumer behavior and broader economic conditions.

| INDUSTRY | PERCENTAGE CHANGE |
|---|---|
| AUTOS AND TRANSPORTATION | 1.7% |
| BUILDING AND CONSTRUCTION | -3.1% |
| BUSINESS AND INDUSTRY | -0.4% |
| FOOD AND DRUGS | -0.6% |
| GENERAL CONSUMER GOODS | -4.0% |
| RESTAURANTS AND HOTELS | 0.4% |

## Property Tax

Property tax revenue, which accounts for over 22% of all General Fund revenue, increased 3.4% from the prior year. Property tax revenue is composed of numerous property related tax categories. Current secured property taxes increased 6.6%. The local housing market is experiencing increased home sales and a slight increase of the median sale prices. Indications are that the current level of growth will continue into the next year. Residual property tax revenue came into place following the dissolution of the City's Redevelopment Agency. As the former Redevelopment Agency's obligations are liquidated, the City receives a larger share of this property tax source. This year, the growth in residual property tax increased 4.1%. Property tax revenue continues to provide a stable and predictable funding source for City operations.

***Relevant Financial Policies***
The City Council has adopted a number of fiscal policies (See Appendix C-8 through C-10 of the City's Annual Budget for the complete set of fiscal policies) designed to preserve the fiscal integrity of the City's resources, some of which are listed below.

- **Operating Reserve –** The City Manager shall endeavor to present a Proposed Budget for the ensuing fiscal year which provides a balance in the General Fund to serve as an operating reserve in the amount of seven and one-half percent of the General Fund operating expenditures, or which the City Manager expects will reach seven and one-half percent by the time the books are closed at the end of the current fiscal year. These funds are available for

allocation to cover unanticipated expenditures or major declines in revenue. This reserve is fully funded at June 30, 2025.

- **Emergency Reserve –** An Emergency Reserve has been established to help buffer the City from issues such as large fluctuations in revenues or catastrophic events. The desired level of this reserve is established at 20% of the General Fund operating expenditures. The reserve is fully funded at June 30, 2025.
- **Compensated Absence Reserve –** Compensated absences are defined as paid time off, such as vacation, sick leave and compensatory time off which becomes a City liability when the employee earns their right to the paid time off. This reserve is intended to accumulate funds to cover the City's liability with the intended target of reaching and maintaining a funding level of 50% of the City-wide liability. The balance in this reserve as of June 30, 2025 is $1,573,000.
- **Replacement Funds –** The City maintains a number of internal replacement funds including a Technology Replacement Fund to accumulate funds for the replacement of technological equipment, a Fleet Replacement Fund for the replacement of the City's vehicle fleet, a Facilities Maintenance Fund for the repair and maintenance of City-owned facilities, and an Infrastructure Replacement Fund dedicated to repairing the City's road infrastructure. Annual contributions are made from the funds owning such equipment or vehicles, based on the estimated cost to replace the item at the end of its useful life. Although the replacement funds are underfunded, the net fund balances of all replacement funds were $8,157,093 as of June 30, 2025.

## The Future and Long-term Financial Planning

The City contracts with CalPERS to provide retirement benefits to retirees. The Unfunded Accrued Liability (UAL) associated with the retirement plan exceeds $158,000,000 at June 30, 2025 and is reported on the attached financial statements. CalPERS has provided an estimated repayment schedule for over thirty years. City management has placed emphasis on planning for future repayments of the annual UAL. In fact, the annual UAL payment is paid in lump sum in July each year to reduce interest costs. These annual prepayments have resulted in over a $1,898,000 interest savings over the last five years. In addition to prepayments, the City has created a Pension Stabilization Trust to help pay for future retirement payments. As of June 30, 2025, the balance of the Pension Stabilization Trust Fund is $8,662,306.

Despite the challenges of pension costs, capital infrastructure and resident sheltering challenges; the City is poised to grow and excel. City management will continue to present Council with conservative budgets that provide consideration of City cash flows, and applicable fiscal controls that will ensure the City continues to improve financially.

## Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Chico for its Annual Financial Report for the fiscal year ended June 30, 2024. This was the twenty-first consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement

Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

This Financial Report is the result of the cooperative effort of many people. We wish to convey our appreciation to the members of the Finance team who contributed to and assisted with the successful completion of the audit. We would also like to express our appreciation to all the City departments, who provided assistance and support, and to the City Council for their support in planning and conducting the financial operations of the City in a responsible and progressive manner.

Respectfully submitted,

Mark Sorensen
City Manager

Barbara Martin
Administrative Services Director

# *DIRECTORY OF CITY OFFICIALS*

**Kasey Reynolds**, *Mayor*

**Dale Bennett**, *Vice-Mayor*

**Bryce Goldstein**, *Councilmember*

**Katie Hawley**, *Councilmember*

**Mike O'Brien**, *Councilmember*

**Tom van Overbeek**, *Councilmember*

**Addison Winslow**, *Councilmember*

**Mark Sorensen**
*City Manager*

**Debbie Presson**
*City Clerk*

**John Lam**
*City Attorney*

**Barbara Martin**
*Administrative Services Director*

**Billy Aldridge**
*Chief of Police*

**Brendan Vieg**
*Community Development Director*

**Steve Standridge**
*Fire Chief*

**Erik Gustafson**
*Public Works Director-Operations & Maintenance*

**Brendan Ottoboni**
*Public Works Director-Engineering*

Citizens of Chico
City Council
BOARDS & COMMISSIONS
Airport Commission
Architectural Review & Historic Preservation Board
Arts Commission
Bidwell Park & Playground Commission
Climate Action Commission
Planning Commission
COUNCIL COMMITTEES
Finance Committee
Internal Affairs Committee
City Attorney
City Manager
City Clerk
Administrative Services
Police
Community Development
Public Works - Engineering
Fire
Public Works - Operations & Maintenance

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Chico**
**California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

# FINANCIAL SECTION

CliftonLarsonAllen LLP
CLAconnect.com

# INDEPENDENT AUDITORS' REPORT

Honorable Mayor and City Council
City of Chico
Chico, California

## Report on the Audit of the Financial Statements

### *Opinions*

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

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

### *Basis for Opinions*

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

### *Emphasis of Matter*

*Adoption of New Accounting Standard*

As described in Note 1 to the financial statements, effective July 1, 2024, the City of Chico adopted new accounting guidance for compensated absences. The guidance requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but has not yet been paid. Our opinions are not modified with respect to this matter.

CLA (CliftonLarsonAllen LLP) is an independent network member of CLA Global. See CLAglobal.com/disclaimer.

***Responsibilities of Management for the Financial Statements***

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

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

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Chico's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Chico's ability to continue as a going concern for a reasonable period of time.

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

***Required Supplementary Information***

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

***Supplementary Information***

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

***Other Information***

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2025, on our consideration of the City of Chico's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Chico's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Chico's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Roseville, California
December 30, 2025

# CITY OF CHICO, CALIFORNIA
# MANAGEMENT'S DISCUSSION AND ANALYSIS
# JUNE 30, 2025

As management of the City of Chico (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of this report.

## FINANCIAL HIGHLIGHTS

- The City's total net position at June 30, 2025 was $755.9 million. Of this amount, $565.0 million is the net investment in capital assets.

- As of June 30, 2025, the City's governmental funds reported combined fund balances of $246.2 million an increase of $26.9 million in comparison with the prior year. Amounts available for spending include restricted, committed, assigned and unassigned fund balance. Nonspendable fund balances totaled $50 thousand. Restricted fund balances totaled $160.1 million and committed fund balances totaled $15.4 million. Assigned fund balances totaled $70.9 million while unassigned fund balance reported a deficit of $247 thousand.

- At June 30, 2025, the General Fund had a fund balance of $90.8 million, an increase of $116.9 thousand from June 30, 2024.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components; (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the basic financial statements. In addition to the basic financial statements, this report also includes required supplementary information and other supplementary information.

**Government-Wide Financial Statements** are designed to provide readers with a broad overview of City finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all City assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected revenues and unused vacation leave that has been earned).

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a portion of their costs through user fees and charges *(business-type activities)*. Governmental activities include general government, public safety, public works, parks and recreation, community development and community agencies. The City's business-type activities include the sewer, parking, private development and airport.

One component unit is included in our basic financial statements and consists of a legally separate entity for which the City is financially accountable or receives a financial benefit – the Chico Urban Area Joint Powers Financing Authority. The Chico Urban Area Joint Powers Financing Authority's governing board is composed of two members of the City of Chico Council and two members of the Butte County Board of Supervisors but is reported as a discretely presented component unit due to the significance of the economic resources the City receives from it.

Complete financial statements of the Chico Urban Area Joint Powers Financing Authority may be obtained from the Finance Department of the City of Chico at 411 Main Street, Chico, California 95928.

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All City funds are classified into three categories: *governmental funds, proprietary funds, and fiduciary funds*.

***Governmental funds*** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of expendable resources*, as well as on *balances of expendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of *governmental funds* is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds and governmental activities*.

The City maintained several individual governmental funds at June 30, 2025. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, CDBG and HOME Housing Fund, Public Facilities Impact Fees, Capital Grants Fund, and Low- and Moderate-Income Housing Asset Fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* found elsewhere in this report.

***Proprietary funds*** are generally used to account for activities for which the City charges a fee to either its external or internal customers. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The City maintains the following two types of proprietary funds:

***Enterprise funds*** are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its sewer, parking, private development, and airport operations, which are considered to be major funds of the City.

***Internal service funds*** are used to report activities that provide goods and services for certain City programs and activities. The City uses internal service funds to account for its self-insurance, central garage, municipal building maintenance, retirement funding, and information services functions. Because these services benefit primarily governmental functions, they have been included within *governmental activities* in the government-wide financial statements. The City's five internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

***Fiduciary funds*** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. These statements include one Private-Purpose Trust Fund that includes the activity of the Successor Agency to the Chico Redevelopment Agency and one Custodial Fund that accounts for the assets held by the City as an agent for bonded assessment districts.

**Notes to Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Required Supplementary Information** is presented in addition to the basic financial statements and accompanying notes. A Schedule of Changes in Net Pension Liability and Related Ratios is included along with a Schedule of Contributions relating to the CalPERS Retirement Plans. Budget Schedules for the General Fund and Major Special Revenue funds are also presented as required supplementary information.

**Other Information** includes the combining and individual fund statements and schedules referred to earlier. Specifically included is information for the Capital Grants Fund budget, nonmajor governmental funds, and internal service funds and custodial funds. These statements and schedules are presented immediately following the required supplementary information.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by $755.9 million at the close of the most recent fiscal year.

The largest portion of the City's net position, $565.0 million, or 75%, reflects its investment in capital assets (e.g., land, buildings, improvements, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used by the City to provide services to the citizens. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Governmental and Business-type Activities assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position as of June 30, are presented in the following table:

**Condensed Statement of Net Position**

| | Governmental Activities | | Business-Type Activities | | Total | | Dollar |
|---|---|---|---|---|---|---|---|
| | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | Change |
| **Assets:** | | | | | | | |
| Current and Other Assets | $ 291,134,181 | $ 318,638,199 | $ 53,836,738 | $ 52,947,812 | $ 344,970,919 | $ 371,586,011 | $ 26,615,092 |
| Capital Assets | 390,263,768 | 445,202,291 | 137,066,818 | 140,355,176 | 527,330,586 | 585,557,467 | 58,226,881 |
| Total Assets | 681,397,949 | 763,840,490 | 190,903,556 | 193,302,988 | 872,301,505 | 957,143,478 | 84,841,973 |
| **Deferred Outflows of Resources:** | | | | | | | |
| Deferred Outflows Related to Pensions | 36,795,833 | 28,805,680 | 4,950,640 | 3,257,731 | 41,746,473 | 32,063,411 | (9,683,062) |
| **Liabilities:** | | | | | | | |
| Current and Other Liabilities | 22,412,965 | 25,168,225 | 1,669,057 | 4,580,489 | 24,082,022 | 29,748,714 | 5,666,692 |
| Long-Term Liabilities | 165,453,906 | 162,957,856 | 36,600,903 | 32,701,384 | 202,054,809 | 195,659,240 | (6,395,569) |
| Total Liabilities | 187,866,871 | 188,126,081 | 38,269,960 | 37,281,873 | 226,136,831 | 225,407,954 | (728,877) |
| **Deferred Inflows of Resources:** | | | | | | | |
| Deferred Inflows Related to Pensions | 2,078,643 | 1,345,155 | 6,917,972 | 6,571,125 | 8,996,615 | 7,916,280 | (1,080,335) |
| **Net Position:** | | | | | | | |
| Net Investment in Capital Assets | 384,123,268 | 437,847,676 | 122,554,292 | 127,148,892 | 506,677,560 | 564,996,568 | 58,319,008 |
| Restricted | 155,702,363 | 178,865,348 | - | - | 155,702,363 | 178,865,348 | 23,162,985 |
| Unrestricted | (11,577,363) | (13,538,090) | 28,111,972 | 25,558,829 | 16,534,609 | 12,020,739 | (4,513,870) |
| Total Net Position | $ 528,248,268 | $ 603,174,934 | $ 150,666,264 | $ 152,707,721 | $ 678,914,532 | $ 755,882,655 | $ 76,968,123 |

**Governmental Activities.** Primary changes in governmental activities are summarized below:

***Assets***. Total assets increased by $84.8 million during the fiscal year. The increase was driven primarily by approximately $58.2 million in capital asset additions due to increased capital project activity, an increase of approximately $22.3 million in loans receivables, and an approximately $11.7 million increase in cash.

***Deferred Outflows of Resources***. This classification balance, although similar to "assets," is set apart because these items do not meet the technical definition of being a City asset on the date of these financial statements. In other words, these amounts are not available to pay liabilities in the way assets are available. When all the recognition criteria are met, the deferred outflow of resources will become an expense.

The most significant deferred outflows of resources reported are related to GASB Statement No. 68 for net pension liability reporting. GASB No. 68 requires that contributions made to the retirement system subsequent to the measurement date be reported as deferred outflows of resources. Differences between projected and actual earnings on pension plan investments are also reported as deferred outflows and amortized over several years. The City has reported deferred outflows of resources for pension contributions and differences between actual and estimated earnings of pension plan investments totaling $28.8 million for governmental activities at June 30, 2025. The deferred outflows of resources will be reflected in the change in the net pension liability in the next fiscal year.

***Liabilities***. Governmental activities liabilities increased by $259 thousand primarily due to an increase in accounts payable of $3.3 million, an increase in intergovernmental payable of $762.5 thousand, an increase in long-term liabilities of $2.6 million and an increase in accrued salaries and benefits of $372.8 thousand, offset by a decrease in unearned revenue of $1.7 million, a decrease in short-term liabilities of $769.8 thousand and a decrease in the net pension liability of $4.3 million.

***Deferred Inflows of Resources***. Deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources are not technically liabilities of the City as of the date of the financial statements. When all the recognition criteria are met, the deferred inflows of resources will become revenue or an increase to net position.

Deferred inflows of resources related to pensions represent a net amount attributable to the various components that impact pension changes and can include the differences between actual and expected experience and changes in assumptions. The City has reported deferred inflows of resources for pensions for governmental activities totaling $34 thousand at June 30, 2025.

***Net Position***. Governmental activities net position increased $76.6 million due primarily to increases in tax revenue, investment earnings, and increased operating and capital grant activities.

**Business-Type Activities**. Primary changes in business-type activities are summarized below:

***Assets***. Total assets increased by $2.4 million due primarily to an increase in capital assets of $3.3 million, an increase in accounts receivable of $1.8 million, offset by a net decrease in cash of $4.2 million.

***Deferred Outflows of Resources***. GASB Statement No. 68 requires that contributions made subsequent to the measurement date be reported as deferred outflows of resources. Differences between projected and actual earnings on pension plan investments are also reported as deferred outflows and amortized over several years. Deferred inflows of resources for business-type activities for pensions totaled $3.3 million at June 30, 2025.

***Liabilities***. Business-type activities liabilities decreased by $988 thousand primarily due to reductions in long-term liabilities of $2.2 million and a decrease in pension liability of $1.8 million, offset by an increase in payables of $2.7 million.

***Deferred Inflows of Resources***. As discussed above, deferred inflows of resources are the counterpart to deferred outflows of resources on the Statement of Net Position. Deferred inflows of resources related to pensions represent a net amount attributable to the various components that impact pension changes and can include the differences between actual and expected experience and

changes in assumptions. The City has reported no deferred inflows of resources for deferred pensions for business-type activities at June 30, 2025.

***Net Position***. Business-type activities net position increased by $2.2 million during the fiscal year, primarily due to an increase in operating grants for sewer of $1.5 million, an increase in capital grants for sewer of $2.5 million, and an increase in charges for services of $400 thousand, offset by an increase in sewer expenses of $400 thousand, an increase in parking expenses of $400 thousand, and an increase in airport expenses of $1.4 million.

The following table indicates the changes in net position for governmental and business-type activities for the year ended June 30:

## Condensed Statement of Activities

| | Governmental Activities | | Business-Type Activities | | Total | | Dollar |
|---|---|---|---|---|---|---|---|
| | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | Change |
| **Program Revenues:** | | | | | | | |
| Charges for Services | $ 38,109,590 | $ 16,077,471 | $ 23,425,403 | $ 23,854,502 | $ 61,534,993 | $ 39,931,973 | $ (21,603,020) |
| Operating Grants and Contributions | 30,050,468 | 43,282,350 | 14,650 | 1,663,004 | 30,065,118 | 44,945,354 | 14,880,236 |
| Capital Grants and Contributions | 14,864,825 | 31,865,811 | 509,762 | 2,971,800 | 15,374,587 | 34,837,611 | 19,463,024 |
| General Revenues and Special Items: | | | | | | | |
| Taxes | 98,658,813 | 100,684,751 | - | - | 98,658,813 | 100,684,751 | 2,025,938 |
| Grants and Contributions Not Unrestricted Investment Earnings | 5,146,851 | 6,998,039 | 1,410,003 | 1,607,376 | 6,556,854 | 8,605,415 | 2,048,561 |
| Loss on Sale of Capital Assets | - | (27,867) | - | - | - | (27,867) | (27,867) |
| Miscellaneous | 706,090 | 765,133 | 18,896 | 33,629 | 724,986 | 798,762 | 73,776 |
| Total Revenues | 187,536,637 | 199,645,688 | 25,378,714 | 30,130,311 | 212,915,351 | 229,775,999 | 16,860,648 |
| **Expenses:** | | | | | | | |
| General Government | 15,860,091 | 14,199,657 | - | - | 15,860,091 | 14,199,657 | (1,660,434) |
| Public Safety | 61,935,041 | 67,332,915 | - | - | 61,935,041 | 67,332,915 | 5,397,874 |
| Public Works | 27,008,625 | 27,567,411 | - | - | 27,008,625 | 27,567,411 | 558,786 |
| Parks and Recreation | 3,436,450 | 3,968,939 | - | - | 3,436,450 | 3,968,939 | 532,489 |
| Arts and Culture | 43,905 | 36,174 | - | - | 43,905 | 36,174 | (7,731) |
| Community Development | 5,720,912 | 6,085,001 | - | - | 5,720,912 | 6,085,001 | 364,089 |
| Community Agencies | - | 137 | - | - | - | 137 | 137 |
| Health and Human Services | 3,663,446 | 3,572,589 | - | - | 3,663,446 | 3,572,589 | (90,857) |
| Interest on Long-Term Debt | 132,719 | 117,506 | - | - | 132,719 | 117,506 | (15,213) |
| Business Type Expenditures: | | | | | | | |
| Sewer | - | - | 16,311,859 | 16,768,190 | 16,311,859 | 16,768,190 | 456,331 |
| Parking | - | - | 846,503 | 1,244,690 | 846,503 | 1,244,690 | 398,187 |
| Private Development | - | - | 6,649,182 | 5,953,925 | 6,649,182 | 5,953,925 | (695,257) |
| Airport | - | - | 2,422,082 | 3,777,469 | 2,422,082 | 3,777,469 | 1,355,387 |
| City Recreation | - | - | 374,351 | 322,301 | 374,351 | 322,301 | (52,050) |
| Total Expenses | 117,801,189 | 122,880,329 | 26,603,977 | 28,066,575 | 144,405,166 | 150,946,904 | 6,541,738 |
| **Increase in Net Position Before Transfers** | 69,735,448 | 76,765,359 | (1,225,263) | 2,063,736 | 68,510,185 | 78,829,095 | 10,318,910 |
| Transfers | 46,215 | (174,207) | (46,215) | 174,207 | - | - | - |
| **Change in Net Position** | 69,781,663 | 76,591,152 | (1,271,478) | 2,237,943 | 68,510,185 | 78,829,095 | 10,318,910 |
| Net Position - Beginning, As Originally Reported | 458,466,605 | 528,248,268 | 151,937,742 | 150,666,264 | 610,404,347 | 678,914,532 | 68,510,185 |
| Restatement | - | (1,664,486) | - | (196,486) | - | (1,860,972) | (1,860,972) |
| Net Position - Beginning, As Restated | 458,466,605 | 526,583,782 | 151,937,742 | 150,469,778 | 610,404,347 | 677,053,560 | 66,649,213 |
| **Net Position - End of Year** | $ 528,248,268 | $ 603,174,934 | $ 150,666,264 | $ 152,707,721 | $ 678,914,532 | $ 755,882,655 | $ 76,968,123 |

***Revenues***. Total revenues for governmental activities increased 3.5% from the prior year:

- **Taxes** increased $2 million due to property tax and utility users tax revenue increases as the housing market continues to move in a modestly positive direction and increased electric and gas rates rise.

- **Capital grants and contributions** increased by $17 million due to increased activity in capital grants projects, primarily due to road projects.

- **Operating Grants and contributions** increased by $13.2 million due to increased activity in operating grant projects, primarily due to Community Development Block Grant funds.

***Expenses***. Total expenses for governmental activities increased $5.1 million from the prior year. The increase in expenses is primarily due to increased public safety costs.

**Business-Type Activities**. Business-type activities increased the City's net position by $2.2 million. Overall revenue compared to expenses increased net position. The operations of individual enterprise funds are presented more thoroughly in the Proprietary Funds section.

## FINANCIAL ANALYSIS OF THE CITY'S FUNDS

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

***Governmental Funds***. The general government functions are contained in the General, Special Revenue, and Capital Projects Funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the City's financing requirements. In particular, restricted, committed, assigned, and unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2025, the City's governmental funds reported combined fund balances of $246.2 million, an increase of $26.9 million compared to the prior year. While the City reported $160.1 million of restricted fund balance, $95.2 million is composed of long-term loans receivable. By nature, restricted resources are restricted for housing purposes.

Nonspendable fund balance is composed of $50 thousand in prepaid items.

Committed fund balance is composed of: $1.6 million for compensated absences, $434 thousand in donations, $1.8 million in capital projects, and $11.7 million for emergency contingencies.

Total assigned fund balance is $70.9 million. It is specifically assigned for capital projects and subsequent year's budget.

The changes in fund balance as of June 30, is presented in the following table:

**Statement of Revenues, Expenditures, and Changes in Fund Balances**
**Governmental Funds**

| | Major Funds | | | | | Nonmajor Funds | 2025 | 2024 |
|---|---|---|---|---|---|---|---|---|
| | General Fund | CDBG and HOME Housing | Public Facilities Impact Fees | Capital Grants | Low- and Moderate-Income Housing Asset | Special Revenue Funds | Total Governmental Funds | Total Governmental Funds |
| Revenues | $ 112,232,057 | $ 20,196,773 | $ 9,203,862 | $ 33,813,096 | $ 246,688 | $ 20,834,934 | $ 199,257,040 | $ 179,473,497 |
| Expenditures | (101,012,959) | (2,496,681) | (10,692,985) | (27,172,885) | (945,880) | (19,347,399) | (172,894,908) | (132,862,366) |
| Other Financing Sources (Uses), Net | (11,102,153) | 31,659 | (79,460) | - | (108,059) | 936,543 | 542,334 | 263,290 |
| Change in Fund Balances | 116,945 | 17,731,751 | (1,568,583) | 6,640,211 | (807,251) | 2,424,078 | 26,904,466 | 46,874,421 |
| Fund Balances (Deficits) - Beginning of Year | 90,699,817 | 17,961,778 | 27,179,116 | (11,763,751) | 57,100,710 | 25,294,661 | 219,340,188 | 172,465,767 |
| Fund Balances (Deficits) - End of Year | $ 90,816,762 | $ 35,693,529 | $ 25,610,533 | $ (5,123,540) | $ 56,293,459 | $ 27,718,739 | $ 246,244,654 | $ 219,340,188 |

Revenues for governmental funds overall totaled $199.3 million an increase of 11% from the prior fiscal year, primarily due to increased intergovernmental revenues associated with congestion mitigation, air quality, and infrastructure programs. Expenditures totaled $172.9 million, an increase of 30% from the prior fiscal year, largely due to increased capital project activity and public safety costs.

General Fund revenue decreased $22.2 million from the prior year, which included one-time revenue from the Fire Victim Trust. Current year General Fund expenditures increased by $22 million, largely due to public safety costs and capital outlay.

CDBG and HOME Housing fund revenue increased by $12 million primarily due to increased federal program draws of Community Development Block Grant funds for loan disbursements for several large apartment building construction projects.

Revenue in the Capital Grants Fund exceeded expenditures by $6.6 million due to timing of receipts for reimbursements of 2024-25 expenditures. At year-end, $5.6 million of revenue was unavailable.

The Low- and Moderate-Income Housing Asset Fund's change in fund balance consists mostly of loans receivable received from the Successor Agency to the Chico Redevelopment Agency. Otherwise, there is very little activity occurring within this fund as the revenue is considered restricted as most of it is composed of long-term loan receivables.

Public Facility Impact Fee funds have been consolidated into one reporting fund. It is reported as a Major Capital Projects Fund. Fund balance in this fund fluctuates with building activity within the City limits. Expenditures exceeded revenue by $1.6 million. Revenue increased by $4 million primarily due to an increase in the amount of street facility improvement fees received. Expenses increased by $7.8 million primarily due to increased projects for street facility improvements and police protection building and equipment.

***Proprietary Funds***. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The following table shows actual revenues, expenses and results of operations of proprietary funds for the current fiscal year:

| | Sewer | Parking | Private Development | Airport | Total |
|---|---|---|---|---|---|
| Operating Revenues | $ 16,719,953 | $ 867,082 | $ 4,935,233 | $ 1,097,562 | $ 23,619,830 |
| Operating Expenses | 16,690,136 | 1,244,690 | 5,953,925 | 3,777,469 | 27,666,220 |
| Operating Income (Loss) | 29,817 | (377,608) | (1,018,692) | (2,679,907) | (4,046,390) |
| Nonoperating Revenues (Expenses), Net | 2,786,177 | 33,377 | 250,792 | 152,665 | 3,223,011 |
| Income (Loss) Before Contributions and Transfers | 2,815,994 | (344,231) | (767,900) | (2,527,242) | (823,379) |
| Contributions and Transfers | 2,887,946 | (2,250) | 309,880 | (68,388) | 3,127,188 |
| Change in Net Position | $ 5,703,940 | $ (346,481) | $ (458,020) | $ (2,595,630) | $ 2,303,809 |

- Sewer Fund revenues increased over the prior year by $2.7 million due to increased sewer service fees collected and intergovernmental revenue received for the SST Conservation Credit.

- Parking Fund revenues decreased by $124 thousand over the prior year due primarily to a decrease in parking fee collections for City lots.

- The Private Development Fund had a decrease in net position of $538 thousand, due in large part to an increase in expenditures. Operations in the fund reflected activity in the building industry in Chico during the year ended June 30, 2025.

- Airport Fund operating revenues increased by $308 thousand due to an increase in rental revenue. The City is working to revitalize the airport and its industrial park.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Budget to actual information for the General Fund is presented as part of required supplementary information in this report. The City Council amended the budget several times during the period. These amendments, generally, were to adjust for actual beginning balances and carryovers after closing the prior fiscal year and for new sources and uses realized during the fiscal year.

Overall, actual revenue was over budgeted revenue by $1.4 million primarily due to increased sales and use taxes, increased utility users taxes, increased investment income, and the receipt of Fire Victim Trust money. These increases were offset by a decrease of intergovernmental revenue primarily due to lower than anticipated activity in American Rescue Plan Act projects. Property tax revenues were over budget by $80 thousand, sales and use taxes revenue exceeded budget by $1.3 million, and utility users taxes revenues were over budget by $1.5 million.

Overall, budgeted expenditures were under budget by $59.8 million primarily due to capital projects that will carry over into the next fiscal year.

In spite of City Council budgetary amendments, variances between actual amounts and the final budget occur. Generally, all of the variances were positive (i.e., actual revenue exceeded budgeted revenue and actual expenditures were less than budgeted expenditures) due to the fact that a conservative budgetary approach was utilized.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2025, amounted to $585.6 million (net of accumulated depreciation and amortization). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure, and construction in progress. Total current year depreciation and amortization expense was $19.5 million.

Capital assets, net of depreciation, for the governmental and business-type activities are presented below to illustrate changes from the prior year:

| | Governmental Activities | | Business-Type Activities | |
|---|---|---|---|---|
| | 2024 | 2025 | 2024 | 2025 |
| Land | $ 33,114,506 | $ 33,114,506 | $ 2,154,341 | $ 2,154,341 |
| Buildings | 7,101,471 | 7,795,613 | 2,672,894 | 4,024,638 |
| Improvements | 7,795,766 | 7,611,514 | 111,964,291 | 111,938,003 |
| Equipment | 17,678,261 | 23,792,331 | 1,009,805 | 1,038,607 |
| Infrastructure | 268,946,935 | 285,594,499 | - | - |
| Construction in Progress | 54,894,753 | 86,865,298 | 19,265,488 | 21,199,587 |
| Lease Assets | 4,315 | 181,746 | - | - |
| SBITA Assets | 727,761 | 246,784 | - | - |
| Total, Net | $ 390,263,768 | $ 445,202,291 | $ 137,066,819 | $ 140,355,176 |

| | Total | | Dollar | Percentage |
|---|---|---|---|---|
| | 2024 | 2025 | Change | Change |
| Land | $ 35,268,847 | $ 35,268,847 | $ - | - % |
| Buildings | 9,774,365 | 11,820,251 | 2,045,886 | 0.21 |
| Improvements | 119,760,057 | 119,549,517 | (210,540) | (0.00) |
| Equipment | 18,688,066 | 24,830,938 | 6,142,872 | 0.33 |
| Infrastructure | 268,946,935 | 285,594,499 | 16,647,564 | 0.06 |
| Construction in Progress | 74,160,241 | 108,064,885 | 33,904,644 | 0.46 |
| Right-to-Use Assets | 4,315 | 181,746 | 177,431 | |
| SBITA Assets | 727,761 | 246,784 | (480,977) | |
| Total, Net | $ 527,330,587 | $ 585,557,467 | $ 58,226,880 | |

Major capital asset events during the current fiscal year included the following:

- Land – No significant capitalizations occurred.
- Buildings – Increase is due primarily to fire station remodels.
- Improvements – Increase is due primarily to reconstruction of a taxiway.
- Equipment – Increases reflect acquisitions of safety radios and replacements of several vehicles, including the acquisition of two fire engines.
- Infrastructure – Increased as several large street projects were completed.
- Construction in progress (CIP) – Increase is due to the increase activity of construction in the current year.

Additional information on the City's capital assets can be found in Note 5 of this report.

## Long-Term Liabilities

At June 30, 2025, the City had total long-term liabilities outstanding of $36.7 million an overall decrease of $297.7 thousand from June 30, 2024. Additional information related to the City's long-term liabilities can be found in Note 6 of this report.

## Economic Factors and Next Year's Budget

The Chico City Council adopted the fiscal year 2025-26 budget on June 17, 2025, with a total Operating Budget of $148.4 million, which is a $9,7 million increase from the fiscal year 2024-25 Council adopted budget. The adopted Capital Improvement Budget totaled $55.6 million. Total General Fund revenue of $100.6 million, is higher than budgeted expenditures of $97.8 million.

The fiscal year 2025-26 budget continues the City's record of strong fiscal management using sound fiscal policies. This fiscal year budget maintains a well-resourced City government, which is prepared to respond to the needs of our residents. The City cannot predict the extent to which future economic changes will impact financial conditions, operations, reserves, and liquidity, but management is dedicated to monitor the unfolding impacts to ensure residents at all income levels a safe place to live and work.

## Local Revenue Base

The local revenue base continues to show modest, steady growth during the fiscal year, with increases in property tax, transient occupancy tax, utility users tax, investment earnings, and charges for services.

The City closed the fiscal year in a good financial position, with a General Fund balance of $90.8 million, an increase of approximately $117 thousand over the prior year, and while economic uncertainty remains, the City continues to maintain adequate reserves and does not anticipate near-term cash flow or liquidity issues.

## Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information may be requested as follows:

**US Mail**
City of Chico
Administrative Services Director
P.O. Box 3420
Chico, California 95927

**Phone**
(530) 879-7300

**Email:**
Barbara.Martin@chicoca.gov

# GOVERNMENT-WIDE FINANCIAL STATEMENTS

# CITY OF CHICO, CALIFORNIA
# STATEMENT OF NET POSITION
# JUNE 30, 2025

| | Primary Government | | | Component Unit |
|---|---|---|---|---|
| | Governmental Activities | Business-Type Activities | Total | Chico Urban Area Joint Powers Financing Authority |
| **ASSETS** | | | | |
| Current Assets: | | | | |
| Cash and Cash Equivalents | $ 171,076,049 | $ 17,025,718 | $ 188,101,767 | $ 1,195,794 |
| Receivables: | | | | |
| Interest | 15,860,741 | - | 15,860,741 | - |
| Accounts | 3,995,730 | 5,242,568 | 9,238,298 | - |
| Intergovernmental | 19,997,171 | 305,804 | 20,302,975 | - |
| Taxes | 845,947 | 13,675 | 859,622 | - |
| Leases | 1,410,802 | 7,094,515 | 8,505,317 | - |
| Prepaids | 710,902 | 254 | 711,156 | - |
| Internal Balances | (1,286,905) | 1,286,905 | - | - |
| Inventory | 63,723 | - | 63,723 | - |
| Total Current Assets | 212,674,160 | 30,969,439 | 243,643,599 | 1,195,794 |
| Noncurrent Assets: | | | | |
| Restricted Cash and Investments | 9,888,736 | 21,978,373 | 31,867,109 | 4,071,135 |
| Loans Receivable | 95,200,829 | - | 95,200,829 | - |
| Long-Term Receivable | 874,474 | - | 874,474 | - |
| Capital and Right-to-Use Assets: | | | | |
| Nondepreciable | 119,979,804 | 23,353,928 | 143,333,732 | - |
| Depreciable, Net | 324,793,957 | 117,001,248 | 441,795,205 | - |
| Lease Assets, Net | 181,746 | - | 181,746 | - |
| SBITA Assets, Net | 246,784 | - | 246,784 | - |
| Total Noncurrent Assets | 551,166,330 | 162,333,549 | 713,499,879 | 4,071,135 |
| Total Assets | 763,840,490 | 193,302,988 | 957,143,478 | 5,266,929 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | |
| Deferred Outflows Related to Pensions | 28,805,680 | 3,257,731 | 32,063,411 | - |
| Total Deferred Outflows of Resources | 28,805,680 | 3,257,731 | 32,063,411 | - |
| **LIABILITIES** | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 14,904,996 | 3,609,252 | 18,514,248 | - |
| Accrued Salaries and Benefits | 2,753,805 | 204,625 | 2,958,430 | - |
| Intergovernmental Payable | 835,980 | - | 835,980 | - |
| Interest Payable | - | 5,662 | 5,662 | - |
| Deposits | 31,098 | 16,812 | 47,910 | - |
| Unearned Revenue | 6,461,219 | 744,138 | 7,205,357 | - |
| Other Accrued Liabilities | 181,127 | - | 181,127 | - |
| Due Within One Year | 3,326,129 | 2,005,664 | 5,331,793 | 1,195,793 |
| Total Current Liabilities | 28,494,354 | 6,586,153 | 35,080,507 | 1,195,793 |
| Noncurrent Liabilities: | | | | |
| Due in More Than One Year | 20,481,107 | 10,906,296 | 31,387,403 | 17,936,898 |
| Total Net Pension Liability | 139,150,620 | 19,789,424 | 158,940,044 | - |
| Total Noncurrent Liabilities | 159,631,727 | 30,695,720 | 190,327,447 | 17,936,898 |
| Total Liabilities | 188,126,081 | 37,281,873 | 225,407,954 | 19,132,691 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Deferred Inflows Related to Pensions | 34,082 | - | 34,082 | - |
| Deferred Inflows Related to Leases | 1,311,073 | 6,571,125 | 7,882,198 | - |
| Total Deferred Inflows of Resources | 1,345,155 | 6,571,125 | 7,916,280 | - |
| **NET POSITION** | | | | |
| Net Investment in Capital Assets | 437,847,676 | 127,148,892 | 564,996,568 | - |
| Restricted for: | | | | |
| Capital Projects | 446,324 | - | 446,324 | - |
| Housing | 109,440,432 | - | 109,440,432 | - |
| Maintenance Districts | 5,755,027 | - | 5,755,027 | - |
| Transportation Related Projects | 51,493,041 | - | 51,493,041 | - |
| Other Government Programs | 3,068,218 | - | 3,068,218 | - |
| Pension Benefits | 8,662,306 | - | 8,662,306 | - |
| Unrestricted | (13,538,090) | 25,558,829 | 12,020,739 | (13,865,762) |
| Total Net Position | $ 603,174,934 | $ 152,707,721 | $ 755,882,655 | $ (13,865,762) |

*See accompanying Notes to Financial Statements.*

# CITY OF CHICO, CALIFORNIA
# STATEMENT OF ACTIVITIES
# YEAR ENDED JUNE 30, 2025

| Functions/Programs | Direct Expenses | Indirect Expenses | Total Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contribution | Program Revenues: Capital Grants and Contribution | Net Revenue (Expense) and Changes in Net Position: Governmental Activities | Net Revenue (Expense) and Changes in Net Position: Business-Type Activities | Net Revenue (Expense) and Changes in Net Position: Total | Component Unit: Chico Urban Area Joint Power Financing Authority |
|---|---|---|---|---|---|---|---|---|---|---|
| **PRIMARY GOVERNMENT** | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General Government | $ 14,199,657 | $ - | $ 14,199,657 | $ 3,107,930 | $ 3,901,736 | $ 28,327,089 | $ 21,137,098 | $ - | $ 21,137,098 | |
| Public Safety | 67,332,915 | - | 67,332,915 | 67,735 | 4,781,504 | - | (62,483,676) | - | (62,483,676) | |
| Public Works | 27,567,411 | - | 27,567,411 | 4,900,959 | 12,509,598 | 3,538,722 | (6,618,132) | - | (6,618,132) | |
| Parks and Recreation | 3,968,939 | - | 3,968,939 | 30,257 | - | - | (3,938,682) | - | (3,938,682) | |
| Arts and Culture | 36,174 | - | 36,174 | - | - | - | (36,174) | - | (36,174) | |
| Community Development | 6,085,001 | - | 6,085,001 | 7,970,590 | 22,089,512 | - | 23,975,101 | - | 23,975,101 | |
| Community Agencies | 137 | - | 137 | - | - | - | (137) | - | (137) | |
| Health and Human Services | 3,572,589 | - | 3,572,589 | - | - | - | (3,572,589) | - | (3,572,589) | |
| Interest on Long-Term Debt | 117,506 | - | 117,506 | - | - | - | (117,506) | - | (117,506) | |
| Total Governmental Activities | 122,880,329 | - | 122,880,329 | 16,077,471 | 43,282,350 | 31,865,811 | (31,654,697) | - | (31,654,697) | |
| Business-Type Activities: | | | | | | | | | | |
| Sewer | 16,300,454 | 467,736 | 16,768,190 | 16,719,953 | 1,523,306 | 2,971,800 | - | 4,446,869 | 4,446,869 | |
| Parking | 1,165,837 | 78,853 | 1,244,690 | 867,082 | - | - | - | (377,608) | (377,608) | |
| Private Development | 5,521,944 | 431,981 | 5,953,925 | 4,935,233 | - | - | - | (1,018,692) | (1,018,692) | |
| Airport | 3,602,841 | 174,628 | 3,777,469 | 1,097,562 | 139,698 | - | - | (2,540,209) | (2,540,209) | |
| City Recreation | 322,301 | - | 322,301 | 234,672 | - | - | - | (87,629) | (87,629) | |
| Total Business-Type Activities | 26,913,377 | 1,153,198 | 28,066,575 | 23,854,502 | 1,663,004 | 2,971,800 | - | 422,731 | 422,731 | |
| Total Primary Government | $ 149,793,706 | $ 1,153,198 | $ 150,946,904 | $ 39,931,973 | $ 44,945,354 | $ 34,837,611 | (31,654,697) | 422,731 | (31,231,966) | |
| **COMPONENT UNIT** | | | | | | | | | | |
| Chico Urban Area Joint Powers Financing Authority | $ 6,737 | $ - | $ 6,737 | $ - | $ - | $ 1,900,000 | | | | $ 1,893,263 |
| **GENERAL REVENUES** | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property Taxes | | | | | | | 25,393,841 | - | 25,393,841 | - |
| Sales and Use Taxes | | | | | | | 53,034,447 | - | 53,034,447 | - |
| Transient Occupancy Tax | | | | | | | 4,353,168 | - | 4,353,168 | - |
| Utility Users tax | | | | | | | 11,680,579 | - | 11,680,579 | - |
| Franchise Fees | | | | | | | 4,563,208 | - | 4,563,208 | - |
| Other Taxes | | | | | | | 1,659,508 | - | 1,659,508 | - |
| Grants Not Restricted to Specific Programs | | | | | | | - | - | - | - |
| Unrestricted Investment Earnings | | | | | | | 6,998,039 | 1,607,376 | 8,605,415 | 248,772 |
| Loss on Sale of Capital Assets | | | | | | | (27,867) | - | (27,867) | - |
| Miscellaneous | | | | | | | 765,133 | 33,629 | 798,762 | - |
| Transfers | | | | | | | (174,207) | 174,207 | - | - |
| Total General Revenues | | | | | | | 108,245,849 | 1,815,212 | 110,061,061 | 248,772 |
| **CHANGE IN NET POSITION** | | | | | | | 76,591,152 | 2,237,943 | 78,829,095 | 2,142,035 |
| Net Position - Beginning, As Originally Reported | | | | | | | 528,248,268 | 150,666,264 | 678,914,532 | (16,007,797) |
| Change in Accounting Principle | | | | | | | (1,664,486) | (196,486) | (1,860,972) | - |
| Net Position - Beginning, As Restated | | | | | | | 526,583,782 | 150,469,778 | 677,053,560 | (16,007,797) |
| **NET POSITION - END OF YEAR** | | | | | | | $ 603,174,934 | $ 152,707,721 | $ 755,882,655 | $ (13,865,762) |

*See accompanying Notes to Financial Statements.*



ATTACHMENT A

# FUND FINANCIAL STATEMENTS

# FUND FINANCIAL STATEMENTS

## Governmental Fund Types

Governmental funds consist of the General Fund, Special Revenue Funds, and Capital Projects Funds.

Major Governmental Funds include:

- **General**
  The City's primary operating fund accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- **CDBG and HOME Housing**
  Accounts for the Community Development Block Grant (CDBG) annual federal grant program and the state and federal HOME grant programs. The CDBG program provides for development of a viable urban community by providing a suitable living environment and expansion of economic opportunities, principally for low- and moderate-income residents. The HOME program provides for the development of affordable housing and mortgage subsidy programs and housing rehabilitation to benefit low-income households. Use of CDBG and HOME funding is restricted per federal guidelines.

- **Public Facilities Impact Fees**
  The Public Facilities Impact Fee Capital Projects Fund accounts for the collection of and expenditures of fees imposed as a condition of new development within the City.

- **Capital Grants**
  Accounts for receipts and disbursements of a variety of governmental fund capital grants.

- **Low- and Moderate-Income Housing Asset Fund**
  The Low- and Moderate-Income Housing Special Revenue Fund accounts for all activities resulting from the elimination of the Redevelopment Agency's low- and moderate-income housing function. Primarily, this Fund utilizes program income from loan payments restricted for the development and assistance for low-income households. Use of Housing Funds is restricted according to the provisions contained in California State Assembly Bill 1X26 and California State Assembly Bill 1484.

## Proprietary Fund Types

Proprietary funds consist of the Enterprise Funds and the Internal Service Funds. Major Enterprise Funds include:

- **Sewer**
  Accounts for sanitary sewer collection system and Water Pollution Control Plant operations including major repair and replacement of the City's Water Pollution Control Plant facilities.

- **Parking**
  Accounts for parking facilities operations and improvements, and debt service on the 1994 Parking Revenue Bonds issued to finance the downtown parking structure.

## FUND FINANCIAL STATEMENTS (CONTINUED)

- **Private Development**
  Accounts for private development planning and building inspection, and subdivision planning and inspection.

- **Airport**
  Accounts for airport operations and improvements.

**Fiduciary Fund Type**

Fiduciary funds include:

- **Private-Purpose Trust Fund**
  Accounts for the assets, liabilities, and activities of the Successor Agency to the Chico Redevelopment Agency.

- **Custodial Fund**
  Accounts for assets held in an agency capacity for parties outside the City. The resources of this fund cannot be used to support the City's own programs. The Fund accounts for assets held by the City as an agent for bonded assessment districts.

# CITY OF CHICO, CALIFORNIA
# BALANCE SHEET – GOVERNMENTAL FUNDS
# JUNE 30, 2025

| | General Fund | CDBG and HOME Housing | Public Facilities Impact Fees | Capital Grants | Low- and Moderate-Income Housing Housing Asset Funds | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | |
| Cash and Cash Equivalents | $ 72,602,893 | $ - | $ 26,287,463 | $ - | $ 1,933,104 | $ 49,387,886 | $ 150,211,346 |
| Restricted Cash and Investments | 9,547,135 | - | - | - | - | 71,601 | 9,618,736 |
| Receivables: | | | | | | | |
| Interest | 1,033,685 | 1,427,426 | - | - | 13,399,630 | - | 15,860,741 |
| Accounts | 2,442,445 | - | 86,005 | - | 12,008 | 1,261,574 | 3,802,032 |
| Intergovernmental | 10,237,640 | 3,304,400 | - | 5,278,196 | - | 1,148,260 | 19,968,496 |
| Taxes | 789,400 | - | - | - | - | 56,547 | 845,947 |
| Loans | - | 40,160,529 | - | - | 55,040,300 | - | 95,200,829 |
| Long-Term | - | - | 874,474 | - | - | - | 874,474 |
| Leases | 1,410,802 | - | - | - | - | - | 1,410,802 |
| Due from Other Funds | 9,290,483 | 135,769 | 597,035 | 340,451 | - | 1,102,895 | 11,466,633 |
| Prepaid Items | 40,441 | - | - | - | - | 9,650 | 50,091 |
| Advances to Other Funds | - | - | 25,707 | - | - | - | 25,707 |
| Total Assets | $ 107,394,924 | $ 45,028,124 | $ 27,870,684 | $ 5,618,647 | $ 70,385,042 | $ 53,038,413 | $ 309,335,834 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ 6,204,554 | $ 3,289,039 | $ 614,169 | $ 1,797,027 | $ 42,707 | $ 2,010,728 | $ 13,958,224 |
| Accrued Salaries and Benefits | 2,387,651 | 7,567 | - | - | 5,492 | 243,426 | 2,644,136 |
| Deposits | 11,098 | - | - | - | 20,000 | - | 31,098 |
| Intergovernmental Payable | - | 64,472 | 771,508 | - | - | - | 835,980 |
| Due to Other Funds | 27,284 | 2,543,457 | - | 3,375,295 | - | 5,551,670 | 11,497,706 |
| Unearned Revenue | 5,189,958 | - | - | - | - | 1,271,261 | 6,461,219 |
| Other Accrued Liabilities | 181,127 | - | - | - | - | - | 181,127 |
| Advances from Other Funds | - | - | - | - | - | 25,707 | 25,707 |
| Total Liabilities | 14,001,672 | 5,904,535 | 1,385,677 | 5,172,322 | 68,199 | 9,102,792 | 35,635,197 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Unavailable Housing Loan Interest Revenue | - | 1,427,426 | - | - | 13,399,630 | - | 14,827,056 |
| Unavailable Revenue | 1,265,417 | 2,002,634 | 874,474 | 5,569,865 | 623,754 | 981,710 | 11,317,854 |
| Deferred Lease Revenue | 1,311,073 | - | - | - | - | - | 1,311,073 |
| Total Deferred Inflows of Resources | 2,576,490 | 3,430,060 | 874,474 | 5,569,865 | 14,023,384 | 981,710 | 27,455,983 |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | 40,441 | - | - | - | - | 9,650 | 50,091 |
| Restricted | 8,662,306 | 35,693,529 | 25,610,533 | - | 56,293,459 | 33,831,279 | 160,091,106 |
| Committed | 15,429,845 | - | - | - | - | - | 15,429,845 |
| Assigned | 61,807,670 | - | - | - | - | 9,112,982 | 70,920,652 |
| Unassigned | 4,876,500 | - | - | (5,123,540) | - | - | (247,040) |
| Total Fund Balances | 90,816,762 | 35,693,529 | 25,610,533 | (5,123,540) | 56,293,459 | 42,953,911 | 246,244,654 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | $ 107,394,924 | $ 45,028,124 | $ 27,870,684 | $ 5,618,647 | $ 70,385,042 | $ 53,038,413 | $ 309,335,834 |

*See accompanying Notes to Financial Statements.*

# CITY OF CHICO, CALIFORNIA
# RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION – GOVERNMENTAL ACTIVITIES
# JUNE 30, 2025

| | | |
|---|---|---|
| Total Fund Balances (Deficit) - Total Governmental Funds | | $ 246,244,654 |
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. | | 444,589,840 |
| Right-to-use lease and SBITA assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. | | 246,784 |
| Deferred outflows of resources reported in the statement of net position related to pension. | | 27,083,470 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenues in the fund statements. | | 26,144,910 |
| Deferred inflows of resources reported in the statement of net position related to pension | | (34,082) |
| Internal service funds are used by management to charge the costs of activities to individual funds. The assets and liabilities are included of internal service funds are included in governmental activities in the statement of net position. | | (2,818,075) |
| Some liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements. | | |
| Net Pension Liability | $ (128,688,876) | |
| SBITA Liability | (245,806) | |
| Note Payable | (3,352,174) | |
| Compensated Absences | (5,995,711) | (138,282,567) |
| Net Position of Governmental Activities | | $ 603,174,934 |

*See accompanying Notes to Financial Statements.*

# CITY OF CHICO, CALIFORNIA
# STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
# YEAR ENDED JUNE 30, 2025

| | General Fund | CDBG and HOME Housing | Public Facilities Impact Fees | Capital Grants | Low- and Moderate-Income Housing Asset Fund | Gas Tax Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | |
| Property Taxes | $ 25,306,516 | $ - | $ - | $ - | $ - | $ - | $ 87,325 | $ 25,393,841 |
| Sales and Use Taxes | 53,034,447 | - | - | - | - | - | - | 53,034,447 |
| Franchise Fees | 4,563,208 | - | - | - | - | - | - | 4,563,208 |
| Transient Occupancy Tax | 4,353,168 | - | - | - | - | - | - | 4,353,168 |
| Other Taxes | 13,316,071 | - | - | - | 24,016 | - | - | 13,340,087 |
| Licenses and Permits | 103,995 | - | - | - | - | - | - | 103,995 |
| Intergovernmental | 4,815,407 | 20,173,535 | - | 33,813,096 | - | - | 16,428,633 | 75,230,671 |
| Charges for Services | 426,854 | - | 7,946,000 | - | 609 | - | 5,106,793 | 13,480,256 |
| Fines, Forfeitures, and Penalties | 2,163,353 | - | - | - | - | - | 67,735 | 2,231,088 |
| Use of Money and Property | 3,841,573 | 6,738 | 1,257,862 | - | 142,063 | - | 1,512,910 | 6,761,146 |
| Miscellaneous | 307,465 | 16,500 | - | - | 80,000 | - | 361,168 | 765,133 |
| Total Revenues | 112,232,057 | 20,196,773 | 9,203,862 | 33,813,096 | 246,688 | - | 23,564,564 | 199,257,040 |
| **EXPENDITURES** | | | | | | | | |
| Current: | | | | | | | | |
| General Government | 8,598,402 | - | - | 927,296 | - | - | 1,810,654 | 11,336,352 |
| Public Safety | 62,489,957 | - | - | - | - | - | 935,582 | 63,425,539 |
| Public Works | 2,703,219 | - | - | - | - | - | 13,792,295 | 16,495,514 |
| Parks and Recreation | 3,672,742 | - | - | - | - | - | - | 3,672,742 |
| Arts and Culture | 38,485 | - | - | - | - | - | - | 38,485 |
| Community Development | 1,668,995 | 1,507,628 | 1,775,018 | - | 945,880 | - | 83,466 | 5,980,987 |
| Health and Human Services | 3,546,513 | - | - | - | - | - | - | 3,546,513 |
| Capital Outlay: | | | | | | | | |
| Capital Outlay - Operations | 16,953,336 | 989,053 | 8,917,967 | 26,245,589 | - | - | 13,950,014 | 67,055,959 |
| Debt Services: | | | | | | | | |
| Principal Retirement | 1,228,750 | - | - | - | - | - | - | 1,228,750 |
| Interest and Fiscal Charges | 112,560 | - | - | - | - | - | 1,507 | 114,067 |
| Total Expenditures | 101,012,959 | 2,496,681 | 10,692,985 | 27,172,885 | 945,880 | - | 30,573,518 | 172,894,908 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 11,219,098 | 17,700,092 | (1,489,123) | 6,640,211 | (699,192) | - | (7,008,954) | 26,362,132 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | |
| SBITA | 34,867 | - | - | - | - | - | - | 34,867 |
| Transfers In | 1,783,292 | 31,659 | - | - | - | - | 14,641,747 | 16,456,698 |
| Transfers Out | (12,920,312) | - | (79,460) | - | (108,059) | - | (2,841,400) | (15,949,231) |
| Total Other Financing Sources (Uses) | (11,102,153) | 31,659 | (79,460) | - | (108,059) | - | 11,800,347 | 542,334 |
| **NET CHANGE IN FUND BALANCES** | 116,945 | 17,731,751 | (1,568,583) | 6,640,211 | (807,251) | - | 4,791,393 | 26,904,466 |
| Fund Balances - Beginning of Year, as Originally Reported | 90,699,817 | 17,961,778 | 27,179,116 | (11,763,751) | 57,100,710 | 10,005,151 | 28,157,367 | 219,340,188 |
| Change Within the Reporting Entity | - | - | - | - | - | (10,005,151) | 10,005,151 | - |
| Fund Balances - Beginning of Year, as Adjusted or Restated | 90,699,817 | 17,961,778 | 27,179,116 | (11,763,751) | 57,100,710 | - | 38,162,518 | 219,340,188 |
| **FUND BALANCES - END OF YEAR** | $ 90,816,762 | $ 35,693,529 | $ 25,610,533 | $ (5,123,540) | $ 56,293,459 | $ - | $ 42,953,911 | $ 246,244,654 |

*See accompanying Notes to Financial Statements.*



ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
# YEAR ENDED JUNE 30, 2025

| | | |
|---|---|---|
| Net Change in Fund Balances - Total Governmental Funds | | $ 26,904,466 |
| Amounts reported for governmental activities in the statement of revenues, expenditures, and changes in fund balances were different because: | | |
| Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. | | |
| Capital Outlay | $ 67,125,959 | |
| Depreciation and Amortization Expense | (13,410,607) | 53,715,352 |
| The net effect of various miscellaneous transactions involving capital assets (i.e., disposals, transfers, donations, etc.) was to increase (decrease) net position. | | |
| Capital Contributions | | 1,949,219 |
| Sale of Capital Assets | | (27,867) |
| SBITAs | | (34,867) |
| Other Adjustments | | (637,432) |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. | | |
| Unavailable Revenues | | (3,621,232) |
| The issuance of long-term debt (e.g., bonds, leases, SBITA) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any affect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. | | |
| Interest | | (12,439) |
| Principal Retirement | | 1,241,189 |
| Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, they are not reported as expenditures in governmental funds. | | |
| Change Interest Payable | - | |
| Change in Net Pension Liability | 2,484,616 | |
| Change in Compensated Absences | 206,618 | (2,691,234) |
| Internal service funds were used by management to charge the costs of certain activities to individual funds. A portion of the net revenue (expense) of internal service funds is reported with governmental activities. | | (194,003) |
| Change in Net Position of Governmental Activities | | $ 76,591,152 |

*See accompanying Notes to Financial Statements.*

# CITY OF CHICO, CALIFORNIA
# STATEMENT OF NET POSITION – PROPRIETARY FUNDS
# JUNE 30, 2025

| | Business-Type Activities - Enterprise Funds | | | | | | Governmental Activities |
|---|---|---|---|---|---|---|---|
| | Sewer | Parking | Private Development | Airport | Nonmajor City Recreation | Total Enterprise Funds | Internal Service Funds |
| **ASSETS** | | | | | | | |
| Current Assets: | | | | | | | |
| Cash and Investments | $ 10,514,670 | $ 564,210 | $ 5,687,220 | $ 231,544 | $ 28,074 | $ 17,025,718 | $ 20,864,703 |
| Receivables: | | | | | | | |
| Accounts | 3,830,562 | 98,942 | 1,039,201 | 273,863 | - | 5,242,568 | 193,698 |
| Intergovernmental | 201 | 23,637 | - | 47,294 | 234,672 | 305,804 | 28,675 |
| Taxes | 13,675 | - | - | - | - | 13,675 | - |
| Leases | - | - | - | 7,094,515 | - | 7,094,515 | - |
| Inventories | - | - | - | - | - | - | 63,723 |
| Due From Other Funds | 28,305 | 178 | 2,590 | 1,255,832 | - | 1,286,905 | - |
| Prepaid Expenses | 254 | - | - | - | - | 254 | 660,811 |
| Total Current Assets | 14,387,667 | 686,967 | 6,729,011 | 8,903,048 | 262,746 | 30,969,439 | 21,811,610 |
| Noncurrent Assets: | | | | | | | |
| Cash and Investments with Agent | 21,978,373 | - | - | - | - | 21,978,373 | 270,000 |
| Capital Assets: | | | | | | | |
| Land and Construction in Progress | 21,224,641 | 1,239,490 | - | 889,797 | - | 23,353,928 | 30,391 |
| Depreciable Capital Assets, Net | 100,626,405 | 892,174 | 72,672 | 15,409,997 | - | 117,001,248 | 153,530 |
| Lease Assets, Net | - | - | - | - | - | - | 181,746 |
| Total Noncurrent Assets | 143,829,419 | 2,131,664 | 72,672 | 16,299,794 | - | 162,333,549 | 635,667 |
| Total Assets | 158,217,086 | 2,818,631 | 6,801,683 | 25,202,842 | 262,746 | 193,302,988 | 22,447,277 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | |
| Deferred Outflows Related to Pensions | 1,499,350 | 158,686 | 1,453,844 | 145,851 | - | 3,257,731 | 1,722,210 |
| **LIABILITIES** | | | | | | | |
| Current Liabilities: | | | | | | | |
| Accounts Payable | 1,981,244 | 6,299 | 190,140 | 1,287,825 | 143,744 | 3,609,252 | 946,772 |
| Due to Other Funds | - | - | - | - | - | - | 1,255,832 |
| Accrued Salaries and Benefits Payable | 91,070 | 7,862 | 94,410 | 11,283 | - | 204,625 | 109,669 |
| Interest Payable | 5,662 | - | - | - | - | 5,662 | - |
| Deposits | - | - | 16,812 | - | - | 16,812 | - |
| Compensated Absences - Current | 20,293 | 2,299 | 15,419 | 2,653 | - | 40,664 | 23,692 |
| Lease Liability - Current | - | - | - | - | - | - | 43,526 |
| Claims Liability - Current | - | - | - | - | - | - | 2,131,930 |
| Revenue Bonds Payable - Current | 1,965,000 | - | - | - | - | 1,965,000 | - |
| Unearned Revenue | - | - | 744,138 | - | - | 744,138 | - |
| Total Current Liabilities | 4,063,269 | 16,460 | 1,060,919 | 1,301,761 | 143,744 | 6,586,153 | 4,511,421 |
| Noncurrent Liabilities: | | | | | | | |
| Revenue Bonds Payable, Net | 10,165,193 | - | - | - | - | 10,165,193 | - |
| Compensated Absences | 369,837 | 41,894 | 281,013 | 48,359 | - | 741,103 | 431,796 |
| Claims Liability | - | - | - | - | - | - | 11,446,162 |
| Net Pension Liability | 9,107,955 | 963,955 | 8,831,526 | 885,988 | - | 19,789,424 | 10,461,744 |
| Total Noncurrent Liabilities | 19,642,985 | 1,005,849 | 9,112,539 | 934,347 | - | 30,695,720 | 22,476,141 |
| Total Liabilities | 23,706,254 | 1,022,309 | 10,173,458 | 2,236,108 | 143,744 | 37,281,873 | 26,987,562 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Deferred Inflows - Leases | - | - | - | 6,571,125 | - | 6,571,125 | - |
| Total Deferred Inflows of Resources | - | - | - | 6,571,125 | - | 6,571,125 | - |
| **NET POSITION** | | | | | | | |
| Net Investment in Capital Assets | 108,644,762 | 2,131,664 | 72,672 | 16,299,794 | - | 127,148,892 | 160,188 |
| Unrestricted | 27,365,420 | (176,656) | (1,990,603) | 241,666 | 119,002 | 25,558,829 | (2,978,263) |
| Total Net Position | $ 136,010,182 | $ 1,955,008 | $ (1,917,931) | $ 16,541,460 | $ 119,002 | $ 152,707,721 | $ (2,818,075) |

*See accompanying Notes to Financial Statements.*



ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION – PROPRIETARY FUNDS
# YEAR ENDED JUNE 30, 2025

| | Business-Type Activities - Enterprise Funds | | | | | | Governmental Activities |
|---|---|---|---|---|---|---|---|
| | Sewer | Parking | Private Development | Airport | Nonmajor City Recreation | Total Enterprise Funds | Internal Service Funds |
| **OPERATING REVENUES** | | | | | | | |
| Charges for Services | $ 16,700,982 | $ 867,082 | $ 2,664,555 | $ 118,654 | $ 234,672 | $ 20,585,945 | $ 31,708,336 |
| Licenses and Permits | - | - | 2,270,678 | - | - | 2,270,678 | - |
| Rental Charges | 18,971 | - | - | 978,908 | - | 997,879 | 67,544 |
| Total Operating Revenues | 16,719,953 | 867,082 | 4,935,233 | 1,097,562 | 234,672 | 23,854,502 | 31,775,880 |
| **OPERATING EXPENSES** | | | | | | | |
| Salaries and Benefits | 3,550,568 | 392,781 | 3,847,558 | 209,419 | 431 | 8,000,757 | 4,850,900 |
| Materials and Supplies | 1,869,011 | 22,312 | 19,720 | 15,808 | 177,435 | 2,104,286 | 836,395 |
| Purchased Services | 1,802,732 | 340,386 | 685,013 | 1,479,473 | 144,392 | 4,451,996 | 6,842,044 |
| Other Expenses | 5,363,997 | 397,645 | 1,398,228 | 489,154 | 43 | 7,649,067 | 19,011,168 |
| Depreciation and Amortization | 4,103,828 | 91,566 | 3,406 | 1,583,615 | - | 5,782,415 | 308,812 |
| Total Operating Expenses | 16,690,136 | 1,244,690 | 5,953,925 | 3,777,469 | 322,301 | 27,988,521 | 31,849,319 |
| **OPERATING INCOME (LOSS)** | 29,817 | (377,608) | (1,018,692) | (2,679,907) | (87,629) | (4,134,019) | (73,439) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | | |
| Intergovernmental | 1,523,306 | - | - | 139,698 | - | 1,663,004 | - |
| Investment Earnings (Expense) | 1,340,925 | 28,377 | 231,368 | 3,762 | 2,944 | 1,607,376 | 499,025 |
| Interest Expense | (78,054) | - | - | - | - | (78,054) | (3,439) |
| Miscellaneous Revenue (Expense) | - | 5,000 | 19,424 | 9,205 | - | 33,629 | 65,524 |
| Total Nonoperating Revenues (Expenses) | 2,786,177 | 33,377 | 250,792 | 152,665 | 2,944 | 3,225,955 | 561,110 |
| **INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS** | 2,815,994 | (344,231) | (767,900) | (2,527,242) | (84,685) | (908,064) | 487,671 |
| Capital Contributions | 2,971,800 | - | - | - | - | 2,971,800 | - |
| Transfers In | 15,376,064 | - | 449,245 | - | 18,819 | 15,844,128 | - |
| Transfers Out | (15,459,918) | (2,250) | (139,365) | (68,388) | - | (15,669,921) | (681,674) |
| **CHANGE IN NET POSITION** | 5,703,940 | (346,481) | (458,020) | (2,595,630) | (65,866) | 2,237,943 | (194,003) |
| Net Position - Beginning, As Originally Restated | 130,403,505 | 2,308,563 | (1,378,492) | 19,147,820 | 184,868 | 150,666,264 | (2,494,778) |
| Change in Accounting Principle | (97,263) | (7,074) | (81,419) | (10,730) | - | (196,486) | (129,294) |
| Net Position - Beginning, As Restated | 130,306,242 | 2,301,489 | (1,459,911) | 19,137,090 | 184,868 | 150,469,778 | (2,624,072) |
| **NET POSITION - END OF YEAR** | $ 136,010,182 | $ 1,955,008 | $ (1,917,931) | $ 16,541,460 | $ 119,002 | $ 152,707,721 | $ (2,818,075) |

*See accompanying Notes to Financial Statements.*



ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# STATEMENT OF CASH FLOWS – PROPRIETARY FUND
# YEAR ENDED JUNE 30, 2025

| | Business-Type Activities - Enterprise Funds | | | | | | Governmental Activities |
|---|---|---|---|---|---|---|---|
| | Sewer | Parking | Private Development | Airport | Nonmajor City Recreation | Total Enterprise Funds | Internal Service Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | | |
| Receipts from Customers and Users | $ 15,602,100 | $ 867,183 | $ 4,501,283 | $ 767,431 | $ - | $ 21,737,997 | $ - |
| Receipts from Interfund Services Provided | - | - | - | - | - | - | 31,835,466 |
| Payments to Suppliers and Claimants | (7,530,904) | (777,387) | (2,318,619) | (702,178) | (178,126) | (11,507,214) | (25,753,371) |
| Payments to Employees | (3,704,180) | (391,625) | (3,581,385) | (356,844) | (431) | (8,034,465) | (4,234,461) |
| Net Cash Provided (Used) by Operating Activities | 4,367,016 | (301,829) | (1,398,721) | (291,591) | (178,557) | 2,196,318 | 1,847,634 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | | |
| Interfund Borrowings | - | - | - | - | - | - | 1,255,832 |
| Grants and Subsidies from Other Governmental Agencies | 1,523,306 | 5,000 | 19,424 | 148,903 | - | 1,696,633 | - |
| Due from Other Funds | (28,305) | (178) | (2,590) | (1,255,832) | - | (1,286,905) | - |
| Transfers In | 15,376,064 | - | 449,245 | - | 18,819 | 15,844,128 | - |
| Transfers Out | (15,459,918) | (2,250) | (139,365) | (68,388) | - | (15,669,921) | (681,674) |
| Net Cash Provided (Used) by Noncapital Financing Activities | 1,411,147 | 2,572 | 326,714 | (1,175,317) | 18,819 | 583,935 | 574,158 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | | |
| Acquisition and Construction of Capital Assets | (9,022,888) | (88) | (45,409) | (2,388) | - | (9,070,773) | (25,514) |
| Cash paid on interest related to Capital Debt | - | - | - | - | - | - | (3,439) |
| Cash paid on lease liability | - | - | - | - | - | - | (47,111) |
| Cash paid on SBITA liability | - | - | - | - | - | - | (154,640) |
| Principal Paid on Long-Term Debt | (2,382,333) | - | - | - | - | (2,382,333) | - |
| Interest (Paid) | (78,054) | - | - | - | - | (78,054) | - |
| Capital Grants Received | 2,971,800 | - | - | - | - | 2,971,800 | - |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (8,511,475) | (88) | (45,409) | (2,388) | - | (8,559,360) | (230,704) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | |
| Interest Received | 1,340,925 | 28,377 | 231,368 | 3,762 | 2,944 | 1,607,376 | 499,025 |
| Net Cash Provided (Used) by Investing Activities | 1,340,925 | 28,377 | 231,368 | 3,762 | 2,944 | 1,607,376 | 499,025 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | (1,392,387) | (270,968) | (886,048) | (1,465,534) | (156,794) | (4,171,731) | 2,690,113 |
| Cash and Cash Equivalents - Beginning of Year | 33,885,430 | 835,178 | 6,573,268 | 1,697,078 | 184,868 | 43,175,822 | 18,444,590 |
| **CASH AND CASH EQUIVALENTS - END OF YEAR** | $ 32,493,043 | $ 564,210 | $ 5,687,220 | $ 231,544 | 28,074 | $ 39,004,091 | $ 21,134,703 |
| **RECONCILIATION TO STATEMENT OF NET POSITION** | | | | | | | |
| Cash and Investments | $ 10,514,670 | $ 564,210 | $ 5,687,220 | $ 231,544 | $ 28,074 | $ 17,025,718 | $ 20,864,703 |
| Cash and Investments with Agent | 21,978,373 | - | - | - | - | 21,978,373 | 270,000 |
| **CASH AND INVESTMENTS - END OF YEAR** | $ 32,493,043 | $ 564,210 | $ 5,687,220 | $ 231,544 | $ 28,074 | $ 39,004,091 | $ 21,134,703 |

*See accompanying Notes to Financial Statements.*

# CITY OF CHICO, CALIFORNIA
# STATEMENT OF CASH FLOWS – PROPRIETARY FUND (CONTINUED)
# YEAR ENDED JUNE 30, 2025

| | Business-Type Activities - Enterprise Funds | | | | | | Governmental Activities |
|---|---|---|---|---|---|---|---|
| | Sewer | Parking | Private Development | Airport | Nonmajor City Recreation | Total Enterprise Funds | Internal Service Funds |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | | | | | | |
| Operating Income (Loss) | $ 29,817 | $ (377,608) | $ (1,018,692) | $ (2,679,907) | (87,629) | $ (4,134,019) | $ (73,439) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | | | |
| Depreciation and Amortization | 4,103,828 | 91,566 | 3,406 | 1,583,615 | - | 5,782,415 | 308,812 |
| Decrease (Increase) in: | | | | | | | |
| Accounts Receivable | (1,107,454) | (51) | (608,247) | (289,287) | - | (2,005,039) | - |
| Intergovernmental Receivable | (10,399) | 152 | - | (40,844) | (234,672) | (285,763) | 59,586 |
| Prepaids | (254) | - | - | - | - | (254) | - |
| Inventory and Other Assets | - | - | - | - | - | - | (663,123) |
| Deferred Outflow Pension | 822,555 | 82,641 | 666,381 | 121,332 | - | 1,692,909 | 710,016 |
| Increase (Decrease) in: | | | | | | | |
| Accounts Payable | 1,506,202 | (17,044) | (215,658) | 1,282,257 | 143,744 | 2,699,501 | 499,423 |
| Due to Other Governments | - | - | - | - | - | - | - |
| Accrued Liabilities | 10,895 | 342 | 22,671 | 3,726 | - | 37,634 | 33,858 |
| Claims Liability | - | - | - | - | - | - | 1,099,676 |
| Compensated Absences | 41,478 | 7,867 | 2,653 | 8,069 | - | 60,067 | 30,357 |
| Unearned Revenue | - | - | 174,297 | - | - | 174,297 | - |
| Net Pension Liability | (1,005,409) | (87,174) | (403,394) | (277,762) | - | (1,773,739) | (132,137) |
| Deferred Inflow Pension | (24,243) | (2,520) | (22,138) | (2,790) | - | (51,691) | (25,395) |
| Total Adjustments | 4,337,199 | 75,779 | (380,029) | 2,388,316 | (90,928) | 6,330,337 | 1,921,073 |
| Net Cash Provided (Used) by Operating Activities | $ 4,367,016 | $ (301,829) | $ (1,398,721) | $ (291,591) | (178,557) | $ 2,196,318 | $ 1,847,634 |
| **NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES** | | | | | | | |
| Issuance of Leases | $ - | $ - | $ - | $ - | - | $ - | $ 222,549 |

ATTACHMENT A

*See accompanying Notes to Financial Statements.*

# CITY OF CHICO, CALIFORNIA
## STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS
## JUNE 30, 2025

| | Private-Purpose Trust Fund | Custodial Funds |
|---|---|---|
| **ASSETS** | | |
| Restricted Cash and Investments | $ 6,071,474 | $ 507,068 |
| Receivables: | | |
| Loans | 369,464 | - |
| Capital Assets - Land | 1,667,105 | - |
| Total Assets | 8,108,043 | 507,068 |
| **LIABILITIES** | | |
| Accounts Payable | 523 | - |
| Due to Other Governmental Units - Taxes | - | 530,249 |
| Long-Term Liabilities: | | |
| Due Within One Year | 5,095,000 | - |
| Due in More Than One Year | 33,748,389 | - |
| Total Liabilities | 38,843,912 | 530,249 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Amount on Bond Refunding | 225,376 | - |
| **NET POSITION** | | |
| Total Net Position (Deficit) Held in Trust | $ (30,961,245) | $ (23,181) |

*See accompanying Notes to Financial Statements.*

# CITY OF CHICO, CALIFORNIA
## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS
## YEAR ENDED JUNE 30, 2025

| | Private-Purpose Trust Fund | Custodial Funds |
|---|---|---|
| **ADDITIONS** | | |
| Property Taxes | $ 8,089,218 | $ - |
| Use of Money and Property | 173,754 | 1,862 |
| Reimbursements | - | 6,621 |
| Total Additions | 8,262,972 | 8,483 |
| **DEDUCTIONS** | | |
| Redevelopment Obligations | 1,900,000 | - |
| Interest on Bonds Payable | 1,197,258 | - |
| City Administrative Expenses | 207,725 | 39,429 |
| Total Deductions | 3,304,983 | 39,429 |
| **CHANGE IN NET POSITION** | 4,957,989 | (30,946) |
| Net Position - Beginning of Year | (35,919,234) | 7,765 |
| **NET POSITION - END OF YEAR** | $ (30,961,245) | $ (23,181) |

*See accompanying Notes to Financial Statements.*

**NOTES TO FINANCIAL STATEMENTS**

**CITY OF CHICO, CALIFORNIA**
**NOTES TO FINANCIAL STATEMENTS**
**JUNE 30, 2025**

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. The Financial Reporting Entity

The City of Chico, California (the City) was incorporated on February 5, 1872, under the laws of the state of California. The City is a charter city and is governed by a seven-member City Council. The City provides a full range of services including police and fire protection; sanitation; parking and transportation services; the construction and maintenance of highways, streets, and infrastructure; and recreational activities and cultural events. The City's reporting entity includes all of the funds of the City, as well as the Chico Urban Area Joint Powers Financing Authority (JPFA) which is reported as a discretely presented component unit as the economic resources of the JPFA directly benefit the City and its inclusion is considered necessary to ensure complete financial reporting.

### B. Discretely Presented Component Unit

Chico Urban Area Joint Powers Financing Authority

In August 2005, the governing boards of the Chico Redevelopment Agency, which due to State Assembly Bill 1X 26 is now known as the Successor Agency to the Chico Redevelopment Agency, and the County of Butte, established a joint powers agency known as the Chico Urban Area Joint Powers Financing Authority (JPFA) to facilitate the financing, construction, and installation of sewer facilities and improvements in the greater Chico urban area. The JPFA was formed pursuant to the provisions of the joint powers' laws of the state of California, as set forth in Article 1, Chapter 5, Division 7, Title 1 of the California Government Code (commencing with Government Code Section 6500). Subsequent to dissolution of the Chico Redevelopment Agency, the governing Board of the JPFA is composed of two members of the Butte County Board of Supervisors and two members of the Chico City Council. The JPFA is authorized to obtain state or federal loans for the purpose of financing the construction and installation of sewer facilities and improvements. The financial activity of the JPFA is included in the City of Chico's financial statements as a discretely presented component unit as the JPFA provides a financial benefit by contributing to the City's Sewer Enterprise Fund. Complete financial statements of the JPFA may be obtained from the Administrative Services Department of the City of Chico at 411 Main Street, Chico, California 95928.

### C. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Government-Wide and Fund Financial Statements (Continued)

For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, investment earnings, and other items, which are excluded from program revenues, are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

**General Fund**

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**CDBG and HOME Housing Special Revenue Fund**

The CDBG and HOME Housing Special Revenue Fund accounts for the Community Development Block Grant (CDBG) annual federal grant program and the state and federal HOME grant programs. The CDBG program provides for the development of a viable urban community by providing a suitable living environment and expansion of economic opportunities, principally for low- and moderate-income residents. The HOME program provides for the development of affordable housing and mortgage subsidy programs and housing rehabilitation to benefit low-income households. Use of CDBG and HOME funding is restricted per federal guidelines.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Government-Wide and Fund Financial Statements (Continued)

#### Public Facilities Impact Fee Capital Projects Fund

The Public Facilities Impact Fee Capital Projects Fund accounts for the collection of and expenditures of fees imposed as a condition of new development within the City. Impact fees have been established for each of the following types of public facilities:

- Bikeway Improvement
- Street Facility Improvement
- Storm Drainage Facility
- Sewer Trunk Line Capacity
- Water Pollution Control Plant Capacity
- Sewer Lift Stations
- Community Parks
- Bidwell Park Land Acquisition
- Major Maintenance Equipment
- Administrative Building
- Fire Protection Building and Equipment
- Police Protection Building and Equipment
- Neighborhood Parks

#### Capital Grants Capital Projects Fund

The Capital Grants Capital Projects Fund accounts for the receipts and disbursements for a variety of governmental fund capital grants.

#### Low- and Moderate-Income Housing Asset Special Revenue Fund

The Low- and Moderate-Income Housing Asset Special Revenue Fund accounts for all activities resulting from the elimination of the Redevelopment Agency's low and moderate housing function. Primarily, this Fund utilizes program income from loan payments restricted for the development and assistance for low-income households. New loans conveyed to the Fund from the Successor Agency are recorded as other transfers from the private-purpose trust fund. Use of these Housing Funds is restricted according to the provisions contained in California State Assembly Bill 1X26 and California State Assembly Bill 1484.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### C. Government-Wide and Fund Financial Statements (Continued)

The City reports the following major proprietary funds:

**Sewer Enterprise Fund**

The Sewer Enterprise Fund accounts for sanitary sewer collection system and Water Pollution Control Plant operations, including major repair and replacement of the City's Water Pollution Control Plant facilities.

**Parking Enterprise Fund**

The Parking Enterprise Fund accounts for parking facilities operations and improvements.

**Private Development Enterprise Fund**

The Private Development Enterprise Fund accounts for private development planning and building inspection and subdivision planning and inspection.

**Airport Enterprise Fund**

The Airport Enterprise Fund accounts for airport operations and improvements.

Additionally, the City reports the following fund types:

**Internal Service Funds**

Internal Service Funds account for self-insurance, central garage, municipal building maintenance, pension funding, and information services provided to other departments or agencies of the City on a cost-reimbursement basis.

**Private-Purpose Trust Fund**

The Private-Purpose Trust Fund is a fiduciary fund type used by the City to report trust arrangements under which principal and income benefit other governments. This fund reports the assets, deferred inflows, liabilities, and activities of the Successor Agency of the City of Chico Redevelopment Agency (Successor Agency).

**Custodial Fund**

The Custodial Fund is custodial in nature. The Fund accounts for assets held by the City as an agent for bonded assessment districts.

### D. Basis of Presentation, Basis of Accounting, and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### D. Basis of Presentation, Basis of Accounting, and Measurement Focus (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for sales tax true up payments, which the City considers to be available if they are collected within seven months of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures, such as principal, interest, and compensated absences, are recorded as fund liabilities only when they become due and payable. The City includes certain indirect costs as program expenses, which are reported in the City's functional activities.

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

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. Fiduciary funds report the Private-Purpose Trust Funds and Custodial Funds.

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

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Cash and Investments

Cash and investments (including restricted assets) held in the City's investment pool are reported as Cash and Cash Equivalents in the statements of cash flows of the proprietary fund types.

Investments are recorded at fair value. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income.

Restricted Cash and Investments

Restricted cash and investments represent amounts that are restricted for debt service, capital projects, and other amounts held in connection with the City's self-insurance programs.

Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, and short-term investments with original maturities of three months or less from the date of acquisition. All short-term cash surpluses are maintained in the City investments pool, the earnings from which are allocated quarterly to each fund based on average daily cash balances.

Receivables and Payables

Balances representing lending/borrowing transactions between funds outstanding at the end of the fiscal year are reported as either "due from/due to other funds" (amounts due within one year) or "advances to/from other funds" (noncurrent portions of interfund lending/borrowing transactions). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances to other funds are offset by nonspendable fund balance in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All property taxes are collected and allocated by the County of Butte to the various taxing entities. Property taxes are determined annually as of March 1 and attach as an enforceable lien on real property as of January 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The City participates in the County "Teeter Plan" method of property tax distribution. Under the Teeter Plan, the County remits property taxes to the City based on assessments, not on collections. Property tax is recognized when it is measurable and available. The City considers property tax as available if it is received within 60 days after year-end.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

Receivables and Payables (Continued)

Revenue from taxpayer-assessed taxes (sales and use, business license, transient occupancy, utility users, gas, and franchise fees) are accrued in the governmental funds when they are both measurable and available. The City considers these revenues available if they are received during the period when settlement of prior fiscal year accounts payable occurs. Historically, the majority of these taxes are received within 60 days of the fiscal year-end; therefore, revenue from taxpayer-assessed taxes is accrued if it is received by August 31.

The City records its receivables as follows:

1. Interest receivable represents interest earned by the City's cash and investment pool at year-end and available within the 60-day availability period. In addition, interest receivable also includes interest from loans receivable with the portion available within 60 days recorded as revenue and the portion not available within 60 days recorded as unavailable revenue or deferred inflows of resources.

2. Property taxes receivable represents property taxes received from Butte County within the 60-day availability period.

3. Accounts receivable represents amounts due from nongovernmental entities for revenue earned and available at year-end. These include transient occupancy taxes, franchise fees, and utility user taxes.

4. Intergovernmental receivables represent amounts due from governmental entities for revenue earned and available at year-end and within the 60-day availability period. These include sales taxes, grants, and other revenue from federal, state, and county sources.

Grant and entitlement revenues are recorded as receivables in the funds when they are susceptible to accrual (i.e., when all eligibility requirements have been met). The corresponding governmental fund revenues are recorded when they become measurable and available, with the differences recorded as deferred inflows of resources. The corresponding proprietary fund grant revenues are recorded as nonoperating revenues when the receivables are recorded.

Inventories

Inventories consist of expendable supplies held for consumption and are valued at cost using the first-in/first-out (FIFO) method. The cost is recorded as inventory when items are purchased and as expenses when the items are used.

**CITY OF CHICO, CALIFORNIA**
**NOTES TO FINANCIAL STATEMENTS**
**JUNE 30, 2025**

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Capital Assets

Capital assets, which include land, easements, buildings, improvements, equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The City defines capital assets as equipment with an initial individual cost of more than $20,000 and all other capital assets with an initial individual cost of more than $100,000 and an estimated useful life in excess of one year.

In addition, the City capitalizes all capital assets with an individual cost of $5,000 for all assets acquired with federal funds. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is recorded using the straight-line method over the following estimated useful lives of the assets:

| | |
|---|---|
| Buildings | 30 to 40 Years |
| Improvements Other Than Buildings | 20 to 50 Years |
| Equipment, Furniture, and Vehicles | 3 to 30 Years |
| Roadways | 50 Years |
| Bridges | 30 to 50 Years |
| Drainage | 50 Years |
| Lease Asset - Structures | Lease Term |
| Lease Asset - Equipment | Lease Term |
| Subscription Asset | Subscription Term |

Leases are recorded as a right-to-use asset and an obligation at an amount equal to the present value at the beginning of the lease term.

Right-To-Use Lease Asset

Right-to-use lease assets are recorded at the amount of the initial measurement of the lease liabilities and modified by any lease payments made to the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term along with any initial direct costs that are ancillary charges necessary to place the lease assets into service.

Right-to-use lease assets are amortized using the straight-line method over the shorter of the lease term or the useful life on the underlying asset, unless the lease contains a purchase option that the City has determined reasonably certain of being exercised.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Subscription Based Information Technology Arrangements (SBITAs)

SBITAs are recorded at the amount of the initial measurement of the SBITA liabilities and modified by any SBITA payments made to the provider at or before the commencement of the SBITA term, less any incentives received from the provider at or before the commencement of the SBITA term along with any initial direct costs that are ancillary charges necessary to place the SBITA assets into service.

SBITA assets are amortized using the straight-line method over the shorter of the SBITA term or the useful life on the underlying asset, unless the SBITA contains a purchase option that the City has determined reasonably certain of being exercised.

Compensated Absences

The City of Chico recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – *vacation* and *sick leave*. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

The City of Chico's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The City of Chico's policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the City of Chico and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Long-Term Debt

In the government-wide financial statements, proprietary fund types, and fiduciary fund types in the fund financial statements, long-term debt, along with other long-term obligations are reported as long-term liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are expensed in the period incurred.

Fund Balance

In the fund financial statements, the City's Governmental Funds report the following fund balances:

*Nonspendable Fund Balances* – These are not expected to be converted to cash within the next operating cycle and are typically comprised of long-term receivables, prepaid items, and advances to other funds.

*Restricted Fund Balances* – These include amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restrictions are also recorded for long-term loans receivable that originate from funding sources that are externally restricted.

*Committed Fund Balances* – These include amounts that can be used only for the specific purposes determined by a formal action of the City Council. The City Council has authority to establish, modify, or rescind a fund balance commitment through a City Resolution.

*Assigned Fund Balances* – These include amounts that are intended to be used by the City for specific purposes, but do not meet the criteria to be classified as restricted or committed. As contained in the City's budget policies, the City Council has authorized the City Manager to establish, modify, or rescind a fund balance assignment made within the confines of the budget policies.

*Unassigned Fund Balance* – This is the residual classification for the City's funds and includes all spendable amounts not contained in the other classifications. The General Fund is the only fund that may report a positive unassigned fund balance.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed.

Net Position

In the government-wide statements, the City's net position is classified in the following categories:

*Net Investment in Capital Assets* – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

*Restricted Net Position* – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

*Unrestricted Net Position* – This category represents the net position of the City, which is not restricted or invested in capital assets net of related debt for any project or other purpose.

When both restricted and unrestricted resources are available for use, it is the City's practice to use restricted resources first followed by unrestricted resources as they are needed.

Reserve Policies

The City Council has established policies for operating reserves, emergency reserves, and compensated absence reserves. The operating reserve is targeted at 7-1/2% of General Fund operating expenditures. The emergency reserve was established to help buffer the City from issues such as fluctuation in sales tax, changes in state laws that impact City finances, and other catastrophic events. The desired level of the emergency reserve is 20% of General Fund operating expenditures. The compensated absence reserve is targeted at 50% of the citywide liability for leave payouts when employees separate from City employment. The City is meeting desired operating and emergency reserve as of June 30, 2025.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has one item that qualify for reporting in this category. It is the deferred outflows related to pensions reported in the government-wide statement of net position. This item represents pension contributions made subsequent to the measurement date and is discussed in Note 12.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has several types of deferred inflows of resources. Deferred inflows related to pensions that are reflected in the statements of net position. These items are further discussed in Note 12. Two items, unavailable housing loan interest revenue and unavailable revenue, arise only under a modified accrual basis of accounting. Accordingly, these items are reported only in the governmental funds statement of net position and are discussed in Note 4. Deferred inflows related to leases are also reflected in the statements of net position and further discussed in Note 7. The Private-Purpose Trust fund includes deferred inflow related to the deferred amount on refunding.

### F. Pensions

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

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### G. Other Significant Accounting Policies

Budgetary Data

The annual operating budget is adopted by the City Council on or before the first meeting in July each year on a basis consistent with accounting principles generally accepted in the United States of America. The appropriated budget is prepared by fund, department, function, and activity. The City Manager is authorized to transfer budget amounts up to $50,000 between departments without City Council approval. Any budget transfers in excess of $50,000 must be approved by City Council. All City governmental and proprietary funds have approved budgets. Original appropriations are adjusted by supplemental appropriations and budget modifications approved during the year, creating the modified adopted budget.

Budgetary comparisons and reconciliations are included in Required Supplementary Information as Schedules of Revenue and Changes in Fund Balance – Budget and Actual, for the General Fund, CDBG and HOME Housing Fund, and the Low- and Moderate-Income Housing Asset Fund. In addition, a budgetary comparison and reconciliation is included in the Supplemental Budgetary Comparisons section as Schedules of Revenue and Changes in Fund Balance – Budget and Actual, for the Capital Grants Fund. Annual budgets are adopted on a budgetary basis.

Interfund Transactions

Interfund transactions between funds are reflected as loans, services provided, reimbursements, or transfers. Loans are reported as receivables or payables as appropriate and are subject to elimination upon consolidation. The City transfers resources among funds in the course of normal operations. Services provided, deemed to be at market or near market rates, such as vehicle maintenance, are accounted for as revenues and expenditures/expenses. Transactions to reimburse a fund for expenditures/expenses initially made from it that are applicable to another fund are recorded as expenditures/expenses in the correct fund and as reductions of expenditures/expenses in the original fund. All other interfund transactions are reported as transfers.

Adoption of New Accounting Standards

*GASB Statement No. 101, Compensated Absences*

In June of 2022, the GASB issued GASB Statement No. 101, *Compensated Absences*. This standard requires that liabilities for compensated absences be recognized for leave that has not been used and leave that has been used but not yet been paid. The City adopted the requirements of the guidance effective July 1, 2024, and has applied the provision of this standard to the beginning of the period of adoption.

## NOTE 2 CASH AND INVESTMENTS

At June 30, 2025, the City's cash and investments at fair value were as follows:

| | Primary Government | Discretely Presented Component Unit | Fiduciary Fund Statement of Net Position | Total |
|---|---|---|---|---|
| Cash and Investments | $ 188,100,462 | $ 1,195,794 | $ - | $ 189,296,256 |
| Restricted Cash and Investments | 31,867,109 | 4,071,135 | 6,578,542 | 42,516,786 |
| Imprest Cash | 1,305 | - | - | 1,305 |
| Total Cash and Investments | $ 219,968,876 | $ 5,266,929 | $ 6,578,542 | $ 231,814,347 |

At June 30, 2025, the City's cash and investments consist of the following:

| | |
|---|---|
| Cash on Hand | $ 1,305 |
| Deposits with Financial Institutions | 63,804,115 |
| Investments | 168,008,927 |
| Total | $ 231,814,347 |

### Authorized Investments

The table below identifies the investment types that are authorized by the City's investment policy and California Government Code Section 53601. The City's investment policy is more restrictive than the California Government Code, as the City may not invest in derivatives or reverse repurchase agreements. The City's investment policy limits the amount of funds invested in instruments with maturities over one year to 15%, unless adequate liquidity is available, yield appears favorable, and the City Manager approves the investment in advance. This table does not address investments of debt proceeds held by bond trustees that are governed by the provisions of debt agreements of the City rather than the general provisions of the City's investment policy.

| Authorized Investment Type | Maximum Maturity | Maximum Percentage of Portfolio | Maximum Investment in One Issuer | Minimum Rating |
|---|---|---|---|---|
| U.S. Treasury Securities | 5 Years | None | None | None |
| U.S. Agency Securities | 5 Years | 20% | None | None |
| Money Market Mutual Funds | N/A | 20% | 10% | None |
| Collateralized Bank Deposits | 5 Years | 30% | None | None |
| State and Local Agency Bonds | 5 Years | None | 5% | None |
| Repurchase Agreements | 5 Years | None | 5% | None |
| Commercial Paper | 270 Days | 25% | 10% | A-1 |
| Corporate Notes | 5 Years | 30% | 5% | A |
| Supranational | 5 Years | 30% | None | AA |
| Local Agency Investment Fund | N/A | None | None | None |
| Certificates of Deposit | 5 Years | None | None | A |

## NOTE 2 CASH AND INVESTMENTS (CONTINUED)

### Investments Authorized by Debt Agreements

Investment of debt proceeds held by the bond trustee are governed by the provisions of the debt agreements. These agreements specify that the eligible investments are those that are permitted by California Government Code Section 53601 at the time of the investment.

### Custodial Credit Risk

The custodial credit risk for deposits is the risk that the City will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. This risk is mitigated in that the City's bank deposits are insured by Federal Depository Insurance Corporation (FDIC). The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under stated-law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. As of June 30, 2025, the City's balance in financial institutions was $54,853,069, which was covered by collateral held in the pledging bank's trust department in the name of the City of Chico.

### Interest Rate

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City manages its exposure to interest rate risk by investing in the Local Agency Investment Fund (LAIF), which provides the necessary cash flow and liquidity needed for operations, as well as purchasing a combination of shorter-term and longer-term investments so that a portion of the portfolio is maturing or coming close to maturing evenly over time. The City uses the segmented time distribution method for reporting its interest rate risk.

As of 2025, the City's investments distributed by maturity are as follows:

| | | Maturity in Years | | | | |
|---|---|---|---|---|---|---|
| Investment Type | Fair Value | Less Than 1 | 1 - 2 | 2 - 3 | 3 - 4 | 4 - 5 |
| With Fiscal Agent: | | | | | | |
| Money Market Mutual Funds | $ 29,210,759 | $ 29,210,759 | $ - | $ - | $ - | $ - |
| With City Treasury: | | | | | | |
| Negotiable Certificate of Deposit | 5,393,104 | 2,709,842 | 2,179,894 | 247,634 | 255,734 | - |
| Corporate Bonds | 14,947,003 | 9,876,015 | 2,969,038 | - | 2,009,202 | 92,748 |
| Supranational Corporate Bonds | 6,832,667 | 2,931,157 | 3,901,510 | - | - | - |
| State and Local Bond | 15,429,342 | 4,982,627 | 3,842,389 | 2,839,907 | 3,764,419 | - |
| Federal Agency | 34,236,158 | 22,798,383 | 10,418,430 | 1,019,345 | - | - |
| Money Market Mutual Funds | - | - | - | - | - | - |
| CalTRUST | 53,879 | 53,879 | - | - | - | - |
| Local Agency Investment Pool (LAIF) | 61,906,015 | 61,906,015 | - | - | - | - |
| Total Investments | $ 168,008,927 | $ 134,468,677 | $ 23,311,261 | $ 4,106,886 | $ 6,029,355 | $ 92,748 |

## NOTE 2 CASH AND INVESTMENTS (CONTINUED)

### Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the City's policy to purchase investments with the minimum ratings required by the California Government Code.

| S & P Rating | Percentage of Investment Portfolio |
|---|---|
| A | 6.69 % |
| A+ | 1.91 |
| AA | 3.82 |
| AA- | 2.23 |
| AA+ | 20.27 |
| BBB | 0.32 |
| BBB- | 0.32 |
| BBB+ | 8.60 |
| Not Rated | 55.83 |

The City invests funds in the State Treasurer's Pooled Money Investment Account (PMIA) through the Local Agency Investment Fund (LAIF), a voluntary program created by statute in 1977. The PMIA has regulatory oversight from the Pooled Money Investment Board and an in-house Investment Committee. LAIF has oversight by the Local Agency Investment Advisory Board. The fair value of the City's position in the pool is based upon the City's pro rata share of the fair value provided by LAIF for the entire pool.

In accordance with authorized investment laws, LAIF invests in various structured notes and mortgage-backed securities, such as collateralized mortgage obligations. LAIF is not registered with the Security and Exchange Commission and is not rated.

### Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the amount of investment in a single issuer. U.S. treasury and agency securities are considered to be of the best quality grade, as such there is no limitation on amounts invested in U.S. treasury or agency securities per California Government Code. Investments in any one issuer (other than Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments) that represent 5% or more of the total City investments are as follows:

| Issuer Name | Investment Type | Amount |
|---|---|---|
| Federal Home Loan Bank | U.S. governmental agencies | $ 12,691,769 |

## NOTE 2 CASH AND INVESTMENTS (CONTINUED)

### Restricted Cash and Investments

As of June 30, 2025, cash and investments that are restricted by legal or contractual requirements are comprised of the following:

| Fair Value Measurements | Amount |
|---|---|
| Governmental Activities: | |
| General Fund: | |
| Restricted Section 115 Pension Plan | $ 7,647,461 |
| Contractor Retentions | 1,610,173 |
| Nonmajor Governmental Funds: | |
| Restricted Bond Proceeds | 361,102 |
| Internal Service Funds: | |
| Insurance Deposits | 270,000 |
| Total Primary Governmental Activities Restricted Cash and Investments | 9,888,736 |
| Discretely Presented Component Unit: | |
| Restricted for Capital Projects and Debt Service | 4,071,135 |
| Fiduciary Funds: | |
| Private-Purpose Trust Fund: | |
| Restricted for Successor Agency Recognized Obligations | 6,071,474 |
| Custodial Fund: | |
| Restricted for Debt Service | 507,068 |
| Total Fiduciary Fund Restricted Cash and Investments | 6,578,542 |
| Total Restricted Cash and Investments | $ 20,538,413 |

### Fair Value Measurements and Application

Statement No. 72 of the Governmental Accounting Standards Board (GASB), *Fair Value Measurements and Application*, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes investment valuation techniques used to measure fair value. The three levels of the fair value hierarchy under GASB 72 are described as follows:

*Level 1* – Inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

*Level 2* – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

## NOTE 2 CASH AND INVESTMENTS (CONTINUED)

### Fair Value Measurements and Application (Continued)

*Level 3* – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The determination of what constitutes observable requires judgment by the City's management. City management considers observable data to be that market data, which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market.

The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to City management's perceived risk of that investment. The following is a description of the valuation methods and assumptions used by the City to estimate the fair value of its investments. The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. City management believes its valuation methods are appropriate and consistent with other market participants. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

When available, quoted prices are used to determine fair value. When quoted prices in active markets are available, investments are classified within Level 1 of the fair value hierarchy. The City's Level 1 investments consist of mutual funds that have values calculated from the daily closing prices of all the underlying assets.

For a large portion of the City's portfolio, the City's custodians generally uses a multi-dimensional relational model. Inputs to their pricing models are based on observable market inputs in active markets. The inputs to the pricing models are typically benchmark yields, reported trades, broker-dealer quotes, issuer spreads, and benchmark securities, among others. The City's Level 2 investments primarily consist of investments in certificates of deposit that did not trade on the City's fiscal year-end date.

## NOTE 2 CASH AND INVESTMENTS (CONTINUED)

### Fair Value Measurements and Application (Continued)

The City did not have any Level 3 investments at June 30, 2025. The inputs or methodology used for valuing securities are not necessarily an indication of the risks associated with investing in those securities. Changes in valuation techniques may result in transfers into or out of an assigned level within the disclosure hierarchy.

Investments in money market funds and guaranteed investment contracts are reported at amortized cost. Deposits and withdrawals in governmental investment pools, such as LAIF are made on the basis of $1 and not fair value. Accordingly, the City's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

As of June 30, 2025, the City has the following fair value measurements:

| | | Fair Value Measurements at Report Date Using: | | |
|---|---|---|---|---|
| | Total | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Investments by Fair Value: | | | | |
| Corporate Holdings | $ 14,947,003 | $ - | $ 14,947,003 | $ - |
| Supranational | 6,832,667 | - | 6,832,667 | - |
| State and Local Securities | 15,429,342 | - | 15,429,342 | - |
| Federal Agency Securities | 34,236,158 | - | 34,236,158 | - |
| Mutual Funds | 29,210,759 | 29,210,759 | - | - |
| Certificates of Deposit | 5,393,104 | - | 5,393,104 | - |
| Total Investments by Fair Value | 106,049,033 | $ 29,210,759 | $ 76,838,274 | $ - |
| Investments Measured at Amortized Costs or Not Subject to Fair Value Hierarchy: | | | | |
| CalTRUST | 53,879 | | | |
| Local Agency Investment Fund | 61,906,015 | | | |
| Total Investments Measured at Fair Value | $ 168,008,927 | | | |

## NOTE 3 RECEIVABLES

The following summarizes the City's governmental activities receivables as of June 30, 2025:

| | Interest | Property Taxes | Accounts | Inter-governmental | Loans | Long-Term | Total |
|---|---|---|---|---|---|---|---|
| Governmental Activities: | | | | | | | |
| General Fund | $ 1,033,685 | $ 789,400 | $ 2,442,445 | $ 10,237,640 | $ - | $ - | 14,503,170 |
| CDBG and HOME Housing Fund | 1,427,426 | - | - | 3,304,400 | 40,160,529 | - | 44,892,355 |
| Capital Grants Fund | - | - | - | 5,278,196 | - | - | 5,278,196 |
| Public Facilities Impact Fees | - | - | 86,005 | - | - | 874,474 | 960,479 |
| Low- and Moderate-Income Housing Asset Fund | 13,399,630 | - | 12,008 | - | 55,040,300 | - | 68,451,938 |
| Other Nonmajor Governmental Funds | - | 56,547 | 1,261,574 | 1,148,260 | - | - | 2,466,381 |
| Internal Service Funds | - | - | 193,698 | 28,675 | - | - | 222,373 |
| Total Governmental Activities | $ 15,860,741 | $ 845,947 | $ 3,995,730 | $ 19,997,171 | $ 95,200,829 | $ 874,474 | $ 136,774,892 |

### Loans Receivable

The loans receivable in the CDBG and HOME Housing Fund and Low- and Moderate-Income Housing Asset Fund of $40,160,529 and $55,040,300, respectively, consist of loans made for low- and moderate-income housing rehabilitation, property improvement, and small business origination. The loans are collateralized by deeds of trust on the improved properties and bear annual interest at 0% - 7.5%. The City considers these long-term loans to be collectible, and the amounts are included in restricted fund balance. Due to the likelihood of collectability, the City has not recorded an allowance for uncollectible accounts. Related accrued interest is recorded as interest receivable and unavailable revenue.

The following summarizes the City's business-type activities receivables as of June 30, 2025:

| | Accounts | Inter-governmental | Property Taxes | Total |
|---|---|---|---|---|
| Business-Type Activities: | | | | |
| Sewer Fund | $ 3,830,562 | $ 201 | $ 13,675 | $ 3,844,438 |
| Parking Fund | 98,942 | 23,637 | - | 122,579 |
| Private Development Fund | 1,039,201 | - | - | 1,039,201 |
| Airport Fund | 273,863 | 47,294 | - | 321,157 |
| City Recreation Fund | - | 234,672 | - | 234,672 |
| Total Business-Type Activities | $ 5,242,568 | $ 305,804 | $ 13,675 | $ 5,562,047 |

## NOTE 3 RECEIVABLES (CONTINUED)

Accounts receivable in the Sewer Fund is composed of $3,830,562 in sewer service fees billed for services rendered on or before June 30, 2025, and received in the months of July and August of 2025.

The intergovernmental receivable of $47,294 in the Airport Fund represents a receivable for an Airport Improvement Program grant.

Accounts receivable in the Private Development fund are for services provided for community development services provided to developers.

## NOTE 4 UNAVAILABLE REVENUE

The City recognized unavailable revenues in the governmental fund statements. These items are an acquisition of fund balance by the City that is applicable to a future reporting period.

Under the modified accrual basis of accounting, it is not enough that revenue has been earned if it is to be recognized in the current period. Revenue must also be susceptible to accrual (i.e., measurable and available to finance expenditures of the current period). Government funds report revenues not susceptible to accrual as unavailable revenues. The City has two items that are reportable on the government fund statements: the first item relates to housing loan interest receivable and the second relates to grant receivables and development impact fees receivables that are not available for revenue recognition.

Unavailable revenue balances for the year ended June 30, 2025 were as follows:

| | Unavailable Housing Loan Revenue | Unavailable Revenue | Total |
|---|---|---|---|
| General Fund | $ - | $ 1,265,417 | $ 1,265,417 |
| CDBG and HOME Housing Fund | 1,427,426 | 2,002,634 | 3,430,060 |
| Capital Grants Fund | - | 5,569,865 | 5,569,865 |
| Public Facilities Impact Fees | - | 874,474 | 874,474 |
| Low- and Moderate-Income Housing Asset Fund | 13,399,630 | 623,754 | 14,023,384 |
| Other Nonmajor Governmental Funds | - | 981,710 | 981,710 |
| Total Governmental Funds | $ 14,827,056 | $ 11,317,854 | $ 26,144,910 |

## NOTE 5 CAPITAL ASSETS

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

| | Beginning Balance | Increases | Decreases | Transfers/ Adjustments | Ending Balance |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Capital Assets, Non-depreciable: | | | | | |
| Land | $ 33,114,506 | $ - | $ - | $ - | $ 33,114,506 |
| Construction in Progress | 54,894,753 | 67,141,148 | - | (35,170,603) | 86,865,298 |
| Total Capital Assets, Non-depreciable | 88,009,259 | 67,141,148 | - | (35,170,603) | 119,979,804 |
| Capital Assets, Depreciable: | | | | | |
| Buildings | 22,360,645 | - | - | 1,157,612 | 23,518,257 |
| Improvements Other Than Buildings | 24,251,763 | - | - | 350,000 | 24,601,763 |
| Equipment, Furniture, and Vehicles | 36,565,455 | 25,514 | (494,956) | 9,295,224 | 45,391,237 |
| Infrastructure | 462,784,009 | 3,538,722 | - | 22,090,776 | 488,413,507 |
| Lease Assets, Equipment | 159,718 | 222,549 | - | - | 382,267 |
| Subscription Assets | 1,886,399 | 34,867 | - | - | 1,921,266 |
| Total Capital Assets, Depreciable | 548,007,989 | 3,821,652 | (494,956) | 32,893,612 | 584,228,297 |
| Less: Accumulated Depreciation for: | | | | | |
| Buildings | (15,259,174) | (463,470) | - | - | (15,722,644) |
| Improvements Other Than Buildings | (16,455,997) | (534,252) | - | - | (16,990,249) |
| Equipment, Furniture, and Vehicles | (18,887,194) | (3,178,801) | 467,089 | - | (21,598,906) |
| Infrastructure | (193,837,074) | (8,981,934) | - | - | (202,819,008) |
| Lease Assets, Equipment | (155,403) | (45,118) | - | - | (200,521) |
| Subscription Assets | (1,158,638) | (515,844) | - | - | (1,674,482) |
| Total Accumulated Depreciation | (245,753,480) | (13,719,419) | 467,089 | - | (259,005,810) |
| Total Capital Assets, Depreciable, Net | 302,254,509 | (9,897,767) | (27,867) | 32,893,612 | 325,222,487 |
| Governmental Activities Capital Assets, Net | $ 390,263,768 | $ 57,243,381 | $ (27,867) | $ (2,276,991) | $ 445,202,291 |

Reconciliation of governmental activities capital asset increases:

| | |
|---|---|
| Total Capital Assets, Not Being Depreciated - Increases | $ 67,141,148 |
| Total Capital Assets, Being Depreciated - Increases | 3,821,652 |
| Governmental Activities Capital Asset Increases | $ 70,962,800 |
| Governmental Funds - Capital Outlay | $ 67,424,078 |
| Donations and Contributed Capital * | 3,538,722 |
| Governmental Activities Capital Asset Increases | $ 70,962,800 |

*Donations and contributed capital represents infrastructure conveyed to the City as a result of completed subdivisions, easements, and infrastructure donated through developer agreements.

## NOTE 5 CAPITAL ASSETS (CONTINUED)

Capital assets for business-type activities for the year ended June 30, 2025, was as follows:

| | Beginning Balance | Increases | Decreases | Transfers | Ending Balance |
|---|---|---|---|---|---|
| Business-Type Activities: | | | | | |
| Capital Assets, Non-depreciable: | | | | | |
| Land | $ 2,154,341 | $ - | $ - | $ - | $ 2,154,341 |
| Construction in Progress | 19,265,488 | 6,669,986 | - | (4,735,887) | 21,199,587 |
| Total Capital Assets, Non-depreciable | 21,419,829 | 6,669,986 | - | (4,735,887) | 23,353,928 |
| Capital Assets, Depreciable: | | | | | |
| Buildings | 19,412,390 | 1,639,559 | - | - | 21,051,949 |
| Improvements Other Than Buildings | 218,608,020 | 570,308 | - | 4,735,887 | 223,914,215 |
| Equipment, Furniture, and Vehicles | 3,912,130 | 190,916 | (462,672) | - | 3,640,374 |
| Total Capital Assets, Depreciable | 241,932,540 | 2,400,783 | (462,672) | 4,735,887 | 248,606,538 |
| Less: Accumulated Depreciation for: | | | | | |
| Buildings | (16,739,496) | (287,815) | - | - | (17,027,311) |
| Improvements Other Than Buildings | (106,643,729) | (5,332,483) | - | - | (111,976,212) |
| Equipment, Furniture, and Vehicles | (2,902,325) | (162,114) | 462,672 | - | (2,601,767) |
| Total Accumulated Depreciation | (126,285,550) | (5,782,412) | 462,672 | - | (131,605,290) |
| Total Capital Assets, Depreciable, Net | 115,646,990 | (3,381,629) | - | 4,735,887 | 117,001,248 |
| Business-Type Activities Capital Assets, Net | $ 137,066,819 | $ 3,288,357 | $ - | $ - | $ 140,355,176 |

Depreciation and amortization expense was charged to functions/programs as follows:

| | |
|---|---|
| Governmental Activities: | |
| General Government | $ 1,134,177 |
| Public Safety | 2,070,515 |
| Public Works | 9,701,699 |
| Parks and Recreation | 474,981 |
| Education | 29,235 |
| Capital Assets Held by the Government's Internal Service Funds are Charged to the Various Functions Based on Their Usage of the Assets | 308,812 |
| Total Depreciation Expense - Governmental Activities | $ 13,719,419 |
| Business-Type Activities (Depreciation): | |
| Sewer | $ 4,103,828 |
| Parking | 91,566 |
| Private Development | 3,403 |
| Airport | 1,583,615 |
| Total Depreciation Expense - Business-Type Activities | $ 5,782,412 |

## NOTE 6 LONG-TERM LIABILITIES

Changes in long-term liabilities for the year ended June 30, 2025, was as follows:

| | Restated Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Direct borrowings Notes Payable-Direct Financing | $ 4,258,359 | $ - | $ (906,185) | $ 3,352,174 | $ 569,300 |
| Compensated Absences | 6,214,224 | 236,975 | - | 6,451,199 | 335,567 |
| Self-Insurance Claims | 12,478,416 | 5,095,025 | (3,995,349) | 13,578,092 | 2,131,930 |
| Lease Liability | 4,527 | 222,549 | (47,111) | 179,965 | 43,526 |
| SBITA Liability | 688,143 | 34,867 | (477,204) | 245,806 | 245,806 |
| Total Governmental Activities Long-Term Liabilities | $ 23,643,669 | $ 5,589,416 | $ (5,425,849) | $ 23,807,236 | $ 3,326,129 |
| Business-Type Activities: | | | | | |
| Direct Borrowings Loans Payable | $ 12,765,000 | $ - | $ (1,870,000) | $ 10,895,000 | $ 1,965,000 |
| Compensated Absences | 721,701 | 60,067 | - | 781,768 | 40,664 |
| Total Before Premium | 13,486,701 | 60,067 | (1,870,000) | 11,676,768 | 2,005,664 |
| Premium - Net | 1,747,526 | - | (512,334) | 1,235,192 | - |
| Total Business-Type Activities Long-Term Liabilities | $ 15,234,227 | $ 60,067 | $ (2,382,334) | $ 12,911,960 | $ 2,005,664 |

The beginning balance was restated due to the implementation of GASB Statement No. 101, *Compensated Absences*. See Note 14. The change in compensated absences is presented as a net change.

The City's outstanding note payable-direct financing, secured by equipment, related to governmental activities of $3,352,174 contain provisions that in an event of default, outstanding amounts become immediately due if the City is unable to make a payment, if the City is unable to pay the full balance all equipment is to be returned at the expense of the City.

The City's outstanding loans from direct borrowings related to business-type activities of $10,895,000 contain a provision that in an event of default, the timing of repayment of outstanding amounts become immediately due.

| Type of Indebtedness (Purpose) | Maturity | Interest Rates | Annual Installments | Original Issue Amount | Outstanding at June 30, 2025 |
|---|---|---|---|---|---|
| Governmental Activities: | | | | | |
| Notes Payable: | | | | | |
| Motorola Solutions, Inc. | 11/1/2025 | 4.06% | $ 145,322 | $ 870,306 | $ 139,654 |
| Motorola Solutions, Inc. | 10/1/2031 | 2.19% | 499,999 | 4,446,970 | 3,212,520 |
| Total Governmental Activities | | | | $ 5,317,276 | $ 3,352,174 |
| Business-Type Activities: | | | | | |
| Loans Payable: | | | | | |
| Bank of America | 12/1/2029 | 2.60% | $ 2,276,673 | $ 19,735,000 | $ 10,895,000 |
| Total Business-Type Activities Loans Payable | | | | $ 19,735,000 | $ 10,895,000 |

## NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

| Description | Amount |
|---|---|
| Governmental Activities: | |
| Direct Financing Notes Payable: | |
| Note payable to Motorola, Inc. for All Band Digital Portable Radios for the police department, interest at 4.060%, due in annual installments on November 1, in the amount of $145,323. Original note amount was $870,305.76. Payments to be made from the General Fund. | $ 139,654 |
| Note payable to Motorola, Inc. for P25 Radio System for the safety personnel, interest at 2.190%, due in annual installments on October 1, in the amount of $499,999. Original note amount was $4,446,970. Payments to be made from the General Fund. | 3,212,520 |
| Total Governmental Activities Long-Term Liabilities | $ 3,352,174 |
| Business-Type Activities: | |
| Direct Borrowings Loans Payable: | |
| Loan payable to the BofA Securities, Inc. for the Sewer Revenue Refunding Bonds, Series 2020, interest at 5%, due in annual installments on December 1 and June 1, including interest through December 1, 2029. Original loan amount was $19,735,000. | $ 10,895,000 |
| Total Business-Type Activities Long-Term Liabilities | $ 10,895,000 |

In September of 2020, the City entered into a Bond Purchase Agreement with Bank of America Securities to issue $19,735,000 in Bonds. Proceeds from the sale of the Bonds were used to prepay, in full, amounts due to the California State Water Resources Control Board for the Sewer Fund, pursuant to a state revolving fund loan agreement from 2008 and to pay the costs of issuing the Bonds.

Debt service requirements at June 30, 2025 are as follows:

| | Governmental Activities | | Business-Type Activities | |
|---|---|---|---|---|
| | Notes Payable from Direct Financing | | Loans from Direct Borrowings | |
| Year Ending June 30, | Principal | Interest | Principal | Interest |
| 2026 | $ 569,300 | $ 76,022 | $ 1,965,000 | $ 98,250 |
| 2027 | 439,056 | 60,943 | 2,070,000 | 103,500 |
| 2028 | 448,671 | 51,328 | 2,175,000 | 108,750 |
| 2029 | 458,497 | 41,502 | 2,285,000 | 114,250 |
| 2030 | 468,538 | 31,461 | 2,400,000 | 120,000 |
| 2031-2032 | 968,112 | 31,916 | - | - |
| Total | $ 3,352,174 | $ 293,172 | $ 10,895,000 | $ 544,750 |

## NOTE 7 LEASES AND SBITAS

### City as Lessor

The City leases out several of its buildings, land, and airport lots. Lease terms may vary, with current agreements going out until fiscal year 2099-2100. For agreements with renewal options, the City has included the renewal periods in the lease term when it is reasonably certain that the renewal option(s) will be exercised. For contracts that contain termination options for either party to exercise (cancellable period), these periods are excluded from the lease receivable calculation. The City's lease arrangements do not contain any material residual value guarantees.

When the borrowing rate is not stated in the contract, or readily available, the City will refer to the interest rate received on the most recent debt borrowed by the City. The agreements currently use a discount rate of 2.19% to measure the present value of the lease payments expected to be received during the lease term period.

Payments receivable on leases of properties as of June 30, 2025 are as follows:

| | Governmental Activities | | Business Activities | |
|---|---|---|---|---|
| Year Ending June 30, | Principal | Interest | Principal | Interest |
| 2026 | $ 101,014 | $ 29,644 | $ 266,680 | $ 157,775 |
| 2027 | 104,024 | 27,378 | 191,876 | 152,072 |
| 2028 | 106,431 | 25,082 | 197,069 | 147,216 |
| 2029 | 111,449 | 22,695 | 207,141 | 143,044 |
| 2030 | 115,129 | 20,214 | 219,650 | 138,652 |
| 2031-2035 | 453,635 | 68,457 | 1,176,650 | 594,166 |
| 2036-2040 | 419,120 | 36,794 | 4,835,449 | 5,656,955 |
| Total Lease Payments | $ 1,410,802 | $ 230,264 | $ 7,094,515 | $ 6,989,880 |

The total amount of revenue (inflows of resources) relating to leases recognized in the current fiscal year is as follows:

| | Governmental Activities | Business-Type Activities |
|---|---|---|
| Lease Revenue | $ 116,721 | $ 433,335 |
| Lease Interest | 98,076 | 262,200 |

The City did not have any leases of assets that are investments, regulated leases, sublease transactions, sale-leaseback transactions, or lease-leaseback transactions requiring disclosure.

## NOTE 7 LEASES AND SBITAS (CONTINUED)

### City as Lessee

The City leases copiers for operational use under a long-term, noncancelable lease agreement. The lease expires in fiscal year 2024-25.

Total future minimum lease payments under lease agreement are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30, | Principal | Interest |
| 2026 | $ 43,526 | $ 3,506 |
| 2027 | 44,488 | 2,543 |
| 2028 | 45,473 | 1,559 |
| 2029 | 46,478 | 553 |
| Total Minimum Lease Payments | $ 179,965 | $ 8,161 |

### SBITAs

The City has entered into various SBITA agreements with various third parties. The SBITA agreements include software for various City operations. Most SBITA have initial terms of up to 5 years and contain one or more renewal options, generally for one- or three- year periods. The SBITA agreements sometimes include variable payments and termination penalties that are not known or certain to be exercised at the time of the SBITA liability valuation. Certain SBITAs require additional payments for using different components of the software functionality, which are expensed as incurred as variable payments. The City's SBITA arrangements do not contain any material residual value guarantees. As the interest rate implicit in the City's SBITAs is not readily determinable, the City utilizes its incremental borrowing rate to discount the SBITA payments.

The future principal and interest lease payments as of June 30, 2025 were as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30, | Principal | Interest |
| 2026 | $ 245,806 | $ 8,793 |

## NOTE 8 INTERFUND ACTIVITY

### Due From/To Other Funds

Amounts due from/to other funds at June 30, 2025:

| Payable Fund | Receivable Fund | Amount |
|---|---|---|
| General Fund | Nonmajor Governmental Funds | $ 27,284 |
| Capital Improvements Fund | General Fund | 2,209,906 |
| | CDBG & Home Housing Fund | 135,769 |
| | Capital Grants Fund | 340,451 |
| | Impact Fees Fund | 597,035 |
| | Sewer Fund | 28,305 |
| | Parking Fund | 178 |
| | Private Development Fund | 2,590 |
| | Nonmajor Governmental Funds | 1,075,611 |
| Capital Grants Fund | General Fund | 3,375,295 |
| CDBG & Home Housing Fund | General Fund | 2,543,457 |
| Self Insurance Fund | Airport Fund | 1,255,832 |
| Operating Grants Fund | General Fund | 1,161,825 |
| | Total Due To/From | $ 12,753,538 |

Due from/to other funds typically result from the lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, (3) payments between funds are made, or (4) revenue earned by the Fund is not received until just after the end of the fiscal year, normally 60 days.

### Advances To/From Other Funds

Advances to/from other funds at June 30, 2025:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| Public Infrastructure Impact Fees | Nonmajor Governmental Funds | $ 25,707 |

All advances are due to cash deficits as listed for each payable fund. In addition, no formal borrowing arrangements exist. Finally, all payable funds may be unable to repay the advance within the next fiscal year.

## NOTE 8 INTERFUND ACTIVITY (CONTINUED)

### Transfers From/To Other Funds

The following is a schedule of interfund transfers from/to other funds as of June 30, 2025:

| Transfer From | Transfer To | Amount |
|---|---|---|
| General Fund | Nonmajor Governmental Funds | $ 12,541,484 |
| | Private Development Fund | 360,010 |
| | Nonmajor Enterprise Fund | 18,819 |
| | Subtotal | 12,920,313 |
| Public Facilities Impact | Private Development Fund | 79,460 |
| Low- and Moderate-Income Housing Asset Fund | General Fund | 76,400 |
| | CDBG and HOME Housing Fund | 31,659 |
| | Subtotal | 108,059 |
| Nonmajor Governmental Funds | General Fund | 978,506 |
| | Nonmajor Governmental Funds | 1,862,894 |
| | Subtotal | 2,841,400 |
| Sewer Fund | Sewer Fund | 15,376,064 |
| | Private Development Fund | 9,775 |
| | Nonmajor Governmental Funds | 74,079 |
| | Subtotal | 15,459,918 |
| Parking Fund | Nonmajor Governmental Funds | 2,250 |
| Private Development Fund | General Fund | 112,137 |
| | Nonmajor Governmental Funds | 27,228 |
| | Subtotal | 139,365 |
| Airport Fund | Nonmajor Governmental Funds | 68,388 |
| Internal Service Funds | General Fund | 616,250 |
| | Nonmajor Governmental Funds | 65,424 |
| | Subtotal | 681,674 |
| | Total Transfers | $ 32,300,827 |

Transfers are indicative of funding for capital projects, lease payments, or debt service, subsidies of various City operations and re-allocations of special revenue.

## NOTE 9 RESTRICTED NET POSITION/FUND BALANCES

### A. Fund Balances

Fund balances are presented in the following categories: nonspendable, restricted, committed, assigned, and unassigned. The following is a detailed schedule of the Governmental Funds fund balance classifications as of June 30, 2025:

| | General | CDBG and HOME Housing | Public Facilities Impact Fees | Capital Grants | Low- and Moderate-Income Housing Asset Fund | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|---|
| Fund Balances (Deficit): | | | | | | | |
| Nonspendable: | | | | | | | |
| Prepaid Items | $ 40,441 | $ - | $ - | $ - | $ - | $ 9,650 | $ 50,091 |
| Total Nonspendable | 40,441 | - | - | - | - | 9,650 | 50,091 |
| Restricted: | | | | | | | |
| Capital Projects | - | - | - | - | - | - | - |
| Housing | - | 35,693,529 | - | - | 56,293,459 | - | 91,986,988 |
| Transportation Related Projects | - | - | 25,610,533 | - | - | 25,008,034 | 50,618,567 |
| Maintenance Districts | - | - | - | - | - | 5,755,027 | 5,755,027 |
| Other Purposes | - | - | - | - | - | 3,068,218 | 3,068,218 |
| Section 115 Trust | 8,662,306 | - | - | - | - | - | 8,662,306 |
| Total Restricted | 8,662,306 | 35,693,529 | 25,610,533 | - | 56,293,459 | 33,831,279 | 160,091,106 |
| Committed: | | | | | | | |
| Compensated Absences | 1,573,554 | - | - | - | - | - | 1,573,554 |
| Donations | 433,229 | - | - | - | - | - | 433,229 |
| Capital Projects | 1,757,519 | - | - | - | - | - | 1,757,519 |
| Other Purposes | 576 | - | - | - | - | - | 576 |
| Emergency Contingencies | 11,664,967 | - | - | - | - | - | 11,664,967 |
| Total Committed | 15,429,845 | - | - | - | - | - | 15,429,845 |
| Assigned: | | | | | | | |
| Capital Projects | 16,725,472 | - | - | - | - | 9,112,982 | 25,838,454 |
| Measure H | 23,066,561 | - | - | - | - | - | 23,066,561 |
| Fire Victims Trust | 22,015,637 | - | - | - | - | - | 22,015,637 |
| Total Assigned | 61,807,670 | - | - | - | - | 9,112,982 | 70,920,652 |
| Unassigned: | | | | | | | |
| General Government | 4,876,500 | - | - | - | - | - | 4,876,500 |
| Capital Projects Funds | - | - | - | (5,123,540) | - | - | (5,123,540) |
| Total Unassigned | 4,876,500 | - | - | (5,123,540) | - | - | (247,040) |
| Total Fund Balances (Deficit) | $ 90,816,762 | $ 35,693,529 | $ 25,610,533 | $ (5,123,540) | $ 56,293,459 | $ 42,953,911 | $ 246,244,654 |

## NOTE 9 RESTRICTED NET POSITION/FUND BALANCES (CONTINUED)

### B. Deficit Fund Equity

The Funds listed below reported deficit fund balances or net position on June 30, 2025:

| Fund | Deficit Fund Balance |
|---|---|
| Capital Grants Fund | $ 5,123,540 |
| Self-insurance Fund | 4,052,573 |
| Central Garage Fund | 2,532,619 |
| Municipal Building Maintenance Fund | 2,476,663 |
| Information Services Fund | 3,630,404 |
| Private Development Fund | 1,916,915 |
| Total Deficit Funds | $ 19,732,714 |

Capital Grants Fund Deficit

The Capital Grants Capital Projects Fund deficit represents grant expenditures that had not been reimbursed by granting agencies within the 60-day period of availability for which corresponding revenues have not been recognized. The deficit amount is recorded as a Deferred Inflow of Resources on the Fund's balance sheet. Projects are invoiced at completion and expenditures are subject to audit by the granting agencies. Collection of reimbursements can take several years.

Central Garage, Municipal Building Maintenance, and Information Service Internal Service Funds

The net position of Internal Service Funds have a deficit largely due to the recording of the net pension liability under GASB No. 68.

Self-Insurance Fund Deficit

The deficit is largely due to insurance claims exceeding premiums charged to departments which will reduced in future years with adjusted premiums.

Private Development Fund Deficits

The Private Development fund deficit is largely due to net pension liability under GASB No. 68.

## NOTE 9 RESTRICTED NET POSITION/FUND BALANCES (CONTINUED)

### C. Other Fund Disclosures

The following funds had an excess of expenditures over appropriations on June 30, 2025:

| Fund/Department | Expenditures Over Appropriations |
|---|---|
| General Fund: | |
| Administrative Services Department | $ 1,479,500 |
| City Council Department | 26,429 |
| Police Department | 420,275 |
| Fire Department | 1,236,058 |
| Public Works Department | 2,095,289 |
| Parks Department | 1,078,767 |
| Debt Service | 334,989 |

### D. Restricted Components of Net Position

The restricted components of net position are assets that are subject to constraints either (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislation.

| | |
|---|---|
| Restricted for Transportation Related Projects: | |
| Public Facility Impact Fees | $ 26,485,007 |
| Transportation | 10,425,209 |
| Gas Tax | 8,468,780 |
| Bond Proceeds | 71,601 |
| Public Infrastructure Replacement | 6,042,444 |
| Total Restricted for Transportation Related Projects | 51,493,041 |
| Restricted for Housing: | |
| Affordable Housing Loans | 59,723,519 |
| CDBG Housing Loans | 49,716,913 |
| Total Restricted for Housing | 109,440,432 |
| Restricted for Capital Projects | 446,324 |
| Restricted for Maintenance Districts: | |
| Maintenance Districts | 5,755,027 |
| Restricted for Other Government Programs: | |
| Operating Grants | 1,640,039 |
| Other | 1,428,179 |
| Total Restricted for Other Government Programs | 3,068,218 |
| Restricted for Pension Benefits: | |
| Section 115 Trust | 8,662,306 |
| Total Restricted Component of Net Position - Governmental Activities | $ 178,865,348 |

## NOTE 10 RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City established the general liability and workers' compensation liability funds (self-insurance funds) to account for and finance its uninsured risks of loss. Under this program, the general liability program provides coverage for up to a maximum of $750,000 for each general liability claim, and the workers' compensation program provides coverage for up to a maximum of $750,000 for each workers' compensation claim.

### Workers' Compensation Insurance

The workers' compensation program provides coverage for up to a maximum of $750,000 per occurrence. The City purchases excess insurance to cover losses over $750,000 up to state statutory limits.

The claims liability reported in the self-insurance fund at June 30, 2025, is based on the requirements of GASB Statements No. 10 and No. 30, which require that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred as of the date of the financial statements and the amount of the loss can be reasonably estimated. The City's provision of $8,739,781 for insurance losses through June 30, 2025, represents the estimated cost of settling self-insurance liability claims. The provision for insurance losses was established by an outside actuary using accepted actuarial methods. These methods consider case-basis reserves established by the City, the rate of loss development on older claims, the effects of IBNR claims and the effects of inflation and other economic factors to determine ultimate cost.

Changes in the workers' compensation claims liability are as follows:

| | Claims Liability July 1, | Current Year Claims and Changes in Estimates | Current Year Payments | Claims Liability June 30, | Current Portion |
|---|---|---|---|---|---|
| 2023-24 | $ 5,713,727 | $ 5,979,266 | $ (3,486,316) | $ 8,206,677 | $ 1,641,097 |
| 2024-25 | 8,206,677 | 2,207,287 | (1,674,183) | 8,739,781 | 1,381,930 |

### General Liability Insurance

The City is a member of the California Joint Powers Risk Management Authority (the Authority) for liability insurance purposes. The Authority is comprised of California member cities and special districts organized under a joint-powers agreement pursuant to the California Government Code. The purpose of the Authority is to arrange and administer programs of self-insurance and insurance for the pooling of losses and to purchase excess liability coverage. The Board of Directors consists of representatives from each member entity, with an Executive Committee consisting of the President and Vice President elected by the Directors every two years, and Executive Committee nonofficer positions filled by a permanent rotation list every two years. Annual deposits are paid by member entities and may be adjusted retrospectively to cover costs. The City self-insures the first $750,000 of each loss.

## NOTE 10 RISK MANAGEMENT (CONTINUED)

### General Liability Insurance (Continued)

Participating entities share in loss occurrences in excess of $750,000 or $1,000,000 and up to $5,000,000, and purchase insurance to provide additional coverage up to $40,000,000. The auto/general liability program of the Authority provides coverage for comprehensive general liability, personal injury, employment practices liability ($6,000,000 sublimit), contractual liability, errors and omissions, and auto liability. The City also participates in the Authority's auto physical damage program which provides property damage coverage for vehicles, with a $10,000 deductible for vehicles, and in the Authority's property insurance program which provides property, and boiler and machinery coverage with a $25,000 deductible per occurrence.

Premium payments by member entities are planned to match expenses of insurance premiums for coverage in excess of the self-insured amount, estimated claims resulting from self-insurance programs and Authority operating expenses. Total premiums paid to the Authority during the year ended June 30, 2025, were $1,976,715.

The claims liability reported in the Self-Insurance Internal Service Fund at June 30, 2025, was also based on the requirements of GASB Statement No. 10, as described. The City's provision of $4,838,311 for insurance losses represents the estimated cost of settling self-insurance liability claims.

Changes in the claims' liability are as follows:

| | Claims Liability July 1, | Current Year Claims and Changes in Estimates | Current Year Payments | Claims Liability June 30, | Current Portion |
|---|---|---|---|---|---|
| 2023-24 | $ 1,798,364 | $ 3,945,000 | $ (1,471,625) | $ 4,271,739 | $ 869,225 |
| 2024-25 | 4,271,739 | 2,887,738 | (2,321,166) | 4,838,311 | 750,000 |

## NOTE 11 CONTINGENCIES AND COMMITMENTS

### Litigation

The City is a defendant in a number of lawsuits and has other claims pending, some of which seek substantial monetary damages. Some claims may not be covered under the City's excess liability insurance policy; however, management is of the opinion that the potential liability would not have a significant adverse effect on the City's financial position.

### Grant Programs

The City participates in a number of federal and state-assisted grant programs. These programs are subject to financial and compliance audits by grantors or their representatives. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the City's management does not expect such amounts, if any, to be material.

## NOTE 12 DEFINED BENEFIT PENSION PLAN

### A. Summary of Pension Plan Balances

Pension related balances presented on the statement of net position as of June 30, 2025 by individual plan are described in the following table:

| | Deferred Outflows - Pension | Net Pension Liability | Deferred Inflows - Pension | Pension Expense |
|---|---|---|---|---|
| CALPERS Miscellaneous Agent Multiple Employer Plan | $ 11,668,091 | $ 70,879,024 | $ - | $ 9,174,251 |
| CALPERS Safety Agent Multiple Employer Plan | 20,395,320 | 88,061,020 | 34,082 | 12,813,917 |
| Total | $ 32,063,411 | $ 158,940,044 | $ 34,082 | $ 21,988,168 |

### B. General Information about the Pension Plans

Plan Descriptions

All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Plans, agent multiple employer defined benefit pension plans administered by the California Public Employees Retirement System (CalPERS), which acts as a common investment and administrative agent for its participating member employers. Benefit provisions under the Plans are established by state statute and may be amended by City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Classic and PEPRA safety CalPERS members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. PEPRA CalPERS miscellaneous members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

## NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)

### B. General Information about the Pension Plans (Continued)

The Plans' provisions and benefits in effect at June 30, 2025, are summarized as follows:

| | Miscellaneous | | |
|---|---|---|---|
| Hire Date | Classic | Classic | PEPRA - On or After January 1, 2013 |
| Formula | 2% @ 55 | 3% @ 60 | 2% @ 62 |
| Benefit Vesting Schedule | 5 Years of Service | 5 Years of Service | 5 Years of Service |
| Benefit Payments | Monthly for Life | Monthly for Life | Monthly for Life |
| Retirement Age | 55 | 60 | 62 |
| Monthly Benefits, as a Percentage of Annual Salary | 2.000% | 3.000% | 2.000% |
| Required Employee Contribution Rates | 8.000% | 8.000% | 6.750% |
| Required Employer Contribution Rates | 13.500% | 13.500% | 13.500% |

| | Safety | |
|---|---|---|
| Hire Date | Classic | PEPRA - On or After January 1, 2013 |
| Formula | 3% @ 60 | 2% @ 57 |
| Benefit Vesting Schedule | 5 Years of Service | 5 Years of Service |
| Benefit Payments | Monthly for Life | Monthly for Life |
| Retirement Age | 50 | 57 |
| Monthly Benefits, as a Percentage of Annual Salary | 3.000% | 2.700% |
| Required Employee Contribution Rates | 9.000% | 12.750% |
| Required Employer Contribution Rates | 22.420% | 22.420% |

Employees Covered

At June 30, 2025, the following employees were covered by the benefit terms for each Plan:

| | Miscellaneous | Safety |
|---|---|---|
| Inactive Employees or Beneficiaries Currently Receiving Benefits | 399 | 169 |
| Inactive Employees Entitled to But Not Yet Receiving Benefits | 296 | 176 |
| Active Employees | 241 | 152 |
| Total | 936 | 497 |

## NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)

### B. General Information about the Pension Plans (Continued)

Contributions

Section 20814(c) of the California Public Employees' Retirement law requires that the employer contribution rates for all public employers are determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The total plan contributions are determined through CalPERS' annual actuarial valuations process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Contributions by the City for the Miscellaneous Plan were $7,986,350 and for the Safety Plan $11,097,239.

### C. Net Pension Liability

The City's net pension liability for each plan was measured as of June 30, 2024, and the total pension liability was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024. Pension liabilities are paid out of the operating funds based on a percentage of covered payroll.

Actuarial Assumptions

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

| | Miscellaneous | Safety |
|---|---|---|
| Valuation Date | June 30, 2023 | June 30, 2023 |
| Measurement Date | June 30, 2024 | June 30, 2024 |
| Actuarial Cost Method | Entry-Age Normal Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | | |
| Discount Rate | 6.90% | 6.90% |
| Inflation | 2.30% | 2.30% |
| Payroll Growth | 2.80% | 2.80% |
| Projected Salary Increase | 3.30% to 14.20% | 3.30% to 14.20% |
| Investment Rate of Return | 6.80% | 6.80% |

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2023, valuation were based on the results of a CalPERS experience study for the period of 1997 to 2007. Pre-retirement and post-retirement mortality rates include five years of projected mortality improvement using Scale AA published by the Society of Actuaries.

## NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)

### C. Net Pension Liability (Continued)

Long-Term Expected Rate of Return

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

| Asset Class | Assumed Allocation | Real Return |
|---|---|---|
| Global Equity - Cap-Weighted | 30 % | 4.54 % |
| Global Equity Noncap-Weighted | 12 | 3.84 |
| Private Equity | 13 | 7.28 |
| Treasury | 5 | 0.27 |
| Mortgage-Backed Securities | 5 | 0.50 |
| Investment Grade Corporates | 10 | 1.56 |
| High Yield | 5 | 2.27 |
| Emerging Market Debt | 5 | 2.48 |
| Private Debt | 5 | 3.57 |
| Real Assets | 15 | 3.21 |
| Leverage | (5) | (0.59) |
| Total | 100 % | |

Discount Rate

The discount rate used to measure the total pension liability was 6.90% based on the June 30, 2024, measurement date. To determine whether the municipal bond rates should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 6.90% discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long-term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at CalPERS website under the GASB No. 68 section. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment, expense and inflation) are developed for each major asset class.

## NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)

### D. Changes in the Net Pension Liability

The changes in the Net Pension Liability for each Plan for the measurement date of June 30, 2024, are as follows:

| | Miscellaneous Plan | | |
|---|---|---|---|
| | Increase (Decrease) | | |
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| Balance - July 1, 2023 | $ 223,902,510 | $ 148,821,858 | $ 75,080,652 |
| Changes in the Year: | | | |
| Service Cost | 3,542,345 | - | 3,542,345 |
| Interest on the Total Pension Liability | 15,187,567 | - | 15,187,567 |
| Differences Between Actual and Expected Experience | 999,044 | - | 999,044 |
| Changes in Benefit Terms | - | - | - |
| Changes of Assumptions | - | - | - |
| Contribution - Employer | - | 7,190,478 | (7,190,478) |
| Contribution - Employee | - | 2,627,430 | (2,627,430) |
| Net Investment Income | - | 14,233,773 | (14,233,773) |
| Administrative Expenses | - | (121,097) | 121,097 |
| Benefit Payments, Including Refunds of Employee Contributions | (13,126,109) | (13,126,109) | - |
| Net Changes | 6,602,847 | 10,804,475 | (4,201,628) |
| Balance - June 30, 2024 | $ 230,505,357 | $ 159,626,333 | $ 70,879,024 |

| | Safety Plan | | |
|---|---|---|---|
| | Increase (Decrease) | | |
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability/(Asset) |
| Balance - July 1, 2023 | $ 282,877,102 | $ 192,919,869 | $ 89,957,233 |
| Changes in the Year: | | | |
| Service Cost | 5,283,833 | - | 5,283,833 |
| Interest on the Total Pension Liability | 19,539,488 | - | 19,539,488 |
| Differences Between Actual and Expected Experience | 4,837,884 | - | 4,837,884 |
| Changes of Benefit Terms | - | - | - |
| Changes of Assumptions | - | - | - |
| Contribution - Employer | - | 10,313,218 | (10,313,218) |
| Contribution - Employee | - | 2,829,790 | (2,829,790) |
| Net Investment Income | - | 18,571,389 | (18,571,389) |
| Administrative Expenses | - | (156,979) | 156,979 |
| Benefit Payments, Including Refunds of Employee Contributions | (14,351,815) | (14,351,815) | - |
| Net Changes | 15,309,390 | 17,205,603 | (1,896,213) |
| Balance - June 30, 2024 | $ 298,186,492 | $ 210,125,472 | $ 88,061,020 |

## NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)

### D. Changes in the Net Pension Liability (Continued)

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

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

| | Miscellaneous | Safety |
|---|---|---|
| 1% Decrease | 5.90% | 5.90% |
| Net Pension Liability | $ 98,800,952 | $ 129,908,139 |
| | | |
| Current Discount Rate | 6.90% | 6.90% |
| Net Pension Liability | $ 70,879,024 | $ 88,061,020 |
| | | |
| 1% Increase | 7.90% | 7.90% |
| Net Pension Liability | $ 47,615,067 | $ 54,007,969 |

Pension Plan Fiduciary Net Position

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

### E. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the City recognized pension expense of $21,988,168. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Miscellaneous Plan | |
|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Pension Contributions Subsequent to Measurement Date | $ 7,986,350 | $ - |
| Changes of Assumptions | - | - |
| Differences Between Actual and Expected Experience | 1,387,067 | - |
| Net Difference Between Projected and Actual Earnings on Plan Investments | 2,294,674 | - |
| Total | $ 11,668,091 | $ - |

## NOTE 12 DEFINED BENEFIT PENSION PLAN (CONTINUED)

### E. Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

| | Safety Plan | |
|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Pension Contributions Subsequent to Measurement Date | $ 11,097,239 | $ - |
| Changes in Assumptions | 2,595,003 | - |
| Differences Between Actual and Expected Experience | 3,771,430 | 34,082 |
| Net Difference Between Projected and Actual Earnings on Plan Investments | 2,931,648 | - |
| Total | $ 20,395,320 | $ 34,082 |

The amounts of $7,986,350 for the Miscellaneous plan, and $11,097,239 for the safety plan reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred inflows of resources related to pensions will be recognized as pension expense as follows:

| Year Ending June 30, | Miscellaneous | Safety | Total |
|---|---|---|---|
| 2025 | $ 867,147 | $ 3,729,985 | $ 4,597,132 |
| 2026 | 4,271,399 | 6,212,087 | 10,483,486 |
| 2027 | (639,631) | 384,523 | (255,108) |
| 2028 | (817,174) | (1,062,596) | (1,879,770) |
| Total | $ 3,681,741 | $ 9,263,999 | $ 12,945,740 |

## NOTE 13 SUCCESSOR AGENCY TRUST FOR ASSETS AND OBLIGATIONS OF THE FORMER REDEVELOPMENT AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill X1 26 (the Bill) that provides for the dissolution of all redevelopment agencies in the state of California. This action impacted the reporting entity of the City that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit.

Due to the dissolution of the City's Redevelopment Agency, successor agencies will only be allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

## NOTE 13 SUCCESSOR AGENCY TRUST FOR ASSETS AND OBLIGATIONS OF THE FORMER REDEVELOPMENT AGENCY (CONTINUED)

The following components of this footnote document the Successor Agency's capital assets and long-term liabilities as of June 30, 2025.

### Capital Assets – Land

As of June 30, 2025, the Successor Agency owns six parcels of land with a cost of $1,667,105. The land will be utilized for a public purpose at a time to be determined by the Successor Agency's Oversight Board.

### Long-Term Liabilities

As of June 30, 2025, the balances of the Successor Agency long-term obligations are presented below:

| | Beginning Balance | Deductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|
| 2017 Successor Agency to the Chico RDA Tax Allocation Refunding Bonds Series A | $ 43,640,000 | $ (4,830,000) | $ 38,810,000 | $ 5,095,000 |
| Total Successor Agency Long-Term Liabilities | $ 43,640,000 | $ (4,830,000) | $ 38,810,000 | $ 5,095,000 |

### Successor Agency Tax Allocation Refunding Bonds

A deferred amount on refunding of $475,793 was recognized with the issuance of the bonds. The unamortized balance at June 30, 2025, was $225,376 and is reported as a deferred inflow of resources.

### Long-Term Liabilities

| Description | Amount |
|---|---|
| Successor Agency Long-Term Liabilities | |
| Direct Placements: | |
| Revenue Bonds: | |
| 2017 Tax Allocation Refund Bonds Series A (2017 TABS Series A) were issued in the amount of $65,475,000 for the purpose of refunding the outstanding 2001 Tax Allocation Revenue Bonds, the 2005 Tax Allocation Bonds, and the 2017 Tax Allocation Refunding Bonds. Interest rates for the term of the 2017 TABS Series A is 2.82%. Payments are due in semi-annual installments on October 1 and April 1 through April 1, 2032. | $ 38,810,000 |
| Total Successor Agency Long-Term Liabilities | $ 38,810,000 |

## NOTE 13 SUCCESSOR AGENCY TRUST FOR ASSETS AND OBLIGATIONS OF THE FORMER REDEVELOPMENT AGENCY (CONTINUED)

### Long-Term Liabilities (Continued)

The following is a schedule of total debt service requirements to maturity as of June 30, 2025, for the tax allocation bonds:

| Year Ending June 30, | Principal | Interest | Total |
|---|---|---|---|
| 2026 | $ 5,095,000 | $ 1,094,442 | $ 6,189,442 |
| 2027 | 5,240,000 | 950,763 | 6,190,763 |
| 2028 | 5,380,000 | 802,995 | 6,182,995 |
| 2029 | 5,535,000 | 651,279 | 6,186,279 |
| 2030 | 5,690,000 | 495,192 | 6,185,192 |
| 2031-2033 | 11,870,000 | 504,498 | 12,374,498 |
| Total | $ 38,810,000 | $ 4,499,169 | $ 43,309,169 |

The Successor Agency's outstanding bond debt from direct placements includes a priority pledge of "Tax Increment Revenues" allocated to the Successor Agency by the Butte County Auditor Controller. The Successor Agency is prohibited from entering any new enforceable obligations which are secured by a lien on this pledged collateral.

## NOTE 14 RESTATEMENT OF BEGINNING NET POSITION

During the current year, management recorded a prior period adjustment, restating beginning net position for governmental activities, enterprise activities, and internal service fund activities for the implementation of GASB Statement No. 101, Compensated Absences. The impact of the restatement and adjustments on the net position of governmental, enterprise and internal service fund activities as previously reported is presented below.

| | June 30, 2024 As Previously Reported | Change in Accounting Principle | Change Within the Reporting Entity | June 30, 2024 As Adjusted or Restated |
|---|---|---|---|---|
| Governmental Activities | $ 528,248,268 | $ (1,664,486) | - | $ 526,583,782 |
| Enterprise Funds | 150,666,264 | (196,486) | - | 150,469,778 |
| Internal Service Funds | (2,494,778) | (129,294) | - | (2,624,072) |
| Governmental Funds: | | | | |
| Gas Tax Fund (Change in Major Fund) | 10,005,151 | - | (10,005,151) | - |
| Nonmajor Governmental Funds | 28,157,367 | | 10,005,151 | 38,162,518 |

## REQUIRED SUPPLEMENTARY INFORMATION

- Schedule of Changes in Net Pension Liability and Related Ratios – Miscellaneous
- Schedule of Changes in Net Pension Liability and Related Ratios – Safety
- Schedule of Contributions – Miscellaneous
- Schedule of Contributions – Safety
- Schedules of Revenues, Expenditures, and Changes in Fund Balances, Budget to Actual, (General Fund and Major Special Revenue Funds):
    - General Fund
    - CDBG and HOME Housing Fund
    - Low- and Moderate-Income Housing Asset Fund
- Notes to Required Supplementary Information

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS – CALPERS MISCELLANEOUS RETIREMENT PLAN (UNAUDITED)
# LAST TEN YEARS

| Measurement Period | 2025<br>June 30, 2024 | 2024<br>June 30, 2023 | 2023<br>June 30, 2022 | 2022<br>June 30, 2021 | 2021<br>June 30, 2020 | 2020<br>June 30, 2019 | 2019<br>June 30, 2018 | 2018<br>June 30, 2017 | 2017<br>June 30, 2016 | 2016<br>June 30, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total Pension Liability: | | | | | | | | | | |
| Service Cost | $ 3,542,345 | $ 3,249,078 | $ 3,205,097 | $ 2,804,965 | $ 2,739,169 | $ 2,764,446 | $ 2,702,893 | $ 2,762,977 | $ 2,352,654 | $ 2,441,836 |
| Interest | 15,187,567 | 14,761,628 | 14,221,289 | 13,985,658 | 13,661,442 | 13,311,689 | 12,817,844 | 12,410,522 | 12,292,564 | 12,098,168 |
| Changes in Benefit Terms | - | 239,727 | - | - | - | - | - | - | - | - |
| Differences Between Expected and Actual Experience | 999,044 | 2,563,823 | (629,933) | (789,082) | (938,361) | 933,660 | 792,512 | (3,454,037) | (3,764,124) | (3,748,881) |
| Changes in Assumptions | - | - | 5,917,787 | - | - | - | (1,220,368) | 9,955,942 | - | (2,850,219) |
| Benefit Payments, Including Refunds of Employee Contributions | (13,126,109) | (12,840,590) | (12,001,245) | (11,551,802) | (10,668,087) | (9,798,874) | (9,357,597) | (8,680,046) | (8,251,225) | (8,129,122) |
| Net Change in Total Pension Liability | 6,602,847 | 7,973,666 | 10,712,995 | 4,449,739 | 4,794,163 | 7,210,921 | 5,735,284 | 12,995,358 | 2,629,869 | (188,218) |
| Total Pension Liability - Beginning | 223,902,510 | 215,928,844 | 205,215,849 | 200,766,110 | 195,971,947 | 188,761,026 | 183,025,742 | 170,030,384 | 167,400,515 | 167,588,733 |
| Total Pension Liability - Ending (a) | 230,505,357 | 223,902,510 | 215,928,844 | 205,215,849 | 200,766,110 | 195,971,947 | 188,761,026 | 183,025,742 | 170,030,384 | 167,400,515 |
| Plan Fiduciary Net Position: | | | | | | | | | | |
| Contributions - Employer | 7,190,478 | 6,721,026 | 6,363,079 | 6,108,120 | 5,721,757 | 5,289,597 | 4,892,157 | 4,835,288 | 3,774,160 | 3,273,509 |
| Contributions - Employee | 2,627,430 | 1,985,113 | 1,877,937 | 1,676,572 | 1,550,839 | 1,452,949 | 1,211,601 | 1,042,124 | 960,903 | 950,096 |
| Net Investment Income | 14,233,773 | 8,909,606 | (12,093,877) | 30,274,538 | 6,530,524 | 8,254,467 | 10,107,344 | 12,216,475 | 574,677 | 2,533,100 |
| Plan to Plan Resource Movement | - | - | - | - | - | - | (293) | - | (3,366) | 3,313 |
| Benefit Payments, Including Refunds of Employee Contributions | (13,126,109) | (12,840,590) | (12,001,245) | (11,551,802) | (10,668,087) | (9,798,874) | (9,357,597) | (8,680,046) | (8,251,225) | (8,129,122) |
| Administrative Expense | (121,097) | (106,003) | (99,737) | (133,591) | (184,371) | (89,683) | (185,995) | (162,567) | (68,942) | (127,469) |
| Miscellaneous Income (Expense) | | | - | - | - | 293 | (353,207) | - | - | - |
| Net Change in Plan Fiduciary Net Position | 10,804,475 | 4,669,152 | (15,953,843) | 26,373,837 | 2,950,662 | 5,108,749 | 6,314,010 | 9,251,274 | (3,013,793) | (1,496,573) |
| Plan Fiduciary Net Position - Beginning | 148,821,858 | 144,152,706 | 160,106,549 | 133,732,712 | 130,782,050 | 125,673,301 | 119,359,291 | 110,108,017 | 113,121,810 | 114,618,383 |
| Plan Fiduciary Net Position - Ending (b) | 159,626,333 | 148,821,858 | 144,152,706 | 160,106,549 | 133,732,712 | 130,782,050 | 125,673,301 | 119,359,291 | 110,108,017 | 113,121,810 |
| Net Pension Liability - Ending (a)-(b) | $ 70,879,024 | $ 75,080,652 | $ 71,776,138 | $ 45,109,300 | $ 67,033,398 | $ 65,189,897 | $ 63,087,725 | $ 63,666,451 | $ 59,922,367 | $ 54,278,705 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 69.25% | 66.47% | 66.76% | 78.02% | 66.61% | 66.74% | 66.58% | 65.21% | 64.76% | 67.58% |
| Covered Payroll | $ 16,924,726 | $ 15,253,885 | $ 14,635,144 | $ 14,173,649 | $ 13,226,312 | $ 13,266,370 | $ 12,771,787 | $ 12,741,419 | $ 11,965,489 | $ 11,927,104 |
| Net Pension Liability as a Percentage of Covered Payroll | 418.79% | 492.21% | 490.44% | 318.26% | 506.82% | 491.39% | 493.96% | 499.68% | 500.79% | 455.09% |

**Changes of assumptions:
The discount rate to measure net pension liability was 7.5% as of June 30, 2014, 7.65% as of June 30, 2015 and 2016, 7.15% as of June 30, 2017 through 2021, and reduced to 6.90% as June 30, 2022 through 2025.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2014, 2015, 2016 and 2017, 2.50% as of June 30, 2018, 2019, 2020, and 2021 and was reduced to 2.30% as of June 30, 2022 through 2025.

ATTACHMENT A

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS – CALPERS SAFETY RETIREMENT PLAN (UNAUDITED)
# LAST TEN YEARS

| Measurement Period | 2025<br>June 30, 2024 | 2024<br>June 30, 2023 | 2023<br>June 30, 2022 | 2022<br>June 30, 2021 | 2021<br>June 30, 2020 | 2020<br>June 30, 2019 | 2019<br>June 30, 2018 | 2018<br>June 30, 2017 | 2017<br>June 30, 2016 | 2016<br>June 30, 2015 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total Pension Liability: | | | | | | | | | | |
| Service Cost | $ 5,283,833 | $ 5,171,903 | $ 4,820,165 | $ 4,466,679 | $ 4,499,719 | $ 4,380,793 | $ 4,390,653 | $ 4,563,295 | $ 3,944,837 | $ 4,060,125 |
| Interest | 19,539,488 | 18,532,425 | 17,866,632 | 17,076,960 | 16,551,359 | 15,784,596 | 15,059,804 | 14,578,548 | 13,926,474 | 13,452,675 |
| Changes in Benefit Terms | - | 127,089 | - | - | - | - | - | - | - | - |
| Differences Between Expected and Actual Experience | 4,837,884 | (66,540) | 572,068 | (1,937,728) | 1,473,679 | 1,094,936 | (1,573,264) | 105,155 | (2,584,243) | (602,213) |
| Changes in Assumptions | - | - | 10,380,015 | - | - | - | (1,049,800) | 12,709,578 | - | (3,450,890) |
| Benefit Payments, Including Refunds of Employee Contributions | (14,351,815) | (13,654,283) | (12,893,782) | (12,254,988) | (11,236,546) | (10,712,608) | (10,094,391) | (9,308,811) | (8,981,039) | (8,373,881) |
| Net Change in Total Pension Liability | 15,309,390 | 10,110,594 | 20,745,098 | 7,350,923 | 11,288,211 | 10,547,717 | 6,733,002 | 22,647,765 | 6,306,029 | 5,085,816 |
| Total Pension Liability - Beginning | 282,877,102 | 272,766,508 | 252,021,410 | 244,670,487 | 233,382,276 | 222,834,559 | 216,101,557 | 193,453,792 | 187,147,763 | 182,061,947 |
| Total Pension Liability - Ending (a) | 298,186,492 | 282,877,102 | 272,766,508 | 252,021,410 | 244,670,487 | 233,382,276 | 222,834,559 | 216,101,557 | 193,453,792 | 187,147,763 |
| Plan Fiduciary Net Position: | | | | | | | | | | |
| Contributions - Employer | 10,313,218 | 9,009,532 | 8,416,207 | 7,662,670 | 7,052,348 | 6,272,865 | 5,601,393 | 5,349,238 | 4,852,766 | 4,398,219 |
| Contributions - Employee | 2,829,790 | 2,213,607 | 1,966,715 | 1,846,839 | 1,760,356 | 1,783,895 | 1,542,571 | 1,550,187 | 1,404,504 | 1,236,718 |
| Net Investment Income | 18,571,389 | 11,410,655 | (15,363,816) | 37,934,519 | 8,073,042 | 10,107,564 | 12,224,670 | 14,750,340 | 663,425 | 2,981,880 |
| Plan to Plan Resource Movement | - | - | - | - | - | - | (359) | - | 3,366 | (3,313) |
| Benefit Payments, Including Refunds of Employee Contributions | (14,351,815) | (13,654,283) | (12,893,782) | (12,254,988) | (11,236,546) | (10,712,608) | (10,094,391) | (9,308,811) | (8,981,039) | (8,373,881) |
| Administrative Expense | (156,979) | (135,361) | (125,881) | (166,877) | (227,863) | (110,105) | (227,002) | (197,150) | (82,684) | (152,694) |
| Miscellaneous Income (Expense) | - | - | - | - | - | 359 | (431,079) | - | - | - |
| Net Change in Plan Fiduciary Net Position | 17,205,603 | 8,844,150 | (18,000,557) | 35,022,163 | 5,421,337 | 7,341,970 | 8,615,803 | 12,143,804 | (2,139,662) | 86,929 |
| Plan Fiduciary Net Position - Beginning | 192,919,869 | 184,075,719 | 202,076,276 | 167,054,113 | 161,632,776 | 154,290,806 | 145,675,003 | 133,531,199 | 135,670,861 | 135,583,932 |
| Plan Fiduciary Net Position - Ending (b) | 210,125,472 | 192,919,869 | 184,075,719 | 202,076,276 | 167,054,113 | 161,632,776 | 154,290,806 | 145,675,003 | 133,531,199 | 135,670,861 |
| Net Pension Liability - Ending (a)-(b) | $ 88,061,020 | $ 89,957,233 | $ 88,690,789 | $ 49,945,134 | $ 77,616,374 | $ 71,749,500 | $ 68,543,753 | $ 70,426,554 | $ 59,922,593 | $ 51,476,902 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 70.47% | 68.20% | 67.48% | 80.18% | 68.28% | 69.26% | 69.24% | 67.41% | 69.02% | 72.49% |
| Covered Payroll | $ 15,786,774 | $ 15,247,355 | $ 14,073,473 | $ 14,441,252 | $ 14,339,448 | $ 13,801,250 | $ 13,938,580 | $ 14,256,287 | $ 13,789,281 | $ 14,089,826 |
| Net Pension Liability as a Percentage of Covered Payroll | 557.82% | 589.99% | 630.20% | 345.85% | 541.28% | 519.88% | 491.76% | 494.00% | 434.56% | 365.35% |

**Changes of assumptions:
The discount rate to measure net pension liability was 7.5% as of June 30, 2014, 7.65% as of June 30, 2015 and 2016, 7.15% as of June 30, 2017 through 2021, and reduced to 6.90% as June 30, 2022 through 2025.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2014, 2015, 2016 and 2017, 2.50% as of June 30, 2018, 2019, 2020, and 2021 and was reduced to 2.30% as of June 30, 2022 through 2025.

ATTACHMENT A

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF CONTRIBUTIONS – CALPERS MISCELLANEOUS RETIREMENT PLAN (UNAUDITED)
# LAST TEN YEARS

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution | $ 7,986,350 | $ 7,190,478 | $ 6,721,026 | $ 6,363,079 | $ 6,108,120 | $ 5,721,757 | $ 5,289,597 | $ 4,892,157 | $ 4,835,288 | $ 3,774,160 |
| Contributions in Relation to the Actuarially Determined Contribution | (7,986,350) | (7,190,478) | (6,721,026) | (6,362,778) | (6,123,998) | (5,721,757) | (5,289,597) | (4,892,157) | (4,835,288) | (3,774,160) |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ 301 | $ (15,878) | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll | $ 16,924,726 | $ 16,924,726 | $ 15,253,885 | $ 14,635,144 | $ 14,173,649 | $ 13,226,312 | $ 13,266,370 | $ 12,771,787 | $ 12,741,419 | $ 11,965,489 |
| Contributions as a Percentage of Covered Payroll | 47.19% | 42.49% | 44.06% | 43.48% | 43.09% | 43.26% | 39.87% | 38.30% | 37.95% | 31.54% |

ATTACHMENT A

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF CONTRIBUTIONS – CALPERS SAFETY RETIREMENT PLAN (UNAUDITED)
# LAST TEN YEARS

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution | $ 11,097,239 | $ 10,313,218 | $ 9,009,532 | $ 8,416,207 | $ 7,662,670 | $ 7,052,348 | $ 6,272,865 | $ 5,601,393 | $ 5,349,238 | $ 4,852,766 |
| Contributions in Relation to the Actuarially Determined Contribution | (11,097,239) | (10,313,218) | (9,009,532) | (8,416,207) | (7,662,670) | (7,052,348) | (6,272,865) | (5,601,393) | (5,349,238) | (4,852,766) |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll | $ 15,786,774 | $ 15,786,774 | $ 15,247,355 | $ 14,073,473 | $ 14,441,252 | $ 14,339,448 | $ 13,801,250 | $ 13,938,580 | $ 14,256,287 | $ 13,789,281 |
| Contributions as a Percentage of Covered Payroll | 70.29% | 65.33% | 59.09% | 53.06% | 53.53% | 50.18% | 45.45% | 40.19% | 38.08% | 34.54% |

ATTACHMENT A

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Property Taxes | $ 23,594,000 | $ 25,226,524 | $ 25,306,516 | $ 79,992 |
| Sales and Use Taxes | 53,825,000 | 51,725,000 | 53,034,447 | 1,309,447 |
| Franchise Fees | 4,200,000 | 4,200,000 | 4,563,208 | 363,208 |
| Transient Occupancy Taxes | 4,000,000 | 4,000,000 | 4,353,168 | 353,168 |
| Other Taxes | 11,016,000 | 11,946,300 | 13,316,071 | 1,369,771 |
| Licenses and Permits | 60,600 | 60,600 | 103,995 | 43,395 |
| Intergovernmental | 404,000 | 8,413,477 | 4,815,407 | (3,598,070) |
| Charges for Services | 219,100 | 219,100 | 426,854 | 207,754 |
| Fines, Forfeitures, and Penalties | 547,000 | 447,000 | 2,163,353 | 1,716,353 |
| Use of Money and Property | 2,699,083 | 2,692,420 | 3,841,573 | 1,149,153 |
| Miscellaneous | 219,500 | 1,944,500 | 307,465 | (1,637,035) |
| Total Revenues | 100,784,283 | 110,874,921 | 112,232,057 | 1,357,136 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government: | | | | |
| Administrative Services Department | 5,732,947 | 5,865,222 | 7,344,722 | (1,479,500) |
| City Attorney Department | 644,669 | 952,763 | 709,470 | 243,293 |
| City Clerk Department | 1,842,851 | 1,554,506 | 1,208,892 | 345,614 |
| City Council | 553,561 | 576,874 | 603,303 | (26,429) |
| City Manager Department | 1,293,467 | 1,293,474 | 1,092,906 | 200,568 |
| Less - Indirect Costs | (2,360,891) | (2,360,891) | (2,360,891) | - |
| Total General Government | 7,706,604 | 7,881,948 | 8,598,402 | (716,454) |
| Public Safety: | | | | |
| Police Department | 40,500,902 | 41,277,610 | 41,697,885 | (420,275) |
| Fire Department | 18,824,542 | 19,556,014 | 20,792,072 | (1,236,058) |
| Total Public Safety | 59,325,444 | 60,833,624 | 62,489,957 | (1,656,333) |
| Public Works Department | 607,930 | 607,930 | 2,703,219 | (2,095,289) |
| Parks Department | 2,838,930 | 2,593,975 | 3,672,742 | (1,078,767) |
| Arts and Culture | 30,179 | 38,485 | 38,485 | - |
| Community Development Department | 1,798,805 | 1,809,567 | 1,668,995 | 140,572 |
| Health & Human Services | 4,372,320 | 5,947,978 | 3,546,513 | 2,401,465 |
| Capital Outlay: | | | | |
| Capital Outlay - Operations | 42,606,337 | 80,141,592 | 16,953,336 | 63,188,256 |
| Debt Service: | | | | |
| Principal Retirement | 915,407 | 915,407 | 1,228,750 | (313,343) |
| Interest and Fiscal Charges | 90,914 | 90,914 | 112,560 | (21,646) |
| Total Debt Service | 1,006,321 | 1,006,321 | 1,341,310 | (334,989) |
| Total Expenditures | 120,292,870 | 160,861,420 | 101,012,959 | 59,848,461 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (19,508,587) | (49,986,499) | 11,219,098 | 61,205,597 |

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – GENERAL FUND (CONTINUED)
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | $ 10,587,737 | $ 15,650,399 | $ 1,783,292 | $ (13,867,107) |
| Transfers Out | (20,344,876) | (24,964,906) | (12,920,312) | 12,044,594 |
| SBITAs Issued | - | - | 34,867 | 34,867 |
| Total Other Financing Sources (Uses) | (9,757,139) | (9,314,507) | (11,102,153) | (1,787,646) |
| **NET CHANGE IN FUND BALANCE** | (29,265,726) | (59,301,006) | 116,945 | 59,417,951 |
| Fund Balance - Beginning of Year | 90,699,817 | 90,699,817 | 90,699,817 | - |
| **FUND BALANCE - END OF YEAR** | $ 61,434,091 | $ 31,398,811 | $ 90,816,762 | $ 59,417,951 |

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – CDBG AND HOME HOUSING FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Intergovernmental | $ 13,925,340 | $ 41,084,028 | $ 20,173,535 | $ (20,910,493) |
| Use of Money and Property | - | - | 6,738 | 6,738 |
| Other Revenue | - | - | 16,500 | 16,500 |
| Total Revenues | 13,925,340 | 41,084,028 | 20,196,773 | (20,887,255) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Community Development | 535,646 | 535,646 | 1,507,628 | (971,982) |
| Capital Outlay | 13,603,750 | 40,970,442 | 989,053 | 39,981,389 |
| Total Expenditures | 14,139,396 | 41,506,088 | 2,496,681 | 39,009,407 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (214,056) | (422,060) | 17,700,092 | 18,122,152 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | - | - | 31,659 | 31,659 |
| Total Other Financing Sources (Uses) | - | - | 31,659 | 31,659 |
| **NET CHANGE IN FUND BALANCE** | (214,056) | (422,060) | 17,731,751 | 18,153,811 |
| Fund Balance - Beginning of Year | 17,961,778 | 17,961,778 | 17,961,778 | - |
| **FUND BALANCE - END OF YEAR** | $ 17,747,722 | $ 17,539,718 | $ 35,693,529 | $ 18,153,811 |

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – LOW- AND MODERATE-INCOME HOUSING ASSET FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Property Taxes | $ 23,600 | $ 23,600 | $ 24,016 | $ 416 |
| Intergovernmental | 667,678 | 667,678 | - | (667,678) |
| Charges for Services | 500 | 500 | 609 | 109 |
| Use of Money and Property | 150,000 | 150,000 | 142,063 | (7,937) |
| Miscellaneous | - | - | 80,000 | 80,000 |
| Total Revenues | 841,778 | 841,778 | 246,688 | (595,090) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Community Development | 1,503,150 | 1,503,150 | 945,880 | 557,270 |
| Capital Outlay | 90,000 | 355,000 | - | 355,000 |
| Total Expenditures | 1,593,150 | 1,858,150 | 945,880 | 912,270 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (751,372) | (1,016,372) | (699,192) | 317,180 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers Out | - | (111,435) | (108,059) | 3,376 |
| Total Other Financing Sources (Uses) | - | (111,435) | (108,059) | 3,376 |
| **NET CHANGE IN FUND BALANCE** | (751,372) | (1,127,807) | (807,251) | 320,556 |
| Fund Balance - Beginning of Year | 57,100,710 | 57,100,710 | 57,100,710 | - |
| **FUND BALANCE - END OF YEAR** | $ 56,349,338 | $ 55,972,903 | $ 56,293,459 | $ 320,556 |

*See accompanying Notes to Required Supplementary Information.*

# CITY OF CHICO, CALIFORNIA
# NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
# JUNE 30, 2025

The annual operating budget is adopted by the City Council on or before the first meeting in July each year on a basis consistent with accounting principles generally accepted in the United States of America as noted below. The appropriated budget is prepared by fund, function, and activity. The City Manager is authorized to transfer budget amounts between departments within any fund; however, any revision that exceeds the appropriated expenditures on any fund requires approval by the City Council. The legal level of budgetary control is at the Fund level. Outside of the General Fund, all funds are one department.

Original appropriations are adjusted by supplemental appropriations and budget modifications approved during the year, creating the modified adopted budget.

The General Fund does not budget for noncash transfers including transfers of loans and transfers used to cover other Funds' fund balance deficits and lease transactions.

Budgetary comparisons and reconciliations are included in Required Supplementary Information as Schedules of Revenue and Changes in Fund Balance – Budget and Actual, for the General Fund, CDBG and HOME Housing Fund, and the Low- and Moderate-Income Housing Asset Fund.

# SUPPLEMENTAL BUDGETARY COMPARISONS
# (MAJOR CAPITAL PROJECTS FUNDS)

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – CAPITAL GRANTS FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Intergovernmental Revenues | $ 18,753,424 | $ 78,187,613 | $ 33,813,096 | $ (44,374,517) |
| Miscellaneous | - | 10,000 | - | (10,000) |
| Total Revenues | 18,753,424 | 78,197,613 | 33,813,096 | (44,384,517) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | - | - | 927,296 | (927,296) |
| Capital Outlay | 18,753,424 | 65,768,833 | 26,245,589 | 39,523,244 |
| Total Expenditures | 18,753,424 | 65,768,833 | 27,172,885 | 38,595,948 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | - | 12,428,780 | 6,640,211 | (5,788,569) |
| **NET CHANGE IN FUND BALANCE** | - | 12,428,780 | 6,640,211 | (5,788,569) |
| Fund Balance - Beginning of Year | (11,763,751) | (11,763,751) | (11,763,751) | - |
| **FUND BALANCE - END OF YEAR** | $ (11,763,751) | $ 665,029 | $ (5,123,540) | $ (5,788,569) |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND ACTUAL – PUBLIC FACILITIES IMPACT FEE FUNDS
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Charges for Services | $ 4,040,000 | $ 5,743,065 | $ 7,946,000 | $ 2,202,935 |
| Use of Money and Property | - | - | 1,257,862 | 1,257,862 |
| Total Revenues | 4,040,000 | 5,743,065 | 9,203,862 | 3,460,797 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Community Development | 58,940 | 58,940 | 1,775,018 | (1,716,078) |
| Capital Outlay | 5,229,069 | 22,947,995 | 8,917,967 | 14,030,028 |
| Total Expenditures | 5,288,009 | 23,006,935 | 10,692,985 | 12,313,950 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (1,248,009) | (17,263,870) | (1,489,123) | 15,774,747 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers Out | (42,100) | (42,100) | (79,460) | (37,360) |
| Total Other Financing Sources (Uses) | (42,100) | (42,100) | (79,460) | (37,360) |
| **NET CHANGE IN FUND BALANCE** | (1,290,109) | (17,305,970) | (1,568,583) | 15,737,387 |
| Fund Balance - Beginning of Year | 27,179,116 | 27,179,116 | 27,179,116 | - |
| **FUND BALANCE - END OF YEAR** | $ 25,889,007 | $ 9,873,146 | $ 25,610,533 | $ 15,737,387 |

## COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

# NONMAJOR GOVERNMENT FUNDS

## SPECIAL REVENUE FUNDS

*Operating Grants* – Accounts for a variety of governmental operating grants, including law enforcement grants. These funds are restricted to be used only for the purpose of the grants.

*Gas Tax* – Accounts for revenues and expenditures apportioned under the Streets and Highway Code, Sections 2103, 2105, 2106, 2107, and 2107.5 for administration, maintenance, and construction which is street-related and Transportation Congestion Relief monies. Also accounts for federal funds allocated for street maintenance and rehabilitation, and right-of-way acquisition, maintenance, construction, street sweeping, and improvement of street facilities, from the Transportation Equity Act for the 21st Century. All gas tax funds are restricted to be used only as allowed within the Streets and Highway Code and federal regulations.

*Community Maintenance Districts* – Accounts for maintenance and operation of specified public improvements. These funds are restricted to be used only for the maintenance districts.

*Transportation* – Accounts for Transportation Development Act (TDA) funding for the planning, development, construction, and maintenance of street/road and bicycle/pedestrian projects. These funds are restricted to be used only for allowable TDA activities.

*Other Special Revenue* – Accounts for comparatively smaller special revenue funds including traffic safety, asset forfeiture, private activity revenue bond reserve administration, and assessment district administration fund. These funds are restricted to be used for allowable activities as listed.

## CAPITAL PROJECTS FUNDS

*Capital Improvements* – Accounts for various capital improvements - building/facility improvements, passenger facility charges, in lieu offsite improvements, Liberator Street remediation, and sewer main installation.

*Bond Proceeds Fund* – Accounts for the transfer of bond proceeds from the 2001 Tax Allocation Revenue Bonds and 2005 Chico Redevelopment Agency Tax Allocation Bond that are to be used by the City for purposes for which all bonds were sold. The transfer and use of the proceeds is allowed by provisions of AB 1484 (Redevelopment Dissolution).

*Fleet Replacement and Facility Maintenance* – Accounts for accumulation of reserves and expenditures for major equipment replacement and major building and facility maintenance.

*Remediation* – Accounts for transactions related to clean up of various remediation sites within the City.

*Public Infrastructure Replacement Fund* – Accounts for transactions related to replacement of City Infrastructure.

# CITY OF CHICO, CALIFORNIA
# COMBINING BALANCE SHEET
# JUNE 30, 2025

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Operating Grants | Community Maintenance Districts | Transportation | Gas Tax | Other Special Revenue Funds | Total Nonmajor Special Revenue Funds |
| **ASSETS** | | | | | | |
| Cash and Investments | $ 2,735,816 | $ 5,866,154 | $ 9,900,249 | $ 8,196,526 | $ 2,547,171 | $ 29,245,916 |
| Restricted Cash and Investments | - | - | - | - | - | - |
| Due From Other Funds | - | - | 161,001 | 853,421 | - | 1,014,422 |
| Receivables: | | | | | | |
| Taxes | - | 56,547 | - | - | - | 56,547 |
| Accounts | - | 1,023 | 420 | - | 1,122,449 | 1,123,892 |
| Intergovernmental | 73,344 | - | 549,189 | 513,494 | 12,233 | 1,148,260 |
| Prepaid Expenses | - | 1,419 | - | 86 | - | 1,505 |
| Total Assets | $ 2,809,160 | $ 5,925,143 | $ 10,610,859 | $ 9,563,527 | $ 3,681,853 | $ 32,590,542 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | |
| **LIABILITIES** | | | | | | |
| Accounts Payable | $ 350 | $ 140,991 | $ 172,771 | $ 989,275 | $ - | $ 1,303,387 |
| Accrued Salaries and Benefits | 6,946 | 1,999 | 12,879 | 105,386 | 703 | 127,913 |
| Due to Other Funds | 1,161,825 | - | - | - | - | 1,161,825 |
| Advances from Other Funds | - | 25,707 | - | - | - | 25,707 |
| Total Liabilities | 1,169,121 | 168,697 | 185,650 | 1,094,661 | 703 | 2,618,832 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Unearned Revenue | - | - | - | - | 1,271,261 | 1,271,261 |
| Unavailable Revenue | - | - | - | - | 981,710 | 981,710 |
| Total Deferred Inflows of Resources | - | - | - | - | 2,252,971 | 2,252,971 |
| **FUND BALANCES** | | | | | | |
| Nonspendable | - | 1,419 | - | 86 | - | 1,505 |
| Restricted | 1,640,039 | 5,755,027 | 10,425,209 | 8,468,780 | 1,428,179 | 27,717,234 |
| Assigned | - | - | - | - | - | - |
| Total Fund Balances | 1,640,039 | 5,756,446 | 10,425,209 | 8,468,866 | 1,428,179 | 27,718,739 |
| Total Liabilities, Deferred inflows of Resources, and Fund Balances | $ 2,809,160 | $ 5,925,143 | $ 10,610,859 | $ 9,563,527 | $ 3,681,853 | $ 32,590,542 |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# COMBINING BALANCE SHEET (CONTINUED)
# JUNE 30, 2025

| | Capital Projects Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Capital Improvements Fund | Bonds Proceeds Funds | Fleet Replacement and Facility Maintenance | Remediation Fund | Public Infrastructure Replacement | Total Nonmajor Capital Projects Fund | Total Nonmajor Governmental |
| **ASSETS** | | | | | | | |
| Cash and Investments | $ 5,406,312 | $ - | $ 8,686,701 | $ 6,513 | $ 6,042,444 | $ 20,141,970 | $ 49,387,886 |
| Restricted Cash and Investments | - | 71,601 | - | - | - | 71,601 | 71,601 |
| Due From Other Funds | - | 126 | 27,284 | - | 61,063 | 88,473 | 1,102,895 |
| Receivables: | | | | | | | |
| Taxes | - | - | - | - | - | - | 56,547 |
| Accounts | 107,349 | - | 30,333 | - | - | 137,682 | 1,261,574 |
| Intergovernmental | - | - | - | - | - | - | 1,148,260 |
| Prepaid Expenses | - | - | 8,145 | - | - | 8,145 | 9,650 |
| Total Assets | $ 5,513,661 | $ 71,727 | $ 8,752,463 | $ 6,513 | $ 6,103,507 | $ 20,447,871 | $ 53,038,413 |
| **LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES** | | | | | | | |
| **LIABILITIES** | | | | | | | |
| Accounts Payable | $ 44,269 | $ 126 | $ 595,370 | $ 6,513 | $ 61,063 | $ 707,341 | $ 2,010,728 |
| Accrued Salaries and Benefits | 115,513 | - | - | - | - | 115,513 | 243,426 |
| Due to Other Funds | 4,389,845 | - | - | - | - | 4,389,845 | 5,551,670 |
| Advances from Other Funds | - | - | - | - | - | - | 25,707 |
| Total Liabilities | 4,549,627 | 126 | 595,370 | 6,513 | 61,063 | 5,212,699 | 7,831,531 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | | |
| Unearned Revenue | - | - | - | - | - | - | 1,271,261 |
| Unavailable Revenue | - | - | - | - | - | - | 981,710 |
| Total Deferred Inflows of Resources | - | - | - | - | - | - | 2,252,971 |
| **FUND BALANCES** | | | | | | | |
| Nonspendable | - | - | 8,145 | - | - | 8,145 | 9,650 |
| Restricted | - | 71,601 | - | - | 6,042,444 | 6,114,045 | 33,831,279 |
| Assigned | 964,034 | - | 8,148,948 | - | - | 9,112,982 | 9,112,982 |
| Total Fund Balances | 964,034 | 71,601 | 8,157,093 | - | 6,042,444 | 15,235,172 | 42,953,911 |
| Total Liabilities, Deferred inflows of Resources, and Fund Balances | $ 5,513,661 | $ 71,727 | $ 8,752,463 | $ 6,513 | $ 6,103,507 | $ 20,447,871 | $ 53,038,413 |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
# YEAR ENDED JUNE 30, 2025

| | Special Revenue | | | | | |
|---|---|---|---|---|---|---|
| | Operating Grants | Community Maintenance Districts | Transportation | Gas Tax | Other Special Revenue Funds | Total Nonmajor Special Revenue Funds |
| **REVENUES** | | | | | | |
| Intergovernmental | $ 3,919,035 | $ - | $ 4,988,221 | $ 7,521,377 | $ - | $ 16,428,633 |
| Property Tax | - | 87,325 | - | - | - | 87,325 |
| Charges for Services | - | 2,705,382 | 300 | - | 181,853 | 2,887,535 |
| Fines, Forfeitures, and Penalties | - | - | - | - | 67,735 | 67,735 |
| Use of Money and Property | (1,205) | 202,900 | 373,468 | 400,930 | 86,505 | 1,062,598 |
| Miscellaneous | - | 37,235 | - | 29,966 | 233,907 | 301,108 |
| Total Revenues | 3,917,830 | 3,032,842 | 5,361,989 | 7,952,273 | 570,000 | 20,834,934 |
| **EXPENDITURES** | | | | | | |
| Current: | | | | | | |
| General Government | - | - | - | - | 110,990 | 110,990 |
| Public Safety | 537,949 | - | - | - | 129,222 | 667,171 |
| Public Works | - | 2,369,313 | 987,334 | 8,101,149 | - | 11,457,796 |
| Parks and Recreation | - | - | - | - | - | - |
| Community Development | - | - | 5,623 | - | - | 5,623 |
| Capital Outlay: | | | | | | |
| Capital Outlay Operation | - | - | 2,556,950 | 4,547,362 | - | 7,104,312 |
| Debt Service: | | | | | | |
| Interest and Fiscal Charges | - | 1,507 | - | - | - | 1,507 |
| Total Expenditures | 537,949 | 2,370,820 | 3,549,907 | 12,648,511 | 240,212 | 19,347,399 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 3,379,881 | 662,022 | 1,812,082 | (4,696,238) | 329,788 | 1,487,535 |
| **OTHER FINANCING SOURCES (USES)** | | | | | | |
| Transfers In | 48,162 | 162,281 | - | 3,567,500 | - | 3,777,943 |
| Transfers Out | (1,996,924) | (81,140) | (212,383) | (407,547) | (143,406) | (2,841,400) |
| Total Other Financing Sources (Uses) | (1,948,762) | 81,141 | (212,383) | 3,159,953 | (143,406) | 936,543 |
| **NET CHANGE IN FUND BALANCES** | 1,431,119 | 743,163 | 1,599,699 | (1,536,285) | 186,382 | 2,424,078 |
| Fund Balances - Beginning of Year | 208,920 | 5,013,283 | 8,825,510 | 10,005,151 | 1,241,797 | 25,294,661 |
| **FUND BALANCES - END OF YEAR** | $ 1,640,039 | $ 5,756,446 | $ 10,425,209 | $ 8,468,866 | $ 1,428,179 | $ 27,718,739 |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (CONTINUED)
## YEAR ENDED JUNE 30, 2025

| | Capital Projects Funds | | | | | | |
|---|---|---|---|---|---|---|---|
| | Capital Improvements Fund | Bonds Proceeds Funds | Fleet Replacement and Facility Maintenance | Remediation Fund | Public Infrastructure Replacement | Total Nonmajor Capital Projects Fund | Total Nonmajor Governmental Funds |
| **REVENUES** | | | | | | | |
| Intergovernmental | $ - | $ - | $ - | $ - | $ - | $ - | $ 16,428,633 |
| Property Tax | - | - | - | - | - | - | 87,325 |
| Charges for Services | 2,219,258 | - | - | - | - | 2,219,258 | 5,106,793 |
| Fines, Forfeitures, and Penalties | - | - | - | - | - | - | 67,735 |
| Use of Money and Property | (112,928) | 3,942 | 339,853 | (257) | 219,702 | 450,312 | 1,512,910 |
| Miscellaneous | - | - | 60,060 | - | - | 60,060 | 361,168 |
| Total Revenues | 2,106,330 | 3,942 | 399,913 | (257) | 219,702 | 2,729,630 | 23,564,564 |
| **EXPENDITURES** | | | | | | | |
| Current: | | | | | | | |
| General Government | 7,512 | 4,361 | 1,635,402 | - | 52,389 | 1,699,664 | 1,810,654 |
| Public Safety | - | - | 268,411 | - | - | 268,411 | 935,582 |
| Public Works | 2,097,088 | - | - | 209,164 | 28,247 | 2,334,499 | 13,792,295 |
| Parks and Recreation | - | - | - | - | - | - | - |
| Community Development | 77,843 | - | - | - | - | 77,843 | 83,466 |
| Capital Outlay: | | | | | | | |
| Capital Outlay Operation | - | 21,712 | 4,803,599 | - | 2,020,391 | 6,845,702 | 13,950,014 |
| Debt Service: | | | | | | | |
| Interest and Fiscal Charges | - | - | - | - | - | - | 1,507 |
| Total Expenditures | 2,182,443 | 26,073 | 6,707,412 | 209,164 | 2,101,027 | 11,226,119 | 30,573,518 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (76,113) | (22,131) | (6,307,499) | (209,421) | (1,881,325) | (8,496,489) | (7,008,954) |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | |
| Transfers In | - | - | 6,641,647 | 209,421 | 4,012,736 | 10,863,804 | 14,641,747 |
| Transfers Out | - | - | - | - | - | - | (2,841,400) |
| Total Other Financing Sources (Uses) | - | - | 6,641,647 | 209,421 | 4,012,736 | 10,863,804 | 11,800,347 |
| **NET CHANGE IN FUND BALANCES** | (76,113) | (22,131) | 334,148 | - | 2,131,411 | 2,367,315 | 4,791,393 |
| Fund Balances - Beginning of Year | 1,040,147 | 93,732 | 7,822,945 | - | 3,911,033 | 12,867,857 | 38,162,518 |
| **FUND BALANCES - END OF YEAR** | $ 964,034 | $ 71,601 | $ 8,157,093 | $ - | $ 6,042,444 | $ 15,235,172 | $ 42,953,911 |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENUE FUNDS – OPERATING GRANTS
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Intergovernmental | $ 2,232,289 | $ 3,962,715 | $ 3,919,035 | $ (43,680) |
| Use of Money and Property | - | - | (1,205) | (1,205) |
| Other Revenues | 50,000 | 116,975 | - | (116,975) |
| Total Revenues | 2,282,289 | 4,079,690 | 3,917,830 | (161,860) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Safety | 700,141 | 545,572 | 537,949 | 7,623 |
| Parks and Recreation | - | 22,450 | - | 22,450 |
| Total Expenditures | 700,141 | 568,022 | 537,949 | 30,073 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 1,582,148 | 3,511,668 | 3,379,881 | (131,787) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 48,162 | 48,162 | 48,162 | - |
| TransfersOut | (2,071,840) | (3,235,044) | (1,996,924) | 1,238,120 |
| Total Other Financing Sources (Uses) | (2,023,678) | (3,186,882) | (1,948,762) | 1,238,120 |
| **NET CHANGE IN FUND BALANCE** | (441,530) | 324,786 | 1,431,119 | 1,106,333 |
| Fund Balance - Beginning of Year | 208,920 | 208,920 | 208,920 | - |
| **FUND BALANCE - END OF YEAR** | $ (232,610) | $ 533,706 | $ 1,640,039 | $ 1,106,333 |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – NONMAJOR SPECIAL REVENE FUNDS – GAS TAX FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Intergovernmental | $ 7,000,994 | $ 7,303,509 | $ 7,521,377 | $ 217,868 |
| Use of Money and Property | - | - | 400,930 | 400,930 |
| Other Revenue | - | - | 29,966 | 29,966 |
| Total Revenues | 7,000,994 | 7,303,509 | 7,952,273 | 648,764 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Works | 7,509,061 | 7,504,658 | 8,101,149 | (596,491) |
| Capital Outlay | 2,730,900 | 12,652,681 | 4,547,362 | 8,105,319 |
| Total Expenditures | 10,239,961 | 20,157,339 | 12,648,511 | 7,508,828 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (3,238,967) | (12,853,830) | (4,696,238) | 8,157,592 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 3,567,500 | 3,567,500 | 3,567,500 | - |
| Transfers Out | (407,547) | (407,547) | (407,547) | - |
| Total Other Financing Sources (Uses) | 3,159,953 | 3,159,953 | 3,159,953 | - |
| **NET CHANGE IN FUND BALANCE** | (79,014) | (9,693,877) | (1,536,285) | 8,157,592 |
| Fund Balance - Beginning of Year | 10,005,151 | 10,005,151 | 10,005,151 | - |
| **FUND BALANCE - END OF YEAR** | $ 9,926,137 | $ 311,274 | $ 8,468,866 | $ 8,157,592 |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – COMMUNITY MAINTENANCE DISTRICTS FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Charges for Services | $ 2,961,694 | $ 2,961,694 | $ 2,705,382 | $ (256,312) |
| Property Tax | 87,389 | 87,389 | 87,325 | (64) |
| Use of Money and Property | - | - | 202,900 | 202,900 |
| Other Revenues | 37,273 | 37,273 | 37,235 | (38) |
| Total Revenues | 3,086,356 | 3,086,356 | 3,032,842 | (53,514) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Works | 1,973,934 | 1,973,934 | 2,369,313 | (395,379) |
| Debt Service: | | | | |
| Interest | 2,111 | 2,111 | 1,507 | 604 |
| Total Expenditures | 1,976,045 | 1,976,045 | 2,370,820 | (394,775) |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 1,110,311 | 1,110,311 | 662,022 | (448,289) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 86,382 | 86,382 | 162,281 | 75,899 |
| Transfers Out | (43,172) | (43,172) | (81,140) | (37,968) |
| Total Other Financing Sources (Uses) | 43,210 | 43,210 | 81,141 | 37,931 |
| **NET CHANGE IN FUND BALANCE** | 1,153,521 | 1,153,521 | 743,163 | (410,358) |
| Fund Balance - Beginning of Year | 5,013,283 | 5,013,283 | 5,013,283 | - |
| **FUND BALANCE - END OF YEAR** | $ 6,166,804 | $ 6,166,804 | $ 5,756,446 | $ (410,358) |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – TRANSPORTATION FUND
# YEAR ENDED JUNE 30, 2025

| | 1 Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Intergovernmental | $ 4,872,495 | $ 4,997,603 | $ 4,988,221 | $ (9,382) |
| Charges for Services | - | - | 300 | 300 |
| Use of Money and Property | 6,000 | 6,000 | 373,468 | 367,468 |
| Total Revenues | 4,878,495 | 5,003,603 | 5,361,989 | 358,386 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Works | 697,214 | 701,617 | 987,334 | (285,717) |
| Community Development | 9,070 | 9,070 | 5,623 | 3,447 |
| Capital Outlay | 3,366,464 | 12,897,102 | 2,556,950 | 10,340,152 |
| Total Expenditures | 4,072,748 | 13,607,789 | 3,549,907 | 10,057,882 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | 805,747 | (8,604,186) | 1,812,082 | 10,416,268 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers Out | (212,383) | (212,383) | (212,383) | - |
| Total Other Financing Sources (Uses) | (212,383) | (212,383) | (212,383) | - |
| **NET CHANGE IN FUND BALANCE** | 593,364 | (8,816,569) | 1,599,699 | 10,416,268 |
| Fund Balance - Beginning of Year | 8,825,510 | 8,825,510 | 8,825,510 | - |
| **FUND BALANCE - END OF YEAR** | $ 9,418,874 | $ 8,941 | $ 10,425,209 | $ 10,416,268 |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – OTHER SPECIAL REVENUE FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Charges for Services | $ 223,000 | $ 223,000 | $ 181,853 | $ (41,147) |
| Fines, Forfeitures, and Penalties | 20,000 | 20,000 | 67,735 | 47,735 |
| Use of Money and Property | 317 | 317 | 86,505 | 86,188 |
| Miscellaneous | 181,960 | 1,261,286 | 233,907 | (1,027,379) |
| Total Revenues | 425,277 | 1,504,603 | 570,000 | (934,603) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 102,656 | 105,449 | 110,990 | (5,541) |
| Public Safety | 10,221 | 10,221 | 129,222 | (119,001) |
| Capital Outlay | 330,800 | 277,922 | - | 277,922 |
| Total Expenditures | 443,677 | 393,592 | 240,212 | 153,380 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (18,400) | 1,111,011 | 329,788 | (781,223) |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers Out | (20,000) | (112,206) | (143,406) | (31,200) |
| Total Other Financing Sources (Uses) | (20,000) | (112,206) | (143,406) | (31,200) |
| **NET CHANGE IN FUND BALANCE** | (38,400) | 998,805 | 186,382 | (812,423) |
| Fund Balance - Beginning of Year | 1,241,797 | 1,241,797 | 1,241,797 | - |
| **FUND BALANCE - END OF YEAR** | $ 1,203,397 | $ 2,240,602 | $ 1,428,179 | $ (812,423) |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – CAPITAL IMPROVEMENTS FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Charges for Services | $ 989,000 | $ 1,239,000 | $ 2,219,258 | $ 980,258 |
| Use of Money and Property | - | - | (112,928) | (112,928) |
| Total Revenues | 989,000 | 1,239,000 | 2,106,330 | 867,330 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | - | - | 7,512 | (7,512) |
| Community Development | - | - | 77,843 | (77,843) |
| Public Works | 5,549,448 | 5,890,819 | 2,097,088 | 3,793,731 |
| Total Expenditures | 5,549,448 | 5,890,819 | 2,182,443 | 3,708,376 |
| **NET CHANGE IN FUND BALANCE** | (4,560,448) | (4,651,819) | (76,113) | 4,575,706 |
| Fund Balance - Beginning of Year | 1,040,147 | 1,040,147 | 1,040,147 | - |
| **FUND BALANCE - END OF YEAR** | $ (3,520,301) | $ (3,611,672) | $ 964,034 | $ 4,575,706 |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – BOND PROCEEDS FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Use of Money and Property | $ - | $ - | $ 3,942 | $ 3,942 |
| Total Revenues | - | - | 3,942 | 3,942 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | - | - | 4,361 | (4,361) |
| Capital Outlay | - | 26,073 | 21,712 | 4,361 |
| Total Expenditures | - | 26,073 | 26,073 | - |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | - | (26,073) | (22,131) | 3,942 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | (63,922) | (54,982) | - | 54,982 |
| Total Other Financing Sources (Uses) | (63,922) | (54,982) | - | 54,982 |
| **NET CHANGE IN FUND BALANCE** | - | (81,055) | (22,131) | 58,924 |
| Fund Balance - Beginning of Year | 93,732 | 93,732 | 93,732 | - |
| **FUND BALANCE - END OF YEAR** | $ 93,732 | $ 12,677 | $ 71,601 | $ 58,924 |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – FLEET REPLACEMENT AND FACILITY MAINTENANCE FUND
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Use of Money and Property | $ - | $ - | $ 339,853 | $ 339,853 |
| Miscellaneous | - | - | 60,060 | 60,060 |
| Total Revenues | - | - | 399,913 | 399,913 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | 50,000 | 50,000 | 1,635,402 | (1,585,402) |
| Public Safety | - | - | 268,411 | (268,411) |
| Capital Outlay | 7,074,969 | 13,660,084 | 4,803,599 | 8,856,485 |
| Total Expenditures | 7,124,969 | 13,710,084 | 6,707,412 | 7,002,672 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (7,124,969) | (13,710,084) | (6,307,499) | 7,402,585 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 6,260,027 | 6,642,042 | 6,641,647 | (395) |
| Total Other Financing Sources (Uses) | 6,260,027 | 6,642,042 | 6,641,647 | (395) |
| **NET CHANGE IN FUND BALANCE** | (864,942) | (7,068,042) | 334,148 | 7,402,190 |
| Fund Balance - Beginning of Year | 7,822,945 | 7,822,945 | 7,822,945 | - |
| **FUND BALANCE - END OF YEAR** | $ 6,958,003 | $ 754,903 | $ 8,157,093 | $ 7,402,190 |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – REMEDIATION FUND
# YEAR ENDED JUNE 30, 2025

`

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Use of Money and Property | $ - | $ - | $ (257) | $ (257) |
| Total Revenues | - | - | (257) | (257) |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| Public Works | 311,000 | 561,979 | 209,164 | 352,815 |
| Total Expenditures | 311,000 | 561,979 | 209,164 | 352,815 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (311,000) | (561,979) | (209,421) | 352,558 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 311,000 | 561,979 | 209,421 | (352,558) |
| Total Other Financing Sources (Uses) | 311,000 | 561,979 | 209,421 | (352,558) |
| **NET CHANGE IN FUND BALANCE** | - | - | - | - |
| Fund Balance - Beginning of Year | - | - | - | - |
| **FUND BALANCE - END OF YEAR** | $ - | $ - | $ - | $ - |

# CITY OF CHICO, CALIFORNIA
# SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – PUBLIC INFRASTRUCTURE REPLACEMENT
# YEAR ENDED JUNE 30, 2025

| | Budgeted Amounts | | | Variance With Final |
|---|---|---|---|---|
| | Original | Final | Actual | Budget |
| **REVENUES** | | | | |
| Use of Money and Property | $ - | $ - | $ 219,702 | $ 219,702 |
| Total Revenues | - | - | 219,702 | 219,702 |
| **EXPENDITURES** | | | | |
| Current: | | | | |
| General Government | - | - | 52,389 | (52,389) |
| Public Works | - | - | 28,247 | (28,247) |
| Capital Outlay | 2,185,000 | 5,571,600 | 2,020,391 | 3,551,209 |
| Total Expenditures | 2,185,000 | 5,571,600 | 2,101,027 | 3,470,573 |
| **EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES** | (2,185,000) | (5,571,600) | (1,881,325) | 3,690,275 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 1,672,000 | 2,054,017 | 4,012,736 | 1,958,719 |
| Transfers Out | - | - | - | - |
| Total Other Financing Sources (Uses) | 1,672,000 | 2,054,017 | 4,012,736 | 1,958,719 |
| **NET CHANGE IN FUND BALANCE** | (513,000) | (3,517,583) | 2,131,411 | 5,648,994 |
| Fund Balance - Beginning of Year | 3,911,033 | 3,911,033 | 3,911,033 | - |
| **FUND BALANCE - END OF YEAR** | $ 3,398,033 | $ 393,450 | $ 6,042,444 | $ 5,648,994 |

## INTERNAL SERVICE FUNDS

*Self-Insurance* – Accounts for liability, property, and related insurance program activities; workers' compensation insurance program activities; and unemployment insurance reimbursement transactions to State Unemployment Insurance Fund.

*Central Garage* – Accounts for central garage operating costs which are subsequently distributed to user offices and departments.

*Municipal Building Maintenance* – Accounts for municipal buildings operating costs which are subsequently distributed to user offices and departments.

*Information Services* – Accounts for information and communications systems costs which are subsequently distributed to user offices and departments.

*Retirement Funding* – Accounts for annual payments of CalPERS Unfunded Liability.

# CITY OF CHICO, CALIFORNIA
# COMBINING STATEMENT OF NET POSITION
# JUNE 30, 2025

| | Self Insurance | Central Garage | Municipal Building Maintenance | Information Services | Retirement Funding | Total |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Current Assets: | | | | | | |
| Cash and Investments | $ 10,630,248 | $ 100,958 | $ 117,185 | $ 142,128 | $ 9,874,184 | $ 20,864,703 |
| Receivables: | | | | | | |
| Accounts | 193,698 | - | - | - | - | 193,698 |
| Intergovernmental | - | 28,675 | - | - | - | 28,675 |
| Due from Other Cash Funds | - | - | - | - | - | - |
| Inventories | - | 63,723 | - | - | - | 63,723 |
| Prepaid Items | 85,636 | - | - | 575,175 | - | 660,811 |
| Total Current Assets | 10,909,582 | 193,356 | 117,185 | 717,303 | 9,874,184 | 21,811,610 |
| Noncurrent Assets: | | | | | | |
| Restricted Cash and Investments | 270,000 | - | - | - | - | 270,000 |
| Capital Assets: | | | | | | |
| Land and Construction in Progress | - | 30,391 | - | - | - | 30,391 |
| Depreciable Capital Assets, Net | - | 17,400 | - | 136,130 | - | 153,530 |
| Lease Assets, Net | - | - | - | 181,746 | - | 181,746 |
| SBITA Assets, Net | - | - | - | - | - | - |
| Total Noncurrent Assets | 270,000 | 47,791 | - | 317,876 | - | 635,667 |
| Total Assets | 11,179,582 | 241,147 | 117,185 | 1,035,179 | 9,874,184 | 22,447,277 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | | |
| Deferred Amounts Related to Pension | - | 487,726 | 478,391 | 756,093 | - | 1,722,210 |
| **LIABILITIES** | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts Payable | 397,971 | 104,638 | 18,792 | 425,371 | - | 946,772 |
| Due to Other Funds | 1,255,832 | - | - | - | - | 1,255,832 |
| Accrued Salaries and Benefits | 260 | 30,330 | 32,898 | 46,181 | - | 109,669 |
| Compensated Absences - Current | - | 8,519 | 5,956 | 9,217 | - | 23,692 |
| Lease Liability - Current | - | - | - | 43,526 | - | 43,526 |
| Claims Liability - Current | 2,131,930 | - | - | - | - | 2,131,930 |
| Total Current Liabilities | 3,785,993 | 143,487 | 57,646 | 524,295 | - | 4,511,421 |
| Noncurrent Liabilities: | | | | | | |
| Compensated Absences | - | 155,262 | 108,553 | 167,981 | - | 431,796 |
| Claims Liability | 11,446,162 | - | - | - | - | 11,446,162 |
| Net Pension Liability | - | 2,962,743 | 2,906,040 | 4,592,961 | - | 10,461,744 |
| Total Noncurrent Liabilities | 11,446,162 | 3,118,005 | 3,014,593 | 4,897,381 | - | 22,476,141 |
| Total Liabilities | 15,232,155 | 3,261,492 | 3,072,239 | 5,421,676 | - | 26,987,562 |
| **NET POSITION** | | | | | | |
| Net Investment in Capital Assets | - | 47,791 | - | 112,397 | - | 160,188 |
| Unrestricted | (4,052,573) | (2,580,410) | (2,476,663) | (3,742,801) | 9,874,184 | (2,978,263) |
| Total Net Position | $ (4,052,573) | $ (2,532,619) | $ (2,476,663) | $ (3,630,404) | $ 9,874,184 | $ (2,818,075) |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
# YEAR ENDED JUNE 30, 2025

| | Self Insurance | Central Garage | Municipal Building Maintenance | Information Services | Retirement Funding | Total |
|---|---|---|---|---|---|---|
| **OPERATING REVENUES** | | | | | | |
| Charges for Services - Internal | $ 7,107,990 | $ 2,924,650 | $ 2,246,045 | $ 5,315,071 | $ 14,114,580 | $ 31,708,336 |
| Charges for Services - External | - | 67,544 | - | - | - | 67,544 |
| Total Operating Revenues | 7,107,990 | 2,992,194 | 2,246,045 | 5,315,071 | 14,114,580 | 31,775,880 |
| **OPERATING EXPENSES** | | | | | | |
| Salaries and Benefits | - | 1,589,307 | 1,450,544 | 1,811,049 | - | 4,850,900 |
| Materials and Supplies | 2,274 | 590,630 | 139,368 | 104,123 | - | 836,395 |
| Purchased Services | 4,407,739 | 173,706 | 333,405 | 1,927,194 | - | 6,842,044 |
| Other Expenses | 3,799,798 | 994,113 | 547,685 | 823,105 | 12,846,467 | 19,011,168 |
| Depreciation and Amortization | - | - | - | 308,812 | - | 308,812 |
| Total Operating Expenses | 8,209,811 | 3,347,756 | 2,471,002 | 4,974,283 | 12,846,467 | 31,849,319 |
| **OPERATING INCOME (LOSS)** | (1,101,821) | (355,562) | (224,957) | 340,788 | 1,268,113 | (73,439) |
| **NONOPERATING REVENUES (EXPENSES)** | | | | | | |
| Investment Earnings | 369,783 | - | - | - | 129,242 | 499,025 |
| Interest expense | - | - | - | (3,439) | - | (3,439) |
| Miscellaneous Revenue | 65,524 | - | - | - | - | 65,524 |
| Miscellaneous Expense | - | - | - | - | - | - |
| Total Nonoperating Revenues (Expenses) | 435,307 | - | - | (3,439) | 129,242 | 561,110 |
| **INCOME (LOSS) BEFORE TRANSFERS** | (666,514) | (355,562) | (224,957) | 337,349 | 1,397,355 | 487,671 |
| Transfers Out | (616,250) | (24,498) | (40,926) | - | - | (681,674) |
| **CHANGE IN NET POSITION** | (1,282,764) | (380,060) | (265,883) | 337,349 | 1,397,355 | (194,003) |
| Net Position - Beginning, As Originally Stated | (2,769,809) | (2,123,644) | (2,181,666) | (3,896,488) | 8,476,829 | (2,494,778) |
| Change in Accounting Principle | - | (28,915) | (29,114) | (71,265) | - | (129,294) |
| Net Position - Beginning, As Restated | (2,769,809) | (2,152,559) | (2,210,780) | (3,967,753) | 8,476,829 | (2,624,072) |
| **NET POSITION (DEFICIT) - END OF YEAR** | $ (4,052,573) | $ (2,532,619) | $ (2,476,663) | $ (3,630,404) | $ 9,874,184 | $ (2,818,075) |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# COMBINING STATEMENT OF CASH FLOWS
# YEAR ENDED JUNE 30, 2025

| | Self Insurance | Central Garage | Municipal Building Maintenance | Information Services | Retirement Funding | Total |
|---|---|---|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | | | | |
| Receipts from Services Provided | $ 7,173,514 | $ 2,986,256 | $ 2,246,045 | $ 5,315,071 | $ 14,114,580 | $ 31,835,466 |
| Payments to Suppliers and Claimants | (7,053,034) | (1,754,426) | (1,063,622) | (3,035,822) | (12,846,467) | (25,753,371) |
| Payments to Employees | - | (1,198,602) | (1,169,188) | (1,866,671) | - | (4,234,461) |
| Net Cash Provided (Used) by Operating Activities | 120,480 | 33,228 | 13,235 | 412,578 | 1,268,113 | 1,847,634 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | | | | |
| Interfund Borrowings | 1,255,832 | - | - | - | - | 1,255,832 |
| Transfers Out | (616,250) | (24,498) | (40,926) | - | - | (681,674) |
| Net Cash Provided (Used) by Noncapital Financing Activities | 639,582 | (24,498) | (40,926) | - | - | 574,158 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | | | | |
| Acquisition and Construction of Capital Assets | - | - | - | (25,514) | - | (25,514) |
| Cash paid on interest related to Capital Debt | - | - | - | (3,439) | - | (3,439) |
| Cash paid on Lease Liability Principal | - | - | - | (47,111) | - | (47,111) |
| Cash paid on SBITA Liability Principal | - | - | - | (154,640) | - | (154,640) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | - | - | - | (230,704) | - | (230,704) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | |
| Interest Received | 369,783 | - | - | - | 129,242 | 499,025 |
| Net Cash Provided (Used) by Investing Activities | 369,783 | - | - | - | 129,242 | 499,025 |
| **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** | 1,129,845 | 8,730 | (27,691) | 181,874 | 1,397,355 | 2,690,113 |
| Cash and Cash Equivalents - Beginning of Year | 9,770,403 | 92,228 | 144,876 | (39,746) | 8,476,829 | 18,444,590 |
| **CASH AND CASH EQUIVALENTS - END OF YEAR** | $ 10,900,248 | $ 100,958 | $ 117,185 | $ 142,128 | $ 9,874,184 | $ 21,134,703 |
| **RECONCILIATION TO STATEMENT OF NET POSITION** | | | | | | |
| Cash and Investments | $ 10,630,248 | $ 100,958 | $ 117,185 | $ 142,128 | $ 9,874,184 | $ 20,864,703 |
| Restricted Cash and Investments | 270,000 | - | - | - | - | 270,000 |
| **CASH AND INVESTMENTS - END OF YEAR** | $ 10,900,248 | $ 100,958 | $ 117,185 | $ 142,128 | $ 9,874,184 | $ 21,134,703 |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
# YEAR ENDED JUNE 30, 2025

| | Business-Type Activities - Enterprise Funds | | | | | | Governmental Activities |
|---|---|---|---|---|---|---|---|
| | Sewer | Parking | Private Development | Airport | Nonmajor City Recreation | Total Enterprise Funds | Internal Service Funds |
| **RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | | | | | | |
| Operating Income (Loss) | $ 29,817 | $ (377,608) | $ (1,018,692) | $ (2,679,907) | (87,629) | $ (4,134,019) | $ (73,439) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities: | | | | | | | |
| Depreciation and Amortization | 4,103,828 | 91,566 | 3,406 | 1,583,615 | - | 5,782,415 | 308,812 |
| Decrease (Increase) in: | | | | | | | |
| Accounts Receivable | (1,107,454) | (51) | (608,247) | (289,287) | - | (2,005,039) | - |
| Intergovernmental Receivable | (10,399) | 152 | - | (40,844) | (234,672) | (285,763) | 59,586 |
| Prepaids | (254) | - | - | - | - | (254) | - |
| Inventory and Other Assets | - | - | - | - | - | - | (663,123) |
| Deferred Outflow Pension | 822,555 | 82,641 | 666,381 | 121,332 | - | 1,692,909 | 710,016 |
| Increase (Decrease) in: | | | | | | | |
| Accounts Payable | 1,506,202 | (17,044) | (215,658) | 1,282,257 | 143,744 | 2,699,501 | 499,423 |
| Due to Other Governments | - | - | - | - | - | - | - |
| Accrued Liabilities | 10,895 | 342 | 22,671 | 3,726 | - | 37,634 | 33,858 |
| Claims Liability | - | - | - | - | - | - | 1,099,676 |
| Compensated Absences | 41,478 | 7,867 | 2,653 | 8,069 | - | 60,067 | 30,357 |
| Unearned Revenue | - | - | 174,297 | - | - | 174,297 | - |
| Net Pension Liability | (1,005,409) | (87,174) | (403,394) | (277,762) | - | (1,773,739) | (132,137) |
| Deferred Inflow Pension | (24,243) | (2,520) | (22,138) | (2,790) | - | (51,691) | (25,395) |
| Total Adjustments | 4,337,199 | 75,779 | (380,029) | 2,388,316 | (90,928) | 6,330,337 | 1,921,073 |
| Net Cash Provided (Used) by Operating Activities | $ 4,367,016 | $ (301,829) | $ (1,398,721) | $ (291,591) | (178,557) | $ 2,196,318 | $ 1,847,634 |
| **NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES** | | | | | | | |
| Issuance of Leases | $ - | $ - | $ - | $ - | - | $ - | $ 222,549 |

ATTACHMENT A

# STATISTICAL SECTION (UNAUDITED)

This part of the City of Chico's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

*Revenue Capacity* 117 – 121

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

*Debt Capacity* 122 – 125

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

*Demographic and Economic Information* 126 – 128

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

*Operating Information* 129 – 130

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

# CITY OF CHICO, CALIFORNIA
# NET POSITION BY COMPONENT
# LAST TEN FISCAL YEARS
## (ACCRUAL BASIS OF ACCOUNTING)
## (AMOUNTS EXPRESSED IN THOUSANDS)

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Governmental Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | $ 313,120 | $ 314,106 | $ 311,573 | $ 312,439 | $ 323,203 | $ 323,631 | $ 337,304 | $ 356,741 | $ 384,123 | $ 437,848 |
| Restricted | 87,015 | 91,661 | 94,268 | 98,771 | 111,599 | 116,538 | 145,717 | 148,586 | 155,702 | 178,865 |
| Unrestricted | (82,202) | (77,226) | (77,247) | (70,952) | (60,059) | (51,643) | (51,220) | (46,860) | (11,577) | (13,538) |
| Total Governmental Activities Net Position | $ 317,933 | $ 328,540 | $ 328,595 | $ 340,258 | $ 374,742 | $ 388,525 | $ 431,801 | $ 458,467 | $ 528,248 | $ 603,175 |
| Business-Type Activities: | | | | | | | | | | |
| Net Investment in Capital Assets | $ 85,451 | $ 90,874 | $ 94,581 | $ 95,524 | $ 105,603 | $ 114,579 | $ 120,254 | $ 123,537 | $ 122,554 | $ 127,149 |
| Restricted | 10,641 | 12,519 | 14,427 | 15,311 | 17,283 | - | - | - | - | - |
| Unrestricted | 1,786 | 3 | 4 | 2,807 | 5,951 | 32,964 | 31,257 | 28,402 | 28,112 | 25,559 |
| Total Business-Type Activities Net Position | $ 97,878 | $ 103,396 | $ 109,012 | $ 113,642 | $ 128,836 | $ 147,542 | $ 151,511 | $ 151,939 | $ 150,666 | $ 152,708 |
| Primary Government: | | | | | | | | | | |
| Net Investment in Capital Assets | $ 398,571 | $ 404,980 | $ 406,155 | $ 407,963 | $ 428,806 | $ 438,209 | $ 457,558 | $ 480,278 | $ 506,677 | $ 564,997 |
| Restricted | 97,656 | 104,180 | 108,695 | 114,082 | 128,881 | 116,538 | 145,717 | 148,586 | 155,702 | 178,865 |
| Unrestricted | (80,417) | (77,223) | (77,243) | (68,145) | (54,108) | (18,679) | (19,963) | (18,458) | 16,535 | 12,021 |
| Total Primary Government Net Position | $ 415,811 | $ 431,936 | $ 437,607 | $ 453,899 | $ 503,579 | $ 536,068 | $ 583,313 | $ 610,406 | $ 678,914 | $ 755,883 |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# CHANGES IN NET POSITION
# LAST TEN FISCAL YEARS
## (ACCRUAL BASIS OF ACCOUNTING)
## (AMOUNTS EXPRESSED IN THOUSANDS)

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Expenses** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| General government | $ 3,972 | $ 4,577 | $ 5,059 | $ 5,160 | $ 7,182 | $ 18,655 | $ 10,465 | $ 12,264 | $ 15,860 | $ 14,200 |
| Public safety | 39,324 | 41,972 | 41,214 | 42,712 | 45,845 | 34,361 | 37,539 | 49,672 | 61,935 | 67,333 |
| Public works | 18,530 | 18,589 | 19,763 | 20,062 | 18,097 | 17,823 | 17,401 | 21,528 | 27,009 | 27,567 |
| Parks and recreation | 3,388 | 3,537 | 3,567 | 3,849 | 3,901 | 3,728 | 3,604 | 2,884 | 3,436 | 3,969 |
| Arts and culture | - | - | - | - | 28 | - | 35 | 54 | 44 | 36 |
| Community development | 2,588 | 3,360 | 2,432 | 2,207 | 2,679 | 8,362 | 6,003 | 8,984 | 5,721 | 6,085 |
| Community agencies | 99 | 100 | 50 | 2 | 10 | 4 | - | - | - | - |
| Health and Human Services | - | - | - | - | - | - | 303 | 3,316 | 3,663 | 3,573 |
| Interest on long-term debt | 85 | 80 | 82 | 140 | 46 | 81 | 65 | 166 | 133 | 118 |
| Total governmental activities expenses | 67,986 | 72,215 | 72,167 | 74,131 | 77,788 | 83,013 | 75,413 | 98,868 | 117,801 | 122,881 |
| Business-type activities: | | | | | | | | | | |
| Sewer | 10,986 | 11,451 | 12,092 | 11,867 | 13,340 | 11,636 | 13,255 | 14,488 | 16,312 | 16,767 |
| Parking | 839 | 849 | 1,027 | 1,333 | 1,093 | 948 | 1,543 | 1,438 | 847 | 1,245 |
| Private development | 3,001 | 3,488 | 3,686 | 4,099 | 4,648 | 4,365 | 4,297 | 4,201 | 6,649 | 5,954 |
| Airport | 1,927 | 104,180 | 2,167 | 2,593 | 2,044 | 2,043 | 1,911 | 2,151 | 2,422 | 3,778 |
| City Recreation | - | - | - | - | - | - | 443 | 424 | 374 | 322 |
| Total business-type activities expenses | 16,753 | 119,968 | 18,972 | 19,892 | 21,125 | 18,992 | 21,450 | 22,702 | 26,604 | 28,068 |
| **Program Revenues** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | 188 | 247 | 318 | 1,226 | 7,721 | 772 | 2,698 | 1,386 | 29,839 | 3,108 |
| Public safety | 1,118 | 1,176 | 1,395 | 1,592 | 5,215 | 1,212 | 61 | 116 | 58 | 68 |
| Public works | 9,462 | 8,715 | 8,288 | 5,894 | 1,389 | 11,449 | 2,334 | 2,695 | 3,956 | 4,901 |
| Community development | 94 | 215 | 237 | 56 | 67 | 65 | 8,777 | 3,618 | 4,228 | 7,971 |
| Parks and recreation | 282 | 4,487 | 1,338 | 16 | 10 | 4 | 48 | 23 | 28 | 30 |
| Operating grants and contributions | 10,752 | 9,976 | 8,229 | 5,537 | 9,677 | 9,061 | 14,615 | 16,679 | 30,050 | 43,282 |
| Capital grants and contributions | 2,075 | 929 | 3,808 | 6,714 | 5,790 | 8,424 | 23,877 | 21,468 | 14,865 | 31,866 |
| Total governmental activities program revenues | 23,971 | 25,745 | 23,612 | 21,034 | 29,869 | 30,986 | 52,409 | 45,985 | 83,025 | 91,226 |
| Business-type activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| Sewer | 14,333 | 14,737 | 13,802 | 14,788 | 15,433 | 18,055 | 15,042 | 14,626 | 15,770 | 16,720 |
| Private development | 3,166 | 3,906 | 1,876 | 2,210 | 5,061 | 5,099 | 5,841 | 5,167 | 5,549 | 4,935 |
| Other activities | 1,633 | 1,745 | 3,923 | 4,191 | 2,110 | 992 | 1,966 | 1,959 | 2,107 | 2,200 |
| Operating grants and contributions | 270 | 3,252 | 2,649 | 2,266 | 8,817 | - | 175 | 57 | 15 | 1,663 |
| Capital grants and contributions | 812 | 1,942 | 292 | 77 | 2,588 | 11,223 | 3,129 | 1,123 | 510 | 2,972 |
| Total business-type activities program revenues | 20,214 | 25,582 | 22,543 | 23,532 | 34,010 | 35,369 | 26,152 | 22,932 | 23,950 | 28,490 |
| Total primary government program revenues | 44,185 | 51,327 | 46,155 | 44,567 | 63,878 | 66,355 | 78,561 | 68,917 | 106,974 | 119,716 |
| | | | | | | | | | | |
| Net (expenses)/revenue | | | | | | | | | | |
| Governmental activities | (44,015) | (46,470) | (48,555) | (53,097) | (47,920) | (52,027) | (23,004) | (52,883) | (34,777) | (31,655) |
| Business-type activities | 3,461 | (94,385) | 3,571 | 3,641 | 12,885 | 16,377 | 4,702 | 230 | (2,654) | 422 |
| Total primary government net expense | $ (40,554) | $ (140,855) | $ (44,984) | $ (49,456) | $ (35,035) | $ (35,650) | $ (18,302) | $ (52,653) | $ (37,431) | $ (31,234) |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# CHANGES IN NET POSITION (CONTINUED)
# LAST TEN FISCAL YEARS
## (ACCRUAL BASIS OF ACCOUNTING)
## (AMOUNTS EXPRESSED IN THOUSANDS)

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Revenues and Other Changes in Net Position** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes | $ 14,564 | $ 15,169 | $ 15,410 | $ 16,750 | $ 18,616 | $ 19,896 | $ 21,002 | $ 22,982 | $ 24,549 | $ 25,394 |
| Sales and use tax | 17,320 | 21,134 | 21,832 | 25,173 | 24,435 | 28,177 | 31,484 | 35,805 | 53,256 | 53,034 |
| Sales tax in-lieu | 2,589 | - | - | - | - | - | - | - | - | - |
| Utility users tax | 6,552 | 6,895 | 7,052 | 7,200 | 7,317 | 8,119 | 8,801 | 10,272 | 10,406 | 11,681 |
| Other taxes | 4,836 | 5,200 | 6,332 | 7,890 | 7,507 | 7,777 | 9,293 | 8,808 | 10,447 | 10,576 |
| Unrestricted grants and contributions | 5,854 | 0 | 1,776 | 5,627 | 14,110 | 2,073 | - | - | - | - |
| Unrestricted investment earnings | 250 | 109 | 266 | 1,162 | 1,568 | 929 | (3,871) | 832 | 5,147 | 6,998 |
| Miscellaneous | 83 | 182 | 588 | 1,180 | 714 | 782 | 510 | 931 | 706 | 765 |
| Loss on disposition of capital assets | - | - | - | - | - | - | - | - | - | (28) |
| Special item | - | - | - | - | 8,012 | - | - | - | - | - |
| Transfers | (601) | (370) | (428) | (195) | 125 | (1,942) | (939) | (81) | 46 | (174) |
| Total governmental activities | 51,447 | 48,319 | 52,827 | 64,786 | 82,405 | 65,810 | 66,281 | 79,548 | 104,558 | 108,246 |
| Business-type activities: | | | | | | | | | | |
| Unrestricted investment earnings | 70 | 149 | 322 | 793 | 812 | 361 | (1,688) | 99 | 1,410 | 1,607 |
| Miscellaneous | - | - | - | - | 1,623 | 41,771 | 16 | 16 | 19 | 34 |
| Transfers | 601 | 370 | 428 | 195 | (125) | 1,942 | 939 | 81 | (46) | 174 |
| Total business-type activities | 671 | 519 | 750 | 988 | 2,310 | 44,074 | (733) | 196 | 1,383 | 1,815 |
| Total primary government | $ 52,118 | $ 48,838 | $ 53,577 | $ 65,775 | $ 84,715 | $ 109,883 | $ 65,547 | $ 79,744 | $ 105,941 | $ 110,061 |
| **Change in Net Position** | | | | | | | | | | |
| Governmental activities | $ 7,432 | $ 10,607 | $ 2,103 | $ 11,663 | $ 34,485 | $ 13,783 | $ 43,276 | $ 26,665 | $ 69,781 | $ 76,590 |
| Business-type activities | 4,133 | 8,409 | 4,321 | 4,629 | 15,194 | 18,706 | 3,969 | 426 | (1,271) | 2,237 |
| | $ 11,565 | $ 19,016 | $ 6,423 | $ 16,292 | $ 49,679 | $ 32,489 | $ 47,245 | $ 27,092 | $ 68,510 | $ 78,827 |

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# FUND BALANCES – GOVERNMENTAL FUNDS
# LAST TEN FISCAL YEARS
## (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
## (AMOUNTS EXPRESSED IN THOUSANDS)

| | Fiscal Year Ending June 30 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| General Fund: | | | | | | | | | | |
| Nonspendable | $ 243 | $ 224 | $ 235 | $ 64 | $ 67 | $ 175 | $ 52 | $ 50 | $ 53 | $ 40 |
| Restricted | - | - | - | 1,831 | 2,229 | 2,250 | 2,661 | 5,529 | 7,379 | 8,662 |
| Committed | 1,025 | 2,461 | 3,650 | 5,017 | 12,205 | 12,329 | 13,780 | 13,945 | 14,449 | 15,430 |
| Assigned | 678 | 3,837 | 4,576 | 5,602 | 11,236 | 9,488 | 26,455 | 21,228 | 58,390 | 61,808 |
| Unassigned | 4,643 | 2,454 | 3,835 | 7,770 | 4,161 | 15,191 | 4,550 | 10,845 | 10,429 | 4,877 |
| Total General Fund | $ 6,589 | $ 8,976 | $ 12,296 | $ 20,284 | $ 29,898 | $ 39,433 | $ 47,498 | $ 51,597 | $ 90,700 | $ 90,817 |
| All other Governmental funds: | | | | | | | | | | |
| Nonspendable | $ 55 | $ 41 | $ - | $ 5 | $ 152 | $ - | $ - | $ - | $ - | $ 10 |
| Restricted | 87,431 | 92,390 | 94,714 | 99,757 [1] | 109,407 [1] | 114,419 | 118,998 [1] | 118,219 [1] | 131,541 | 151,429 |
| Committed | - | - | 3,650 | - | - | - | - | - | - | - |
| Assigned | 4,429 | 4,926 | 9,233 | 4,232 | 4,305 | 5,951 | 5,844 | 9,287 | 8,863 | 9,113 |
| Unassigned | (3,527) | (6,560) | (1,416) | (2,594) | (1,519) | (834) | (12,017) | (6,637) | (11,764) | (5,124) |
| Total other Governmental Funds | $ 88,388 | $ 90,797 | $ 106,180 | $ 101,399 | $ 112,345 | $ 119,536 | $ 112,824 | $ 120,869 | $ 128,640 | $ 155,428 |

1 Changes were due reclassification of individual Public Facilities Impact Fees to one fund.

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS
# LAST TEN FISCAL YEARS
## (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
## (AMOUNTS EXPRESSED IN THOUSANDS)

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | | |
| Property taxes | $ 14,564 | $ 15,169 | $ 15,410 | $ 16,750 | $ 18,616 | $ 19,896 | $ 21,002 | $ 22,982 | $ 24,549 | $ 25,394 |
| Sales and use taxes | 19,908 | 21,134 | 21,832 | 25,174 | 24,435 | 28,177 | 31,484 | 35,805 | 53,256 | 53,034 |
| Other taxes | 11,389 | 12,095 | 13,383 | 15,089 | 14,824 | 15,896 | 18,094 | 19,080 | 20,853 | 22,256 |
| Licenses and permits | 108 | 91 | 147 | 139 | 91 | 91 | 79 | 64 | 101 | 104 |
| Intergovernmental | 12,817 | 10,137 | 11,261 | 15,450 | 14,472 | 18,023 | 26,241 | 36,961 | 37,212 | 75,231 |
| Charges for services | 6,875 | 9,083 | 8,811 | 6,118 | 13,119 | 11,758 | 11,691 | 6,780 | 8,881 | 13,480 |
| Fines, forfeitures, and penalties | 777 | 840 | 806 | 904 | 731 | 492 | 814 | 749 | 28,873 | 2,231 |
| Use of money and property | 728 | 814 | 989 | 1,834 | 2,161 | 1,682 | (3,377) | 1,058 | 5,041 | 6,761 |
| Miscellaneous | 216 | 524 | 348 | 1,180 | 714 | 782 | 497 | 931 | 706 | 765 |
| Total revenues | 67,382 | 69,887 | 72,987 | 82,638 | 89,163 | 96,796 | 106,525 | 124,410 | 179,473 | 199,257 |
| **Expenditures** | | | | | | | | | | |
| General government | 3,692 | 4,265 | 4,615 | 4,456 | 5,636 | 5,764 | 6,242 | 6,805 | 13,170 | 11,336 |
| Public safety | 37,820 | 37,896 | 37,554 | 39,528 | 40,552 | 42,189 | 45,951 | 49,196 | 56,569 | 63,426 |
| Public works | 9,219 | 9,639 | 9,982 | 10,041 | 8,026 | 8,300 | 10,003 | 12,532 | 14,763 | 16,496 |
| Parks and recreation | 3,074 | 3,153 | 3,022 | 3,312 | 3,275 | 3,344 | 3,772 | 2,387 | 2,607 | 3,673 |
| Arts and culture | | | | 27 | 28 | - | 35 | 31 | 44 | 38 |
| Community development | 2,657 | 3,189 | 2,393 | 2,131 | 2,501 | 8,344 | 6,383 | 8,998 | 5,381 | 5,981 |
| Community agencies | 99 | 100 | 50 | 2 | 10 | 4 | - | - | - | - |
| Health and Human Services | - | - | - | - | - | - | 303 | 3,338 | 3,627 | 3,547 |
| Capital outlay | 7,427 | 6,793 | 7,153 | 7,897 | 8,537 | 10,153 | 35,903 | 28,082 | 35,380 | 67,056 |
| Principal retirement | 279 | 384 | 381 | 392 | 512 | 528 | 444 | 860 | 1,196 | 1,229 |
| Interest and fiscal charges | 85 | 80 | 82 | 90 | 96 | 81 | 65 | 148 | 125 | 114 |
| Total expenditures | 64,352 | 65,498 | 65,232 | 67,875 | 69,174 | 78,706 | 109,100 | 112,377 | 132,862 | 172,895 |
| Excess of revenues over (under) expenditures | 3,030 | 4,389 | 7,754 | 14,763 | 19,989 | 18,090 | (2,575) | 12,033 | 46,611 | 26,362 |
| **Other financing sources (uses)** | | | | | | | | | | |
| Transfers in | 5,620 | 4,692 | 4,624 | 6,596 | 5,909 | 7,561 | 7,787 | 32,058 | 41,365 | 16,457 |
| Transfers out | (5,651) | (4,754) | (5,737) | (6,962) | (5,338) | (8,925) | (8,306) | (32,084) | (41,261) | (15,949) |
| Issuance of long-term debt | 3,132 | 473 | - | 870 | - | - | 4,447 | 136 | 159 | 35 |
| Total other financing sources (uses) | 3,101 | 411 | (1,113) | 505 | 571 | (1,364) | 3,928 | 110 | 263 | 542 |
| Net change in fund balance | $ 6,131 | $ 4,799 | $ 6,641 | $ 15,267 | $ 20,560 | $ 16,726 | $ 1,353 | $ 12,143 | $ 46,874 | $ 26,904 |
| Debt service as a percentage of noncapital expenditures | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% |

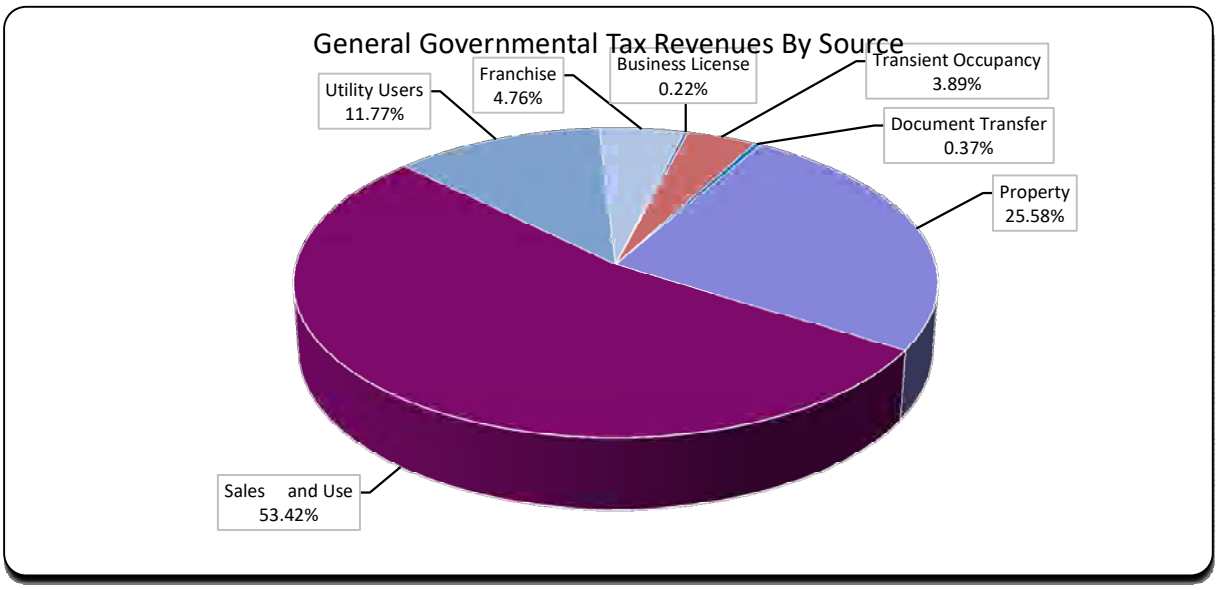
ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# GENERAL GOVERNMENTAL TAX REVENUES BY SOURCE
# LAST TEN FISCAL YEARS
### (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
### (AMOUNTS EXPRESSED IN THOUSANDS)

| Fiscal Year | Property | Sales and Use | Utility Users | Other Taxes | | | | Total |
|---|---|---|---|---|---|---|---|---|
| | | | | Franchise | Business License | Transient Occupancy | Document Transfer | |
| 2016 | 14,564 | 19,909 | 6,553 | 1,877 | 295 | 2,522 | 312 | 46,032 |
| 2017 | 15,169 | 21,134 | 6,895 | 1,998 | 298 | 2,712 | 386 | 48,592 |
| 2018 | 15,410 | 21,832 | 7,052 | 2,943 | 296 | 2,835 | 441 | 50,810 |
| 2019 | 16,750 | 25,174 | 7,200 | 3,441 | 326 | 3,569 | 531 | 56,990 |
| 2020 | 18,616 | 24,435 | 7,317 | 3,737 | 292 | 3,000 | 454 | 57,851 |
| 2021 | 19,896 | 28,177 | 7,360 | 3,429 | 386 | 2,747 | 532 | 62,526 |
| 2022 | 21,015 | 31,484 | 8,801 | 4,237 | 302 | 4,391 | 551 | 70,780 |
| 2023 | 22,982 | 35,805 | 10,272 | 4,402 | 311 | 3,848 | 360 | 77,980 |
| 2024 | 24,549 | 53,256 | 10,406 | 4,569 | 329 | 3,843 | 335 | 97,288 |
| 2025 | 25,394 | 53,034 | 11,681 | 4,722 | 215 | 3,866 | 363 | 99,275 |

Notes: General Governmental Revenues includes General, Special Revenue, Debt Service and Capital Projects Funds.

Source: City of Chico, Finance Department.



# CITY OF CHICO, CALIFORNIA
## ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
## LAST TEN FISCAL YEARS
### (AMOUNTS EXPRESSED IN THOUSANDS)

| Fiscal Year | Secured Roll | Utility Roll | Unsecured Roll | Gross Assessed Value | Less Exemptions | Net Assessed Value | Total Direct Tax Rate % |
|---|---|---|---|---|---|---|---|
| 2016 | 7,974,709 | 766 | 497,516 | 8,472,991 | 703,805 | 7,769,186 | 1.0000 |
| 2017 | 8,334,966 | 766 | 527,595 | 8,863,327 | 738,780 | 8,124,547 | 1.0000 |
| 2018 | 8,805,532 | 662 | 560,997 | 9,367,191 | 768,498 | 8,598,694 | 1.0000 |
| 2019 | 9,336,796 | 1,057 | 579,295 | 9,917,149 | 803,824 | 9,113,324 | 1.0000 |
| 2020 | 9,319,927 | 527 | 571,141 | 9,891,595 | 1,041,111 | 9,891,594 | 1.0000 |
| 2021 | 10,752,282 | 527 | 654,294 | 11,407,103 | 854,124 | 10,552,979 | 1.0000 |
| 2022 | 11,264,533 | 527 | 651,791 | 11,916,851 | 884,239 | 11,032,612 | 1.0000 |
| 2023 | 11,938,237 | 590 | 696,635 | 12,635,462 | 902,864 | 11,732,598 | 1.0000 |
| 2024 | 13,359,608 | 590 | 766,384 | 14,126,582 | 1,065,574 | 13,061,009 | 1.0000 |
| 2025 | 14,126,861 | 590 | 1,004,687 | 15,132,138 | 1,220,612 | 13,911,526 | 1.0000 |

Source: Butte County Auditor/Controller's Office.

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# PROPERTY TAX RATES – DIRECT AND OVERLAPPING GOVERNMENTS
# LAST TEN FISCAL YEARS

| | City of Chico | | | Overlapping Rates | | |
|---|---|---|---|---|---|---|
| Fiscal Year | Basic Countywide Levy % | City % | Total Direct Tax Rate % | Chico Unified School District % (1) | Butte College % (2) | Total Direct and Overlapping Rates % |
| 2016 | 1.00 | 0.00 | 1.00 | 0.03 | 0.02 | 1.05 |
| 2017 | 1.00 | 0.00 | 1.00 | 0.08 | 0.05 | 1.13 |
| 2018 | 1.00 | 0.00 | 1.00 | 0.09 | 0.04 | 1.13 |
| 2019 | 1.00 | 0.00 | 1.00 | 0.06 | 0.04 | 1.10 |
| 2020 | 1.00 | 0.00 | 1.00 | 0.09 | 0.04 | 1.13 |
| 2021 | 1.00 | 0.00 | 1.00 | 0.08 | 0.04 | 1.13 |
| 2022 | 1.00 | 0.00 | 1.00 | 0.08 | 0.03 | 1.12 |
| 2023 | 1.00 | 0.00 | 1.00 | 0.08 | 0.04 | 1.12 |
| 2024 | 1.00 | 0.00 | 1.00 | 0.07 | 0.03 | 1.10 |
| 2025 | 1.00 | 0.00 | 1.00 | 0.11 | 0.04 | 1.15 |

On June 6, 1978, California voters approved an amendment to the Article XIIIA of the California Constitution. The amendment, commonly known as Proposition 13, limits the taxing power of California public agencies. The California Legislature enacted legislation to implement Article XIIIA (Statues of 1978, Chapter 292, as amended) providing that local agencies may not levy any property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978, and that each county will levy the maximum tax permitted of $1.00 per 100 of full assessed value.

(1) Chico Unified School District: 1998 Series B, 2012 Chico Refunding and 2012 Measure E Series A.

(2) Butte-Glenn Community College District: General obligation bonds, Refunded Series A and B, and Series B and C.

Source: Butte County Auditor/Controller's Office.

# CITY OF CHICO, CALIFORNIA
## PRINCIPAL SECURED PROPERTY TAXPAYERS
## CURRENT YEAR AND NINE YEARS AGO
### (AMOUNTS EXPRESSED IN THOUSANDS)

| | 2025 | | | 2016 | | |
|---|---|---|---|---|---|---|
| Taxpayer | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Valuation | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Valuation |
| Merle A Webb and Sons LP | $ 100,178 | 1 | 0.81% | | | |
| MP Core Chico LLC | 62,497 | 2 | 0.51% | | | |
| AMCAL Chico LLC | 56,190 | 3 | 0.46% | | | |
| Fae Holdings 490733R LLC | 53,236 | 4 | 0.43% | | | |
| The MP Blocks LLC | 48,141 | 5 | 0.39% | | | |
| Chico Crossroads LP | 45,549 | 6 | 0.37% | $ 36,813 | 2 | 0.50% |
| North Chico LLC | 44,340 | 7 | 0.36% | | | |
| ADS III Creekside LLC | 39,198 | 8 | 0.32% | | | |
| EGP Chico LLC | 35,468 | 9 | 0.29% | | | |
| Chico Senior Living LP | 34,247 | 10 | 0.28% | | | |
| Chico Mall Investors LLC | | | | 50,011 | 1 | 0.68 |
| Carwood Skypark LLC Et Al. | | | | 25,108 | 3 | 0.34 |
| Sierra Nevada Brewing Company | | | | 21,819 | 4 | 0.30 |
| Evergreen Orchard LLC | | | | 19,991 | 5 | 0.27 |
| Costco Wholesale Corporation | | | | 18,704 | 6 | 0.26 |
| Gregory L and Joan R Webb | | | | 15,261 | 7 | 0.21 |
| WalMart Real Estate Business Trust | | | | 14,961 | 8 | 0.20 |
| 1661 Forest Avenue Investors | | | | 14,629 | 9 | 0.20 |
| IM Chico 1 LP | | | | 13,876 | 10 | 0.19 |
| Largest Secured Property Valuation | 519,045 | | | 217,297 | | |
| Other Secured Taxpayers | 11,829,219 | | | 6,663,026 | | |
| Total Secured Property Valuation - Net of Exemptions | $ 12,348,265 | | 100.00% | $ 6,880,323 | | 100.00% |

Source: Butte County Auditor/Controller's Office.
HdL's " 2022/23 Top Ten Property Taxpayers"
2014 Comprehensive Annual Financial Report Statistics Table 8

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# PROPERTY TAX LEVIES AND COLLECTIONS
# LAST TEN FISCAL YEARS
### (AMOUNTS EXPRESSED IN THOUSANDS)

| Fiscal Year | Total Tax Levy | Current Tax Collections | Percent of Levy Collected (1) | Delinquent Tax Collections | Total Tax Collections | Percent of Total Collections to Tax Levy |
|---|---|---|---|---|---|---|
| 2016 | $ 14,564 | $ 14,564 | 100 | - | $ 14,564 | 100% |
| 2017 | $ 15,169 | $ 15,169 | 100 | - | 15,169 | 100 |
| 2018 | $ 15,410 | $ 15,410 | 100 | - | 15,410 | 100 |
| 2019 | $ 16,750 | $ 16,750 | 100 | - | 16,750 | 100 |
| 2020 | $ 18,616 | $ 18,616 | 100 | - | 18,616 | 100 |
| 2021 | $ 19,896 | $ 19,896 | 100 | - | 19,896 | 100 |
| 2022 | $ 21,015 | $ 21,015 | 100 | - | 21,015 | 100 |
| 2023 | $ 22,982 | $ 22,982 | 100 | - | 22,982 | 100 |
| 2024 | $ 24,549 | $ 24,549 | 100 | - | 24,549 | 100 |
| 2025 | $ 25,394 | $ 25,394 | 100 | - | 25,394 | 100 |

Source: Butte County Auditor/Controller's Office
City of Chico, Administrative Services Department

Note: Amounts shown are net of property tax administration fee. The amounts presented include City property taxes and former Chico Redevelopment Agency tax increment. This schedule also includes amounts collected by the City and former Chico Redevelopment Agency that were passed through to other taxing agencies.

(1) The City participates in the County "Teeter Plan" method of property tax distribution. Under the Teeter Plan, the County remits property taxes and assessments to the City based on levy, not on collections.

**CITY OF CHICO, CALIFORNIA**
**RATIOS OF OUTSTANDING DEBT BY TYPE**
**LAST TEN FISCAL YEARS**
**(AMOUNTS EXPRESSED IN THOUSANDS, EXCEPT PERCENTAGE OF PERSONAL INCOME)**

| | Governmental Activities | | | | | Business-Type Activities | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Fiscal Year | Revenue Bonds | Loans | Notes Payable | Leases | SBITAs | Revenue Bonds | Loans | Total Primary Government | Percentage of Personal Income | Per Capita |
| 2016 | - | - | 2,852 | - | - | - | 44,126 | 46,978 | 0.57 | 508 |
| 2017 | - | - | 2,568 | - | - | - | 40,063 | 42,631 | 0.47 | 457 |
| 2018 | - | - | 2,559 | - | - | - | 35,900 | 38,459 | 0.41 | 351 |
| 2019 | - | - | 3,038 | - | - | - | 31,635 | 34,673 | 0.35 | 314 |
| 2020 | - | - | 2,526 | - | - | - | 27,266 | 29,792 | 0.29 | 323 |
| 2021 | - | - | 1,998 | - | - | 17,850 | - | 19,848 | 0.19 | 215 |
| 2022 | - | - | 6,001 | 111 | - | 16,240 | - | 22,352 | 0.20 | 217 |
| 2023 | - | - | 5,141 | 58 | 1,068 | 14,545 | - | 20,813 | 0.18 | 194 |
| 2024 | - | - | 4,258 | 5 | 688 | 14,513 | - | 19,464 | 0.17 | 178 |
| 2025 | - | - | 3,352 | 180 | 246 | 10,895 | - | 14,673 | 0.12 | 129 |

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Source: City of Chico, Finance Department
U.S. Census Bureau
State of California, Department of Finance, Demographic Research Unit

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# DIRECT AND OVERLAPPING GOVERNMENT ACTIVITIES DEBT
# YEAR ENDED JUNE 30, 2025
## (AMOUNTS EXPRESSED IN THOUSANDS)

| Jurisdiction | Net General Obligation Bonded Debt Outstanding | Percentage Applicable to City * | City Share of Debt |
|---|---|---|---|
| Overlapping Debt Repaid with Property Tax: | | | |
| Chico Unified School District | $ 288,845 | 77.06% | $ 222,596 |
| Butte-Glenn Community College District | 208,938 | 45.93% | 95,974 |
| Subtotal, overlapping debt | | | 318,570 |
| City of Chico direct debt | | | - |
| Total direct and overlapping debt | | | $ 318,570 |

* The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the city's taxable assessed value and dividing it by the Chico Unified School District's and Butte-Glenn Community College District's taxable assessed value.

Chico Unified School District.
Butte Community College.

# CITY OF CHICO, CALIFORNIA
# LEGAL DEBT MARGIN INFORMATION
# LAST TEN FISCAL YEARS
## (AMOUNTS EXPRESSED IN THOUSANDS)

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| Total Assessed Valuation (less other exemptions) | $ 7,769,186 | $ 8,124,547 | $ 8,598,694 | $ 9,113,324 | $ 9,891,594 | $ 10,552,979 | $ 11,032,612 | $ 11,732,598 | $ 13,061,009 | $ 13,911,526 |
| Debt Limit - 15 Percent of Assessed Valuation (1) | $ 1,165,378 | $ 1,218,682 | $ 1,289,804 | $ 1,366,999 | $ 1,483,739 | $ 1,582,947 | $ 1,654,892 | $ 1,759,890 | $ 1,959,151 | $ 2,086,729 |
| Amount of Debt Applicable to Debt Limit | - | - | - | - | - | - | - | - | - | - |
| Legal Debt Margin | $ 1,165,378 | $ 1,218,682 | $ 1,289,804 | $ 1,366,999 | $ 1,483,739 | $ 1,582,947 | $ 1,654,892 | $ 1,759,890 | $ 1,959,151 | $ 2,086,729 |
| Total net debt applicable to the limit as a percentage of debt limit | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Source: Butte County Auditor/Controller's Office

(1) Section 43605 of the California Government Code provides that: "A city shall not incur an indebtedness for public improvements which exceeds in the aggregate 15 percent of the assessed value of all real and personal property of the city. Within the meaning of this section 'indebtedness' means bonded indebtedness of the city payable from the proceeds of taxes levied upon taxable property in the city."

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# PLEDGED-REVENUE COVERAGE
# LAST TEN FISCAL YEARS

| | Sewer Fund Bonds (1) | | | | |
|---|---|---|---|---|---|
| Fiscal Year | Gross Revenue | Operating Expenses | Net Revenue Available for Debt Service | Total Debt Service | % Coverage |
| 2016 | - | - | - | - | - |
| 2017 | - | - | - | - | - |
| 2018 | - | - | - | - | - |
| 2019 | - | - | - | - | - |
| 2020 | - | - | - | - | - |
| 2021 | $ 18,353,946 | $ 6,652,084 | $ 11,701,862 | $ 2,460,076 | 4.76 |
| 2022 | $ 15,041,654 | $ 8,169,157 | $ 6,872,497 | $ 2,462,250 | 2.79 |
| 2023 | $ 14,625,504 | $ 9,277,938 | $ 5,347,566 | $ 2,464,625 | 2.17 |
| 2024 | $ 15,769,979 | $ 11,094,973 | $ 4,675,006 | $ 2,462,750 | 1.90 |
| 2025 | $ 16,719,953 | $ 12,586,308 | $ 4,133,645 | $ 2,461,500 | 1.68 |

Source: City of Chico, Finance Department.

Note: (1) 2020 Sewer Revenue Refunding Bonds:
- Operating Expenses exclude Depreciation and one-time non-recurring items.

# CITY OF CHICO, CALIFORNIA
# DEMOGRAPHIC AND ECONOMIC STATISTICS
# LAST TEN CALENDAR YEARS
**(UNAUDITED)**

| | City of Chico | | | Chico Metropolitan Statistical Area | | | |
|---|---|---|---|---|---|---|---|
| Fiscal Year | City of Chico Population (1) | City of Chico Unemploy-ment Rate (3) | | Butte County Population (1) | Butte County Personal Income (thousands of dollars) (2) | Butte County Per Capita Personal Income (2) | Butte County Unemploy-ment Rate (3) |
| 2016 | 92,464 | 5.6 | | 224,601 | 8,298,110 | 36,946 | 6.7 |
| 2017 | 93,383 | 5.3 | | 226,404 | 9,009,925 | 39,796 | 6.3 |
| 2018 | 92,348 | 4.1 | | 227,621 | 9,465,874 | 41,586 | 4.7 |
| 2019 | 112,111 | 3.6 | | 226,466 | 9,925,500 | 43,828 | 5.0 |
| 2020 | 110,326 | 9.2 | | 210,291 | 10,255,376 | 48,768 | 9.0 |
| 2021 | 111,490 | 7.7 | | 202,669 | 10,490,209 | 51,760 | 7.7 |
| 2022 | 102,892 | 4.0 | | 201,608 | 11,393,205 | 56,512 | 4.0 |
| 2023 | 107,394 | 4.4 | | 205,592 | 11,396,345 | 55,432 | 5.2 |
| 2024 | 109,589 | 4.9 | | 205,928 | 11,777,188 | 57,191 | 5.6 |
| 2025 | 113,847 | 6.5 | ** | 207,525 | 11,777,188 | 56,751 | 6.5 |

**2023 is most current data available for Butte County.

(1) Source: State of California, Department of Finance, Demographic Research
(2) Source: U.S. Department of Commerce - Bureau of Economic Analysis.
(3) Source: Employment Development Department - Labor Market Information.

**CITY OF CHICO, CALIFORNIA**
**PRINCIPAL EMPLOYERS**
**CURRENT YEAR AND NINE YEARS AGO**

| | 2025[1] | | | 2016 | | |
|---|---|---|---|---|---|---|
| Employer | Employees | Rank | Percentage of Total City Employment | Employees | Rank | Percentage of Total City Employment |
| Enloe Medical Center | 4,000 | 1 | 4.94% | 3,082 | 1 | 6.82% |
| California State University, Chico | 1,908 | 2 | 2.36% | 1,952 | 2 | |
| Chico Unified School District | 1,354 | 3 | 1.67% | 1,537 | 3 | 3.40% |
| Sierra Nevada Brewery | 530 | 4 | 0.65% | 517 | 4 | 1.14% |
| Build.com[1] | 500 | 5 | 0.62% | 365 | 6 | |
| ARC of Butte County | 500 | 6 | 0.62% | | | 0.00% |
| City of Chico | 479 | 7 | 0.59% | 355 | 7 | 0.79% |
| Lilu's Fashion Lounge | 369 | 8 | 0.46% | | | |
| Costco | 350 | 9 | 0.43% | 328 | 8 | 0.73% |
| A-C Electric Company | 350 | 10 | 0.43% | | | |
| United Health Care | | | | 508 | 5 | 1.12% |
| Walmart | | | | 297 | 9 | 0.66% |
| Milestone Technologies[1] | | | | 245 | 10 | 0.54% |
| Total | 10,340 | | 12.76% | 9,186 | | 20.32% |

[1] No current data available for this statistic, therefore 2025 statistics are carried forward from 2024 except for City of Chico, which represents the actual 2024 amount.

Source: City of Chico staff

ATTACHMENT A

**CITY OF CHICO, CALIFORNIA**
**FULL-TIME AND PART-TIME CITY OF CHICO EMPLOYEES BY FUNCTION**
**LAST TEN FISCAL YEARS**

| | Full-time and Part-time Employees | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| **Function** | | | | | | | | | | |
| General government | 31 | 30 | 30 | 31 | 31 | 37 | 39 | 42 | 43 | 43 |
| Public safety | | | | | | | | | | |
| Police | 143 [1] | 143 [1] | 148 [1] | 153 [1] | 154 [1] | 157 [1] | 160 [1] | 181 [1] | 183 [1] | 192 |
| Fire | 74 | 59 | 59 | 59 | 60 | 62 | 65 | 73 | 68 | 68 |
| Public works | 72 | 73 | 73 | 76 | 81 | 87 | 90 | 102 | 111 | 112 |
| Parks and recreation | 13 | 14 | 14 | 13 | 14 | 18 | 18 | 19 | 24 | 24 |
| Community development | 22 | 22 | 22 | 24 | 27 | 30 | 32 | 33 | 35 | 34 |
| Sewer | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Parking | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Private development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Airport | 0 | 2 | 0 | 0 | 2 | 2 | 2 | 2 | 2 | 2 |
| Shelter Support | | | | | | | 3 | 3 | 3 | 4 |
| Total | 355 | 343 | 346 | 356 | 369 | 393 | 409 | 455 | 469 | 479 |

Note: Numbers shown reflect budgeted Full-Time Equivalent positions. Budget to actuals variance at any time is immaterial. The number of employees may not agree with the Principal Employers table due to timing and methodology differences. Employees per function are rounded to the nearest whole number. Hourly Exempt employees are not included in the totals.

1 - Full Time (Contractual Services) for the Animal Shelter employees are not included.

Source: City of Chico, Annual Budgets.

ATTACHMENT A

# CITY OF CHICO, CALIFORNIA
# OPERATING INDICATORS BY FUNCTION
# LAST TEN FISCAL YEARS

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| **Function** | | | | | | | | | | |
| Police | | | | | | | | | | |
| Calls for service* | 131,077 | 135,013 | 126,669 | 128,699 | 129,340 | 112,423 | 120,020 | 116,785 | 116,785 | 116,785 |
| Arrests* | 4,696 | 6,243 | 7,120 | 9,386 | 9,280 | 5,671 | 6,086 | 5,019 | 5,019 | 5,019 |
| Fire | | | | | | | | | | |
| Service calls answered* | 969 | 929 | 1,026 | 1,037 | 1,134 | 1,312 | 1,601 | 1,599 | 1,746 | 1,720 |
| Medical emergencies* | 9,696 | 9,537 | 8,751 | 8,428 | 5,365 | 4,868 | 6,590 | 7,532 | 7,795 | 8,923 |
| Public works | | | | | | | | | | |
| Street resurfacing (tons of asphalt) | 1,196 | 1,401 | 550 | 323 | 575 | 627 | 458 | 1,050 | 1,568 | 4,839 |
| Community development | | | | | | | | | | |
| Annexation activity (net acreage)* | 16,280 | 16,288 | 16,376 | 16,385 | 16,798 | 17,003 | 17,003 | 17,049 | 17,131 | 17,492 |
| Code violation notices issued | 441 | 175 | 214 | 120 | 462 [2] | 123 | 793 | 826 | 722 | 683 |
| Sewer | | | | | | | | | | |
| Maximum daily treatment capacity (million gallons) | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 8.4 | 8.4 |
| Parking | | | | | | | | | | |
| Parking meter repairs | 573 [3] | 624 | 819 | 620 | 846 | 830 | 765 | 2,158 | 2,119 | 1,684 |
| Private development | | | | | | | | | | |
| Residential building permits* | 317 | 306 | 401 | 348 | 311 [4] | 335 | 290 | 301 | 183 | 146 |
| Commercial building permits* | 81 | 88 | 118 | 125 | 33 [4] | 31 | 31 | 31 | 15 | 22 |
| Airport | | | | | | | | | | |
| Passengers per year (loading/unloading) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Note: Indicators are not available for general government, parks and recreation, community agencies, redevelopment and waste. management functions.

Source: City of Chico departments

1 - Represents passengers through December 2, 2014. Commercial air service terminated in its entirety as of this date.
2 - Represents actual letter notices generated and sent. This amount does not reflect the verbal notices to gain compliance.
3 - Number of meter repairs is significantly lower due to transition to smart meters. It is anticipated to return to normal levels in future years.
4 - New Permit system - data tracked by calendar year.

* These statistics are only available on a calendar year basis for the first calendar year of each fiscal year. Based on the most recent 2024/25 data.

ATTACHMENT A

**CITY OF CHICO, CALIFORNIA**
**CAPITAL ASSET STATISTICS BY FUNCTION**
**LAST TEN FISCAL YEARS**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
| **Function** | | | | | | | | | | |
| Police | | | | | | | | | | |
| Police stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol cars | 25 | 25 | 25 | 28 | 33 | 33 | 36 | 32 | 32 | 54 |
| Fire | | | | | | | | | | |
| Fire stations | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Fire hydrants* | 3,896 | 4,030 | 4,042 | 4,148 | 4,136 | 4,200 | 4,283 | 4,282 | 4,178 | 4,577 |
| Public works | | | | | | | | | | |
| Street (miles)** | 293.8 | 300 | 300.8 | 303.7 | 312.2 | 318.4 | 318.7 | 320.2 | 321.9 | 324.5 |
| Traffic signals | 102 | 102 | 103 | 103 | 103 | 104 | 104 | 105 | 105 | 108 |
| Parks and recreation | | | | | | | | | | |
| Park acreage*** | 3,836 | 3,836 | 3,836 | 3,744 | 3,744 | 3,744 | 3,741 | 3,741 | 3,741 | 3,741 |
| Sanitary sewer (miles) | 217.3 | 219.32 | 220.33 | 221.97 | 226.64 | 227.30 | 227.67 | 229.17 | 229.47 | 330.25 |
| Storm sewer (miles) | 226.67 | 228.4 | 229.33 | 230.94 | 235.55 | 236.27 | 236.67 | 237.65 | 238.02 | 238.98 |
| Parking lots | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Parking structures | 1 | 1 | 1 | 1 | 1 | 2 | 3 | 3 | 3 | 3 |
| Airport | | | | | | | | | | |
| Runway lengths 13L/31R (feet) | 6,724 | 6,724 | 6,724 | 6,724 | 6,724 | 6,724 | 6,724 | 6,724 | 6,724 | 6,724 |
| Runway lengths 13R/31L (feet) | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |

Note: Indicators are not available for general government, community development, community agencies, redevelopment, private development and waste management functions.

Source: Various City of Chico departments

*Data available for calendar year only.
** Based on inventory performed for City's Pavement Management Plan (no longer includes Upper Park Rd graded section) (2016).
***Does not include greenways, open space or preserves.

ATTACHMENT A

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ATTACHMENT B

# CITY OF CHICO

## SINGLE AUDIT REPORT

## YEAR ENDED JUNE 30, 2025

CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

# CITY OF CHICO
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# YEAR ENDED JUNE 30, 2025


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

Honorable Mayor and City Council
City of Chico
Chico, California

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

## *Report on Internal Control Over Financial Reporting*

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Honorable Mayor and City Council
City of Chico

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Roseville, California
December 30, 2025

CliftonLarsonAllen LLP
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# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and City Council
City of Chico
Chico, California

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

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

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

### *Basis for Opinion on Each Major Federal Program*

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

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

### *Responsibilities of Management for Compliance*

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

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***Auditors' Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

**Report on Internal Control Over Compliance**

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

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

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

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

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

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

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Roseville, California
December 30, 2025

# CITY OF CHICO
# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
# YEAR ENDED JUNE 30, 2025

| Federal Grantor/Pass-Through Grantor/Program or Cluster Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---|---|---|---|
| **U.S. Department of Housing and Urban Development** | | | | |
| Direct Programs: | | | | |
| Community Development Block Grants (CDBG) | 14.218 | B-24-MC-06-0031 | $ 928,602 | $ 220,310 |
| Community Development Block Grants (CDBG) | 14.218 | B-20-MW-06-0031 | 7,148 | - |
| Subtotal CDBG - Entitlement/Special Purpose Grants Cluster: | | | 935,750 | 220,310 |
| HOME Investment Partnerships Program | 14.239 | M24-MC-06-0232 | 148,166 | 90,916 |
| HOME Investment Partnerships Program (Note 6) | 14.239 | HOME Loans | 8,328,519 | - |
| Subtotal Federal Assistance Listing Number 14.239: | | | 8,476,685 | 90,916 |
| Passed Through California Department of Housing and Community Development: | | | | |
| Community Development Block Grants Disaster Recovery (CDBG-DR) | 14.228 | 21-DRMHP-21006 | 1,381,104 | - |
| Community Development Block Grants Disaster Recovery (CDBG-DR) - Outstanding Loans (Note 6) | 14.228 | 21-DRMHP-21006 | 28,015,296 | - |
| Subtotal Federal Assistance Listing Number 14.228: | | | 29,396,400 | - |
| Total U.S. Department of Housing and Urban Development: | | | 38,808,835 | 311,226 |
| **U.S. Department of Justice** | | | | |
| Direct Programs: | | | | |
| Justice Assistance Grant (JAG 21) Program | 16.738 | 2023-GG-03166-JAGX | - | 26,182 |
| Justice Assistance Grant (JAG 22) Program | 16.738 | 2024-GG-05132-JAGX | 61,195 | - |
| Subtotal Federal Assistance Listing Number 16.738: | | | 61,195 | 26,182 |
| High Intensity Drug Trafficking Areas Program (HIDTA) | 95.001 | BINTF FFY2024 | 20,047 | - |
| Subtotal Federal Assistance Listing Number 95.001. | | | 20,047 | - |
| Total U.S. Department of Justice | | | 81,242 | 26,182 |
| **U.S. Department of Transportation:** | | | | |
| Direct Programs: | | | | |
| Highway Planning and Construction: | | | | |
| SR 99 Bikeway Phase 5 | 20.205 | 03-BUT-0-CHC/5037 (027) | 8,219,471 | - |
| Hegan Lane Congestion Relief | 20.205 | 03-BUT-O-CHC/5037 (040) | 64,551 | - |
| W Sac Avenue Upper RR Xing Imp | 20.205 | 03-BUT-O-CHC/STPLR-130L(292) | 35,934 | - |
| Esplanade Safety Improvements | 20.205 | 03-BUT-0-CHC/5037 (037) | 5,632,473 | - |
| Passed through California Department of Transportation: | | | | |
| Salem Street @ LCC | 20.205 | BRLO-5037 (022) | 558,341 | - |
| Guynn Rd @ Lindo Channel | 20.205 | BRLO-5037 (023) | 13,776 | - |
| Pomona Rd @ LCC | 20.205 | BRLO-5037 (024) | 29,680 | - |
| Bridge Preventative Maintenance | 20.205 | 03-BUT-O-CHC/5037(044)/20RTP5-12 | 11,963 | - |
| Subtotal Federal Assistance Listing Number 20.205: | | | 14,566,189 | - |
| Carbon Reduction Program (CRP) (FHWA): | | | | |
| Downtown Chico Complete Streets | 20.933 | 03-BUT-0-CHC/5037(046)/24RTP517 | 215,651 | - |
| Subtotal Federal Assistance Listing Number 20.933: | | | 215,651 | - |
| Passed Through Federal Aviation Administration: | | | | |
| Airport Improvement Program 44 (ARPA Airport Rescue Grant) | 20.106 | 3-06-0041-044-2022 | 59,000 | - |
| Subtotal Federal Assistance Listing Number 20.106: | | | 59,000 | - |
| Total U.S. Department of Transportation | | | 14,840,840 | - |
| **U.S. Department of Treasury** | | | | |
| Direct Programs: | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) | 21.027 | | 2,599,279 | 2,599,279 |
| Total U.S. Department of Treasury | | | 2,599,279 | 2,599,279 |
| **U.S. Department of Homeland Security** | | | | |
| Direct Programs: | | | | |
| Hazard Mitigation Grant | 97.039 | SAM ID No.: SSGHN8JDLC7 | 48,400 | |
| Assistance to Firefighters Grant | 97.044 | RME-2023-FG-03829 | 53,141 | - |
| Total U.S. Department of Homeland Security | | | 101,541 | - |
| Total Expenditures of Federal Awards | | | $ 56,431,737 | $ 2,936,687 |

*See accompanying Notes to Schedule of Expenditures of Federal Awards.*

# CITY OF CHICO
# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
# JUNE 30, 2025

## NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and presents the activity of all federal awards programs of the City of Chico for the year ended June 30, 2025. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified basis or accrual basis of accounting depending on whether the grant is being reported in a governmental fund or a proprietary fund. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

## NOTE 3 ASSISTANCE LISTING NUMBER (ALN)

The Assistance Listing numbers included in this report were determined based on the program name, review of grant or contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

## NOTE 4 INDIRECT COST RATE

The City did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

## NOTE 5 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

# CITY OF CHICO
# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
# JUNE 30, 2025

## NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2025 as follows:

| Federal Assistance Listing No. | Federal Program | Outstanding Loans June 30, 2025 | Loans July 1, 2024 | New Loans | Federal Awards Expended June 30, 2025 |
|---|---|---|---|---|---|
| 14.239 | Home Investment Partnership Program | $ 8,328,518 | $ 8,217,880 | $ 110,639 | $ 8,328,519 |
| 14.228 | Community Development Block Grants | 28,015,296 | 5,826,229 | 22,189,067 | 28,015,296 |

**CITY OF CHICO**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
**YEAR ENDED JUNE 30, 2025**

## *Section I – Summary of Auditors' Results*

### *Financial Statements*

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? _____ yes ____x____ none reported
3. Noncompliance material to financial statements noted? _____ yes ____x____ no

### *Federal Awards*

1. Internal control over major federal programs:
   - Material weakness(es) identified? _____ yes ____x____ no
   - Significant deficiency(ies) identified? _____ yes ____x____ none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes ____x____ no

### *Identification of Major Federal Programs*

| **Assistance Listing Number(s)** | **Name of Federal Program or Cluster** |
|---|---|
| 14.228 | Community Development Block Grants Disaster Recovery |

Dollar threshold used to distinguish between Type A and Type B programs: $ 1,692,952

Auditee qualified as low-risk auditee? ____x____ yes _____ no

**CITY OF CHICO**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**
**YEAR ENDED JUNE 30, 2025**

## *Section II – Financial Statement Findings*

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards.*

## *Section III – Findings and Questioned Costs – Major Federal Programs*

Our audit did not disclose any matters required to be reported in accordance with *2 CFR 200.516(a).*

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ATTACHMENT C

# CHICO PASSENGER FACILITY CHARGES

## PASSENGER FACILITY CHARGES REPORT

## YEAR ENDED JUNE 30, 2025

CPAs | CONSULTANTS | WEALTH ADVISORS

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# CHICO PASSENGER FACILITY CHARGES
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# REPORT OF INDEPENDENT AUDITOR ON COMPLIANCE FOR THE PASSENGER FACILITY CHARGE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE PASSENGER FACILITY CHARGE AUDIT GUIDE FOR PUBLIC AGENCIES

Honorable Mayor and City Council
Chico, California

## *Report on Compliance for the Passenger Facility Charge Program*

### *Opinion on the Passenger Facility Charge Program*

We have audited the City of Chico's (the City) compliance with the types of compliance requirements identified as subject to audit in the *Passenger Facility Charge Audit Guide for Public Agencies ("the Guide")*, issued by the Federal Aviation Administration (the Guide), for its passenger facility charge program for the year ended June 30, 2025.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Passenger Facility Charge Program for the year ended June 30, 2025.

### *Basis for Opinion on the Passenger Facility Charge Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the Guide. Our responsibilities under those standards and the Federal Aviation Administration are further described in the *Auditors' Responsibilities for the Audit of Compliance* section of our report.

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

### *Responsibilities of Management for Compliance*

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

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***Auditors' Responsibilities for the Audit of Compliance***

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Guide, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

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

***Report on Internal Control Over Compliance***

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

Honorable Mayor and City Council
Chico, California

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

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

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

***Report on Schedule of Passenger Facility Charges Required by the Guide***

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

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

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Roseville, California
December 30, 2025

# CHICO PASSENGER FACILITY CHARGES
# SCHEDULE OF PASSENGER FACILITY CHARGES
# YEAR ENDED JUNE 30, 2025

| Program Description | Beginning PFC Asset Balance | Revenues | Expenditures | Ending PFC Asset Balance |
|---|---|---|---|---|
| FEDERAL AVIATION ADMINISTRATION | | | | |
| Passenger Facility Charges (PFC): | | | | |
| Application No. 10-05-C-00-CIC | $ 360,050 | $ 8,548 | $ - | $ 368,598 |
| Total | $ 360,050 | $ 8,548 | $ - | $ 368,598 |

*See accompanying Notes to Schedule of Passenger Facility Charges.*

# CHICO PASSENGER FACILITY CHARGES
# NOTES TO SCHEDULE OF PASSENGER FACILITY CHARGES
# YEAR ENDED JUNE 30, 2025

## NOTE 1 PROGRAM DESCRIPTION

The Schedule of Passenger Facility Charges presents only the activity of the Passenger Facility Charges (PFC) Program of the City of Chico.

PFC are fees imposed by the City on enplaned passengers for the purpose of generating revenue for City projects that increase capacity, increase safety, and/or mitigate noise impact.

## NOTE 2 BASIS OF ACCOUNTING

The Schedule of Passenger Facility Charges is prepared using the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenditures are recognized when the related liability is incurred.

## NOTE 3 RELATIONSHIP TO THE BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying PFC Schedule agrees to or can be reconciled with amounts reported within the City of Chico (City) financial statements. Passenger Facility Charges are reported principally in the City's financial statements as nonoperating revenues in the Airport Enterprise Fund. The schedule below presents a reconciliation of the Passenger Facility Charge revenue to the City's financial statements for the year ended June 30, 2025.

| | |
|---|---|
| Passenger Facility Charge Revenue | $ 8,548 |
| Other nonoperating revenue | 657 |
| Total Nonoperting Revenue - Airport Fund | $ 9,205 |

# CHICO PASSENGER FACILITY CHARGES
# SCHEDULE OF FINDINGS
# YEAR ENDED JUNE 30, 2025

## Section I – Summary of Auditors' Results

### A. Current Year Findings and Questioned Costs – Passenger Facility Charges Program

No findings or questioned costs were noted on the City's compliance with requirements of the passenger facility charge program for the year ended June 30, 2025.

### B. Prior Year Findings and Questioned Costs – Passenger Facility Charges Program

There were no findings or questioned costs noted on the City's compliance with requirements of the passenger facility charge program for the year ended June 30, 2024.

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ATTACHMENT D

# CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY

(A Component Unit of the City of Chico, California)

Independent Auditors' Report and
Financial Statements

June 30, 2025

CPAs | CONSULTANTS | WEALTH ADVISORS

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**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**
**June 30, 2025**

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# INDEPENDENT AUDITORS' REPORT

Board of Directors
Chico Urban Joint Powers Financing Authority
Chico, California

## Report on the Audit of the Financial Statements

### *Opinions*

We have audited the accompanying financial statements of the governmental activities and the major fund of the Chico Urban Area Joint Powers Financing Authority (the "Authority"), a component unit of the City of Chico, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Authority as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinions*

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

### *Responsibilities of Management for the Financial Statements*

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

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

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***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Board of Directors
Chico Urban Area Joint Powers Financing Authority

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The Supplemental Budgetary Comparison Schedule for the Capital Projects Fund is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Supplemental Budgetary Comparison Schedule for the Capital Projects Fund is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by* Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2025, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Roseville, California
December 30, 2025

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**

**Statement of Net Position and**
**Governmental Funds Balance Sheet**
**June 30, 2025**

| | Capital Projects Fund | Adjustments (Note II D) | Statement of Net Position |
|---|---|---|---|
| **Assets** | | | |
| Current assets: | | | |
| Restricted cash and investments | $ 5,266,929 | $ - | $ 5,266,929 |
| Total assets | $ 5,266,929 | $ - | $ 5,266,929 |
| **Liabilities** | | | |
| Current liabilities: | | | |
| Loans payable - due within one year | $ | $ 1,195,793 | $ 1,195,793 |
| Total current liabilities | - | 1,195,793 | 1,195,793 |
| Noncurrent liabilities: | | | |
| Loans payable - due in more than one year | - | 17,936,897 | 17,936,897 |
| Total non-current liabilities | - | 17,936,897 | 17,936,897 |
| Total liabilities | - | 19,132,690 | 19,132,690 |
| **Fund Balance/Net Position** | | | |
| Fund balances: | | | |
| Restricted for sewer projects and debt service | 5,266,929 | (5,266,929) | |
| Total Liabilities and Fund Balance | $ 5,266,929 | | |
| **Net Position:** | | | |
| Unrestricted | | (13,865,761) | (13,865,761) |
| Total net position (deficit) | | $ (13,865,761) | $ (13,865,761) |

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**

**Statement of Activities and**
**Governmental Fund Revenues, Expenditures and**
**Changes in Fund Balance**
**For the Year Ended June 30, 2025**

| | Capital Projects Fund | Adjustments (Note II D) | Statement of Activities |
|---|---|---|---|
| **Expenditures:** | | | |
| Administrative expenses | $ 6,738 | $ - | $ 6,738 |
| Principal retirement | 1,195,794 | (1,195,794) | - |
| Total expenditures/expenses | 1,202,532 | (1,195,794) | 6,738 |
| **Program revenues:** | | | |
| Intergovernmental revenue | 1,900,000 | (1,900,000) | - |
| Capital grants and contributions | - | 1,900,000 | 1,900,000 |
| Total program revenues | 1,900,000 | - | 1,900,000 |
| Net program (expense) revenue | 697,468 | 1,195,794 | 1,893,262 |
| **General revenues:** | | | |
| Investment earnings | 248,773 | - | 248,773 |
| Total general revenues | 248,773 | - | 248,773 |
| Excess (deficiency) of revenues over expenditures | 946,241 | 1,195,794 | 2,142,035 |
| **Other financing sources (uses):** | | | |
| Issuance of long-term debt | - | - | - |
| Change in fund balance/net position | 946,241 | 1,195,794 | 2,142,035 |
| **Fund balance/net position (deficit):** | | | |
| Beginning of the year | 4,320,688 | (20,328,484) | (16,007,796) |
| End of the year | $ 5,266,929 | $ (19,132,690) | $ (13,865,761) |

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**
**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED JUNE 30, 2025

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. THE FINANCIAL REPORTING ENTITY

In August 2005, the governing boards of the Chico Redevelopment Agency, which due to State Assembly Bill 1X 26 is now known as the City of Chico, Successor Agency to the Chico Redevelopment Agency (Agency) and the County of Butte established a joint powers agency known as the Chico Urban Area Joint Powers Financing Authority (JPFA) to facilitate the financing, construction and installation of sewer facilities and improvements in the greater Chico urban area. The JPFA was formed pursuant to the provisions of the joint powers laws of the State of California, as set forth in Article 1, Chapter 5, Division 7, Title 1 of the California Government Code (commencing with Government Code Section 6500). The JPFA is authorized to obtain state or federal loans for the purpose of financing the construction and installation of sewer facilities and improvements. The activity of the JPFA is included in the City of Chico's financial statements as a discretely presented component unit due to the close relationship and financial integration with the City.

### B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the activities of the JPFA. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Investment earnings and other items which are excluded from program revenues are reported instead as general revenues.

Separate financial statements are provided for the JPFA's major governmental fund and are reported as a separate column in the fund financial statements.

### C. BASIS OF PRESENTATION, BASIS OF ACCOUNTING, AND MEASUREMENT FOCUS

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the JPFA considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**
**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED JUNE 30, 2025

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investment earnings are considered to be susceptible to accrual and have been recognized as revenue of the current period. Other revenues are considered to be measurable and available only when cash is received by the JPFA.

The activities of the JPFA are accounted for in a capital projects fund.

When both restricted and unrestricted resources are available for use, it is the JPFA's policy to use restricted resources first, then unrestricted resources as they are needed.

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

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

Capital Assets/Construction Expenses

Although the JPFA's sole purpose is to construct infrastructure to facilitate the installation of sewer connections for residents located in the benefited area, the infrastructure is ultimately conveyed to the City of Chico, and as a result, the construction costs of the sewer infrastructure are shown as construction expenses (not capital assets) in these financial statements. As the construction occurs, the infrastructure is conveyed to the City of Chico's Sewer Enterprise Fund as capital assets.

Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities and, in the fund financial statements; the face amount of debt issued is reported as other financing sources.

Fund Equity

Restricted fund balances include amounts that can be spent only for the specific purposes stipulated by constitution or external resource providers.

Net Position

Net position is classified as unrestricted net position which is not restricted for any project or any other purpose. Negative net position occurs when liabilities of the JPFA exceed the assets. In the case of the JPFA, it is assuming the debt of the project, but does not own the assets which can create a negative net position.

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**
**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED JUNE 30, 2025

## II. DETAILED NOTES

### A. CASH AND INVESTMENTS

Cash and investments held for the JPFA are included in and inseparable from the City's pooled cash and investments. See Note 2 of the City of Chico ACFR for more information on the investment policies of the City as well as the related credit, custodial credit, concentration credit, and interest rate risk applicable to the City's pooled Funds.

As of June 30, 2025 equity in pooled cash and investments is $5,266,929.

### B. PROGRAM REVENUES/ANNUAL CONTRIBUTION

After formation of the JPFA in August 2007, it obtained a loan (the Loan) from the California State Water Resources Control Board (SWRCB) to finance the construction and installation of sewer facilities and improvements in the Greater Chico Urban Area Redevelopment Project Area. The Agreement with the State obligated the Chico Redevelopment Agency to repay the loan, in the amount of $1,900,000 per year for each year commencing with the effective date of the Agreement and ending with the fiscal year in which the last payment is due on the Loan. Neither the City nor the County have any obligation to make the loan payments under the Loan Agreement. The Loan Agreement provides that the sole source of contributions to the JPFA is the pledge by the Redevelopment Agency which, post-dissolution is the obligation of the Successor Agency. On December 17, 2013, the State Department of Finance confirmed that the annual $1,900,000 payments were considered an enforceable obligation. As of June 30, 2025, $26,600,000 has been received by the JPFA from the Redevelopment Agency and Successor Agency to the Redevelopment Agency.

### C. RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION

| | |
|---|---|
| Total governmental fund balance | $5,266,929 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Loans payable are not due and payable in the current period and, therefore are not reported in the funds. | (19,132,690) |
| Net position of governmental activities | $(13,865,761) |

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**
**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED JUNE 30, 2025

## II. DETAILED NOTES (Continued)

D. RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

| | |
|---|---|
| Net change in fund balances - total governmental fund | $946,241 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| The issuance of long-term debt (e.g. loans) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, affects net position. This amount is the net effect of differences in the treatment of long-term debt related items. | 1,195,794 |
| Change in net position of governmental activities | $2,142,035 |

E. LONG-TERM DEBT

Loans Payable

A loan in the amount of $38,000,000, has been approved by the SWRCB for the JPFA's Nitrate Compliance Program. During the life of the project, the Loan Program allows the JPFA to make loan draws at 83.33% of the project cost, while requiring the JPFA to recognize 16.67% as a local match to be included as an additional loan amount payable to the State. The JPFA records the additional loan amount as accreted interest in the Statement of Activities due to the cost of obtaining the 0% loan from the SWRCB. As of June 30, 2025, construction draws on the loan were $23,915,863, while the local match totals $3,986,057. Annual payments are due in June each year in the amount of $1,195,793. The JPFA will use the $1,900,000 received annually from the Agency to pay the debt when it becomes due.

Changes to the JPFA's long-term debt for the year ended June 30, 2025 were as follows:

| | July 1, 2024 | Reductions | June 30, 2025 | Due Within One Year |
|---|---|---|---|---|
| Loans Payable: | | | | |
| State Revolving Fund Loan | $20,328,484 | $(1,195,794) | $19,132,690 | $1,195,793 |

Total accumulated accreted interest as of June 30, 2025 was $3,986,057.

**CHICO URBAN AREA JOINT POWERS FINANCING AUTHORITY**
**(A Component Unit of the City of Chico, California)**

**Schedule of Revenues, Expenditures and**
**Changes in Fund Balance - Budget and Actual**
**Capital Projects Fund**
**For the Year Ended June 30, 2025**

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **Expenditures:** | | | | |
| Administrative | $ 6,855 | $ 6,855 | $ 6,738 | $ 117 |
| Principal retirement | 1,195,793 | 1,195,793 | 1,195,794 | (1) |
| Total expenditures | 1,202,648 | 1,202,648 | 1,202,532 | 116 |
| **Program revenues:** | | | | |
| Intergovernmental revenue | 1,900,000 | 1,900,000 | 1,900,000 | - |
| Net program (expenditure) revenue | 697,352 | 697,352 | 697,468 | 116 |
| **General revenues:** | | | | |
| Investment earnings | - | - | 248,773 | 248,773 |
| Excess (deficiency) of revenues over expenditures | 697,352 | 697,352 | 946,241 | 248,889 |
| **Other financing sources (uses):** | | | | |
| Issuance of long-term debt | - | - | - | - |
| Change in fund balance/net position | 697,352 | 697,352 | 946,241 | 248,889 |
| **Fund balance:** | | | | |
| Beginning of the year | 4,320,688 | 4,320,688 | 4,320,688 | - |
| End of the year | $ 5,018,040 | $ 5,018,040 | $ 5,266,929 | $ 248,889 |

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

Board of Directors
Chico Urban Area Joint Powers Financing Authority
Chico, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Chico Urban Area Joint Powers Financing Authority (the "Authority"), a component unit of the City of Chico, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated December 30, 2025.

## *Report on Internal Control Over Financial Reporting*

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Board of Directors
Chico Urban Area Joint Powers Financing Authority

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Roseville, California
December 30, 2025

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# INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Honorable Mayor and Council Members
City of Chico, California

We have performed the procedures enumerated below on the Appropriations Limit calculation of the City of Chico as of and for the year ended June 30, 2025. The City of Chico management is responsible for the Appropriations Limit calculation.

The City of Chico has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of presenting the Appropriation Limit calculation in accordance with the requirements of Section 1.5 of Article XIII-B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Obtain the completed Appropriations Limit calculation and compared the limit and annual adjustment factors in the calculation to the limit and annual adjustment factors that were adopted by resolution of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. Compute current year adjustments based on selected population and inflation options, using information provided by the State Department of Finance.

   Finding: No exceptions were noted as a result of our procedures.

3. Compare the prior year appropriations limit presented in the Appropriations Limit Calculation to the prior year appropriations limit adopted by the City Council.

   Finding: No exceptions were noted as a result of our procedures.

4. Add the results of step two (2) to the prior year Appropriations Limit and compare the resulting amount to the current year approved limit.

   Finding: No exceptions were noted as a result of our procedures.

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Honorable Mayor and Council Members
City of Chico, California

We were engaged by the City of Chico to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit calculation of the City of Chico. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Chico and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City of Chico and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Roseville, California
August 13, 2025

**Finance Committee Agenda Report** **Meeting Date: 1/21/26**

TO: **Finance Committee**

FROM: Barbara Martin, Administrative Services Director Summary

RE: Monthly Financial Report for September 2025

**REPORT IN BRIEF:**

The Administrative Services Director presents to the City Council the Monthly Financial Reports as of September 30, 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 September 30, 2025.

**ATTACHMENTS:**
Summary Monthly Financial Report

# CITY OF CHICO

SUMMARY MONTHLY FINANCIAL REPORTS
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SEPTEMBER 31, 2025


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**City of Chico**
**Fiscal Year 2025-26**
**Financial Report Through September 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 |
| General Fund | | | | | | | | | |
| 001 General | 20,363,584 | 6,810,085 | 13,154,418 | (4,021,954) | 9,997,297 | 75,237,193 | 67,601,564 | (19,401,244) | 8,597,969 |
| 002 Park | 2,555 | 15,650 | 838,999 | 518,985 | (301,809) | 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 |
| 005 Measure H | 24,348,685 | 2,132,840 | 5,535,966 | (564,165) | 20,381,394 | 25,300,000 | 45,035,134 | (3,117,881) | 1,495,670 |
| 008 American Rescue Plan Act of 2021 | 0 | 35,200 | 1,313,854 | 0 | (1,278,654) | 5,177,047 | 5,177,047 | 0 | 0 |
| 009 Debt Service Fund | 0 | 0 | 499,982 | 499,982 | 0 | 0 | 645,322 | 645,322 | 0 |
| 011 Fire Victims Trust | 22,015,637 | 0 | 2,373,733 | 0 | 19,641,904 | 0 | 21,067,722 | 0 | 947,915 |
| 050 Donations | 433,229 | 71,049 | 17,810 | 0 | 486,468 | 90,000 | 265,726 | 0 | 257,503 |
| 051 Arts and Culture | 576 | 0 | 38,435 | 38,435 | 576 | 0 | 38,435 | 38,435 | 576 |
| 052 Specialized Community Services | 0 | 0 | 730,367 | 430,503 | (299,864) | 0 | 6,795,402 | 6,817,045 | 21,643 |
| 315 General Plan Reserve | 1,757,519 | 0 | 0 | 41,928 | 1,799,447 | 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) | 150 | 0 | 0 | (922) | 0 | 0 | 0 | (1,072) |
| TOTAL General Fund | 80,692,804 | 9,064,974 | 24,503,564 | (3,037,304) | 62,216,910 | 105,894,940 | 152,956,600 | (6,702,608) | 26,928,536 |
| Enterprise Funds | | | | | | | | | |
| 320 Sewer-Trunk Line Capacity | 5,704,291 | 285,677 | 33,192 | 7,105 | 5,963,881 | 460,000 | 6,044,687 | (75,640) | 43,964 |
| 321 Sewer-WPCP Capacity | 43,624 | 314,784 | 545 | 18,816 | 376,679 | 480,000 | 58,457 | (465,168) | (1) |
| 322 Sewer-Main Installation | 461,486 | 175,712 | 34,924 | 0 | 602,274 | 116,000 | 64,210 | 0 | 513,276 |
| 323 Sewer-Lift Stations | 464,528 | 6,105 | 3 | 0 | 470,630 | 56,500 | 27,286 | 0 | 493,742 |
| 850 Sewer | 127,241,081 | 1,537,372 | 3,273,575 | (939,612) | 124,565,266 | 16,110,000 | 37,275,575 | 15,536,576 | 121,612,082 |
| 851 WPCP Capital Reserve | 21,978,208 | 0 | 0 | 920,287 | 22,898,495 | 1,500,000 | 0 | (17,552,892) | 5,925,316 |
| 852 Sewer Debt Service | (12,135,690) | 0 | (5,662) | 15,379 | (12,114,649) | 0 | 2,470,895 | 2,470,896 | (12,135,689) |
| 853 Parking Revenue | 2,453,908 | 157,595 | 211,223 | (375) | 2,399,905 | 898,000 | 1,470,540 | (2,250) | 1,879,118 |
| 854 Parking Revenue Reserve | 321,536 | 0 | 0 | 0 | 321,536 | 0 | 0 | 0 | 321,536 |
| 856 Airport | 6,800,771 | 145,230 | (1,033,390) | (13,056) | 7,966,335 | 1,906,000 | 2,182,008 | 121,548 | 6,646,311 |
| 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 | 301,010 | 0 | 0 | 301,010 | 0 | 0 | 0 | 0 |
| 863 Subdivisions | 487,661 | 0 | 196,516 | 0 | 291,145 | 840,485 | 1,109,463 | 0 | 218,683 |
| 871 Private Development - Building | 2,201,915 | 452,036 | 527,728 | 27,427 | 2,153,650 | 2,087,100 | 3,643,364 | 122,295 | 767,946 |
| 872 Private Development - Planning | 752,622 | 197,892 | 202,060 | 10,413 | 758,867 | 780,000 | 1,305,476 | 35,521 | 262,667 |
| 873 Private Development - Engineering | 1,018,534 | 122,199 | 190,818 | 7,001 | 956,916 | 707,000 | 1,344,966 | 69,735 | 450,303 |
| 874 Private Development - Fire | 870,033 | 73,684 | 60,898 | 4,933 | 887,752 | 246,000 | 496,981 | 20,068 | 639,120 |
| 875 Cannabis Permit Program | 214,074 | 0 | 3,434 | 0 | 210,640 | 126,000 | 180,732 | 0 | 159,342 |
| 876 City Recreation | 119,002 | 0 | 120,206 | 0 | (1,204) | 240,000 | 410,115 | 0 | (51,113) |
| 877 Fiber Utility | 0 | 0 | 0 | 0 | 0 | 203,265 | 203,265 | 0 | 0 |
| TOTAL Enterprise Funds | 169,127,816 | 3,769,296 | 3,816,070 | 58,318 | 169,139,360 | 28,601,274 | 61,725,043 | 325,223 | 136,329,270 |
| Capital Improvement Funds | | | | | | | | | |

**City of Chico**
**Fiscal Year 2025-26**
**Financial Report Through September 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 |
| 300 | Capital Grants/Reimbursements | (5,123,539) | 1,047,459 | 1,389,809 | 0 | (5,465,889) | 51,760,709 | 46,637,168 | 0 | 2 |
| 301 | Building/Facility Improvement | 128,729 | 0 | 7,247 | 0 | 121,482 | 0 | 92,598 | 0 | 36,131 |
| 303 | Passenger Facility Charges | 375,552 | 0 | 0 | 0 | 375,552 | 0 | 0 | 0 | 375,552 |
| 305 | Bikeway Improvement | 1,331,049 | 109,741 | 3,238 | 0 | 1,437,552 | 200,000 | 1,108,838 | (2,000) | 420,211 |
| 306 | In Lieu Offsite Improvement | 312,112 | 0 | 0 | 0 | 312,112 | 12,000 | 47,660 | 0 | 276,452 |
| 308 | Street Facility Improvement | 11,458,709 | 1,587,329 | 67,498 | 0 | 12,978,540 | 1,000,000 | 11,611,705 | (10,000) | 837,004 |
| 309 | Storm Drainage Facility | 1,202,579 | 266,531 | 5,049 | 0 | 1,464,061 | 200,000 | 294,694 | (2,000) | 1,105,885 |
| 312 | Remediation Fund | 0 | 0 | 25,550 | 6,457 | (19,093) | 0 | 604,360 | 604,360 | 0 |
| 330 | Community Park | 1,442,640 | 487,395 | 2,749 | 0 | 1,927,286 | 600,000 | 1,058,448 | (6,000) | 978,192 |
| 332 | Bidwell Park Land Acquisition | (741,990) | 11,975 | 115 | 0 | (730,130) | 20,000 | 6,587 | (200) | (728,777) |
| 333 | Linear Parks/Grnws | 1,528,429 | 74,348 | 1,362 | 0 | 1,601,415 | 100,000 | 37,646 | (1,000) | 1,589,783 |
| 335 | Street Maintenance Equipment | 1,056,424 | 41,406 | 50,280 | 0 | 1,047,550 | 70,000 | 298,856 | (700) | 826,868 |
| 336 | Administrative Building | (375,441) | 8,881 | 92 | 0 | (366,652) | 12,000 | 5,315 | (120) | (368,876) |
| 337 | Fire Protection Building and Equipment | 1,964,645 | 76,385 | 2,308 | 0 | 2,038,722 | 100,000 | 56,274 | (1,000) | 2,007,371 |
| 338 | Police Protection Building and Equipment | 3,268,808 | 101,323 | 49,832 | 0 | 3,320,299 | 160,000 | 2,753,845 | (1,600) | 673,363 |
| 340 | Fund 340 - Neighborhood Parks | 3,474,682 | 264,350 | 787 | 0 | 3,738,245 | 100,000 | 205,214 | (1,000) | 3,368,468 |
| 400 | Capital Projects | 523,191 | 0 | 3,410,732 | 0 | (2,887,541) | 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 | 0 | 77,000 | 140,763 | 1,001,774 | 0 | 1,726,840 | 844,579 | 55,750 |
| 932 | Fleet Replacement | 3,182,115 | 0 | 164,343 | 224,816 | 3,242,588 | 0 | 4,326,412 | 1,348,897 | 204,600 |
| 933 | Facility Maintenance | 2,742,129 | 0 | 306,804 | 50,000 | 2,485,325 | 0 | 2,897,465 | 300,000 | 144,664 |
| 934 | Prefunding Equipment Liability Reserve- Police Dept. | 196,900 | 0 | 50,897 | 203,256 | 349,259 | 0 | 390,463 | 203,256 | 9,693 |
| 938 | Prefunding Equipment Liability Reserve-Fire Dept. | 1,097,937 | 0 | 7,924 | 72,379 | 1,162,392 | 0 | 1,048,038 | 72,379 | 122,278 |
| 943 | Public Infrastructure Replacement | 6,042,444 | 0 | 28,615 | 1,824,000 | 7,837,829 | 0 | 5,688,023 | 1,824,000 | 2,178,421 |
| | TOTAL Capital Improvement Funds | 36,097,716 | 4,076,325 | 5,652,231 | 2,521,671 | 37,043,481 | 55,694,709 | 87,039,469 | 5,128,495 | 9,881,451 |
| | Internal Service Funds | | | | | | | | | |
| 010 | City Treasury | (13) | (861,326) | 354 | 0 | (861,693) | 1,240,000 | 1,239,999 | 0 | (12) |
| 900 | General Liability Insurance Reserve | (1,588,053) | 2,213,431 | 2,485,080 | 0 | (1,859,702) | 4,350,622 | 4,350,622 | 0 | (1,588,053) |
| 901 | Work Compensation Insurance Reserve | (2,818,984) | 458,400 | 511,715 | 0 | (2,872,299) | 1,955,834 | 1,777,080 | 0 | (2,640,230) |
| 902 | Unemployment Insurance Reserve | 354,464 | 11,891 | 3,712 | 0 | 362,643 | 53,467 | 65,000 | 0 | 342,931 |
| 903 | CalPERS Unfunded Liability Reserve | 9,874,184 | 3,305,895 | 14,062,199 | 0 | (882,120) | 15,985,696 | 14,062,199 | 0 | 11,797,681 |
| 904 | Pension Stabilization Trust | 8,662,306 | (17,078) | (1,981) | 0 | 8,647,209 | 0 | 0 | 0 | 8,662,306 |
| 929 | Central Garage | 0 | 288,802 | 630,455 | (4,040) | (345,693) | 2,697,551 | 2,717,433 | (24,238) | (44,120) |
| 930 | Municipal Buildings Maintenance | 0 | 160,253 | 502,638 | (6,638) | (349,023) | 2,384,021 | 2,354,082 | (39,831) | (9,892) |
| 935 | Information Systems | 259,880 | 596,111 | 1,553,185 | 0 | (697,194) | 6,493,798 | 6,633,182 | 0 | 120,496 |
| | TOTAL Internal Service Funds | 14,743,784 | 6,156,379 | 19,747,357 | (10,678) | 1,142,128 | 35,160,989 | 33,199,597 | (64,069) | 16,641,107 |
| | Special Revenue Funds | | | | | | | | | |
| 098 | Justice Assist Grant (JAG) | (1,205) | 0 | 295 | 295 | (1,205) | 0 | 1,770 | 1,770 | (1,205) |

**City of Chico**
**Fiscal Year 2025-26**
**Financial Report Through September 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 |
| 099 | Supp Law Enforcement Service | 255,473 | 0 | 70,752 | 2,712 | 187,433 | 169,235 | 503,047 | 16,269 | (62,070) |
| 100 | Grants-Operating Activities | 147,652 | 1,238,119 | 18,076 | 7,155 | 1,374,850 | 1,238,119 | 92,485 | (1,195,190) | 98,096 |
| 201 | Community Development Blk Grant | 2,127,829 | 0 | 150,309 | 0 | 1,977,520 | 975,673 | 930,301 | 0 | 2,173,201 |
| 203 | Community Development Blk Grant - DR | 23,403,143 | 51,792 | 942,280 | 2,270 | 22,514,925 | 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 | 0 | 8,381 | 0 | 8,287,557 | 1,742,198 | 1,717,740 | 0 | 8,320,396 |
| 210 | PEG - Public, Educational & Government Access | 712,127 | 0 | 59,439 | 0 | 652,688 | 160,000 | 715,284 | 0 | 156,843 |
| 211 | Traffic Safety | 0 | 8,916 | 0 | 0 | 8,916 | 20,000 | 0 | (20,000) | 0 |
| 212 | Transportation | 10,425,208 | 1,920 | 281,080 | (220,356) | 9,925,692 | 3,668,631 | 13,411,448 | (220,356) | 462,035 |
| 217 | Asset Forfeiture | 33,605 | 0 | 10,056 | 0 | 23,549 | 0 | 10,336 | 0 | 23,269 |
| 218 | National Opioid Settlement Fund | 1,677,565 | 567,437 | 486 | 0 | 2,244,516 | 0 | 121,915 | 0 | 1,555,650 |
| 307 | Streets and Roads | 8,468,865 | 1,104,792 | 2,485,265 | 678,189 | 7,766,581 | 7,254,959 | 18,170,653 | 2,795,154 | 348,325 |
| 316 | CASp Certification and Training Fund | 107,124 | 0 | 4,998 | 0 | 102,126 | 0 | 56,965 | 0 | 50,159 |
| 392 | Affordable Housing | 55,759,140 | 139,512 | 98,853 | (2,270) | 55,797,529 | 174,100 | 979,084 | (13,620) | 54,940,536 |
| 394 | Permanent Local Housing Allocation Program (PLHA) | 534,319 | 0 | 83,127 | 0 | 451,192 | 591,115 | 52,984 | (147,035) | 925,415 |
| | TOTAL Special Revenue Funds | 113,813,402 | 3,127,488 | 4,213,397 | 467,995 | 113,195,488 | 35,702,567 | 51,860,387 | 1,230,612 | 98,886,194 |
| | Redevelopment Funds | | | | | | | | | |
| | TOTAL Redevelopment Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Successor Agency Funds | | | | | | | | | |
| 360 | RDA Obligation Retirement Fund | 5,004,626 | 0 | 0 | 0 | 5,004,626 | 8,220,102 | 0 | (8,153,615) | 5,071,113 |
| 390 | Successor Agency to the Chico RDA | 459,454 | 561 | 14,648 | (3,072,480) | (2,627,113) | 50,300 | 1,982,252 | 1,961,103 | 488,605 |
| 395 | CalHome Grant - RDA | 315,112 | 0 | 156,609 | 0 | 158,503 | 0 | 166,183 | 0 | 148,929 |
| 396 | HRBD Remediation Monitoring | 639,203 | 0 | 3,225 | 0 | 635,978 | 0 | 78,215 | 0 | 560,988 |
| 399 | Chico Urban Area JPFA | 4,071,135 | 0 | 82 | 0 | 4,071,053 | 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 |
| | TOTAL Successor Agency Funds | 10,511,550 | 561 | 174,564 | 0 | 10,337,547 | 10,170,402 | 9,621,747 | 0 | 11,060,205 |
| | Assessment District Funds | | | | | | | | | |
| 443 | Eastwood Assessment Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 764 | Mission Ranch Redemp | 2,544 | 0 | 0 | 0 | 2,544 | 0 | 0 | 0 | 2,544 |
| 765 | Mission Ranch Reserve | 14,291 | 0 | 0 | 0 | 14,291 | 0 | 0 | 0 | 14,291 |
| | TOTAL Assessment District Funds | 16,835 | 0 | 0 | 0 | 16,835 | 0 | 0 | 0 | 16,835 |
| | Maintenance District Funds | | | | | | | | | |
| 101 | CMD No. 1 - Springfield Estates | 79 | 0 | 2,757 | 0 | (2,678) | 0 | 10,186 | 10,650 | 543 |
| 102 | CMD No. 2 - Springfield Manor | 0 | 0 | 4,917 | 0 | (4,917) | 0 | 14,851 | 15,833 | 982 |
| 103 | CMD No. 3 - Skyway Park | 1,138 | 0 | 507 | 0 | 631 | 0 | 2,377 | 0 | (1,239) |
| 104 | CMD No. 4 - Target Shopping Center | 29 | 0 | 1,196 | 0 | (1,167) | 0 | 3,030 | 2,614 | (387) |

**City of Chico**
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**Financial Report Through September 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 |
| 105 | CMD No. 5 - Chico Mall | 5,406 | 0 | 1,092 | 0 | 4,314 | 0 | 4,406 | 0 | 1,000 |
| 106 | CMD No. 6 - Charolais Estates | 29 | 0 | 453 | 0 | (424) | 0 | 1,955 | 2,013 | 87 |
| 111 | CMD No. 11 - Vista Canyon | 0 | 0 | 2,859 | 0 | (2,859) | 0 | 13,821 | 13,143 | (678) |
| 113 | CMD No. 13 - Olive Grove Estates | 0 | 0 | 2,481 | 0 | (2,481) | 0 | 3,985 | 0 | (3,985) |
| 114 | CMD No. 14 - Glenshire | 27 | 0 | 616 | 0 | (589) | 0 | 2,472 | 2,591 | 146 |
| 116 | CMD No. 16 - Forest Ave/Hartford | 0 | 0 | 782 | 0 | (782) | 0 | 2,546 | 1,665 | (881) |
| 117 | CMD No. 17 - SHR 99/E. 20th Street | 9,913 | 0 | 159 | 0 | 9,754 | 0 | 300 | 0 | 9,613 |
| 118 | CMD No. 18 - Lowes | 29 | 0 | 933 | 0 | (904) | 0 | 2,416 | 0 | (2,387) |
| 121 | CMD No. 21 - E. 20th Street/Forest Avenue | 0 | 0 | 1,595 | 0 | (1,595) | 0 | 4,069 | 2,202 | (1,867) |
| 122 | CMD No. 22 - Oak Meadows Condos | 0 | 0 | 1,050 | 0 | (1,050) | 0 | 4,234 | 2,458 | (1,776) |
| 123 | CMD No. 23 - Foothill Park No. 11 | 27 | 0 | 4,805 | 0 | (4,778) | 0 | 3,767 | 5,786 | 2,046 |
| 126 | CMD No. 26 - Manzanita Estates | 164 | 0 | 0 | 0 | 164 | 0 | 0 | 0 | 164 |
| 127 | CMD No. 27 - Bidwell Vista | 0 | 0 | 1,169 | 0 | (1,169) | 0 | 2,200 | 497 | (1,703) |
| 128 | CMD No. 28 - Burney Drive | 658 | 0 | 126 | 0 | 532 | 0 | 235 | 0 | 423 |
| 129 | CMD No. 29 - Black Hills Estates | 27 | 0 | 634 | 0 | (607) | 0 | 2,280 | 1,967 | (286) |
| 130 | CMD No. 30 - Foothill Park Unit I | 0 | 0 | 3,961 | 0 | (3,961) | 0 | 14,568 | 15,008 | 440 |
| 131 | CMD No. 31 - Capshaw/Smith Subdivision | 196 | 0 | 0 | 0 | 196 | 0 | 410 | 0 | (214) |
| 132 | CMD No. 32 - Floral Garden Subdivision | 468 | 0 | 751 | 0 | (283) | 0 | 2,573 | 719 | (1,386) |
| 133 | CMD No. 33 - Eastside Subdivision | 0 | 0 | 1,259 | 0 | (1,259) | 0 | 4,452 | 3,492 | (960) |
| 136 | CMD No. 36 - Duncan Subdivision | 29 | 0 | 530 | 0 | (501) | 0 | 1,957 | 3,896 | 1,968 |
| 137 | CMD No. 37 - Springfield Drive | 3,937 | 0 | 207 | 0 | 3,730 | 0 | 1,351 | 0 | 2,586 |
| 147 | CMD No. 47 - US Rents | 4,897 | 0 | 0 | 0 | 4,897 | 0 | 0 | 0 | 4,897 |
| 160 | CMD No. 60 - Camden Park | 315 | 0 | 0 | 0 | 315 | 0 | 0 | 0 | 315 |
| 161 | CMD No. 61 - Ravenshoe | 6,110 | 0 | 304 | 0 | 5,806 | 0 | 1,245 | 0 | 4,865 |
| 163 | CMD No. 63 - Fleur De Parc | 16,859 | 0 | 92 | 0 | 16,767 | 0 | 0 | 0 | 16,859 |
| 164 | CMD No. 64 - Eaton Village | 47,623 | 0 | 742 | 0 | 46,881 | 0 | 4,264 | 0 | 43,359 |
| 165 | CMD No. 65 - Parkway Village | 25,432 | 0 | 2,407 | 0 | 23,025 | 0 | 11,957 | 0 | 13,475 |
| 166 | CMD No. 66 - Heritage Oak | 2,040 | 0 | 7,840 | 0 | (5,800) | 0 | 7,013 | 0 | (4,973) |
| 167 | CMD No. 67 - Cardiff Estates | 10,571 | 0 | 484 | 0 | 10,087 | 0 | 2,206 | 0 | 8,365 |
| 168 | CMD No. 68 - Woest Orchard | 39,638 | 0 | 0 | 0 | 39,638 | 0 | 291 | 0 | 39,347 |
| 169 | CMD No. 69 - Carriage Park | 16,255 | 0 | 1,709 | 0 | 14,546 | 0 | 6,022 | 0 | 10,233 |
| 170 | CMD No. 70 - EW Heights | 7,220 | 0 | 731 | 0 | 6,489 | 0 | 3,948 | 0 | 3,272 |
| 171 | CMD No. 71 - Hyde Park | 651 | 0 | 1,687 | 0 | (1,036) | 0 | 6,441 | 0 | (5,790) |
| 173 | CMD No. 73 - Walnut Park Subdivision | (74,509) | 0 | 4,864 | 0 | (79,373) | 0 | 10,637 | 0 | (85,146) |
| 175 | CMD No. 75 - Alamo Avenue | (2,876) | 0 | 985 | 0 | (3,861) | 0 | 4,564 | 0 | (7,440) |
| 176 | CMD No. 76 - Lindo Channel Estates | 7,874 | 0 | 1,324 | 0 | 6,550 | 0 | 2,130 | 0 | 5,744 |
| 177 | CMD No. 77 - Ashby Park | 82,185 | 0 | 5,279 | 0 | 76,906 | 0 | 6,460 | 0 | 75,725 |
| 178 | CMD No. 78 - Creekside Subdivision | 70,737 | 0 | 275 | 0 | 70,462 | 0 | 2,262 | 0 | 68,475 |
| 179 | CMD No. 79 - Mission Ranch Commercial | 10,868 | 0 | 1,445 | 0 | 9,423 | 0 | 6,318 | 0 | 4,550 |

**City of Chico**
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| | | 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 |
| 180 | CMD No. 80 - Home Depot | 331,200 | 0 | 818 | 0 | 330,382 | 0 | 7,307 | 0 | 323,893 |
| 181 | CMD No. 81 - Aspen Glen | 163,330 | 0 | 4,846 | 0 | 158,484 | 0 | 21,467 | 0 | 141,863 |
| 182 | CMD No. 82 - Meadowood | 61,060 | 0 | 1,860 | 0 | 59,200 | 0 | 7,912 | 0 | 53,148 |
| 183 | CMD No. 83 - Eiffel Estates | 49,258 | 0 | 517 | 0 | 48,741 | 0 | 2,343 | 0 | 46,915 |
| 184 | CMD No. 84 - Raley's East Avenue | (3,681) | 0 | 2,199 | 0 | (5,880) | 0 | 8,527 | 0 | (12,208) |
| 185 | CMD No. 85 - Highland Park | 30,330 | 0 | 600 | 0 | 29,730 | 0 | 4,227 | 0 | 26,103 |
| 186 | CMD No. 86 - Marigold Park | 26,965 | 0 | 1,474 | 0 | 25,491 | 0 | 3,223 | 0 | 23,742 |
| 189 | CMD No. 89 - Heritage Oaks | 34,016 | 0 | 460 | 0 | 33,556 | 0 | 3,973 | 0 | 30,043 |
| 190 | CMD No. 90 - Amber Grove/Greenfield | (296) | 0 | 1,115 | 0 | (1,411) | 0 | 6,554 | 0 | (6,850) |
| 191 | CMD No. 91 - Stratford Estates | 37,235 | 0 | 108 | 0 | 37,127 | 0 | 202 | 0 | 37,033 |
| 193 | CMD No. 93 - United Health Care | 10,170 | 0 | 633 | 0 | 9,537 | 0 | 2,897 | 0 | 7,273 |
| 194 | CMD No. 94 - Shastan at Holly | 14,795 | 0 | 0 | 0 | 14,795 | 0 | 225 | 0 | 14,570 |
| 195 | CMD No. 95 - Carriage Park Phase II | 4,325 | 0 | 6,255 | 0 | (1,930) | 0 | 22,909 | 0 | (18,584) |
| 196 | CMD No. 96 - Paseo Haciendas Phase I | 13,278 | 0 | 108 | 0 | 13,170 | 0 | 274 | 0 | 13,004 |
| 197 | CMD No. 97 - Stratford Estates Phase II | 37,924 | 0 | 1,640 | 0 | 36,284 | 0 | 7,290 | 0 | 30,634 |
| 198 | CMD No. 98 - Foothill Park East | 84,435 | 0 | 0 | 0 | 84,435 | 0 | 4,204 | 0 | 80,231 |
| 199 | CMD No. 99 - Marigold Estates Phase II | 46,396 | 0 | 643 | 0 | 45,753 | 0 | 4,247 | 0 | 42,149 |
| 500 | CMD No. 500 - Foothill Park Unit 1 | 77,178 | 0 | 24,584 | 0 | 52,594 | 0 | 184,004 | 0 | (106,826) |
| 501 | CMD No. 501 - Sunwood | 2,212 | 0 | 0 | 0 | 2,212 | 0 | 0 | 0 | 2,212 |
| 502 | CMD No. 502 - Peterson | 32,694 | 0 | 678 | 0 | 32,016 | 0 | 3,366 | 0 | 29,328 |
| 503 | CMD No. 503 - Nob Hill | 187,854 | 0 | 9,187 | 0 | 178,667 | 0 | 57,400 | 0 | 130,454 |
| 504 | CMD No. 504 - Scout Court | 9,308 | 0 | 0 | 0 | 9,308 | 0 | 204 | 0 | 9,104 |
| 505 | CMD No. 505 - Whitehall Park | 29,110 | 0 | 126 | 0 | 28,984 | 0 | 202 | 0 | 28,908 |
| 506 | CMD No. 506 - Shastan at Idyllwild | 11,165 | 0 | 4,148 | 0 | 7,017 | 0 | 20,064 | 0 | (8,899) |
| 507 | CMD No. 507 - Ivy Street Business Park | 6,259 | 0 | 0 | 0 | 6,259 | 0 | 202 | 0 | 6,057 |
| 508 | CMD No. 508 - Pleasant Valley Estates | 14,631 | 0 | 900 | 0 | 13,731 | 0 | 5,273 | 0 | 9,358 |
| 509 | CMD No. 509 - Hidden Park | 2,447 | 0 | 276 | 0 | 2,171 | 0 | 2,011 | 0 | 436 |
| 510 | CMD No. 510 - Marigold Village | 14,697 | 0 | 332 | 0 | 14,365 | 0 | 2,362 | 0 | 12,335 |
| 511 | CMD No. 511 - Floral Gardens | 2,036 | 0 | 624 | 0 | 1,412 | 0 | 1,221 | 0 | 815 |
| 512 | CMD No. 512 - Dominic Park | 20,945 | 0 | 950 | 0 | 19,995 | 0 | 5,938 | 0 | 15,007 |
| 513 | CMD No. 513 - Almond Tree RV Park | 19,349 | 0 | 657 | 0 | 18,692 | 0 | 253 | 0 | 19,096 |
| 514 | CMD No. 514 - Pheasant Run Plaza | 494 | 0 | 1,162 | 0 | (668) | 0 | 4,800 | 0 | (4,306) |
| 515 | CMD No. 515 - Longboard | 18,615 | 0 | 1,554 | 0 | 17,061 | 0 | 2,924 | 0 | 15,691 |
| 516 | CMD No. 516 - Bidwell Ridge | 11,245 | 0 | 126 | 0 | 11,119 | 0 | 164 | 0 | 11,081 |
| 517 | CMD No. 517 - Marion Court | 16,112 | 0 | 0 | 0 | 16,112 | 0 | 203 | 0 | 15,909 |
| 518 | CMD No. 518 - Stonehill | 22,066 | 0 | 102 | 0 | 21,964 | 0 | 563 | 0 | 21,503 |
| 519 | CMD No. 519 - Windchime | (4,754) | 0 | 832 | 0 | (5,586) | 0 | 5,984 | 0 | (10,738) |
| 520 | CMD No. 520 - Brenni Ranch | 10,242 | 0 | 397 | 0 | 9,845 | 0 | 2,334 | 0 | 7,908 |
| 521 | CMD No. 521 - PM 01-12 | 96,258 | 0 | 975 | 0 | 95,283 | 0 | 5,211 | 0 | 91,047 |

**City of Chico**
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| | | 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 |
| 522 | CMD No. 522 - Vial Estates | (1,976) | 0 | 600 | 0 | (2,576) | 0 | 3,282 | 0 | (5,258) |
| 523 | CMD No. 523 - Shastan at Chico Canyon | 22,758 | 0 | 306 | 0 | 22,452 | 0 | 2,515 | 0 | 20,243 |
| 524 | CMD No. 524 - Richmond Park | 60,988 | 0 | 1,532 | 0 | 59,456 | 0 | 7,290 | 0 | 53,698 |
| 525 | CMD No. 525 - Husa Ranch | 117,897 | 0 | 6,948 | 0 | 110,949 | 0 | 61,502 | 0 | 56,395 |
| 526 | CMD No. 526 - Thoman Court | 19,532 | 0 | 554 | 0 | 18,978 | 0 | 2,369 | 0 | 17,163 |
| 527 | CMD No. 527 - Shastan at Forest Avenue | 5,950 | 0 | 799 | 0 | 5,151 | 0 | 4,715 | 0 | 1,235 |
| 528 | CMD No. 528 - Lake Vista | 240,251 | 0 | 6,715 | 0 | 233,536 | 0 | 31,240 | 0 | 209,011 |
| 529 | CMD No. 529 - Esplanade Village | 17,008 | 0 | 649 | 0 | 16,359 | 0 | 4,204 | 0 | 12,804 |
| 530 | CMD No. 530 - Brentwood | 561,633 | 0 | 16,353 | 0 | 545,280 | 0 | 52,971 | 0 | 508,662 |
| 531 | CMD No. 531 - Mariposa Vista | 59,295 | 0 | 3,099 | 0 | 56,196 | 0 | 8,881 | 0 | 50,414 |
| 532 | CMD No. 532 - Raptor Ridge | 15,353 | 0 | 248 | 0 | 15,105 | 0 | 441 | 0 | 14,912 |
| 533 | CMD No. 533 - Channel Estates | 11,962 | 0 | 628 | 0 | 11,334 | 0 | 3,145 | 0 | 8,817 |
| 534 | CMD No. 534 - Marigold Gardens | 20,777 | 0 | 784 | 0 | 19,993 | 0 | 1,685 | 0 | 19,092 |
| 535 | CMD No. 535 - California Park/Dead Horse Slough | (6,610) | 0 | 2,604 | 0 | (9,214) | 0 | 15,795 | 0 | (22,405) |
| 536 | CMD No. 536 - Orchard Commons | 8,340 | 0 | 585 | 0 | 7,755 | 0 | 4,251 | 0 | 4,089 |
| 537 | CMD No. 537 - Herlax Place | 20,299 | 0 | 0 | 0 | 20,299 | 0 | 636 | 0 | 19,663 |
| 538 | CMD No. 538 - Hidden Oaks | 5,464 | 0 | 460 | 0 | 5,004 | 0 | 2,366 | 0 | 3,098 |
| 539 | CMD No. 539 - Sequoyah Estates | 13,306 | 0 | 624 | 0 | 12,682 | 0 | 4,032 | 0 | 9,274 |
| 540 | CMD No. 540 - Park Wood Estates | 14,309 | 0 | 165 | 0 | 14,144 | 0 | 414 | 0 | 13,895 |
| 541 | CMD No. 541 - Park Vista Subdivision | 4,934 | 0 | 338 | 0 | 4,596 | 0 | 1,968 | 0 | 2,966 |
| 542 | CMD No. 542 - Mission Vista Hills | 50,815 | 0 | 953 | 0 | 49,862 | 0 | 3,765 | 0 | 47,050 |
| 543 | CMD No. 543 - Westmont | 12,915 | 0 | 306 | 0 | 12,609 | 0 | 2,474 | 0 | 10,441 |
| 544 | CMD No. 544 - Longboard Phase 2 | 11,516 | 0 | 677 | 0 | 10,839 | 0 | 2,431 | 0 | 9,085 |
| 545 | CMD No. 545 - Yosemite Commons | 114,511 | 0 | 1,621 | 0 | 112,890 | 0 | 9,768 | 0 | 104,743 |
| 546 | CMD No. 546 - Floral Garden Estates | 35,831 | 0 | 416 | 0 | 35,415 | 0 | 2,205 | 0 | 33,626 |
| 547 | CMD No. 547 - Paseo Haciendas 2 | 4,678 | 0 | 57 | 0 | 4,621 | 0 | 203 | 0 | 4,475 |
| 548 | CMD No. 548 - Baltar Estates | 50,744 | 0 | 2,235 | 0 | 48,509 | 0 | 10,834 | 0 | 39,910 |
| 549 | CMD No. 549 - Holly Estates | 17,448 | 0 | 408 | 0 | 17,040 | 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 | 0 | 172 | 0 | 21,236 | 0 | 1,593 | 0 | 19,815 |
| 552 | CMD No. 552 - Wandering Hills | 7,084 | 0 | 84 | 0 | 7,000 | 0 | 1,454 | 0 | 5,630 |
| 553 | CMD No. 553 - Mariposa Vista Unit 1 | 4,806 | 0 | 56 | 0 | 4,750 | 0 | 618 | 0 | 4,188 |
| 554 | CMD No. 554 - Five Mile Court | 16,178 | 0 | 0 | 0 | 16,178 | 0 | 233 | 0 | 15,945 |
| 555 | CMD No. 555 - Hannah's Court | 18,021 | 0 | 0 | 0 | 18,021 | 0 | 197 | 0 | 17,824 |
| 556 | CMD No. 556 - Valhalla Place | 21,662 | 0 | 0 | 0 | 21,662 | 0 | 223 | 0 | 21,439 |
| 557 | CMD No. 557 - Floral Arrangement | 12,723 | 0 | 169 | 0 | 12,554 | 0 | 1,221 | 0 | 11,502 |
| 558 | CMD No. 558 - Hillview Terrace | 103,351 | 0 | 628 | 0 | 102,723 | 0 | 2,549 | 0 | 100,802 |
| 559 | CMD No. 559 - Westside Place | 28,229 | 0 | 4,551 | 0 | 23,678 | 0 | 14,195 | 0 | 14,034 |
| 560 | CMD No. 560 - Mariposa Vista Unit 2 | 26,649 | 0 | 7,536 | 0 | 19,113 | 0 | 3,423 | 0 | 23,226 |

**City of Chico**
**Fiscal Year 2025-26**
**Financial Report Through September 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 |
| 561 | CMD No. 561 - Jensen Park | 25,244 | 0 | 0 | 0 | 25,244 | 0 | 412 | 0 | 24,832 |
| 562 | CMD No. 562 - Belvedere Heights | 87,813 | 0 | 3,449 | 0 | 84,364 | 0 | 9,888 | 0 | 77,925 |
| 563 | CMD No. 563 - Sparrow Hawk Ridge | 5,087 | 0 | 252 | 0 | 4,835 | 0 | 405 | 0 | 4,682 |
| 564 | CMD No. 564 - Brown | 64,961 | 0 | 0 | 0 | 64,961 | 0 | 0 | 0 | 64,961 |
| 565 | CMD No. 565 - River Glen Subdivision | 24,035 | 0 | 3,678 | 0 | 20,357 | 0 | 15,024 | 0 | 9,011 |
| 566 | CMD No. 566 - Bruce Road | 8,539 | 0 | 185 | 0 | 8,354 | 0 | 421 | 0 | 8,118 |
| 567 | CMD No. 567 - Salisbury Court | 6,501 | 0 | 108 | 0 | 6,393 | 0 | 213 | 0 | 6,288 |
| 568 | CMD No. 568 - Shastan at Glenwood | 157,919 | 0 | 0 | 0 | 157,919 | 0 | 451 | 0 | 157,468 |
| 569 | CMD No. 569 - Sky Creek Park Subd. | 18,945 | 0 | 1,022 | 0 | 17,923 | 0 | 7,583 | 0 | 11,362 |
| 570 | CMD No. 570 - McKinney Ranch Subd. | 30,918 | 0 | 1,415 | 0 | 29,503 | 0 | 4,117 | 0 | 26,801 |
| 571 | CMD No. 571 - Symm City Subdivision | 7,068 | 0 | 0 | 0 | 7,068 | 0 | 233 | 0 | 6,835 |
| 572 | CMD No. 572 - Lassen Glen Subdivision | 17,342 | 0 | 951 | 0 | 16,391 | 0 | 4,027 | 0 | 13,315 |
| 573 | CMD No. 573 - Keystone Manor Subdivision | 6,696 | 0 | 0 | 0 | 6,696 | 0 | 392 | 0 | 6,304 |
| 574 | CMD No. 574 - Laburnum Estates | 4,066 | 0 | 0 | 0 | 4,066 | 0 | 233 | 0 | 3,833 |
| 576 | CMD No. 576 - Eaton Cottages Subd. | 46,296 | 0 | 217 | 0 | 46,079 | 0 | 412 | 0 | 45,884 |
| 577 | CMD No. 577 - Hawes Subdivision | 25,915 | 0 | 0 | 0 | 25,915 | 0 | 344 | 0 | 25,571 |
| 578 | CMD No. 578 - Godman Ranch Subdivision | 52,031 | 0 | 0 | 0 | 52,031 | 0 | 431 | 0 | 51,600 |
| 579 | CMD No. 579 - Manzanita Pointe Subd. | 12,007 | 0 | 481 | 0 | 11,526 | 0 | 2,425 | 0 | 9,582 |
| 580 | CMD No. 580 - Avalon Court Subd. | 3,295 | 0 | 1,157 | 0 | 2,138 | 0 | 3,454 | 0 | (159) |
| 581 | CMD No. 581 - Glenshire Park Subd. | 33,356 | 0 | 0 | 0 | 33,356 | 0 | 402 | 0 | 32,954 |
| 582 | CMD No. 582 - NWCSP Area & CC&RS | (2,496) | 0 | 0 | 0 | (2,496) | 0 | 0 | 0 | (2,496) |
| 584 | CMD No. 584 - Marthas Vineyard | 12,679 | 0 | 0 | 0 | 12,679 | 0 | 83 | 0 | 12,596 |
| 586 | CMD No. 586 - Meriam Park Dev. Proj. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 588 | CMD No. 588 - Harmony Park | (1) | 0 | 0 | 0 | (1) | 0 | 0 | 0 | (1) |
| 589 | CMD No. 589 - Lee Estates Subd. | 20,065 | 0 | 272 | 0 | 19,793 | 0 | 1,189 | 0 | 18,876 |
| 590 | CMD No. 590 - Baroni Park L & L District | (12,034) | 0 | 270 | 0 | (12,304) | 0 | 0 | 0 | (12,034) |
| 591 | CMD No. 591 - Ranch/Nob Hill LLD | 8,049 | 0 | 434 | 0 | 7,615 | 0 | 15,289 | 0 | (7,240) |
| 941 | Maintenance District Administration | (105) | 0 | 73,319 | 0 | (73,424) | 478,527 | 478,527 | (1,897) | (2,002) |
| A01 | CMD A01 - Wildwood Estates | 159,316 | 0 | 4,390 | 0 | 154,926 | 0 | 32,764 | 0 | 126,552 |
| A02 | CMD A02 - 16TH Street Subdvision | (2,614) | 0 | 0 | 0 | (2,614) | 0 | 0 | 0 | (2,614) |
| A03 | CMD No. A03 - Humboldt Trails Subd | 15,488 | 0 | 350 | 0 | 15,138 | 0 | 2,627 | 0 | 12,861 |
| A04 | CMD No. A04 - Meriam Prk Subd. PH 8 | 20,394 | 0 | 509 | 0 | 19,885 | 0 | 4,967 | 0 | 15,427 |
| A05 | CMD No. A05 - Mtn Vista Sycamore | 159,357 | 0 | 21,715 | 0 | 137,642 | 0 | 83,822 | 0 | 75,535 |
| A06 | CMD No. A06 - Woodbrook Subdivision | 14,307 | 0 | 0 | 0 | 14,307 | 0 | 250 | 0 | 14,057 |
| A07 | CMD No. A07 - Deer Park Subdivision | 53,733 | 0 | 165 | 0 | 53,568 | 0 | 560 | 0 | 53,173 |
| A08 | CMD No. A08 - 16th & 19th St. HFH | (263) | 0 | 132 | 0 | (395) | 0 | 955 | 0 | (1,218) |
| A09 | CMD A09-Oak Valley Conceptual | 77,183 | 0 | 3,482 | 0 | 73,701 | 0 | 0 | 0 | 77,183 |
| A10 | CMD A10-Oak Valley 43 Acres | (2,790) | 0 | 9,451 | 0 | (12,241) | 0 | 0 | 0 | (2,790) |
| A11 | CMD A11-Crouch Farr-Lamb | 6,740 | 0 | 165 | 0 | 6,575 | 0 | 53 | 0 | 6,687 |

**City of Chico**
**Fiscal Year 2025-26**
**Financial Report Through September 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 |
| A12 CMD No. A12 - Estates @ Hooker Oak | 18,510 | 0 | 209 | 0 | 18,301 | 0 | 96 | 0 | 18,414 |
| A13 CMD A13 Hampton Court | (6,155) | 0 | 365 | 0 | (6,520) | 0 | 1,250 | 0 | (7,405) |
| A14 CMD A14-Estates @ lindo Channel | 14,600 | 0 | 1,367 | 0 | 13,233 | 0 | 5,350 | 0 | 9,250 |
| A15 CMD A15 - Lassen Subdivision | 8,922 | 0 | 108 | 0 | 8,814 | 0 | 0 | 0 | 8,922 |
| A16 A16-NW Chico Specific Plan | 116,670 | 0 | 42,589 | 0 | 74,081 | 0 | 265,707 | 0 | (149,037) |
| A17 CMD A17 - Harmony Park Revised | (5,123) | 0 | 2,909 | 0 | (8,032) | 0 | 12,023 | 0 | (17,146) |
| A20 CMD A20-Crossroads Subdivis | 17,304 | 0 | 474 | 0 | 16,830 | 0 | 2,020 | 0 | 15,284 |
| A21 CMD A21 - Meriam Park Revised | 460,203 | 0 | 538 | 0 | 459,665 | 0 | 67,394 | 0 | 392,809 |
| A22 CMD A22 - Meriam Park ABC | 40,866 | 0 | 1,624 | 0 | 39,242 | 0 | 7,287 | 0 | 33,579 |
| A26 CMD A26- Burnap Subdivision | 19,219 | 0 | 620 | 0 | 18,599 | 0 | 3,597 | 0 | 15,622 |
| A29 CMD A29 - Ruthie Subdivision | 5,406 | 0 | 204 | 0 | 5,202 | 0 | 1,690 | 0 | 3,716 |
| A31 CMD A31- Meriam Park Phase H1-Block 2 | 13,470 | 0 | 0 | 0 | 13,470 | 0 | 0 | 0 | 13,470 |
| A32 CMD A32-Carlene Place Subdivision | 6,623 | 0 | 119 | 0 | 6,504 | 0 | 0 | 0 | 6,623 |
| A37 CMD A37-Moresman Estate | 16,330 | 0 | 256 | 0 | 16,074 | 0 | 2,341 | 0 | 13,989 |
| A40 CMD A40-Meriam Park Subdivisions Ph D | 5,396 | 0 | 240 | 0 | 5,156 | 0 | 0 | 0 | 5,396 |
| A42 CMD A42-Meriam Park North | 76,804 | 0 | 760 | 0 | 76,044 | 0 | 0 | 0 | 76,804 |
| A45 CMD A45- Amber Lynn Subdivisions | 32,982 | 0 | 2,895 | 0 | 30,087 | 0 | 13,083 | 0 | 19,899 |
| A46 CMD A46-Boeger Subdivision | 1,894 | 0 | 217 | 0 | 1,677 | 0 | 700 | 0 | 1,194 |
| A47 CMD A47-Meriam PK Phase E | 8,750 | 0 | 566 | 0 | 8,184 | 0 | 1,500 | 0 | 7,250 |
| A49 CMD A49-Wasney Estates | 1,659 | 0 | 495 | 0 | 1,164 | 0 | 2,850 | 0 | (1,191) |
| A52 CMD A52-Hicks Lane | 16,950 | 0 | 2,154 | 0 | 14,796 | 0 | 8,000 | 0 | 8,950 |
| TOTAL Maintenance District Funds | 5,647,549 | 0 | 386,031 | 0 | 5,261,518 | 478,527 | 1,933,970 | 82,637 | 4,274,743 |
| TOTAL ALL FUNDS | 430,651,456 | 26,195,023 | 58,493,214 | 2 | 398,353,267 | 271,703,408 | 398,336,813 | 290 | 304,018,341 |

** End of Report **

# Monthly Budget Monitoring Report

Administrative Services Department

Fiscal Year 2025-26 Monthly Report for the period ending: September 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 September 30, 2025, the City is three months of the way through this fiscal year. The areas requiring explanation are listed below.

**Items of Interest:**

**NEW**

**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. Should we adjust budget or adjust coding of this invoice?

**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 2% 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 tracking 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<br>**Barbara Martin, ASD** | | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Administrative Services

| Administrative Services | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 3,713,902 | 4,239,378 | 572,912 | 355,560 | 928,473 | 2,677,494 | 2,570,939 | 5,248,433 | 4,319,959 | 18 | |
| Materials & Supplies | 167,553 | 141,046 | 8,505 | 8,834 | 17,339 | 50,080 | 145,047 | 195,127 | 177,787 | 9 | |
| Purchased Services | 3,578,450 | 5,226,962 | 84,559 | 1,276,292 | 1,360,851 | 573,231 | 5,095,527 | 5,668,758 | 4,307,906 | 24 | |
| Other Expenses | 2,637,396 | 2,973,954 | 59,979 | 2,454,987 | 2,514,966 | 83,765 | 4,190,145 | 4,273,910 | 1,758,943 | 59 | |
| Non-Recurring Operating | 157,375 | 108,787 | 14,301 | 0 | 14,301 | 50,000 | 425,000 | 475,000 | 460,698 | 3 | |
| Allocations | (1,766,239) | (1,521,449) | (648,924) | 116,984 | (531,939) | (3,876,654) | 569,476 | (3,307,178) | (2,775,238) | 16 | |
| **Department Total** | **8,488,440** | **11,168,680** | **91,333** | **4,212,660** | **4,303,994** | **(442,084)** | **12,996,134** | **12,554,050** | **8,250,055** | **34** | **25** |

| Department Summary by Fund-Dept | | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **001-130** | **Human Resources** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 784,670 | 894,084 | 193,416 | 907,101 | 713,685 | 21 | |
| 5000 | Materials & Supplies | 5,434 | 5,709 | 1,215 | 10,440 | 9,225 | 12 | |
| 5400 | Purchased Services | 268,484 | 292,314 | 44,510 | 344,600 | 300,090 | 13 | |
| 8900 | Other Expenses | 24,316 | 28,828 | 35,239 | 28,460 | -6,779 | 124 | |
| 8910 | Non-Recurring Operating | 9,108 | 0 | 14,302 | 15,000 | 698 | 95 | |
| 8990 | Allocations | 180,815 | 257,476 | 45,442 | 276,084 | 230,642 | 16 | |
| **Total** | **001-130** | **1,272,827** | **1,478,411** | **334,124** | **1,581,685** | **1,247,561** | **21** | **25** |
| **001-150** | **Finance** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 1,444,525 | 1,711,468 | 379,496 | 1,770,393 | 1,390,897 | 21 | |
| 5000 | Materials & Supplies | 31,193 | 35,685 | 7,290 | 39,640 | 32,350 | 18 | |
| 5400 | Purchased Services | 161,443 | 217,953 | 40,049 | 228,631 | 188,582 | 18 | |
| 8900 | Other Expenses | 34,611 | 42,175 | 24,740 | 55,305 | 30,565 | 45 | |
| 8910 | Non-Recurring Operating | 63,070 | 0 | 0 | 35,000 | 35,000 | 0 | |
| 8990 | Allocations | 350,588 | 472,021 | 80,569 | 496,873 | 416,304 | 16 | |
| **Total** | **001-150** | **2,085,430** | **2,479,302** | **532,144** | **2,625,842** | **2,093,698** | **20** | **25** |
| **001-995** | **Indirect Cost Allocation** | | | | | | | |
| 8990 | Allocations | (2,360,891) | (2,360,891) | (774,935) | (4,649,611) | -3,874,676 | 17 | |
| **Total** | **001-995** | **(2,360,891)** | **(2,360,891)** | **(774,935)** | **(4,649,611)** | **(3,874,676)** | **17** | **25** |
| **005-150** | **Finance** | | | | | | | |
| 5400 | Purchased Services | 7,769 | 12,938 | 0 | 5,000 | 5,000 | 0 | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Administrative Services

| Administrative Services<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **Total 005-150** | **7,769** | **12,938** | **0** | **5,000** | **5,000** | **0** | **25** |
| **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** | **25** |
| **005-995 Indirect Cost Allocation** | | | | | | | |
| 8990 Allocations | 0 | 0 | 76,226 | 457,356 | 381,130 | 17 | |
| **Total 005-995** | **0** | **0** | **76,226** | **457,356** | **381,130** | **17** | **25** |
| **Total General/Park Funds** | **1,005,135** | **1,618,734** | **167,559** | **20,272** | **(147,287)** | **826** | **25** |
| **009-000 Debt Service Fund** | | | | | | | |
| **Total 009-000** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **010-150 City Treasury** | | | | | | | |
| 5400 Purchased Services | 95,667 | 91,332 | 29 | 98,000 | 97,971 | 0 | |
| 8900 Other Expenses | 0 | 801 | 325 | 3,270 | 2,945 | 10 | |
| **Total 010-150** | **95,667** | **92,133** | **354** | **101,270** | **100,916** | **0** | **25** |
| **050-150 Donations** | | | | | | | |
| 5400 Purchased Services | 28,438 | 0 | 0 | 0 | 0 | 0 | |
| **Total 050-150** | **28,438** | **0** | **0** | **0** | **0** | **0** | **25** |
| **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** | **25** |
| **850-150 Sewer** | | | | | | | |
| 5400 Purchased Services | 0 | 961,054 | 41,974 | 887,090 | 845,116 | 5 | |
| **Total 850-150** | **0** | **961,054** | **41,974** | **887,090** | **845,116** | **5** | **25** |
| **853-150 Parking Revenue** | | | | | | | |
| 5400 Purchased Services | 196,400 | 215,726 | 37,005 | 135,000 | 97,995 | 27 | |
| **Total 853-150** | **196,400** | **215,726** | **37,005** | **135,000** | **97,995** | **27** | **25** |
| **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** | **25** |
| **900-140 General Liability Insurance Reserve** | | | | | | | |
| 4000 Salaries & Employee Benefits | 0 | 0 | 28,643 | 219,847 | 191,204 | 13 | |
| 5000 Materials & Supplies | 817 | 1,405 | 82 | 400 | 318 | 20 | |
| 5400 Purchased Services | 93,867 | 61,546 | 86,536 | 77,500 | (9,036) | 112 | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Administrative Services

| Administrative Services<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| 8900 Other Expenses | 1,949,677 | 2,292,421 | 2,016,733 | 3,402,875 | 1,386,142 | 59 | |
| 8990 Allocations | 8 | 0 | 0 | 0 | 0 | 0 | |
| **Total 900-140** | **2,044,369** | **2,355,372** | **2,131,994** | **3,700,622** | **1,568,628** | **58** | **25** |
| **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 | 140,715 | 1,120,000 | 979,285 | 13 | |
| 8900 Other Expenses | 380,646 | 334,384 | 371,000 | 365,000 | (6,000) | 102 | |
| **Total 901-130** | **1,754,996** | **1,765,684** | **511,715** | **1,777,080** | **1,265,365** | **29** | **25** |
| **902-130 Unemployment Insurance Reserve** | | | | | | | |
| 5400 Purchased Services | 46,481 | 27,277 | 3,712 | 65,000 | 61,288 | 6 | |
| **Total 902-130** | **46,481** | **27,277** | **3,712** | **65,000** | **61,288** | **6** | **25** |
| **904-150 Pension Stabilization Trust** | | | | | | | |
| 5400 Purchased Services | 16,222 | 25,580 | (1,981) | 0 | 1,981 | 0 | |
| **Total 904-150** | **16,222** | **25,580** | **(1,981)** | **0** | **1,981** | **0** | **25** |
| **935-180 Information Systems** | | | | | | | |
| 4000 Salaries & Employee Benefits | 1,208,029 | 1,340,996 | 263,271 | 1,515,249 | 1,251,978 | 17 | |
| 5000 Materials & Supplies | 100,218 | 65,019 | 6,179 | 64,235 | 58,056 | 10 | |
| 5400 Purchased Services | 1,272,590 | 1,826,297 | 963,503 | 2,518,637 | 1,555,134 | 38 | |
| 8900 Other Expenses | 202,862 | 236,490 | 59,856 | 304,000 | 244,144 | 20 | |
| 8910 Non-Recurring Operating | 85,198 | 99,814 | 0 | 0 | 0 | 0 | |
| 8990 Allocations | 52,062 | 89,896 | 32,485 | 91,076 | 58,591 | 36 | |
| **Total 935-180** | **2,920,959** | **3,658,512** | **1,325,294** | **4,493,197** | **3,167,903** | **29** | **25** |
| **935-182 Information Systems** | | | | | | | |
| 4000 Salaries & Employee Benefits | 276,678 | 292,831 | 63,647 | 340,648 | 277,001 | 19 | |
| 5000 Materials & Supplies | 29,892 | 33,229 | 2,574 | 80,262 | 77,688 | 3 | |
| 5400 Purchased Services | 16,740 | 63,646 | 4,800 | 181,800 | 177,000 | 3 | |
| 8900 Other Expenses | 45,286 | 38,856 | 7,074 | 115,000 | 107,926 | 6 | |
| 8910 Non-Recurring Operating | 0 | 0 | 0 | 425,000 | 425,000 | 0 | |
| 8990 Allocations | 11,178 | 20,049 | 8,274 | 21,044 | 12,770 | 39 | |
| **Total 935-182** | **379,774** | **448,611** | **86,369** | **1,163,754** | **1,077,385** | **7** | **25** |
| **Total Other Funds** | **7,483,306** | **9,549,949** | **4,136,436** | **12,533,778** | **8,397,342** | **33** | **25** |

**City of Chico**
**2025-26 Annual Budget**
**Operating Summary Report**
**FY To Date: 9/30/2025**
**Administrative Services**

| Administrative Services | Prior Year Actuals | | FY2025-26 YTD | FY2025-26 Modified | Remaining | Percent Used | |
|---|---|---|---|---|---|---|---|
| Department Summary by Fund-Activity | FY2023-24 | FY2024-25 | Actuals | Adopted | Budget | Budg / Time | |
| Department Total | 8,488,441 | 11,168,683 | 4,303,995 | 12,554,050 | 8,250,055 | 34 | 25 |

Prepared for ASD - 001

# City of Chico
## Department Expense Report

Attachment B - Category Level

Multi Fund/Dept | Budget Year: 2026 | Current Year Data Through 9/30/2025 | Budget Version 10: Working

| Administrative Services<br>Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-130** GENERAL-HUMAN RESOURCES | | | | | | | | | |
| Salaries & Employee Benefits | 189,566.49 | 66,927.40 | 193,416.27 | 0.00 | 907,101.00 | 713,684.73 | 79 | 77 | |
| Materials & Supplies | 1,147.82 | 706.13 | 1,215.40 | 0.00 | 10,440.00 | 9,224.60 | 88 | 75 | |
| Purchased Services | 36,461.99 | 22,376.75 | 44,509.96 | 13,200.96 | 344,600.00 | 286,889.08 | 83 | 75 | |
| Other Expenses | 4,902.52 | 7,548.76 | 35,239.15 | 0.00 | 28,460.00 | -6,779.15 | -24 | 75 | Over |
| Non-Recurring Operating | 0.00 | 14,301.84 | 14,301.84 | 0.00 | 15,000.00 | 698.16 | 5 | 75 | |
| End Fund - Dept 001-130 | 232,078.82 | 111,860.88 | 288,682.62 | 13,200.96 | 1,305,601.00 | 1,003,717.42 | 77 | 77 | |
| **Fund - Dept 001-150** GENERAL-FINANCE | | | | | | | | | |
| Salaries & Employee Benefits | 385,356.50 | 131,242.12 | 379,496.32 | 0.00 | 1,770,393.00 | 1,390,896.68 | 79 | 77 | |
| Materials & Supplies | 8,902.37 | 466.32 | 7,289.74 | 0.00 | 39,640.00 | 32,350.26 | 82 | 75 | |
| Purchased Services | 38,823.38 | 16,857.92 | 40,049.10 | 0.00 | 228,631.00 | 188,581.90 | 82 | 75 | |
| Other Expenses | 15,027.07 | 14,878.80 | 24,739.92 | 0.00 | 55,305.00 | 30,565.08 | 55 | 75 | |
| Non-Recurring Operating | 0.00 | 0.00 | 0.00 | 0.00 | 35,000.00 | 35,000.00 | 100 | 75 | |
| End Fund - Dept 001-150 | 448,109.32 | 163,445.16 | 451,575.08 | 0.00 | 2,128,969.00 | 1,677,393.92 | 79 | 77 | |
| **Fund - Dept 005-150** MEASURE H | | | | | | | | | |
| Purchased Services | 9,032.17 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | 75 | |
| End Fund - Dept 005-150 | 9,032.17 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | 77 | |
| **Fund - Dept 009-000** DEBT SERVICE | | | | | | | | | |
| Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 009-000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 009-099** DEBT SERVICE | | | | | | | | | |
| Debt Service | 636,850.42 | 499,982.00 | 499,982.00 | 0.00 | 645,322.00 | 145,340.00 | 23 | 75 | |
| Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 009-099 | 636,850.42 | 499,982.00 | 499,982.00 | 0.00 | 645,322.00 | 145,340.00 | 23 | 77 | |
| **Fund - Dept 010-000** CITY TREASURY-ADMINISTRATION | | | | | | | | | |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 010-000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 010-150** CITY TREASURY-FINANCE | | | | | | | | | |
| Purchased Services | 17,467.86 | 0.00 | 28.75 | 0.00 | 98,000.00 | 97,971.25 | 100 | 75 | |
| Other Expenses | 220.00 | 325.00 | 325.00 | 0.00 | 3,270.00 | 2,945.00 | 90 | 75 | |
| End Fund - Dept 010-150 | 17,687.86 | 325.00 | 353.75 | 0.00 | 101,270.00 | 100,916.25 | 100 | 77 | |
| **Fund - Dept 050-150** DONATIONS-FINANCE | | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 050-150 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 335-099** General Fund Debt Service | | | | | | | | | |
| Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

Administrative Services

| Category / Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining Time | |
|---|---|---|---|---|---|---|---|---|---|
| **End Fund - Dept 335-099** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 400-150** CAPITAL PROJECTS- FINANCE | | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 100 | 75 | |
| **End Fund - Dept 400-150** | 0.00 | 0.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 100 | 77 | |
| **Fund - Dept 850-150** SEWER-FINANCE | | | | | | | | | |
| Purchased Services | 112,264.18 | 60,605.94 | 41,973.99 | 0.00 | 887,090.00 | 845,116.01 | 95 | 75 | |
| **End Fund - Dept 850-150** | 112,264.18 | 60,605.94 | 41,973.99 | 0.00 | 887,090.00 | 845,116.01 | 95 | 77 | |
| **Fund - Dept 852-099** Sewer Debt Service | | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 10,270.00 | 10,270.00 | 100 | 75 | |
| Debt Service | -6,773.64 | 0.00 | -5,661.70 | 0.00 | 2,460,625.00 | 2,466,286.70 | 100 | 75 | |
| **End Fund - Dept 852-099** | -6,773.64 | 0.00 | -5,661.70 | 0.00 | 2,470,895.00 | 2,476,556.70 | 100 | 77 | |
| **Fund - Dept 853-150** PARKING REVENUE-FINANCE | | | | | | | | | |
| Purchased Services | 33,195.62 | 14,900.72 | 37,004.76 | 0.00 | 135,000.00 | 97,995.24 | 73 | 75 | |
| **End Fund - Dept 853-150** | 33,195.62 | 14,900.72 | 37,004.76 | 0.00 | 135,000.00 | 97,995.24 | 73 | 77 | |
| **Fund - Dept 877-184** Fiber Utility | | | | | | | | | |
| Salaries & Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 203,265.00 | 203,265.00 | 100 | 77 | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 877-184** | 0.00 | 0.00 | 0.00 | 0.00 | 203,265.00 | 203,265.00 | 100 | 77 | |
| **Fund - Dept 900-140** GEN LIAB INS RSV-RISK MGMT | | | | | | | | | |
| Salaries & Employee Benefits | 0.00 | 10,041.93 | 28,642.87 | 0.00 | 219,847.00 | 191,204.13 | 87 | 77 | |
| Materials & Supplies | 452.50 | 0.00 | 81.86 | 0.00 | 400.00 | 318.14 | 80 | 75 | |
| Purchased Services | 62,789.24 | 900.00 | 86,536.00 | 0.00 | 77,500.00 | -9,036.00 | -12 | 75 | Over |
| Other Expenses | 2,002,692.67 | 87.09 | 2,016,732.77 | 0.00 | 3,402,875.00 | 1,386,142.23 | 41 | 75 | |
| **End Fund - Dept 900-140** | 2,065,934.41 | 11,029.02 | 2,131,993.50 | 0.00 | 3,700,622.00 | 1,568,628.50 | 42 | 77 | |
| **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 | 77 | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 150.00 | 150.00 | 100 | 75 | |
| Purchased Services | 284,718.90 | 12,272.83 | 140,714.76 | 0.00 | 1,120,000.00 | 979,285.24 | 87 | 75 | |
| Other Expenses | 276,886.59 | 52,179.98 | 371,000.36 | 0.00 | 365,000.00 | -6,000.36 | -2 | 75 | Over |
| **End Fund - Dept 901-130** | 561,605.49 | 64,452.81 | 511,715.12 | 0.00 | 1,777,080.00 | 1,265,364.88 | 71 | 77 | |
| **Fund - Dept 902-130** UNEMPMNT INS RSV-HUMAN RESOURC | | | | | | | | | |
| Purchased Services | 223.00 | 0.00 | 3,712.00 | 0.00 | 65,000.00 | 61,288.00 | 94 | 75 | |
| **End Fund - Dept 902-130** | 223.00 | 0.00 | 3,712.00 | 0.00 | 65,000.00 | 61,288.00 | 94 | 77 | |
| **Fund - Dept 903-099** CalPERS UAL Debt Service | | | | | | | | | |
| Debt Service | 12,846,466.00 | 0.00 | 14,062,199.00 | 0.00 | 14,062,199.00 | 0.00 | 0 | 75 | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

**Administrative Services**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| End Fund - Dept 903-099 | | 12,846,466.00 | 0.00 | 14,062,199.00 | 0.00 | 14,062,199.00 | 0.00 | 0 | 77 |
| **Fund - Dept 904-150** | SECTION 115 - FINANCE | | | | | | | | |
| Purchased Services | | 5,645.55 | 0.00 | -1,980.93 | 0.00 | 0.00 | 1,980.93 | 0 | 75 |
| End Fund - Dept 904-150 | | 5,645.55 | 0.00 | -1,980.93 | 0.00 | 0.00 | 1,980.93 | 0 | 77 |
| **Fund - Dept 935-099** | Lease Amortization Expense | | | | | | | | |
| Debt Service | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| End Fund - Dept 935-099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **Fund - Dept 935-180** | INFORMATION SYSTEMS | | | | | | | | |
| Salaries & Employee Benefits | | 307,211.62 | 91,185.48 | 263,270.79 | 0.00 | 1,515,249.00 | 1,251,978.21 | 83 | 77 |
| Materials & Supplies | | 12,939.19 | 5,272.20 | 6,178.61 | 0.00 | 64,235.00 | 58,056.39 | 90 | 75 |
| Purchased Services | | 624,168.17 | 130,833.08 | 963,503.39 | 137,039.10 | 2,518,637.00 | 1,418,094.51 | 56 | 75 |
| Other Expenses | | 66,613.63 | 20,476.91 | 59,855.92 | 0.00 | 304,000.00 | 244,144.08 | 80 | 75 |
| Non-Recurring Operating | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| End Fund - Dept 935-180 | | 1,010,932.61 | 247,767.67 | 1,292,808.71 | 137,039.10 | 4,402,121.00 | 2,972,273.19 | 68 | 77 |
| **Fund - Dept 935-182** | INFORMATION SYSTEMS - RADIO | | | | | | | | |
| Salaries & Employee Benefits | | 66,679.31 | 18,748.13 | 63,647.18 | 0.00 | 340,648.00 | 277,000.82 | 81 | 77 |
| Materials & Supplies | | 5,920.61 | 817.44 | 2,574.04 | 261.25 | 80,262.00 | 77,426.71 | 96 | 75 |
| Purchased Services | | 25,323.13 | 1,600.00 | 4,800.00 | 0.00 | 181,800.00 | 177,000.00 | 97 | 75 |
| Other Expenses | | 7,080.66 | 4,715.88 | 7,073.82 | 0.00 | 115,000.00 | 107,926.18 | 94 | 75 |
| Non-Recurring Operating | | 0.00 | 0.00 | 0.00 | 0.00 | 425,000.00 | 425,000.00 | 100 | 75 |
| End Fund - Dept 935-182 | | 105,003.71 | 25,881.45 | 78,095.04 | 261.25 | 1,142,710.00 | 1,064,353.71 | 93 | 77 |
| **Grand Totals : Admin Services** | | 18,078,255.52 | 1,200,250.65 | 19,392,452.94 | 150,501.31 | 33,039,644.00 | 13,496,689.75 | 41 | 77 |

**End Of Report Prepared for Administrative Services**

**Current Year Data Through 9/30/2025**

**** End of Report ****

Prepared for ASD - 001

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-130** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-HUMAN RESOURCES**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 115,422.84 | 43,890.74 | 126,067.15 | 0.00 | 556,923.00 | 430,855.85 | 77 | | |
| 4020 | Salaries - Hourly Pay | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100 | | |
| 4050 | Salaries - Overtime | 246.29 | 102.94 | 789.29 | 0.00 | 5,000.00 | 4,210.71 | 84 | | |
| 4580 | Employee Ben - Education Reimb | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 100 | | |
| 4690 | Employee Benefits Other | 73,897.36 | 22,933.72 | 66,559.83 | 0.00 | 295,178.00 | 228,618.17 | 77 | | |
| | **Salaries & Employee Benefits** | **189,566.49** | **66,927.40** | **193,416.27** | **0.00** | **907,101.00** | **713,684.73** | **79** | **77** | |
| **5000** | **Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 535.29 | 415.06 | 706.21 | 0.00 | 6,000.00 | 5,293.79 | 88 | | |
| 5005 | Postage & Mailing | 310.70 | 22.12 | 83.24 | 0.00 | 1,900.00 | 1,816.76 | 96 | | |
| 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 | 301.83 | 268.95 | 425.95 | 0.00 | 690.00 | 264.05 | 38 | | |
| 6721 | Related Exam Costs | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | | |
| | **Materials & Supplies** | **1,147.82** | **706.13** | **1,215.40** | **0.00** | **10,440.00** | **9,224.60** | **88** | **75** | |
| **5400** | **Purchased Services** | | | | | | | | | |
| 5400 | Professional Services | 20,455.19 | 11,165.00 | 20,351.58 | 13,200.96 | 246,600.00 | 213,047.46 | 86 | | |
| 5405 | Legal & Court Costs | 0.00 | 98.75 | 98.75 | 0.00 | 7,000.00 | 6,901.25 | 99 | | |
| 6701 | Pre Employment Physicals | 2,683.00 | 8,083.00 | 13,512.00 | 0.00 | 15,000.00 | 1,488.00 | 10 | | |
| 6702 | Psychological Eval & Services | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 15,000.00 | 14,000.00 | 93 | | |
| 6703 | Employee Counseling | 4,753.80 | 0.00 | 3,555.63 | 0.00 | 23,000.00 | 19,444.37 | 85 | | |
| 6704 | In-Service Medical | 6,546.00 | 1,740.00 | 3,615.00 | 0.00 | 20,000.00 | 16,385.00 | 82 | | |
| 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 | 1,024.00 | 1,290.00 | 2,377.00 | 0.00 | 4,500.00 | 2,123.00 | 47 | | |
| 6720 | Testing | 0.00 | 0.00 | 0.00 | 0.00 | 4,500.00 | 4,500.00 | 100 | | |
| | **Purchased Services** | **36,461.99** | **22,376.75** | **44,509.96** | **13,200.96** | **344,600.00** | **286,889.08** | **83** | **75** | |
| **8900** | **Other Expenses** | | | | | | | | | |
| 5140 | Advertising/Marketing | 0.00 | 150.00 | 2,028.15 | 0.00 | 12,000.00 | 9,971.85 | 83 | | |
| 5160 | Licenses/Permits/Fees | 0.00 | 0.00 | 0.00 | 0.00 | 760.00 | 760.00 | 100 | | |
| 5370 | Memberships/Dues | 0.00 | 5,835.00 | 21,619.13 | 0.00 | 300.00 | -21,319.13 | -7106 | Over | |
| 5385 | Business Expenses | 317.01 | 992.89 | 6,762.08 | 0.00 | 2,375.00 | -4,387.08 | -185 | Over | |
| 5390 | Training | 3,925.00 | 310.26 | 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 | 660.51 | 260.61 | 571.27 | 0.00 | 2,000.00 | 1,428.73 | 71 | | |
| 6125 | Employee Recognition Program | 0.00 | 0.00 | 200.26 | 0.00 | 0.00 | -200.26 | 0 | Over | |
| 6730 | Damaged Property Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 475.00 | 475.00 | 100 | | |
| | **Other Expenses** | **4,902.52** | **7,548.76** | **35,239.15** | **0.00** | **28,460.00** | **-6,779.15** | **-24** | **75** | **Over** |
| **8910** | **Non-Recurring Operating** | | | | | | | | | |
| 7500 | Non-Recurring Operating | 0.00 | 14,301.84 | 14,301.84 | 0.00 | 15,000.00 | 698.16 | 5 | | |
| | **Non-Recurring Operating** | **0.00** | **14,301.84** | **14,301.84** | **0.00** | **15,000.00** | **698.16** | **5** | **75** | |
| **End Fund - Dept 001-130** | | **232,078.82** | **111,860.88** | **288,682.62** | **13,200.96** | **1,305,601.00** | **1,003,717.42** | **77** | **77** | |

Prepared for ASD - 001

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-150** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-FINANCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Time | |
|---|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | | |
| 4000 | Salaries - Permanent | 231,404.05 | 81,620.53 | 236,093.12 | 0.00 | 1,100,629.00 | 864,535.88 | 79 | | |
| 4015 | Salaries - Holiday Pay | 155.16 | 170.28 | 170.28 | 0.00 | 0.00 | -170.28 | 0 | | Over |
| 4020 | Salaries - Hourly Pay | 9,116.00 | 800.00 | 5,117.14 | 0.00 | 58,400.00 | 53,282.86 | 91 | | |
| 4050 | Salaries - Overtime | 4,336.70 | 2,233.40 | 4,644.64 | 0.00 | 20,000.00 | 15,355.36 | 77 | | |
| 4690 | Employee Benefits Other | 140,344.59 | 46,417.91 | 133,471.14 | 0.00 | 591,364.00 | 457,892.86 | 77 | | |
| **Salaries & Employee Benefits** | | **385,356.50** | **131,242.12** | **379,496.32** | **0.00** | **1,770,393.00** | **1,390,896.68** | **79** | **77** | |
| **5000 Materials & Supplies** | | | | | | | | | | |
| 5000 | Office Expense | 2,232.87 | 445.62 | 3,802.57 | 0.00 | 11,000.00 | 7,197.43 | 65 | | |
| 5005 | Postage & Mailing | 4,786.71 | 20.70 | 3,083.86 | 0.00 | 22,000.00 | 18,916.14 | 86 | | |
| 5010 | Outside Printing Expense | 1,402.79 | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 100 | | |
| 5050 | Books/Periodicals/Software | 0.00 | 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** | | **8,902.37** | **466.32** | **7,289.74** | **0.00** | **39,640.00** | **32,350.26** | **82** | **75** | |
| **5400 Purchased Services** | | | | | | | | | | |
| 5330 | Contractual | 0.00 | 300.44 | 901.32 | 0.00 | 0.00 | -901.32 | 0 | | Over |
| 5400 | Professional Services | 37,747.78 | 9,619.95 | 32,210.25 | 0.00 | 177,450.00 | 145,239.75 | 82 | | |
| 5401 | Audit Services | 1,075.60 | 6,937.53 | 6,937.53 | 0.00 | 50,831.00 | 43,893.47 | 86 | | |
| 5555 | Maint Agreements Other | 0.00 | 0.00 | 0.00 | 0.00 | 350.00 | 350.00 | 100 | | |
| **Purchased Services** | | **38,823.38** | **16,857.92** | **40,049.10** | **0.00** | **228,631.00** | **188,581.90** | **82** | **75** | |
| **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 | 720.00 | 0.00 | 420.00 | 0.00 | 1,235.00 | 815.00 | 66 | | |
| 5370 | Memberships/Dues | 1,139.00 | 1,065.00 | 1,370.00 | 0.00 | 3,350.00 | 1,980.00 | 59 | | |
| 5385 | Business Expenses | 27.60 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | | |
| 5390 | Training | 3,769.02 | 1,543.96 | 1,788.96 | 0.00 | 15,000.00 | 13,211.04 | 88 | | |
| 5480 | Communications | 1,215.50 | 448.26 | 989.78 | 0.00 | 5,890.00 | 4,900.22 | 83 | | |
| 6115 | DCBA Contract | 7,513.65 | 11,821.58 | 20,171.18 | 0.00 | 27,500.00 | 7,328.82 | 27 | | |
| **Other Expenses** | | **15,027.07** | **14,878.80** | **24,739.92** | **0.00** | **55,305.00** | **30,565.08** | **55** | **75** | |
| **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** | **75** | |
| **End Fund - Dept 001-150** | | **448,109.32** | **163,445.16** | **451,575.08** | **0.00** | **2,128,969.00** | **1,677,393.92** | **79** | **77** | |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 005-150** Budget Year: 2026

Budget Version 10: Working

**MEASURE H**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5400 Purchased Services** | | | | | | | | | |
| 5400 | Professional Services | 9,032.17 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| **Purchased Services** | | **9,032.17** | **0.00** | **0.00** | **0.00** | **5,000.00** | **5,000.00** | **100** | **75** |
| **End Fund - Dept 005-150** | | **9,032.17** | **0.00** | **0.00** | **0.00** | **5,000.00** | **5,000.00** | **100** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 009-099** Budget Year: 2026

Budget Version 10: Working

**DEBT SERVICE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8000 Debt Service** | | | | | | | | | |
| 8898 | Capital Lease Principal | 553,953.99 | 429,631.06 | 429,631.06 | 0.00 | 569,300.00 | 139,668.94 | 25 | |
| 8899 | Capital Lease Interest | 82,896.43 | 70,350.94 | 70,350.94 | 0.00 | 76,022.00 | 5,671.06 | 7 | |
| **Debt Service** | | **636,850.42** | **499,982.00** | **499,982.00** | **0.00** | **645,322.00** | **145,340.00** | **23** | **75** |
| **8425 Other Financing Uses** | | | | | | | | | |
| **Other Financing Uses** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 009-099** | | **636,850.42** | **499,982.00** | **499,982.00** | **0.00** | **645,322.00** | **145,340.00** | **23** | **77** |

Prepared for ASD - 001

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 010-150** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**CITY TREASURY-FINANCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining Time |
|---|---|---|---|---|---|---|---|---|---|
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 14,613.06 | 0.00 | 28.75 | 0.00 | 80,000.00 | 79,971.25 | 100 | |
| 5400 | Professional Services | 2,854.80 | 0.00 | 0.00 | 0.00 | 18,000.00 | 18,000.00 | 100 | |
| | **Purchased Services** | **17,467.86** | **0.00** | **28.75** | **0.00** | **98,000.00** | **97,971.25** | **100** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5370 | Memberships/Dues | 220.00 | 0.00 | 0.00 | 0.00 | 570.00 | 570.00 | 100 | |
| 5390 | Training | 0.00 | 325.00 | 325.00 | 0.00 | 2,700.00 | 2,375.00 | 88 | |
| | **Other Expenses** | **220.00** | **325.00** | **325.00** | **0.00** | **3,270.00** | **2,945.00** | **90** | **75** |
| **End Fund - Dept 010-150** | | **17,687.86** | **325.00** | **353.75** | **0.00** | **101,270.00** | **100,916.25** | **100** | **77** |

Prepared for ASD - 001

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 400-150** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**CAPITAL PROJECTS- FINANCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | 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** | **75** |
| **End Fund - Dept 400-150** | | **0.00** | **0.00** | **0.00** | **0.00** | **7,500.00** | **7,500.00** | **100** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 850-150** Budget Year: 2026

Budget Version 10: Working

**SEWER-FINANCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 112,264.18 | 60,605.94 | 41,973.99 | 0.00 | 887,090.00 | 845,116.01 | 95 | |
| **Purchased Services** | | **112,264.18** | **60,605.94** | **41,973.99** | **0.00** | **887,090.00** | **845,116.01** | **95** | **75** |
| **End Fund - Dept 850-150** | | **112,264.18** | **60,605.94** | **41,973.99** | **0.00** | **887,090.00** | **845,116.01** | **95** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 852-099** Budget Year: 2026

Budget Version 10: Working

**Sewer Debt Service**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining Time |
|---|---|---|---|---|---|---|---|---|---|
| **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 | 0.00 | 0.00 | 0.00 | 0.00 | 3,070.00 | 3,070.00 | 100 | |
| **Purchased Services** | | **0.00** | **0.00** | **0.00** | **0.00** | **10,270.00** | **10,270.00** | **100** | **75** |
| **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 | -6,773.64 | 0.00 | -5,661.70 | 0.00 | 495,625.00 | 501,286.70 | 101 | |
| **Debt Service** | | **-6,773.64** | **0.00** | **-5,661.70** | **0.00** | **2,460,625.00** | **2,466,286.70** | **100** | **75** |
| **End Fund - Dept 852-099** | | **-6,773.64** | **0.00** | **-5,661.70** | **0.00** | **2,470,895.00** | **2,476,556.70** | **100** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 853-150** Budget Year: 2026

Budget Version 10: Working

**PARKING REVENUE-FINANCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 33,195.62 | 14,900.72 | 37,004.76 | 0.00 | 135,000.00 | 97,995.24 | 73 | |
| | **Purchased Services** | **33,195.62** | **14,900.72** | **37,004.76** | **0.00** | **135,000.00** | **97,995.24** | **73** | **75** |
| **End Fund - Dept 853-150** | | **33,195.62** | **14,900.72** | **37,004.76** | **0.00** | **135,000.00** | **97,995.24** | **73** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 877-184** Budget Year: 2026

Budget Version 10: Working

**Fiber Utility**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining 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** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| **Materials & Supplies** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| **Purchased Services** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| **Other Expenses** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 877-184** | | **0.00** | **0.00** | **0.00** | **0.00** | **203,265.00** | **203,265.00** | **100** | **77** |

Prepared for ASD - 001

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 900-140** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GEN LIAB INS RSV-RISK MGMT**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 0.00 | 6,104.54 | 17,705.11 | 0.00 | 143,389.00 | 125,683.89 | 88 | |
| 4690 | Employee Benefits Other | 0.00 | 3,937.39 | 10,937.76 | 0.00 | 76,458.00 | 65,520.24 | 86 | |
| | **Salaries & Employee Benefits** | **0.00** | **10,041.93** | **28,642.87** | **0.00** | **219,847.00** | **191,204.13** | **87** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5000 | Office Expense | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 400.00 | 100 | |
| 5005 | Postage & Mailing | 452.50 | 0.00 | 81.86 | 0.00 | 0.00 | -81.86 | 0 | Over |
| | **Materials & Supplies** | **452.50** | **0.00** | **81.86** | **0.00** | **400.00** | **318.14** | **80** | **75** |
| **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 | 62,789.24 | 900.00 | 900.00 | 0.00 | 2,500.00 | 1,600.00 | 64 | |
| | **Purchased Services** | **62,789.24** | **900.00** | **86,536.00** | **0.00** | **77,500.00** | **-9,036.00** | **-12** | **75** 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 | -15,286.83 | 18.82 | 18.82 | 0.00 | 500,000.00 | 499,981.18 | 100 | |
| 5035 | INBR | 30,468.67 | 0.00 | -10,000.00 | 0.00 | 100,000.00 | 110,000.00 | 110 | |
| 5370 | Memberships/Dues | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 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 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 5480 | Communications | 124.71 | 68.27 | 116.43 | 0.00 | 475.00 | 358.57 | 75 | |
| | **Other Expenses** | **2,002,692.67** | **87.09** | **2,016,732.77** | **0.00** | **3,402,875.00** | **1,386,142.23** | **41** | **75** |
| | **End Fund - Dept 900-140** | **2,065,934.41** | **11,029.02** | **2,131,993.50** | **0.00** | **3,700,622.00** | **1,568,628.50** | **42** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 901-130** Budget Year: 2026

Budget Version 10: Working

**WORK COMP INS RSRV-HUMAN RES**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining 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** | **77** | |
| **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** | **75** | |
| **5400 Purchased Services** | | | | | | | | | | |
| 5400 | Professional Services | 85,886.00 | 12,272.83 | 81,916.49 | 0.00 | 100,000.00 | 18,083.51 | 18 | | |
| 6430 | Claims Medical/Legal Costs | 198,832.90 | 0.00 | 58,798.27 | 0.00 | 1,020,000.00 | 961,201.73 | 94 | | |
| **Purchased Services** | | **284,718.90** | **12,272.83** | **140,714.76** | **0.00** | **1,120,000.00** | **979,285.24** | **87** | **75** | |
| **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 | 52,179.98 | 52,179.98 | 0.00 | 0.00 | -52,179.98 | 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 | 3,522.59 | 0.00 | 2,919.38 | 0.00 | 20,000.00 | 17,080.62 | 85 | | |
| 6437 | Safety & Wellness Program | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100 | | |
| **Other Expenses** | | **276,886.59** | **52,179.98** | **371,000.36** | **0.00** | **365,000.00** | **-6,000.36** | **-2** | **75** | **Over** |
| **End Fund - Dept 901-130** | | **561,605.49** | **64,452.81** | **511,715.12** | **0.00** | **1,777,080.00** | **1,265,364.88** | **71** | **77** | |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 902-130** Budget Year: 2026

Budget Version 10: Working

**UNEMPMNT INS RSV-HUMAN RESOURC**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5400 Purchased Services** | | | | | | | | | |
| 6707 | Unemployment Claims Expense | 223.00 | 0.00 | 3,712.00 | 0.00 | 65,000.00 | 61,288.00 | 94 | |
| **Purchased Services** | | **223.00** | **0.00** | **3,712.00** | **0.00** | **65,000.00** | **61,288.00** | **94** | **75** |
| **End Fund - Dept 902-130** | | **223.00** | **0.00** | **3,712.00** | **0.00** | **65,000.00** | **61,288.00** | **94** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 903-099** Budget Year: 2026

Budget Version 10: Working

**CalPERS UAL Debt Service**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining 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** | **75** |
| **End Fund - Dept 903-099** | | **12,846,466.00** | **0.00** | **14,062,199.00** | **0.00** | **14,062,199.00** | **0.00** | **0** | **77** |

Prepared for ASD - 001

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 904-150** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**SECTION 115 - FINANCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **5400 Purchased Services** | | | | | | | | |
| 5400 | Professional Services | 5,645.55 | 0.00 | -1,980.93 | 0.00 | 0.00 | 1,980.93 | 0 |
| **Purchased Services** | | **5,645.55** | **0.00** | **-1,980.93** | **0.00** | **0.00** | **1,980.93** | **0 75** |
| **End Fund - Dept 904-150** | | **5,645.55** | **0.00** | **-1,980.93** | **0.00** | **0.00** | **1,980.93** | **0 77** |

Prepared for ASD - 001

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 935-180** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**INFORMATION SYSTEMS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 200,589.53 | 58,287.56 | 168,753.25 | 0.00 | 987,870.00 | 819,116.75 | 83 | |
| 4020 | Salaries - Hourly Pay | 773.50 | 2,080.00 | 5,864.78 | 0.00 | 20,000.00 | 14,135.22 | 71 | |
| 4050 | Salaries - Overtime | 2,255.87 | 846.10 | 1,579.33 | 0.00 | 7,000.00 | 5,420.67 | 77 | |
| 4690 | Employee Benefits Other | 103,592.72 | 29,971.82 | 87,073.43 | 0.00 | 500,379.00 | 413,305.57 | 83 | |
| **Salaries & Employee Benefits** | | **307,211.62** | **91,185.48** | **263,270.79** | **0.00** | **1,515,249.00** | **1,251,978.21** | **83** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 2,363.44 | 237.68 | 694.09 | 0.00 | 6,120.00 | 5,425.91 | 89 | |
| 5005 | Postage & Mailing | 12.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 100 | |
| 5050 | Books/Periodicals/Software | 135.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 5100 | Materials and Supplies | 9,868.32 | 5,034.52 | 5,485.85 | 0.00 | 36,500.00 | 31,014.15 | 85 | |
| 5105 | Small Tools and Equipment | 80.48 | 0.00 | -1.33 | 0.00 | 15,000.00 | 15,001.33 | 100 | |
| 5505 | Equipment Maintenance/Repair | 479.95 | 0.00 | 0.00 | 0.00 | 6,365.00 | 6,365.00 | 100 | |
| **Materials & Supplies** | | **12,939.19** | **5,272.20** | **6,178.61** | **0.00** | **64,235.00** | **58,056.39** | **90** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 0.00 | 0.00 | 279,953.24 | 0.00 | 169,142.00 | -110,811.24 | -66 | Over |
| 5400 | Professional Services | 148.75 | 0.00 | 659.30 | 0.00 | 24,750.00 | 24,090.70 | 97 | |
| 5555 | Maint Agreements Other | 624,019.42 | 130,833.08 | 682,890.85 | 137,039.10 | 2,324,745.00 | 1,504,815.05 | 65 | |
| **Purchased Services** | | **624,168.17** | **130,833.08** | **963,503.39** | **137,039.10** | **2,518,637.00** | **1,418,094.51** | **56** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5301 | Copier Lease Expense | 10,463.76 | 4,526.75 | 15,259.50 | 0.00 | 97,000.00 | 81,740.50 | 84 | |
| 5370 | Memberships/Dues | 0.00 | 4,942.42 | 5,942.42 | 0.00 | 1,500.00 | -4,442.42 | -296 | Over |
| 5385 | Business Expenses | 0.00 | 0.00 | 33.18 | 0.00 | 3,000.00 | 2,966.82 | 99 | |
| 5390 | Training | 11,073.22 | 0.00 | 1,430.38 | 0.00 | 23,500.00 | 22,069.62 | 94 | |
| 5480 | Communications | 45,076.65 | 11,007.74 | 37,190.44 | 0.00 | 179,000.00 | 141,809.56 | 79 | |
| **Other Expenses** | | **66,613.63** | **20,476.91** | **59,855.92** | **0.00** | **304,000.00** | **244,144.08** | **80** | **75** |
| **8910 Non-Recurring Operating** | | | | | | | | | |
| **Non-Recurring Operating** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 935-180** | | **1,010,932.61** | **247,767.67** | **1,292,808.71** | **137,039.10** | **4,402,121.00** | **2,972,273.19** | **68** | **77** |

Prepared for ASD - 001

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 935-182** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**INFORMATION SYSTEMS - RADIO**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining Time | |
|---|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 42,777.89 | 12,166.35 | 42,073.10 | 0.00 | 229,824.00 | 187,750.90 | 82 | | |
| 4050 | Salaries - Overtime | 623.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | | |
| 4690 | Employee Benefits Other | 23,277.70 | 6,581.78 | 21,574.08 | 0.00 | 110,824.00 | 89,249.92 | 81 | | |
| | **Salaries & Employee Benefits** | **66,679.31** | **18,748.13** | **63,647.18** | **0.00** | **340,648.00** | **277,000.82** | **81** | **77** | |
| **5000** | **Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 100 | | |
| 5005 | Postage & Mailing | 0.00 | 0.00 | 52.42 | 0.00 | 5,000.00 | 4,947.58 | 99 | | |
| 5100 | Materials and Supplies | 2,518.77 | 817.44 | 1,167.02 | 0.00 | 35,000.00 | 33,832.98 | 97 | | |
| 5105 | Small Tools and Equipment | 593.57 | 0.00 | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 100 | | |
| 5505 | Equipment Maintenance/Repair | 2,808.27 | 0.00 | 1,354.60 | 261.25 | 262.00 | -1,353.85 | -517 | Over | |
| | **Materials & Supplies** | **5,920.61** | **817.44** | **2,574.04** | **261.25** | **80,262.00** | **77,426.71** | **96** | **75** | |
| **5400** | **Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 4,800.00 | 1,600.00 | 4,800.00 | 0.00 | 39,800.00 | 35,000.00 | 88 | | |
| 5400 | Professional Services | 628.88 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 100 | | |
| 5555 | Maint Agreements Other | 19,894.25 | 0.00 | 0.00 | 0.00 | 132,000.00 | 132,000.00 | 100 | | |
| | **Purchased Services** | **25,323.13** | **1,600.00** | **4,800.00** | **0.00** | **181,800.00** | **177,000.00** | **97** | **75** | |
| **8900** | **Other Expenses** | | | | | | | | | |
| 5390 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100 | | |
| 5480 | Communications | 7,080.66 | 4,715.88 | 7,073.82 | 0.00 | 95,000.00 | 87,926.18 | 93 | | |
| | **Other Expenses** | **7,080.66** | **4,715.88** | **7,073.82** | **0.00** | **115,000.00** | **107,926.18** | **94** | **75** | |
| **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** | **75** | |
| **End Fund - Dept 935-182** | | **105,003.71** | **25,881.45** | **78,095.04** | **261.25** | **1,142,710.00** | **1,064,353.71** | **93** | **77** | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Fund - Dept 935-182 Budget Year: 2026

Budget Version 10: Working

INFORMATION SYSTEMS - RADIO

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : Admin Services** | | **18,078,255.52** | **1,200,250.65** | **19,392,452.94** | **150,501.31** | **33,039,644.00** | **13,496,689.75** | **41 77** |

**End Of Report Prepared for Administrative Services**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## City Attorney

| City Attorney | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| 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 | 0 | 353,086 | 353,086 | 179,726 | 650,000 | 829,726 | 476,639 | 43 | |
| Other Expenses | 1,738 | 1,872 | 465 | 0 | 465 | 1,805 | 0 | 1,805 | 1,339 | 26 | |
| Allocations | 26,518 | 29,422 | 2,099 | 0 | 2,099 | 57,604 | 0 | 57,604 | 55,505 | 4 | |
| **Department Total** | **6,549,261** | **3,597,086** | **2,564** | **353,086** | **355,650** | **666,007** | **650,000** | **1,316,007** | **960,356** | **27** | **25** |

| Department Summary by Fund-Dept | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **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 | 0 | 179,726 | 179,726 | 0 | |
| 8900 Other Expenses | 1,739 | 1,873 | 466 | 1,805 | 1,339 | 26 | |
| 8990 Allocations | 26,518 | 29,422 | 2,099 | 57,604 | 55,505 | 4 | |
| **Total 001-160** | **478,096** | **401,377** | **2,565** | **666,007** | **663,442** | **0** | **25** |
| **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** | **25** |
| **Total General/Park Funds** | **5,797,498** | **709,470** | **2,565** | **666,007** | **663,442** | **0** | **25** |
| **900-160 General Liability Insurance Reserve** | | | | | | | |
| 5400 Purchased Services | 751,765 | 2,887,616 | 353,086 | 650,000 | 296,914 | 54 | |
| **Total 900-160** | **751,765** | **2,887,616** | **353,086** | **650,000** | **296,914** | **54** | **25** |
| **Total Other Funds** | **751,765** | **2,887,616** | **353,086** | **650,000** | **296,914** | **54** | **25** |
| **Department Total** | **6,549,263** | **3,597,086** | **355,651** | **1,316,007** | **960,356** | **27** | **25** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

City Attorney

| Category / Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining 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 | 77 |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 100 | 75 |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 179,726.00 | 179,726.00 | 100 | 75 |
| Other Expenses | 498.90 | 273.04 | 465.62 | 0.00 | 1,805.00 | 1,339.38 | 74 | 75 |
| End Fund - Dept 001-160 | 498.90 | 273.04 | 465.62 | 0.00 | 608,403.00 | 607,937.38 | 100 | 77 |
| **Fund - Dept 011-160** Fire Victims Trs-CITY ATTORNEY | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| End Fund - Dept 011-160 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **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 | 77 |
| Purchased Services | 980,545.79 | 320,854.35 | 353,086.33 | 0.00 | 650,000.00 | 296,913.67 | 46 | 75 |
| End Fund - Dept 900-160 | 980,545.79 | 320,854.35 | 353,086.33 | 0.00 | 650,000.00 | 296,913.67 | 46 | 77 |
| Grand Totals : City Attorney | 981,044.69 | 321,127.39 | 353,551.95 | 0.00 | 1,258,403.00 | 904,851.05 | 72 | 77 |

**End Of Report Prepared for City Attorney**

**Current Year Data Through 9/30/2025**

** End of Report **

Prepared for City Attorney - 002

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-160** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-CITY ATTORNEY**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining 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** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5005 | Postage & Mailing | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 100 | |
| | **Materials & Supplies** | **0.00** | **0.00** | **0.00** | **0.00** | **250.00** | **250.00** | **100** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 0.00 | 0.00 | 0.00 | 0.00 | 179,726.00 | 179,726.00 | 100 | |
| | **Purchased Services** | **0.00** | **0.00** | **0.00** | **0.00** | **179,726.00** | **179,726.00** | **100** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5480 | Communications | 498.90 | 273.04 | 465.62 | 0.00 | 1,805.00 | 1,339.38 | 74 | |
| | **Other Expenses** | **498.90** | **273.04** | **465.62** | **0.00** | **1,805.00** | **1,339.38** | **74** | **75** |
| **End Fund - Dept 001-160** | | **498.90** | **273.04** | **465.62** | **0.00** | **608,403.00** | **607,937.38** | **100** | **77** |

# City of Chico
## Department Expense Report



**Fund - Dept 900-160** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL LIAB INS RSRV-CA**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| **Salaries & Employee Benefits** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **77** |
| **5400 Purchased Services** | | | | | | | | | |
| 5332 | Contractual - Special Legal | 81,869.00 | -10,560.91 | 22,106.07 | 0.00 | 500,000.00 | 477,893.93 | 96 | |
| 6151 | Major Litigation Costs | 898,676.79 | 331,415.26 | 330,980.26 | 0.00 | 150,000.00 | -180,980.26 | -121 | Over |
| **Purchased Services** | | **980,545.79** | **320,854.35** | **353,086.33** | **0.00** | **650,000.00** | **296,913.67** | **46** | **75** |
| **End Fund - Dept 900-160** | | **980,545.79** | **320,854.35** | **353,086.33** | **0.00** | **650,000.00** | **296,913.67** | **46** | **77** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Fund - Dept 900-160 Budget Year: 2026

Budget Version 10: Working

GENERAL LIAB INS RSRV-CA

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : City Attorney** | | **981,044.69** | **321,127.39** | **353,551.95** | **0.00** | **1,258,403.00** | **904,851.05** | **72 77** |

**End Of Report Prepared for City Attorney**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# Monthly Budget Monitoring Report

City Clerk & City Council

(Dept. Name)

Fiscal Year 2024-25 Monthly Report for the **period ending: September 30, 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:**

| X | Review | Signature | Date |
|---|---|---|---|
| X | Department Director | Deborah K Presson | 1/9/26 |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## City Clerk

| City Clerk | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 908,338 | 1,119,793 | 263,167 | 0 | 263,167 | 1,171,688 | 0 | 1,171,688 | 908,520 | 22 | |
| Materials & Supplies | 13,938 | 4,452 | 570 | 0 | 570 | 19,400 | 0 | 19,400 | 18,829 | 3 | |
| Purchased Services | 132,915 | 166,865 | 0 | 90,777 | 90,777 | 130,675 | 87,928 | 218,603 | 127,825 | 42 | |
| Other Expenses | 405,364 | 280,517 | 8,273 | 0 | 8,273 | 318,395 | 0 | 318,395 | 310,121 | 3 | |
| Allocations | 213,035 | 273,953 | 44,124 | 0 | 44,124 | 293,815 | 0 | 293,815 | 249,691 | 15 | |
| **Department Total** | **1,673,592** | **1,845,582** | **316,134** | **90,777** | **406,912** | **1,933,973** | **87,928** | **2,021,901** | **1,614,988** | **20** | **25** |

| Department Summary by Fund-Dept | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **001-101 City Council** | | | | | | | |
| 4000 Salaries & Employee Benefits | 171,694 | 246,524 | 63,624 | 243,487 | 179,863 | 26 | |
| 5000 Materials & Supplies | 4,074 | 1,233 | 0 | 10,500 | 10,500 | 0 | |
| 5400 Purchased Services | 11,344 | 22,500 | 0 | 36,000 | 36,000 | 0 | |
| 8900 Other Expenses | 66,031 | 57,377 | 2,687 | 75,700 | 73,013 | 4 | |
| 8990 Allocations | 82,551 | 89,038 | 6,632 | 93,079 | 86,447 | 7 | |
| **Total 001-101** | **335,694** | **416,672** | **72,943** | **458,766** | **385,823** | **16** | **25** |
| **001-103 City Clerk** | | | | | | | |
| 4000 Salaries & Employee Benefits | 736,644 | 873,269 | 199,543 | 928,201 | 728,658 | 21 | |
| 5000 Materials & Supplies | 9,865 | 3,219 | 570 | 8,900 | 8,330 | 6 | |
| 5400 Purchased Services | 34,455 | 58,348 | 0 | 94,675 | 94,675 | 0 | |
| 8900 Other Expenses | 339,333 | 113,140 | 5,586 | 242,695 | 237,109 | 2 | |
| 8990 Allocations | 130,484 | 184,916 | 37,492 | 200,736 | 163,244 | 19 | |
| **Total 001-103** | **1,250,781** | **1,232,892** | **243,191** | **1,475,207** | **1,232,016** | **16** | **25** |
| **011-101 City Council** | | | | | | | |
| 8900 Other Expenses | 0 | 110,000 | 0 | 0 | 0 | 0 | |
| **Total 011-101** | **0** | **110,000** | **0** | **0** | **0** | **0** | **25** |
| **052-101 City Council** | | | | | | | |
| 5400 Purchased Services | 0 | 0 | 0 | 0 | 0 | 0 | |
| **Total 052-101** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **Total General/Park Funds** | **1,586,475** | **1,759,564** | **316,134** | **1,933,973** | **1,617,839** | **16** | **25** |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## City Clerk

| City Clerk<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent 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** | **25** |
| **210-103 PEG - Public, Educational & Government** | | | | | | | |
| 5400 Purchased Services | 0 | 47,533 | 0 | 49,493 | 49,493 | 0 | |
| **Total 210-103** | **0** | **47,533** | **0** | **49,493** | **49,493** | **0** | **25** |
| **210-180 PEG - Public, Educational & Government** | | | | | | | |
| 5400 Purchased Services | 43,212 | 0 | 52,343 | 0 | (52,343) | 0 | |
| **Total 210-180** | **43,212** | **0** | **52,343** | **0** | **(52,343)** | **0** | **25** |
| **Total Other Funds** | **87,117** | **86,018** | **90,778** | **87,928** | **(2,850)** | **103** | **25** |
| **Department Total** | **1,673,592** | **1,845,582** | **406,912** | **2,021,901** | **1,614,989** | **20** | **25** |

Prepared for City Clerk - 003

# City of Chico
## Department Expense Report
Current Year Data Through 9/30/2025

Attachment B - Category Level

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

City Clerk

| Category / Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-101** GENERAL-CITY COUNCIL | | | | | | | | | |
| Salaries & Employee Benefits | 62,776.25 | 20,663.46 | 63,624.35 | 0.00 | 243,487.00 | 179,862.65 | 74 | 77 | |
| Materials & Supplies | 27.10 | 0.00 | 0.00 | 0.00 | 10,500.00 | 10,500.00 | 100 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 36,000.00 | 36,000.00 | 100 | 75 | |
| Other Expenses | 3,781.90 | 574.80 | 2,687.01 | 0.00 | 75,700.00 | 73,012.99 | 96 | 75 | |
| End Fund - Dept 001-101 | 66,585.25 | 21,238.26 | 66,311.36 | 0.00 | 365,687.00 | 299,375.64 | 82 | 77 | |
| **Fund - Dept 001-103** GENERAL-CITY CLERK | | | | | | | | | |
| Salaries & Employee Benefits | 189,998.81 | 67,968.57 | 199,542.93 | 0.00 | 928,201.00 | 728,658.07 | 79 | 77 | |
| Materials & Supplies | 448.87 | 217.03 | 570.16 | 0.00 | 8,900.00 | 8,329.84 | 94 | 75 | |
| Purchased Services | 3,000.00 | 0.00 | 0.00 | 6,110.00 | 94,675.00 | 88,565.00 | 94 | 75 | |
| Other Expenses | 4,769.85 | 749.96 | 5,586.27 | 0.00 | 242,695.00 | 237,108.73 | 98 | 75 | |
| End Fund - Dept 001-103 | 198,217.53 | 68,935.56 | 205,699.36 | 6,110.00 | 1,274,471.00 | 1,062,661.64 | 83 | 77 | |
| **Fund - Dept 011-101** FIRE VICTIM TRUST | | | | | | | | | |
| Other Expenses | 110,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 011-101 | 110,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **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 | 75 | |
| End Fund - Dept 051-000 | 38,485.00 | 0.00 | 38,435.00 | 0.00 | 38,435.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 052-101** Specialized Community Services | | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 052-101 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 210-103** PEG - CITY CLERK | | | | | | | | | |
| Purchased Services | 47,532.87 | 0.00 | 0.00 | 0.00 | 49,493.00 | 49,493.00 | 100 | 75 | |
| End Fund - Dept 210-103 | 47,532.87 | 0.00 | 0.00 | 0.00 | 49,493.00 | 49,493.00 | 100 | 77 | |
| **Fund - Dept 210-180** PEG - INFORMATION SYSTEMS | | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 52,342.74 | 0.00 | 0.00 | -52,342.74 | 0 | 75 | Over |
| End Fund - Dept 210-180 | 0.00 | 0.00 | 52,342.74 | 0.00 | 0.00 | -52,342.74 | 0 | 77 | OVER |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

City Clerk

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : City Clerk** | | **460,820.65** | **90,173.82** | **362,788.46** | **6,110.00** | **1,728,086.00** | **1,359,187.54** | **79 77** |

**End Of Report Prepared for City Clerk**

**Current Year Data Through 9/30/2025**

**** End of Report ****

Prepared for City Clerk - 003

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-101** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-CITY COUNCIL**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4020 | Salaries - Hourly Pay | 42,615.00 | 14,205.00 | 42,615.00 | 0.00 | 170,460.00 | 127,845.00 | 75 | |
| 4690 | Employee Benefits Other | 20,161.25 | 6,458.46 | 21,009.35 | 0.00 | 73,027.00 | 52,017.65 | 71 | |
| | **Salaries & Employee Benefits** | **62,776.25** | **20,663.46** | **63,624.35** | **0.00** | **243,487.00** | **179,862.65** | **74** | **77** |
| **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 | 0.00 | 0.00 | 9,500.00 | 9,500.00 | 100 | |
| | **Materials & Supplies** | **27.10** | **0.00** | **0.00** | **0.00** | **10,500.00** | **10,500.00** | **100** | **75** |
| **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** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5370 | Memberships/Dues | 0.00 | 0.00 | 0.00 | 0.00 | 33,600.00 | 33,600.00 | 100 | |
| 5385 | Business Expenses | 388.00 | 0.00 | 0.00 | 0.00 | 2,100.00 | 2,100.00 | 100 | |
| 5386 | Conference Expenses | 1,939.78 | 0.00 | 675.00 | 0.00 | 3,000.00 | 2,325.00 | 78 | |
| 5390 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 7,000.00 | 7,000.00 | 100 | |
| 5480 | Communications | 120.72 | 43.24 | 129.72 | 0.00 | 1,500.00 | 1,370.28 | 91 | |
| 6053 | Boards and Commissions Expense | 90.93 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 6056 | Meeting Expenses | 966.02 | 531.56 | 1,751.20 | 0.00 | 7,500.00 | 5,748.80 | 77 | |
| 6114 | Council Broadcasts | 276.45 | 0.00 | 131.09 | 0.00 | 16,000.00 | 15,868.91 | 99 | |
| | **Other Expenses** | **3,781.90** | **574.80** | **2,687.01** | **0.00** | **75,700.00** | **73,012.99** | **96** | **75** |
| **End Fund - Dept 001-101** | | **66,585.25** | **21,238.26** | **66,311.36** | **0.00** | **365,687.00** | **299,375.64** | **82** | **77** |

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-103** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-CITY CLERK**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 121,243.74 | 44,338.49 | 130,006.24 | 0.00 | 587,780.00 | 457,773.76 | 78 | |
| 4020 | Salaries - Hourly Pay | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100 | |
| 4050 | Salaries - Overtime | 1,245.64 | 442.55 | 1,172.81 | 0.00 | 7,373.00 | 6,200.19 | 84 | |
| 4690 | Employee Benefits Other | 67,509.43 | 23,187.53 | 68,363.88 | 0.00 | 313,048.00 | 244,684.12 | 78 | |
| **Salaries & Employee Benefits** | | **189,998.81** | **67,968.57** | **199,542.93** | **0.00** | **928,201.00** | **728,658.07** | **79** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 356.49 | 217.03 | 438.68 | 0.00 | 6,000.00 | 5,561.32 | 93 | |
| 5005 | Postage & Mailing | 6.49 | 0.00 | 1.48 | 0.00 | 1,000.00 | 998.52 | 100 | |
| 5010 | Outside Printing Expense | 37.89 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5050 | Books/Periodicals/Software | 48.00 | 0.00 | 130.00 | 0.00 | 900.00 | 770.00 | 86 | |
| **Materials & Supplies** | | **448.87** | **217.03** | **570.16** | **0.00** | **8,900.00** | **8,329.84** | **94** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 3,000.00 | 0.00 | 0.00 | 0.00 | 48,565.00 | 48,565.00 | 100 | |
| 5400 | Professional Services | 0.00 | 0.00 | 0.00 | 6,110.00 | 46,110.00 | 40,000.00 | 87 | |
| **Purchased Services** | | **3,000.00** | **0.00** | **0.00** | **6,110.00** | **94,675.00** | **88,565.00** | **94** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5140 | Advertising/Marketing | 0.00 | 0.00 | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 100 | |
| 5370 | Memberships/Dues | -100.00 | 300.00 | 550.00 | 0.00 | 4,295.00 | 3,745.00 | 87 | |
| 5385 | Business Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 2,400.00 | 2,400.00 | 100 | |
| 5386 | Conference Expenses | 165.00 | 0.00 | 2,871.06 | 0.00 | 7,500.00 | 4,628.94 | 62 | |
| 5390 | Training | 1,100.00 | 0.00 | 1,360.56 | 0.00 | 7,500.00 | 6,139.44 | 82 | |
| 5480 | Communications | 773.41 | 331.97 | 686.66 | 0.00 | 3,000.00 | 2,313.34 | 77 | |
| 6050 | Elections | 843.97 | 0.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 100 | |
| 6053 | Boards and Commissions Expense | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| 6150 | Municipal Code Update | 1,987.47 | 117.99 | 117.99 | 0.00 | 8,000.00 | 7,882.01 | 99 | |
| **Other Expenses** | | **4,769.85** | **749.96** | **5,586.27** | **0.00** | **242,695.00** | **237,108.73** | **98** | **75** |
| **End Fund - Dept 001-103** | | **198,217.53** | **68,935.56** | **205,699.36** | **6,110.00** | **1,274,471.00** | **1,062,661.64** | **83** | **77** |

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 011-101** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**FIRE VICTIM TRUST**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining 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 75** |
| **End Fund - Dept 011-101** | | **110,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0 77** |

Prepared for City Clerk - 003

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 051-000** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**ARTS AND CULTURE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining 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 75** |
| **End Fund - Dept 051-000** | | **38,485.00** | **0.00** | **38,435.00** | **0.00** | **38,435.00** | **0.00** | **0 77** |

Prepared for City Clerk - 003

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 210-103** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PEG - CITY CLERK**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5400 Purchased Services** | | | | | | | | | |
| 5555 | Maint Agreements Other | 47,532.87 | 0.00 | 0.00 | 0.00 | 49,493.00 | 49,493.00 | 100 | |
| **Purchased Services** | | **47,532.87** | **0.00** | **0.00** | **0.00** | **49,493.00** | **49,493.00** | **100** | **75** |
| **End Fund - Dept 210-103** | | **47,532.87** | **0.00** | **0.00** | **0.00** | **49,493.00** | **49,493.00** | **100** | **77** |

Prepared for City Clerk - 003

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 210-180** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PEG - INFORMATION SYSTEMS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5400 Purchased Services** | | | | | | | | | |
| 5555 | Maint Agreements Other | 0.00 | 0.00 | 52,342.74 | 0.00 | 0.00 | -52,342.74 | 0 | Over |
| **Purchased Services** | | **0.00** | **0.00** | **52,342.74** | **0.00** | **0.00** | **-52,342.74** | **0** | **75** Over |
| **End Fund - Dept 210-180** | | **0.00** | **0.00** | **52,342.74** | **0.00** | **0.00** | **-52,342.74** | **0** | **77** OVER |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Fund - Dept 210-180 Budget Year: 2026

Budget Version 10: Working

PEG - INFORMATION SYSTEMS

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : City Clerk** | | **460,820.65** | **90,173.82** | **362,788.46** | **6,110.00** | **1,728,086.00** | **1,359,187.54** | **79 77** |

**End Of Report Prepared for City Clerk**

**Current Year Data Through 9/30/2025**

**** 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:** September 30, 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, with the exception of the professional services category which is likely due to encumbrances.

The Economic Development budget actuals are currently within budget by category and tracking to remain in budget, with the exception of Memberships/Dues and Economic Services which is likely due to encumbrances and the fact that memberships/dues are paid annually.

**APPROVALS:**

| X | Review | Signature | Date |
|---|---|---|---|
| X | Department Director | | 12-11-2025 |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## City Manager

| City Manager | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 850,951 | 856,507 | 127,099 | 0 | 127,099 | 922,154 | 0 | 922,154 | 795,054 | 14 | |
| Materials & Supplies | 6,602 | 4,273 | 403 | 0 | 403 | 7,395 | 2,119 | 9,514 | 9,110 | 4 | |
| Purchased Services | 118,918 | 99,877 | 22,764 | 0 | 22,764 | 380,861 | 13,725 | 394,586 | 371,821 | 6 | |
| Other Expenses | 142,813 | 119,668 | 18,716 | 0 | 18,716 | 142,903 | 500 | 143,403 | 124,686 | 13 | |
| Allocations | 159,124 | 194,207 | 27,931 | 0 | 27,931 | 204,852 | 0 | 204,852 | 176,921 | 14 | |
| **Department Total** | **1,278,410** | **1,274,535** | **196,915** | **0** | **196,915** | **1,658,165** | **16,344** | **1,674,509** | **1,477,593** | **12** | **25** |

| Department Summary by Fund-Dept | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **001-106 City Management** | | | | | | | |
| 4000 Salaries & Employee Benefits | 840,534 | 856,508 | 127,100 | 922,154 | 795,054 | 14 | |
| 5000 Materials & Supplies | 6,602 | 4,274 | 404 | 6,895 | 6,491 | 6 | |
| 5400 Purchased Services | 26,919 | 20,360 | 2,061 | 219,640 | 217,579 | 1 | |
| 8900 Other Expenses | 17,394 | 18,069 | 2,702 | 27,600 | 24,898 | 10 | |
| 8990 Allocations | 157,727 | 193,695 | 27,891 | 204,020 | 176,129 | 14 | |
| **Total 001-106** | **1,049,176** | **1,092,906** | **160,158** | **1,380,309** | **1,220,151** | **12** | **25** |
| **001-112 Economic Development** | | | | | | | |
| 5000 Materials & Supplies | 0 | 0 | 0 | 500 | 500 | 0 | |
| 5400 Purchased Services | 78,825 | 79,517 | 20,703 | 161,221 | 140,518 | 13 | |
| 8900 Other Expenses | 125,420 | 101,599 | 16,015 | 115,303 | 99,288 | 14 | |
| 8990 Allocations | 1,397 | 513 | 40 | 832 | 792 | 5 | |
| **Total 001-112** | **205,642** | **181,629** | **36,758** | **277,856** | **241,098** | **13** | **25** |
| **Total General/Park Funds** | **1,254,818** | **1,274,535** | **196,916** | **1,658,165** | **1,461,249** | **11** | **25** |
| **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** | **25** |
| **100-106 Grants-Operating Activities** | | | | | | | |
| 8900 Other Expenses | 0 | 0 | 0 | 500 | 500 | 0 | |
| **Total 100-106** | **0** | **0** | **0** | **500** | **500** | **0** | **25** |
| **875-000 Cannabis Permit Program** | | | | | | | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## City Manager

| City Manager<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used<br>Budg | <br>Time |
|---|---|---|---|---|---|---|---|
| **Total 875-000** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **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** | **25** |
| **Total Other Funds** | **23,592** | **0** | **0** | **16,344** | **16,344** | **0** | **25** |
| **Department Total** | **1,278,410** | **1,274,535** | **196,916** | **1,674,509** | **1,477,593** | **12** | **25** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

| City Manager Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-106** GENERAL-CITY MANAGER | | | | | | | | |
| Salaries & Employee Benefits | 203,798.53 | 43,322.30 | 127,099.80 | 0.00 | 922,154.00 | 795,054.20 | 86 | 77 |
| Materials & Supplies | 321.87 | 113.30 | 403.50 | 0.00 | 6,895.00 | 6,491.50 | 94 | 75 |
| Purchased Services | 4,316.25 | 1,593.75 | 2,061.25 | 79,172.50 | 219,640.00 | 138,406.25 | 63 | 75 |
| Other Expenses | 3,866.82 | 731.83 | 2,702.36 | 0.00 | 27,600.00 | 24,897.64 | 90 | 75 |
| End Fund - Dept 001-106 | 212,303.47 | 45,761.18 | 132,266.91 | 79,172.50 | 1,176,289.00 | 964,849.59 | 82 | 77 |
| **Fund - Dept 001-112** GENERAL-ECONOMIC DEVEL | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | 75 |
| Purchased Services | 0.00 | 0.00 | 20,703.00 | 0.00 | 161,221.00 | 140,518.00 | 87 | 75 |
| Other Expenses | 18,689.11 | 30.99 | 16,014.63 | 59,612.25 | 115,303.00 | 39,676.12 | 34 | 75 |
| End Fund - Dept 001-112 | 18,689.11 | 30.99 | 36,717.63 | 59,612.25 | 277,024.00 | 180,694.12 | 65 | 77 |
| **Fund - Dept 050-106** DONATIONS-CITY MANAGER | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 2,119.00 | 2,119.00 | 100 | 75 |
| End Fund - Dept 050-106 | 0.00 | 0.00 | 0.00 | 0.00 | 2,119.00 | 2,119.00 | 100 | 77 |
| **Fund - Dept 100-106** GRANTS CITY MANAGEMENT | | | | | | | | |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | 75 |
| End Fund - Dept 100-106 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | 77 |
| **Fund - Dept 875-000** Cannabis Permit Program | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| End Fund - Dept 875-000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **Fund - Dept 875-106** Cannabis Permit Program | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| Purchased Services | 0.00 | 0.00 | 0.00 | 13,725.00 | 13,725.00 | 0.00 | 0 | 75 |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| End Fund - Dept 875-106 | 0.00 | 0.00 | 0.00 | 13,725.00 | 13,725.00 | 0.00 | 0 | 77 |
| Grand Totals : City Manager | 230,992.58 | 45,792.17 | 168,984.54 | 152,509.75 | 1,469,657.00 | 1,148,162.71 | 78 | 77 |

**End Of Report Prepared for City Manager**

**Current Year Data Through 9/30/2025**

** End of Report **

Prepared for City Manager - 005

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-106** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-CITY MANAGER**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 130,815.61 | 29,500.73 | 85,904.86 | 0.00 | 592,382.00 | 506,477.14 | 85 | |
| 4050 | Salaries - Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 100 | |
| 4690 | Employee Benefits Other | 72,982.92 | 13,821.57 | 41,194.94 | 0.00 | 314,772.00 | 273,577.06 | 87 | |
| **Salaries & Employee Benefits** | | **203,798.53** | **43,322.30** | **127,099.80** | **0.00** | **922,154.00** | **795,054.20** | **86** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 283.02 | 72.30 | 193.70 | 0.00 | 3,000.00 | 2,806.30 | 94 | |
| 5005 | Postage & Mailing | 2.85 | 0.00 | 32.80 | 0.00 | 275.00 | 242.20 | 88 | |
| 5010 | Outside Printing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100 | |
| 5050 | Books/Periodicals/Software | 36.00 | 41.00 | 177.00 | 0.00 | 600.00 | 423.00 | 70 | |
| 6261 | Records Purge | 0.00 | 0.00 | 0.00 | 0.00 | 20.00 | 20.00 | 100 | |
| **Materials & Supplies** | | **321.87** | **113.30** | **403.50** | **0.00** | **6,895.00** | **6,491.50** | **94** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5400 | Professional Services | 4,316.25 | 1,593.75 | 2,061.25 | 79,172.50 | 219,640.00 | 138,406.25 | 63 | |
| **Purchased Services** | | **4,316.25** | **1,593.75** | **2,061.25** | **79,172.50** | **219,640.00** | **138,406.25** | **63** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5370 | Memberships/Dues | 1,793.83 | 0.00 | 1,100.00 | 0.00 | 6,000.00 | 4,900.00 | 82 | |
| 5385 | Business Expenses | 647.61 | 46.40 | 263.78 | 0.00 | 2,000.00 | 1,736.22 | 87 | |
| 5386 | Conference Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 9,000.00 | 9,000.00 | 100 | |
| 5390 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 5480 | Communications | 1,425.38 | 685.43 | 1,338.58 | 0.00 | 5,300.00 | 3,961.42 | 75 | |
| 6667 | Public Information Officer Exp | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 | 100 | |
| **Other Expenses** | | **3,866.82** | **731.83** | **2,702.36** | **0.00** | **27,600.00** | **24,897.64** | **90** | **75** |
| **End Fund - Dept 001-106** | | **212,303.47** | **45,761.18** | **132,266.91** | **79,172.50** | **1,176,289.00** | **964,849.59** | **82** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 001-112** Budget Year: 2026

Budget Version 10: Working

**GENERAL-ECONOMIC DEVEL**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining 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** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 0.00 | 0.00 | 20,703.00 | 0.00 | 111,221.00 | 90,518.00 | 81 | |
| 5400 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 50,000.00 | 100 | |
| **Purchased Services** | | **0.00** | **0.00** | **20,703.00** | **0.00** | **161,221.00** | **140,518.00** | **87** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5370 | Memberships/Dues | 15,500.00 | 0.00 | 15,500.00 | 0.00 | 16,500.00 | 1,000.00 | 6 | |
| 5385 | Business Expenses | 468.00 | 0.00 | 468.00 | 0.00 | 2,500.00 | 2,032.00 | 81 | |
| 5386 | Conference Expenses | 175.40 | 0.00 | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 100 | |
| 5480 | Communications | 45.71 | 30.99 | 46.63 | 0.00 | 190.00 | 143.37 | 75 | |
| 6109 | Economic Services | 2,500.00 | 0.00 | 0.00 | 59,612.25 | 89,613.00 | 30,000.75 | 33 | |
| **Other Expenses** | | **18,689.11** | **30.99** | **16,014.63** | **59,612.25** | **115,303.00** | **39,676.12** | **34** | **75** |
| **End Fund - Dept 001-112** | | **18,689.11** | **30.99** | **36,717.63** | **59,612.25** | **277,024.00** | **180,694.12** | **65** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 050-106** Budget Year: 2026

Budget Version 10: Working

**DONATIONS-CITY MANAGER**

| Category | Description | Prior Year's Actuals Thru 9/2024 | 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** | **75** |
| **End Fund - Dept 050-106** | | **0.00** | **0.00** | **0.00** | **0.00** | **2,119.00** | **2,119.00** | **100** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 100-106** Budget Year: 2026

Budget Version 10: Working

**GRANTS CITY MANAGEMENT**

| Category | Description | Prior Year's Actuals Thru 9/2024 | 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** | **75** |
| **End Fund - Dept 100-106** | | **0.00** | **0.00** | **0.00** | **0.00** | **500.00** | **500.00** | **100** | **77** |

# City of Chico

## Department Expense Report



**Fund - Dept 875-106** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**Cannabis Permit Program**

| Category Description | Prior Year's Actuals Thru 9/2024 | 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 75** |
| **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 75** |
| **8900 Other Expenses** | | | | | | | |
| **Other Expenses** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0 75** |
| **End Fund - Dept 875-106** | **0.00** | **0.00** | **0.00** | **13,725.00** | **13,725.00** | **0.00** | **0 77** |

# City of Chico

## Department Expense Report



**Current Year Data Through 9/30/2025**

**Fund - Dept 875-106** Budget Year: 2026

Budget Version 10: Working

**Cannabis Permit Program**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : City Manager** | | **230,992.58** | **45,792.17** | **168,984.54** | **152,509.75** | **1,469,657.00** | **1,148,162.71** | **78 77** |

**End Of Report Prepared for City Manager**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# Monthly Budget Monitoring Report

Community Development Department
(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending:** September 30, 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 September 30, 2025, show 20% of the total departmental budget used and 25% time used in the fiscal year.

**Items of Interest:**

**NEW:**

**Item #1:**

| | |
|---|---|
| Location: | CDD 001-510 Planning |
| Expenditure Item: | 8900 Other Expenses (59%) |
| 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 (381%) |
| 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** | Brendan Vieg | 01/12/26 |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Community Development

| Community Development | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 3,651,709 | 3,676,985 | 204,100 | 668,520 | 872,620 | 943,679 | 3,244,846 | 4,188,525 | 3,315,904 | 21 | |
| Materials & Supplies | 36,634 | 26,874 | 368 | 1,154 | 1,523 | 33,609 | 57,581 | 91,190 | 89,666 | 2 | |
| Purchased Services | 1,156,323 | 1,221,995 | 23,640 | 91,317 | 114,957 | 190,000 | 922,498 | 1,112,498 | 997,540 | 10 | |
| Other Expenses | 305,135 | 328,509 | 216,560 | 17,267 | 233,827 | 385,855 | 143,505 | 529,360 | 295,532 | 44 | |
| Allocations | 1,215,703 | 1,329,124 | 38,562 | 223,906 | 262,469 | 255,015 | 1,334,921 | 1,589,936 | 1,327,466 | 17 | |
| **Department Total** | **6,365,506** | **6,583,490** | **483,232** | **1,002,166** | **1,485,398** | **1,808,158** | **5,703,351** | **7,511,509** | **6,026,110** | **20** | **25** |

| 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 | 76,066 | 388,338 | 312,272 | 20 | |
| 5000 | Materials & Supplies | 1,111 | 1,549 | 57 | 3,312 | 3,255 | 2 | |
| 5400 | Purchased Services | 0 | 0 | 0 | 40,000 | 40,000 | 0 | |
| 8900 | Other Expenses | 215,970 | 233,765 | 215,255 | 366,845 | 151,590 | 59 | |
| 8990 | Allocations | 213,238 | 151,691 | 16,557 | 142,085 | 125,528 | 12 | |
| **Total** | **001-510** | **804,940** | **695,054** | **307,935** | **940,580** | **632,645** | **33** | **25** |
| **001-520** | **Building Inspection** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 0 | 3,724 | 842 | 0 | -842 | 0 | |
| **Total** | **001-520** | **0** | **3,724** | **842** | **0** | **(842)** | **0** | **25** |
| **001-535** | **Code Enforcement** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 537,661 | 551,315 | 127,192 | 555,341 | 428,149 | 23 | |
| 5000 | Materials & Supplies | 6,212 | 5,679 | 311 | 30,297 | 29,986 | 1 | |
| 5400 | Purchased Services | 115,656 | 108,927 | 23,640 | 150,000 | 126,360 | 16 | |
| 8900 | Other Expenses | 12,913 | 13,223 | 1,306 | 19,010 | 17,704 | 7 | |
| 8990 | Allocations | 84,264 | 107,187 | 22,006 | 112,560 | 90,554 | 20 | |
| **Total** | **001-535** | **756,706** | **786,331** | **174,455** | **867,208** | **692,753** | **20** | **25** |
| **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** | **25** |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Community Development

| Community Development<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used<br>Budg | <br>Time |
|---|---|---|---|---|---|---|---|
| **Total General/Park Funds** | **1,561,646** | **1,485,109** | **483,232** | **1,808,158** | **1,324,926** | **26** | **25** |
| **201-995 Community Development Blk Grant** | | | | | | | |
| 8990 Allocations | 47,154 | 47,154 | 11,064 | 66,387 | 55,323 | 17 | |
| **Total 201-995** | **47,154** | **47,154** | **11,064** | **66,387** | **55,323** | **17** | **25** |
| **206-995 HOME - Federal Grants** | | | | | | | |
| 8990 Allocations | 31,695 | 31,695 | 2,013 | 12,078 | 10,065 | 17 | |
| **Total 206-995** | **31,695** | **31,695** | **2,013** | **12,078** | **10,065** | **17** | **25** |
| **213-995 Abandoned Vehicle Abatement** | | | | | | | |
| **Total 213-995** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **316-520 CASp Certification and Training Fund** | | | | | | | |
| 4000 Salaries & Employee Benefits | 23,756 | 28,913 | 4,276 | 29,745 | 25,469 | 14 | |
| 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 | 722 | 4,720 | 3,998 | 15 | |
| **Total 316-520** | **34,514** | **34,327** | **4,998** | **56,965** | **51,967** | **9** | **25** |
| **392-540 Affordable Housing** | | | | | | | |
| 4000 Salaries & Employee Benefits | 128,968 | 115,197 | 37,037 | 140,667 | 103,630 | 26 | |
| 5000 Materials & Supplies | 737 | 691 | 22 | 3,495 | 3,473 | 1 | |
| 5400 Purchased Services | 18,529 | (38,118) | 12,190 | 70,226 | 58,036 | 17 | |
| 8900 Other Expenses | 5,721 | 8,191 | 2,151 | 15,855 | 13,704 | 14 | |
| 8990 Allocations | 89,261 | 96,280 | 11,512 | 91,107 | 79,595 | 13 | |
| **Total 392-540** | **243,216** | **182,241** | **62,912** | **321,350** | **258,438** | **20** | **25** |
| **392-995 Affordable Housing** | | | | | | | |
| 8990 Allocations | 19,868 | 16,386 | 7,122 | 42,734 | 35,612 | 17 | |
| **Total 392-995** | **19,868** | **16,386** | **7,122** | **42,734** | **35,612** | **17** | **25** |
| **394-000 Permanent Local Housing Allocation Program** | | | | | | | |
| **Total 394-000** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **394-540 Permanent Local Housing Allocation Program** | | | | | | | |
| 4000 Salaries & Employee Benefits | 33,178 | 28,552 | 3,993 | 20,389 | 16,396 | 20 | |
| 5400 Purchased Services | 0 | 633,702 | 73,702 | 0 | (73,702) | 0 | |
| 8990 Allocations | 543 | 0 | 0 | 0 | 0 | 0 | |
| **Total 394-540** | **33,721** | **662,254** | **77,695** | **20,389** | **(57,306)** | **381** | **25** |
| **394-995 Permanent Local Housing Allocation Program** | | | | | | | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Community Development

| Community Development<br>Department Summary by Fund-Activity | | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| 8990 | Allocations | 0 | 0 | 5,432 | 32,595 | 27,163 | 17 | |
| **Total** | **394-995** | **0** | **0** | **5,432** | **32,595** | **27,163** | **17** | **25** |
| **863-510** | **Subdivisions** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 115,575 | 109,794 | 22,618 | 157,183 | 134,565 | 14 | |
| 5000 | Materials & Supplies | 5,755 | 2,382 | 0 | 9,773 | 9,773 | 0 | |
| 5400 | Purchased Services | 158,104 | 6,393 | 0 | 300,000 | 300,000 | 0 | |
| 8900 | Other Expenses | 7,221 | 6,257 | 285 | 18,970 | 18,685 | 2 | |
| 8990 | Allocations | 23,672 | 35,906 | 5,667 | 47,921 | 42,254 | 12 | |
| **Total** | **863-510** | **310,327** | **160,732** | **28,570** | **533,847** | **505,277** | **5** | **25** |
| **871-520** | **Private Development - Building** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 1,668,431 | 1,751,102 | 399,454 | 2,030,285 | 1,630,831 | 20 | |
| 5000 | Materials & Supplies | 12,005 | 5,988 | 501 | 17,046 | 16,545 | 3 | |
| 5400 | Purchased Services | 729,367 | 395,599 | 164 | 207,941 | 207,777 | 0 | |
| 8900 | Other Expenses | 38,946 | 46,986 | 10,068 | 62,379 | 52,311 | 16 | |
| 8990 | Allocations | 248,476 | 333,608 | 71,882 | 374,459 | 302,577 | 19 | |
| **Total** | **871-520** | **2,697,225** | **2,533,283** | **482,069** | **2,692,110** | **2,210,041** | **18** | **25** |
| **871-995** | **Private Development - Building** | | | | | | | |
| 8990 | Allocations | 145,115 | 145,115 | 41,336 | 248,014 | 206,678 | 17 | |
| **Total** | **871-995** | **145,115** | **145,115** | **41,336** | **248,014** | **206,678** | **17** | **25** |
| **872-000** | **Private Development - Planning** | | | | | | | |
| **Total** | **872-000** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **872-510** | **Private Development - Planning** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 490,566 | 534,843 | 140,718 | 591,628 | 450,910 | 24 | |
| 5000 | Materials & Supplies | 9,562 | 4,710 | 463 | 13,350 | 12,887 | 3 | |
| 5400 | Purchased Services | 92,608 | 63,650 | 73 | 130,410 | 130,337 | 0 | |
| 8900 | Other Expenses | 12,428 | 12,698 | 1,448 | 23,601 | 22,153 | 6 | |
| 8990 | Allocations | 182,511 | 226,243 | 33,221 | 239,580 | 206,359 | 14 | |
| **Total** | **872-510** | **787,675** | **842,144** | **175,923** | **998,569** | **822,646** | **18** | **25** |
| **872-995** | **Private Development - Planning** | | | | | | | |
| 8990 | Allocations | 115,974 | 115,974 | 24,391 | 146,344 | 121,953 | 17 | |
| **Total** | **872-995** | **115,974** | **115,974** | **24,391** | **146,344** | **121,953** | **17** | **25** |
| **875-535** | **Cannabis Permit Program** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 0 | 5,172 | 1,048 | 4,779 | 3,731 | 22 | |
| 5400 | Purchased Services | 0 | 14,970 | 0 | 148,155 | 148,155 | 0 | |
| 8990 | Allocations | 0 | 213 | 92 | 311 | 219 | 30 | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Community Development

| Community Development<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **Total 875-535** | **0** | **20,355** | **1,140** | **153,245** | **152,105** | **1** | **25** |
| **875-995 Cannabis Permit Program** | | | | | | | |
| 8990 Allocations | 0 | 0 | 2,294 | 13,762 | 11,468 | 17 | |
| **Total 875-995** | **0** | **0** | **2,294** | **13,762** | **11,468** | **17** | **25** |
| **935-185 Information Systems** | | | | | | | |
| 4000 Salaries & Employee Benefits | 278,953 | 240,326 | 59,376 | 270,170 | 210,794 | 22 | |
| 5000 Materials & Supplies | 1,253 | 5,875 | 169 | 13,417 | 13,248 | 1 | |
| 5400 Purchased Services | 42,060 | 36,871 | 5,189 | 60,766 | 55,577 | 9 | |
| 8900 Other Expenses | 4,075 | 5,756 | 3,315 | 5,700 | 2,385 | 58 | |
| 8990 Allocations | 11,038 | 17,893 | 7,158 | 14,909 | 7,751 | 48 | |
| **Total 935-185** | **337,379** | **306,721** | **75,207** | **364,962** | **289,755** | **21** | **25** |
| **Total Other Funds** | **4,803,863** | **5,098,381** | **1,002,166** | **5,703,351** | **4,701,185** | **18** | **25** |
| **Department Total** | **6,365,509** | **6,583,490** | **1,485,398** | **7,511,509** | **6,026,111** | **20** | **25** |

Prepared for Comm Devlp - 004

# City of Chico
## Department Expense Report

Attachment B - Category Level

Multi Fund/Dept | Budget Year: 2026 | Current Year Data Through 9/30/2025 | Budget Version 10: Working

| Community Development<br>Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-510** GENERAL-PLANNING | | | | | | | | | |
| Salaries & Employee Benefits | 64,343.77 | 26,359.25 | 76,065.91 | 0.00 | 388,338.00 | 312,272.09 | 80 | 77 | |
| Materials & Supplies | 520.67 | 0.00 | 57.20 | 0.00 | 3,312.00 | 3,254.80 | 98 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 40,000.00 | 100 | 75 | |
| Other Expenses | 230,732.68 | 31.68 | 215,254.99 | 17,592.64 | 366,845.00 | 133,997.37 | 37 | 75 | |
| End Fund - Dept 001-510 | 295,597.12 | 26,390.93 | 291,378.10 | 17,592.64 | 798,495.00 | 489,524.26 | 61 | 77 | |
| **Fund - Dept 001-520** GENERAL-BUILDING INSPECTION | | | | | | | | | |
| Salaries & Employee Benefits | 1,282.58 | 93.76 | 842.13 | 0.00 | 0.00 | -842.13 | 0 | 77 | Over |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 001-520 | 1,282.58 | 93.76 | 842.13 | 0.00 | 0.00 | -842.13 | 0 | 77 | OVER |
| **Fund - Dept 001-535** CODE ENFORCEMENT | | | | | | | | | |
| Salaries & Employee Benefits | 115,502.26 | 42,410.16 | 127,192.50 | 0.00 | 555,341.00 | 428,148.50 | 77 | 77 | |
| Materials & Supplies | 2,352.22 | 0.00 | 311.30 | 0.00 | 30,297.00 | 29,985.70 | 99 | 75 | |
| Purchased Services | 25,496.99 | 4,425.00 | 23,640.00 | 0.00 | 150,000.00 | 126,360.00 | 84 | 75 | |
| Other Expenses | 985.89 | 403.28 | 1,305.74 | 0.00 | 19,010.00 | 17,704.26 | 93 | 75 | |
| End Fund - Dept 001-535 | 144,337.36 | 47,238.44 | 152,449.54 | 0.00 | 754,648.00 | 602,198.46 | 80 | 77 | |
| **Fund - Dept 316-520** CASp Cert & Training | | | | | | | | | |
| Salaries & Employee Benefits | 1,359.31 | 1,372.42 | 4,276.07 | 0.00 | 29,745.00 | 25,468.93 | 86 | 77 | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | 75 | |
| Other Expenses | 253.97 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 100 | 75 | |
| End Fund - Dept 316-520 | 1,613.28 | 1,372.42 | 4,276.07 | 0.00 | 52,245.00 | 47,968.93 | 92 | 77 | |
| **Fund - Dept 392-540** LOW-MOD HOUSING ASSET FUND | | | | | | | | | |
| Salaries & Employee Benefits | 47,869.06 | 7,703.95 | 37,037.49 | 0.00 | 140,667.00 | 103,629.51 | 74 | 77 | |
| Materials & Supplies | 225.41 | 14.68 | 21.73 | 0.00 | 3,495.00 | 3,473.27 | 99 | 75 | |
| Purchased Services | 6.26 | 39.94 | 12,189.94 | 0.00 | 70,226.00 | 58,036.06 | 83 | 75 | |
| Other Expenses | 3,059.76 | 1,148.58 | 2,151.13 | 0.00 | 15,855.00 | 13,703.87 | 86 | 75 | |
| End Fund - Dept 392-540 | 51,160.49 | 8,907.15 | 51,400.29 | 0.00 | 230,243.00 | 178,842.71 | 78 | 77 | |
| **Fund - Dept 394-540** PLHA | | | | | | | | | |
| Salaries & Employee Benefits | 10,286.13 | 1,264.88 | 3,992.96 | 0.00 | 20,389.00 | 16,396.04 | 80 | 77 | |
| Purchased Services | 53,444.85 | 73,701.69 | 73,701.69 | 0.00 | 0.00 | -73,701.69 | 0 | 75 | Over |
| End Fund - Dept 394-540 | 63,730.98 | 74,966.57 | 77,694.65 | 0.00 | 20,389.00 | -57,305.65 | -281 | 77 | OVER |
| **Fund - Dept 863-510** SUBDIVISION PLANNING | | | | | | | | | |
| Salaries & Employee Benefits | 29,059.51 | 7,224.42 | 22,617.85 | 0.00 | 157,183.00 | 134,565.15 | 86 | 77 | |
| Materials & Supplies | 232.57 | 0.00 | 0.00 | 0.00 | 9,773.00 | 9,773.00 | 100 | 75 | |
| Purchased Services | 3,849.60 | 0.00 | 0.00 | -0.00 | 300,000.00 | 300,000.00 | 100 | 75 | |
| Other Expenses | 2,146.63 | 121.27 | 285.27 | 0.00 | 18,970.00 | 18,684.73 | 98 | 75 | |
| End Fund - Dept 863-510 | 35,288.31 | 7,345.69 | 22,903.12 | -0.00 | 485,926.00 | 463,022.88 | 95 | 77 | |
| **Fund - Dept 871-520** PRIVATE DEVELOPMENT-BLDG | | | | | | | | | |
| Salaries & Employee Benefits | 364,241.62 | 131,465.68 | 399,453.50 | 0.00 | 2,030,285.00 | 1,630,831.50 | 80 | 77 | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

| Community Development<br>Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| Materials & Supplies | 1,047.52 | -60.01 | 501.42 | 0.00 | 17,046.00 | 16,544.58 | 97 | 75 |
| Purchased Services | 57,291.71 | 164.12 | 164.12 | 57,013.40 | 207,941.00 | 150,763.48 | 73 | 75 |
| Other Expenses | 8,716.93 | 4,115.55 | 10,068.10 | 0.00 | 62,379.00 | 52,310.90 | 84 | 75 |
| End Fund - Dept 871-520 | 431,297.78 | 135,685.34 | 410,187.14 | 57,013.40 | 2,317,651.00 | 1,850,450.46 | 80 | 77 |
| **Fund - Dept 872-000** PRIVATE DEVELOPMENT - PLANNING | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| End Fund - Dept 872-000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **Fund - Dept 872-510** PRIVATE DEVELOPMENT - PLANNING | | | | | | | | |
| Salaries & Employee Benefits | 132,404.91 | 47,414.84 | 140,717.99 | 0.00 | 591,628.00 | 450,910.01 | 76 | 77 |
| Materials & Supplies | 764.55 | 148.00 | 462.79 | 0.00 | 13,350.00 | 12,887.21 | 97 | 75 |
| Purchased Services | 10,151.36 | 72.51 | 72.51 | 30,000.00 | 130,410.00 | 100,337.49 | 77 | 75 |
| Other Expenses | 4,467.62 | 908.14 | 1,447.92 | 0.00 | 23,601.00 | 22,153.08 | 94 | 75 |
| End Fund - Dept 872-510 | 147,788.44 | 48,543.49 | 142,701.21 | 30,000.00 | 758,989.00 | 586,287.79 | 77 | 77 |
| **Fund - Dept 875-535** Cannabis Permit Pgm - Code Enf | | | | | | | | |
| Salaries & Employee Benefits | 0.00 | 688.28 | 1,048.02 | 0.00 | 4,779.00 | 3,730.98 | 78 | 77 |
| Purchased Services | 0.00 | 0.00 | 0.00 | 73,155.00 | 148,155.00 | 75,000.00 | 51 | 75 |
| End Fund - Dept 875-535 | 0.00 | 688.28 | 1,048.02 | 73,155.00 | 152,934.00 | 78,730.98 | 51 | 77 |
| **Fund - Dept 935-185** INFO SYSTEMS - GIS | | | | | | | | |
| Salaries & Employee Benefits | 63,887.26 | 20,373.80 | 59,376.25 | 0.00 | 270,170.00 | 210,793.75 | 78 | 77 |
| Materials & Supplies | 200.89 | 14.67 | 168.96 | 0.00 | 13,417.00 | 13,248.04 | 99 | 75 |
| Purchased Services | 4,134.00 | 0.00 | 5,189.00 | 1,922.00 | 60,766.00 | 53,655.00 | 88 | 75 |
| Other Expenses | 5,271.45 | 35.11 | 3,314.73 | 0.00 | 5,700.00 | 2,385.27 | 42 | 75 |
| End Fund - Dept 935-185 | 73,493.60 | 20,423.58 | 68,048.94 | 1,922.00 | 350,053.00 | 280,082.06 | 80 | 77 |
| Grand Totals : Community Devlp | 1,245,589.94 | 371,655.65 | 1,222,929.21 | 179,683.04 | 5,921,573.00 | 4,518,960.75 | 76 | 77 |

**End Of Report Prepared for Community Development**

**Current Year Data Through 9/30/2025**

** End of Report **

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 001-510** Budget Year: 2026

Budget Version 10: Working

**GENERAL-PLANNING**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 41,129.63 | 17,210.38 | 50,035.30 | 0.00 | 253,497.00 | 203,461.70 | 80 | |
| 4690 | Employee Benefits Other | 23,214.14 | 9,148.87 | 26,030.61 | 0.00 | 134,841.00 | 108,810.39 | 81 | |
| **Salaries & Employee Benefits** | | **64,343.77** | **26,359.25** | **76,065.91** | **0.00** | **388,338.00** | **312,272.09** | **80** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 164.94 | 0.00 | 57.20 | 0.00 | 1,475.00 | 1,417.80 | 96 | |
| 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** | | **520.67** | **0.00** | **57.20** | **0.00** | **3,312.00** | **3,254.80** | **98** | **75** |
| **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** | **75** |
| **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 | 31.68 | 47.52 | 0.00 | 4,400.00 | 4,352.48 | 99 | |
| 5390 | Training | 2,473.96 | 0.00 | 0.00 | 0.00 | 8,250.00 | 8,250.00 | 100 | |
| 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** | | **230,732.68** | **31.68** | **215,254.99** | **17,592.64** | **366,845.00** | **133,997.37** | **37** | **75** |
| **End Fund - Dept 001-510** | | **295,597.12** | **26,390.93** | **291,378.10** | **17,592.64** | **798,495.00** | **489,524.26** | **61** | **77** |

# City of Chico
## Department Expense Report



**Fund - Dept 001-520** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-BUILDING INSPECTION**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 553.90 | 59.37 | 525.82 | 0.00 | 0.00 | -525.82 | 0 | Over |
| 4690 | Employee Benefits Other | 728.68 | 34.39 | 316.31 | 0.00 | 0.00 | -316.31 | 0 | Over |
| | **Salaries & Employee Benefits** | **1,282.58** | **93.76** | **842.13** | **0.00** | **0.00** | **-842.13** | **0** **77** | **Over** |
| **8900** | **Other Expenses** | | | | | | | | |
| | **Other Expenses** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** **75** | |
| **End Fund - Dept 001-520** | | **1,282.58** | **93.76** | **842.13** | **0.00** | **0.00** | **-842.13** | **0** **77** | **OVER** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 001-535** Budget Year: 2026

Budget Version 10: Working

**CODE ENFORCEMENT**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 71,368.01 | 26,891.29 | 80,681.23 | 0.00 | 355,990.00 | 275,308.77 | 77 | |
| 4690 | Employee Benefits Other | 44,134.25 | 15,518.87 | 46,511.27 | 0.00 | 199,351.00 | 152,839.73 | 77 | |
| **Salaries & Employee Benefits** | | **115,502.26** | **42,410.16** | **127,192.50** | **0.00** | **555,341.00** | **428,148.50** | **77** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 100.01 | 0.00 | 64.35 | 0.00 | 1,375.00 | 1,310.65 | 95 | |
| 5005 | Postage & Mailing | 119.70 | 0.00 | 246.95 | 0.00 | 1,210.00 | 963.05 | 80 | |
| 5010 | Outside Printing Expense | 1,081.99 | 0.00 | 0.00 | 0.00 | 660.00 | 660.00 | 100 | |
| 5050 | Books/Periodicals/Software | 0.00 | 0.00 | 0.00 | 0.00 | 587.00 | 587.00 | 100 | |
| 5105 | Small Tools and Equipment | 826.96 | 0.00 | 0.00 | 0.00 | 22,002.00 | 22,002.00 | 100 | |
| 5110 | Safety Equipment | 223.56 | 0.00 | 0.00 | 0.00 | 1,813.00 | 1,813.00 | 100 | |
| 5120 | Clothing/Uniforms | 0.00 | 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** | | **2,352.22** | **0.00** | **311.30** | **0.00** | **30,297.00** | **29,985.70** | **99** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 20,167.00 | 4,425.00 | 23,640.00 | 0.00 | 150,000.00 | 126,360.00 | 84 | |
| 5400 | Professional Services | 5,329.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| **Purchased Services** | | **25,496.99** | **4,425.00** | **23,640.00** | **0.00** | **150,000.00** | **126,360.00** | **84** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5370 | Memberships/Dues | 0.00 | 0.00 | 266.00 | 0.00 | 1,100.00 | 834.00 | 76 | |
| 5385 | Business Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5390 | Training | 0.00 | 95.00 | 95.00 | 0.00 | 8,800.00 | 8,705.00 | 99 | |
| 5480 | Communications | 985.89 | 308.28 | 944.74 | 0.00 | 8,110.00 | 7,165.26 | 88 | |
| **Other Expenses** | | **985.89** | **403.28** | **1,305.74** | **0.00** | **19,010.00** | **17,704.26** | **93** | **75** |
| **End Fund - Dept 001-535** | | **144,337.36** | **47,238.44** | **152,449.54** | **0.00** | **754,648.00** | **602,198.46** | **80** | **77** |

# City of Chico

## Department Expense Report



**Fund - Dept 316-520** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**CASp Cert & Training**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 713.01 | 877.01 | 2,684.71 | 0.00 | 19,271.00 | 16,586.29 | 86 | |
| 4690 | Employee Benefits Other | 646.30 | 495.41 | 1,591.36 | 0.00 | 10,474.00 | 8,882.64 | 85 | |
| **Salaries & Employee Benefits** | | **1,359.31** | **1,372.42** | **4,276.07** | **0.00** | **29,745.00** | **25,468.93** | **86** | **77** |
| **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** | **75** |
| **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** | **75** |
| **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** | **75** |
| **End Fund - Dept 316-520** | | **1,613.28** | **1,372.42** | **4,276.07** | **0.00** | **52,245.00** | **47,968.93** | **92** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 392-540** Budget Year: 2026

Budget Version 10: Working

**LOW-MOD HOUSING ASSET FUND**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 32,244.18 | 4,893.36 | 24,017.38 | 0.00 | 93,543.00 | 69,525.62 | 74 | |
| 4690 | Employee Benefits Other | 15,624.88 | 2,810.59 | 13,020.11 | 0.00 | 47,124.00 | 34,103.89 | 72 | |
| | **Salaries & Employee Benefits** | **47,869.06** | **7,703.95** | **37,037.49** | **0.00** | **140,667.00** | **103,629.51** | **74** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5000 | Office Expense | 0.00 | 14.68 | 14.68 | 0.00 | 1,320.00 | 1,305.32 | 99 | |
| 5005 | Postage & Mailing | 195.10 | 0.00 | 7.05 | 0.00 | 700.00 | 692.95 | 99 | |
| 5010 | Outside Printing Expense | 30.31 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5050 | Books/Periodicals/Software | 0.00 | 0.00 | 0.00 | 0.00 | 475.00 | 475.00 | 100 | |
| | **Materials & Supplies** | **225.41** | **14.68** | **21.73** | **0.00** | **3,495.00** | **3,473.27** | **99** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5400 | Professional Services | 0.00 | 0.00 | 12,150.00 | 0.00 | 70,000.00 | 57,850.00 | 83 | |
| 5401 | Audit Services | 6.26 | 39.94 | 39.94 | 0.00 | 226.00 | 186.06 | 82 | |
| | **Purchased Services** | **6.26** | **39.94** | **12,189.94** | **0.00** | **70,226.00** | **58,036.06** | **83** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5140 | Advertising/Marketing | 992.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 5160 | Licenses/Permits/Fees | 0.00 | 0.00 | 23.50 | 0.00 | 2,000.00 | 1,976.50 | 99 | |
| 5370 | Memberships/Dues | 940.00 | 940.00 | 940.00 | 0.00 | 1,000.00 | 60.00 | 6 | |
| 5385 | Business Expenses | 300.82 | 0.00 | 57.80 | 0.00 | 5,000.00 | 4,942.20 | 99 | |
| 5390 | Training | 206.00 | 0.00 | 637.79 | 0.00 | 6,000.00 | 5,362.21 | 89 | |
| 5480 | Communications | 620.94 | 208.58 | 492.04 | 0.00 | 1,855.00 | 1,362.96 | 73 | |
| | **Other Expenses** | **3,059.76** | **1,148.58** | **2,151.13** | **0.00** | **15,855.00** | **13,703.87** | **86** | **75** |
| **End Fund - Dept 392-540** | | **51,160.49** | **8,907.15** | **51,400.29** | **0.00** | **230,243.00** | **178,842.71** | **78** | **77** |

Prepared for Comm Devlp - 004

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 394-540** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PLHA**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 6,460.82 | 815.72 | 2,557.57 | 0.00 | 13,474.00 | 10,916.43 | 81 | |
| 4690 | Employee Benefits Other | 3,825.31 | 449.16 | 1,435.39 | 0.00 | 6,915.00 | 5,479.61 | 79 | |
| **Salaries & Employee Benefits** | | **10,286.13** | **1,264.88** | **3,992.96** | **0.00** | **20,389.00** | **16,396.04** | **80** | **77** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 53,444.85 | 73,701.69 | 73,701.69 | 0.00 | 0.00 | -73,701.69 | 0 | Over |
| **Purchased Services** | | **53,444.85** | **73,701.69** | **73,701.69** | **0.00** | **0.00** | **-73,701.69** | **0** | **75** Over |
| **End Fund - Dept 394-540** | | **63,730.98** | **74,966.57** | **77,694.65** | **0.00** | **20,389.00** | **-57,305.65** | **-281** | **77** OVER |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 863-510** Budget Year: 2026

Budget Version 10: Working

**SUBDIVISION PLANNING**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 18,628.57 | 4,791.76 | 15,038.72 | 0.00 | 103,891.00 | 88,852.28 | 86 | |
| 4690 | Employee Benefits Other | 10,430.94 | 2,432.66 | 7,579.13 | 0.00 | 53,292.00 | 45,712.87 | 86 | |
| **Salaries & Employee Benefits** | | **29,059.51** | **7,224.42** | **22,617.85** | **0.00** | **157,183.00** | **134,565.15** | **86** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 182.72 | 0.00 | 0.00 | 0.00 | 1,273.00 | 1,273.00 | 100 | |
| 5005 | Postage & Mailing | 10.88 | 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** | | **232.57** | **0.00** | **0.00** | **0.00** | **9,773.00** | **9,773.00** | **100** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5400 | Professional Services | 3,849.60 | 0.00 | 0.00 | -0.00 | 300,000.00 | 300,000.00 | 100 | |
| **Purchased Services** | | **3,849.60** | **0.00** | **0.00** | **-0.00** | **300,000.00** | **300,000.00** | **100** | **75** |
| **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 | 1,095.00 | 0.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 100 | |
| 5480 | Communications | 359.63 | 121.27 | 285.27 | 0.00 | 1,580.00 | 1,294.73 | 82 | |
| 6056 | Meeting Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 180.00 | 180.00 | 100 | |
| **Other Expenses** | | **2,146.63** | **121.27** | **285.27** | **0.00** | **18,970.00** | **18,684.73** | **98** | **75** |
| **End Fund - Dept 863-510** | | **35,288.31** | **7,345.69** | **22,903.12** | **-0.00** | **485,926.00** | **463,022.88** | **95** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 871-520** Budget Year: 2026

Budget Version 10: Working

**PRIVATE DEVELOPMENT-BLDG**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 228,919.32 | 85,081.95 | 261,203.52 | 0.00 | 1,311,119.00 | 1,049,915.48 | 80 | |
| 4050 | Salaries - Overtime | 55.52 | 0.00 | 0.00 | 0.00 | 12,500.00 | 12,500.00 | 100 | |
| 4690 | Employee Benefits Other | 135,266.78 | 46,383.73 | 138,249.98 | 0.00 | 706,666.00 | 568,416.02 | 80 | |
| | **Salaries & Employee Benefits** | **364,241.62** | **131,465.68** | **399,453.50** | **0.00** | **2,030,285.00** | **1,630,831.50** | **80** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5000 | Office Expense | 520.80 | 0.00 | 150.15 | 0.00 | 5,000.00 | 4,849.85 | 97 | |
| 5005 | Postage & Mailing | 200.73 | 0.00 | 60.02 | 0.00 | 1,413.00 | 1,352.98 | 96 | |
| 5010 | Outside Printing Expense | 30.31 | 38.24 | 38.24 | 0.00 | 1,454.00 | 1,415.76 | 97 | |
| 5050 | Books/Periodicals/Software | 0.00 | -98.25 | 181.00 | 0.00 | 5,700.00 | 5,519.00 | 97 | |
| 5105 | Small Tools and Equipment | 295.68 | 0.00 | 72.01 | 0.00 | 1,482.00 | 1,409.99 | 95 | |
| 5110 | Safety Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 1,142.00 | 1,142.00 | 100 | |
| 5505 | Equipment Maintenance/Repair | 0.00 | 0.00 | 0.00 | 0.00 | 855.00 | 855.00 | 100 | |
| | **Materials & Supplies** | **1,047.52** | **-60.01** | **501.42** | **0.00** | **17,046.00** | **16,544.58** | **97** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5400 | Professional Services | 57,266.00 | 0.00 | 0.00 | 57,013.40 | 207,014.00 | 150,000.60 | 72 | |
| 5401 | Audit Services | 25.71 | 164.12 | 164.12 | 0.00 | 927.00 | 762.88 | 82 | |
| | **Purchased Services** | **57,291.71** | **164.12** | **164.12** | **57,013.40** | **207,941.00** | **150,763.48** | **73** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5370 | Memberships/Dues | 292.00 | 0.00 | 605.00 | 0.00 | 2,000.00 | 1,395.00 | 70 | |
| 5385 | Business Expenses | 0.00 | 0.00 | 242.00 | 0.00 | 2,342.00 | 2,100.00 | 90 | |
| 5390 | Training | 5,032.23 | 3,238.80 | 6,839.28 | 0.00 | 50,000.00 | 43,160.72 | 86 | |
| 5480 | Communications | 2,367.22 | 876.75 | 2,381.82 | 0.00 | 8,037.00 | 5,655.18 | 70 | |
| 6731 | Moving Expense Reimbursement | 1,025.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| | **Other Expenses** | **8,716.93** | **4,115.55** | **10,068.10** | **0.00** | **62,379.00** | **52,310.90** | **84** | **75** |
| **End Fund - Dept 871-520** | | **431,297.78** | **135,685.34** | **410,187.14** | **57,013.40** | **2,317,651.00** | **1,850,450.46** | **80** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 872-510** Budget Year: 2026

Budget Version 10: Working

**PRIVATE DEVELOPMENT - PLANNING**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 85,343.19 | 31,134.31 | 92,189.27 | 0.00 | 389,474.00 | 297,284.73 | 76 | |
| 4050 | Salaries - Overtime | 0.00 | 0.00 | 0.00 | 0.00 | 3,987.00 | 3,987.00 | 100 | |
| 4690 | Employee Benefits Other | 47,061.72 | 16,280.53 | 48,528.72 | 0.00 | 198,167.00 | 149,638.28 | 76 | |
| **Salaries & Employee Benefits** | | **132,404.91** | **47,414.84** | **140,717.99** | **0.00** | **591,628.00** | **450,910.01** | **76** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 259.33 | 117.41 | 340.43 | 0.00 | 1,400.00 | 1,059.57 | 76 | |
| 5005 | Postage & Mailing | 435.94 | 0.00 | 91.77 | 0.00 | 10,700.00 | 10,608.23 | 99 | |
| 5010 | Outside Printing Expense | 69.28 | 30.59 | 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** | | **764.55** | **148.00** | **462.79** | **0.00** | **13,350.00** | **12,887.21** | **97** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5400 | Professional Services | 10,140.00 | 0.00 | 0.00 | 30,000.00 | 130,000.00 | 100,000.00 | 77 | |
| 5401 | Audit Services | 11.36 | 72.51 | 72.51 | 0.00 | 410.00 | 337.49 | 82 | |
| **Purchased Services** | | **10,151.36** | **72.51** | **72.51** | **30,000.00** | **130,410.00** | **100,337.49** | **77** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5140 | Advertising/Marketing | 1,556.96 | 0.00 | 0.00 | 0.00 | 12,625.00 | 12,625.00 | 100 | |
| 5370 | Memberships/Dues | 0.00 | 748.00 | 868.09 | 0.00 | 1,436.00 | 567.91 | 40 | |
| 5390 | Training | 2,473.96 | 0.00 | 25.00 | 0.00 | 8,000.00 | 7,975.00 | 100 | |
| 5480 | Communications | 436.70 | 160.14 | 404.83 | 0.00 | 1,300.00 | 895.17 | 69 | |
| 6056 | Meeting Expenses | 0.00 | 0.00 | 150.00 | 0.00 | 240.00 | 90.00 | 38 | |
| **Other Expenses** | | **4,467.62** | **908.14** | **1,447.92** | **0.00** | **23,601.00** | **22,153.08** | **94** | **75** |
| **End Fund - Dept 872-510** | | **147,788.44** | **48,543.49** | **142,701.21** | **30,000.00** | **758,989.00** | **586,287.79** | **77** | **77** |

Prepared for Comm Devlp - 004

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 875-535** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**Cannabis Permit Pgm - Code Enf**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining Time |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 0.00 | 490.65 | 747.70 | 0.00 | 3,417.00 | 2,669.30 | 78 | |
| 4690 | Employee Benefits Other | 0.00 | 197.63 | 300.32 | 0.00 | 1,362.00 | 1,061.68 | 78 | |
| | **Salaries & Employee Benefits** | **0.00** | **688.28** | **1,048.02** | **0.00** | **4,779.00** | **3,730.98** | **78** | **77** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5400 | Professional Services | 0.00 | 0.00 | 0.00 | 73,155.00 | 148,155.00 | 75,000.00 | 51 | |
| | **Purchased Services** | **0.00** | **0.00** | **0.00** | **73,155.00** | **148,155.00** | **75,000.00** | **51** | **75** |
| | **End Fund - Dept 875-535** | **0.00** | **688.28** | **1,048.02** | **73,155.00** | **152,934.00** | **78,730.98** | **51** | **77** |

# City of Chico
## Department Expense Report



**Fund - Dept 935-185** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**INFO SYSTEMS - GIS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 38,858.16 | 13,243.44 | 38,642.37 | 0.00 | 172,151.00 | 133,508.63 | 78 | |
| 4690 | Employee Benefits Other | 25,029.10 | 7,130.36 | 20,733.88 | 0.00 | 98,019.00 | 77,285.12 | 79 | |
| **Salaries & Employee Benefits** | | **63,887.26** | **20,373.80** | **59,376.25** | **0.00** | **270,170.00** | **210,793.75** | **78** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 200.89 | 14.67 | 43.28 | 0.00 | 1,167.00 | 1,123.72 | 96 | |
| 5050 | Books/Periodicals/Software | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100 | |
| 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** | | **200.89** | **14.67** | **168.96** | **0.00** | **13,417.00** | **13,248.04** | **99** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5400 | Professional Services | 4,134.00 | 0.00 | 5,189.00 | 1,922.00 | 60,766.00 | 53,655.00 | 88 | |
| **Purchased Services** | | **4,134.00** | **0.00** | **5,189.00** | **1,922.00** | **60,766.00** | **53,655.00** | **88** | **75** |
| **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 | |
| 5390 | Training | 5,271.45 | 0.00 | 3,208.90 | 0.00 | 5,000.00 | 1,791.10 | 36 | |
| 5480 | Communications | 0.00 | 35.11 | 105.83 | 0.00 | 0.00 | -105.83 | 0 | Over |
| **Other Expenses** | | **5,271.45** | **35.11** | **3,314.73** | **0.00** | **5,700.00** | **2,385.27** | **42** | **75** |
| **End Fund - Dept 935-185** | | **73,493.60** | **20,423.58** | **68,048.94** | **1,922.00** | **350,053.00** | **280,082.06** | **80** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 935-185** Budget Year: 2026

Budget Version 10: Working

**INFO SYSTEMS - GIS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : Community Devlp** | | **1,245,589.94** | **371,655.65** | **1,222,929.21** | **179,683.04** | **5,921,573.00** | **4,518,960.75** | **76 77** |

**End Of Report Prepared for Community Development**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# Monthly Budget Monitoring Report

FIRE

(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending:** September 30, 2025

**Department Contact: Steve Standridge, 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:**

**NEW**

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 CAL Fire 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 eight (8) incidents at this time. When reimbursement is received, the account will be adjusted to reflect actuals.

**APPROVALS:**

| X | Review | Signature | Date |
|---|---|---|---|
| X | BILL HACK, Interim Fire Chief<br>Department Director | | 12/3/2025 |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Fire

| Fire | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 14,858,302 | 17,151,869 | 4,303,407 | 48,656 | 4,352,063 | 16,716,058 | 820,626 | 17,536,684 | 13,184,620 | 25 | |
| Materials & Supplies | 210,570 | 209,852 | 48,934 | 287 | 49,222 | 227,134 | 25,700 | 252,834 | 203,611 | 19 | |
| Purchased Services | 48,895 | 42,675 | 2,308 | 154 | 2,462 | 40,800 | 10,116 | 50,916 | 48,453 | 5 | |
| Other Expenses | 193,983 | 198,406 | 48,473 | 1,675 | 50,148 | 245,905 | 19,000 | 264,905 | 214,756 | 19 | |
| 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 | 732,113 | 9,618 | 741,731 | 2,988,249 | 39,447 | 3,027,696 | 2,285,964 | 24 | |
| **Department Total** | **17,755,145** | **20,902,325** | **5,135,237** | **60,391** | **5,195,629** | **20,231,919** | **914,889** | **21,146,808** | **15,951,178** | **25** | **25** |

| Department Summary by Fund-Dept | | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **001-400** | **Fire** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 14,430,612 | 15,962,848 | 3,968,749 | 16,659,219 | 12,690,470 | 24 | |
| 5000 | Materials & Supplies | 206,880 | 205,342 | 48,935 | 227,134 | 178,199 | 22 | |
| 5400 | Purchased Services | 35,492 | 29,854 | 2,308 | 40,800 | 38,492 | 6 | |
| 8900 | Other Expenses | 177,758 | 187,722 | 45,438 | 241,981 | 196,543 | 19 | |
| 8910 | Non-Recurring Operating | 26,862 | 9,000 | 0 | 13,773 | 13,773 | 0 | |
| 8990 | Allocations | 2,391,843 | 3,256,682 | 732,114 | 2,988,249 | 2,256,135 | 24 | |
| **Total** | **001-400** | **17,269,447** | **19,651,448** | **4,797,544** | **20,171,156** | **15,373,612** | **24** | **25** |
| **001-410** | **Fire Reimbursable Response** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 236,030 | 958,288 | 334,659 | 56,839 | -277,820 | 589 | |
| 8900 | Other Expenses | (638) | (110) | 3,035 | 3,924 | 889 | 77 | |
| **Total** | **001-410** | **235,392** | **958,178** | **337,694** | **60,763** | **(276,931)** | **556** | **25** |
| **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** | **25** |
| **Total General/Park Funds** | | **17,504,839** | **20,609,626** | **5,135,238** | **20,695,957** | **15,560,719** | **24** | **25** |
| **874-400** | **Private Development - Fire** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 191,660 | 230,733 | 48,656 | 356,588 | 307,932 | 14 | |
| 5000 | Materials & Supplies | 3,691 | 4,511 | 288 | 25,700 | 25,412 | 1 | |
| 5400 | Purchased Services | 13,404 | 12,822 | 155 | 10,116 | 9,961 | 2 | |
| 8900 | Other Expenses | 16,863 | 10,795 | 1,675 | 19,000 | 17,325 | 9 | |

**City of Chico**
**2025-26 Annual Budget**
**Operating Summary Report**
**FY To Date: 9/30/2025**
**Fire**

| Fire<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| 8990 Allocations | 6,875 | 16,025 | 5,783 | 16,435 | 10,652 | 35 | |
| **Total 874-400** | **232,493** | **274,886** | **56,557** | **427,839** | **371,282** | **13** | **25** |
| **874-995 Private Development - Fire** | | | | | | | |
| 8990 Allocations | 17,814 | 17,814 | 3,835 | 23,012 | 19,177 | 17 | |
| **Total 874-995** | **17,814** | **17,814** | **3,835** | **23,012** | **19,177** | **17** | **25** |
| **Total Other Funds** | **250,307** | **292,700** | **60,392** | **450,851** | **390,459** | **13** | **25** |
| **Department Total** | **17,755,146** | **20,902,326** | **5,195,630** | **21,146,808** | **15,951,178** | **25** | **25** |

Prepared for Fire - 007

# City of Chico
## Department Expense Report

Attachment B - Category Level

Multi Fund/Dept | Budget Year: 2026 | Current Year Data Through 9/30/2025 | Budget Version 10: Working

| Fire Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Time | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-400** | GENERAL-FIRE | | | | | | | | | |
| | Salaries & Employee Benefits | 3,572,105.78 | 1,349,374.33 | 3,968,748.60 | 0.00 | 16,659,219.00 | 12,690,470.40 | 76 | 77 | |
| | Materials & Supplies | 38,404.64 | 9,621.29 | 48,934.82 | 0.00 | 227,134.00 | 178,199.18 | 78 | 75 | |
| | Purchased Services | 2,295.44 | 1,171.12 | 2,308.08 | 0.00 | 40,800.00 | 38,491.92 | 94 | 75 | |
| | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | Other Expenses | 35,397.81 | 13,677.20 | 45,438.28 | 31,917.78 | 241,981.00 | 164,624.94 | 68 | 75 | |
| | Non-Recurring Operating | 0.00 | 0.00 | 0.00 | 13,773.00 | 13,773.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 001-400 | | 3,648,203.67 | 1,373,843.94 | 4,065,429.78 | 45,690.78 | 17,182,907.00 | 13,071,786.44 | 76 | 77 | |
| **Fund - Dept 001-410** | FIRE REIMBURSABLE RESPONSE | | | | | | | | | |
| | Salaries & Employee Benefits | 734,628.63 | 112,939.46 | 334,658.88 | 0.00 | 56,839.00 | -277,819.88 | -489 | 77 | Over |
| | Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | Other Expenses | -1,064.59 | 1,741.86 | 3,035.17 | 0.00 | 3,924.00 | 888.83 | 23 | 75 | |
| End Fund - Dept 001-410 | | 733,564.04 | 114,681.32 | 337,694.05 | 0.00 | 60,763.00 | -276,931.05 | -456 | 77 | 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 | 77 | |
| End Fund - Dept 005-400 | | 0.00 | 0.00 | 0.00 | 0.00 | 464,038.00 | 464,038.00 | 100 | 77 | |
| **Fund - Dept 874-400** | Private Development - Fire | | | | | | | | | |
| | Salaries & Employee Benefits | 61,266.90 | 17,346.49 | 48,656.13 | 0.00 | 356,588.00 | 307,931.87 | 86 | 77 | |
| | Materials & Supplies | 208.69 | 0.00 | 287.77 | 0.00 | 25,700.00 | 25,412.23 | 99 | 75 | |
| | Purchased Services | 2,361.21 | 20.51 | 154.51 | 0.00 | 10,116.00 | 9,961.49 | 98 | 75 | |
| | Other Expenses | 1,061.00 | 1,500.00 | 1,675.00 | 0.00 | 19,000.00 | 17,325.00 | 91 | 75 | |
| End Fund - Dept 874-400 | | 64,897.80 | 18,867.00 | 50,773.41 | 0.00 | 411,404.00 | 360,630.59 | 88 | 77 | |
| **Grand Totals : Fire** | | 4,446,665.51 | 1,507,392.26 | 4,453,897.24 | 45,690.78 | 18,119,112.00 | 13,619,523.98 | 75 | 77 | |

**End Of Report Prepared for Fire**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Report

**Fund - Dept 001-400** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-FIRE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 1,578,119.47 | 556,395.87 | 1,629,127.32 | 0.00 | 7,749,473.00 | 6,120,345.68 | 79 | |
| 4010 | Salaries-Temporary Disability | 15,870.24 | 38,394.24 | 120,618.90 | 0.00 | 0.00 | -120,618.90 | 0 | Over |
| 4015 | Salaries - Holiday Pay | 126,276.85 | 45,452.66 | 134,310.35 | 0.00 | 555,642.00 | 421,331.65 | 76 | |
| 4020 | Salaries - Hourly Pay | 1,232.00 | 1,125.00 | 1,927.00 | 0.00 | 0.00 | -1,927.00 | 0 | Over |
| 4040 | Salaries-Volunteer FireFighter | 0.00 | 0.00 | 0.00 | 0.00 | 27,000.00 | 27,000.00 | 100 | |
| 4050 | Salaries - Overtime | 331,880.17 | 156,920.40 | 443,010.48 | 0.00 | 1,338,456.00 | 895,445.52 | 67 | |
| 4053 | OT - Special Event/Emergency | 0.00 | 1,180.49 | 1,180.49 | 0.00 | 0.00 | -1,180.49 | 0 | Over |
| 4055 | Salaries - Overtime - FLSA | 61,191.53 | 16,563.75 | 59,769.97 | 0.00 | 202,230.00 | 142,460.03 | 70 | |
| 4056 | Salaries - CTO Payout | 0.00 | 0.00 | 2,514.01 | 0.00 | 0.00 | -2,514.01 | 0 | Over |
| 4080 | Salaries - Light Duty | 32,149.25 | 627.68 | 627.68 | 0.00 | 0.00 | -627.68 | 0 | Over |
| 4585 | Empl. Benefit-Fitness Reimb | 7,620.94 | 1,788.00 | 7,596.25 | 0.00 | 12,000.00 | 4,403.75 | 37 | |
| 4590 | Employee Benefit-Wellness Phys | 0.00 | 9,432.00 | 9,432.00 | 0.00 | 29,000.00 | 19,568.00 | 67 | |
| 4690 | Employee Benefits Other | 1,417,765.33 | 521,494.24 | 1,558,634.15 | 0.00 | 6,739,418.00 | 5,180,783.85 | 77 | |
| 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** | | **3,572,105.78** | **1,349,374.33** | **3,968,748.60** | **0.00** | **16,659,219.00** | **12,690,470.40** | **76** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 1,354.73 | 454.00 | 1,098.86 | 0.00 | 10,545.00 | 9,446.14 | 90 | |
| 5005 | Postage & Mailing | 336.72 | 5.79 | 35.83 | 0.00 | 1,500.00 | 1,464.17 | 98 | |
| 5010 | Outside Printing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5050 | Books/Periodicals/Software | 14,513.43 | 4,873.20 | 14,038.99 | 0.00 | 41,310.00 | 27,271.01 | 66 | |
| 5070 | Special Department Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 100 | |
| 5100 | Materials and Supplies | 7,784.61 | 2,735.69 | 6,088.42 | 0.00 | 42,939.00 | 36,850.58 | 86 | |
| 5105 | Small Tools and Equipment | 2,669.53 | 334.91 | 3,748.72 | 0.00 | 10,000.00 | 6,251.28 | 63 | |
| 5110 | Safety Equipment | 10,635.98 | 1,203.54 | 13,173.99 | 0.00 | 79,510.00 | 66,336.01 | 83 | |
| 5120 | Clothing/Uniforms | 0.00 | 0.00 | 0.00 | 0.00 | 830.00 | 830.00 | 100 | |
| 5505 | Equipment Maintenance/Repair | 706.68 | 14.16 | 10,750.01 | 0.00 | 31,000.00 | 20,249.99 | 65 | |
| 5515 | Building Maintenance/Repair | 402.96 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| **Materials & Supplies** | | **38,404.64** | **9,621.29** | **48,934.82** | **0.00** | **227,134.00** | **178,199.18** | **78** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 0.00 | 0.00 | 0.00 | 0.00 | 17,300.00 | 17,300.00 | 100 | |
| 5400 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 3,500.00 | 100 | |
| 5420 | Laundry Services | 2,295.44 | 1,171.12 | 2,308.08 | 0.00 | 20,000.00 | 17,691.92 | 88 | |
| **Purchased Services** | | **2,295.44** | **1,171.12** | **2,308.08** | **0.00** | **40,800.00** | **38,491.92** | **94** | **75** |
| **8000 Debt Service** | | | | | | | | | |
| **Debt Service** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5370 | Memberships/Dues | 152.50 | 0.00 | 2,194.00 | 0.00 | 5,620.00 | 3,426.00 | 61 | |
| 5385 | Business Expenses | 1,077.73 | 0.00 | 563.52 | 0.00 | 5,784.00 | 5,220.48 | 90 | |
| 5386 | Conference Expenses | 2,114.92 | 352.48 | 3,009.29 | 0.00 | 19,298.00 | 16,288.71 | 84 | |
| 5390 | Training | 14,763.77 | 6,467.55 | 23,809.25 | 31,917.78 | 151,918.00 | 96,190.97 | 63 | |
| 5480 | Communications | 17,288.89 | 6,857.17 | 15,862.22 | 0.00 | 59,361.00 | 43,498.78 | 73 | |
| **Other Expenses** | | **35,397.81** | **13,677.20** | **45,438.28** | **31,917.78** | **241,981.00** | **164,624.94** | **68** | **75** |
| **8910 Non-Recurring Operating** | | | | | | | | | |
| 7500 | Non-Recurring Operating | 0.00 | 0.00 | 0.00 | 13,773.00 | 13,773.00 | 0.00 | 0 | |
| **Non-Recurring Operating** | | **0.00** | **0.00** | **0.00** | **13,773.00** | **13,773.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 001-400** | | **3,648,203.67** | **1,373,843.94** | **4,065,429.78** | **45,690.78** | **17,182,907.00** | **13,071,786.44** | **76** | **77** |

Prepared for Fire - 007

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-410** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**FIRE REIMBURSABLE RESPONSE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4050 | Salaries - Overtime | 2,084.35 | 312.98 | 1,509.80 | 0.00 | 0.00 | -1,509.80 | 0 | Over |
| 4051 | Salaries - OT Reimburseable | 670,367.58 | 103,136.71 | 295,713.41 | 0.00 | 24,000.00 | -271,713.41 | -1132 | Over |
| 4070 | Salaries- OES | 0.00 | 0.00 | 9,584.31 | 0.00 | 28,300.00 | 18,715.69 | 66 | |
| 4690 | Employee Benefits Other | 62,176.70 | 9,489.77 | 27,851.36 | 0.00 | 4,539.00 | -23,312.36 | -514 | Over |
| **Salaries & Employee Benefits** | | **734,628.63** | **112,939.46** | **334,658.88** | **0.00** | **56,839.00** | **-277,819.88** | **-489** | **77** Over |
| **5000 Materials & Supplies** | | | | | | | | | |
| **Materials & Supplies** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5385 | Business Expenses | -1,064.59 | 1,741.86 | 3,035.17 | 0.00 | 3,924.00 | 888.83 | 23 | |
| **Other Expenses** | | **-1,064.59** | **1,741.86** | **3,035.17** | **0.00** | **3,924.00** | **888.83** | **23** | **75** |
| **End Fund - Dept 001-410** | | **733,564.04** | **114,681.32** | **337,694.05** | **0.00** | **60,763.00** | **-276,931.05** | **-456** | **77** OVER |

# City of Chico

## Department Expense Report



**Fund - Dept 005-400** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**MEASURE H**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining 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** | **77** |
| **End Fund - Dept 005-400** | | **0.00** | **0.00** | **0.00** | **0.00** | **464,038.00** | **464,038.00** | **100** | **77** |

Prepared for Fire - 007

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 874-400** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**Private Development - Fire**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 34,198.93 | 9,304.37 | 26,205.49 | 0.00 | 205,236.00 | 179,030.51 | 87 | |
| 4050 | Salaries - Overtime | 0.00 | 529.20 | 529.20 | 0.00 | 0.00 | -529.20 | 0 | Over |
| 4690 | Employee Benefits Other | 27,067.97 | 7,512.92 | 21,921.44 | 0.00 | 151,352.00 | 129,430.56 | 86 | |
| **Salaries & Employee Benefits** | | **61,266.90** | **17,346.49** | **48,656.13** | **0.00** | **356,588.00** | **307,931.87** | **86** | **77** |
| **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 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 100 | |
| **Materials & Supplies** | | **208.69** | **0.00** | **287.77** | **0.00** | **25,700.00** | **25,412.23** | **99** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 2,358.00 | 0.00 | 134.00 | 0.00 | 10,000.00 | 9,866.00 | 99 | |
| 5401 | Audit Services | 3.21 | 20.51 | 20.51 | 0.00 | 116.00 | 95.49 | 82 | |
| **Purchased Services** | | **2,361.21** | **20.51** | **154.51** | **0.00** | **10,116.00** | **9,961.49** | **98** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5370 | Memberships/Dues | 145.00 | 0.00 | 0.00 | 0.00 | 2,100.00 | 2,100.00 | 100 | |
| 5385 | Business Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 400.00 | 100 | |
| 5390 | Training | 916.00 | 1,500.00 | 1,675.00 | 0.00 | 15,000.00 | 13,325.00 | 89 | |
| 5480 | Communications | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100 | |
| **Other Expenses** | | **1,061.00** | **1,500.00** | **1,675.00** | **0.00** | **19,000.00** | **17,325.00** | **91** | **75** |
| **End Fund - Dept 874-400** | | **64,897.80** | **18,867.00** | **50,773.41** | **0.00** | **411,404.00** | **360,630.59** | **88** | **77** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Fund - Dept 874-400 Budget Year: 2026

Budget Version 10: Working

Private Development - Fire

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : Fire** | | **4,446,665.51** | **1,507,392.26** | **4,453,897.24** | **45,690.78** | **18,119,112.00** | **13,619,523.98** | **75 77** |

**End Of Report Prepared for Fire**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# Monthly Budget Monitoring Report

POLICE
(Department)

Fiscal Year 2025/26 Monthly Report for the **period ending** 09/30/25

**Department Contact: Billy Aldridge, Chief of Police**

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**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:**

**Item #1**
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.

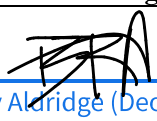
**Item #2**
Location: Grants – Operating Activities
Expenditure Item: 100-300-4000
Description: Salaries & Employee Benefits
Analysis: This is a grant funded position within the Police Department.
Action Plan: The salaries/benefits budget will be adjusted for actual funds being received and will not be over budget at fiscal year-end.

**Item #3**
Location: Grants – Operating Activities
Expenditure Item: 100-348-5000
Description: Materials & Supplies
Analysis: Animal Shelter grant for animal spays and neuters.
Action Plan: Once the grant is fully expended, no additional charges will be applied. The category will remain within budget at 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** |  Billy Aldridge (Dec 4, 2025 08:59:50 PST) | 12/4/25 |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Police

| Police | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 32,548,290 | 33,993,977 | 5,078,993 | 2,753,026 | 7,832,020 | 21,261,345 | 15,240,898 | 36,502,243 | 28,670,222 | 21 | |
| Materials & Supplies | 562,790 | 543,943 | 55,574 | 30,534 | 86,109 | 600,265 | 149,590 | 749,855 | 663,745 | 11 | |
| Purchased Services | 446,903 | 431,149 | 49,820 | 0 | 49,820 | 878,352 | 45,000 | 923,352 | 873,531 | 5 | |
| Other Expenses | 658,327 | 709,116 | 170,428 | 0 | 170,428 | 718,542 | 0 | 718,542 | 548,113 | 24 | |
| Non-Recurring Operating | 158,280 | 164,025 | 0 | 0 | 0 | 56,190 | 15,200 | 71,390 | 71,390 | 0 | |
| Allocations | 4,568,502 | 6,489,091 | 1,018,258 | 343,403 | 1,361,661 | 5,489,178 | 778,107 | 6,267,285 | 4,905,623 | 22 | |
| **Department Total** | **38,943,095** | **42,331,305** | **6,373,074** | **3,126,965** | **9,500,039** | **29,003,872** | **16,228,795** | **45,232,667** | **35,732,627** | **21** | **25** |

| Department Summary by Fund-Dept | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **001-300 Police** | | | | | | | |
| 4000 Salaries & Employee Benefits | 28,081,648 | 27,194,689 | 4,830,212 | 19,976,995 | 15,146,783 | 24 | |
| 5000 Materials & Supplies | 386,838 | 370,167 | 40,447 | 517,515 | 477,068 | 8 | |
| 5400 Purchased Services | 350,165 | 358,520 | 37,526 | 648,688 | 611,162 | 6 | |
| 8900 Other Expenses | 652,503 | 703,195 | 169,259 | 702,582 | 533,323 | 24 | |
| 8910 Non-Recurring Operating | 10,120 | 70,730 | 0 | 56,190 | 56,190 | 0 | |
| 8990 Allocations | 4,379,862 | 5,968,040 | 975,036 | 5,317,674 | 4,342,638 | 18 | |
| **Total 001-300** | **33,861,136** | **34,665,341** | **6,052,480** | **27,219,644** | **21,167,164** | **22** | **25** |
| **001-322 PD-Patrol** | | | | | | | |
| **Total 001-322** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **001-342 PD-Communications** | | | | | | | |
| **Total 001-342** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **001-345 PD-Detective Bureau** | | | | | | | |
| **Total 001-345** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **001-348 PD-Animal Services** | | | | | | | |
| 4000 Salaries & Employee Benefits | 602,167 | 627,817 | 146,466 | 740,825 | 594,359 | 20 | |
| 5000 Materials & Supplies | 62,876 | 72,077 | 15,127 | 81,700 | 66,573 | 19 | |
| 5400 Purchased Services | 32,419 | 72,629 | 12,295 | 229,664 | 217,369 | 5 | |
| 8900 Other Expenses | 5,825 | 5,922 | 1,169 | 15,960 | 14,791 | 7 | |
| 8910 Non-Recurring Operating | 0 | 1,530 | 0 | 0 | 0 | 0 | |
| 8990 Allocations | 87,947 | 124,001 | 30,748 | 142,875 | 112,127 | 22 | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Police

| Police Department Summary by Fund-Activity | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg | Percent Used Time |
|---|---|---|---|---|---|---|---|
| **Total 001-348** | **791,234** | **903,976** | **205,805** | **1,211,024** | **1,005,219** | **17** | **25** |
| **002-300 Police** | | | | | | | |
| 4000 Salaries & Employee Benefits | 350,023 | 444,495 | 102,316 | 543,525 | 441,209 | 19 | |
| 5000 Materials & Supplies | 4,497 | 0 | 0 | 1,050 | 1,050 | 0 | |
| 8990 Allocations | 12,933 | 28,027 | 12,474 | 28,629 | 16,155 | 44 | |
| **Total 002-300** | **367,453** | **472,522** | **114,790** | **573,204** | **458,414** | **20** | **25** |
| **005-300 Police** | | | | | | | |
| 4000 Salaries & Employee Benefits | 2,800,616 | 5,307,638 | 2,654,229 | 14,621,052 | 11,966,823 | 18 | |
| 5400 Purchased Services | 0 | 0 | 0 | 45,000 | 45,000 | 0 | |
| 8990 Allocations | 38,898 | 319,058 | 330,055 | 705,308 | 375,253 | 47 | |
| **Total 005-300** | **2,839,514** | **5,626,696** | **2,984,284** | **15,371,360** | **12,387,076** | **19** | **25** |
| **Total General/Park Funds** | **37,859,337** | **41,668,535** | **9,357,359** | **44,375,232** | **35,017,873** | **21** | **25** |
| **050-300 Donations** | | | | | | | |
| 5000 Materials & Supplies | 15,847 | 25,728 | 2,328 | 21,900 | 19,572 | 11 | |
| **Total 050-300** | **15,847** | **25,728** | **2,328** | **21,900** | **19,572** | **11** | **25** |
| **050-348 Donations** | | | | | | | |
| 5000 Materials & Supplies | 79,958 | 62,017 | 14,582 | 105,780 | 91,198 | 14 | |
| **Total 050-348** | **79,958** | **62,017** | **14,582** | **105,780** | **91,198** | **14** | **25** |
| **098-000 Justice Assist Grant (JAG)** | | | | | | | |
| 8910 Non-Recurring Operating | 113,795 | 76,038 | 0 | 0 | 0 | 0 | |
| **Total 098-000** | **113,795** | **76,038** | **0** | **0** | **0** | **0** | **25** |
| **098-300 Justice Assist Grant (JAG)** | | | | | | | |
| **Total 098-300** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **098-995 Justice Assist Grant (JAG)** | | | | | | | |
| 8990 Allocations | 381 | 381 | 295 | 1,770 | 1,475 | 17 | |
| **Total 098-995** | **381** | **381** | **295** | **1,770** | **1,475** | **17** | **25** |
| **099-300 Supp Law Enforcement Service** | | | | | | | |
| 4000 Salaries & Employee Benefits | 296,513 | 291,307 | 68,041 | 486,778 | 418,737 | 14 | |
| **Total 099-300** | **296,513** | **291,307** | **68,041** | **486,778** | **418,737** | **14** | **25** |
| **099-995 Supp Law Enforcement Service** | | | | | | | |
| 8990 Allocations | 9,265 | 9,265 | 2,712 | 16,269 | 13,557 | 17 | |
| **Total 099-995** | **9,265** | **9,265** | **2,712** | **16,269** | **13,557** | **17** | **25** |
| **100-300 Grants-Operating Activities** | | | | | | | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Police

| Police<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| 4000 Salaries & Employee Benefits | 393,167 | 99,733 | 7,296 | 0 | (7,296) | 0 | |
| 5000 Materials & Supplies | 0 | 0 | 0 | 600 | 600 | 0 | |
| 8910 Non-Recurring Operating | 34,366 | 15,728 | 0 | 15,200 | 15,200 | 0 | |
| **Total 100-300** | **427,533** | **115,461** | **7,296** | **15,800** | **8,504** | **46** | **25** |
| **100-348 Grants-Operating Activities** | | | | | | | |
| 5000 Materials & Supplies | 2,775 | 3,955 | 3,625 | 10,806 | 7,181 | 34 | |
| **Total 100-348** | **2,775** | **3,955** | **3,625** | **10,806** | **7,181** | **34** | **25** |
| **100-995 Grants-Operating Activities** | | | | | | | |
| 8990 Allocations | 38,516 | 38,516 | 7,155 | 42,929 | 35,774 | 17 | |
| **Total 100-995** | **38,516** | **38,516** | **7,155** | **42,929** | **35,774** | **17** | **25** |
| **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** | **25** |
| **217-995 Asset Forfeiture** | | | | | | | |
| 8990 Allocations | 221 | 221 | 56 | 336 | 280 | 17 | |
| **Total 217-995** | **221** | **221** | **56** | **336** | **280** | **17** | **25** |
| **853-300 Parking Revenue** | | | | | | | |
| 4000 Salaries & Employee Benefits | 24,157 | 28,298 | 23,461 | 133,068 | 109,607 | 18 | |
| 5000 Materials & Supplies | 0 | 0 | 0 | 504 | 504 | 0 | |
| 8990 Allocations | 479 | 1,583 | 3,131 | 11,495 | 8,364 | 27 | |
| **Total 853-300** | **24,636** | **29,881** | **26,592** | **145,067** | **118,475** | **18** | **25** |
| **875-300 Cannabis Permit Program** | | | | | | | |
| **Total 875-300** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **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** | **25** |
| **Total Other Funds** | **1,083,759** | **662,770** | **142,682** | **857,435** | **714,753** | **17** | **25** |
| **Department Total** | **38,943,096** | **42,331,305** | **9,500,041** | **45,232,667** | **35,732,626** | **21** | **25** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

| Police Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-300** | POLICE | | | | | | | | | |
| | Salaries & Employee Benefits | 6,383,277.01 | 1,518,016.91 | 4,830,211.78 | 0.00 | 19,976,995.00 | 15,146,783.22 | 76 | 77 | |
| | Materials & Supplies | 46,886.60 | 10,814.38 | 40,446.90 | 784.85 | 517,515.00 | 476,283.25 | 92 | 75 | |
| | Purchased Services | 6,857.84 | 9,169.68 | 37,526.30 | 0.00 | 648,688.00 | 611,161.70 | 94 | 75 | |
| | Other Expenses | 183,037.64 | 61,910.13 | 169,258.91 | 5,881.97 | 702,582.00 | 527,441.12 | 75 | 75 | |
| | Non-Recurring Operating | 0.00 | 0.00 | 0.00 | 56,190.00 | 56,190.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 001-300** | | 6,620,059.09 | 1,599,911.10 | 5,077,443.89 | 62,856.82 | 21,901,970.00 | 16,761,669.29 | 77 | 77 | |
| **Fund - Dept 001-348** | GENERAL-PD/ANIMAL SERVICES | | | | | | | | | |
| | Salaries & Employee Benefits | 135,513.63 | 54,136.09 | 146,465.64 | 0.00 | 740,825.00 | 594,359.36 | 80 | 77 | |
| | Materials & Supplies | 15,661.15 | 5,293.85 | 15,127.49 | 0.00 | 81,700.00 | 66,572.51 | 81 | 75 | |
| | Purchased Services | 15,146.80 | 3,991.04 | 12,294.56 | 0.00 | 229,664.00 | 217,369.44 | 95 | 75 | |
| | Other Expenses | 1,225.09 | 518.41 | 1,169.10 | 0.00 | 15,960.00 | 14,790.90 | 93 | 75 | |
| **End Fund - Dept 001-348** | | 167,546.67 | 63,939.39 | 175,056.79 | 0.00 | 1,068,149.00 | 893,092.21 | 84 | 77 | |
| **Fund - Dept 002-300** | PARKS - POLICE | | | | | | | | | |
| | Salaries & Employee Benefits | 96,030.18 | 34,709.90 | 102,315.87 | 0.00 | 543,525.00 | 441,209.13 | 81 | 77 | |
| | Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 1,050.00 | 1,050.00 | 100 | 75 | |
| **End Fund - Dept 002-300** | | 96,030.18 | 34,709.90 | 102,315.87 | 0.00 | 544,575.00 | 442,259.13 | 81 | 77 | |
| **Fund - Dept 005-300** | MEASURE H | | | | | | | | | |
| | Salaries & Employee Benefits | 1,155,061.12 | 1,043,525.80 | 2,654,229.17 | 0.00 | 14,621,052.00 | 11,966,822.83 | 82 | 77 | |
| | Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 45,000.00 | 45,000.00 | 100 | 75 | |
| **End Fund - Dept 005-300** | | 1,155,061.12 | 1,043,525.80 | 2,654,229.17 | 0.00 | 14,666,052.00 | 12,011,822.83 | 82 | 77 | |
| **Fund - Dept 050-300** | DONATIONS-POLICE | | | | | | | | | |
| | Materials & Supplies | 1,729.26 | 2,224.56 | 2,327.96 | 0.00 | 21,900.00 | 19,572.04 | 89 | 75 | |
| **End Fund - Dept 050-300** | | 1,729.26 | 2,224.56 | 2,327.96 | 0.00 | 21,900.00 | 19,572.04 | 89 | 77 | |
| **Fund - Dept 050-348** | DONATIONS - PD/ANIMAL SVCS | | | | | | | | | |
| | Materials & Supplies | 19,060.29 | 7,592.14 | 14,581.89 | 0.00 | 105,780.00 | 91,198.11 | 86 | 75 | |
| | Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 050-348** | | 19,060.29 | 7,592.14 | 14,581.89 | 0.00 | 105,780.00 | 91,198.11 | 86 | 77 | |
| **Fund - Dept 099-300** | SUPP LAW ENFORCE SERVICE ADMIN | | | | | | | | | |
| | Salaries & Employee Benefits | 66,876.23 | 23,089.08 | 68,040.51 | 0.00 | 486,778.00 | 418,737.49 | 86 | 77 | |
| | Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 099-300** | | 66,876.23 | 23,089.08 | 68,040.51 | 0.00 | 486,778.00 | 418,737.49 | 86 | 77 | |
| **Fund - Dept 100-300** | OPERATING GRANTS - PD | | | | | | | | | |
| | Salaries & Employee Benefits | 37,592.26 | 2,624.08 | 7,296.23 | 0.00 | 0.00 | -7,296.23 | 0 | 77 | Over |
| | Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | 600.00 | 100 | 75 | |
| | Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | Non-Recurring Operating | 0.00 | 0.00 | 0.00 | 0.00 | 15,200.00 | 15,200.00 | 100 | 75 | |
| **End Fund - Dept 100-300** | | 37,592.26 | 2,624.08 | 7,296.23 | 0.00 | 15,800.00 | 8,503.77 | 54 | 77 | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

| Police Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 100-348** | GRANT-ANIMAL SHELTER | | | | | | | | |
| Materials & Supplies | | 980.00 | 1,550.00 | 3,625.00 | 0.00 | 10,806.00 | 7,181.00 | 66 | 75 |
| End Fund - Dept 100-348 | | 980.00 | 1,550.00 | 3,625.00 | 0.00 | 10,806.00 | 7,181.00 | 66 | 77 |
| **Fund - Dept 217-300** | ASSET FORFEITURE | | | | | | | | |
| Materials & Supplies | | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0 | 75 |
| End Fund - Dept 217-300 | | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0 | 77 |
| **Fund - Dept 853-300** | PD Parking Service Specialists | | | | | | | | |
| Salaries & Employee Benefits | | 4,428.52 | 8,897.47 | 23,460.98 | 0.00 | 133,068.00 | 109,607.02 | 82 | 77 |
| Materials & Supplies | | 0.00 | 0.00 | 0.00 | 0.00 | 504.00 | 504.00 | 100 | 75 |
| End Fund - Dept 853-300 | | 4,428.52 | 8,897.47 | 23,460.98 | 0.00 | 133,572.00 | 110,111.02 | 82 | 77 |
| Grand Totals : Police | | 8,179,363.62 | 2,788,063.52 | 8,138,378.29 | 62,856.82 | 38,965,382.00 | 30,764,146.89 | 79 | 77 |

**End Of Report Prepared for Police**

**Current Year Data Through 9/30/2025**

** End of Report **

Prepared for Police - 008

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-300** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

| POLICE<br>Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | |
| 4000 Salaries - Permanent | 3,300,531.22 | 791,871.83 | 2,572,589.31 | 0.00 | 10,478,603.00 | 7,906,013.69 | 75 | |
| 4010 Salaries-Temporary Disability | 67,053.33 | 8,369.60 | 24,441.03 | 0.00 | 0.00 | -24,441.03 | 0 | Over |
| 4015 Salaries - Holiday Pay | 10,220.76 | 2,053.10 | 5,160.77 | 0.00 | 78,400.00 | 73,239.23 | 93 | |
| 4020 Salaries - Hourly Pay | 54,052.46 | 24,967.78 | 64,971.21 | 0.00 | 59,500.00 | -5,471.21 | -9 | Over |
| 4030 Salaries-Reserve Officers | 0.00 | 0.00 | 0.00 | 0.00 | 14,400.00 | 14,400.00 | 100 | |
| 4050 Salaries - Overtime | 477,753.60 | 88,471.74 | 255,302.52 | 0.00 | 1,468,731.00 | 1,213,428.48 | 83 | |
| 4051 Salaries - OT Reimburseable | 3,872.42 | 0.00 | 0.00 | 0.00 | 11,600.00 | 11,600.00 | 100 | |
| 4053 OT - Special Event/Emergency | 5,178.40 | 0.00 | 491.09 | 0.00 | 30,100.00 | 29,608.91 | 98 | |
| 4056 Salaries - CTO Payout | 7,744.31 | 0.00 | 11.99 | 0.00 | 80,000.00 | 79,988.01 | 100 | |
| 4080 Salaries - Light Duty | 16,744.10 | 5,500.16 | 14,146.59 | 0.00 | 0.00 | -14,146.59 | 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 | 4,757.91 | 2,245.00 | 4,449.09 | 0.00 | 17,200.00 | 12,750.91 | 74 | |
| 4590 Employee Benefit-Wellness Phys | 0.00 | 0.00 | 0.00 | 0.00 | 23,600.00 | 23,600.00 | 100 | |
| 4690 Employee Benefits Other | 2,435,368.50 | 594,537.70 | 1,888,648.18 | 0.00 | 7,631,911.00 | 5,743,262.82 | 75 | |
| **Salaries & Employee Benefits** | **6,383,277.01** | **1,518,016.91** | **4,830,211.78** | **0.00** | **19,976,995.00** | **15,146,783.22** | **76** | **77** |
| **5000 Materials & Supplies** | | | | | | | | |
| 5000 Office Expense | 2,955.40 | 633.75 | 2,668.36 | 0.00 | 31,720.00 | 29,051.64 | 92 | |
| 5005 Postage & Mailing | 1,283.01 | 66.09 | 710.27 | 0.00 | 10,431.00 | 9,720.73 | 93 | |
| 5010 Outside Printing Expense | 1,089.00 | 30.59 | 738.53 | 0.00 | 9,529.00 | 8,790.47 | 92 | |
| 5050 Books/Periodicals/Software | 4,959.81 | 263.82 | 677.65 | 0.00 | 10,240.00 | 9,562.35 | 93 | |
| 5070 Special Department Expenses | 5,092.02 | 2,500.13 | 5,118.51 | 0.00 | 31,550.00 | 26,431.49 | 84 | |
| 5105 Small Tools and Equipment | 1,041.79 | 0.00 | 224.24 | 0.00 | 6,412.00 | 6,187.76 | 97 | |
| 5505 Equipment Maintenance/Repair | 24.06 | 0.00 | 916.89 | 0.00 | 11,200.00 | 10,283.11 | 92 | |
| 5506 Drone Maint/Repair | 222.72 | 0.00 | 5.00 | 0.00 | 5,000.00 | 4,995.00 | 100 | |
| 6204 Disposal Service Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 100 | |
| 6235 Prisoner Transport | 2,716.57 | 0.00 | 0.00 | 0.00 | 10,593.00 | 10,593.00 | 100 | |
| 6238 Ammunition | 0.00 | 0.00 | 0.00 | 784.85 | 95,785.00 | 95,000.15 | 99 | |
| 6239 Jail Supplies | 616.94 | 218.48 | 963.00 | 0.00 | 6,450.00 | 5,487.00 | 85 | |
| 6240 CSI Supplies | 75.75 | 0.00 | 0.00 | 0.00 | 3,600.00 | 3,600.00 | 100 | |
| 6241 Range Supplies | 1,450.68 | 3,594.09 | 3,863.69 | 0.00 | 20,300.00 | 16,436.31 | 81 | |
| 6242 Ammunition Duty | 0.00 | 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 | 550.00 | 300.00 | 600.00 | 0.00 | 6,000.00 | 5,400.00 | 90 | |
| 6246 Battery Supplies | 271.73 | 116.83 | 344.24 | 0.00 | 2,430.00 | 2,085.76 | 86 | |
| 6247 K-9 Supplies | 3,652.50 | 181.59 | 2,487.05 | 0.00 | 20,000.00 | 17,512.95 | 88 | |
| 6260 VIPs | 1,493.85 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 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 | -591.86 | 1,110.63 | 4,268.99 | 0.00 | 117,800.00 | 113,531.01 | 96 | |
| 6284 Uniforms - Turnover | 309.55 | 81.93 | 81.93 | 0.00 | 4,650.00 | 4,568.07 | 98 | |
| 6285 Uniform - Safety Vests | -422.00 | 0.00 | 0.00 | 0.00 | 46,900.00 | 46,900.00 | 100 | |
| 6289 Crisis Response Unit Equipment | 1,569.57 | 1,716.45 | 1,778.55 | 0.00 | 12,000.00 | 10,221.45 | 85 | |
| **Materials & Supplies** | **46,886.60** | **10,814.38** | **40,446.90** | **784.85** | **517,515.00** | **476,283.25** | **92** | **75** |
| **5400 Purchased Services** | | | | | | | | |
| 5400 Professional Services | 3,919.24 | 1,198.00 | 4,713.34 | 0.00 | 466,838.00 | 462,124.66 | 99 | |
| 5550 Maint Agreements- Radios | 2,556.36 | 950.21 | 2,850.63 | 0.00 | 40,000.00 | 37,149.37 | 93 | |
| 5555 Maint Agreements Other | 1,050.00 | 525.00 | 1,050.00 | 0.00 | 20,000.00 | 18,950.00 | 95 | |
| 6216 Sexual Assualt Exams | -3,973.00 | 5,000.00 | 25,000.00 | 0.00 | 76,500.00 | 51,500.00 | 67 | |
| 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 | 3,305.24 | 1,496.47 | 3,656.33 | 0.00 | 12,000.00 | 8,343.67 | 70 | |
| **Purchased Services** | **6,857.84** | **9,169.68** | **37,526.30** | **0.00** | **648,688.00** | **611,161.70** | **94** | **75** |
| **8900 Other Expenses** | | | | | | | | |
| 5140 Advertising/Marketing | 2,481.73 | 2,841.00 | 10,340.48 | 0.00 | 32,000.00 | 21,659.52 | 68 | |
| 5240 Taxes | 434.53 | 0.00 | 438.59 | 0.00 | 700.00 | 261.41 | 37 | |
| 5370 Memberships/Dues | 3,160.00 | 0.00 | 3,428.00 | 0.00 | 5,000.00 | 1,572.00 | 31 | |
| 5385 Business Expenses | 682.83 | 257.23 | 1,096.80 | 0.00 | 5,000.00 | 3,903.20 | 78 | |
| 5390 Training | 105,868.25 | 23,901.70 | 66,723.83 | 5,881.97 | 329,882.00 | 257,276.20 | 78 | |
| 5465 Solid Waste Disposal | 1,049.58 | 79.35 | 238.05 | 0.00 | 2,500.00 | 2,261.95 | 90 | |
| 5480 Communications | 54,907.38 | 25,955.96 | 59,925.33 | 0.00 | 245,000.00 | 185,074.67 | 76 | |
| 6200 Background Expenses | 13,668.98 | 8,874.89 | 25,644.20 | 0.00 | 80,000.00 | 54,355.80 | 68 | |
| 6249 Special Events Expense | 784.36 | 0.00 | 1,423.63 | 0.00 | 2,500.00 | 1,076.37 | 43 | |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 001-300** Budget Year: 2026

Budget Version 10: Working

| POLICE<br>Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **Other Expenses** | **183,037.64** | **61,910.13** | **169,258.91** | **5,881.97** | **702,582.00** | **527,441.12** | **75** | **75** |
| **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** | **75** |
| **End Fund - Dept 001-300** | **6,620,059.09** | **1,599,911.10** | **5,077,443.89** | **62,856.82** | **21,901,970.00** | **16,761,669.29** | **77** | **77** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

**Fund - Dept 001-348** Budget Year: 2026

Budget Version 10: Working

**GENERAL-PD/ANIMAL SERVICES**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 52,604.27 | 24,757.22 | 67,009.86 | 0.00 | 449,890.00 | 382,880.14 | 85 | |
| 4015 | Salaries - Holiday Pay | 202.53 | 399.68 | 607.38 | 0.00 | 0.00 | -607.38 | 0 | Over |
| 4020 | Salaries - Hourly Pay | 35,742.99 | 9,656.96 | 26,554.91 | 0.00 | 0.00 | -26,554.91 | 0 | Over |
| 4050 | Salaries - Overtime | 742.51 | 524.32 | 1,623.85 | 0.00 | 5,000.00 | 3,376.15 | 68 | |
| 4056 | Salaries - CTO Payout | 0.00 | 0.00 | 10.53 | 0.00 | 0.00 | -10.53 | 0 | Over |
| 4690 | Employee Benefits Other | 46,221.33 | 18,797.91 | 50,659.11 | 0.00 | 285,935.00 | 235,275.89 | 82 | |
| **Salaries & Employee Benefits** | | **135,513.63** | **54,136.09** | **146,465.64** | **0.00** | **740,825.00** | **594,359.36** | **80** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 225.01 | 21.18 | 126.77 | 0.00 | 2,000.00 | 1,873.23 | 94 | |
| 5005 | Postage & Mailing | 87.35 | 0.00 | 144.10 | 0.00 | 1,000.00 | 855.90 | 86 | |
| 5010 | Outside Printing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 100 | |
| 5050 | Books/Periodicals/Software | 267.13 | 62.67 | 279.98 | 0.00 | 1,000.00 | 720.02 | 72 | |
| 5070 | Special Department Expenses | 111.63 | 0.00 | 103.93 | 0.00 | 1,000.00 | 896.07 | 90 | |
| 5100 | Materials and Supplies | 4,155.88 | 851.20 | 2,720.40 | 0.00 | 30,000.00 | 27,279.60 | 91 | |
| 5102 | Animal Shelter Food | 6,831.00 | 2,383.14 | 7,868.22 | 0.00 | 25,000.00 | 17,131.78 | 69 | |
| 5103 | Medications/Animal Care Supply | 3,759.13 | 1,928.99 | 3,837.42 | 0.00 | 12,000.00 | 8,162.58 | 68 | |
| 5105 | Small Tools and Equipment | 142.57 | 46.67 | 46.67 | 0.00 | 1,000.00 | 953.33 | 95 | |
| 5505 | Equipment Maintenance/Repair | 81.45 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 6283 | Uniform Safety Equip | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| **Materials & Supplies** | | **15,661.15** | **5,293.85** | **15,127.49** | **0.00** | **81,700.00** | **66,572.51** | **81** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 5,007.80 | 1,527.00 | 6,107.24 | 0.00 | 177,600.00 | 171,492.76 | 97 | |
| 6220 | Specialized Medical Testing | 0.00 | 0.00 | 0.00 | 0.00 | 564.00 | 564.00 | 100 | |
| 6224 | Veterinary Expenses | 9,839.00 | 2,314.04 | 5,957.32 | 0.00 | 50,000.00 | 44,042.68 | 88 | |
| 7380 | Pest Control | 300.00 | 150.00 | 230.00 | 0.00 | 1,500.00 | 1,270.00 | 85 | |
| **Purchased Services** | | **15,146.80** | **3,991.04** | **12,294.56** | **0.00** | **229,664.00** | **217,369.44** | **95** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5370 | Memberships/Dues | 0.00 | 102.30 | 332.48 | 0.00 | 300.00 | -32.48 | -11 | Over |
| 5390 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 7,000.00 | 7,000.00 | 100 | |
| 5465 | Solid Waste Disposal | 0.00 | 0.00 | 0.00 | 0.00 | 2,160.00 | 2,160.00 | 100 | |
| 5480 | Communications | 1,225.09 | 416.11 | 836.62 | 0.00 | 4,500.00 | 3,663.38 | 81 | |
| 6117 | Public Relations Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| **Other Expenses** | | **1,225.09** | **518.41** | **1,169.10** | **0.00** | **15,960.00** | **14,790.90** | **93** | **75** |
| **End Fund - Dept 001-348** | | **167,546.67** | **63,939.39** | **175,056.79** | **0.00** | **1,068,149.00** | **893,092.21** | **84** | **77** |

Prepared for Police - 008

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 002-300** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PARKS - POLICE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 46,717.14 | 16,843.20 | 49,725.94 | 0.00 | 311,092.00 | 261,366.06 | 84 | |
| 4015 | Salaries - Holiday Pay | 2,913.10 | 1,296.95 | 2,264.15 | 0.00 | 0.00 | -2,264.15 | 0 | Over |
| 4050 | Salaries - Overtime | 10,267.68 | 3,374.47 | 11,143.12 | 0.00 | 0.00 | -11,143.12 | 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 | 36,132.26 | 13,195.28 | 39,182.66 | 0.00 | 229,733.00 | 190,550.34 | 83 | |
| **Salaries & Employee Benefits** | | **96,030.18** | **34,709.90** | **102,315.87** | **0.00** | **543,525.00** | **441,209.13** | **81** | **77** |
| **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** | **75** |
| **End Fund - Dept 002-300** | | **96,030.18** | **34,709.90** | **102,315.87** | **0.00** | **544,575.00** | **442,259.13** | **81** | **77** |

Prepared for Police - 008

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 005-300** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**MEASURE H**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 519,170.88 | 475,327.53 | 1,269,386.08 | 0.00 | 7,724,990.00 | 6,455,603.92 | 84 | |
| 4006 | Salaries - Sign On Bonus | 24,000.00 | 60,000.00 | 60,000.00 | 0.00 | 0.00 | -60,000.00 | 0 | Over |
| 4010 | Salaries-Temporary Disability | 3,195.11 | 8,369.60 | 24,441.03 | 0.00 | 0.00 | -24,441.03 | 0 | Over |
| 4015 | Salaries - Holiday Pay | 382.70 | 1,412.65 | 1,412.65 | 0.00 | 0.00 | -1,412.65 | 0 | Over |
| 4020 | Salaries - Hourly Pay | 33,421.60 | 5,432.00 | 6,790.00 | 0.00 | 0.00 | -6,790.00 | 0 | Over |
| 4050 | Salaries - Overtime | 126,886.33 | 96,319.45 | 261,980.15 | 0.00 | 752,000.00 | 490,019.85 | 65 | |
| 4053 | OT - Special Event/Emergency | 0.00 | 305.05 | 627.74 | 0.00 | 0.00 | -627.74 | 0 | Over |
| 4056 | Salaries - CTO Payout | 2,353.61 | 430.80 | 430.80 | 0.00 | 0.00 | -430.80 | 0 | Over |
| 4080 | Salaries - Light Duty | 0.00 | 4,458.84 | 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 | 600.00 | 1,744.00 | 0.00 | 0.00 | -1,744.00 | 0 | Over |
| 4690 | Employee Benefits Other | 445,050.89 | 390,869.88 | 1,011,963.85 | 0.00 | 6,045,012.00 | 5,033,048.15 | 83 | |
| **Salaries & Employee Benefits** | | **1,155,061.12** | **1,043,525.80** | **2,654,229.17** | **0.00** | **14,621,052.00** | **11,966,822.83** | **82** | **77** |
| **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** | **75** |
| **End Fund - Dept 005-300** | | **1,155,061.12** | **1,043,525.80** | **2,654,229.17** | **0.00** | **14,666,052.00** | **12,011,822.83** | **82** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 050-300** Budget Year: 2026

Budget Version 10: Working

**DONATIONS-POLICE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5000 Materials & Supplies** | | | | | | | | | |
| 6250 | Donations - Expense | 1,729.26 | 2,224.56 | 2,327.96 | 0.00 | 21,000.00 | 18,672.04 | 89 | |
| 6280 | Uniform Allow. Sworn | 0.00 | 0.00 | 0.00 | 0.00 | 900.00 | 900.00 | 100 | |
| **Materials & Supplies** | | **1,729.26** | **2,224.56** | **2,327.96** | **0.00** | **21,900.00** | **19,572.04** | **89** | **75** |
| **End Fund - Dept 050-300** | | **1,729.26** | **2,224.56** | **2,327.96** | **0.00** | **21,900.00** | **19,572.04** | **89** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 050-348** Budget Year: 2026

Budget Version 10: Working

**DONATIONS - PD/ANIMAL SVCS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5000 Materials & Supplies** | | | | | | | | | |
| 6250 | Donations - Expense | 19,060.29 | 7,592.14 | 14,581.89 | 0.00 | 105,780.00 | 91,198.11 | 86 | |
| **Materials & Supplies** | | **19,060.29** | **7,592.14** | **14,581.89** | **0.00** | **105,780.00** | **91,198.11** | **86** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| **Other Expenses** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 050-348** | | **19,060.29** | **7,592.14** | **14,581.89** | **0.00** | **105,780.00** | **91,198.11** | **86** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 099-300** Budget Year: 2026

Budget Version 10: Working

**SUPP LAW ENFORCE SERVICE ADMIN**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 37,682.07 | 12,927.84 | 37,751.28 | 0.00 | 266,231.00 | 228,479.72 | 86 | |
| 4690 | Employee Benefits Other | 29,194.16 | 10,161.24 | 30,289.23 | 0.00 | 220,547.00 | 190,257.77 | 86 | |
| **Salaries & Employee Benefits** | | **66,876.23** | **23,089.08** | **68,040.51** | **0.00** | **486,778.00** | **418,737.49** | **86** | **77** |
| **5400 Purchased Services** | | | | | | | | | |
| **Purchased Services** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| **Other Expenses** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 099-300** | | **66,876.23** | **23,089.08** | **68,040.51** | **0.00** | **486,778.00** | **418,737.49** | **86** | **77** |

Prepared for Police - 008

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 100-300** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**OPERATING GRANTS - PD**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4050 | Salaries - Overtime | 478.03 | 0.00 | 86.31 | 0.00 | 0.00 | -86.31 | 0 | Over |
| 4051 | Salaries - OT Reimburseable | 3,866.17 | 2,440.50 | 6,700.17 | 0.00 | 0.00 | -6,700.17 | 0 | Over |
| 4690 | Employee Benefits Other | 33,248.06 | 183.58 | 509.75 | 0.00 | 0.00 | -509.75 | 0 | Over |
| | **Salaries & Employee Benefits** | **37,592.26** | **2,624.08** | **7,296.23** | **0.00** | **0.00** | **-7,296.23** | **0** | **77** 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** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| | **Other Expenses** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8910** | **Non-Recurring Operating** | | | | | | | | |
| 7500 | Non-Recurring Operating | 0.00 | 0.00 | 0.00 | 0.00 | 15,200.00 | 15,200.00 | 100 | |
| | **Non-Recurring Operating** | **0.00** | **0.00** | **0.00** | **0.00** | **15,200.00** | **15,200.00** | **100** | **75** |
| **End Fund - Dept 100-300** | | **37,592.26** | **2,624.08** | **7,296.23** | **0.00** | **15,800.00** | **8,503.77** | **54** | **77** |

Prepared for Police - 008

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 100-348** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GRANT-ANIMAL SHELTER**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5000 Materials & Supplies** | | | | | | | | | |
| 6254 | Grant - Expenses | 980.00 | 1,550.00 | 3,625.00 | 0.00 | 10,806.00 | 7,181.00 | 66 | |
| **Materials & Supplies** | | **980.00** | **1,550.00** | **3,625.00** | **0.00** | **10,806.00** | **7,181.00** | **66** | **75** |
| **End Fund - Dept 100-348** | | **980.00** | **1,550.00** | **3,625.00** | **0.00** | **10,806.00** | **7,181.00** | **66** | **77** |

Prepared for Police - 008

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 217-300** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**ASSET FORFEITURE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining 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 75** |
| **End Fund - Dept 217-300** | | **10,000.00** | **0.00** | **10,000.00** | **0.00** | **10,000.00** | **0.00** | **0 77** |

Prepared for Police - 008

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 853-300** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PD Parking Service Specialists**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 3,059.77 | 5,868.80 | 16,068.39 | 0.00 | 83,269.00 | 67,200.61 | 81 | |
| 4690 | Employee Benefits Other | 1,368.75 | 3,028.67 | 7,392.59 | 0.00 | 49,799.00 | 42,406.41 | 85 | |
| **Salaries & Employee Benefits** | | **4,428.52** | **8,897.47** | **23,460.98** | **0.00** | **133,068.00** | **109,607.02** | **82** | **77** |
| **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** | **75** |
| **End Fund - Dept 853-300** | | **4,428.52** | **8,897.47** | **23,460.98** | **0.00** | **133,572.00** | **110,111.02** | **82** | **77** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Fund - Dept 853-300 Budget Year: 2026

Budget Version 10: Working

PD Parking Service Specialists

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Grand Totals : Police** | | **8,179,363.62** | **2,788,063.52** | **8,138,378.29** | **62,856.82** | **38,965,382.00** | **30,764,146.89** | **79** | **77** |

**End Of Report Prepared for Police**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# Monthly Budget Monitoring Report

Public Works Department - Engineering
(Dept. Name)

Fiscal Year 2025-2026 Monthly Report for the **period ending: 09/30/25.**

**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: **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 (Dec 3, 2025 12:45:28 PST) | 12/03/25 |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Public Works Engineering

| Public Works - Eng | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 5,304,205 | 6,029,718 | 38,858 | 1,390,174 | 1,429,033 | 232,667 | 6,812,439 | 7,045,106 | 5,616,072 | 20 | |
| Materials & Supplies | 96,836 | 69,056 | 0 | 12,049 | 12,049 | 25,650 | 110,450 | 136,100 | 124,050 | 9 | |
| Purchased Services | 519,827 | 355,150 | 0 | 201,511 | 201,511 | 0 | 699,679 | 699,679 | 498,167 | 29 | |
| Other Expenses | 67,373 | 250,837 | 0 | 19,389 | 19,389 | 0 | 148,901 | 148,901 | 129,511 | 13 | |
| Non-Recurring Operating | 0 | 0 | 0 | 26,558 | 26,558 | 0 | 0 | 0 | (26,558) | 13 | |
| Allocations | 1,197,568 | 1,584,789 | 5,890 | 492,578 | 498,468 | 27,189 | 2,801,806 | 2,828,995 | 2,330,526 | 18 | |
| **Department Total** | **7,185,811** | **8,289,552** | **44,748** | **2,142,263** | **2,187,011** | **285,506** | **10,573,275** | **10,858,781** | **8,671,769** | **20** | **25** |

| Department Summary by Fund-Dept | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **001-610 Public Works - Engineering** | | | | | | | |
| 4000 Salaries & Employee Benefits | 168,257 | 166,055 | 38,859 | 232,667 | 193,808 | 17 | |
| 5000 Materials & Supplies | 253 | 125 | 0 | 25,650 | 25,650 | 0 | |
| 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 | 5,890 | 27,189 | 21,299 | 22 | |
| **Total 001-610** | **185,621** | **188,735** | **44,749** | **285,506** | **240,757** | **16** | **25** |
| **Total General/Park Funds** | **185,621** | **188,735** | **44,749** | **285,506** | **240,757** | **15** | **25** |
| **212-654 Transportation** | | | | | | | |
| 4000 Salaries & Employee Benefits | 83,255 | 87,965 | 20,503 | 218,710 | 198,207 | 9 | |
| 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 | 3,829 | 30,784 | 26,955 | 12 | |
| **Total 212-654** | **109,414** | **125,182** | **50,941** | **263,694** | **212,753** | **19** | **25** |
| **212-655 Transportation** | | | | | | | |
| 4000 Salaries & Employee Benefits | 163,444 | 312,601 | 92,446 | 481,406 | 388,960 | 19 | |
| 5000 Materials & Supplies | 8,622 | 3,270 | 4,477 | 11,700 | 7,223 | 38 | |
| 8900 Other Expenses | 12,081 | 13,445 | 3,134 | 18,085 | 14,951 | 17 | |
| 8990 Allocations | 26,752 | 45,241 | 14,577 | 66,583 | 52,006 | 22 | |
| **Total 212-655** | **210,899** | **374,557** | **114,634** | **577,774** | **463,140** | **20** | **25** |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Public Works Engineering

| Public Works - Eng<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| **212-995 Transportation** | | | | | | | |
| 8990 Allocations | 32,957 | 32,957 | 10,693 | 64,158 | 53,465 | 17 | |
| **Total 212-995** | **32,957** | **32,957** | **10,693** | **64,158** | **53,465** | **17** | **25** |
| **307-995 Streets and Roads** | | | | | | | |
| 8990 Allocations | 0 | 0 | 121,934 | 731,606 | 609,672 | 17 | |
| **Total 307-995** | **0** | **0** | **121,934** | **731,606** | **609,672** | **17** | **25** |
| **400-000 Capital Projects** | | | | | | | |
| 4000 Salaries & Employee Benefits | 3,650,776 | 3,991,094 | 971,505 | 4,312,168 | 3,340,663 | 23 | |
| 8990 Allocations | 275,757 | 526,023 | 156,167 | 755,155 | 598,988 | 21 | |
| **Total 400-000** | **3,926,533** | **4,517,117** | **1,127,672** | **5,067,323** | **3,939,651** | **22** | **25** |
| **400-610 Capital Projects** | | | | | | | |
| 5000 Materials & Supplies | 77,908 | 52,489 | 7,573 | 66,500 | 58,927 | 11 | |
| 5400 Purchased Services | 42,760 | 19,675 | 1,360 | 102,511 | 101,151 | 1 | |
| 8900 Other Expenses | 33,388 | 42,173 | 8,773 | 44,541 | 35,768 | 20 | |
| 8990 Allocations | 76,896 | 89,690 | 7,375 | 95,188 | 87,813 | 8 | |
| **Total 400-610** | **230,952** | **204,027** | **25,081** | **308,740** | **283,659** | **8** | **25** |
| **400-995 Capital Projects** | | | | | | | |
| 8990 Allocations | 426,168 | 426,168 | 89,584 | 537,503 | 447,919 | 17 | |
| **Total 400-995** | **426,168** | **426,168** | **89,584** | **537,503** | **447,919** | **17** | **25** |
| **850-000 Sewer** | | | | | | | |
| 4000 Salaries & Employee Benefits | 22,121 | 21,115 | 2,974 | 20,583 | 17,609 | 14 | |
| 8990 Allocations | 2,305 | 3,031 | 538 | 3,144 | 2,606 | 17 | |
| **Total 850-000** | **24,426** | **24,146** | **3,512** | **23,727** | **20,215** | **15** | **25** |
| **850-615 Sewer** | | | | | | | |
| 4000 Salaries & Employee Benefits | 436,919 | 478,045 | 96,547 | 661,502 | 564,955 | 15 | |
| 5000 Materials & Supplies | 3,658 | 2,286 | 0 | 9,500 | 9,500 | 0 | |
| 5400 Purchased Services | 400 | 10,301 | 934 | 10,000 | 9,066 | 9 | |
| 8900 Other Expenses | 8,764 | 12,634 | 5,214 | 16,500 | 11,286 | 32 | |
| 8990 Allocations | 80,609 | 112,133 | 18,473 | 130,684 | 112,211 | 14 | |
| **Total 850-615** | **530,350** | **615,399** | **121,168** | **828,186** | **707,018** | **15** | **25** |
| **863-000 Subdivisions** | | | | | | | |
| 4000 Salaries & Employee Benefits | 2,942 | 13,381 | 2,673 | 0 | (2,673) | 0 | |
| 8990 Allocations | 57 | 1,038 | 173 | 298 | 125 | 58 | |
| **Total 863-000** | **2,999** | **14,419** | **2,846** | **298** | **(2,548)** | **955** | **25** |
| **863-615 Subdivisions** | | | | | | | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Public Works Engineering

| Public Works - Eng<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| 4000 Salaries & Employee Benefits | 75,425 | 173,193 | 61,257 | 149,364 | 88,107 | 41 | |
| 5000 Materials & Supplies | 2,981 | 244 | 0 | 4,550 | 4,550 | 0 | |
| 5400 Purchased Services | 73,442 | 151,838 | 78,461 | 216,847 | 138,386 | 36 | |
| 8900 Other Expenses | 1,732 | 1,122 | 277 | 5,275 | 4,998 | 5 | |
| 8990 Allocations | 40,540 | 57,565 | 10,874 | 67,156 | 56,282 | 16 | |
| **Total 863-615** | **194,120** | **383,962** | **150,869** | **443,192** | **292,323** | **34** | **25** |
| **863-995 Subdivisions** | | | | | | | |
| 8990 Allocations | 70,443 | 70,443 | 13,108 | 78,651 | 65,543 | 17 | |
| **Total 863-995** | **70,443** | **70,443** | **13,108** | **78,651** | **65,543** | **17** | **25** |
| **873-000 Private Development - Engineering** | | | | | | | |
| **Total 873-000** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **873-615 Private Development - Engineering** | | | | | | | |
| 4000 Salaries & Employee Benefits | 699,860 | 785,839 | 141,904 | 968,706 | 826,802 | 15 | |
| 5000 Materials & Supplies | 2,902 | 1,477 | 0 | 8,000 | 8,000 | 0 | |
| 5400 Purchased Services | 29,360 | 28,944 | 2,777 | 20,321 | 17,544 | 14 | |
| 8900 Other Expenses | 177 | 1,234 | 1,821 | 10,500 | 8,679 | 17 | |
| 8990 Allocations | 52,662 | 91,025 | 22,118 | 102,422 | 80,304 | 22 | |
| **Total 873-615** | **784,961** | **908,519** | **168,620** | **1,109,949** | **941,329** | **15** | **25** |
| **873-995 Private Development - Engineering** | | | | | | | |
| 8990 Allocations | 81,619 | 81,619 | 21,393 | 128,359 | 106,966 | 17 | |
| **Total 873-995** | **81,619** | **81,619** | **21,393** | **128,359** | **106,966** | **17** | **25** |
| **876-610 City Recreation** | | | | | | | |
| 4000 Salaries & Employee Benefits | 1,207 | 431 | 365 | 0 | (365) | 0 | |
| 5400 Purchased Services | 373,115 | 144,392 | 117,979 | 350,000 | 232,021 | 34 | |
| 8900 Other Expenses | 0 | 177,435 | 120 | 50,000 | 49,880 | 0 | |
| 8990 Allocations | 29 | 43 | 56 | 0 | (56) | 0 | |
| **Total 876-610** | **374,351** | **322,301** | **118,520** | **400,000** | **281,480** | **30** | **25** |
| **876-995 City Recreation** | | | | | | | |
| 8990 Allocations | 0 | 0 | 1,686 | 10,115 | 8,429 | 17 | |
| **Total 876-995** | **0** | **0** | **1,686** | **10,115** | **8,429** | **17** | **25** |
| **Total Other Funds** | **7,000,192** | **8,100,816** | **2,142,261** | **10,573,275** | **8,431,014** | **20** | **25** |
| **Department Total** | **7,185,813** | **8,289,551** | **2,187,010** | **10,858,781** | **8,671,771** | **20** | **25** |

Prepared for DPW Engineering - 009

# City of Chico
## Department Expense Report

Attachment B - Category Level

Multi Fund/Dept | Budget Year: 2026 | Current Year Data Through 9/30/2025 | Budget Version 10: Working

DPW Engineering

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Time | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-610** | GENERAL-CAPITAL PROJECTS SRVCS | | | | | | | | | |
| | **Salaries & Employee Benefits** | 37,321.82 | 14,636.45 | 38,858.87 | 0.00 | 232,667.00 | 193,808.13 | 83 | 77 | |
| | **Materials & Supplies** | 55.48 | 0.00 | 0.00 | 0.00 | 25,650.00 | 25,650.00 | 100 | 75 | |
| | **Other Expenses** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 001-610** | | 37,377.30 | 14,636.45 | 38,858.87 | 0.00 | 258,317.00 | 219,458.13 | 85 | 77 | |
| **Fund - Dept 212-654** | TRANSPORTATION-BIKE/PEDS | | | | | | | | | |
| | **Salaries & Employee Benefits** | 34,629.53 | 7,513.17 | 20,503.37 | 0.00 | 218,710.00 | 198,206.63 | 91 | 77 | |
| | **Materials & Supplies** | 0.00 | 0.00 | 0.00 | 0.00 | 10,200.00 | 10,200.00 | 100 | 75 | |
| | **Other Expenses** | 939.50 | 50.00 | 50.00 | 0.00 | 4,000.00 | 3,950.00 | 99 | 75 | |
| | **Non-Recurring Operating** | 0.00 | 26,558.94 | 26,558.94 | 0.00 | 0.00 | -26,558.94 | 0 | 75 | Over |
| | **Depreciation** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 212-654** | | 35,569.03 | 34,122.11 | 47,112.31 | 0.00 | 232,910.00 | 185,797.69 | 80 | 77 | |
| **Fund - Dept 212-655** | TRANSPORTATION-PLANNING | | | | | | | | | |
| | **Salaries & Employee Benefits** | 40,695.56 | 28,544.99 | 92,445.76 | 0.00 | 481,406.00 | 388,960.24 | 81 | 77 | |
| | **Materials & Supplies** | 1,667.70 | 35.39 | 4,476.53 | 1,962.00 | 11,700.00 | 5,261.47 | 45 | 75 | |
| | **Purchased Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | **Other Expenses** | 4,720.36 | 2,387.66 | 3,133.50 | 0.00 | 18,085.00 | 14,951.50 | 83 | 75 | |
| **End Fund - Dept 212-655** | | 47,083.62 | 30,968.04 | 100,055.79 | 1,962.00 | 511,191.00 | 409,173.21 | 80 | 77 | |
| **Fund - Dept 400-000** | CAPITAL PROJECTS CLEARING FUND | | | | | | | | | |
| | **Salaries & Employee Benefits** | 910,108.48 | 337,137.08 | 971,505.19 | 0.00 | 4,312,168.00 | 3,340,662.81 | 77 | 77 | |
| | **Materials & Supplies** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | **Other Expenses** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 400-000** | | 910,108.48 | 337,137.08 | 971,505.19 | 0.00 | 4,312,168.00 | 3,340,662.81 | 77 | 77 | |
| **Fund - Dept 400-610** | CAPITAL-CAPITAL PROJECTS SRVCS | | | | | | | | | |
| | **Materials & Supplies** | 14,044.80 | 1,288.99 | 7,573.43 | 11,118.00 | 66,500.00 | 47,808.57 | 72 | 75 | |
| | **Purchased Services** | 4,832.53 | 1,359.97 | 1,359.97 | 0.00 | 102,511.00 | 101,151.03 | 99 | 75 | |
| | **Other Expenses** | 7,522.40 | 953.92 | 8,773.46 | 0.00 | 44,541.00 | 35,767.54 | 80 | 75 | |
| **End Fund - Dept 400-610** | | 26,399.73 | 3,602.88 | 17,706.86 | 11,118.00 | 213,552.00 | 184,727.14 | 87 | 77 | |
| **Fund - Dept 850-000** | SEWER-ADMN | | | | | | | | | |
| | **Salaries & Employee Benefits** | 4,260.51 | 608.41 | 2,973.84 | 0.00 | 20,583.00 | 17,609.16 | 86 | 77 | |
| | **Purchased Services** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | **Debt Service** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 850-000** | | 4,260.51 | 608.41 | 2,973.84 | 0.00 | 20,583.00 | 17,609.16 | 86 | 77 | |
| **Fund - Dept 850-615** | SEWER-DEVELOPMENT SERVICES | | | | | | | | | |
| | **Salaries & Employee Benefits** | 112,142.97 | 31,510.39 | 96,547.26 | 0.00 | 661,502.00 | 564,954.74 | 85 | 77 | |
| | **Materials & Supplies** | 1,667.70 | 0.00 | 0.00 | 1,962.00 | 9,500.00 | 7,538.00 | 79 | 75 | |
| | **Purchased Services** | 1,850.00 | 934.50 | 934.50 | 0.00 | 10,000.00 | 9,065.50 | 91 | 75 | |
| | **Other Expenses** | 3,489.43 | 2,919.67 | 5,213.86 | 0.00 | 16,500.00 | 11,286.14 | 68 | 75 | |
| **End Fund - Dept 850-615** | | 119,150.10 | 35,364.56 | 102,695.62 | 1,962.00 | 697,502.00 | 592,844.38 | 85 | 77 | |
| **Fund - Dept 863-000** | SUBDIVISION | | | | | | | | | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025



Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

DPW Engineering

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Time | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Salaries & Employee Benefits | 2,692.16 | 2,151.15 | 2,673.25 | 0.00 | 0.00 | -2,673.25 | 0 | 77 | Over |
| | Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 863-000 | | 2,692.16 | 2,151.15 | 2,673.25 | 0.00 | 0.00 | -2,673.25 | 0 | 77 | OVER |
| Fund - Dept 863-615 | SUBDIVISIONS-DEV ENGINEERING | | | | | | | | | |
| | Salaries & Employee Benefits | 25,965.94 | 25,715.47 | 61,256.59 | 0.00 | 149,364.00 | 88,107.41 | 59 | 77 | |
| | Materials & Supplies | 59.00 | 0.00 | 0.00 | 0.00 | 4,550.00 | 4,550.00 | 100 | 75 | |
| | Purchased Services | 9,167.60 | 35,914.77 | 78,460.77 | 50,053.26 | 216,847.00 | 88,332.97 | 41 | 75 | |
| | Other Expenses | 346.63 | 120.64 | 277.47 | 0.00 | 5,275.00 | 4,997.53 | 95 | 75 | |
| End Fund - Dept 863-615 | | 35,539.17 | 61,750.88 | 139,994.83 | 50,053.26 | 376,036.00 | 185,987.91 | 49 | 77 | |
| Fund - Dept 873-615 | PRIVATE DEV-ENGINEERING | | | | | | | | | |
| | Salaries & Employee Benefits | 183,998.82 | 45,968.66 | 141,903.84 | 0.00 | 968,706.00 | 826,802.16 | 85 | 77 | |
| | Materials & Supplies | 1,111.80 | 0.00 | 0.00 | 1,308.00 | 8,000.00 | 6,692.00 | 84 | 75 | |
| | Purchased Services | 3,129.41 | 142.35 | 2,777.35 | 1,690.00 | 20,321.00 | 15,853.65 | 78 | 75 | |
| | Other Expenses | 0.00 | 0.00 | 1,821.42 | 0.00 | 10,500.00 | 8,678.58 | 83 | 75 | |
| End Fund - Dept 873-615 | | 188,240.03 | 46,111.01 | 146,502.61 | 2,998.00 | 1,007,527.00 | 858,026.39 | 85 | 77 | |
| Fund - Dept 876-610 | City Recreation | | | | | | | | | |
| | N/A | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| | Salaries & Employee Benefits | 303.16 | 0.00 | 365.48 | 0.00 | 0.00 | -365.48 | 0 | 77 | Over |
| | Purchased Services | 0.00 | 108.03 | 117,978.59 | 135,654.50 | 350,000.00 | 96,366.91 | 28 | 75 | |
| | Other Expenses | 70,284.09 | 40.02 | 120.06 | 0.00 | 50,000.00 | 49,879.94 | 100 | 75 | |
| End Fund - Dept 876-610 | | 70,587.25 | 148.05 | 118,464.13 | 135,654.50 | 400,000.00 | 145,881.37 | 36 | 77 | |
| Grand Totals : DPW - Engineering | | 1,477,007.38 | 566,600.62 | 1,688,543.30 | 203,747.76 | 8,029,786.00 | 6,137,494.94 | 76 | 77 | |

**End Of Report Prepared for DPW Engineering**

**Current Year Data Through 9/30/2025**

** End of Report **

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-610** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-CAPITAL PROJECTS SRVCS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 23,350.84 | 9,420.75 | 24,961.50 | 0.00 | 152,401.00 | 127,439.50 | 84 | |
| 4690 | Employee Benefits Other | 13,970.98 | 5,215.70 | 13,897.37 | 0.00 | 80,266.00 | 66,368.63 | 83 | |
| **Salaries & Employee Benefits** | | **37,321.82** | **14,636.45** | **38,858.87** | **0.00** | **232,667.00** | **193,808.13** | **83** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100 | |
| 5005 | Postage & Mailing | 55.48 | 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** | | **55.48** | **0.00** | **0.00** | **0.00** | **25,650.00** | **25,650.00** | **100** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| **Other Expenses** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 001-610** | | **37,377.30** | **14,636.45** | **38,858.87** | **0.00** | **258,317.00** | **219,458.13** | **85** | **77** |

Prepared for DPW Engineering - 009

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 212-654** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**TRANSPORTATION-BIKE/PEDS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 21,259.45 | 4,847.02 | 13,319.45 | 0.00 | 126,730.00 | 113,410.55 | 89 | |
| 4020 | Salaries - Hourly Pay | 1,290.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100 | |
| 4690 | Employee Benefits Other | 12,080.08 | 2,666.15 | 7,183.92 | 0.00 | 71,980.00 | 64,796.08 | 90 | |
| **Salaries & Employee Benefits** | | **34,629.53** | **7,513.17** | **20,503.37** | **0.00** | **218,710.00** | **198,206.63** | **91** | **77** |
| **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** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5071 | Bike Incentive Program | 0.00 | 50.00 | 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 | 939.50 | 0.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 100 | |
| **Other Expenses** | | **939.50** | **50.00** | **50.00** | **0.00** | **4,000.00** | **3,950.00** | **99** | **75** |
| **8910 Non-Recurring Operating** | | | | | | | | | |
| 7500 | Non-Recurring Operating | 0.00 | 26,558.94 | 26,558.94 | 0.00 | 0.00 | -26,558.94 | 0 | Over |
| **Non-Recurring Operating** | | **0.00** | **26,558.94** | **26,558.94** | **0.00** | **0.00** | **-26,558.94** | **0** | **75** Over |
| **8950 Depreciation** | | | | | | | | | |
| **Depreciation** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 212-654** | | **35,569.03** | **34,122.11** | **47,112.31** | **0.00** | **232,910.00** | **185,797.69** | **80** | **77** |

Prepared for DPW Engineering - 009

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 212-655** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**TRANSPORTATION-PLANNING**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 25,742.14 | 18,580.97 | 57,131.46 | 0.00 | 302,474.00 | 245,342.54 | 81 | |
| 4020 | Salaries - Hourly Pay | 0.00 | 0.00 | 4,485.71 | 0.00 | 20,000.00 | 15,514.29 | 78 | |
| 4690 | Employee Benefits Other | 14,953.42 | 9,964.02 | 30,828.59 | 0.00 | 158,932.00 | 128,103.41 | 81 | |
| **Salaries & Employee Benefits** | | **40,695.56** | **28,544.99** | **92,445.76** | **0.00** | **481,406.00** | **388,960.24** | **81** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 0.00 | 35.39 | 4,476.53 | 0.00 | 1,500.00 | -2,976.53 | -198 | 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 | 0.00 | 1,962.00 | 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** | | **1,667.70** | **35.39** | **4,476.53** | **1,962.00** | **11,700.00** | **5,261.47** | **45** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| **Purchased Services** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5140 | Advertising/Marketing | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 | 100 | |
| 5370 | Memberships/Dues | 0.00 | 1,800.00 | 1,800.00 | 0.00 | 285.00 | -1,515.00 | -532 | Over |
| 5390 | Training | 3,388.30 | 217.96 | 248.85 | 0.00 | 10,000.00 | 9,751.15 | 98 | |
| 5480 | Communications | 1,332.06 | 369.70 | 1,084.65 | 0.00 | 7,500.00 | 6,415.35 | 86 | |
| **Other Expenses** | | **4,720.36** | **2,387.66** | **3,133.50** | **0.00** | **18,085.00** | **14,951.50** | **83** | **75** |
| **End Fund - Dept 212-655** | | **47,083.62** | **30,968.04** | **100,055.79** | **1,962.00** | **511,191.00** | **409,173.21** | **80** | **77** |

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 400-000** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**CAPITAL PROJECTS CLEARING FUND**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 567,264.70 | 219,099.23 | 631,284.51 | 0.00 | 2,865,651.00 | 2,234,366.49 | 78 | |
| 4020 | Salaries - Hourly Pay | 22,190.60 | 2,045.80 | 10,841.09 | 0.00 | 0.00 | -10,841.09 | 0 | Over |
| 4050 | Salaries - Overtime | 3,371.07 | 4,246.99 | 9,777.10 | 0.00 | 23,300.00 | 13,522.90 | 58 | |
| 4690 | Employee Benefits Other | 317,282.11 | 111,745.06 | 319,602.49 | 0.00 | 1,423,217.00 | 1,103,614.51 | 78 | |
| **Salaries & Employee Benefits** | | **910,108.48** | **337,137.08** | **971,505.19** | **0.00** | **4,312,168.00** | **3,340,662.81** | **77** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| **Materials & Supplies** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| **Other Expenses** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 400-000** | | **910,108.48** | **337,137.08** | **971,505.19** | **0.00** | **4,312,168.00** | **3,340,662.81** | **77** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 400-610** Budget Year: 2026

Budget Version 10: Working

**CAPITAL-CAPITAL PROJECTS SRVCS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 898.49 | 953.36 | 1,488.19 | 0.00 | 22,000.00 | 20,511.81 | 93 | |
| 5005 | Postage & Mailing | 0.00 | 0.00 | 7.61 | 0.00 | 500.00 | 492.39 | 98 | |
| 5010 | Outside Printing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5050 | Books/Periodicals/Software | 12,431.31 | 139.00 | 3,151.00 | 11,118.00 | 30,000.00 | 15,731.00 | 52 | |
| 5100 | Materials and Supplies | 374.25 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| 5105 | Small Tools and Equipment | 340.75 | 196.63 | 2,926.63 | 0.00 | 10,000.00 | 7,073.37 | 71 | |
| 5505 | Equipment Maintenance/Repair | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100 | |
| **Materials & Supplies** | | **14,044.80** | **1,288.99** | **7,573.43** | **11,118.00** | **66,500.00** | **47,808.57** | **72** | **75** |
| **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 | 207.53 | 1,359.97 | 1,359.97 | 0.00 | 7,511.00 | 6,151.03 | 82 | |
| 5555 | Maint Agreements Other | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100 | |
| **Purchased Services** | | **4,832.53** | **1,359.97** | **1,359.97** | **0.00** | **102,511.00** | **101,151.03** | **99** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5140 | Advertising/Marketing | 105.00 | 35.00 | 105.00 | 0.00 | 500.00 | 395.00 | 79 | |
| 5160 | Licenses/Permits/Fees | 1,026.10 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5370 | Memberships/Dues | 316.00 | 0.00 | 89.99 | 0.00 | 5,000.00 | 4,910.01 | 98 | |
| 5385 | Business Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5390 | Training | 3,613.50 | 0.00 | 5,921.34 | 0.00 | 30,000.00 | 24,078.66 | 80 | |
| 5480 | Communications | 2,461.80 | 918.92 | 2,657.13 | 0.00 | 7,541.00 | 4,883.87 | 65 | |
| **Other Expenses** | | **7,522.40** | **953.92** | **8,773.46** | **0.00** | **44,541.00** | **35,767.54** | **80** | **75** |
| **End Fund - Dept 400-610** | | **26,399.73** | **3,602.88** | **17,706.86** | **11,118.00** | **213,552.00** | **184,727.14** | **87** | **77** |

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 850-000** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**SEWER-ADMN**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 2,732.30 | 409.91 | 2,063.00 | 0.00 | 12,818.00 | 10,755.00 | 84 | |
| 4690 | Employee Benefits Other | 1,528.21 | 198.50 | 910.84 | 0.00 | 7,765.00 | 6,854.16 | 88 | |
| **Salaries & Employee Benefits** | | **4,260.51** | **608.41** | **2,973.84** | **0.00** | **20,583.00** | **17,609.16** | **86** | **77** |
| **5400 Purchased Services** | | | | | | | | | |
| **Purchased Services** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **8000 Debt Service** | | | | | | | | | |
| **Debt Service** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 850-000** | | **4,260.51** | **608.41** | **2,973.84** | **0.00** | **20,583.00** | **17,609.16** | **86** | **77** |

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 850-615** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**SEWER-DEVELOPMENT SERVICES**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 72,913.19 | 21,512.25 | 65,403.90 | 0.00 | 450,281.00 | 384,877.10 | 85 | |
| 4690 | Employee Benefits Other | 39,229.78 | 9,998.14 | 31,143.36 | 0.00 | 211,221.00 | 180,077.64 | 85 | |
| | **Salaries & Employee Benefits** | **112,142.97** | **31,510.39** | **96,547.26** | **0.00** | **661,502.00** | **564,954.74** | **85** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5000 | Office Expense | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5010 | Outside Printing Expense | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5050 | Books/Periodicals/Software | 1,667.70 | 0.00 | 0.00 | 1,962.00 | 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** | **1,667.70** | **0.00** | **0.00** | **1,962.00** | **9,500.00** | **7,538.00** | **79** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5400 | Professional Services | 1,850.00 | 934.50 | 934.50 | 0.00 | 10,000.00 | 9,065.50 | 91 | |
| | **Purchased Services** | **1,850.00** | **934.50** | **934.50** | **0.00** | **10,000.00** | **9,065.50** | **91** | **75** |
| **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 | 2,924.02 | 2,814.20 | 4,941.80 | 0.00 | 15,000.00 | 10,058.20 | 67 | |
| 5480 | Communications | 385.41 | 105.47 | 272.06 | 0.00 | 500.00 | 227.94 | 46 | |
| | **Other Expenses** | **3,489.43** | **2,919.67** | **5,213.86** | **0.00** | **16,500.00** | **11,286.14** | **68** | **75** |
| **End Fund - Dept 850-615** | | **119,150.10** | **35,364.56** | **102,695.62** | **1,962.00** | **697,502.00** | **592,844.38** | **85** | **77** |

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 863-000** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

| SUBDIVISION<br>Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | |
| 4000 Salaries - Permanent | 1,681.60 | 1,360.02 | 1,635.90 | 0.00 | 0.00 | -1,635.90 | 0 | Over |
| 4690 Employee Benefits Other | 1,010.56 | 791.13 | 1,037.35 | 0.00 | 0.00 | -1,037.35 | 0 | Over |
| **Salaries & Employee Benefits** | **2,692.16** | **2,151.15** | **2,673.25** | **0.00** | **0.00** | **-2,673.25** | **0** | **77** Over |
| **5000 Materials & Supplies** | | | | | | | | |
| **Materials & Supplies** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **5400 Purchased Services** | | | | | | | | |
| **Purchased Services** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 863-000** | **2,692.16** | **2,151.15** | **2,673.25** | **0.00** | **0.00** | **-2,673.25** | **0** | **77** OVER |

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 863-615** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**SUBDIVISIONS-DEV ENGINEERING**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining Time | |
|---|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | | |
| 4000 | Salaries - Permanent | 15,840.60 | 15,908.48 | 39,002.73 | 0.00 | 99,311.00 | 60,308.27 | 61 | | |
| 4050 | Salaries - Overtime | 1,088.10 | 789.56 | 915.89 | 0.00 | 0.00 | -915.89 | 0 | | Over |
| 4690 | Employee Benefits Other | 9,037.24 | 9,017.43 | 21,337.97 | 0.00 | 50,053.00 | 28,715.03 | 57 | | |
| **Salaries & Employee Benefits** | | **25,965.94** | **25,715.47** | **61,256.59** | **0.00** | **149,364.00** | **88,107.41** | **59** | **77** | |
| **5000 Materials & Supplies** | | | | | | | | | | |
| 5000 | Office Expense | 59.00 | 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** | | **59.00** | **0.00** | **0.00** | **0.00** | **4,550.00** | **4,550.00** | **100** | **75** | |
| **5400 Purchased Services** | | | | | | | | | | |
| 5400 | Professional Services | 9,163.04 | 35,885.57 | 78,431.57 | 50,053.26 | 216,682.00 | 88,197.17 | 41 | | |
| 5401 | Audit Services | 4.56 | 29.20 | 29.20 | 0.00 | 165.00 | 135.80 | 82 | | |
| **Purchased Services** | | **9,167.60** | **35,914.77** | **78,460.77** | **50,053.26** | **216,847.00** | **88,332.97** | **41** | **75** | |
| **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 | 346.63 | 120.64 | 277.47 | 0.00 | 1,600.00 | 1,322.53 | 83 | | |
| **Other Expenses** | | **346.63** | **120.64** | **277.47** | **0.00** | **5,275.00** | **4,997.53** | **95** | **75** | |
| **End Fund - Dept 863-615** | | **35,539.17** | **61,750.88** | **139,994.83** | **50,053.26** | **376,036.00** | **185,987.91** | **49** | **77** | |

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 873-615** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PRIVATE DEV-ENGINEERING**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 110,256.82 | 30,104.38 | 92,256.16 | 0.00 | 648,545.00 | 556,288.84 | 86 | |
| 4020 | Salaries - Hourly Pay | 7,067.50 | 386.00 | 386.00 | 0.00 | 0.00 | -386.00 | 0 | Over |
| 4050 | Salaries - Overtime | 2,906.46 | 189.92 | 1,266.24 | 0.00 | 0.00 | -1,266.24 | 0 | Over |
| 4690 | Employee Benefits Other | 63,768.04 | 15,288.36 | 47,995.44 | 0.00 | 320,161.00 | 272,165.56 | 85 | |
| | **Salaries & Employee Benefits** | **183,998.82** | **45,968.66** | **141,903.84** | **0.00** | **968,706.00** | **826,802.16** | **85** | **77** |
| **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 | 0.00 | 1,308.00 | 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** | **0.00** | **1,308.00** | **8,000.00** | **6,692.00** | **84** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5400 | Professional Services | 3,120.50 | 85.50 | 2,720.50 | 1,690.00 | 20,000.00 | 15,589.50 | 78 | |
| 5401 | Audit Services | 8.91 | 56.85 | 56.85 | 0.00 | 321.00 | 264.15 | 82 | |
| | **Purchased Services** | **3,129.41** | **142.35** | **2,777.35** | **1,690.00** | **20,321.00** | **15,853.65** | **78** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5140 | Advertising/Marketing | 0.00 | 0.00 | 371.42 | 0.00 | 0.00 | -371.42 | 0 | Over |
| 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 | 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** | **0.00** | **0.00** | **1,821.42** | **0.00** | **10,500.00** | **8,678.58** | **83** | **75** |
| **End Fund - Dept 873-615** | | **188,240.03** | **46,111.01** | **146,502.61** | **2,998.00** | **1,007,527.00** | **858,026.39** | **85** | **77** |

Prepared for DPW Engineering - 009

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 876-610** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**City Recreation**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **0000 N/A** | | | | | | | | | |
| **N/A** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 182.16 | 0.00 | 235.62 | 0.00 | 0.00 | -235.62 | 0 | Over |
| 4690 | Employee Benefits Other | 121.00 | 0.00 | 129.86 | 0.00 | 0.00 | -129.86 | 0 | Over |
| **Salaries & Employee Benefits** | | **303.16** | **0.00** | **365.48** | **0.00** | **0.00** | **-365.48** | **0** | **77** Over |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 0.00 | 108.03 | 117,978.59 | 135,654.50 | 350,000.00 | 96,366.91 | 28 | |
| **Purchased Services** | | **0.00** | **108.03** | **117,978.59** | **135,654.50** | **350,000.00** | **96,366.91** | **28** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5481 | Rink Amenities | 70,284.09 | 40.02 | 120.06 | 0.00 | 50,000.00 | 49,879.94 | 100 | |
| **Other Expenses** | | **70,284.09** | **40.02** | **120.06** | **0.00** | **50,000.00** | **49,879.94** | **100** | **75** |
| **End Fund - Dept 876-610** | | **70,587.25** | **148.05** | **118,464.13** | **135,654.50** | **400,000.00** | **145,881.37** | **36** | **77** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Fund - Dept 876-610 Budget Year: 2026

Budget Version 10: Working

City Recreation

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : DPW - Engineering** | | **1,477,007.38** | **566,600.62** | **1,688,543.30** | **203,747.76** | **8,029,786.00** | **6,137,494.94** | **76 77** |

**End Of Report Prepared for DPW Engineering**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# Monthly Budget Monitoring Report

Public Works Department – O&M
(Dept. Name)

Fiscal Year 2025-26 Monthly Report for the **period ending:** 9/30/25.

**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: **Health Human Services (Pallet)**
Expenditure Category: **052-688-5000**
Description: **Materials & Supplies**
Analysis: This category is tracking over budget due to the Materials & Supplies line item (5100). Propane charges are being charged to 5100, which should be charged to 5121 (Propane).
Action Plan: We will monitor this category and request additional funds if needed at the end of the fiscal year. We will also submit a FOCR to move the propane expenses to 052-688-5121, as that is appropriate line item.

**Item #2**
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 #3**
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 #4**
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 #5**
Location: **Airport**
Expenditure Category: **856-691-5400**
Description: **Purchased Services**
Analysis: This category was tracking over budget due to the Convair hangar fire repairs.
Action Plan: Finance is working through the insurance process.

**Item #6**
Location: **Central Garage**
Expenditure Category: **929-630-8910**
Description: **Materials & Supplies**
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 end of 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. A Sr. Mtce Worker in Facilities was retiring, so his backfill was promoted to train with him for a month before he left.
Action Plan: None at this time – the category should be on track by the end of the fiscal year.

**PREVIOUS**

None.

**APPROVALS:**

| | Review | Signature | Date |
|---|---|---|---|
| **X** | **Skyler Lipski**<br>**Interim Department Director-**<br>**Operations & Maintenance** | Skyler Lipski | Dec 5, 2025 |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Public Works O&M

| Public Works - O&M | Prior Year Actuals | | Actuals FY2025-26 | | | Modified Adopted FY2025-26 | | | | Percent Used | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Expenditure by Category | FY2023-24 | FY2024-25 | Gen/Park Fund | Other Funds | Total Funds | Gen/Park Fund | Other Funds | Total Funds | Remaining Budget | Budg / Time | |
| Salaries & Employee Benefits | 10,789,894 | 12,211,852 | 330,326 | 2,507,580 | 2,837,906 | 1,510,348 | 12,523,703 | 14,034,051 | 11,196,144 | 20 | |
| Materials & Supplies | 3,026,872 | 3,204,495 | 23,731 | 490,448 | 514,179 | 134,105 | 2,823,370 | 2,957,475 | 2,443,295 | 17 | |
| Purchased Services | 6,828,304 | 7,048,513 | 53,399 | (197,820) | (144,421) | 425,750 | 8,164,391 | 8,590,141 | 8,734,562 | -2 | |
| Other Expenses | 513,964 | 615,734 | 14,473 | 96,692 | 111,165 | 225,395 | 559,235 | 784,630 | 673,464 | 14 | |
| 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 | 171,688 | 1,382,464 | 1,554,153 | 928,719 | 8,143,041 | 9,071,760 | 7,517,606 | 17 | |
| **Department Total** | **28,769,941** | **31,672,606** | **593,619** | **4,289,116** | **4,882,735** | **3,224,317** | **32,223,740** | **35,448,057** | **30,565,321** | **14** | **25** |

| Department Summary by Fund-Dept | | Prior Year Actuals FY2023-24 | Prior Year Actuals FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **001-110** | **Environmental Services** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 67,975 | 66,932 | 7,401 | 88,939 | 81,538 | 8 | |
| 5400 | Purchased Services | 0 | 0 | 0 | 20,000 | 20,000 | 0 | |
| 8900 | Other Expenses | 31 | 122 | 0 | 8,350 | 8,350 | 0 | |
| 8990 | Allocations | 8,916 | 14,085 | 1,740 | 15,324 | 13,584 | 11 | |
| **Total** | **001-110** | **76,922** | **81,139** | **9,141** | **132,613** | **123,472** | **7** | **25** |
| **001-601** | **Public Works Administration** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 94,574 | 107,897 | 26,338 | 125,357 | 99,019 | 21 | |
| 5000 | Materials & Supplies | 32,868 | 34,396 | 7,295 | 41,300 | 34,005 | 18 | |
| 8900 | Other Expenses | 5,201 | 41,786 | 5,576 | 30,840 | 25,264 | 18 | |
| 8910 | Non-Recurring Operating | 60,000 | 0 | 0 | 0 | 0 | 0 | |
| 8990 | Allocations | 120,919 | 127,994 | 11,468 | 110,092 | 98,624 | 10 | |
| **Total** | **001-601** | **313,562** | **312,073** | **50,677** | **307,589** | **256,912** | **16** | **25** |
| **002-682** | **Parks and Open Spaces** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 1,046,429 | 1,224,477 | 296,587 | 1,296,052 | 999,465 | 23 | |
| 5000 | Materials & Supplies | 88,157 | 108,961 | 16,437 | 92,805 | 76,368 | 18 | |
| 5400 | Purchased Services | 313,766 | 341,647 | 53,399 | 380,750 | 327,351 | 14 | |
| 8900 | Other Expenses | 73,463 | 129,112 | 8,898 | 186,205 | 177,307 | 5 | |
| 8990 | Allocations | 376,332 | 437,329 | 102,577 | 467,879 | 365,302 | 22 | |
| **Total** | **002-682** | **1,898,147** | **2,241,526** | **477,898** | **2,423,691** | **1,945,793** | **20** | **25** |
| **002-686** | **Street Trees/Public Plantings** | | | | | | | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Public Works O&M

| Public Works - O&M<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| 5400 Purchased Services | 332 | 362 | 0 | 25,000 | 25,000 | 0 | |
| **Total 002-686** | **332** | **362** | **0** | **25,000** | **25,000** | **0** | **25** |
| **002-995 Indirect Cost Allocation** | | | | | | | |
| 8990 Allocations | 337,715 | 337,715 | 55,904 | 335,424 | 279,520 | 17 | |
| **Total 002-995** | **337,715** | **337,715** | **55,904** | **335,424** | **279,520** | **17** | **25** |
| **052-682 Parks and Open Spaces** | | | | | | | |
| 4000 Salaries & Employee Benefits | 238,581 | 274,687 | 66,273 | 307,762 | 241,489 | 22 | |
| 5000 Materials & Supplies | 2,146 | 2,049 | 161 | 12,000 | 11,839 | 1 | |
| 8900 Other Expenses | 390 | 605 | 0 | 1,000 | 1,000 | 0 | |
| 8990 Allocations | 17,279 | 28,519 | 9,239 | 30,689 | 21,450 | 30 | |
| **Total 052-682** | **258,396** | **305,860** | **75,673** | **351,451** | **275,778** | **22** | **25** |
| **052-688 Health Human Services** | | | | | | | |
| 4000 Salaries & Employee Benefits | 229,954 | 231,354 | 55,228 | 443,487 | 388,259 | 12 | |
| 5000 Materials & Supplies | 40,946 | 49,225 | 13,875 | 46,500 | 32,625 | 30 | |
| 5400 Purchased Services | 3,056,722 | 2,902,787 | 453,670 | 4,841,663 | 4,387,993 | 9 | |
| 8900 Other Expenses | 59,122 | 74,336 | 7,418 | 52,000 | 44,582 | 14 | |
| 8910 Non-Recurring Operating | 11,620 | 0 | 0 | 0 | 0 | 0 | |
| 8990 Allocations | 209,104 | 257,637 | 70,308 | 300,641 | 230,333 | 23 | |
| **Total 052-688** | **3,607,468** | **3,515,339** | **600,499** | **5,684,291** | **5,083,792** | **11** | **25** |
| **Total General/Park Funds** | **6,492,542** | **6,794,014** | **1,269,792** | **9,260,059** | **7,990,267** | **13** | **25** |
| **050-601 Donations** | | | | | | | |
| **Total 050-601** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **050-682 Donations** | | | | | | | |
| 5000 Materials & Supplies | 5,905 | 13,977 | 900 | 64,815 | 63,915 | 1 | |
| **Total 050-682** | **5,905** | **13,977** | **900** | **64,815** | **63,915** | **1** | **25** |
| **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** | **25** |
| **212-650 Transportation** | | | | | | | |
| **Total 212-650** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **212-653 Transportation** | | | | | | | |
| 4000 Salaries & Employee Benefits | 586 | 87 | 42 | 0 | (42) | 0 | |
| 5000 Materials & Supplies | 0 | 0 | 0 | 1,250 | 1,250 | 0 | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Public Works O&M

| Public Works - O&M<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| 5400 Purchased Services | 54,269 | 30,315 | 9,515 | 51,000 | 41,485 | 19 | |
| 8990 Allocations | 1,273 | 7,697 | 936 | 13,243 | 12,307 | 7 | |
| **Total 212-653** | **56,128** | **38,099** | **10,493** | **65,493** | **55,000** | **16** | **25** |
| **212-659 Transportation** | | | | | | | |
| 5000 Materials & Supplies | 0 | 0 | 0 | 1,800 | 1,800 | 0 | |
| 5400 Purchased Services | 60,073 | 31,758 | 6,100 | 40,575 | 34,475 | 15 | |
| 8990 Allocations | 2,229 | 4,482 | 188 | 4,504 | 4,316 | 4 | |
| **Total 212-659** | **62,302** | **36,240** | **6,288** | **46,879** | **40,591** | **13** | **25** |
| **307-620 Streets and Roads** | | | | | | | |
| **Total 307-620** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **307-650 Streets and Roads** | | | | | | | |
| 4000 Salaries & Employee Benefits | 2,200,611 | 2,596,805 | 601,338 | 2,963,012 | 2,361,674 | 20 | |
| 5000 Materials & Supplies | 305,319 | 300,526 | 65,033 | 260,900 | 195,867 | 25 | |
| 5400 Purchased Services | 137,974 | 629,354 | 98,945 | 515,225 | 416,280 | 19 | |
| 8900 Other Expenses | 51,847 | 53,612 | 3,905 | 46,375 | 42,470 | 8 | |
| 8990 Allocations | 1,829,307 | 2,144,467 | 250,077 | 2,015,002 | 1,764,925 | 12 | |
| **Total 307-650** | **4,525,058** | **5,724,764** | **1,019,298** | **5,800,514** | **4,781,216** | **18** | **25** |
| **307-653 Streets and Roads** | | | | | | | |
| 8990 Allocations | 29 | 0 | 0 | 0 | 0 | 0 | |
| **Total 307-653** | **29** | **0** | **0** | **0** | **0** | **0** | **25** |
| **307-659 Streets and Roads** | | | | | | | |
| **Total 307-659** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **307-686 Streets and Roads** | | | | | | | |
| 4000 Salaries & Employee Benefits | 1,033,352 | 1,299,451 | 309,603 | 1,723,307 | 1,413,704 | 18 | |
| 5000 Materials & Supplies | 23,267 | 31,926 | 3,545 | 18,000 | 14,455 | 20 | |
| 5400 Purchased Services | 385,527 | 156,059 | 164,518 | 824,119 | 659,601 | 20 | |
| 8900 Other Expenses | 8,928 | 9,188 | 2,310 | 10,165 | 7,855 | 23 | |
| 8990 Allocations | 316,200 | 424,963 | 102,659 | 417,506 | 314,847 | 25 | |
| **Total 307-686** | **1,767,274** | **1,921,587** | **582,635** | **2,993,097** | **2,410,462** | **19** | **25** |
| **850-670 Sewer** | | | | | | | |
| 4000 Salaries & Employee Benefits | 3,095,211 | 3,217,027 | 704,047 | 3,599,172 | 2,895,125 | 20 | |
| 5000 Materials & Supplies | 1,722,598 | 1,894,496 | 260,420 | 1,759,870 | 1,499,450 | 15 | |
| 5400 Purchased Services | 1,825,494 | 836,608 | 155,293 | 898,593 | 743,300 | 17 | |
| 8900 Other Expenses | 230,342 | 227,566 | 59,576 | 349,050 | 289,474 | 17 | |
| 8990 Allocations | 1,693,708 | 1,933,434 | 359,016 | 2,096,911 | 1,737,895 | 17 | |

# City of Chico
## 2025-26 Annual Budget
## Operating Summary Report
## FY To Date: 9/30/2025
## Public Works O&M

| Public Works - O&M<br>Department Summary by Fund-Activity | | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **Total** | **850-670** | **8,567,353** | **8,109,131** | **1,538,352** | **8,703,596** | **7,165,244** | **18** | **25** |
| **850-995** | **Sewer** | | | | | | | |
| 8990 | Allocations | 467,736 | 467,736 | 133,828 | 802,971 | 669,143 | 17 | |
| **Total** | **850-995** | **467,736** | **467,736** | **133,828** | **802,971** | **669,143** | **17** | **25** |
| **853-000** | **Parking Revenue** | | | | | | | |
| 5400 | Purchased Services | 23,639 | 23,639 | 0 | 21,009 | 21,009 | 0 | |
| **Total** | **853-000** | **23,639** | **23,639** | **0** | **21,009** | **21,009** | **0** | **25** |
| **853-660** | **Parking Revenue** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 343,897 | 363,668 | 69,288 | 416,282 | 346,994 | 17 | |
| 5000 | Materials & Supplies | 48,231 | 22,312 | 6,763 | 46,200 | 39,437 | 15 | |
| 5400 | Purchased Services | 122,547 | 101,021 | 20,147 | 113,045 | 92,898 | 18 | |
| 8900 | Other Expenses | 4,754 | 7,370 | 1,589 | 3,400 | 1,811 | 47 | |
| 8990 | Allocations | 229,439 | 295,704 | 30,648 | 294,546 | 263,898 | 10 | |
| **Total** | **853-660** | **748,868** | **790,075** | **128,435** | **873,473** | **745,038** | **15** | **25** |
| **853-995** | **Parking Revenue** | | | | | | | |
| 8990 | Allocations | 78,628 | 78,628 | 18,716 | 112,294 | 93,578 | 17 | |
| **Total** | **853-995** | **78,628** | **78,628** | **18,716** | **112,294** | **93,578** | **17** | **25** |
| **856-000** | **Airport** | | | | | | | |
| **Total** | **856-000** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **856-691** | **Airport** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 409,854 | 360,570 | 99,202 | 478,050 | 378,848 | 21 | |
| 5000 | Materials & Supplies | 31,794 | 15,808 | 11,006 | 27,070 | 16,064 | 41 | |
| 5400 | Purchased Services | 217,806 | 1,479,473 | (1,209,141) | 223,647 | 1,432,788 | -541 | |
| 8900 | Other Expenses | 24,727 | 17,282 | 6,319 | 27,895 | 21,576 | 23 | |
| 8990 | Allocations | 215,299 | 238,244 | 39,816 | 258,254 | 218,438 | 15 | |
| **Total** | **856-691** | **899,480** | **2,111,377** | **(1,052,798)** | **1,014,916** | **2,067,714** | **-104** | **25** |
| **856-995** | **Airport** | | | | | | | |
| 8990 | Allocations | 174,628 | 174,628 | 19,408 | 116,449 | 97,041 | 17 | |
| **Total** | **856-995** | **174,628** | **174,628** | **19,408** | **116,449** | **97,041** | **17** | **25** |
| **929-630** | **Central Garage** | | | | | | | |
| 4000 | Salaries & Employee Benefits | 964,672 | 1,209,246 | 278,323 | 1,328,706 | 1,050,383 | 21 | |
| 5000 | Materials & Supplies | 583,338 | 591,500 | 92,950 | 421,515 | 328,565 | 22 | |
| 5400 | Purchased Services | 218,557 | 173,706 | 25,052 | 120,410 | 95,358 | 21 | |
| 8900 | Other Expenses | 42,695 | 40,185 | 11,212 | 48,300 | 37,088 | 23 | |
| 8910 | Non-Recurring Operating | 0 | 0 | 9,751 | 10,000 | 249 | 98 | |

**City of Chico**
**2025-26 Annual Budget**
**Operating Summary Report**
**FY To Date: 9/30/2025**
**Public Works O&M**

| Public Works - O&M<br>Department Summary by Fund-Activity | Prior Year Actuals<br>FY2023-24 | <br>FY2024-25 | FY2025-26 YTD Actuals | FY2025-26 Modified Adopted | Remaining Budget | Percent Used Budg / Time | |
|---|---|---|---|---|---|---|---|
| 8990 Allocations | 891,228 | 953,927 | 213,167 | 788,502 | 575,335 | 27 | |
| **Total 929-630** | **2,700,490** | **2,968,564** | **630,455** | **2,717,433** | **2,086,978** | **23** | **25** |
| **930-640 Municipal Buildings Maintenance** | | | | | | | |
| 4000 Salaries & Employee Benefits | 992,770 | 1,184,661 | 311,047 | 1,143,951 | 832,904 | 27 | |
| 5000 Materials & Supplies | 142,304 | 139,320 | 35,796 | 162,500 | 126,704 | 22 | |
| 5400 Purchased Services | 399,403 | 333,453 | 75,851 | 486,155 | 410,304 | 16 | |
| 8900 Other Expenses | 12,464 | 14,571 | 4,364 | 20,550 | 16,186 | 21 | |
| 8990 Allocations | 442,860 | 533,115 | 75,580 | 540,926 | 465,346 | 14 | |
| **Total 930-640** | **1,989,801** | **2,205,120** | **502,638** | **2,354,082** | **1,851,444** | **21** | **25** |
| **933-000 Facility Maintenance** | | | | | | | |
| **Total 933-000** | **0** | **0** | **0** | **0** | **0** | **0** | **25** |
| **941-614 Maintenance District Administration** | | | | | | | |
| 4000 Salaries & Employee Benefits | 71,428 | 74,990 | 13,190 | 119,974 | 106,784 | 11 | |
| 5000 Materials & Supplies | 0 | 0 | 0 | 950 | 950 | 0 | |
| 5400 Purchased Services | 5,000 | 8,330 | 1,250 | 6,500 | 5,250 | 19 | |
| 8900 Other Expenses | 0 | 0 | 0 | 500 | 500 | 0 | |
| 8990 Allocations | 7,526 | 12,775 | 2,930 | 14,908 | 11,978 | 20 | |
| **Total 941-614** | **83,954** | **96,095** | **17,370** | **142,832** | **125,462** | **12** | **25** |
| **941-995 Maintenance District Administration** | | | | | | | |
| 8990 Allocations | 118,931 | 118,931 | 55,949 | 335,695 | 279,746 | 17 | |
| **Total 941-995** | **118,931** | **118,931** | **55,949** | **335,695** | **279,746** | **17** | **25** |
| **Total Other Funds** | **22,277,402** | **24,878,591** | **3,611,967** | **26,187,998** | **22,576,031** | **14** | **25** |
| **Department Total** | **28,769,944** | **31,672,605** | **4,881,759** | **35,448,057** | **30,566,298** | **14** | **25** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

DPW Operations

| Category Description | Prior Year's Actuals Thru 9/2024 | 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 | 15,313.94 | 1,774.44 | 7,401.14 | 0.00 | 88,939.00 | 81,537.86 | 92 | 77 | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100 | 75 | |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 8,350.00 | 8,350.00 | 100 | 75 | |
| End Fund - Dept 001-110 | 15,313.94 | 1,774.44 | 7,401.14 | 0.00 | 117,289.00 | 109,887.86 | 94 | 77 | |
| **Fund - Dept 001-601** Public Works Administration | | | | | | | | | |
| Salaries & Employee Benefits | 25,029.03 | 11,277.26 | 26,338.10 | 0.00 | 125,357.00 | 99,018.90 | 79 | 77 | |
| Materials & Supplies | 1,117.33 | 6,103.83 | 7,294.51 | 0.00 | 41,300.00 | 34,005.49 | 82 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Other Expenses | 2,910.13 | 398.26 | 5,575.83 | 6,900.00 | 30,840.00 | 18,364.17 | 60 | 75 | |
| End Fund - Dept 001-601 | 29,056.49 | 17,779.35 | 39,208.44 | 6,900.00 | 197,497.00 | 151,388.56 | 77 | 77 | |
| **Fund - Dept 002-682** PARK-PARKS AND OPEN SPACES | | | | | | | | | |
| Salaries & Employee Benefits | 264,138.31 | 99,884.58 | 296,587.26 | 0.00 | 1,296,052.00 | 999,464.74 | 77 | 77 | |
| Materials & Supplies | 20,521.60 | 5,274.54 | 16,436.59 | 0.00 | 92,805.00 | 76,368.41 | 82 | 75 | |
| Purchased Services | 57,443.35 | 23,263.35 | 53,399.41 | 0.00 | 380,750.00 | 327,350.59 | 86 | 75 | |
| Other Expenses | 8,685.59 | 2,532.48 | 8,897.52 | 0.00 | 186,205.00 | 177,307.48 | 95 | 75 | |
| End Fund - Dept 002-682 | 350,788.85 | 130,954.95 | 375,320.78 | 0.00 | 1,955,812.00 | 1,580,491.22 | 81 | 77 | |
| **Fund - Dept 002-686** PARK-STREET TREE/PUB PLNT | | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100 | 75 | |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| End Fund - Dept 002-686 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100 | 77 | |
| **Fund - Dept 050-682** DONATIONS | | | | | | | | | |
| Materials & Supplies | 35.50 | 0.00 | 900.07 | 0.00 | 64,815.00 | 63,914.93 | 99 | 75 | |
| End Fund - Dept 050-682 | 35.50 | 0.00 | 900.07 | 0.00 | 64,815.00 | 63,914.93 | 99 | 77 | |
| **Fund - Dept 052-682** Special Com Svcs | | | | | | | | | |
| Salaries & Employee Benefits | 60,620.67 | 22,900.80 | 66,272.78 | 0.00 | 307,762.00 | 241,489.22 | 78 | 77 | |
| Materials & Supplies | 343.57 | 52.41 | 161.42 | 0.00 | 12,000.00 | 11,838.58 | 99 | 75 | |
| Purchased Services | 0.00 | 979.00 | 979.00 | 0.00 | 0.00 | -979.00 | 0 | 75 | Over |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | 75 | |
| End Fund - Dept 052-682 | 60,964.24 | 23,932.21 | 67,413.20 | 0.00 | 320,762.00 | 253,348.80 | 79 | 77 | |
| **Fund - Dept 052-688** Specialized Svc - Health Human | | | | | | | | | |
| Salaries & Employee Benefits | 48,775.12 | 18,507.48 | 55,227.90 | 0.00 | 443,487.00 | 388,259.10 | 88 | 77 | |
| Materials & Supplies | 7,248.82 | 4,587.11 | 13,875.08 | 0.00 | 46,500.00 | 32,624.92 | 70 | 75 | |
| Purchased Services | 493,018.85 | 222,406.83 | 453,670.09 | 1,161,087.45 | 4,841,663.00 | 3,226,905.46 | 67 | 75 | |
| Other Expenses | 11,062.35 | 127.97 | 7,417.87 | 0.00 | 52,000.00 | 44,582.13 | 86 | 75 | |
| End Fund - Dept 052-688 | 560,105.14 | 245,629.39 | 530,190.94 | 1,161,087.45 | 5,383,650.00 | 3,692,371.61 | 69 | 77 | |
| **Fund - Dept 100-686** GRANTS ST TREE/PUB PLANTING | | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

DPW Operations

| Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | | |
|---|---|---|---|---|---|---|---|---|---|
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 22,450.00 | 22,450.00 | 100 | 75 | |
| **End Fund - Dept 100-686** | 0.00 | 0.00 | 0.00 | 0.00 | 22,450.00 | 22,450.00 | 100 | 77 | |
| **Fund - Dept 212-653** TRANSIT SERVICES | | | | | | | | | |
| Salaries & Employee Benefits | 7.79 | 41.50 | 41.73 | 0.00 | 0.00 | -41.73 | 0 | 77 | Over |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 1,250.00 | 1,250.00 | 100 | 75 | |
| Purchased Services | 90.00 | 9,250.00 | 9,515.00 | 0.00 | 51,000.00 | 41,485.00 | 81 | 75 | |
| **End Fund - Dept 212-653** | 97.79 | 9,291.50 | 9,556.73 | 0.00 | 52,250.00 | 42,693.27 | 82 | 77 | |
| **Fund - Dept 212-659** TRANSPORTATION-DEPOT | | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.00 | 1,800.00 | 100 | 75 | |
| Purchased Services | 5,619.93 | 2,483.00 | 6,100.35 | 0.00 | 40,575.00 | 34,474.65 | 85 | 75 | |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 212-659** | 5,619.93 | 2,483.00 | 6,100.35 | 0.00 | 42,375.00 | 36,274.65 | 86 | 77 | |
| **Fund - Dept 307-620** STREETS AND ROADS | | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 307-620** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 307-650** STREETS AND ROADS | | | | | | | | | |
| Salaries & Employee Benefits | 577,213.73 | 208,941.38 | 601,337.78 | 0.00 | 2,963,012.00 | 2,361,674.22 | 80 | 77 | |
| Materials & Supplies | 38,298.50 | 19,010.61 | 65,033.24 | 21,695.85 | 260,900.00 | 174,170.91 | 67 | 75 | |
| Purchased Services | 87,382.87 | 43,586.95 | 98,944.52 | 0.00 | 515,225.00 | 416,280.48 | 81 | 75 | |
| Other Expenses | 3,237.62 | 2,237.42 | 3,905.30 | 0.00 | 46,375.00 | 42,469.70 | 92 | 75 | |
| **End Fund - Dept 307-650** | 706,132.72 | 273,776.36 | 769,220.84 | 21,695.85 | 3,785,512.00 | 2,994,595.31 | 79 | 77 | |
| **Fund - Dept 307-653** STREETS AND ROADS | | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 307-653** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 307-659** STREETS AND ROADS | | | | | | | | | |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |
| **End Fund - Dept 307-659** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 | |
| **Fund - Dept 307-686** STREETS AND ROADS | | | | | | | | | |
| Salaries & Employee Benefits | 243,790.95 | 93,760.75 | 309,602.97 | 0.00 | 1,723,307.00 | 1,413,704.03 | 82 | 77 | |
| Materials & Supplies | 6,382.16 | 1,582.21 | 3,544.77 | 0.00 | 18,000.00 | 14,455.23 | 80 | 75 | |
| Purchased Services | 12,477.97 | 43,617.37 | 164,517.94 | 269,528.30 | 824,119.00 | 390,072.76 | 47 | 75 | |
| Other Expenses | 1,308.27 | 527.47 | 2,309.53 | 0.00 | 10,165.00 | 7,855.47 | 77 | 75 | |
| **End Fund - Dept 307-686** | 263,959.35 | 139,487.80 | 479,975.21 | 269,528.30 | 2,575,591.00 | 1,826,087.49 | 71 | 77 | |
| **Fund - Dept 308-000** STREET FACILITY IMPRV-ADMN | | | | | | | | | |
| Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 | |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

DPW Operations

| Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **End Fund - Dept 308-000** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **Fund - Dept 321-000** SEWER FEE/WPCP CAP-ADMN | | | | | | | | |
| Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| **End Fund - Dept 321-000** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **Fund - Dept 850-670** SEWER-WPCP | | | | | | | | |
| Salaries & Employee Benefits | 725,901.56 | 246,225.58 | 704,047.47 | 0.00 | 3,599,172.00 | 2,895,124.53 | 80 | 77 |
| Materials & Supplies | 401,717.32 | 50,388.08 | 260,419.95 | 0.00 | 1,759,870.00 | 1,499,450.05 | 85 | 75 |
| Purchased Services | 118,215.15 | 102,130.89 | 155,292.64 | 42,933.22 | 898,593.00 | 700,367.14 | 78 | 75 |
| Other Expenses | 42,664.59 | 13,234.21 | 59,575.58 | 0.00 | 349,050.00 | 289,474.42 | 83 | 75 |
| **End Fund - Dept 850-670** | 1,288,498.62 | 411,978.76 | 1,179,335.64 | 42,933.22 | 6,606,685.00 | 5,384,416.14 | 81 | 77 |
| **Fund - Dept 853-000** PARKING REVENUE-ADMN | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 21,009.00 | 21,009.00 | 100 | 75 |
| **End Fund - Dept 853-000** | 0.00 | 0.00 | 0.00 | 0.00 | 21,009.00 | 21,009.00 | 100 | 77 |
| **Fund - Dept 853-660** PKG REVENUE-PKG FAC MTCE | | | | | | | | |
| Salaries & Employee Benefits | 63,594.81 | 25,691.57 | 69,288.23 | 0.00 | 416,282.00 | 346,993.77 | 83 | 77 |
| Materials & Supplies | 3,885.64 | 89.17 | 6,762.52 | 0.00 | 46,200.00 | 39,437.48 | 85 | 75 |
| Purchased Services | 15,731.39 | 4,321.18 | 20,147.36 | 0.00 | 113,045.00 | 92,897.64 | 82 | 75 |
| Other Expenses | 2,083.08 | 626.13 | 1,588.91 | 0.00 | 3,400.00 | 1,811.09 | 53 | 75 |
| **End Fund - Dept 853-660** | 85,294.92 | 30,728.05 | 97,787.02 | 0.00 | 578,927.00 | 481,139.98 | 83 | 77 |
| **Fund - Dept 856-000** AIRPORT-ADMN | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| **End Fund - Dept 856-000** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **Fund - Dept 856-691** AIRPORT-AVIATN FAC MTCE | | | | | | | | |
| Salaries & Employee Benefits | 32,797.45 | 32,062.55 | 99,202.21 | 0.00 | 478,050.00 | 378,847.79 | 79 | 77 |
| Materials & Supplies | 3,457.01 | 6,293.80 | 11,006.08 | 0.00 | 27,070.00 | 16,063.92 | 59 | 75 |
| Purchased Services | 33,236.18 | 10,413.37 | -1,209,141.40 | 14,700.00 | 223,647.00 | 1,418,088.40 | 634 | 75 |
| Other Expenses | 3,036.73 | 791.36 | 6,318.71 | 0.00 | 27,895.00 | 21,576.29 | 77 | 75 |
| **End Fund - Dept 856-691** | 72,527.37 | 49,561.08 | -1,092,614.40 | 14,700.00 | 756,662.00 | 1,834,576.40 | 242 | 77 |
| **Fund - Dept 929-630** CENTRAL GARAGE | | | | | | | | |
| Salaries & Employee Benefits | 281,890.77 | 95,715.07 | 278,322.81 | 0.00 | 1,328,706.00 | 1,050,383.19 | 79 | 77 |
| Materials & Supplies | 119,438.16 | 30,276.88 | 92,949.73 | 0.00 | 421,515.00 | 328,565.27 | 78 | 75 |
| Purchased Services | 21,379.88 | 14,725.86 | 25,052.42 | 0.00 | 120,410.00 | 95,357.58 | 79 | 75 |
| Other Expenses | 9,542.41 | 2,984.53 | 11,212.25 | 0.00 | 48,300.00 | 37,087.75 | 77 | 75 |
| Non-Recurring Operating | 0.00 | 0.00 | 9,750.56 | 0.00 | 10,000.00 | 249.44 | 2 | 75 |
| **End Fund - Dept 929-630** | 432,251.22 | 143,702.34 | 417,287.77 | 0.00 | 1,928,931.00 | 1,511,643.23 | 78 | 77 |
| **Fund - Dept 930-640** MUNI BLDGS MTCE-BLG/FC MTCE | | | | | | | | |
| Salaries & Employee Benefits | 223,560.04 | 104,489.45 | 311,046.75 | 0.00 | 1,143,951.00 | 832,904.25 | 73 | 77 |
| Materials & Supplies | 29,359.38 | 10,477.74 | 35,795.77 | 14,963.72 | 162,500.00 | 111,740.51 | 69 | 75 |
| Purchased Services | 50,582.93 | 40,113.95 | 75,851.46 | 0.00 | 486,155.00 | 410,303.54 | 84 | 75 |

# City of Chico
## Department Expense Report



Multi Fund/Dept | Budget Year: 2026 | Current Year Data Through 9/30/2025 | Budget Version 10: Working

DPW Operations

| Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| Other Expenses | 4,515.38 | 1,394.74 | 4,364.15 | 0.00 | 20,550.00 | 16,185.85 | 79 | 75 |
| End Fund - Dept 930-640 | 308,017.73 | 156,475.88 | 427,058.13 | 14,963.72 | 1,813,156.00 | 1,371,134.15 | 76 | 77 |
| **Fund - Dept 933-000** FACILITY MAINTENANCE | | | | | | | | |
| Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 75 |
| End Fund - Dept 933-000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | 77 |
| **Fund - Dept 941-614** MAINTENANCE DISTRICT ADMIN | | | | | | | | |
| Salaries & Employee Benefits | 20,645.17 | 5,331.08 | 13,189.82 | 0.00 | 119,974.00 | 106,784.18 | 89 | 77 |
| Materials & Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 950.00 | 950.00 | 100 | 75 |
| Purchased Services | 1,250.00 | 0.00 | 1,250.00 | 0.00 | 6,500.00 | 5,250.00 | 81 | 75 |
| Other Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | 75 |
| End Fund - Dept 941-614 | 21,895.17 | 5,331.08 | 14,439.82 | 0.00 | 127,924.00 | 113,484.18 | 89 | 77 |
| Grand Totals : DPW - Operations | 4,200,558.98 | 1,642,886.19 | 3,328,581.68 | 1,531,808.54 | 26,376,297.00 | 21,515,906.78 | 82 | 77 |

**End Of Report Prepared for DPW Operations**

**Current Year Data Through 9/30/2025**

** End of Report **

Prepared for DPW Operations - 006

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-110** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**GENERAL-ENVIRONMENTAL SVCS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 10,283.80 | 1,189.74 | 4,949.63 | 0.00 | 62,007.00 | 57,057.37 | 92 | |
| 4690 | Employee Benefits Other | 5,030.14 | 584.70 | 2,451.51 | 0.00 | 26,932.00 | 24,480.49 | 91 | |
| | **Salaries & Employee Benefits** | **15,313.94** | **1,774.44** | **7,401.14** | **0.00** | **88,939.00** | **81,537.86** | **92** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| | **Materials & Supplies** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **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** | **75** |
| **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 | 0.00 | 0.00 | 5,600.00 | 5,600.00 | 100 | |
| 5390 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 100 | |
| | **Other Expenses** | **0.00** | **0.00** | **0.00** | **0.00** | **8,350.00** | **8,350.00** | **100** | **75** |
| **End Fund - Dept 001-110** | | **15,313.94** | **1,774.44** | **7,401.14** | **0.00** | **117,289.00** | **109,887.86** | **94** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 001-601** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**Public Works Administration**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 15,019.88 | 7,157.53 | 16,614.97 | 0.00 | 81,108.00 | 64,493.03 | 80 | |
| 4050 | Salaries - Overtime | 525.93 | 4.54 | 146.78 | 0.00 | 0.00 | -146.78 | 0 | Over |
| 4690 | Employee Benefits Other | 9,483.22 | 4,115.19 | 9,576.35 | 0.00 | 44,249.00 | 34,672.65 | 78 | |
| | **Salaries & Employee Benefits** | **25,029.03** | **11,277.26** | **26,338.10** | **0.00** | **125,357.00** | **99,018.90** | **79** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5000 | Office Expense | 1,001.64 | 6,103.83 | 6,691.57 | 0.00 | 9,000.00 | 2,308.43 | 26 | |
| 5005 | Postage & Mailing | 0.00 | 0.00 | 114.64 | 0.00 | 1,500.00 | 1,385.36 | 92 | |
| 5010 | Outside Printing Expense | 15.70 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5050 | Books/Periodicals/Software | 99.99 | 0.00 | 464.31 | 0.00 | 30,000.00 | 29,535.69 | 98 | |
| 5100 | Materials and Supplies | 0.00 | 0.00 | 23.99 | 0.00 | 300.00 | 276.01 | 92 | |
| | **Materials & Supplies** | **1,117.33** | **6,103.83** | **7,294.51** | **0.00** | **41,300.00** | **34,005.49** | **82** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| | **Purchased Services** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **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 | 626.45 | 0.00 | 237.02 | 0.00 | 500.00 | 262.98 | 53 | |
| 5385 | Business Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5390 | Training | 1,486.50 | 0.00 | 4,628.11 | 6,900.00 | 21,900.00 | 10,371.89 | 47 | |
| 5480 | Communications | 797.18 | 398.26 | 710.70 | 0.00 | 5,340.00 | 4,629.30 | 87 | |
| | **Other Expenses** | **2,910.13** | **398.26** | **5,575.83** | **6,900.00** | **30,840.00** | **18,364.17** | **60** | **75** |
| **End Fund - Dept 001-601** | | **29,056.49** | **17,779.35** | **39,208.44** | **6,900.00** | **197,497.00** | **151,388.56** | **77** | **77** |

# City of Chico

## Department Expense Report

**Fund - Dept 002-682** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PARK-PARKS AND OPEN SPACES**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 135,331.93 | 55,673.54 | 165,892.09 | 0.00 | 681,154.00 | 515,261.91 | 76 | |
| 4015 | Salaries - Holiday Pay | 799.36 | 0.00 | 0.00 | 0.00 | 12,500.00 | 12,500.00 | 100 | |
| 4020 | Salaries - Hourly Pay | 20,645.33 | 5,695.52 | 17,097.74 | 0.00 | 111,463.00 | 94,365.26 | 85 | |
| 4050 | Salaries - Overtime | 6,687.14 | 1,077.33 | 2,801.37 | 0.00 | 13,075.00 | 10,273.63 | 79 | |
| 4690 | Employee Benefits Other | 100,674.55 | 37,438.19 | 110,796.06 | 0.00 | 477,860.00 | 367,063.94 | 77 | |
| | **Salaries & Employee Benefits** | **264,138.31** | **99,884.58** | **296,587.26** | **0.00** | **1,296,052.00** | **999,464.74** | **77** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5000 | Office Expense | 75.05 | 50.23 | 50.23 | 0.00 | 1,000.00 | 949.77 | 95 | |
| 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 | 19.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5100 | Materials and Supplies | 14,163.89 | 3,148.16 | 5,273.00 | 0.00 | 40,000.00 | 34,727.00 | 87 | |
| 5105 | Small Tools and Equipment | 1,358.06 | 228.14 | 2,451.05 | 0.00 | 7,230.00 | 4,778.95 | 66 | |
| 5110 | Safety Equipment | 169.79 | 193.28 | 639.19 | 0.00 | 4,075.00 | 3,435.81 | 84 | |
| 5120 | Clothing/Uniforms | 192.66 | 0.00 | 65.55 | 0.00 | 5,000.00 | 4,934.45 | 99 | |
| 5505 | Equipment Maintenance/Repair | 51.29 | 0.00 | 271.67 | 0.00 | 5,000.00 | 4,728.33 | 95 | |
| 5515 | Building Maintenance/Repair | 459.29 | 557.36 | 4,104.29 | 0.00 | 10,000.00 | 5,895.71 | 59 | |
| 7320 | Custodial Supplies | 40.79 | 97.78 | 1,420.17 | 0.00 | 8,000.00 | 6,579.83 | 82 | |
| 7371 | Landscape Maintenance Supplies | 3,652.92 | 999.59 | 2,117.10 | 0.00 | 10,000.00 | 7,882.90 | 79 | |
| | **Materials & Supplies** | **20,521.60** | **5,274.54** | **16,436.59** | **0.00** | **92,805.00** | **76,368.41** | **82** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 19,480.63 | 9,845.49 | 23,153.27 | 0.00 | 155,000.00 | 131,846.73 | 85 | |
| 5400 | Professional Services | 600.00 | 0.00 | 550.00 | 0.00 | 2,250.00 | 1,700.00 | 76 | |
| 5415 | Landscape Maintenance | 30,490.10 | 12,750.00 | 26,850.00 | 0.00 | 195,000.00 | 168,150.00 | 86 | |
| 5420 | Laundry Services | 162.43 | 90.65 | 163.21 | 0.00 | 1,500.00 | 1,336.79 | 89 | |
| 5440 | Janitorial Services | 2,649.10 | 577.21 | 2,125.44 | 0.00 | 14,000.00 | 11,874.56 | 85 | |
| 7203 | Elderberry Site Monitor & Main | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 7375 | Sweeping/Trash Disposal | 279.34 | 0.00 | 557.49 | 0.00 | 5,000.00 | 4,442.51 | 89 | |
| 7413 | Outside Repairs/Services Other | 3,781.75 | 0.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 100 | |
| | **Purchased Services** | **57,443.35** | **23,263.35** | **53,399.41** | **0.00** | **380,750.00** | **327,350.59** | **86** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5140 | Advertising/Marketing | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5160 | Licenses/Permits/Fees | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 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 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5390 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 5480 | Communications | 3,789.39 | 1,714.43 | 4,024.07 | 0.00 | 20,000.00 | 15,975.93 | 80 | |
| 7322 | CARD Park Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 135,000.00 | 135,000.00 | 100 | |
| 7451 | Volunteer Mat and Supplies | 483.20 | 354.46 | 354.46 | 0.00 | 2,185.00 | 1,830.54 | 84 | |
| 7452 | Volunteer Small Tools & Equip | 0.00 | 149.59 | 221.67 | 0.00 | 2,520.00 | 2,298.33 | 91 | |
| 7453 | Volunteer Training | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 7454 | Water Quality Testing | 2,458.00 | 314.00 | 4,168.68 | 0.00 | 6,000.00 | 1,831.32 | 31 | |
| | **Other Expenses** | **8,685.59** | **2,532.48** | **8,897.52** | **0.00** | **186,205.00** | **177,307.48** | **95** | **75** |
| **End Fund - Dept 002-682** | | **350,788.85** | **130,954.95** | **375,320.78** | **0.00** | **1,955,812.00** | **1,580,491.22** | **81** | **77** |

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 002-686** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PARK-STREET TREE/PUB PLNT**

| Category | Description | Prior Year's Actuals Thru 9/2024 | 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** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100 | |
| | **Purchased Services** | **0.00** | **0.00** | **0.00** | **0.00** | **25,000.00** | **25,000.00** | **100** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| | **Other Expenses** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** |
| **End Fund - Dept 002-686** | | **0.00** | **0.00** | **0.00** | **0.00** | **25,000.00** | **25,000.00** | **100** | **77** |

Prepared for DPW Operations - 006

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 050-682** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**DONATIONS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5000 Materials & Supplies** | | | | | | | | | |
| 6250 | Donations - Expense | 35.50 | 0.00 | 900.07 | 0.00 | 64,815.00 | 63,914.93 | 99 | |
| **Materials & Supplies** | | **35.50** | **0.00** | **900.07** | **0.00** | **64,815.00** | **63,914.93** | **99** | **75** |
| **End Fund - Dept 050-682** | | **35.50** | **0.00** | **900.07** | **0.00** | **64,815.00** | **63,914.93** | **99** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 052-682** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

| Special Com Svcs<br>Category Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | |
| 4000 Salaries - Permanent | 38,052.95 | 14,332.63 | 41,866.22 | 0.00 | 200,149.00 | 158,282.78 | 79 | |
| 4050 Salaries - Overtime | 307.23 | 300.96 | 300.96 | 0.00 | 0.00 | -300.96 | 0 | Over |
| 4690 Employee Benefits Other | 22,260.49 | 8,267.21 | 24,105.60 | 0.00 | 107,613.00 | 83,507.40 | 78 | |
| **Salaries & Employee Benefits** | **60,620.67** | **22,900.80** | **66,272.78** | **0.00** | **307,762.00** | **241,489.22** | **78** | **77** |
| **5000 Materials & Supplies** | | | | | | | | |
| 5100 Materials and Supplies | 0.00 | 0.00 | 11.45 | 0.00 | 3,000.00 | 2,988.55 | 100 | |
| 5105 Small Tools and Equipment | 343.57 | 0.00 | 97.56 | 0.00 | 5,000.00 | 4,902.44 | 98 | |
| 5110 Safety Equipment | 0.00 | 52.41 | 52.41 | 0.00 | 1,000.00 | 947.59 | 95 | |
| 5120 Clothing/Uniforms | 0.00 | 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** | **343.57** | **52.41** | **161.42** | **0.00** | **12,000.00** | **11,838.58** | **99** | **75** |
| **5400 Purchased Services** | | | | | | | | |
| 5330 Contractual | 0.00 | 979.00 | 979.00 | 0.00 | 0.00 | -979.00 | 0 | Over |
| **Purchased Services** | **0.00** | **979.00** | **979.00** | **0.00** | **0.00** | **-979.00** | **0** | **75** Over |
| **8900 Other Expenses** | | | | | | | | |
| 5390 Training | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| **Other Expenses** | **0.00** | **0.00** | **0.00** | **0.00** | **1,000.00** | **1,000.00** | **100** | **75** |
| **End Fund - Dept 052-682** | **60,964.24** | **23,932.21** | **67,413.20** | **0.00** | **320,762.00** | **253,348.80** | **79** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 052-688** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**Specialized Svc - Health Human**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 29,892.29 | 10,853.90 | 32,927.39 | 0.00 | 274,569.00 | 241,641.61 | 88 | |
| 4050 | Salaries - Overtime | 407.07 | 200.03 | 200.03 | 0.00 | 0.00 | -200.03 | 0 | Over |
| 4690 | Employee Benefits Other | 18,475.76 | 7,453.55 | 22,100.48 | 0.00 | 168,918.00 | 146,817.52 | 87 | |
| | **Salaries & Employee Benefits** | **48,775.12** | **18,507.48** | **55,227.90** | **0.00** | **443,487.00** | **388,259.10** | **88** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5100 | Materials and Supplies | 7,101.69 | 4,587.11 | 13,875.08 | 0.00 | 30,000.00 | 16,124.92 | 54 | |
| 5105 | Small Tools and Equipment | 147.13 | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 100 | |
| 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** | **7,248.82** | **4,587.11** | **13,875.08** | **0.00** | **46,500.00** | **32,624.92** | **70** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 493,018.85 | 222,406.83 | 453,670.09 | 1,161,087.4 | 4,841,663.00 | 3,226,905.46 | 67 | |
| | **Purchased Services** | **493,018.85** | **222,406.83** | **453,670.09** | **1,161,087.45** | **4,841,663.00** | **3,226,905.46** | **67** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5300 | Lease/Rental Expense | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| 5465 | Solid Waste Disposal | 10,371.82 | 0.00 | 7,018.73 | 0.00 | 50,000.00 | 42,981.27 | 86 | |
| 5480 | Communications | 690.53 | 127.97 | 399.14 | 0.00 | 0.00 | -399.14 | 0 | Over |
| | **Other Expenses** | **11,062.35** | **127.97** | **7,417.87** | **0.00** | **52,000.00** | **44,582.13** | **86** | **75** |
| **End Fund - Dept 052-688** | | **560,105.14** | **245,629.39** | **530,190.94** | **1,161,087.45** | **5,383,650.00** | **3,692,371.61** | **69** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 100-686** Budget Year: 2026

Budget Version 10: Working

**GRANTS ST TREE/PUB PLANTING**

| Category | Description | Prior Year's Actuals Thru 9/2024 | 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** | **75** |
| **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** | **75** |
| **End Fund - Dept 100-686** | | **0.00** | **0.00** | **0.00** | **0.00** | **22,450.00** | **22,450.00** | **100** | **77** |

# City of Chico
## Department Expense Report



**Fund - Dept 212-653** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**TRANSIT SERVICES**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 5.41 | 27.87 | 27.87 | 0.00 | 0.00 | -27.87 | 0 | Over |
| 4690 | Employee Benefits Other | 2.38 | 13.63 | 13.86 | 0.00 | 0.00 | -13.86 | 0 | Over |
| **Salaries & Employee Benefits** | | **7.79** | **41.50** | **41.73** | **0.00** | **0.00** | **-41.73** | **0** | **77** 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** | **75** |
| **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 | 9,250.00 | 9,415.00 | 0.00 | 50,000.00 | 40,585.00 | 81 | |
| **Purchased Services** | | **90.00** | **9,250.00** | **9,515.00** | **0.00** | **51,000.00** | **41,485.00** | **81** | **75** |
| **End Fund - Dept 212-653** | | **97.79** | **9,291.50** | **9,556.73** | **0.00** | **52,250.00** | **42,693.27** | **82** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 212-659** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**TRANSPORTATION-DEPOT**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg | Percent Remaining 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** | **75** | |
| **5400 Purchased Services** | | | | | | | | | | |
| 5330 | Contractual | 3,990.83 | 1,358.00 | 4,094.13 | 0.00 | 30,500.00 | 26,405.87 | 87 | | |
| 5415 | Landscape Maintenance | 90.00 | 0.00 | 50.00 | 0.00 | 0.00 | -50.00 | 0 | | Over |
| 5440 | Janitorial Services | 1,001.06 | 1,100.00 | 1,650.00 | 0.00 | 6,390.00 | 4,740.00 | 74 | | |
| 7375 | Sweeping/Trash Disposal | 488.04 | 0.00 | 256.22 | 0.00 | 2,725.00 | 2,468.78 | 91 | | |
| 7380 | Pest Control | 50.00 | 25.00 | 50.00 | 0.00 | 460.00 | 410.00 | 89 | | |
| 7413 | Outside Repairs/Services Other | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | | |
| **Purchased Services** | | **5,619.93** | **2,483.00** | **6,100.35** | **0.00** | **40,575.00** | **34,474.65** | **85** | **75** | |
| **8900 Other Expenses** | | | | | | | | | | |
| **Other Expenses** | | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0** | **75** | |
| **End Fund - Dept 212-659** | | **5,619.93** | **2,483.00** | **6,100.35** | **0.00** | **42,375.00** | **36,274.65** | **86** | **77** | |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 307-650** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**STREETS AND ROADS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 313,225.99 | 114,314.85 | 334,075.61 | 0.00 | 1,631,035.00 | 1,296,959.39 | 80 | |
| 4020 | Salaries - Hourly Pay | 10,567.99 | 5,063.87 | 12,575.83 | 0.00 | 125,771.00 | 113,195.17 | 90 | |
| 4050 | Salaries - Overtime | 14,348.06 | 5,963.50 | 15,971.97 | 0.00 | 33,000.00 | 17,028.03 | 52 | |
| 4080 | Salaries - Light Duty | 0.00 | 0.00 | 182.00 | 0.00 | 0.00 | -182.00 | 0 | Over |
| 4690 | Employee Benefits Other | 239,071.69 | 83,599.16 | 238,532.37 | 0.00 | 1,173,206.00 | 934,673.63 | 80 | |
| | **Salaries & Employee Benefits** | **577,213.73** | **208,941.38** | **601,337.78** | **0.00** | **2,963,012.00** | **2,361,674.22** | **80** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5005 | Postage & Mailing | 59.51 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5050 | Books/Periodicals/Software | 0.00 | 377.93 | 377.93 | 0.00 | 1,500.00 | 1,122.07 | 75 | |
| 5100 | Materials and Supplies | 7,194.07 | 1,592.06 | 3,736.93 | 0.00 | 18,500.00 | 14,763.07 | 80 | |
| 5105 | Small Tools and Equipment | 2,974.36 | 31.47 | 1,393.13 | 0.00 | 12,000.00 | 10,606.87 | 88 | |
| 5110 | Safety Equipment | 1,365.98 | 3,308.06 | 4,323.32 | 0.00 | 8,000.00 | 3,676.68 | 46 | |
| 5120 | Clothing/Uniforms | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 7317 | Graffiti Prevention Expenses | 1,647.97 | 631.65 | 1,619.86 | 0.00 | 13,000.00 | 11,380.14 | 88 | |
| 7330 | Aggregate Base | 1,179.58 | 0.00 | 2,161.13 | 0.00 | 12,000.00 | 9,838.87 | 82 | |
| 7331 | Asphalt Concrete | 0.00 | 4,005.00 | 5,094.19 | 0.00 | 0.00 | -5,094.19 | 0 | Over |
| 7332 | SS1 Emulsion | 7,741.09 | 3,597.62 | 4,821.22 | 0.00 | 10,000.00 | 5,178.78 | 52 | |
| 7334 | Road Crack Filler | 0.00 | 0.00 | 0.00 | 0.00 | 6,400.00 | 6,400.00 | 100 | |
| 7335 | Sand | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100 | |
| 7340 | Traffic Paint | 730.26 | 1,066.03 | 2,064.83 | 0.00 | 1,000.00 | -1,064.83 | -106 | Over |
| 7341 | Thermoplastic | 0.00 | 0.00 | 29,072.88 | 0.00 | 31,000.00 | 1,927.12 | 6 | |
| 7344 | Traffic Signs/Hardware | 4,376.81 | 1,791.37 | 1,884.85 | 0.00 | 30,000.00 | 28,115.15 | 94 | |
| 7345 | Traffic Signal Hardware/Supp. | -1,085.37 | 1,366.28 | 6,259.32 | 0.00 | 45,000.00 | 38,740.68 | 86 | |
| 7346 | Street Lighting Supplies | 12,114.24 | 1,243.14 | 2,223.65 | 21,695.85 | 70,000.00 | 46,080.50 | 66 | |
| | **Materials & Supplies** | **38,298.50** | **19,010.61** | **65,033.24** | **21,695.85** | **260,900.00** | **174,170.91** | **67** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 5,115.36 | 0.00 | 5,115.36 | 0.00 | 68,100.00 | 62,984.64 | 92 | |
| 5415 | Landscape Maintenance | 70,686.73 | 35,710.83 | 75,994.72 | 0.00 | 335,000.00 | 259,005.28 | 77 | |
| 5420 | Laundry Services | 321.42 | 346.81 | 551.92 | 0.00 | 1,000.00 | 448.08 | 45 | |
| 7347 | Weed Control | 5,205.44 | 0.00 | 4,875.44 | 0.00 | 35,200.00 | 30,324.56 | 86 | |
| 7375 | Sweeping/Trash Disposal | 2,449.75 | 5,042.73 | 8,684.50 | 0.00 | 50,625.00 | 41,940.50 | 83 | |
| 7394 | Hazardous Materials Disposal | 0.00 | 0.00 | 0.00 | 0.00 | 5,500.00 | 5,500.00 | 100 | |
| 7413 | Outside Repairs/Services Other | 3,604.17 | 2,486.58 | 3,722.58 | 0.00 | 19,800.00 | 16,077.42 | 81 | |
| | **Purchased Services** | **87,382.87** | **43,586.95** | **98,944.52** | **0.00** | **515,225.00** | **416,280.48** | **81** | **75** |
| **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 | 0.00 | 0.00 | 0.00 | 0.00 | 5,600.00 | 5,600.00 | 100 | |
| 5300 | Lease/Rental Expense | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 100 | |
| 5370 | Memberships/Dues | 0.00 | 0.00 | 0.00 | 0.00 | 1,250.00 | 1,250.00 | 100 | |
| 5390 | Training | 688.00 | 1,225.00 | 1,225.00 | 0.00 | 8,000.00 | 6,775.00 | 85 | |
| 5465 | Solid Waste Disposal | 0.00 | 0.00 | 0.00 | 0.00 | 475.00 | 475.00 | 100 | |
| 5480 | Communications | 2,549.62 | 1,012.42 | 2,680.30 | 0.00 | 4,600.00 | 1,919.70 | 42 | |
| | **Other Expenses** | **3,237.62** | **2,237.42** | **3,905.30** | **0.00** | **46,375.00** | **42,469.70** | **92** | **75** |
| **End Fund - Dept 307-650** | | **706,132.72** | **273,776.36** | **769,220.84** | **21,695.85** | **3,785,512.00** | **2,994,595.31** | **79** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 307-686** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**STREETS AND ROADS**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000** | **Salaries & Employee Benefits** | | | | | | | | |
| 4000 | Salaries - Permanent | 130,816.11 | 52,892.67 | 174,981.24 | 0.00 | 1,011,385.00 | 836,403.76 | 83 | |
| 4020 | Salaries - Hourly Pay | 11,386.51 | 3,777.12 | 14,745.74 | 0.00 | 51,444.00 | 36,698.26 | 71 | |
| 4050 | Salaries - Overtime | 8,514.87 | 2,415.07 | 5,295.08 | 0.00 | 17,124.00 | 11,828.92 | 69 | |
| 4056 | Salaries - CTO Payout | 0.00 | 0.00 | 558.35 | 0.00 | 0.00 | -558.35 | 0 | Over |
| 4690 | Employee Benefits Other | 93,073.46 | 34,675.89 | 114,022.56 | 0.00 | 643,354.00 | 529,331.44 | 82 | |
| | **Salaries & Employee Benefits** | **243,790.95** | **93,760.75** | **309,602.97** | **0.00** | **1,723,307.00** | **1,413,704.03** | **82** | **77** |
| **5000** | **Materials & Supplies** | | | | | | | | |
| 5100 | Materials and Supplies | 525.09 | 57.54 | 263.77 | 0.00 | 4,000.00 | 3,736.23 | 93 | |
| 5105 | Small Tools and Equipment | 67.86 | 0.00 | 890.40 | 0.00 | 3,500.00 | 2,609.60 | 75 | |
| 5110 | Safety Equipment | 5,593.54 | 1,095.40 | 1,549.97 | 0.00 | 7,000.00 | 5,450.03 | 78 | |
| 5120 | Clothing/Uniforms | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 100 | |
| 5505 | Equipment Maintenance/Repair | 195.67 | 429.27 | 840.63 | 0.00 | 2,000.00 | 1,159.37 | 58 | |
| | **Materials & Supplies** | **6,382.16** | **1,582.21** | **3,544.77** | **0.00** | **18,000.00** | **14,455.23** | **80** | **75** |
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 12,065.51 | 40,214.73 | 160,805.24 | 269,528.30 | 820,239.00 | 389,905.46 | 48 | |
| 5400 | Professional Services | 0.00 | 0.00 | 0.00 | 0.00 | 380.00 | 380.00 | 100 | |
| 5415 | Landscape Maintenance | 0.00 | 3,311.94 | 3,311.94 | 0.00 | 0.00 | -3,311.94 | 0 | Over |
| 5420 | Laundry Services | 162.46 | 90.70 | 163.26 | 0.00 | 1,000.00 | 836.74 | 84 | |
| 7375 | Sweeping/Trash Disposal | 250.00 | 0.00 | 237.50 | 0.00 | 2,500.00 | 2,262.50 | 90 | |
| | **Purchased Services** | **12,477.97** | **43,617.37** | **164,517.94** | **269,528.30** | **824,119.00** | **390,072.76** | **47** | **75** |
| **8900** | **Other Expenses** | | | | | | | | |
| 5160 | Licenses/Permits/Fees | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5300 | Lease/Rental Expense | 0.00 | 0.00 | 0.00 | 0.00 | 665.00 | 665.00 | 100 | |
| 5370 | Memberships/Dues | 0.00 | 0.00 | 50.00 | 0.00 | 500.00 | 450.00 | 90 | |
| 5390 | Training | 0.00 | 90.00 | 935.86 | 0.00 | 3,000.00 | 2,064.14 | 69 | |
| 5465 | Solid Waste Disposal | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 500.00 | 100 | |
| 5480 | Communications | 1,308.27 | 437.47 | 1,323.67 | 0.00 | 4,500.00 | 3,176.33 | 71 | |
| | **Other Expenses** | **1,308.27** | **527.47** | **2,309.53** | **0.00** | **10,165.00** | **7,855.47** | **77** | **75** |
| **End Fund - Dept 307-686** | | **263,959.35** | **139,487.80** | **479,975.21** | **269,528.30** | **2,575,591.00** | **1,826,087.49** | **71** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 850-670** Budget Year: 2026

Current Year Data Through 9/30/2025

Budget Version 10: Working

**SEWER-WPCP**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 450,115.92 | 154,069.33 | 441,703.04 | 0.00 | 2,276,523.00 | 1,834,819.96 | 81 | |
| 4015 | Salaries - Holiday Pay | 2,021.04 | 890.64 | 1,859.55 | 0.00 | 7,200.00 | 5,340.45 | 74 | |
| 4050 | Salaries - Overtime | 4,249.87 | 2,950.46 | 7,795.19 | 0.00 | 7,500.00 | -295.19 | -4 | Over |
| 4690 | Employee Benefits Other | 269,514.73 | 88,315.15 | 252,689.69 | 0.00 | 1,307,949.00 | 1,055,259.31 | 81 | |
| **Salaries & Employee Benefits** | | **725,901.56** | **246,225.58** | **704,047.47** | **0.00** | **3,599,172.00** | **2,895,124.53** | **80** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 1,064.08 | 426.16 | 891.76 | 0.00 | 5,610.00 | 4,718.24 | 84 | |
| 5005 | Postage & Mailing | 1,920.83 | 408.78 | 1,114.94 | 0.00 | 4,000.00 | 2,885.06 | 72 | |
| 5050 | Books/Periodicals/Software | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5100 | Materials and Supplies | 4,756.14 | 2,715.97 | 10,061.75 | 0.00 | 26,200.00 | 16,138.25 | 62 | |
| 5105 | Small Tools and Equipment | 1,902.44 | 1,789.63 | 3,628.37 | 0.00 | 7,500.00 | 3,871.63 | 52 | |
| 5110 | Safety Equipment | 1,020.24 | 840.74 | 1,043.00 | 0.00 | 11,425.00 | 10,382.00 | 91 | |
| 5120 | Clothing/Uniforms | 183.86 | 180.15 | 180.15 | 0.00 | 2,400.00 | 2,219.85 | 92 | |
| 5505 | Equipment Maintenance/Repair | 29,451.47 | 0.00 | 21,421.36 | 0.00 | 100,000.00 | 78,578.64 | 79 | |
| 7303 | Stand By Fuels | 812.87 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 100 | |
| 7305 | Lubricants/Cleaners/Soaps/Oil | 0.00 | 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 | 0.00 | 0.00 | 1,235.00 | 1,235.00 | 100 | |
| 7350 | Plant Ops- Materials & Supply | 2,062.68 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 7351 | Plant Chemicals | 276,388.71 | 30,214.01 | 194,250.54 | 0.00 | 1,250,000.00 | 1,055,749.46 | 84 | |
| 7352 | Plant Lab Equipment | 1,862.85 | 59.79 | 837.80 | 0.00 | 18,000.00 | 17,162.20 | 95 | |
| 7355 | Plant Equip Main Supply | 61,645.20 | 4,798.08 | 13,298.35 | 0.00 | 225,000.00 | 211,701.65 | 94 | |
| 7365 | Building/Grounds Materials | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 100 | |
| 7370 | Collection System Materials | 5,502.45 | 1,496.08 | 5,183.24 | 0.00 | 30,000.00 | 24,816.76 | 83 | |
| 7419 | Lift Station Expenses | 13,143.50 | 7,458.69 | 8,508.69 | 0.00 | 60,000.00 | 51,491.31 | 86 | |
| **Materials & Supplies** | | **401,717.32** | **50,388.08** | **260,419.95** | **0.00** | **1,759,870.00** | **1,499,450.05** | **85** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 100 | |
| 5400 | Professional Services | 6,650.00 | 46,852.00 | 46,852.00 | 42,933.22 | 201,374.00 | 111,588.78 | 55 | |
| 5401 | Audit Services | 227.05 | 1,528.60 | 1,528.60 | 0.00 | 8,252.00 | 6,723.40 | 81 | |
| 5415 | Landscape Maintenance | 7,961.04 | 3,883.00 | 8,494.99 | 0.00 | 42,000.00 | 33,505.01 | 80 | |
| 5420 | Laundry Services | 1,022.49 | 433.12 | 976.40 | 0.00 | 11,000.00 | 10,023.60 | 91 | |
| 5440 | Janitorial Services | 920.99 | 997.02 | 1,619.97 | 0.00 | 7,125.00 | 5,505.03 | 77 | |
| 5555 | Maint Agreements Other | 0.00 | 40.00 | 481.94 | 0.00 | 71,217.00 | 70,735.06 | 99 | |
| 7347 | Weed Control | 6,600.42 | 2,800.00 | 6,437.00 | 0.00 | 20,000.00 | 13,563.00 | 68 | |
| 7380 | Pest Control | 210.00 | 260.00 | 520.00 | 0.00 | 10,250.00 | 9,730.00 | 95 | |
| 7384 | Fire Alarm/Base Station/Camera | 0.00 | 0.00 | 184.75 | 0.00 | 2,375.00 | 2,190.25 | 92 | |
| 7400 | Outfall Diffuser Inspection | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 7405 | Plant- Lab Analysis | 6,079.52 | 4,008.20 | 7,643.80 | 0.00 | 50,000.00 | 42,356.20 | 85 | |
| 7413 | Outside Repairs/Services Other | 46,753.47 | 12,542.00 | 16,907.00 | 0.00 | 100,000.00 | 83,093.00 | 83 | |
| 7417 | Biosolids Disposal | 41,790.17 | 28,786.95 | 63,646.19 | 0.00 | 350,000.00 | 286,353.81 | 82 | |
| **Purchased Services** | | **118,215.15** | **102,130.89** | **155,292.64** | **42,933.22** | **898,593.00** | **700,367.14** | **78** | **75** |
| **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 | 3,059.00 | 553.82 | 5,608.57 | 0.00 | 35,000.00 | 29,391.43 | 84 | |
| 5300 | Lease/Rental Expense | 100.00 | 0.00 | 0.00 | 0.00 | 1,425.00 | 1,425.00 | 100 | |
| 5370 | Memberships/Dues | 7,653.00 | 0.00 | 2,028.00 | 0.00 | 10,000.00 | 7,972.00 | 80 | |
| 5385 | Business Expenses | 81.12 | 0.00 | 0.00 | 0.00 | 285.00 | 285.00 | 100 | |
| 5390 | Training | 3,238.80 | 1,671.08 | 2,546.08 | 0.00 | 16,000.00 | 13,453.92 | 84 | |
| 5465 | Solid Waste Disposal | 0.00 | 0.00 | 0.00 | 0.00 | 5,630.00 | 5,630.00 | 100 | |
| 5480 | Communications | 23,927.67 | 11,009.31 | 29,453.61 | 0.00 | 75,000.00 | 45,546.39 | 61 | |
| 7211 | Sewer Backup Claims | 0.00 | 0.00 | 0.00 | 0.00 | 18,810.00 | 18,810.00 | 100 | |
| 7406 | State Certification | 951.00 | 0.00 | 456.00 | 0.00 | 3,400.00 | 2,944.00 | 87 | |
| 7407 | NPDES Fees | 0.00 | 0.00 | 0.00 | 0.00 | 75,000.00 | 75,000.00 | 100 | |
| 7408 | Lab Registration | 0.00 | 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** | | **42,664.59** | **13,234.21** | **59,575.58** | **0.00** | **349,050.00** | **289,474.42** | **83** | **75** |
| **End Fund - Dept 850-670** | | **1,288,498.62** | **411,978.76** | **1,179,335.64** | **42,933.22** | **6,606,685.00** | **5,384,416.14** | **81** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 853-000** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PARKING REVENUE-ADMN**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **5400** | **Purchased Services** | | | | | | | | |
| 5330 | Contractual | 0.00 | 0.00 | 0.00 | 0.00 | 21,009.00 | 21,009.00 | 100 | |
| | **Purchased Services** | **0.00** | **0.00** | **0.00** | **0.00** | **21,009.00** | **21,009.00** | **100** | **75** |
| **End Fund - Dept 853-000** | | **0.00** | **0.00** | **0.00** | **0.00** | **21,009.00** | **21,009.00** | **100** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 853-660** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**PKG REVENUE-PKG FAC MTCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 39,314.10 | 16,148.51 | 43,877.49 | 0.00 | 259,363.00 | 215,485.51 | 83 | |
| 4050 | Salaries - Overtime | 472.85 | 0.00 | 50.39 | 0.00 | 0.00 | -50.39 | 0 | Over |
| 4690 | Employee Benefits Other | 23,807.86 | 9,543.06 | 25,360.35 | 0.00 | 156,919.00 | 131,558.65 | 84 | |
| **Salaries & Employee Benefits** | | **63,594.81** | **25,691.57** | **69,288.23** | **0.00** | **416,282.00** | **346,993.77** | **83** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5005 | Postage & Mailing | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 | 100 | |
| 5010 | Outside Printing Expense | 172.56 | 0.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 100 | |
| 5100 | Materials and Supplies | 3,365.11 | 47.67 | 6,258.72 | 0.00 | 40,000.00 | 33,741.28 | 84 | |
| 5105 | Small Tools and Equipment | 121.68 | 41.50 | 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 | 0.00 | 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. | 0.00 | 0.00 | 162.30 | 0.00 | 0.00 | -162.30 | 0 | Over |
| **Materials & Supplies** | | **3,885.64** | **89.17** | **6,762.52** | **0.00** | **46,200.00** | **39,437.48** | **85** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 4,981.50 | 2,984.36 | 8,296.85 | 0.00 | 37,950.00 | 29,653.15 | 78 | |
| 5400 | Professional Services | 0.00 | 0.00 | 337.50 | 0.00 | 5,770.00 | 5,432.50 | 94 | |
| 5401 | Audit Services | 18.40 | 117.49 | 117.49 | 0.00 | 665.00 | 547.51 | 82 | |
| 5415 | Landscape Maintenance | 135.00 | 0.00 | 150.00 | 0.00 | 0.00 | -150.00 | 0 | Over |
| 5440 | Janitorial Services | 1,118.16 | 1,219.33 | 1,980.29 | 0.00 | 7,000.00 | 5,019.71 | 72 | |
| 5555 | Maint Agreements Other | 9,478.33 | 0.00 | 9,265.23 | 0.00 | 60,000.00 | 50,734.77 | 85 | |
| 7384 | Fire Alarm/Base Station/Camera | 0.00 | 0.00 | 0.00 | 0.00 | 660.00 | 660.00 | 100 | |
| 7413 | Outside Repairs/Services Other | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| **Purchased Services** | | **15,731.39** | **4,321.18** | **20,147.36** | **0.00** | **113,045.00** | **92,897.64** | **82** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5390 | Training | 0.00 | 0.00 | 0.00 | 0.00 | 1,400.00 | 1,400.00 | 100 | |
| 5480 | Communications | 2,083.08 | 626.13 | 1,588.91 | 0.00 | 2,000.00 | 411.09 | 21 | |
| **Other Expenses** | | **2,083.08** | **626.13** | **1,588.91** | **0.00** | **3,400.00** | **1,811.09** | **53** | **75** |
| **End Fund - Dept 853-660** | | **85,294.92** | **30,728.05** | **97,787.02** | **0.00** | **578,927.00** | **481,139.98** | **83** | **77** |

# City of Chico

## Department Expense Report

**Current Year Data Through 9/30/2025**

**Fund - Dept 856-691** Budget Year: 2026

Budget Version 10: Working

**AIRPORT-AVIATN FAC MTCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 9,168.09 | 19,619.85 | 57,823.42 | 0.00 | 287,683.00 | 229,859.58 | 80 | |
| 4020 | Salaries - Hourly Pay | 1,208.25 | 769.51 | 3,848.05 | 0.00 | 20,000.00 | 16,151.95 | 81 | |
| 4050 | Salaries - Overtime | 1,134.17 | 3.09 | 3,264.11 | 0.00 | 4,800.00 | 1,535.89 | 32 | |
| 4690 | Employee Benefits Other | 21,286.94 | 11,670.10 | 34,266.63 | 0.00 | 165,567.00 | 131,300.37 | 79 | |
| **Salaries & Employee Benefits** | | **32,797.45** | **32,062.55** | **99,202.21** | **0.00** | **478,050.00** | **378,847.79** | **79** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 153.69 | 0.00 | 223.34 | 0.00 | 1,690.00 | 1,466.66 | 87 | |
| 5005 | Postage & Mailing | 0.00 | 0.00 | 31.20 | 0.00 | 380.00 | 348.80 | 92 | |
| 5010 | Outside Printing Expense | 0.00 | 0.00 | 32.78 | 0.00 | 500.00 | 467.22 | 93 | |
| 5100 | Materials and Supplies | 2,801.24 | 5,834.42 | 7,587.77 | 0.00 | 18,000.00 | 10,412.23 | 58 | |
| 5105 | Small Tools and Equipment | 174.10 | 321.85 | 321.85 | 0.00 | 500.00 | 178.15 | 36 | |
| 5110 | Safety Equipment | 0.00 | 137.53 | 137.53 | 0.00 | 400.00 | 262.47 | 66 | |
| 5515 | Building Maintenance/Repair | 327.98 | 0.00 | 2,567.52 | 0.00 | 4,000.00 | 1,432.48 | 36 | |
| 7320 | Custodial Supplies | 0.00 | 0.00 | 104.09 | 0.00 | 1,600.00 | 1,495.91 | 93 | |
| **Materials & Supplies** | | **3,457.01** | **6,293.80** | **11,006.08** | **0.00** | **27,070.00** | **16,063.92** | **59** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 1,159.25 | 1,194.00 | -1,236,998.41 | 14,700.00 | 24,700.00 | 1,246,998.41 | 5049 | |
| 5400 | Professional Services | 13,891.45 | 1,100.00 | 8,547.00 | 0.00 | 90,000.00 | 81,453.00 | 91 | |
| 5401 | Audit Services | 28.62 | 184.74 | 184.74 | 0.00 | 1,034.00 | 849.26 | 82 | |
| 5415 | Landscape Maintenance | 10,748.65 | 4,905.00 | 10,032.78 | 0.00 | 60,000.00 | 49,967.22 | 83 | |
| 5420 | Laundry Services | 321.30 | 174.80 | 314.64 | 0.00 | 3,000.00 | 2,685.36 | 90 | |
| 5440 | Janitorial Services | 2,745.93 | 2,729.83 | 4,378.09 | 0.00 | 12,908.00 | 8,529.91 | 66 | |
| 7347 | Weed Control | 4,074.76 | 0.00 | 4,074.76 | 0.00 | 23,000.00 | 18,925.24 | 82 | |
| 7380 | Pest Control | 266.22 | 125.00 | 325.00 | 0.00 | 350.00 | 25.00 | 7 | |
| 7394 | Hazardous Materials Disposal | 0.00 | 0.00 | 0.00 | 0.00 | 475.00 | 475.00 | 100 | |
| 7413 | Outside Repairs/Services Other | 0.00 | 0.00 | 0.00 | 0.00 | 8,180.00 | 8,180.00 | 100 | |
| **Purchased Services** | | **33,236.18** | **10,413.37** | **-1,209,141.40** | **14,700.00** | **223,647.00** | **1,418,088.40** | **634** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5140 | Advertising/Marketing | 0.00 | 0.00 | 45.89 | 0.00 | 2,000.00 | 1,954.11 | 98 | |
| 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 | 0.00 | 0.00 | 4,021.33 | 0.00 | 8,000.00 | 3,978.67 | 50 | |
| 5390 | Training | 0.00 | 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 | 2,602.73 | 791.36 | 1,692.49 | 0.00 | 8,000.00 | 6,307.51 | 79 | |
| **Other Expenses** | | **3,036.73** | **791.36** | **6,318.71** | **0.00** | **27,895.00** | **21,576.29** | **77** | **75** |
| **End Fund - Dept 856-691** | | **72,527.37** | **49,561.08** | **-1,092,614.40** | **14,700.00** | **756,662.00** | **1,834,576.40** | **242** | **77** |

Prepared for DPW Operations - 006

# City of Chico
## Department Expense Report

Attachment B - Object Level

**Fund - Dept 929-630** Budget Year: 2026

Current Year Data Through 9/30/2025

Budget Version 10: Working

**CENTRAL GARAGE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 169,548.66 | 58,129.61 | 171,463.64 | 0.00 | 805,566.00 | 634,102.36 | 79 | |
| 4006 | Salaries - Sign On Bonus | 2,000.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | -2,000.00 | 0 | Over |
| 4050 | Salaries - Overtime | 1,423.75 | 127.25 | 326.25 | 0.00 | 16,724.00 | 16,397.75 | 98 | |
| 4580 | Employee Ben - Education Reimb | 0.00 | 0.00 | 625.88 | 0.00 | 0.00 | -625.88 | 0 | Over |
| 4690 | Employee Benefits Other | 108,918.36 | 35,458.21 | 103,907.04 | 0.00 | 506,416.00 | 402,508.96 | 79 | |
| **Salaries & Employee Benefits** | | **281,890.77** | **95,715.07** | **278,322.81** | **0.00** | **1,328,706.00** | **1,050,383.19** | **79** | **77** |
| **5000 Materials & Supplies** | | | | | | | | | |
| 5000 | Office Expense | 209.69 | 723.24 | 2,151.60 | 0.00 | 500.00 | -1,651.60 | -330 | Over |
| 5005 | Postage & Mailing | 192.67 | 5.78 | 293.85 | 0.00 | 300.00 | 6.15 | 2 | |
| 5050 | Books/Periodicals/Software | 103.05 | 0.00 | 2,472.31 | 0.00 | 12,000.00 | 9,527.69 | 79 | |
| 5100 | Materials and Supplies | 251.49 | 0.00 | 0.00 | 0.00 | 1,045.00 | 1,045.00 | 100 | |
| 5105 | Small Tools and Equipment | 3,225.72 | 0.00 | 652.35 | 0.00 | 3,500.00 | 2,847.65 | 81 | |
| 5110 | Safety Equipment | 323.76 | 467.39 | 984.89 | 0.00 | 5,000.00 | 4,015.11 | 80 | |
| 5120 | Clothing/Uniforms | 890.84 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| 5505 | Equipment Maintenance/Repair | 0.00 | 0.00 | 137.44 | 0.00 | 2,505.00 | 2,367.56 | 95 | |
| 7301 | Fuel- Diesel | 0.00 | 0.00 | 492.19 | 0.00 | 0.00 | -492.19 | 0 | Over |
| 7305 | Lubricants/Cleaners/Soaps/Oil | 2,517.93 | 0.00 | 2,549.38 | 0.00 | 13,965.00 | 11,415.62 | 82 | |
| 7306 | Fuel Dispensing System | 150.00 | 3,379.63 | 9,664.87 | 0.00 | 4,275.00 | -5,389.87 | -126 | Over |
| 7307 | Outside Fuel | 0.00 | 0.00 | 0.00 | 0.00 | 1,900.00 | 1,900.00 | 100 | |
| 7308 | Stock Items | 5,831.67 | 1,127.96 | 4,160.94 | 0.00 | 20,000.00 | 15,839.06 | 79 | |
| 7309 | Filters | 2,516.83 | 437.62 | 3,060.93 | 0.00 | 9,975.00 | 6,914.07 | 69 | |
| 7310 | Oil and Fluids Disposal | 1,516.97 | 0.00 | 639.85 | 0.00 | 3,000.00 | 2,360.15 | 79 | |
| 7312 | Batteries | 9,217.32 | 7,789.21 | 12,676.18 | 0.00 | 35,000.00 | 22,323.82 | 64 | |
| 7313 | Tires | 22,678.60 | 3,583.36 | 13,294.19 | 0.00 | 100,000.00 | 86,705.81 | 87 | |
| 7315 | Vehicle Parts | 66,122.62 | 12,762.69 | 38,762.82 | 0.00 | 200,000.00 | 161,237.18 | 81 | |
| 7427 | Wraps/Decals | 3,689.00 | 0.00 | 955.94 | 0.00 | 6,550.00 | 5,594.06 | 85 | |
| **Materials & Supplies** | | **119,438.16** | **30,276.88** | **92,949.73** | **0.00** | **421,515.00** | **328,565.27** | **78** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5420 | Laundry Services | 514.97 | 465.32 | 915.56 | 0.00 | 5,200.00 | 4,284.44 | 82 | |
| 5440 | Janitorial Services | 500.00 | 560.00 | 840.00 | 0.00 | 3,100.00 | 2,260.00 | 73 | |
| 5555 | Maint Agreements Other | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | 17,000.00 | 100 | |
| 7377 | Vehicle Washing | 1,100.85 | 1,136.00 | 2,865.95 | 0.00 | 12,000.00 | 9,134.05 | 76 | |
| 7378 | Vehicle Detailing | 446.25 | 0.00 | 0.00 | 0.00 | 2,470.00 | 2,470.00 | 100 | |
| 7384 | Fire Alarm/Base Station/Camera | 0.00 | 0.00 | 25.00 | 0.00 | 285.00 | 260.00 | 91 | |
| 7391 | Underground Storage Tank Fees | 0.00 | 0.00 | 0.00 | 0.00 | 4,095.00 | 4,095.00 | 100 | |
| 7394 | Hazardous Materials Disposal | 553.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 3,500.00 | 100 | |
| 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 | 17,382.81 | 12,564.54 | 16,695.72 | 0.00 | 67,260.00 | 50,564.28 | 75 | |
| 7426 | Towing | 882.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | 3,500.00 | 100 | |
| **Purchased Services** | | **21,379.88** | **14,725.86** | **25,052.42** | **0.00** | **120,410.00** | **95,357.58** | **79** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5160 | Licenses/Permits/Fees | 4,940.10 | 2,493.26 | 7,511.34 | 0.00 | 16,000.00 | 8,488.66 | 53 | |
| 5300 | Lease/Rental Expense | 53.32 | 25.42 | 50.84 | 0.00 | 5,000.00 | 4,949.16 | 99 | |
| 5390 | Training | 3,875.90 | 126.00 | 2,881.91 | 0.00 | 20,000.00 | 17,118.09 | 86 | |
| 5480 | Communications | 624.39 | 339.85 | 768.16 | 0.00 | 4,500.00 | 3,731.84 | 83 | |
| 6800 | Reimbursable costs | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.00 | 1,800.00 | 100 | |
| 7412 | Tools | 48.70 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| **Other Expenses** | | **9,542.41** | **2,984.53** | **11,212.25** | **0.00** | **48,300.00** | **37,087.75** | **77** | **75** |
| **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** | **75** |
| **End Fund - Dept 929-630** | | **432,251.22** | **143,702.34** | **417,287.77** | **0.00** | **1,928,931.00** | **1,511,643.23** | **78** | **77** |

Prepared for DPW Operations - 006

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 930-640** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**MUNI BLDGS MTCE-BLG/FC MTCE**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 124,428.14 | 56,324.14 | 174,030.72 | 0.00 | 699,129.00 | 525,098.28 | 75 | |
| 4050 | Salaries - Overtime | 4,847.59 | 2,348.65 | 4,699.48 | 0.00 | 0.00 | -4,699.48 | 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 | 4,710.72 | 16,439.45 | 0.00 | 0.00 | -16,439.45 | 0 | Over |
| 4690 | Employee Benefits Other | 94,284.31 | 41,105.94 | 115,876.95 | 0.00 | 444,822.00 | 328,945.05 | 74 | |
| **Salaries & Employee Benefits** | | **223,560.04** | **104,489.45** | **311,046.75** | **0.00** | **1,143,951.00** | **832,904.25** | **73** | **77** |
| **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 | 12,309.13 | 2,019.62 | 3,932.47 | 0.00 | 40,000.00 | 36,067.53 | 90 | |
| 5105 | Small Tools and Equipment | 192.16 | 1,486.18 | 6,367.14 | 0.00 | 10,000.00 | 3,632.86 | 36 | |
| 5110 | Safety Equipment | 210.03 | 1,055.85 | 1,200.32 | 0.00 | 4,500.00 | 3,299.68 | 73 | |
| 5120 | Clothing/Uniforms | 0.00 | 0.00 | 533.96 | 0.00 | 1,000.00 | 466.04 | 47 | |
| 5450 | Utilities- Gas | 2.97 | 0.99 | 2.97 | 0.00 | 0.00 | -2.97 | 0 | Over |
| 5505 | Equipment Maintenance/Repair | 10,103.60 | 2,930.80 | 8,387.18 | 0.00 | 30,000.00 | 21,612.82 | 72 | |
| 5515 | Building Maintenance/Repair | 279.72 | 812.17 | 8,348.17 | 14,963.72 | 40,000.00 | 16,688.11 | 42 | |
| 7320 | Custodial Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 100 | |
| 7321 | Flags | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 100 | |
| 7323 | Stansbury Home Expenses | 90.00 | 922.28 | 1,116.24 | 0.00 | 3,000.00 | 1,883.76 | 63 | |
| 7324 | Chico Museum Expenses | 0.00 | 85.00 | 255.00 | 0.00 | 1,400.00 | 1,145.00 | 82 | |
| 7325 | Ballast/Light Bulb Supplies | 464.24 | 0.00 | 713.60 | 0.00 | 2,100.00 | 1,386.40 | 66 | |
| 7371 | Landscape Maintenance Supplies | 4,941.41 | 1,066.87 | 3,068.71 | 0.00 | 15,000.00 | 11,931.29 | 80 | |
| 7387 | Animal Shelter | 766.12 | 97.98 | 1,870.01 | 0.00 | 3,500.00 | 1,629.99 | 47 | |
| **Materials & Supplies** | | **29,359.38** | **10,477.74** | **35,795.77** | **14,963.72** | **162,500.00** | **111,740.51** | **69** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5330 | Contractual | 1,255.95 | 1,358.00 | 4,586.12 | 0.00 | 10,000.00 | 5,413.88 | 54 | |
| 5415 | Landscape Maintenance | 2,528.96 | 631.00 | 2,712.00 | 0.00 | 20,000.00 | 17,288.00 | 86 | |
| 5420 | Laundry Services | 1,818.27 | 927.68 | 1,803.87 | 0.00 | 25,875.00 | 24,071.13 | 93 | |
| 5440 | Janitorial Services | 31,956.92 | 25,859.80 | 41,447.27 | 0.00 | 250,000.00 | 208,552.73 | 83 | |
| 5555 | Maint Agreements Other | 0.00 | 500.00 | 1,500.00 | 0.00 | 20,000.00 | 18,500.00 | 92 | |
| 7375 | Sweeping/Trash Disposal | 349.80 | 0.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 100 | |
| 7380 | Pest Control | 1,500.00 | 540.00 | 1,400.00 | 0.00 | 12,000.00 | 10,600.00 | 88 | |
| 7382 | Museum Pest Control | 50.00 | 25.00 | 50.00 | 0.00 | 280.00 | 230.00 | 82 | |
| 7383 | Air Conditioning Maintenance | 0.00 | 8,344.50 | 8,304.00 | 0.00 | 42,000.00 | 33,696.00 | 80 | |
| 7384 | Fire Alarm/Base Station/Camera | 360.00 | 0.00 | 1,346.99 | 0.00 | 15,000.00 | 13,653.01 | 91 | |
| 7385 | Stansbury Home Sec. System | 0.00 | 0.00 | 197.80 | 0.00 | 2,000.00 | 1,802.20 | 90 | |
| 7394 | Hazardous Materials Disposal | 0.00 | 0.00 | 0.00 | 0.00 | 4,000.00 | 4,000.00 | 100 | |
| 7413 | Outside Repairs/Services Other | 10,714.91 | 1,927.97 | 12,118.41 | 0.00 | 70,000.00 | 57,881.59 | 83 | |
| 7418 | Electric Gate Door Repair | 48.12 | 0.00 | 385.00 | 0.00 | 10,000.00 | 9,615.00 | 96 | |
| **Purchased Services** | | **50,582.93** | **40,113.95** | **75,851.46** | **0.00** | **486,155.00** | **410,303.54** | **84** | **75** |
| **8900 Other Expenses** | | | | | | | | | |
| 5160 | Licenses/Permits/Fees | 2,845.00 | 78.95 | 2,248.95 | 0.00 | 5,000.00 | 2,751.05 | 55 | |
| 5300 | Lease/Rental Expense | 595.38 | 0.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 100 | |
| 5390 | Training | 0.00 | 675.00 | 675.00 | 0.00 | 5,000.00 | 4,325.00 | 86 | |
| 5480 | Communications | 1,075.00 | 640.79 | 1,440.20 | 0.00 | 4,550.00 | 3,109.80 | 68 | |
| **Other Expenses** | | **4,515.38** | **1,394.74** | **4,364.15** | **0.00** | **20,550.00** | **16,185.85** | **79** | **75** |
| **End Fund - Dept 930-640** | | **308,017.73** | **156,475.88** | **427,058.13** | **14,963.72** | **1,813,156.00** | **1,371,134.15** | **76** | **77** |

Prepared for DPW Operations - 006

# City of Chico

## Department Expense Report

Attachment B - Object Level

**Fund - Dept 941-614** Budget Year: 2026

**Current Year Data Through 9/30/2025**

Budget Version 10: Working

**MAINTENANCE DISTRICT ADMIN**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **4000 Salaries & Employee Benefits** | | | | | | | | | |
| 4000 | Salaries - Permanent | 11,733.36 | 3,279.44 | 8,238.93 | 0.00 | 71,622.00 | 63,383.07 | 88 | |
| 4050 | Salaries - Overtime | 1,368.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 | |
| 4690 | Employee Benefits Other | 7,543.42 | 2,051.64 | 4,950.89 | 0.00 | 48,352.00 | 43,401.11 | 90 | |
| **Salaries & Employee Benefits** | | **20,645.17** | **5,331.08** | **13,189.82** | **0.00** | **119,974.00** | **106,784.18** | **89** | **77** |
| **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** | **75** |
| **5400 Purchased Services** | | | | | | | | | |
| 5400 | Professional Services | 1,250.00 | 0.00 | 1,250.00 | 0.00 | 6,500.00 | 5,250.00 | 81 | |
| **Purchased Services** | | **1,250.00** | **0.00** | **1,250.00** | **0.00** | **6,500.00** | **5,250.00** | **81** | **75** |
| **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** | **75** |
| **End Fund - Dept 941-614** | | **21,895.17** | **5,331.08** | **14,439.82** | **0.00** | **127,924.00** | **113,484.18** | **89** | **77** |

# City of Chico

## Department Expense Report

Current Year Data Through 9/30/2025

Fund - Dept 941-614 Budget Year: 2026

Budget Version 10: Working

MAINTENANCE DISTRICT ADMIN

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : DPW - Operations** | | **4,200,558.98** | **1,642,886.19** | **3,328,581.68** | **1,531,808.54** | **26,376,297.00** | **21,515,906.78** | **82 77** |

**End Of Report Prepared for DPW Operations**

**Current Year Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Administrative Services**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | | |
| 5030 | Insurance | 166,904.00 | 0.00 | 108,726.00 | 0.00 | 263,219.00 | 154,493.00 | 59 | |
| 5260 | Fuel | 305.23 | 54.92 | 195.86 | 0.00 | 1,582.00 | 1,386.14 | 88 | |
| 5510 | Vehicle Maintenance/Repair | 178.09 | 0.00 | 0.00 | 0.00 | 3,159.00 | 3,159.00 | 100 | |
| 7993 | Indirect Cost Allocation | -590,222.76 | 0.00 | -698,709.16 | 0.00 | -4,192,255.00 | -3,493,545.84 | 83 | Over |
| 7994 | Building Main Allocation | 31,606.00 | 0.00 | 9,839.00 | 0.00 | 146,377.00 | 136,538.00 | 93 | |
| 7996 | Info Systems Allocation | 113,099.00 | 0.00 | 48,009.00 | 0.00 | 470,740.00 | 422,731.00 | 90 | |
| | | -278,130.44 | 54.92 | -531,939.30 | 0.00 | -3,307,178.00 | -2,775,238.70 | | |
| 7995 | Interest Alloc to other Funds | 2,331,865.98 | 0.00 | 0.00 | 0.00 | 1,138,729.00 | 1,138,729.00 | 100 | |
| | | 2,331,865.98 | 0.00 | 0.00 | 0.00 | 1,138,729.00 | 1,138,729.00 | | |
| **Allocations** | | **2,053,735.54** | **54.92** | **-531,939.30** | **0.00** | **-2,168,449.00** | **-1,636,509.70** | **75** | **75** **Over** |

**End Of Report Prepared for Administrative Services**

**Data Through 9/30/2025**

**** End of Report ****

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-130** | GENERAL-HUMAN RESOURCES | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 34,309.00 | 0.00 | 23,031.00 | 0.00 | 51,257.00 | 28,226.00 | 55 | |
| 7994 | Building Main Allocation | 7,211.00 | 0.00 | 2,245.00 | 0.00 | 33,399.00 | 31,154.00 | 93 | |
| 7996 | Info Systems Allocation | 45,700.00 | 0.00 | 20,166.00 | 0.00 | 191,428.00 | 171,262.00 | 89 | |
| | | 87,220.00 | 0.00 | 45,442.00 | 0.00 | 276,084.00 | 230,642.00 | | |
| **Allocations** | | **87,220.00** | **0.00** | **45,442.00** | **0.00** | **276,084.00** | **230,642.00** | **84** | **75** |
| **End Fund - Dept 001-130** | | **87,220.00** | **0.00** | **45,442.00** | **0.00** | **276,084.00** | **230,642.00** | **84** | **76** |
| **Fund - Dept 001-150** | GENERAL-FINANCE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 67,445.00 | 0.00 | 45,132.00 | 0.00 | 104,583.00 | 59,451.00 | 57 | |
| 7994 | Building Main Allocation | 24,395.00 | 0.00 | 7,594.00 | 0.00 | 112,978.00 | 105,384.00 | 93 | |
| 7996 | Info Systems Allocation | 67,399.00 | 0.00 | 27,843.00 | 0.00 | 279,312.00 | 251,469.00 | 90 | |
| | | 159,239.00 | 0.00 | 80,569.00 | 0.00 | 496,873.00 | 416,304.00 | | |
| **Allocations** | | **159,239.00** | **0.00** | **80,569.00** | **0.00** | **496,873.00** | **416,304.00** | **84** | **75** |
| **End Fund - Dept 001-150** | | **159,239.00** | **0.00** | **80,569.00** | **0.00** | **496,873.00** | **416,304.00** | **84** | **76** |
| **Fund - Dept 001-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | -590,222.76 | 0.00 | -774,935.16 | 0.00 | -4,649,611.00 | -3,874,675.84 | 83 | Over |
| | | -590,222.76 | 0.00 | -774,935.16 | 0.00 | -4,649,611.00 | -3,874,675.84 | | |
| **Allocations** | | **-590,222.76** | **0.00** | **-774,935.16** | **0.00** | **-4,649,611.00** | **-3,874,675.84** | **83** | **75** Over |
| **End Fund - Dept 001-995** | | **-590,222.76** | **0.00** | **-774,935.16** | **0.00** | **-4,649,611.00** | **-3,874,675.84** | **83** | **76** OVER |
| **Fund - Dept 005-995** | MEASURE H | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 0.00 | 0.00 | 76,226.00 | 0.00 | 457,356.00 | 381,130.00 | 83 | |
| | | 0.00 | 0.00 | 76,226.00 | 0.00 | 457,356.00 | 381,130.00 | | |
| **Allocations** | | **0.00** | **0.00** | **76,226.00** | **0.00** | **457,356.00** | **381,130.00** | **83** | **75** |
| **End Fund - Dept 005-995** | | **0.00** | **0.00** | **76,226.00** | **0.00** | **457,356.00** | **381,130.00** | **83** | **76** |
| **Fund - Dept 010-000** | CITY TREASURY-ADMINISTRATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7995 | Interest Alloc to other Funds | 2,331,865.98 | 0.00 | 0.00 | 0.00 | 1,138,729.00 | 1,138,729.00 | 100 | |
| | | 2,331,865.98 | 0.00 | 0.00 | 0.00 | 1,138,729.00 | 1,138,729.00 | | |
| **Allocations** | | **2,331,865.98** | **0.00** | **0.00** | **0.00** | **1,138,729.00** | **1,138,729.00** | **100** | **75** |
| **End Fund - Dept 010-000** | | **2,331,865.98** | **0.00** | **0.00** | **0.00** | **1,138,729.00** | **1,138,729.00** | **100** | **76** |
| **Fund - Dept 935-180** | INFORMATION SYSTEMS | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Administrative Services**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 53,579.00 | 0.00 | 32,289.00 | 0.00 | 86,483.00 | 54,194.00 | 63 | |
| 5260 | Fuel | 305.23 | 54.92 | 195.86 | 0.00 | 1,582.00 | 1,386.14 | 88 | |
| 5510 | Vehicle Maintenance/Repair | 178.09 | 0.00 | 0.00 | 0.00 | 3,011.00 | 3,011.00 | 100 | |
| | | 54,062.32 | 54.92 | 32,484.86 | 0.00 | 91,076.00 | 58,591.14 | | |
| **Allocations** | | **54,062.32** | **54.92** | **32,484.86** | **0.00** | **91,076.00** | **58,591.14** | **64** | **75** |
| **End Fund - Dept 935-180** | | **54,062.32** | **54.92** | **32,484.86** | **0.00** | **91,076.00** | **58,591.14** | **64** | **76** |

**Fund - Dept 935-182** INFORMATION SYSTEMS - RADIO

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 11,571.00 | 0.00 | 8,274.00 | 0.00 | 20,896.00 | 12,622.00 | 60 | |
| 5510 | Vehicle Maintenance/Repair | 0.00 | 0.00 | 0.00 | 0.00 | 148.00 | 148.00 | 100 | |
| | | 11,571.00 | 0.00 | 8,274.00 | 0.00 | 21,044.00 | 12,770.00 | | |
| **Allocations** | | **11,571.00** | **0.00** | **8,274.00** | **0.00** | **21,044.00** | **12,770.00** | **61** | **75** |
| **End Fund - Dept 935-182** | | **11,571.00** | **0.00** | **8,274.00** | **0.00** | **21,044.00** | **12,770.00** | **61** | **76** |
| **Grand Totals : Admin Services** | | **2,053,735.54** | **54.92** | **-531,939.30** | **0.00** | **-2,168,449.00** | **-1,636,509.70** | **75** | **76** ***OVR*** |

**End Of Report Prepared for Administrative Services**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary



Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**City Attorney**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | | |
| 5030 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 26,374.00 | 26,374.00 | 100 | |
| 7994 | Building Main Allocation | 6,743.00 | 0.00 | 2,099.00 | 0.00 | 31,230.00 | 29,131.00 | 93 | |
| | | 6,743.00 | 0.00 | 2,099.00 | 0.00 | 57,604.00 | 55,505.00 | | |
| **Allocations** | | **6,743.00** | **0.00** | **2,099.00** | **0.00** | **57,604.00** | **55,505.00** | **96** | **75** |

**End Of Report Prepared for City Attorney**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

City Attorney

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-160** | GENERAL-CITY ATTORNEY | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 26,374.00 | 26,374.00 | 100 | |
| 7994 | Building Main Allocation | 6,743.00 | 0.00 | 2,099.00 | 0.00 | 31,230.00 | 29,131.00 | 93 | |
| | | 6,743.00 | 0.00 | 2,099.00 | 0.00 | 57,604.00 | 55,505.00 | | |
| **Allocations** | | **6,743.00** | **0.00** | **2,099.00** | **0.00** | **57,604.00** | **55,505.00** | **96** | **75** |
| **End Fund - Dept 001-160** | | **6,743.00** | **0.00** | **2,099.00** | **0.00** | **57,604.00** | **55,505.00** | **96** | **76** |
| **Grand Totals : City Attorney** | | **6,743.00** | **0.00** | **2,099.00** | **0.00** | **57,604.00** | **55,505.00** | **96** | **76** |

**End Of Report Prepared for City Attorney**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**City Clerk**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | | |
| 5030 | Insurance | 33,308.00 | 0.00 | 24,291.00 | 0.00 | 53,969.00 | 29,678.00 | 55 | |
| 7994 | Building Main Allocation | 24,338.00 | 0.00 | 7,576.00 | 0.00 | 112,717.00 | 105,141.00 | 93 | |
| 7996 | Info Systems Allocation | 29,717.00 | 0.00 | 12,257.00 | 0.00 | 127,129.00 | 114,872.00 | 90 | |
| | | 87,363.00 | 0.00 | 44,124.00 | 0.00 | 293,815.00 | 249,691.00 | | |
| **Allocations** | | **87,363.00** | **0.00** | **44,124.00** | **0.00** | **293,815.00** | **249,691.00** | **85** | **75** |

**End Of Report Prepared for City Clerk**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

City Clerk

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-101** | GENERAL-CITY COUNCIL | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7994 | Building Main Allocation | 15,060.00 | 0.00 | 4,688.00 | 0.00 | 69,747.00 | 65,059.00 | 93 | |
| 7996 | Info Systems Allocation | 5,832.00 | 0.00 | 1,944.00 | 0.00 | 23,332.00 | 21,388.00 | 92 | |
| | | 20,892.00 | 0.00 | 6,632.00 | 0.00 | 93,079.00 | 86,447.00 | | |
| **Allocations** | | **20,892.00** | **0.00** | **6,632.00** | **0.00** | **93,079.00** | **86,447.00** | **93** | **75** |
| **End Fund - Dept 001-101** | | **20,892.00** | **0.00** | **6,632.00** | **0.00** | **93,079.00** | **86,447.00** | **93** | **76** |
| **Fund - Dept 001-103** | GENERAL-CITY CLERK | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 33,308.00 | 0.00 | 24,291.00 | 0.00 | 53,969.00 | 29,678.00 | 55 | |
| 7994 | Building Main Allocation | 9,278.00 | 0.00 | 2,888.00 | 0.00 | 42,970.00 | 40,082.00 | 93 | |
| 7996 | Info Systems Allocation | 23,885.00 | 0.00 | 10,313.00 | 0.00 | 103,797.00 | 93,484.00 | 90 | |
| | | 66,471.00 | 0.00 | 37,492.00 | 0.00 | 200,736.00 | 163,244.00 | | |
| **Allocations** | | **66,471.00** | **0.00** | **37,492.00** | **0.00** | **200,736.00** | **163,244.00** | **81** | **75** |
| **End Fund - Dept 001-103** | | **66,471.00** | **0.00** | **37,492.00** | **0.00** | **200,736.00** | **163,244.00** | **81** | **76** |
| **Grand Totals : City Clerk** | | **87,363.00** | **0.00** | **44,124.00** | **0.00** | **293,815.00** | **249,691.00** | **85** | **76** |

**End Of Report Prepared for City Clerk**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary



Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**City Manager**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | |
| 5030 | Insurance | 35,559.00 | 0.00 | 15,578.00 | 0.00 | 53,820.00 | 38,242.00 | 71 |
| 7994 | Building Main Allocation | 13,387.00 | 0.00 | 4,167.00 | 0.00 | 61,997.00 | 57,830.00 | 93 |
| 7996 | Info Systems Allocation | 21,161.00 | 0.00 | 8,186.00 | 0.00 | 89,035.00 | 80,849.00 | 91 |
| | | 70,107.00 | 0.00 | 27,931.00 | 0.00 | 204,852.00 | 176,921.00 | |
| **Allocations** | | **70,107.00** | **0.00** | **27,931.00** | **0.00** | **204,852.00** | **176,921.00** | **86 75** |

**End Of Report Prepared for City Manager**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category



Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

City Manager

| Category | Description | Prior Year's Actuals Thru 9/2024 | 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 | 35,559.00 | 0.00 | 15,578.00 | 0.00 | 53,820.00 | 38,242.00 | 71 | |
| 7994 | Building Main Allocation | 13,387.00 | 0.00 | 4,167.00 | 0.00 | 61,997.00 | 57,830.00 | 93 | |
| 7996 | Info Systems Allocation | 21,030.00 | 0.00 | 8,146.00 | 0.00 | 88,203.00 | 80,057.00 | 91 | |
| | | 69,976.00 | 0.00 | 27,891.00 | 0.00 | 204,020.00 | 176,129.00 | | |
| **Allocations** | | **69,976.00** | **0.00** | **27,891.00** | **0.00** | **204,020.00** | **176,129.00** | **86** | **75** |
| **End Fund - Dept 001-106** | | **69,976.00** | **0.00** | **27,891.00** | **0.00** | **204,020.00** | **176,129.00** | **86** | **76** |
| **Fund - Dept 001-112** | GENERAL-ECONOMIC DEVEL | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7996 | Info Systems Allocation | 131.00 | 0.00 | 40.00 | 0.00 | 832.00 | 792.00 | 95 | |
| | | 131.00 | 0.00 | 40.00 | 0.00 | 832.00 | 792.00 | | |
| **Allocations** | | **131.00** | **0.00** | **40.00** | **0.00** | **832.00** | **792.00** | **95** | **75** |
| **End Fund - Dept 001-112** | | **131.00** | **0.00** | **40.00** | **0.00** | **832.00** | **792.00** | **95** | **76** |
| **Grand Totals : City Manager** | | **70,107.00** | **0.00** | **27,931.00** | **0.00** | **204,852.00** | **176,921.00** | **86** | **76** |

**End Of Report Prepared for City Manager**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Community Development**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | | |
| 5030 | Insurance | 147,698.00 | 0.00 | 104,703.00 | 0.00 | 252,678.00 | 147,975.00 | 59 | |
| 5260 | Fuel | 4,097.63 | 1,346.48 | 3,892.34 | 0.00 | 12,109.00 | 8,216.66 | 68 | |
| 5510 | Vehicle Maintenance/Repair | 2,266.45 | 0.00 | 0.00 | 0.00 | 27,651.00 | 27,651.00 | 100 | |
| 7993 | Indirect Cost Allocation | 97,857.51 | 0.00 | 93,652.32 | 0.00 | 561,914.00 | 468,261.68 | 83 | |
| 7994 | Building Main Allocation | 54,882.00 | 0.00 | 17,086.00 | 0.00 | 254,178.00 | 237,092.00 | 93 | |
| 7996 | Info Systems Allocation | 122,247.00 | 0.00 | 43,136.00 | 0.00 | 481,406.00 | 438,270.00 | 91 | |
| | | 429,048.59 | 1,346.48 | 262,469.66 | 0.00 | 1,589,936.00 | 1,327,466.34 | | |
| **Allocations** | | **429,048.59** | **1,346.48** | **262,469.66** | **0.00** | **1,589,936.00** | **1,327,466.34** | **83** | **75** |

**End Of Report Prepared for Community Development**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Community Development**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-510** | GENERAL-PLANNING | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 11,400.00 | 0.00 | 8,687.00 | 0.00 | 22,825.00 | 14,138.00 | 62 | |
| 7996 | Info Systems Allocation | 34,228.00 | 0.00 | 7,870.00 | 0.00 | 119,260.00 | 111,390.00 | 93 | |
| | | 45,628.00 | 0.00 | 16,557.00 | 0.00 | 142,085.00 | 125,528.00 | | |
| **Allocations** | | **45,628.00** | **0.00** | **16,557.00** | **0.00** | **142,085.00** | **125,528.00** | **88** | **75** |
| **End Fund - Dept 001-510** | | **45,628.00** | **0.00** | **16,557.00** | **0.00** | **142,085.00** | **125,528.00** | **88** | **76** |
| **Fund - Dept 001-535** | CODE ENFORCEMENT | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 19,795.00 | 0.00 | 14,485.00 | 0.00 | 32,273.00 | 17,788.00 | 55 | |
| 5260 | Fuel | 2,486.68 | 517.49 | 1,745.93 | 0.00 | 7,818.00 | 6,072.07 | 78 | |
| 5510 | Vehicle Maintenance/Repair | 1,473.67 | 0.00 | 0.00 | 0.00 | 12,802.00 | 12,802.00 | 100 | |
| 7994 | Building Main Allocation | 1,804.00 | 0.00 | 562.00 | 0.00 | 8,357.00 | 7,795.00 | 93 | |
| 7996 | Info Systems Allocation | 13,705.00 | 0.00 | 5,213.00 | 0.00 | 51,310.00 | 46,097.00 | 90 | |
| | | 39,264.35 | 517.49 | 22,005.93 | 0.00 | 112,560.00 | 90,554.07 | | |
| **Allocations** | | **39,264.35** | **517.49** | **22,005.93** | **0.00** | **112,560.00** | **90,554.07** | **80** | **75** |
| **End Fund - Dept 001-535** | | **39,264.35** | **517.49** | **22,005.93** | **0.00** | **112,560.00** | **90,554.07** | **80** | **76** |
| **Fund - Dept 001-540** | GENERAL-HOUSING | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 370.00 | 370.00 | 100 | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 370.00 | 370.00 | | |
| **Allocations** | | **0.00** | **0.00** | **0.00** | **0.00** | **370.00** | **370.00** | **100** | **75** |
| **End Fund - Dept 001-540** | | **0.00** | **0.00** | **0.00** | **0.00** | **370.00** | **370.00** | **100** | **76** |
| **Fund - Dept 201-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 11,788.50 | 0.00 | 11,064.50 | 0.00 | 66,387.00 | 55,322.50 | 83 | |
| | | 11,788.50 | 0.00 | 11,064.50 | 0.00 | 66,387.00 | 55,322.50 | | |
| **Allocations** | | **11,788.50** | **0.00** | **11,064.50** | **0.00** | **66,387.00** | **55,322.50** | **83** | **75** |
| **End Fund - Dept 201-995** | | **11,788.50** | **0.00** | **11,064.50** | **0.00** | **66,387.00** | **55,322.50** | **83** | **76** |
| **Fund - Dept 206-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 7,923.75 | 0.00 | 2,013.00 | 0.00 | 12,078.00 | 10,065.00 | 83 | |
| | | 7,923.75 | 0.00 | 2,013.00 | 0.00 | 12,078.00 | 10,065.00 | | |
| **Allocations** | | **7,923.75** | **0.00** | **2,013.00** | **0.00** | **12,078.00** | **10,065.00** | **83** | **75** |
| **End Fund - Dept 206-995** | | **7,923.75** | **0.00** | **2,013.00** | **0.00** | **12,078.00** | **10,065.00** | **83** | **76** |
| **Fund - Dept 316-520** | CASp Cert & Training | | | | | | | | |

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

| Community Development Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 238.00 | 0.00 | 409.00 | 0.00 | 1,752.00 | 1,343.00 | 77 | |
| 7996 | Info Systems Allocation | 709.00 | 0.00 | 313.00 | 0.00 | 2,968.00 | 2,655.00 | 89 | |
| | | 947.00 | 0.00 | 722.00 | 0.00 | 4,720.00 | 3,998.00 | | |
| **Allocations** | | **947.00** | **0.00** | **722.00** | **0.00** | **4,720.00** | **3,998.00** | **85** | **75** |
| **End Fund - Dept 316-520** | | **947.00** | **0.00** | **722.00** | **0.00** | **4,720.00** | **3,998.00** | **85** | **76** |
| **Fund - Dept 392-540** | LOW-MOD HOUSING ASSET FUND | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 12,195.00 | 0.00 | 5,369.00 | 0.00 | 8,535.00 | 3,166.00 | 37 | |
| 7994 | Building Main Allocation | 9,534.00 | 0.00 | 2,968.00 | 0.00 | 44,156.00 | 41,188.00 | 93 | |
| 7996 | Info Systems Allocation | 10,226.00 | 0.00 | 3,175.00 | 0.00 | 38,416.00 | 35,241.00 | 92 | |
| | | 31,955.00 | 0.00 | 11,512.00 | 0.00 | 91,107.00 | 79,595.00 | | |
| **Allocations** | | **31,955.00** | **0.00** | **11,512.00** | **0.00** | **91,107.00** | **79,595.00** | **87** | **75** |
| **End Fund - Dept 392-540** | | **31,955.00** | **0.00** | **11,512.00** | **0.00** | **91,107.00** | **79,595.00** | **87** | **76** |
| **Fund - Dept 392-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 12,873.00 | 0.00 | 7,122.34 | 0.00 | 42,734.00 | 35,611.66 | 83 | |
| | | 12,873.00 | 0.00 | 7,122.34 | 0.00 | 42,734.00 | 35,611.66 | | |
| **Allocations** | | **12,873.00** | **0.00** | **7,122.34** | **0.00** | **42,734.00** | **35,611.66** | **83** | **75** |
| **End Fund - Dept 392-995** | | **12,873.00** | **0.00** | **7,122.34** | **0.00** | **42,734.00** | **35,611.66** | **83** | **76** |
| **Fund - Dept 394-995** | PERMANENT LOCAL HOUSING (PLHA) | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 0.00 | 0.00 | 5,432.50 | 0.00 | 32,595.00 | 27,162.50 | 83 | |
| | | 0.00 | 0.00 | 5,432.50 | 0.00 | 32,595.00 | 27,162.50 | | |
| **Allocations** | | **0.00** | **0.00** | **5,432.50** | **0.00** | **32,595.00** | **27,162.50** | **83** | **75** |
| **End Fund - Dept 394-995** | | **0.00** | **0.00** | **5,432.50** | **0.00** | **32,595.00** | **27,162.50** | **83** | **76** |
| **Fund - Dept 863-510** | SUBDIVISION PLANNING | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 4,792.00 | 0.00 | 2,777.00 | 0.00 | 9,520.00 | 6,743.00 | 71 | |
| 7996 | Info Systems Allocation | 7,445.00 | 0.00 | 2,890.00 | 0.00 | 38,401.00 | 35,511.00 | 92 | |
| | | 12,237.00 | 0.00 | 5,667.00 | 0.00 | 47,921.00 | 42,254.00 | | |
| **Allocations** | | **12,237.00** | **0.00** | **5,667.00** | **0.00** | **47,921.00** | **42,254.00** | **88** | **75** |
| **End Fund - Dept 863-510** | | **12,237.00** | **0.00** | **5,667.00** | **0.00** | **47,921.00** | **42,254.00** | **88** | **76** |
| **Fund - Dept 871-520** | PRIVATE DEVELOPMENT-BLDG | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 64,621.00 | 0.00 | 48,323.00 | 0.00 | 126,526.00 | 78,203.00 | 62 | |

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

| Community Development Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| 5260 | Fuel | 1,610.95 | 828.99 | 2,146.41 | 0.00 | 4,291.00 | 2,144.59 | 50 | |
| 5510 | Vehicle Maintenance/Repair | 792.78 | 0.00 | 0.00 | 0.00 | 14,849.00 | 14,849.00 | 100 | |
| 7994 | Building Main Allocation | 13,349.00 | 0.00 | 4,156.00 | 0.00 | 61,824.00 | 57,668.00 | 93 | |
| 7996 | Info Systems Allocation | 40,465.00 | 0.00 | 17,257.00 | 0.00 | 166,969.00 | 149,712.00 | 90 | |
| | | 120,838.73 | 828.99 | 71,882.41 | 0.00 | 374,459.00 | 302,576.59 | | |
| **Allocations** | | **120,838.73** | **828.99** | **71,882.41** | **0.00** | **374,459.00** | **302,576.59** | **81** | **75** |
| **End Fund - Dept 871-520** | | **120,838.73** | **828.99** | **71,882.41** | **0.00** | **374,459.00** | **302,576.59** | **81** | **76** |

**Fund - Dept 871-995** INDIRECT COST ALLOCATION

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7993 | Indirect Cost Allocation | 36,278.76 | 0.00 | 41,335.66 | 0.00 | 248,014.00 | 206,678.34 | 83 | |
| | | 36,278.76 | 0.00 | 41,335.66 | 0.00 | 248,014.00 | 206,678.34 | | |
| **Allocations** | | **36,278.76** | **0.00** | **41,335.66** | **0.00** | **248,014.00** | **206,678.34** | **83** | **75** |
| **End Fund - Dept 871-995** | | **36,278.76** | **0.00** | **41,335.66** | **0.00** | **248,014.00** | **206,678.34** | **83** | **76** |

**Fund - Dept 872-510** PRIVATE DEVELOPMENT - PLANNING

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 23,526.00 | 0.00 | 17,403.00 | 0.00 | 35,657.00 | 18,254.00 | 51 | |
| 7994 | Building Main Allocation | 30,195.00 | 0.00 | 9,400.00 | 0.00 | 139,841.00 | 130,441.00 | 93 | |
| 7996 | Info Systems Allocation | 15,469.00 | 0.00 | 6,418.00 | 0.00 | 64,082.00 | 57,664.00 | 90 | |
| | | 69,190.00 | 0.00 | 33,221.00 | 0.00 | 239,580.00 | 206,359.00 | | |
| **Allocations** | | **69,190.00** | **0.00** | **33,221.00** | **0.00** | **239,580.00** | **206,359.00** | **86** | **75** |
| **End Fund - Dept 872-510** | | **69,190.00** | **0.00** | **33,221.00** | **0.00** | **239,580.00** | **206,359.00** | **86** | **76** |

**Fund - Dept 872-995** INDIRECT COST ALLOCATION

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7993 | Indirect Cost Allocation | 28,993.50 | 0.00 | 24,390.66 | 0.00 | 146,344.00 | 121,953.34 | 83 | |
| | | 28,993.50 | 0.00 | 24,390.66 | 0.00 | 146,344.00 | 121,953.34 | | |
| **Allocations** | | **28,993.50** | **0.00** | **24,390.66** | **0.00** | **146,344.00** | **121,953.34** | **83** | **75** |
| **End Fund - Dept 872-995** | | **28,993.50** | **0.00** | **24,390.66** | **0.00** | **146,344.00** | **121,953.34** | **83** | **76** |

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

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 0.00 | 0.00 | 92.00 | 0.00 | 311.00 | 219.00 | 70 | |
| | | 0.00 | 0.00 | 92.00 | 0.00 | 311.00 | 219.00 | | |
| **Allocations** | | **0.00** | **0.00** | **92.00** | **0.00** | **311.00** | **219.00** | **70** | **75** |
| **End Fund - Dept 875-535** | | **0.00** | **0.00** | **92.00** | **0.00** | **311.00** | **219.00** | **70** | **76** |

**Fund - Dept 875-995** Cannabis Permit Program

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7993 | Indirect Cost Allocation | 0.00 | 0.00 | 2,293.66 | 0.00 | 13,762.00 | 11,468.34 | 83 | |
| | | 0.00 | 0.00 | 2,293.66 | 0.00 | 13,762.00 | 11,468.34 | | |

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

**Community Development**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Allocations** | | **0.00** | **0.00** | **2,293.66** | **0.00** | **13,762.00** | **11,468.34** | **83** | **75** |
| **End Fund - Dept 875-995** | | **0.00** | **0.00** | **2,293.66** | **0.00** | **13,762.00** | **11,468.34** | **83** | **76** |
| **Fund - Dept 935-185** | INFO SYSTEMS - GIS | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 11,131.00 | 0.00 | 7,158.00 | 0.00 | 14,909.00 | 7,751.00 | 52 | |
| | | 11,131.00 | 0.00 | 7,158.00 | 0.00 | 14,909.00 | 7,751.00 | | |
| **Allocations** | | **11,131.00** | **0.00** | **7,158.00** | **0.00** | **14,909.00** | **7,751.00** | **52** | **75** |
| **End Fund - Dept 935-185** | | **11,131.00** | **0.00** | **7,158.00** | **0.00** | **14,909.00** | **7,751.00** | **52** | **76** |
| **Grand Totals : Community Devlp** | | **429,048.59** | **1,346.48** | **262,469.66** | **0.00** | **1,589,936.00** | **1,327,466.34** | **83** | **76** |

**End Of Report Prepared for Community Development**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary



Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

| Fire Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | | |
| 5030 | Insurance | 775,187.00 | 0.00 | 535,276.00 | 0.00 | 765,199.00 | 229,923.00 | 30 | |
| 5260 | Fuel | 32,082.66 | 9,541.22 | 29,198.72 | 0.00 | 104,750.00 | 75,551.28 | 72 | |
| 5455 | Electric | 43,028.38 | 0.00 | 13,857.37 | 0.00 | 138,644.00 | 124,786.63 | 90 | |
| 5456 | Natural Gas | 1,705.83 | 0.00 | 750.04 | 0.00 | 30,972.00 | 30,221.96 | 98 | |
| 5460 | Water | 8,820.86 | 3,243.53 | 8,802.03 | 0.00 | 32,759.00 | 23,956.97 | 73 | |
| 5510 | Vehicle Maintenance/Repair | 102,652.54 | 0.00 | 15,061.43 | 0.00 | 492,075.00 | 477,013.57 | 97 | |
| 7993 | Indirect Cost Allocation | 4,453.50 | 0.00 | 3,835.34 | 0.00 | 23,012.00 | 19,176.66 | 83 | |
| 7994 | Building Main Allocation | 67,675.00 | 0.00 | 21,068.00 | 0.00 | 313,419.00 | 292,351.00 | 93 | |
| 7996 | Info Systems Allocation | 271,786.00 | 0.00 | 113,883.00 | 0.00 | 1,126,866.00 | 1,012,983.00 | 90 | |
| | | 1,307,391.77 | 12,784.75 | 741,731.93 | 0.00 | 3,027,696.00 | 2,285,964.07 | | |
| **Allocations** | | **1,307,391.77** | **12,784.75** | **741,731.93** | **0.00** | **3,027,696.00** | **2,285,964.07** | **76** | **75** |

**End Of Report Prepared for Fire**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

| Fire Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-400** | GENERAL-FIRE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 764,396.00 | 0.00 | 529,493.00 | 0.00 | 748,764.00 | 219,271.00 | 29 | |
| 5260 | Fuel | 32,082.66 | 9,541.22 | 29,198.72 | 0.00 | 104,750.00 | 75,551.28 | 72 | |
| 5455 | Electric | 43,028.38 | 0.00 | 13,857.37 | 0.00 | 138,644.00 | 124,786.63 | 90 | |
| 5456 | Natural Gas | 1,705.83 | 0.00 | 750.04 | 0.00 | 30,972.00 | 30,221.96 | 98 | |
| 5460 | Water | 8,820.86 | 3,243.53 | 8,802.03 | 0.00 | 32,759.00 | 23,956.97 | 73 | |
| 5510 | Vehicle Maintenance/Repair | 102,652.54 | 0.00 | 15,061.43 | 0.00 | 492,075.00 | 477,013.57 | 97 | |
| 7994 | Building Main Allocation | 67,675.00 | 0.00 | 21,068.00 | 0.00 | 313,419.00 | 292,351.00 | 93 | |
| 7996 | Info Systems Allocation | 271,786.00 | 0.00 | 113,883.00 | 0.00 | 1,126,866.00 | 1,012,983.00 | 90 | |
| | | 1,292,147.27 | 12,784.75 | 732,113.59 | 0.00 | 2,988,249.00 | 2,256,135.41 | | |
| **Allocations** | | **1,292,147.27** | **12,784.75** | **732,113.59** | **0.00** | **2,988,249.00** | **2,256,135.41** | **76** | **75** |
| **End Fund - Dept 001-400** | | **1,292,147.27** | **12,784.75** | **732,113.59** | **0.00** | **2,988,249.00** | **2,256,135.41** | **76** | **76** |
| **Fund - Dept 874-400** | Private Development - Fire | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 10,791.00 | 0.00 | 5,783.00 | 0.00 | 16,435.00 | 10,652.00 | 65 | |
| | | 10,791.00 | 0.00 | 5,783.00 | 0.00 | 16,435.00 | 10,652.00 | | |
| **Allocations** | | **10,791.00** | **0.00** | **5,783.00** | **0.00** | **16,435.00** | **10,652.00** | **65** | **75** |
| **End Fund - Dept 874-400** | | **10,791.00** | **0.00** | **5,783.00** | **0.00** | **16,435.00** | **10,652.00** | **65** | **76** |
| **Fund - Dept 874-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 4,453.50 | 0.00 | 3,835.34 | 0.00 | 23,012.00 | 19,176.66 | 83 | |
| | | 4,453.50 | 0.00 | 3,835.34 | 0.00 | 23,012.00 | 19,176.66 | | |
| **Allocations** | | **4,453.50** | **0.00** | **3,835.34** | **0.00** | **23,012.00** | **19,176.66** | **83** | **75** |
| **End Fund - Dept 874-995** | | **4,453.50** | **0.00** | **3,835.34** | **0.00** | **23,012.00** | **19,176.66** | **83** | **76** |
| **Grand Totals : Fire** | | **1,307,391.77** | **12,784.75** | **741,731.93** | **0.00** | **3,027,696.00** | **2,285,964.07** | **76** | **76** |

**End Of Report Prepared for Fire**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Police**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | |
| 5030 | Insurance | 1,357,023.00 | 0.00 | 899,349.00 | 0.00 | 1,731,054.00 | 831,705.00 | 48 |
| 5260 | Fuel | 90,317.95 | 26,932.92 | 83,118.49 | 0.00 | 288,293.00 | 205,174.51 | 71 |
| 5455 | Electric | 75,287.43 | 3,001.59 | 31,439.89 | 0.00 | 210,488.00 | 179,048.11 | 85 |
| 5456 | Natural Gas | 621.30 | 17.44 | 447.12 | 0.00 | 24,463.00 | 24,015.88 | 98 |
| 5460 | Water | 2,394.09 | 557.78 | 3,000.36 | 0.00 | 10,663.00 | 7,662.64 | 72 |
| 5510 | Vehicle Maintenance/Repair | 108,570.91 | 0.00 | 20,461.49 | 0.00 | 584,430.00 | 563,968.51 | 96 |
| 7993 | Indirect Cost Allocation | 12,095.76 | 0.00 | 10,217.34 | 0.00 | 61,304.00 | 51,086.66 | 83 |
| 7994 | Building Main Allocation | 186,778.00 | 0.00 | 58,148.00 | 0.00 | 865,016.00 | 806,868.00 | 93 |
| 7996 | Info Systems Allocation | 597,663.00 | 0.00 | 255,480.00 | 0.00 | 2,491,574.00 | 2,236,094.00 | 90 |
| | | 2,430,751.44 | 30,509.73 | 1,361,661.69 | 0.00 | 6,267,285.00 | 4,905,623.31 | |
| **Allocations** | | **2,430,751.44** | **30,509.73** | **1,361,661.69** | **0.00** | **6,267,285.00** | **4,905,623.31** | **78** **75** |

**End Of Report Prepared for Police**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

| Police Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-300** | POLICE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 1,116,585.00 | 0.00 | 535,937.00 | 0.00 | 942,938.00 | 407,001.00 | 43 | |
| 5260 | Fuel | 90,317.95 | 26,932.92 | 83,118.49 | 0.00 | 288,293.00 | 205,174.51 | 71 | |
| 5455 | Electric | 64,065.11 | 3,001.59 | 25,143.33 | 0.00 | 174,169.00 | 149,025.67 | 86 | |
| 5456 | Natural Gas | 168.92 | 17.44 | 97.97 | 0.00 | 13,353.00 | 13,255.03 | 99 | |
| 5460 | Water | 1,549.24 | 557.78 | 1,808.79 | 0.00 | 6,871.00 | 5,062.21 | 74 | |
| 5510 | Vehicle Maintenance/Repair | 108,570.91 | 0.00 | 20,461.49 | 0.00 | 584,430.00 | 563,968.51 | 96 | |
| 7994 | Building Main Allocation | 186,778.00 | 0.00 | 58,148.00 | 0.00 | 865,016.00 | 806,868.00 | 93 | |
| 7996 | Info Systems Allocation | 585,972.00 | 0.00 | 250,321.00 | 0.00 | 2,442,604.00 | 2,192,283.00 | 90 | |
| | | 2,154,007.13 | 30,509.73 | 975,036.07 | 0.00 | 5,317,674.00 | 4,342,637.93 | | |
| **Allocations** | | **2,154,007.13** | **30,509.73** | **975,036.07** | **0.00** | **5,317,674.00** | **4,342,637.93** | **82** | **75** |
| **End Fund - Dept 001-300** | | **2,154,007.13** | **30,509.73** | **975,036.07** | **0.00** | **5,317,674.00** | **4,342,637.93** | **82** | **76** |
| **Fund - Dept 001-348** | GENERAL-PD/ANIMAL SERVICES | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 24,080.00 | 0.00 | 17,752.00 | 0.00 | 42,684.00 | 24,932.00 | 58 | |
| 5455 | Electric | 11,222.32 | 0.00 | 6,296.56 | 0.00 | 36,319.00 | 30,022.44 | 83 | |
| 5456 | Natural Gas | 452.38 | 0.00 | 349.15 | 0.00 | 11,110.00 | 10,760.85 | 97 | |
| 5460 | Water | 844.85 | 0.00 | 1,191.57 | 0.00 | 3,792.00 | 2,600.43 | 69 | |
| 7996 | Info Systems Allocation | 11,691.00 | 0.00 | 5,159.00 | 0.00 | 48,970.00 | 43,811.00 | 89 | |
| | | 48,290.55 | 0.00 | 30,748.28 | 0.00 | 142,875.00 | 112,126.72 | | |
| **Allocations** | | **48,290.55** | **0.00** | **30,748.28** | **0.00** | **142,875.00** | **112,126.72** | **78** | **75** |
| **End Fund - Dept 001-348** | | **48,290.55** | **0.00** | **30,748.28** | **0.00** | **142,875.00** | **112,126.72** | **78** | **76** |
| **Fund - Dept 002-300** | PARKS - POLICE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 16,324.00 | 0.00 | 12,474.00 | 0.00 | 28,629.00 | 16,155.00 | 56 | |
| | | 16,324.00 | 0.00 | 12,474.00 | 0.00 | 28,629.00 | 16,155.00 | | |
| **Allocations** | | **16,324.00** | **0.00** | **12,474.00** | **0.00** | **28,629.00** | **16,155.00** | **56** | **75** |
| **End Fund - Dept 002-300** | | **16,324.00** | **0.00** | **12,474.00** | **0.00** | **28,629.00** | **16,155.00** | **56** | **76** |
| **Fund - Dept 005-300** | MEASURE H | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 199,419.00 | 0.00 | 330,055.00 | 0.00 | 705,308.00 | 375,253.00 | 53 | |
| | | 199,419.00 | 0.00 | 330,055.00 | 0.00 | 705,308.00 | 375,253.00 | | |
| **Allocations** | | **199,419.00** | **0.00** | **330,055.00** | **0.00** | **705,308.00** | **375,253.00** | **53** | **75** |
| **End Fund - Dept 005-300** | | **199,419.00** | **0.00** | **330,055.00** | **0.00** | **705,308.00** | **375,253.00** | **53** | **76** |
| **Fund - Dept 098-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 95.25 | 0.00 | 295.00 | 0.00 | 1,770.00 | 1,475.00 | 83 | |
| | | 95.25 | 0.00 | 295.00 | 0.00 | 1,770.00 | 1,475.00 | | |

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

| Police Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Allocations** | | **95.25** | **0.00** | **295.00** | **0.00** | **1,770.00** | **1,475.00** | **83** | **75** |
| **End Fund - Dept 098-995** | | **95.25** | **0.00** | **295.00** | **0.00** | **1,770.00** | **1,475.00** | **83** | **76** |
| **Fund - Dept 099-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 2,316.24 | 0.00 | 2,711.50 | 0.00 | 16,269.00 | 13,557.50 | 83 | |
| | | 2,316.24 | 0.00 | 2,711.50 | 0.00 | 16,269.00 | 13,557.50 | | |
| **Allocations** | | **2,316.24** | **0.00** | **2,711.50** | **0.00** | **16,269.00** | **13,557.50** | **83** | **75** |
| **End Fund - Dept 099-995** | | **2,316.24** | **0.00** | **2,711.50** | **0.00** | **16,269.00** | **13,557.50** | **83** | **76** |
| **Fund - Dept 100-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 9,629.01 | 0.00 | 7,154.84 | 0.00 | 42,929.00 | 35,774.16 | 83 | |
| | | 9,629.01 | 0.00 | 7,154.84 | 0.00 | 42,929.00 | 35,774.16 | | |
| **Allocations** | | **9,629.01** | **0.00** | **7,154.84** | **0.00** | **42,929.00** | **35,774.16** | **83** | **75** |
| **End Fund - Dept 100-995** | | **9,629.01** | **0.00** | **7,154.84** | **0.00** | **42,929.00** | **35,774.16** | **83** | **76** |
| **Fund - Dept 217-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 55.26 | 0.00 | 56.00 | 0.00 | 336.00 | 280.00 | 83 | |
| | | 55.26 | 0.00 | 56.00 | 0.00 | 336.00 | 280.00 | | |
| **Allocations** | | **55.26** | **0.00** | **56.00** | **0.00** | **336.00** | **280.00** | **83** | **75** |
| **End Fund - Dept 217-995** | | **55.26** | **0.00** | **56.00** | **0.00** | **336.00** | **280.00** | **83** | **76** |
| **Fund - Dept 853-300** | PD Parking Service Specialists | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 615.00 | 0.00 | 3,131.00 | 0.00 | 11,495.00 | 8,364.00 | 73 | |
| | | 615.00 | 0.00 | 3,131.00 | 0.00 | 11,495.00 | 8,364.00 | | |
| **Allocations** | | **615.00** | **0.00** | **3,131.00** | **0.00** | **11,495.00** | **8,364.00** | **73** | **75** |
| **End Fund - Dept 853-300** | | **615.00** | **0.00** | **3,131.00** | **0.00** | **11,495.00** | **8,364.00** | **73** | **76** |

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

| Police Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **Grand Totals : Police** | | **2,430,751.44** | **30,509.73** | **1,361,661.69** | **0.00** | **6,267,285.00** | **4,905,623.31** | **78 76** |

**End Of Report Prepared for Police**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Public Works Engineering**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | | |
| 5030 | Insurance | 238,849.00 | 0.00 | 174,772.00 | 0.00 | 448,235.00 | 273,463.00 | 61 | |
| 5260 | Fuel | 2,614.56 | 830.86 | 2,200.90 | 0.00 | 6,948.00 | 4,747.10 | 68 | |
| 5510 | Vehicle Maintenance/Repair | 1,934.44 | 0.00 | 352.09 | 0.00 | 16,498.00 | 16,145.91 | 98 | |
| 7993 | Indirect Cost Allocation | 152,796.75 | 0.00 | 258,398.68 | 0.00 | 1,550,392.00 | 1,291,993.32 | 83 | |
| 7994 | Building Main Allocation | 32,477.00 | 0.00 | 10,110.00 | 0.00 | 150,394.00 | 140,284.00 | 93 | |
| 7996 | Info Systems Allocation | 111,574.00 | 0.00 | 52,635.00 | 0.00 | 656,528.00 | 603,893.00 | 92 | |
| | | 540,245.75 | 830.86 | 498,468.67 | 0.00 | 2,828,995.00 | 2,330,526.33 | | |
| **Allocations** | | **540,245.75** | **830.86** | **498,468.67** | **0.00** | **2,828,995.00** | **2,330,526.33** | **82** | **75** |

**End Of Report Prepared for DPW Engineering**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Public Works Engineering**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-610** | GENERAL-CAPITAL PROJECTS SRVCS | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 6,612.00 | 0.00 | 4,483.00 | 0.00 | 13,833.00 | 9,350.00 | 68 | |
| 7996 | Info Systems Allocation | 3,188.00 | 0.00 | 1,407.00 | 0.00 | 13,356.00 | 11,949.00 | 89 | |
| | | 9,800.00 | 0.00 | 5,890.00 | 0.00 | 27,189.00 | 21,299.00 | | |
| **Allocations** | | **9,800.00** | **0.00** | **5,890.00** | **0.00** | **27,189.00** | **21,299.00** | **78** | **75** |
| **End Fund - Dept 001-610** | | **9,800.00** | **0.00** | **5,890.00** | **0.00** | **27,189.00** | **21,299.00** | **78** | **76** |
| **Fund - Dept 212-654** | TRANSPORTATION-BIKE/PEDS | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 6,549.00 | 0.00 | 2,258.00 | 0.00 | 12,098.00 | 9,840.00 | 81 | |
| 7994 | Building Main Allocation | 2,149.00 | 0.00 | 669.00 | 0.00 | 9,947.00 | 9,278.00 | 93 | |
| 7996 | Info Systems Allocation | 2,007.00 | 0.00 | 902.00 | 0.00 | 8,739.00 | 7,837.00 | 90 | |
| | | 10,705.00 | 0.00 | 3,829.00 | 0.00 | 30,784.00 | 26,955.00 | | |
| **Allocations** | | **10,705.00** | **0.00** | **3,829.00** | **0.00** | **30,784.00** | **26,955.00** | **88** | **75** |
| **End Fund - Dept 212-654** | | **10,705.00** | **0.00** | **3,829.00** | **0.00** | **30,784.00** | **26,955.00** | **88** | **76** |
| **Fund - Dept 212-655** | TRANSPORTATION-PLANNING | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 7,512.00 | 0.00 | 11,687.00 | 0.00 | 29,250.00 | 17,563.00 | 60 | |
| 7994 | Building Main Allocation | 2,149.00 | 0.00 | 669.00 | 0.00 | 9,947.00 | 9,278.00 | 93 | |
| 7996 | Info Systems Allocation | 5,072.00 | 0.00 | 2,221.00 | 0.00 | 27,386.00 | 25,165.00 | 92 | |
| | | 14,733.00 | 0.00 | 14,577.00 | 0.00 | 66,583.00 | 52,006.00 | | |
| **Allocations** | | **14,733.00** | **0.00** | **14,577.00** | **0.00** | **66,583.00** | **52,006.00** | **78** | **75** |
| **End Fund - Dept 212-655** | | **14,733.00** | **0.00** | **14,577.00** | **0.00** | **66,583.00** | **52,006.00** | **78** | **76** |
| **Fund - Dept 212-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 8,239.26 | 0.00 | 10,693.00 | 0.00 | 64,158.00 | 53,465.00 | 83 | |
| | | 8,239.26 | 0.00 | 10,693.00 | 0.00 | 64,158.00 | 53,465.00 | | |
| **Allocations** | | **8,239.26** | **0.00** | **10,693.00** | **0.00** | **64,158.00** | **53,465.00** | **83** | **75** |
| **End Fund - Dept 212-995** | | **8,239.26** | **0.00** | **10,693.00** | **0.00** | **64,158.00** | **53,465.00** | **83** | **76** |
| **Fund - Dept 307-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 0.00 | 0.00 | 121,934.34 | 0.00 | 731,606.00 | 609,671.66 | 83 | |
| | | 0.00 | 0.00 | 121,934.34 | 0.00 | 731,606.00 | 609,671.66 | | |
| **Allocations** | | **0.00** | **0.00** | **121,934.34** | **0.00** | **731,606.00** | **609,671.66** | **83** | **75** |
| **End Fund - Dept 307-995** | | **0.00** | **0.00** | **121,934.34** | **0.00** | **731,606.00** | **609,671.66** | **83** | **76** |
| **Fund - Dept 400-000** | CAPITAL PROJECTS CLEARING FUND | | | | | | | | |

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

Public Works Engineering

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 161,045.00 | 0.00 | 120,579.00 | 0.00 | 284,399.00 | 163,820.00 | 58 | |
| 7996 | Info Systems Allocation | 70,707.00 | 0.00 | 35,588.00 | 0.00 | 470,756.00 | 435,168.00 | 92 | |
| | | 231,752.00 | 0.00 | 156,167.00 | 0.00 | 755,155.00 | 598,988.00 | | |
| **Allocations** | | **231,752.00** | **0.00** | **156,167.00** | **0.00** | **755,155.00** | **598,988.00** | **79** | **75** |
| **End Fund - Dept 400-000** | | **231,752.00** | **0.00** | **156,167.00** | **0.00** | **755,155.00** | **598,988.00** | **79** | **76** |

**Fund - Dept 400-610** CAPITAL-CAPITAL PROJECTS SRVCS

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **8990 Allocations** | | | | | | | | | |
| 5260 | Fuel | 2,614.56 | 830.86 | 2,200.90 | 0.00 | 6,948.00 | 4,747.10 | 68 | |
| 5510 | Vehicle Maintenance/Repair | 1,934.44 | 0.00 | 352.09 | 0.00 | 16,498.00 | 16,145.91 | 98 | |
| 7994 | Building Main Allocation | 15,491.00 | 0.00 | 4,822.00 | 0.00 | 71,742.00 | 66,920.00 | 93 | |
| | | 20,040.00 | 830.86 | 7,374.99 | 0.00 | 95,188.00 | 87,813.01 | | |
| **Allocations** | | **20,040.00** | **830.86** | **7,374.99** | **0.00** | **95,188.00** | **87,813.01** | **92** | **75** |
| **End Fund - Dept 400-610** | | **20,040.00** | **830.86** | **7,374.99** | **0.00** | **95,188.00** | **87,813.01** | **92** | **76** |

**Fund - Dept 400-995** INDIRECT COST ALLOCATION

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 106,542.00 | 0.00 | 89,583.84 | 0.00 | 537,503.00 | 447,919.16 | 83 | |
| | | 106,542.00 | 0.00 | 89,583.84 | 0.00 | 537,503.00 | 447,919.16 | | |
| **Allocations** | | **106,542.00** | **0.00** | **89,583.84** | **0.00** | **537,503.00** | **447,919.16** | **83** | **75** |
| **End Fund - Dept 400-995** | | **106,542.00** | **0.00** | **89,583.84** | **0.00** | **537,503.00** | **447,919.16** | **83** | **76** |

**Fund - Dept 850-000** SEWER-ADMN

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 765.00 | 0.00 | 330.00 | 0.00 | 1,165.00 | 835.00 | 72 | |
| 7996 | Info Systems Allocation | 472.00 | 0.00 | 208.00 | 0.00 | 1,979.00 | 1,771.00 | 89 | |
| | | 1,237.00 | 0.00 | 538.00 | 0.00 | 3,144.00 | 2,606.00 | | |
| **Allocations** | | **1,237.00** | **0.00** | **538.00** | **0.00** | **3,144.00** | **2,606.00** | **83** | **75** |
| **End Fund - Dept 850-000** | | **1,237.00** | **0.00** | **538.00** | **0.00** | **3,144.00** | **2,606.00** | **83** | **76** |

**Fund - Dept 850-615** SEWER-DEVELOPMENT SERVICES

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 19,981.00 | 0.00 | 11,327.00 | 0.00 | 40,089.00 | 28,762.00 | 72 | |
| 7994 | Building Main Allocation | 5,376.00 | 0.00 | 1,674.00 | 0.00 | 24,897.00 | 23,223.00 | 93 | |
| 7996 | Info Systems Allocation | 14,726.00 | 0.00 | 5,472.00 | 0.00 | 65,698.00 | 60,226.00 | 92 | |
| | | 40,083.00 | 0.00 | 18,473.00 | 0.00 | 130,684.00 | 112,211.00 | | |
| **Allocations** | | **40,083.00** | **0.00** | **18,473.00** | **0.00** | **130,684.00** | **112,211.00** | **86** | **75** |
| **End Fund - Dept 850-615** | | **40,083.00** | **0.00** | **18,473.00** | **0.00** | **130,684.00** | **112,211.00** | **86** | **76** |

**Fund - Dept 863-000** SUBDIVISION

**8990 Allocations**

# City of Chico
## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

Public Works Engineering

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 430.00 | 0.00 | 159.00 | 0.00 | 0.00 | -159.00 | 0 | Over |
| 7996 | Info Systems Allocation | 46.00 | 0.00 | 14.00 | 0.00 | 298.00 | 284.00 | 95 | |
| | | 476.00 | 0.00 | 173.00 | 0.00 | 298.00 | 125.00 | | |
| **Allocations** | | **476.00** | **0.00** | **173.00** | **0.00** | **298.00** | **125.00** | **42** | **75** |
| **End Fund - Dept 863-000** | | **476.00** | **0.00** | **173.00** | **0.00** | **298.00** | **125.00** | **42** | **76** |

**Fund - Dept 863-615** SUBDIVISIONS-DEV ENGINEERING

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 4,967.00 | 0.00 | 6,697.00 | 0.00 | 11,978.00 | 5,281.00 | 44 | |
| 7994 | Building Main Allocation | 7,312.00 | 0.00 | 2,276.00 | 0.00 | 33,861.00 | 31,585.00 | 93 | |
| 7996 | Info Systems Allocation | 4,256.00 | 0.00 | 1,901.00 | 0.00 | 21,317.00 | 19,416.00 | 91 | |
| | | 16,535.00 | 0.00 | 10,874.00 | 0.00 | 67,156.00 | 56,282.00 | | |
| **Allocations** | | **16,535.00** | **0.00** | **10,874.00** | **0.00** | **67,156.00** | **56,282.00** | **84** | **75** |
| **End Fund - Dept 863-615** | | **16,535.00** | **0.00** | **10,874.00** | **0.00** | **67,156.00** | **56,282.00** | **84** | **76** |

**Fund - Dept 863-995** INDIRECT COST ALLOCATION

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7993 | Indirect Cost Allocation | 17,610.75 | 0.00 | 13,108.50 | 0.00 | 78,651.00 | 65,542.50 | 83 | |
| | | 17,610.75 | 0.00 | 13,108.50 | 0.00 | 78,651.00 | 65,542.50 | | |
| **Allocations** | | **17,610.75** | **0.00** | **13,108.50** | **0.00** | **78,651.00** | **65,542.50** | **83** | **75** |
| **End Fund - Dept 863-995** | | **17,610.75** | **0.00** | **13,108.50** | **0.00** | **78,651.00** | **65,542.50** | **83** | **76** |

**Fund - Dept 873-615** PRIVATE DEV-ENGINEERING

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 30,948.00 | 0.00 | 17,196.00 | 0.00 | 55,423.00 | 38,227.00 | 69 | |
| 7996 | Info Systems Allocation | 11,100.00 | 0.00 | 4,922.00 | 0.00 | 46,999.00 | 42,077.00 | 90 | |
| | | 42,048.00 | 0.00 | 22,118.00 | 0.00 | 102,422.00 | 80,304.00 | | |
| **Allocations** | | **42,048.00** | **0.00** | **22,118.00** | **0.00** | **102,422.00** | **80,304.00** | **78** | **75** |
| **End Fund - Dept 873-615** | | **42,048.00** | **0.00** | **22,118.00** | **0.00** | **102,422.00** | **80,304.00** | **78** | **76** |

**Fund - Dept 873-995** INDIRECT COST ALLOCATION

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7993 | Indirect Cost Allocation | 20,404.74 | 0.00 | 21,393.16 | 0.00 | 128,359.00 | 106,965.84 | 83 | |
| | | 20,404.74 | 0.00 | 21,393.16 | 0.00 | 128,359.00 | 106,965.84 | | |
| **Allocations** | | **20,404.74** | **0.00** | **21,393.16** | **0.00** | **128,359.00** | **106,965.84** | **83** | **75** |
| **End Fund - Dept 873-995** | | **20,404.74** | **0.00** | **21,393.16** | **0.00** | **128,359.00** | **106,965.84** | **83** | **76** |

**Fund - Dept 876-610** City Recreation

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 40.00 | 0.00 | 56.00 | 0.00 | 0.00 | -56.00 | 0 | Over |
| | | 40.00 | 0.00 | 56.00 | 0.00 | 0.00 | -56.00 | | |

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Multi Fund/Dept | Budget Year: 2026 | Budget Version 10: Working

**Public Works Engineering**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Allocations** | | **40.00** | **0.00** | **56.00** | **0.00** | **0.00** | **-56.00** | **0** | **75** | **Over** |
| **End Fund - Dept 876-610** | | **40.00** | **0.00** | **56.00** | **0.00** | **0.00** | **-56.00** | **0** | **76** | **OVER** |
| **Fund - Dept 876-995** | City Recreation | | | | | | | | | |
| **8990 Allocations** | | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 0.00 | 0.00 | 1,685.84 | 0.00 | 10,115.00 | 8,429.16 | 83 | | |
| | | 0.00 | 0.00 | 1,685.84 | 0.00 | 10,115.00 | 8,429.16 | | | |
| **Allocations** | | **0.00** | **0.00** | **1,685.84** | **0.00** | **10,115.00** | **8,429.16** | **83** | **75** | |
| **End Fund - Dept 876-995** | | **0.00** | **0.00** | **1,685.84** | **0.00** | **10,115.00** | **8,429.16** | **83** | **76** | |
| **Grand Totals : DPW - Engineering** | | **540,245.75** | **830.86** | **498,468.67** | **0.00** | **2,828,995.00** | **2,330,526.33** | **82** | **76** | |

**End Of Report Prepared for DPW Engineering**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense Category Summary



Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Public Works Operations**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time |
|---|---|---|---|---|---|---|---|---|
| **8990** | **Allocations** | | | | | | | |
| 5030 | Insurance | 445,084.00 | 0.00 | 333,736.00 | 0.00 | 756,074.00 | 422,338.00 | 56 |
| 5260 | Fuel | 71,266.89 | 26,395.96 | 78,660.16 | 0.00 | 264,326.00 | 185,665.84 | 70 |
| 5265 | Fuel - City Wide | 142,555.53 | 62,933.10 | 178,542.21 | 0.00 | 678,008.00 | 499,465.79 | 74 |
| 5455 | Electric | 709,819.11 | 85,501.29 | 423,991.57 | 0.00 | 3,048,413.00 | 2,624,421.43 | 86 |
| 5456 | Natural Gas | 10,098.32 | 4,834.54 | 15,429.05 | 0.00 | 327,202.00 | 311,772.95 | 95 |
| 5460 | Water | 98,068.77 | 36,045.01 | 113,593.82 | 0.00 | 335,369.00 | 221,775.18 | 66 |
| 5510 | Vehicle Maintenance/Repair | 206,108.51 | 0.00 | 33,710.23 | 0.00 | 895,730.00 | 862,019.77 | 96 |
| 7993 | Indirect Cost Allocation | 294,409.50 | 0.00 | 283,805.46 | 0.00 | 1,702,833.00 | 1,419,027.54 | 83 |
| 7994 | Building Main Allocation | 96,882.00 | 0.00 | 30,160.00 | 0.00 | 448,693.00 | 418,533.00 | 93 |
| 7996 | Info Systems Allocation | 147,767.00 | 0.00 | 62,525.00 | 0.00 | 615,112.00 | 552,587.00 | 90 |
| | | 2,222,059.63 | 215,709.90 | 1,554,153.50 | 0.00 | 9,071,760.00 | 7,517,606.50 | |
| **Allocations** | | **2,222,059.63** | **215,709.90** | **1,554,153.50** | **0.00** | **9,071,760.00** | **7,517,606.50** | **83** **75** |

**End Of Report Prepared for DPW Operations**

**Data Through 9/30/2025**

**** End of Report ****

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

Public Works Operations

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 001-110** | GENERAL-ENVIRONMENTAL SVCS | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 2,721.00 | 0.00 | 698.00 | 0.00 | 5,431.00 | 4,733.00 | 87 | |
| 7996 | Info Systems Allocation | 2,362.00 | 0.00 | 1,042.00 | 0.00 | 9,893.00 | 8,851.00 | 89 | |
| | | 5,083.00 | 0.00 | 1,740.00 | 0.00 | 15,324.00 | 13,584.00 | | |
| **Allocations** | | **5,083.00** | **0.00** | **1,740.00** | **0.00** | **15,324.00** | **13,584.00** | **89** | **75** |
| **End Fund - Dept 001-110** | | **5,083.00** | **0.00** | **1,740.00** | **0.00** | **15,324.00** | **13,584.00** | **89** | **76** |
| **Fund - Dept 001-601** | Public Works Administration | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 3,972.00 | 0.00 | 2,654.00 | 0.00 | 7,370.00 | 4,716.00 | 64 | |
| 5455 | Electric | 147.84 | 0.00 | 52.56 | 0.00 | 500.00 | 447.44 | 89 | |
| 5456 | Natural Gas | 123.94 | 0.00 | 46.09 | 0.00 | 4,914.00 | 4,867.91 | 99 | |
| 5460 | Water | 1,599.23 | 572.72 | 1,725.92 | 0.00 | 6,457.00 | 4,731.08 | 73 | |
| 5510 | Vehicle Maintenance/Repair | 544.03 | 0.00 | 831.04 | 0.00 | 6,247.00 | 5,415.96 | 87 | |
| 7994 | Building Main Allocation | 11,208.00 | 0.00 | 3,489.00 | 0.00 | 51,905.00 | 48,416.00 | 93 | |
| 7996 | Info Systems Allocation | 9,323.00 | 0.00 | 2,669.00 | 0.00 | 32,699.00 | 30,030.00 | 92 | |
| | | 26,918.04 | 572.72 | 11,467.61 | 0.00 | 110,092.00 | 98,624.39 | | |
| **Allocations** | | **26,918.04** | **572.72** | **11,467.61** | **0.00** | **110,092.00** | **98,624.39** | **90** | **75** |
| **End Fund - Dept 001-601** | | **26,918.04** | **572.72** | **11,467.61** | **0.00** | **110,092.00** | **98,624.39** | **90** | **76** |
| **Fund - Dept 002-682** | PARK-PARKS AND OPEN SPACES | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 45,822.00 | 0.00 | 34,823.00 | 0.00 | 66,815.00 | 31,992.00 | 48 | |
| 5260 | Fuel | 7,226.20 | 2,133.77 | 7,122.23 | 0.00 | 24,658.00 | 17,535.77 | 71 | |
| 5455 | Electric | 9,948.65 | 279.30 | 3,750.79 | 0.00 | 80,981.00 | 77,230.21 | 95 | |
| 5460 | Water | 34,735.54 | 11,312.07 | 45,612.53 | 0.00 | 106,126.00 | 60,513.47 | 57 | |
| 5510 | Vehicle Maintenance/Repair | 17,621.29 | 0.00 | 2,290.49 | 0.00 | 86,686.00 | 84,395.51 | 97 | |
| 7994 | Building Main Allocation | 9,528.00 | 0.00 | 2,966.00 | 0.00 | 44,127.00 | 41,161.00 | 93 | |
| 7996 | Info Systems Allocation | 14,866.00 | 0.00 | 6,012.00 | 0.00 | 58,486.00 | 52,474.00 | 90 | |
| | | 139,747.68 | 13,725.14 | 102,577.04 | 0.00 | 467,879.00 | 365,301.96 | | |
| **Allocations** | | **139,747.68** | **13,725.14** | **102,577.04** | **0.00** | **467,879.00** | **365,301.96** | **78** | **75** |
| **End Fund - Dept 002-682** | | **139,747.68** | **13,725.14** | **102,577.04** | **0.00** | **467,879.00** | **365,301.96** | **78** | **76** |
| **Fund - Dept 002-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 84,428.76 | 0.00 | 55,904.00 | 0.00 | 335,424.00 | 279,520.00 | 83 | |
| | | 84,428.76 | 0.00 | 55,904.00 | 0.00 | 335,424.00 | 279,520.00 | | |
| **Allocations** | | **84,428.76** | **0.00** | **55,904.00** | **0.00** | **335,424.00** | **279,520.00** | **83** | **75** |
| **End Fund - Dept 002-995** | | **84,428.76** | **0.00** | **55,904.00** | **0.00** | **335,424.00** | **279,520.00** | **83** | **76** |
| **Fund - Dept 052-682** | Special Com Svcs | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 10,753.00 | 0.00 | 7,936.00 | 0.00 | 18,323.00 | 10,387.00 | 57 | |

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Budget Version 10: Working

**Multi Fund/Dept** Budget Year: 2026

**Public Works Operations**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| 7996 | Info Systems Allocation | 2,953.00 | 0.00 | 1,303.00 | 0.00 | 12,366.00 | 11,063.00 | 89 | |
| | | 13,706.00 | 0.00 | 9,239.00 | 0.00 | 30,689.00 | 21,450.00 | | |
| **Allocations** | | **13,706.00** | **0.00** | **9,239.00** | **0.00** | **30,689.00** | **21,450.00** | **70** | **75** |
| **End Fund - Dept 052-682** | | **13,706.00** | **0.00** | **9,239.00** | **0.00** | **30,689.00** | **21,450.00** | **70** | **76** |

**Fund - Dept 052-688** Specialized Svc - Health Human

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 8,953.00 | 0.00 | 6,296.00 | 0.00 | 25,383.00 | 19,087.00 | 75 | |
| 5260 | Fuel | 1,047.64 | 287.35 | 1,021.14 | 0.00 | 5,676.00 | 4,654.86 | 82 | |
| 5455 | Electric | 76,682.04 | 0.00 | 61,359.13 | 0.00 | 264,743.00 | 203,383.87 | 77 | |
| 5460 | Water | 1,014.15 | 500.52 | 1,350.35 | 0.00 | 4,839.00 | 3,488.65 | 72 | |
| 5510 | Vehicle Maintenance/Repair | 120.15 | 0.00 | 281.62 | 0.00 | 0.00 | -281.62 | 0 | Over |
| | | 87,816.98 | 787.87 | 70,308.24 | 0.00 | 300,641.00 | 230,332.76 | | |
| **Allocations** | | **87,816.98** | **787.87** | **70,308.24** | **0.00** | **300,641.00** | **230,332.76** | **77** | **75** |
| **End Fund - Dept 052-688** | | **87,816.98** | **787.87** | **70,308.24** | **0.00** | **300,641.00** | **230,332.76** | **77** | **76** |

**Fund - Dept 212-653** TRANSIT SERVICES

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5455 | Electric | 39.13 | 10.12 | 42.35 | 0.00 | 228.00 | 185.65 | 81 | |
| 5460 | Water | 484.69 | 127.83 | 374.70 | 0.00 | 2,181.00 | 1,806.30 | 83 | |
| 7996 | Info Systems Allocation | 1,431.00 | 0.00 | 519.00 | 0.00 | 10,834.00 | 10,315.00 | 95 | |
| | | 1,954.82 | 137.95 | 936.05 | 0.00 | 13,243.00 | 12,306.95 | | |
| **Allocations** | | **1,954.82** | **137.95** | **936.05** | **0.00** | **13,243.00** | **12,306.95** | **93** | **75** |
| **End Fund - Dept 212-653** | | **1,954.82** | **137.95** | **936.05** | **0.00** | **13,243.00** | **12,306.95** | **93** | **76** |

**Fund - Dept 212-659** TRANSPORTATION-DEPOT

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5455 | Electric | 1,124.92 | 0.00 | 187.91 | 0.00 | 4,504.00 | 4,316.09 | 96 | |
| | | 1,124.92 | 0.00 | 187.91 | 0.00 | 4,504.00 | 4,316.09 | | |
| **Allocations** | | **1,124.92** | **0.00** | **187.91** | **0.00** | **4,504.00** | **4,316.09** | **96** | **75** |
| **End Fund - Dept 212-659** | | **1,124.92** | **0.00** | **187.91** | **0.00** | **4,504.00** | **4,316.09** | **96** | **76** |

**Fund - Dept 307-650** STREETS AND ROADS

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 100,203.00 | 0.00 | 70,177.00 | 0.00 | 144,818.00 | 74,641.00 | 52 | |
| 5260 | Fuel | 35,494.79 | 14,717.74 | 40,257.58 | 0.00 | 137,985.00 | 97,727.42 | 71 | |
| 5455 | Electric | 248,459.76 | 1,919.85 | 105,844.52 | 0.00 | 995,366.00 | 889,521.48 | 89 | |
| 5460 | Water | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 100 | |
| 5510 | Vehicle Maintenance/Repair | 106,376.05 | 0.00 | 12,468.62 | 0.00 | 489,801.00 | 477,332.38 | 97 | |
| 7994 | Building Main Allocation | 23,214.00 | 0.00 | 7,227.00 | 0.00 | 107,512.00 | 100,285.00 | 93 | |
| 7996 | Info Systems Allocation | 33,320.00 | 0.00 | 14,102.00 | 0.00 | 138,520.00 | 124,418.00 | 90 | |
| | | 547,067.60 | 16,637.59 | 250,076.72 | 0.00 | 2,015,002.00 | 1,764,925.28 | | |
| **Allocations** | | **547,067.60** | **16,637.59** | **250,076.72** | **0.00** | **2,015,002.00** | **1,764,925.28** | **88** | **75** |
| **End Fund - Dept 307-650** | | **547,067.60** | **16,637.59** | **250,076.72** | **0.00** | **2,015,002.00** | **1,764,925.28** | **88** | **76** |

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

Public Works Operations

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 307-686** | STREETS AND ROADS | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 41,772.00 | 0.00 | 37,578.00 | 0.00 | 91,104.00 | 53,526.00 | 59 | |
| 5260 | Fuel | 9,423.10 | 4,009.48 | 12,794.98 | 0.00 | 32,827.00 | 20,032.02 | 61 | |
| 5455 | Electric | 817.25 | 0.00 | 283.75 | 0.00 | 2,806.00 | 2,522.25 | 90 | |
| 5460 | Water | 31,945.20 | 13,312.37 | 34,498.16 | 0.00 | 117,835.00 | 83,336.84 | 71 | |
| 5510 | Vehicle Maintenance/Repair | 29,503.45 | 0.00 | 11,697.06 | 0.00 | 113,476.00 | 101,778.94 | 90 | |
| 7994 | Building Main Allocation | 2,585.00 | 0.00 | 805.00 | 0.00 | 11,972.00 | 11,167.00 | 93 | |
| 7996 | Info Systems Allocation | 11,336.00 | 0.00 | 5,002.00 | 0.00 | 47,486.00 | 42,484.00 | 89 | |
| | | 127,382.00 | 17,321.85 | 102,658.95 | 0.00 | 417,506.00 | 314,847.05 | | |
| **Allocations** | | **127,382.00** | **17,321.85** | **102,658.95** | **0.00** | **417,506.00** | **314,847.05** | **75** | **75** |
| **End Fund - Dept 307-686** | | **127,382.00** | **17,321.85** | **102,658.95** | **0.00** | **417,506.00** | **314,847.05** | **75** | **76** |
| **Fund - Dept 850-670** | SEWER-WPCP | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 126,600.00 | 0.00 | 82,631.00 | 0.00 | 204,120.00 | 121,489.00 | 60 | |
| 5260 | Fuel | 9,832.59 | 3,223.59 | 10,697.74 | 0.00 | 35,070.00 | 24,372.26 | 69 | |
| 5455 | Electric | 227,174.71 | 80,274.32 | 221,385.47 | 0.00 | 1,225,243.00 | 1,003,857.53 | 82 | |
| 5456 | Natural Gas | 3,474.93 | 4,826.70 | 11,142.71 | 0.00 | 208,286.00 | 197,143.29 | 95 | |
| 5460 | Water | 470.91 | 173.14 | 473.65 | 0.00 | 2,118.00 | 1,644.35 | 78 | |
| 5510 | Vehicle Maintenance/Repair | 22,484.47 | 0.00 | 3,621.23 | 0.00 | 125,753.00 | 122,131.77 | 97 | |
| 7994 | Building Main Allocation | 12,181.00 | 0.00 | 3,792.00 | 0.00 | 56,417.00 | 52,625.00 | 93 | |
| 7996 | Info Systems Allocation | 57,273.00 | 0.00 | 25,272.00 | 0.00 | 239,904.00 | 214,632.00 | 89 | |
| | | 459,491.61 | 88,497.75 | 359,015.80 | 0.00 | 2,096,911.00 | 1,737,895.20 | | |
| **Allocations** | | **459,491.61** | **88,497.75** | **359,015.80** | **0.00** | **2,096,911.00** | **1,737,895.20** | **83** | **75** |
| **End Fund - Dept 850-670** | | **459,491.61** | **88,497.75** | **359,015.80** | **0.00** | **2,096,911.00** | **1,737,895.20** | **83** | **76** |
| **Fund - Dept 850-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 116,934.00 | 0.00 | 133,828.48 | 0.00 | 802,971.00 | 669,142.52 | 83 | |
| | | 116,934.00 | 0.00 | 133,828.48 | 0.00 | 802,971.00 | 669,142.52 | | |
| **Allocations** | | **116,934.00** | **0.00** | **133,828.48** | **0.00** | **802,971.00** | **669,142.52** | **83** | **75** |
| **End Fund - Dept 850-995** | | **116,934.00** | **0.00** | **133,828.48** | **0.00** | **802,971.00** | **669,142.52** | **83** | **76** |
| **Fund - Dept 853-660** | PKG REVENUE-PKG FAC MTCE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 11,640.00 | 0.00 | 7,960.00 | 0.00 | 22,832.00 | 14,872.00 | 65 | |
| 5260 | Fuel | 884.99 | 354.91 | 1,028.67 | 0.00 | 2,572.00 | 1,543.33 | 60 | |
| 5455 | Electric | 21,567.80 | 1,357.85 | 5,363.09 | 0.00 | 66,949.00 | 61,585.91 | 92 | |
| 5460 | Water | 3,052.60 | 800.19 | 2,633.88 | 0.00 | 9,506.00 | 6,872.12 | 72 | |
| 5510 | Vehicle Maintenance/Repair | 157.93 | 0.00 | 20.28 | 0.00 | 5,100.00 | 5,079.72 | 100 | |
| 7994 | Building Main Allocation | 33,321.00 | 0.00 | 10,373.00 | 0.00 | 154,320.00 | 143,947.00 | 93 | |
| 7996 | Info Systems Allocation | 7,345.00 | 0.00 | 3,269.00 | 0.00 | 33,267.00 | 29,998.00 | 90 | |
| | | 77,969.32 | 2,512.95 | 30,647.92 | 0.00 | 294,546.00 | 263,898.08 | | |
| **Allocations** | | **77,969.32** | **2,512.95** | **30,647.92** | **0.00** | **294,546.00** | **263,898.08** | **90** | **75** |
| **End Fund - Dept 853-660** | | **77,969.32** | **2,512.95** | **30,647.92** | **0.00** | **294,546.00** | **263,898.08** | **90** | **76** |

# City of Chico

## Department Expense By Category

Multi Fund/Dept | Budget Year: 2026 | Data Through 9/30/2025 | Budget Version 10: Working

**Public Works Operations**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund - Dept 853-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 19,656.99 | 0.00 | 18,715.66 | 0.00 | 112,294.00 | 93,578.34 | 83 | |
| | | 19,656.99 | 0.00 | 18,715.66 | 0.00 | 112,294.00 | 93,578.34 | | |
| **Allocations** | | **19,656.99** | **0.00** | **18,715.66** | **0.00** | **112,294.00** | **93,578.34** | **83** | **75** |
| **End Fund - Dept 853-995** | | **19,656.99** | **0.00** | **18,715.66** | **0.00** | **112,294.00** | **93,578.34** | **83** | **76** |
| **Fund - Dept 856-691** | AIRPORT-AVIATN FAC MTCE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 1,814.00 | 0.00 | 11,877.00 | 0.00 | 26,130.00 | 14,253.00 | 55 | |
| 5260 | Fuel | 1,400.89 | 596.34 | 1,344.96 | 0.00 | 7,606.00 | 6,261.04 | 82 | |
| 5455 | Electric | 26,729.93 | 884.87 | 11,506.95 | 0.00 | 103,651.00 | 92,144.05 | 89 | |
| 5456 | Natural Gas | 60.57 | 7.84 | 28.92 | 0.00 | 566.00 | 537.08 | 95 | |
| 5460 | Water | 8,718.79 | 3,625.20 | 10,136.94 | 0.00 | 30,309.00 | 20,172.06 | 67 | |
| 5510 | Vehicle Maintenance/Repair | 21,677.09 | 0.00 | 964.40 | 0.00 | 44,304.00 | 43,339.60 | 98 | |
| 7994 | Building Main Allocation | 4,845.00 | 0.00 | 1,508.00 | 0.00 | 22,440.00 | 20,932.00 | 93 | |
| 7996 | Info Systems Allocation | 5,551.00 | 0.00 | 2,449.00 | 0.00 | 23,248.00 | 20,799.00 | 89 | |
| | | 70,797.27 | 5,114.25 | 39,816.17 | 0.00 | 258,254.00 | 218,437.83 | | |
| **Allocations** | | **70,797.27** | **5,114.25** | **39,816.17** | **0.00** | **258,254.00** | **218,437.83** | **85** | **75** |
| **End Fund - Dept 856-691** | | **70,797.27** | **5,114.25** | **39,816.17** | **0.00** | **258,254.00** | **218,437.83** | **85** | **76** |
| **Fund - Dept 856-995** | INDIRECT COST ALLOCATION | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 7993 | Indirect Cost Allocation | 43,656.99 | 0.00 | 19,408.16 | 0.00 | 116,449.00 | 97,040.84 | 83 | |
| | | 43,656.99 | 0.00 | 19,408.16 | 0.00 | 116,449.00 | 97,040.84 | | |
| **Allocations** | | **43,656.99** | **0.00** | **19,408.16** | **0.00** | **116,449.00** | **97,040.84** | **83** | **75** |
| **End Fund - Dept 856-995** | | **43,656.99** | **0.00** | **19,408.16** | **0.00** | **116,449.00** | **97,040.84** | **83** | **76** |
| **Fund - Dept 929-630** | CENTRAL GARAGE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 45,707.00 | 0.00 | 33,190.00 | 0.00 | 71,034.00 | 37,844.00 | 53 | |
| 5260 | Fuel | 1,874.25 | 300.57 | 1,150.49 | 0.00 | 5,316.00 | 4,165.51 | 78 | |
| 5265 | Fuel - City Wide | 142,555.53 | 62,933.10 | 178,542.21 | 0.00 | 678,008.00 | 499,465.79 | 74 | |
| 5455 | Electric | 163.92 | 0.00 | 56.28 | 0.00 | 700.00 | 643.72 | 92 | |
| 5456 | Natural Gas | 630.54 | 0.00 | 227.88 | 0.00 | 33,444.00 | 33,216.12 | 99 | |
| | | 190,931.24 | 63,233.67 | 213,166.86 | 0.00 | 788,502.00 | 575,335.14 | | |
| **Allocations** | | **190,931.24** | **63,233.67** | **213,166.86** | **0.00** | **788,502.00** | **575,335.14** | **73** | **75** |
| **End Fund - Dept 929-630** | | **190,931.24** | **63,233.67** | **213,166.86** | **0.00** | **788,502.00** | **575,335.14** | **73** | **76** |
| **Fund - Dept 930-640** | MUNI BLDGS MTCE-BLG/FC MTCE | | | | | | | | |
| **8990 Allocations** | | | | | | | | | |
| 5030 | Insurance | 41,600.00 | 0.00 | 35,872.00 | 0.00 | 66,215.00 | 30,343.00 | 46 | |
| 5260 | Fuel | 4,082.44 | 772.21 | 3,242.37 | 0.00 | 12,616.00 | 9,373.63 | 74 | |
| 5455 | Electric | 96,963.16 | 774.98 | 14,158.77 | 0.00 | 302,742.00 | 288,583.23 | 95 | |

# City of Chico

## Department Expense By Category

Data Through 9/30/2025

Budget Version 10: Working

**Multi Fund/Dept** Budget Year: 2026

**Public Works Operations**

| Category | Description | Prior Year's Actuals Thru 9/2024 | Current Month Actuals | Year To Date Actuals | Encum-brances | Budget | Balance | Percent Remaining Budg / Time | |
|---|---|---|---|---|---|---|---|---|---|
| 5456 | Natural Gas | 5,808.34 | 0.00 | 3,983.45 | 0.00 | 79,992.00 | 76,008.55 | 95 | |
| 5460 | Water | 16,047.66 | 5,620.97 | 16,787.69 | 0.00 | 54,998.00 | 38,210.31 | 69 | |
| 5510 | Vehicle Maintenance/Repair | 7,624.05 | 0.00 | 1,535.49 | 0.00 | 24,363.00 | 22,827.51 | 94 | |
| | | 172,125.65 | 7,168.16 | 75,579.77 | 0.00 | 540,926.00 | 465,346.23 | | |
| **Allocations** | | **172,125.65** | **7,168.16** | **75,579.77** | **0.00** | **540,926.00** | **465,346.23** | **86** | **75** |
| **End Fund - Dept 930-640** | | **172,125.65** | **7,168.16** | **75,579.77** | **0.00** | **540,926.00** | **465,346.23** | **86** | **76** |

**Fund - Dept 941-614** MAINTENANCE DISTRICT ADMIN

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 5030 | Insurance | 3,527.00 | 0.00 | 2,044.00 | 0.00 | 6,499.00 | 4,455.00 | 69 | |
| 7996 | Info Systems Allocation | 2,007.00 | 0.00 | 886.00 | 0.00 | 8,409.00 | 7,523.00 | 89 | |
| | | 5,534.00 | 0.00 | 2,930.00 | 0.00 | 14,908.00 | 11,978.00 | | |
| **Allocations** | | **5,534.00** | **0.00** | **2,930.00** | **0.00** | **14,908.00** | **11,978.00** | **80** | **75** |
| **End Fund - Dept 941-614** | | **5,534.00** | **0.00** | **2,930.00** | **0.00** | **14,908.00** | **11,978.00** | **80** | **76** |

**Fund - Dept 941-995** INDIRECT COST ALLOCATION

**8990 Allocations**

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 7993 | Indirect Cost Allocation | 29,732.76 | 0.00 | 55,949.16 | 0.00 | 335,695.00 | 279,745.84 | 83 | |
| | | 29,732.76 | 0.00 | 55,949.16 | 0.00 | 335,695.00 | 279,745.84 | | |
| **Allocations** | | **29,732.76** | **0.00** | **55,949.16** | **0.00** | **335,695.00** | **279,745.84** | **83** | **75** |
| **End Fund - Dept 941-995** | | **29,732.76** | **0.00** | **55,949.16** | **0.00** | **335,695.00** | **279,745.84** | **83** | **76** |
| **Grand Totals : DPW - Operations** | | **2,222,059.63** | **215,709.90** | **1,554,153.50** | **0.00** | **9,071,760.00** | **7,517,606.50** | **83** | **76** |

**End Of Report Prepared for DPW Operations**

**Data Through 9/30/2025**

**** End of Report ****

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

| Fund 001 GENERAL | | FY 2022-23 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 40201 | Current Secured 1% | 5,474,380 | 5,793,703 | 6,174,552 | 7,000,000 | 0 | 0.0 | 0.0 | |
| 40204 | Current Unsecured 1% | 908,617 | 964,899 | 1,045,147 | 1,000,000 | 0 | 0.0 | 0.0 | |
| 40205 | Current Unitary | 491,734 | 487,848 | 398,309 | 550,000 | 0 | 0.0 | 0.0 | |
| 40206 | Current Supplemental | 436,221 | 298,758 | 182,738 | 450,000 | 0 | 0.0 | 0.0 | |
| 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 | 0 | 0.0 | 0.0 | |
| 40226 | RDA Pass Thru - Unsecured | 208 | 159 | 122 | 0 | 0 | 0.0 | 0.0 | |
| 40228 | CAMRPA Statutory Pass-Thru | 441,160 | 433,654 | 478,715 | 450,000 | 0 | 0.0 | 0.0 | |
| 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 | 0 | 0.0 | 0.0 | |
| 40234 | Prior Unsecured Supp 1% | 1,493 | 3,467 | 2,987 | 3,000 | 0 | 0.0 | 0.0 | |
| 40260 | In Lieu Dept of Fish and Game | 7,946 | 7,896 | 7,918 | 7,000 | 0 | 0.0 | 0.0 | |
| 40265 | In Lieu Butte Housing Auth | 7,391 | 7,652 | 7,055 | 0 | 0 | 0.0 | 0.0 | |
| 40270 | Payment In Lieu of Taxes | 3,264 | 3,262 | 3,262 | 3,300 | 0 | 0.0 | 0.0 | |
| 40290 | Property Tax In Lieu of VLF | 9,803,555 | 10,533,499 | 10,848,583 | 11,000,000 | 0 | 0.0 | 0.0 | |
| 40295 | Property Tax Admin Fee | (129,350) | (119,920) | (126,554) | (138,000) | 0 | 0.0 | 0.0 | |
| | **Total Property Taxes** | **22,948,346** | **24,481,691** | **25,309,778** | **26,511,400** | **0** | **0.0** | **0.0** | **24** |
| 40101 | Sales Tax | 29,624,415 | 27,971,785 | 27,282,401 | 26,500,000 | 2,574,210 | 9.7 | 9.4 | |
| 40102 | Sales Tax Audit | (11,145) | (5,914) | (31,289) | (10,000) | (6,417) | 64.2 | 20.5 | |
| 40103 | Public Safety Augmentation | 266,831 | 229,334 | 235,753 | 250,000 | 0 | 0.0 | 0.0 | |
| 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** | **2,567,793** | **9.6** | **9.3** | **24** |
| 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 | 162,598 | 9.0 | 7.7 | |
| 40491 | Utility User Tax - Electric | 6,440,647 | 7,131,515 | 7,905,116 | 7,000,000 | 1,800,412 | 25.7 | 22.8 | |
| 40492 | Utility User Tax - Telecom | 285,149 | 238,447 | 197,919 | 200,000 | 0 | 0.0 | 0.0 | |
| 40493 | Utility User Tax - Water | 1,149,038 | 1,214,742 | 1,461,953 | 1,200,000 | 343,922 | 28.7 | 23.5 | |
| | **Total Utility Users Tax** | **10,271,688** | **10,406,138** | **11,680,580** | **10,195,000** | **2,307,042** | **22.6** | **19.8** | **24** |
| 40301 | Business License Tax | 291,776 | 308,201 | 192,612 | 290,000 | 143,061 | 49.3 | 74.3 | |
| 40302 | DPBIA Bus License Tax - Zone A | 12,807 | 12,454 | 15,327 | 12,000 | 3,200 | 26.7 | 20.9 | |
| 40303 | DPBIA Bus License Tax - Zone B | 6,463 | 8,291 | 6,913 | 6,000 | 2,539 | 42.3 | 36.7 | |
| 40402 | Cannabis CBA Payment | 0 | 1,520,075 | 1,054,577 | 1,200,000 | 208,180 | 17.3 | 19.7 | |
| 40403 | Franchise Fees-Cable | 969,734 | 874,472 | 786,440 | 850,000 | 0 | 0.0 | 0.0 | |
| 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 | 0 | 0.0 | 0.0 | |
| 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 | 74,019 | 22.4 | 20.4 | |
| 40410 | Transient Occupancy Tax | 3,337,301 | 3,435,871 | 3,844,141 | 3,500,000 | 724,697 | 20.7 | 18.9 | |
| 40411 | Transient Occupancy Tax Audit | 0 | 0 | 21,856 | 0 | 14,107 | 0.0 | 64.5 | |
| 40414 | TOT Short Term Rental | 511,193 | 407,597 | 487,171 | 400,000 | 122,271 | 30.6 | 25.1 | |
| | **Total Other Taxes** | **8,782,238** | **10,420,557** | **10,549,029** | **9,988,000** | **1,292,074** | **12.9** | **12.2** | **24** |
| 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 | 6,030 | 24.1 | 32.8 | |
| 40504 | Bicycle License | 399 | 258 | 228 | 0 | 96 | 0.0 | 42.1 | |
| 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 | 274 | 9.1 | 3.9 | |
| 40513 | Vending Permit | 770 | 1,698 | 1,242 | 1,000 | 629 | 62.9 | 50.6 | |
| 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 | 23,575 | 47.2 | 36.0 | |
| 40525 | Overload/Wide Load Permit | 9,626 | 7,031 | 5,338 | 8,000 | 1,336 | 16.7 | 25.0 | |
| 40528 | Vehicle for Hire Permit | 468 | 623 | 241 | 500 | 66 | 13.2 | 27.4 | |
| 40534 | Hydrant Permit | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 40540 | Parade Permits | 550 | 2,616 | 2,205 | 1,000 | 1,014 | 101.4 | 46.0 | |
| 40541 | Street Banner Permit Fees | 115 | 124 | 338 | 0 | 0 | 0.0 | 0.0 | |
| 40599 | Other Licenses & Permits | 1,370 | 5,652 | 3,053 | 3,000 | 3,536 | 117.9 | 115.8 | |
| | **Total Licenses and Permits** | **63,839** | **101,787** | **103,996** | **91,600** | **36,556** | **39.9** | **35.2** | **24** |
| 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 | 0 | 0.0 | 0.0 | |
| 41235 | Peace Officers Standards & Trg | 136,825 | 54,528 | 93,770 | 50,000 | 27,539 | 55.1 | 29.4 | |
| 41245 | Highway Maintenance St Payment | 18,000 | 18,000 | 18,000 | 18,000 | 4,500 | 25.0 | 25.0 | |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 17,703 | 59.0 | 3.2 | |
| 41257 | Supp-Emergency Response | 35,428 | 16,755 | 81,244 | 30,000 | 2,160 | 7.2 | 2.7 | |
| 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 | 0 | 0.0 | 0.0 | |
| 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** | **200,519** | **32.4** | **9.0** | **24** |
| 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 | 41,219 | 41.2 | 26.6 | |
| 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 | 2,046 | 20.5 | 24.7 | |
| 42108 | Feed and Care | 6,038 | 29,485 | 10,457 | 10,000 | 2,428 | 24.3 | 23.2 | |
| 42109 | Dog Spay/Neuter Fines | 2,980 | 3,040 | 3,390 | 3,000 | 788 | 26.3 | 23.2 | |
| 42110 | Impound Fees | 6,766 | 18,256 | 18,702 | 7,000 | 5,021 | 71.7 | 26.8 | |
| 42111 | Repossession of Vehicle Fee | 1,741 | 2,171 | 3,176 | 1,000 | 816 | 81.6 | 25.7 | |
| 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 | 0 | 0.0 | 0.0 | |
| 42120 | Surrenders | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 42121 | Animal Disposal Fees | 1,355 | 4,030 | 4,148 | 3,000 | 1,258 | 41.9 | 30.3 | |
| 42122 | Cremation Services | 4,521 | 9,744 | 11,388 | 5,000 | 3,436 | 68.7 | 30.2 | |
| 42123 | Animal Adoptions | 20,983 | 22,226 | 21,890 | 15,000 | 4,432 | 29.5 | 20.2 | |
| 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 | 0 | 0.0 | 0.0 | |
| 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) | (78) | 15.6 | 10.7 | |
| 42603 | Fingerprinting Fee | 13,954 | 14,011 | 17,144 | 12,000 | 4,583 | 38.2 | 26.7 | |
| 42604 | Sale of Docs/Publications | 15,935 | 15,535 | 22,047 | 15,000 | 4,219 | 28.1 | 19.1 | |
| 42605 | Appeals Fee | 1,470 | 536 | 586 | 500 | 0 | 0.0 | 0.0 | |
| 42670 | Franchise Review Fee Event | 1,004 | 1,392 | 1,438 | 1,000 | 364 | 36.4 | 25.3 | |
| 42690 | Health Insurance Admin Fees | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 42699 | Other Service Charges | 334 | 0 | 98 | 0 | 0 | 0.0 | 0.0 | |
| 43019 | Administrative Fees(PBID/TBID) | 18,068 | 17,587 | 20,757 | 15,000 | 2,897 | 19.3 | 14.0 | |
| | **Total Charges for Services** | **272,258** | **385,120** | **374,694** | **259,000** | **240,976** | **93.0** | **64.3** | **24** |
| 40524 | False Alarm Fines | 102,480 | 26,203 | 43,290 | 25,000 | 7,011 | 28.0 | 16.2 | |
| 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 | 54,900 | 15.7 | 16.0 | |
| 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** | **62,907** | **14.7** | **14.2** | **24** |
| 44101 | Interest on Investments | 105,964 | 729,365 | 663,229 | 200,000 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 505,433 | 467,509 | 0 | 0 | 0.0 | 0.0 | |
| 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 | 42,271 | 35.2 | 29.8 | |
| 44202 | Late Fee-Business License | 6,665 | 2,945 | 10,393 | 5,000 | 2,537 | 50.7 | 24.4 | |
| 44203 | Late Fee-DPBIA | 413 | 93 | 569 | 0 | 359 | 0.0 | 63.1 | |
| 44204 | Late Fee-Dog License | 1,262 | 234 | 499 | 0 | 275 | 0.0 | 55.1 | |
| 44207 | Late Fee-TOT | 32,014 | 33,182 | 53,039 | 0 | 19,741 | 0.0 | 37.2 | |
| 44220 | Bad Check Fee | 436 | 470 | 222 | 0 | 121 | 0.0 | 54.5 | |
| | **Total Use of Money & Property** | **293,237** | **1,436,025** | **1,337,158** | **325,000** | **65,304** | **20.1** | **4.9** | **24** |
| 44501 | Cash Over/Short | 5 | 10 | 102 | 0 | (14) | 0.0 | -13.7 | |
| 44505 | Miscellaneous Revenues | 36,412 | 32,400 | 46,800 | 20,000 | 7,551 | 37.8 | 16.1 | |
| 44506 | Credit Card Fees | 4,166 | 4,925 | 6,416 | 0 | 1,590 | 0.0 | 24.8 | |
| 44512 | Reimbursment-Subpeona/Jury Dty | 488 | 521 | 1,149 | 0 | 0 | 0.0 | 0.0 | |

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

| Fund 001 GENERAL | | FY 2022-23 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 0 | 0.0 | 0.0 | |
| 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 | 325 | 0.0 | 4.2 | |
| 46010 | Reimb of Damage to City Prop | 16,361 | 290 | 2,984 | 5,000 | 0 | 0.0 | 0.0 | |
| | **Total Other Revenues** | **99,184** | **155,755** | **151,005** | **80,000** | **36,920** | **46.2** | **24.4** | **24** |
| 46014 | Capital Lease Proceeds | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 49991 | Prior Year Revenue Correction | (34) | (80) | (113) | 0 | (4) | 0.0 | 3.5 | |
| | **Total Other Financing Sources** | **(34)** | **(80)** | **(113)** | **0** | **(4)** | **0.0** | **3.5** | **24** |
| | **Total Revenues** | **74,035,242** | **76,915,719** | **79,652,473** | **75,237,193** | **6,810,087** | **9.1** | **8.5** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 7,651 | 38.3 | 26.5 | |
| 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 | 499 | 71.3 | 35.9 | |
| | **Total Charges for Services** | **23,618** | **28,344** | **30,257** | **20,700** | **8,150** | **39.4** | **26.9** | **24** |
| 43018 | Administrative Citations | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 44101 | Interest on Investments | (155) | (2,354) | (3,168) | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | (1,632) | (2,216) | 0 | 0 | 0.0 | 0.0 | |
| 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 | 7,500 | 15.0 | 14.2 | |
| 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** | **7,500** | **15.0** | **15.8** | **24** |
| 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** | **15,650** | **22.1** | **20.1** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| **Total Revenues** | **0** | **0** | **5,071** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 2,132,840 | 8.4 | 8.3 | |
| | **Total Sales and Use Taxes** | **5,924,794** | **25,061,064** | **25,547,582** | **25,300,000** | **2,132,840** | **8.4** | **8.3** | **24** |
| 44101 | Interest on Investments | 0 | 195,233 | 467,344 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 135,365 | 326,930 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **0** | **330,598** | **794,274** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **5,924,794** | **25,391,662** | **26,341,856** | **25,300,000** | **2,132,840** | **8.4** | **8.1** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | 3,382 | 29,049 | 35,818 | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | 20,141 | 25,056 | 0 | 0 | 0.0 | 0.0 | |
| **Total Use of Money & Property** | **3,382** | **49,190** | **60,874** | **0** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **3,382** | **49,190** | **60,874** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 41199 | Other Federal Payments | 5,655,569 | 2,510,471 | 2,599,279 | 5,177,047 | 35,200 | 0.7 | 1.4 | |
| | **Total Intergovernmental** | **5,655,569** | **2,510,471** | **2,599,279** | **5,177,047** | **35,200** | **0.7** | **1.4** | **24** |
| 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** | **35,200** | **0.7** | **1.4** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 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** | **24** |
| | **Total Revenues** | **(159)** | **(394)** | **(292)** | **0** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | (869,130) | -74.0 | -17.3 | |
| 44110 | Change in FMV of Investments | (1,774,423) | 2,505,002 | 3,411,734 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **641,460** | **6,327,763** | **8,427,329** | **1,175,000** | **(869,130)** | **-74.0** | **-10.3** | **24** |
| 44506 | Credit Card Fees | 59,813 | 66,565 | 58,994 | 65,000 | 7,804 | 12.0 | 13.2 | |
| | **Total Other Revenues** | **59,813** | **66,565** | **58,994** | **65,000** | **7,804** | **12.0** | **13.2** | **24** |
| 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** | **24** |
| | **Total Revenues** | **444,888** | **6,206,894** | **8,387,210** | **1,240,000** | **(861,326)** | **-69.5** | **-10.3** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 44101 | Interest on Investments | 0 | 233,652 | 557,742 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 162,003 | 390,168 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **0** | **395,655** | **947,910** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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** | **24** |
| | **Total Revenues** | **0** | **28,775,655** | **2,667,910** | **0** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42441 | Tree Replacement In-Lieu Fee | 8,494 | 86,059 | 21,906 | 0 | 54,974 | 0.0 | 251.0 | |
| | **Total Charges for Services** | **8,494** | **86,059** | **21,906** | **0** | **54,974** | **0.0** | **251.** | **24** |
| 44101 | Interest on Investments | 636 | 3,650 | 8,128 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 2,531 | 5,686 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **636** | **6,181** | **13,814** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 | 3,800 | 12.7 | 26.6 | |
| 46008 | Donations - Police | 92,401 | 112,941 | 83,290 | 60,000 | 12,274 | 20.5 | 14.7 | |
| | **Total Other Revenues** | **109,286** | **190,235** | **97,570** | **90,000** | **16,074** | **17.9** | **16.5** | **24** |
| | **Total Revenues** | **118,416** | **282,475** | **133,290** | **90,000** | **71,048** | **78.9** | **53.3** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | (51) | 214 | 125 | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | 149 | 88 | 0 | 0 | 0.0 | 0.0 | |
| **Total Use of Money & Property** | **(51)** | **363** | **213** | **0** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **(51)** | **363** | **213** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 44101 | Interest on Investments | 1,083 | (292) | (4,398) | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | (202) | (3,077) | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **1,083** | **(494)** | **(7,475)** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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** | **24** |
| | **Total Revenues** | **6,127** | **(494)** | **(7,475)** | **0** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 44101 | Interest on Investments | (17) | (1,478) | (709) | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | (1,025) | (496) | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **(17)** | **(2,503)** | **(1,205)** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **38,138** | **112,480** | **74,833** | **0** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 41299 Other State Revenue | 239,327 | 295,502 | 544,285 | 169,235 | 0 | 0.0 | 0.0 | |
| 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** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **236,411** | **297,285** | **546,008** | **169,235** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 0 | 0.0 | 0.0 | |
| 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** | **1,238,119** | **100.0** | **60.1** | **24** |
| 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** | **24** |
| | **Total Revenues** | **857,906** | **936,242** | **2,055,845** | **1,238,119** | **1,238,119** | **100.0** | **60.2** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 960,832 | 0 | 0.0 | 0.0 | |
| 41103 | CDBG-CV Covid-19 | 280,936 | 368,611 | 5,458 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Intergovernmental** | **1,533,545** | **1,416,070** | **898,533** | **975,673** | **0** | **0.0** | **0.0** | **24** |
| 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** | **975,673** | **0** | **0.0** | **0.0** | **24** |
| | Variance from Prior Year | | -7.7% | -36.5% | 8.6% | | | | |

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

| Fund 203 CDBG-DR | | FY 2022-23 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 41263 | CDBG-DR | 70,985 | 5,939,414 | 19,041,706 | 19,708,537 | 51,792 | 0.3 | 0.3 | |
| **Total Intergovernmental** | | **70,985** | **5,939,414** | **19,041,706** | **19,708,537** | **51,792** | **0.3** | **0.3** | **24** |
| **Total Revenues** | | **70,985** | **5,939,414** | **19,041,706** | **19,708,537** | **51,792** | **0.3** | **0.3** | **24** |
| 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<br>HOME - STATE GRANTS | FY 2022-23<br>Actual | FY 2023-24<br>Actual | FY 2024-25<br>Actual | FY 2025-26<br>Modified Adopted | FY 2025-26<br>YTD Actuals 09/30/2025 | %<br>of Budget | %<br>Prior Yr Actual | %<br>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** | **24** |
| **Total Revenues** | **35,642** | **63,269** | **0** | **0** | **15,000** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 904,004 | 0 | 0.0 | 0.0 | |
| | **Total Intergovernmental** | **259,544** | **754,651** | **233,296** | **1,742,198** | **0** | **0.0** | **0.0** | **24** |
| 44120 | Interest on Loans Receivable | 18,128 | 638 | 120 | 0 | 0 | 0.0 | 0.0 | |
| 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** | **0** | **0.0** | **0.0** | **24** |
| 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** | **24** |
| | **Total Revenues** | **277,672** | **755,289** | **256,534** | **1,742,198** | **0** | **0.0** | **0.0** | **24** |
| | Variance from Prior Year | | 172.0% | -66.0% | 579.1% | | | | |

**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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 44101 | Interest on Investments | 801 | 7,307 | 13,638 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 5,066 | 9,540 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **801** | **12,373** | **23,178** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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** | **24** |
| | **Total Revenues** | **140,182** | **188,395** | **273,282** | **160,000** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 43001 | Motor Vehicle Fines-Court | 110,515 | 49,152 | 50,503 | 20,000 | 8,916 | 44.6 | 17.7 | |
| 43011 | Restitution-Court | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Fines & Forfeitures** | **110,515** | **49,152** | **50,503** | **20,000** | **8,916** | **44.6** | **17.7** | **24** |
| 44101 | Interest on Investments | 3 | 1,289 | 410 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 894 | 287 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **3** | **2,183** | **697** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **110,518** | **51,335** | **51,200** | **20,000** | **8,916** | **44.6** | **17.4** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 41239 | TDA-SB325 (LTF) | 3,760,471 | 4,392,410 | 4,986,541 | 3,661,431 | 0 | 0.0 | 0.0 | |
| 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 | 420 | 35.0 | 25.0 | |
| | **Total Intergovernmental** | **3,761,731** | **4,394,090** | **4,988,221** | **3,662,631** | **420** | **0.0** | **0.0** | **24** |
| 42216 | Bicycle Locker Lease | 60 | 36 | 300 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Charges for Services** | **60** | **36** | **300** | **0** | **0** | **0.0** | **0.0** | **24** |
| 44101 | Interest on Investments | 13,262 | 155,376 | 215,509 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 107,730 | 150,759 | 0 | 0 | 0.0 | 0.0 | |
| 44130 | Rental & Lease Income | 6,700 | 7,700 | 7,200 | 6,000 | 1,500 | 25.0 | 20.8 | |
| | **Total Use of Money & Property** | **19,962** | **270,806** | **373,468** | **6,000** | **1,500** | **25.0** | **0.4** | **24** |
| 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** | **1,920** | **0.1** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 44101 | Interest on Investments | 54 | 425 | 510 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 295 | 357 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **54** | **720** | **867** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **5,952** | **9,605** | **18,099** | **0** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 44101 | Interest on Investments | 202 | 6,903 | 34,730 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 4,786 | 24,295 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **202** | **11,689** | **59,025** | **0** | **0** | **0.0** | **0.0** | **24** |
| 44580 | Settlement Proceeds | 227,558 | 187,115 | 1,310,976 | 0 | 567,437 | 0.0 | 43.3 | |
| | **Total Other Revenues** | **227,558** | **187,115** | **1,310,976** | **0** | **567,437** | **0.0** | **43.3** | **24** |
| | **Total Revenues** | **227,760** | **198,804** | **1,370,001** | **0** | **567,437** | **0.0** | **41.4** | **24** |
| | Variance from Prior Year | | -12.7% | 589.1% | -100.0% | | | | |

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

| Fund 220 ASSESSMENT DISTRICT ADMIN | FY 2022-23 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | 108 | 1,061 | 1,425 | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | 735 | 997 | 0 | 0 | 0.0 | 0.0 | |
| 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** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **1,009** | **2,411** | **2,739** | **0** | **0** | **0.0** | **0.0** | **24** |
| Variance from Prior Year | | 138.9% | 13.6% | -100.0% | | | | |

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

| Fund 300 CAPITAL | | FY 2022-23 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 41185 | Federal CMAQ Revenue | 2,488,614 | 5,815,629 | 12,457,510 | 5,613,548 | 556,537 | 9.9 | 4.5 | |
| 41190 | Dept of Transportation Revenue | 3,507,119 | 111,992 | 10,635 | 7,184,564 | 0 | 0.0 | 0.0 | |
| 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 | 0 | 0.0 | 0.0 | |
| 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 | 0 | 0.0 | 0.0 | |
| 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 | 395,423 | 5.7 | 154.1 | |
| 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 | 95,499 | 0.4 | 8.0 | |
| 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** | **1,047,459** | **2.0** | **3.1** | **24** |
| 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** | **24** |
| | **Total Revenues** | **17,557,022** | **11,254,410** | **33,813,096** | **51,760,709** | **1,047,459** | **2.0** | **3.1** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | 291 | 2,502 | 3,085 | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | 1,735 | 2,158 | 0 | 0 | 0.0 | 0.0 | |
| **Total Use of Money & Property** | **291** | **4,237** | **5,243** | **0** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **291** | **4,237** | **5,243** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | (3,832) | 4,807 | 5,980 | 0 | 0 | 0.0 | 0.0 | |
| **Total Use of Money & Property** | **808** | **11,740** | **14,528** | **0** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **808** | **11,740** | **14,528** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42421 | Bikeway Improvement Dev Fees | 244,637 | 193,313 | 360,712 | 200,000 | 109,741 | 54.9 | 30.4 | |
| 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** | **109,741** | **54.9** | **30.4** | **24** |
| 44101 | Interest on Investments | 4,376 | 41,477 | 43,490 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 28,758 | 30,423 | 0 | 0 | 0.0 | 0.0 | |
| 44120 | Interest on Loans Receivable | 1,082 | 1,644 | 1,540 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **5,458** | **71,879** | **75,453** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **254,299** | **265,192** | **436,165** | **200,000** | **109,741** | **54.9** | **25.2** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42425 | Offsite Street In-Lieu Fees | 25,536 | 19,084 | 23,981 | 10,000 | 0 | 0.0 | 0.0 | |
| 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** | **0** | **0.0** | **0.0** | **24** |
| 44101 | Interest on Investments | 743 | 6,878 | 7,823 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 4,769 | 5,473 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **743** | **11,647** | **13,296** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **26,279** | **32,831** | **37,277** | **12,000** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 116,019 | 16.6 | 17.0 | |
| 41204 | State Gas Tax-Sec 2106 | 393,017 | 422,846 | 440,916 | 422,674 | 74,352 | 17.6 | 16.9 | |
| 41207 | State Gas Tax-Sec 2107 | 798,217 | 882,863 | 903,297 | 952,102 | 144,762 | 15.2 | 16.0 | |
| 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 | 203,677 | 20.4 | 19.5 | |
| 41213 | State Gas Tax - SB1 | 2,271,106 | 2,708,267 | 2,973,671 | 2,875,263 | 528,132 | 18.4 | 17.8 | |
| 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** | **1,076,942** | **14.8** | **14.3** | **24** |
| 44101 | Interest on Investments | 4,546 | 106,532 | 235,904 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 73,864 | 165,026 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **4,546** | **180,396** | **400,930** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 | 27,850 | 0.0 | 92.9 | |
| | **Total Other Revenues** | **1,066** | **2,406** | **29,966** | **0** | **27,850** | **0.0** | **92.9** | **24** |
| | **Total Revenues** | **6,472,655** | **7,217,262** | **7,952,274** | **7,254,959** | **1,104,792** | **15.2** | **13.9** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 1,587,329 | 79.4 | 30.3 | |
| 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** | **1,587,329** | **158.7** | **41.8** | **24** |
| 44101 | Interest on Investments | 29,253 | 264,072 | 336,601 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 183,095 | 235,469 | 0 | 0 | 0.0 | 0.0 | |
| 44120 | Interest on Loans Receivable | 15,609 | 23,705 | 22,203 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **44,862** | **470,872** | **594,273** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **1,644,537** | **2,750,548** | **4,390,744** | **1,000,000** | **1,587,329** | **158.7** | **36.2** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42422 | Storm Drainage Facil Dev Fees | 11,924 | 186,866 | 738,200 | 200,000 | 266,531 | 133.3 | 36.1 | |
| 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** | **266,531** | **133.3** | **37.5** | **24** |
| 44101 | Interest on Investments | 4,470 | 21,304 | 27,079 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 14,771 | 18,943 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **4,470** | **36,075** | **46,022** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **16,394** | **222,941** | **757,712** | **200,000** | **266,531** | **133.3** | **35.2** | **24** |
| | Variance from Prior Year | | 1,259.9% | 239.9% | -73.6% | | | | |

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

| Fund 312 REMEDIATION | FY 2022-23 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | 845 | 1,993 | (151) | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | 1,382 | (106) | 0 | 0 | 0.0 | 0.0 | |
| **Total Use of Money & Property** | **845** | **3,375** | **(257)** | **0** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **845** | **3,375** | **(257)** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | 2,359 | 24,829 | 36,692 | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | 17,215 | 25,668 | 0 | 0 | 0.0 | 0.0 | |
| **Total Use of Money & Property** | **2,359** | **42,044** | **62,360** | **0** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **2,359** | **42,044** | **62,360** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 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** | **24** |
| | **Total Revenues** | **41,160** | **21,835** | **23,436** | **20,000** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 0 | 0.0 | 0.0 | |
| 42304 | Sewer Trunk Dev. Fees | 485,886 | 523,539 | 347,884 | 500,000 | 285,677 | 57.1 | 82.1 | |
| 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** | **285,677** | **62.1** | **107.** | **24** |
| 44101 | Interest on Investments | 12,933 | 109,784 | 133,437 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 76,119 | 93,346 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **12,933** | **185,903** | **226,783** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **589,482** | **108,543** | **492,715** | **460,000** | **285,677** | **62.1** | **58.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 0 | 0.0 | 0.0 | |
| 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 | 314,784 | 70.0 | 47.0 | |
| 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** | **314,784** | **65.6** | **44.2** | **24** |
| 44101 | Interest on Investments | 138 | 1,161 | 3,689 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 805 | 2,581 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **138** | **1,966** | **6,270** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **624,042** | **508,516** | **717,887** | **480,000** | **314,784** | **65.6** | **43.8** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42303 | Assmnt In-Lieu of San Swr Fee | 36,102 | 40,294 | 41,946 | 36,000 | 0 | 0.0 | 0.0 | |
| 42310 | Sewer Main Install Fees | 81,377 | 88,658 | 80,694 | 80,000 | 175,712 | 219.6 | 217.8 | |
| 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** | **175,712** | **151.5** | **143.** | **24** |
| 44101 | Interest on Investments | 1,991 | 18,140 | 20,880 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 12,577 | 14,607 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **1,991** | **30,717** | **35,487** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **119,470** | **71,599** | **158,127** | **116,000** | **175,712** | **151.5** | **111.** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42303 | Assmnt In-Lieu of San Swr Fee | 3,586 | 3,474 | 6,549 | 3,500 | 0 | 0.0 | 0.0 | |
| 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 | 6,105 | 12.2 | 21.8 | |
| 42452 | Henshaw/Guynn 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** | **6,105** | **10.8** | **16.7** | **24** |
| 44101 | Interest on Investments | 1,110 | 8,625 | 10,514 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 5,980 | 7,355 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **1,110** | **14,605** | **17,869** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **48,229** | **(1,746)** | **54,396** | **56,500** | **6,105** | **10.8** | **11.2** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42426 | Park Dev Fees-Community | 921,098 | 683,238 | 1,343,081 | 600,000 | 487,395 | 81.2 | 36.3 | |
| 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** | **487,395** | **81.2** | **36.3** | **24** |
| 44101 | Interest on Investments | 8,790 | 35,272 | 54,230 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 24,456 | 37,937 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **8,790** | **59,728** | **92,167** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **929,888** | **742,966** | **1,435,738** | **600,000** | **487,395** | **81.2** | **33.9** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 11,975 | 59.9 | 33.0 | |
| 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** | **11,975** | **59.9** | **32.9** | **24** |
| **Total Revenues** | **26,757** | **18,737** | **36,343** | **20,000** | **11,975** | **59.9** | **32.9** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 74,348 | 74.3 | 36.4 | |
| | **Total Charges for Services** | **146,820** | **104,223** | **204,387** | **100,000** | **74,348** | **74.3** | **36.4** | **24** |
| 44101 | Interest on Investments | 2,628 | 24,243 | 33,695 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 16,809 | 23,571 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **2,628** | **41,052** | **57,266** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **149,448** | **145,275** | **261,653** | **100,000** | **74,348** | **74.3** | **28.4** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42420 | Major Mtce Equip Dev Fees | 92,524 | 71,295 | 135,558 | 70,000 | 41,406 | 59.2 | 30.5 | |
| | **Total Charges for Services** | **92,524** | **71,295** | **135,558** | **70,000** | **41,406** | **59.2** | **30.5** | **24** |
| 44101 | Interest on Investments | 3,547 | 31,710 | 23,710 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 21,986 | 16,586 | 0 | 0 | 0.0 | 0.0 | |
| 44120 | Interest on Loans Receivable | 405 | 615 | 576 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **3,952** | **54,311** | **40,872** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **96,476** | **125,606** | **176,430** | **70,000** | **41,406** | **59.2** | **23.5** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 8,881 | 74.0 | 36.0 | |
| | **Total Charges for Services** | **16,951** | **12,449** | **24,658** | **12,000** | **8,881** | **74.0** | **36.0** | **24** |
| 44101 | Interest on Investments | (910) | (7,498) | (8,684) | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | (5,199) | (6,075) | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **(910)** | **(12,697)** | **(14,759)** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **16,041** | **(248)** | **9,899** | **12,000** | **8,881** | **74.0** | **89.7** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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 | 76,385 | 76.4 | 22.5 | |
| | **Total Charges for Services** | **164,995** | **117,159** | **340,001** | **100,000** | **76,385** | **76.4** | **22.5** | **24** |
| 44101 | Interest on Investments | 3,065 | 29,168 | 41,900 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 20,224 | 29,311 | 0 | 0 | 0.0 | 0.0 | |
| 44120 | Interest on Loans Receivable | 578 | 878 | 823 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **3,643** | **50,270** | **72,034** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **168,638** | **167,429** | **412,035** | **100,000** | **76,385** | **76.4** | **18.5** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42436 | Police Protection Dev Fees | 180,966 | 169,300 | 290,964 | 160,000 | 101,323 | 63.3 | 34.8 | |
| | **Total Charges for Services** | **180,966** | **169,300** | **290,964** | **160,000** | **101,323** | **63.3** | **34.8** | **24** |
| 44101 | Interest on Investments | 9,852 | 84,019 | 96,107 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 58,255 | 67,232 | 0 | 0 | 0.0 | 0.0 | |
| 44120 | Interest on Loans Receivable | 1,760 | 2,673 | 2,504 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **11,612** | **144,947** | **165,843** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **192,578** | **314,247** | **456,807** | **160,000** | **101,323** | **63.3** | **22.2** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42427 | Park Dev Fees-Neighborhood | 466,427 | 370,570 | 728,450 | 350,000 | 264,350 | 75.5 | 36.3 | |
| 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** | **264,350** | **264.4** | **37.7** | **24** |
| 44101 | Interest on Investments | 7,381 | 55,664 | 74,834 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 38,595 | 52,350 | 0 | 0 | 0.0 | 0.0 | |
| 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** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **190,834** | **466,547** | **830,337** | **100,000** | **264,350** | **264.4** | **31.8** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 42301 | Sewer Service Fees | 13,052,306 | 15,049,052 | 15,374,410 | 15,920,000 | 1,504,684 | 9.5 | 9.8 | |
| 42302 | Sewer Application Fee | 36,184 | 36,271 | 29,044 | 30,000 | 9,800 | 32.7 | 33.7 | |
| 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 | 0 | 0.0 | 0.0 | |
| 42308 | Sewer In-Lieu Petition Fee | 11,384 | 11,511 | 11,087 | 10,000 | 0 | 0.0 | 0.0 | |
| 42370 | Industrial User Waste Test Fee | 5,780 | 78,508 | 31,394 | 10,000 | 0 | 0.0 | 0.0 | |
| 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** | **1,531,222** | **9.5** | **9.8** | **24** |
| 44101 | Interest on Investments | 36,615 | 235,958 | 170,863 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 163,602 | 119,527 | 0 | 0 | 0.0 | 0.0 | |
| 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** | **0** | **0.0** | **0.0** | **24** |
| 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** | **1,537,372** | **9.5** | **8.8** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 44101 | Interest on Investments | 24,794 | 299,026 | 447,915 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 207,330 | 313,339 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **24,794** | **506,356** | **761,254** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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** | **24** |
| | **Total Revenues** | **24,794** | **506,356** | **761,254** | **1,500,000** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| **Total Revenues** | **1,248** | **478** | **2,873** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42204 | Parking Meters-Streets | 465,254 | 474,850 | 435,570 | 450,000 | 61,812 | 13.7 | 14.2 | |
| 42207 | Parking Meters-Lots | 371,098 | 394,522 | 305,278 | 350,000 | 64,809 | 18.5 | 21.2 | |
| 42210 | Parking Permits-Preferred | 7,319 | 7,399 | 6,256 | 7,000 | 6,232 | 89.0 | 99.6 | |
| 42211 | Parking Permits-Limited | 30,100 | 26,894 | 21,466 | 25,000 | 5,278 | 21.1 | 24.6 | |
| 42212 | EV Charging | 0 | 0 | 16,039 | 16,000 | 5,039 | 31.5 | 31.4 | |
| 42213 | Parking Space Lease | 98,211 | 46,407 | 53,460 | 45,000 | 0 | 0.0 | 0.0 | |
| 42220 | Parking Meter In Lieu | 4,312 | 0 | 10,150 | 0 | 14,425 | 0.0 | 142.1 | |
| | **Total Charges for Services** | **976,294** | **950,072** | **848,219** | **893,000** | **157,595** | **17.6** | **18.6** | **24** |
| 44101 | Interest on Investments | 3,232 | 19,266 | 9,378 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 13,358 | 6,560 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **3,232** | **32,624** | **15,938** | **0** | **0** | **0.0** | **0.0** | **24** |
| 44519 | Reimbursement-Other | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 0.0 | 0.0 | |
| | **Total Other Revenues** | **5,000** | **5,000** | **5,000** | **5,000** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **984,526** | **987,696** | **869,157** | **898,000** | **157,595** | **17.5** | **18.1** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | 691 | 5,936 | 7,319 | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | 4,116 | 5,120 | 0 | 0 | 0.0 | 0.0 | |
| **Total Use of Money & Property** | **691** | **10,052** | **12,439** | **0** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **691** | **10,052** | **12,439** | **0** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 42250 | Fuel Flowage Fees | 28,946 | 34,158 | 36,377 | 30,000 | 9,026 | 30.1 | 24.8 | |
| 42251 | Landing Fees | 11,506 | 28,013 | 45,169 | 25,000 | 1,658 | 6.6 | 3.7 | |
| | **Total Charges for Services** | **40,452** | **62,171** | **81,546** | **55,000** | **10,684** | **19.4** | **13.1** | **24** |
| 44101 | Interest on Investments | 1,007 | 901 | (6,335) | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 625 | (4,432) | 0 | 0 | 0.0 | 0.0 | |
| 44130 | Rental & Lease Income | 565,822 | 683,487 | 859,500 | 730,000 | 119,435 | 16.4 | 13.9 | |
| 44132 | T-Hanger Rental & Lease Income | 104,189 | 84,709 | 89,406 | 91,000 | 12,462 | 13.7 | 13.9 | |
| 44140 | Concession Income | 65,537 | 28,260 | 30,003 | 25,000 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **736,555** | **797,982** | **968,142** | **846,000** | **131,897** | **15.6** | **13.6** | **24** |
| 44505 | Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| 44519 | Reimbursement-Other | 7,283 | 9,589 | 9,204 | 5,000 | 2,648 | 53.0 | 28.8 | |
| 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** | **2,648** | **53.0** | **28.8** | **24** |
| | **Total Revenues** | **841,452** | **852,580** | **1,175,054** | **1,906,000** | **145,229** | **7.6** | **12.4** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| **Total Revenues** | **99,217** | **31,812** | **(2,264)** | **1,844,924** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 40507 | Construction Permit | 90,155 | 199 | 0 | 0 | 210,690 | 0.0 | 0.0 | |
| 40531 | Encroachment Permit | 23,600 | 0 | 0 | 0 | 31,204 | 0.0 | 0.0 | |
| | **Total Licenses and Permits** | **113,755** | **199** | **0** | **0** | **241,894** | **0.0** | **0.0** | **24** |
| 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 | 7,204 | 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 | 49,011 | 0.0 | 0.0 | |
| 42411 | Plan Maintenance Fee | 1,791 | 0 | 0 | 0 | 2,668 | 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** | **58,883** | **0.0** | **0.0** | **24** |
| 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** | **24** |
| 44505 | Miscellaneous Revenues | 179 | 0 | 0 | 0 | 233 | 0.0 | 0.0 | |
| | **Total Other Revenues** | **179** | **0** | **0** | **0** | **233** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **161,224** | **199** | **0** | **0** | **301,010** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| 44101 | Interest on Investments | 448 | 3,367 | 1,317 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 2,335 | 921 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **448** | **5,702** | **2,238** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **1,202,522** | **738,766** | **1,172,486** | **840,485** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 40507 | Construction Permit | 1,509,172 | 1,611,904 | 1,465,688 | 1,500,000 | 330,113 | 22.0 | 22.5 | |
| 40531 | Encroachment Permit | 16,939 | 38,488 | 15,665 | 17,000 | 2,202 | 13.0 | 14.1 | |
| | **Total Licenses and Permits** | **1,526,111** | **1,650,392** | **1,481,353** | **1,517,000** | **332,315** | **21.9** | **22.4** | **24** |
| 42410 | Plan Check Fees | 469,994 | 609,222 | 508,721 | 500,000 | 108,895 | 21.8 | 21.4 | |
| 42411 | Plan Maintenance Fee | 54,771 | 56,992 | 41,582 | 50,000 | 10,688 | 21.4 | 25.7 | |
| 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 | 13 | 13.0 | 13.3 | |
| | **Total Charges for Services** | **546,786** | **696,161** | **550,866** | **570,100** | **119,596** | **21.0** | **21.7** | **24** |
| 44101 | Interest on Investments | 7,224 | 62,179 | 59,348 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 43,112 | 41,517 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **7,224** | **105,291** | **100,865** | **0** | **0** | **0.0** | **0.0** | **24** |
| 44505 | Miscellaneous Revenues | 0 | 0 | 0 | 0 | 125 | 0.0 | 0.0 | |
| | **Total Revenues** | **2,080,121** | **2,451,844** | **2,133,084** | **2,087,100** | **452,036** | **21.7** | **21.2** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 40507 | Construction Permit | 402,446 | 429,841 | 390,850 | 400,000 | 88,030 | 22.0 | 22.5 | |
| | **Total Licenses and Permits** | **402,446** | **429,841** | **390,850** | **400,000** | **88,030** | **22.0** | **22.5** | **24** |
| 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 | 65,200 | 26.6 | 35.1 | |
| 42410 | Plan Check Fees | 134,284 | 174,064 | 166,522 | 135,000 | 31,113 | 23.0 | 18.7 | |
| 42439 | Northwest Chico Specific Plan | 0 | 0 | 0 | 0 | 9,366 | 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** | **105,679** | **27.8** | **30.0** | **24** |
| 44101 | Interest on Investments | 2,322 | 19,352 | 19,827 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 13,418 | 13,870 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **2,322** | **32,770** | **33,697** | **0** | **0** | **0.0** | **0.0** | **24** |
| 44505 | Miscellaneous Revenues | 3,875 | 4,305 | 19,424 | 0 | 4,183 | 0.0 | 21.5 | |
| | **Total Other Revenues** | **3,875** | **4,305** | **19,424** | **0** | **4,183** | **0.0** | **21.5** | **24** |
| | **Total Revenues** | **803,490** | **887,043** | **796,024** | **780,000** | **197,892** | **25.4** | **24.9** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 40531 | Encroachment Permit | 321,849 | 731,269 | 297,630 | 320,000 | 41,842 | 13.1 | 14.1 | |
| | **Total Licenses and Permits** | **321,849** | **731,269** | **297,630** | **320,000** | **41,842** | **13.1** | **14.1** | **24** |
| 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 | 7,671 | 30.7 | 31.5 | |
| 42407 | Engineering Fees | 211,930 | 284,300 | 140,125 | 250,000 | 30,919 | 12.4 | 22.1 | |
| 42410 | Plan Check Fees | 33,571 | 43,516 | 36,337 | 30,000 | 8,083 | 26.9 | 22.2 | |
| 42428 | 2% Deferred Development Fee | 7,179 | 7,721 | 13,037 | 7,000 | 3,514 | 50.2 | 27.0 | |
| 42440 | Storm Water Plan Review Fees | 62,534 | 111,772 | 91,773 | 75,000 | 30,170 | 40.2 | 32.9 | |
| 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** | **80,357** | **20.8** | **26.2** | **24** |
| 44101 | Interest on Investments | 1,978 | 21,630 | 29,261 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 14,997 | 20,469 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **1,978** | **36,627** | **49,730** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **669,641** | **1,244,154** | **653,880** | **707,000** | **122,199** | **17.3** | **18.7** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 40507 | Construction Permit | 100,611 | 107,460 | 97,713 | 100,000 | 22,008 | 22.0 | 22.5 | |
| 40518 | Fire System Compliance Fee | 2,750 | 2,879 | 3,131 | 2,000 | 828 | 41.4 | 26.4 | |
| | **Total Licenses and Permits** | **103,361** | **110,339** | **100,844** | **102,000** | **22,836** | **22.4** | **22.6** | **24** |
| 42404 | Planning Filing Fees | 15,300 | 14,474 | 12,159 | 14,000 | 3,835 | 27.4 | 31.5 | |
| 42410 | Plan Check Fees | 33,571 | 43,516 | 36,337 | 30,000 | 7,778 | 25.9 | 21.4 | |
| 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 | 39,234 | 39.2 | 35.5 | |
| | **Total Charges for Services** | **162,759** | **200,210** | **158,868** | **144,000** | **50,847** | **35.3** | **32.0** | **24** |
| 44101 | Interest on Investments | 1,677 | 16,034 | 19,232 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 11,117 | 13,454 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **1,677** | **27,151** | **32,686** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **267,797** | **337,700** | **292,398** | **246,000** | **73,683** | **30.0** | **25.2** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | | |
| 42443 | Cannabis Application Fees | 0 | 100,800 | 126,000 | 126,000 | 0 | 0.0 | 0.0 | |
| 42444 | Cannabis Planning Fees | 0 | 0 | 0 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Charges for Services** | **0** | **100,800** | **126,000** | **126,000** | **0** | **0.0** | **0.0** | **24** |
| 44101 | Interest on Investments | 419 | 4,169 | 7,150 | 0 | 0 | 0.0 | 0.0 | |
| 44110 | Change in FMV of Investments | 0 | 2,891 | 5,002 | 0 | 0 | 0.0 | 0.0 | |
| | **Total Use of Money & Property** | **419** | **7,060** | **12,152** | **0** | **0** | **0.0** | **0.0** | **24** |
| | **Total Revenues** | **419** | **107,860** | **138,152** | **126,000** | **0** | **0.0** | **0.0** | **24** |
| | 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % of Budget | % Prior Yr Actual | % Fiscal Year |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| 44101 Interest on Investments | (24) | (73) | 1,732 | 0 | 0 | 0.0 | 0.0 | |
| 44110 Change in FMV of Investments | 0 | (51) | 1,212 | 0 | 0 | 0.0 | 0.0 | |
| 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** | **0** | **0.0** | **0.0** | **24** |
| **Total Revenues** | **237,351** | **339,536** | **237,616** | **240,000** | **0** | **0.0** | **0.0** | **24** |
| 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 Actual | FY 2023-24 Actual | FY 2024-25 Actual | FY 2025-26 Modified Adopted | FY 2025-26 YTD Actuals 09/30/2025 | % 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** | **24** |
| **Total Revenues** | **0** | **0** | **0** | **203,265** | **0** | **0.0** | **0.0** | **24** |
| Variance from Prior Year | | Undefined | Undefined | Undefined | | | | |

**City of Chico**
**Interoffice Budget Modification Tracking FY 2025-26**
**Revenue, Transfers, Operating and Capital Adjustments**

| Fund | Dept | Object Code | Description | Capital | Justification | Budget Modification No. | Approval Date |
|---|---|---|---|---|---|---|---|
| 850 | 000 | 8800/50596 | Primary Clarifier Rehab | (200,000) | Reallocate unused budget to better align with City needs. No net change to fund balance. | 2026-PWE-001 | 9/25/2025 |
| 850 | 000 | 8800/50367 | Sewer Enterprise Study | 200,000 | Reallocate unused budget to better align with City needs. No net change to fund balance. | 2026-PWE-001 | 9/25/2025 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | **Total Capital** | **0** | | | |

**CITY OF CHICO**
**CASH FLOW PROJECTION**
**FY2025-26**

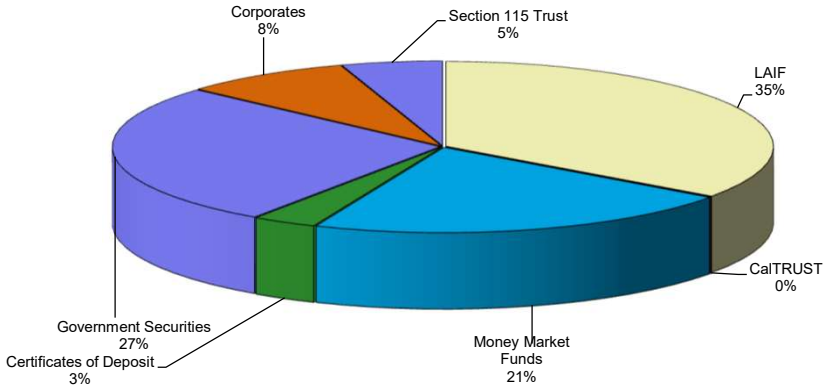
| | Apr - Jun | | | July | | | August | | | September | | | October | November | December | January | February | March |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Operating Cash Flow** | | | | | | | | | | | | | | | | | | |
| **Cash Receipts** | ***Projected*** | **Actuals** | **Dif.** | ***Projected*** | **Actuals** | **Dif.** | ***Projected*** | **Actuals** | **Dif.** | ***Projected*** | **Actuals** | **Dif.** | | | | | | |
| Beginning Balance | *217,702,909* | 217,702,909 | | *231,235,118* | 231,235,118 | | *210,420,819* | 210,420,819 | | *203,464,318* | 203,464,318 | | 197,156,986 | 197,373,960 | 193,703,081 | 197,156,986 | 193,703,081 | 202,125,979 |
| Sales Tax | *5,193,772* | 6,958,436 | 34.0% | *1,897,200* | 2,517,317 | 32.7% | *3,171,540* | 2,052,695 | -35.3% | *2,013,562* | 2,574,210 | 27.8% | 1,828,000 | 3,056,015 | 1,953,900 | 1,953,900 | 3,266,331 | 1,756,200 |
| Sales Tax - Local 1% | *5,427,818* | 6,146,692 | 13.2% | *1,708,585* | 2,198,120 | 28.7% | *2,847,642* | 2,078,266 | -27.0% | *2,382,974* | 2,132,840 | -10.5% | 1,708,100 | 2,874,193 | 1,799,700 | 1,799,700 | 3,038,807 | 1,586,000 |
| Property Tax | *7,782,543* | 9,116,622 | 17.1% | *827,517* | 867,731 | 4.9% | - | - | 0.0% | - | - | 0.0% | 1,003,648 | - | 117,053 | 10,098,757 | 156,045 | - |
| Residual Property Tax Increment | *2,570,092* | 2,752,173 | 7.1% | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | - | 3,046,259 | - | - |
| ROPS Payment | *4,988,894* | 4,988,894 | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | - | 3,164,721 | - | - |
| Utility Users Tax | *2,475,827* | 2,375,422 | -4.1% | *983,179* | 934,045 | -5.0% | *1,297,477* | 1,163,578 | -10.3% | *1,252,161* | 1,143,354 | -8.7% | 1,025,170 | 205,237 | 791,096 | 987,413 | 963,989 | 952,115 |
| Transient Occupancy Tax | *1,033,412* | 886,042 | -14.3% | *368,860* | 389,670 | 5.6% | *178,736* | 396,288 | 121.7% | *592,124* | 321,598 | -45.7% | 412,309 | 253,492 | 176,835 | 475,353 | 261,534 | 287,427 |
| Franchise Fees (Cable, Electric, Gas & Waste) | *1,936,305* | 2,045,792 | 5.7% | *603,503* | 655,555 | 8.3% | *214,043* | 194,053 | -9.3% | - | - | 0.0% | 637,477 | 197,404 | - | 635,170 | 197,756 | - |
| Community Benefit Agreement | *250,000* | 327,481 | 31.0% | - | - | 0.0% | *250,000* | 294,990 | 18.0% | - | 22,819 | 100.0% | - | - | 131,028 | - | 298,566 | - |
| Other Taxes | *184,549* | 209,004 | 13.3% | *72,856* | 64,188 | -11.9% | *28,053* | 51,496 | 83.6% | *47,270* | 59,345 | -51.7% | 46,388 | 47,924 | 44,263 | 48,099 | 45,382 | 53,500 |
| Licenses & Permits | *789,861* | 606,515 | -23.2% | *218,145* | 315,282 | 44.5% | *204,425* | 185,301 | -9.4% | *352,603* | 245,201 | -30.5% | 175,687 | 51,353 | 128,693 | 165,779 | 131,473 | 177,764 |
| Gas Tax | *2,587,516* | 930,800 | -64.0% | *612,694* | 513,494 | -16.2% | *259,445* | 549,361 | 111.7% | *532,057* | 527,581 | -0.8% | 547,052 | 540,575 | 500,076 | 543,220 | 508,227 | 215,179 |
| TDA, STA | *2,444,691* | 1,794,190 | -26.6% | *546,089* | 546,089 | 0.0% | - | - | 0.0% | - | - | 0.0% | 923,804 | - | 816,478 | - | 905,981 | - |
| Intergovt'l Revenue | *584,079* | 14,569,805 | 2394.5% | *290,504* | 19,373 | -93.3% | *5,241,963* | 1,084,911 | -79.3% | *3,592,403* | 1,126,353 | -68.6% | 4,896,111 | 6,633,331 | 577,809 | - | 2,850,439 | 434,079 |
| CDBG Annual Allotment | *269,080* | 164,516 | 100.0% | - | - | 0.0% | *471,505* | 374,416 | -20.6% | - | - | 0.0% | - | 98,105 | - | - | 77,460 | 220,071 |
| Home Program Annual Allotment | - | - | 0.0% | - | - | 0.0% | *125,277* | 51,443 | -58.9% | - | - | 0.0% | - | 6,585 | - | - | 137,544 | - |
| Emergency Response - Mutual Aid | - | 76,388 | 100.0% | *26,356* | 27,754 | 5.3% | - | - | 0.0% | - | 19,863 | 100.0% | 55,967 | 151,848 | - | 52,782 | 120,815 | - |
| Settlement - Fire Victims Trust | - | - | 0.0% | - | | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | - | - | - | - |
| Sewer Service Fees | *4,167,556* | 4,151,030 | -0.4% | *1,515,855* | 1,689,571 | 11.5% | *1,578,795* | 1,315,689 | -16.7% | *1,523,169* | 1,558,141 | 2.3% | 1,351,148 | 1,392,581 | 2,012,757 | 773,653 | 1,304,546 | 1,335,975 |
| Charges for Services | *507,882* | 740,596 | 45.8% | *124,026* | 279,199 | 125.1% | *158,386* | 172,062 | 8.6% | *133,919* | 332,622 | 148.4% | 113,599 | 183,023 | 92,600 | 116,067 | 198,348 | 234,013 |
| Development Fees | *1,220,926* | 1,159,646 | -5.0% | *404,238* | 1,638,332 | 305.3% | *2,905,597* | 320,964 | -89.0% | *3,362,150* | 1,104,196 | -67.2% | 366,265 | 75,378 | 69,057 | 108,028 | 80,483 | 689,362 |
| Parking Meters | *142,312* | 112,832 | -20.7% | *54,750* | 45,880 | -16.2% | *38,578* | 49,381 | 28.0% | - | 58,420 | 100.0% | - | - | - | 22,932 | 6,585 | - |
| Parking Fines | *100,248* | 77,490 | -22.7% | *34,162* | 25,946 | -24.1% | *42,612* | 38,077 | -10.6% | *22,074* | 15,156 | -31.3% | 15,079 | 26,657 | 20,055 | 21,207 | 25,276 | 17,688 |
| Fines & Forfeitures | *61,973* | 46,965 | -24.2% | *6,181* | 18,026 | 191.6% | *22,244* | 5,211 | -76.6% | *5,390* | 13,318 | 147.1% | 12,112 | 23,689 | 3,589 | 21,897 | 13,481 | 8,963 |
| Investment Interest Earnings | *1,115,231* | 1,355,131 | 21.5% | *755,845* | 848,400 | 12.2% | *154,230* | 188,208 | 22.0% | *189,789* | 262,252 | 38.2% | 967,442 | 152,534 | 213,208 | 821,248 | 152,432 | 196,798 |
| Other Receipts | *1,821,802* | 4,747,494 | 160.6% | *2,024,991* | 2,082,609 | 2.8% | *1,389,239* | 988,984 | -28.8% | *233,690* | 1,076,461 | 360.6% | 593,545 | 1,332,921 | 706,666 | 2,666,945 | 854,606 | 759,840 |
| **Total Cash Receipts** | *47,656,369* | 66,339,956 | 39.2% | *13,077,536* | 15,676,581 | 19.9% | *20,579,787* | 11,555,374 | -43.9% | *16,235,335* | 12,593,730 | -22.4% | 16,678,903 | 17,302,845 | 10,154,863 | 27,523,129 | 15,596,106 | 8,924,973 |
| **Cash Disbursements** | | | | | | | | | | | | | | | | | | |
| Payroll Expenses | *14,967,566* | 14,695,652 | -1.8% | *5,491,630* | 7,597,377 | 38.3% | *7,380,967* | 4,964,432 | -32.7% | *5,418,898* | 5,098,540 | -5.9% | 4,555,242 | 5,330,496 | 4,969,686 | 7,603,709 | 5,577,224 | 5,287,828 |
| Debt Service | *1,468,168* | 1,465,550 | -0.2% | - | - | 0.0% | - | - | 0.0% | *3,094,721* | 3,072,480 | -0.7% | - | 2,237,375 | - | - | - | 3,094,721 |
| CalPERS UAL Payment | - | - | 0.0% | *14,062,199* | 14,062,199 | 0.0% | - | - | 0.0% | - | - | 0.0% | - | - | - | - | - | - |
| Other Disbursements | *30,346,826* | 36,646,545 | 20.8% | *8,098,401* | 14,831,304 | 83.1% | *19,626,896* | 13,547,443 | -31.0% | *15,329,266* | 10,730,042 | -30.0% | 11,906,687 | 13,405,852 | 10,157,359 | 14,950,426 | 6,669,691 | 8,268,138 |
| **Total Cash Disbursements** | *46,782,560* | 52,807,747 | 12.9% | *27,652,230* | 36,490,880 | 32.0% | *27,007,863* | 18,511,875 | -31.5% | *23,842,885* | 18,901,062 | -20.7% | 16,461,930 | 20,973,723 | 15,127,045 | 22,554,135 | 12,246,916 | 16,650,686 |
| **Total Cash Flow** | *873,809* | 13,532,209 | | *(14,574,694)* | (20,814,299) | | *(6,428,076)* | (6,956,501) | | *(7,607,550)* | (6,307,332) | | 216,974 | (3,670,878) | (4,972,181) | 4,968,994 | 3,349,190 | (7,725,713) |
| **Total Cash Balance End of Month** | *218,576,718* | 231,235,118 | | *216,660,424* | 210,420,819 | | *203,992,743* | 203,464,318 | | *195,856,768* | 197,156,986 | | 197,373,960 | 193,703,081 | 188,730,900 | 202,125,979 | 197,052,271 | 194,400,266 |
| **Restricted Bond Proceeds Included** | *71,727* | 71,727 | | *70,803* | 70,803 | | *70,803* | 70,803 | | *70,803* | 70,803 | | 70,803 | 70,803 | 70,803 | 70,803 | 70,803 | 70,803 |
| **"Spendable" Cash Balance** | ***218,504,991*** | **231,163,391** | **5.8%** | ***216,589,621*** | **210,350,016** | **-2.9%** | ***203,921,940*** | **203,393,515** | **-0.3%** | ***195,785,965*** | **197,086,183** | **0.7%** | **197,303,157** | **193,632,278** | **188,660,097** | **202,055,176** | **196,981,468** | **194,329,463** |

# City of Chico
# Investment Portfolio Report
# September 30, 2025

| Summary of Investments | Cost Basis* | Fair Value** | Interest Received | Gain/(Loss) on Investment |
|---|---|---|---|---|
| Local Agency Investment Fund (LAIF) | 62,584,259.76 | 62,584,259.76 | 0.00 | 0.00 |
| CalTRUST | 56,257.42 | 54,530.46 | 189.18 | 0.00 |
| Money Market Mutual Fund | 38,232,485.40 | 38,232,485.40 | 114,948.06 | 0.00 |
| Certificates of Deposit | 5,750,000.00 | 5,691,329.78 | 10,870.19 | 0.00 |
| Government Securities | 49,305,000.00 | 48,540,856.33 | 98,047.50 | 0.00 |
| Corporates | 15,000,000.00 | 14,926,213.96 | 10,333.33 | 0.00 |
| CA Public Entity Stabilization Trust (Section 115 Trust) | 8,484,950.14 | 8,930,511.79 | 27,788.86 | 0.00 |
| **Total Pooled Investments** | **179,412,952.72** | **178,960,187.48** | **262,177.12** | **0.00** |
| Investments Held In Trust | 3,364,917.20 | 3,364,917.20 | 75.25 | 0.00 |
| **Total Investments** | **182,777,869.92** | **182,325,104.68** | **262,252.37** | **0.00** |

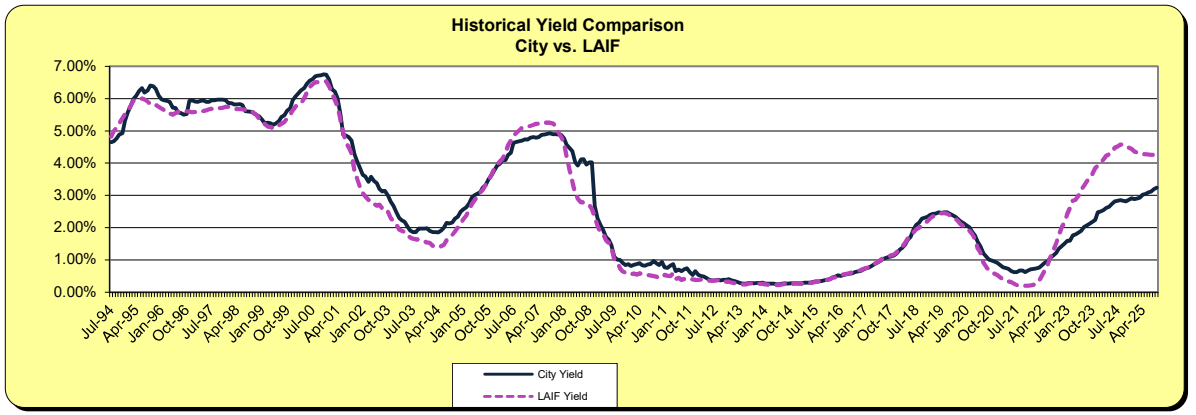
## Distribution of Pooled Investments

| | Fair Value | % Split |
|---|---|---|
| LAIF | 62,584,259.76 | 35.0% |
| CalTRUST | 54,530.46 | 0.0% |
| Money Market Funds | 38,232,485.40 | 21.4% |
| Certificates of Deposit | 5,691,329.78 | 3.2% |
| Government Securities | 48,540,856.33 | 27.1% |
| Corporates | 14,926,213.96 | 8.3% |
| Section 115 Trust | 8,930,511.79 | 5.0% |
| **Total Pooled Investments** | **178,960,187.48** | |




## Weighted Annual Yield

| | |
|---|---|
| Current Month | 3.24% |
| Prior Month | 3.19% |
| Average Days to Maturity | 193 |




* 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.



]

# City of Chico
## Investment Portfolio Report
## September 30, 2025

| Type of Investment / Financial Institution | Yield to Maturity | Cost Basis* | Fair Value** | Interest Received | Gain/(Loss) On Investment | Maturity Date |
|---|---|---|---|---|---|---|
| ***City Investment Portfolio - Pooled Investments*** | | | | | | |
| ***State of California Local Agency Investment Fund (LAIF)*** | | | | | | |
| City of Chico | 4.212% | 55,244,740.52 | 55,244,740.52 | | | N/A |
| Chico Urban Area JPFA | 4.212% | 7,339,519.24 | 7,339,519.24 | | | N/A |
| **Total Local Agency Investment Fund** | | **62,584,259.76** | **62,584,259.76** | **0.00** | **0.00** | |
| ***CalTRUST*** | | | | | | |
| CalTRUST Medium Term Fund | 4.000% | 56,257.42 | 54,530.46 | 189.18 | | N/A |
| **Total CalTRUST** | | **56,257.42** | **54,530.46** | **189.18** | **0.00** | |
| ***Money Market Mutual Fund*** | | | | | | |
| Wells Fargo Bank, N.A. - AGI Gov I | 4.110% | 9,077,231.98 | 9,077,231.98 | 22,566.88 | | N/A |
| Wells Fargo Bank, N.A. - BlackRock Liq TrTr Ir | 4.060% | 29,155,253.42 | 29,155,253.42 | 92,381.18 | | N/A |
| **Total Money Market Fund** | | **38,232,485.40** | **38,232,485.40** | **114,948.06** | **0.00** | |
| ***Certificates of Deposit*** | | | | | | |
| Bank Hapoalim BM NY | 0.450% | *certificate of deposit matured 9/15/25* | | 570.21 | | 9/15/2025 |
| JP Morgan Chase Bank NA | 0.500% | 250,000.00 | 248,103.30 | | | 12/15/2025 |
| Chambers Bank | 0.450% | 250,000.00 | 247,077.13 | | | 1/27/2026 |
| Bank OZK | 0.550% | 250,000.00 | 246,853.45 | 116.78 | | 2/13/2026 |
| 1st Security Bank of Washington | 0.500% | 250,000.00 | 246,551.00 | 106.16 | | 2/25/2026 |
| Bankunited NA | 0.800% | 250,000.00 | 246,395.53 | 169.86 | | 3/19/2026 |
| CFG Community Bank | 0.700% | 250,000.00 | 246,101.33 | 882.19 | | 3/30/2026 |
| Toyota Financial SGS Bk | 0.900% | 250,000.00 | 245,902.20 | | | 4/22/2026 |
| Bank of Princeton | 0.600% | 250,000.00 | 243,463.55 | 127.40 | | 7/28/2026 |
| Meridian Bank | 0.700% | 250,000.00 | 243,666.95 | 148.63 | | 7/28/2026 |
| Exchange Bank | 0.600% | 250,000.00 | 243,300.60 | 127.40 | | 8/6/2026 |
| Merrick Bank | 0.650% | 250,000.00 | 242,909.98 | 276.02 | | 8/31/2026 |
| Synchrony Bank | 0.950% | 250,000.00 | 243,445.88 | 1,197.26 | | 9/10/2026 |
| State Bank of India | 1.150% | 250,000.00 | 243,102.93 | | | 10/29/2026 |
| Barclays Bank/Delaware | 2.650% | 250,000.00 | 246,019.10 | | | 4/13/2027 |
| Morgan Stanley Pvt Bank | 2.750% | 250,000.00 | 246,351.45 | | | 4/20/2027 |
| Capital One NA | 3.050% | 250,000.00 | 247,400.15 | | | 5/4/2027 |
| First Foundation Bank | 4.600% | 250,000.00 | 253,865.80 | | | 7/19/2027 |
| Discover Bank | 3.500% | 250,000.00 | 249,135.28 | | | 7/29/2027 |
| City National Bank | 5.000% | 250,000.00 | 257,391.58 | 6,267.12 | | 3/31/2028 |
| Citibank NA | 4.150% | 250,000.00 | 250,243.23 | 881.16 | | 7/28/2028 |
| Mogran Stanley Bank NA | 4.050% | 250,000.00 | 252,684.78 | | | 7/30/2029 |
| US Bank NA | 4.450% | 250,000.00 | 250,384.30 | | | 7/29/2030 |
| BNY Mellon NA | 3.850% | 250,000.00 | 250,980.28 | | | 7/30/2030 |
| **Total Certificates of Deposit** | | **5,750,000.00** | **5,691,329.78** | **10,870.19** | **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.

# City of Chico
## Investment Portfolio Report
## September 30, 2025

| | | | | | | |
|---|---|---|---|---|---|---|
| ***Government Securities*** | | | | | | |
| Freddie Mac | 0.535% | *security matured 9/23/25* | | 1,875.00 | | 9/23/2025 |
| Federal Farm Credit Bank | 0.529% | *security matured 9/29/25* | | 4,372.50 | | 9/29/2025 |
| Federal Farm Credit Bank | 0.636% | 2,000,000.00 | 1,995,965.40 | | | 10/21/2025 |
| Freddie Mac | 0.616% | 1,000,000.00 | 997,492.65 | | | 10/27/2025 |
| Fannie Mae | 0.565% | 1,000,000.00 | 996,282.74 | | | 11/7/2025 |
| Federal Home Loan Bank | 0.406% | 2,000,000.00 | 1,989,418.40 | | | 11/28/2025 |
| Freddie Mac | 0.409% | 1,250,000.00 | 1,242,865.24 | | | 12/1/2025 |
| Freddie Mac | 0.681% | 1,000,000.00 | 992,827.65 | | | 12/17/2025 |
| Federal Home Loan Bank | 0.729% | 2,305,000.00 | 2,279,947.60 | | | 1/28/2026 |
| International Bank Recon & Development | 0.781% | 1,000,000.00 | 987,630.38 | | | 2/10/2026 |
| International Bank Recon & Development | 0.725% | 2,000,000.00 | 1,972,465.56 | | | 2/24/2026 |
| Federal Home Loan Bank | 0.820% | 2,000,000.00 | 1,971,953.68 | | | 3/16/2026 |
| Federal Home Loan Bank | 0.850% | 2,000,000.00 | 1,970,209.22 | | | 3/30/2026 |
| California State Taxable Various Purpose GO | 3.100% | 1,000,000.00 | 994,218.40 | | | 4/1/2026 |
| Federal Home Loan Bank | 0.875% | 1,000,000.00 | 982,111.22 | | | 5/18/2026 |
| Federal Home Loan Bank | 0.985% | 1,000,000.00 | 981,876.10 | | | 5/19/2026 |
| Freddie Mac | 0.813% | 2,000,000.00 | 1,959,650.56 | | | 6/23/2026 |
| Inter-American Devel Bank | 0.750% | 2,000,000.00 | 1,970,199.66 | | | 7/23/2026 |
| Federal Farm Credit Bank | 0.830% | 2,000,000.00 | 1,951,289.98 | | | 8/10/2026 |
| Inter-American Devel Bank | 0.750% | 2,000,000.00 | 1,944,787.22 | | | 8/19/2026 |
| Federal Home Loan Bank | 1.080% | 2,000,000.00 | 1,951,483.60 | 10,800.00 | | 9/15/2026 |
| Federal Home Loan Bank | 1.500% | 1,000,000.00 | 978,811.36 | 7,500.00 | | 9/29/2026 |
| California State Taxable Bid Group A | 0.978% | 500,000.00 | 493,320.40 | | | 10/1/2026 |
| Federal Farm Credit Bank | 1.031% | 1,000,000.00 | 973,351.65 | | | 10/7/2026 |
| Federal Home Loan Bank | 1.065% | 1,750,000.00 | 1,701,467.99 | | | 10/28/2026 |
| Federal Home Loan Bank | 1.270% | 2,000,000.00 | 1,945,657.60 | | | 11/24/2026 |
| California St Dept of Wtr Resources | 1.425% | 2,500,000.00 | 2,423,751.50 | | | 12/1/2026 |
| Federal Home Loan Bank | 4.350% | 1,000,000.00 | 1,012,133.73 | 22,500.00 | | 3/12/2027 |
| Univ of California Revenues | 4.357% | 1,000,000.00 | 961,783.40 | | | 5/15/2027 |
| California St Univ Revenue | 4.478% | 1,000,000.00 | 995,835.60 | | | 11/1/2027 |
| Federal Farm Credit Bank | 4.172% | 1,000,000.00 | 1,015,559.04 | | | 10/2/2028 |
| California St Univ Revenue | 4.450% | 2,000,000.00 | 1,863,310.20 | | | 11/1/2028 |
| California St Taxable | 4.250% | 2,000,000.00 | 2,071,533.20 | 51,000.00 | | 3/1/2029 |
| Univ of California Revenues | 4.250% | 2,000,000.00 | 1,971,665.40 | | | 7/1/2029 |
| **Total Government Securities** | | **49,305,000.00** | **48,540,856.33** | **98,047.50** | **0.00** | |
| ***Corporates*** | | | | | | |
| Johnson & Johnson | 0.676% | *security matured 9/1/25* | | 2,750.00 | | 9/1/2025 |
| Merck & Co Inc | 0.800% | 1,000,000.00 | 986,945.25 | | | 2/24/2026 |
| JP Morgan Chase & Co. | 1.008% | 2,000,000.00 | 1,992,614.84 | | | 4/1/2026 |
| Wells Fargo and Company | 1.176% | 2,000,000.00 | 1,988,417.52 | | | 4/22/2026 |
| Amazon.com Inc | 1.000% | 1,000,000.00 | 982,424.90 | | | 5/12/2026 |
| John Deere Capital Corp | 0.854% | 2,000,000.00 | 1,981,584.30 | | | 6/10/2026 |

* 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.



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# City of Chico
## Investment Portfolio Report
## September 30, 2025

| | | | | | | |
|---|---|---|---|---|---|---|
| Goldman Sachs Group Inc | 1.500% | 1,000,000.00 | 973,657.04 | 7,583.33 | | 8/30/2026 |
| JP Morgan Chase & Co. | 4.550% | 1,000,000.00 | 997,017.12 | | | 7/29/2027 |
| Wells Fargo & Company | 6.250% | 1,000,000.00 | 1,000,763.77 | | | 10/21/2027 |
| Wells Fargo & Company | 5.000% | 2,000,000.00 | 2,004,754.26 | | | 12/2/2029 |
| Wells Fargo Bank NA | 4.450% | 2,000,000.00 | 2,018,034.96 | | | 7/31/2030 |
| **Total Corporates** | | **15,000,000.00** | **14,926,213.96** | **10,333.33** | **0.00** | |
| ***Section 115 Trust*** | | | | | | |
| City of Chico CA Public Entity Pension Stabiliza | 3.700% | 8,484,950.14 | 8,930,511.79 | 27,788.86 | | N/A |
| **Total Section 115 Trust** | | **8,484,950.14** | **8,930,511.79** | **27,788.86** | **0.00** | |
| **Total City Pooled Investments** | | **179,412,952.72** | **178,960,187.48** | **262,177.12** | **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.



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# City of Chico
## Investment Portfolio Report
## September 30, 2025

| Type of Investment / Financial Institution | Yield to Maturity | Cost Basis* | Fair Value** | Interest Earned | Gain/(Loss) On Investment | Maturity Date |
|---|---|---|---|---|---|---|
| ***City Investment Portfolio - Investments held in Trust*** | | | | | | |
| **2017 Tax Allocation Refunding Bonds** | | | | | | |
| First American Government Oblig Fund | 3.780% | 3,094,721.00 | 3,094,721.00 | 74.59 | | N/A |
| **2020 Sewer Refunding Bonds** | | | | | | |
| First American Government Oblig Fund | 3.780% | 196.20 | 196.20 | 0.66 | | 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** | | **3,364,917.20** | **3,364,917.20** | **75.25** | **0.00** | |
| **TOTAL INVESTMENTS** | | **182,777,869.92** | **182,325,104.68** | **262,252.37** | **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.



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